



Committee on Regional Trade Agreements

FACTUAL PRESENTATION

**FREE TRADE AGREEMENT BETWEEN THE EFTA STATES AND TÜRKİYE
(GOODS AND SERVICES)**

Report by the Secretariat

Revision

This report, prepared for the consideration of the Free Trade Agreement between the EFTA States and Türkiye, has been drawn up by the WTO Secretariat on its own responsibility and in full consultation with the Parties. The factual presentation reproduces as closely as possible the terminology used in the Agreement and in the comments provided and does not imply official endorsement or acceptance by the Secretariat of such terminology. The report has been drawn up in accordance with the rules and procedures contained in the Decision for a Transparency Mechanism for Regional Trade Agreements (WT/L/671) and thus does not imply any value judgement by the Secretariat regarding the contents of the Agreement.

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Key Facts

Parties to the Agreement:	Türkiye and the EFTA States (Iceland, Liechtenstein, Norway and Switzerland)
Date of Signature:	25 June 2018
Date of Entry into Force:	1 October 2021
Date of Notification:	14 February 2022
Full implementation:	2021

1 TRADE ENVIRONMENT¹

1.1. In 2020, the collective GDP of the four EFTA States – Iceland, Liechtenstein, Norway and Switzerland - totalled USD 1,131.2 billion and that of Türkiye USD 719.5 billion.

1.2. The Parties' ranking in world trade of goods and services, as well as their respective bilateral ranking on trade in goods can be found in Table 1.1

Table 1.1: Parties' rankings in world and bilateral trade

Party	Goods, 2021		Services, 2020	
	Import	Export	Import	Export
World ranking				
Iceland	91	89	73	60
Norway	27	25	20	18
Switzerland	15	16	9	8
Türkiye	18	24	25	19
Bilateral ranking				
Iceland-Türkiye	13	14	Not available	
Norway-Türkiye	9	6		
Switzerland-Türkiye	17	20		
Türkiye-Iceland	83	121		
Türkiye-Norway	33	33		
Türkiye-Switzerland	13	25		

Note: Excluding intra-EU trade. Data for 2020 on the basis of EU(28), and for 2021 on EU(27).

Source: Data with the world, WTO Statistics Database; bilateral data, UNSD, Comtrade database.

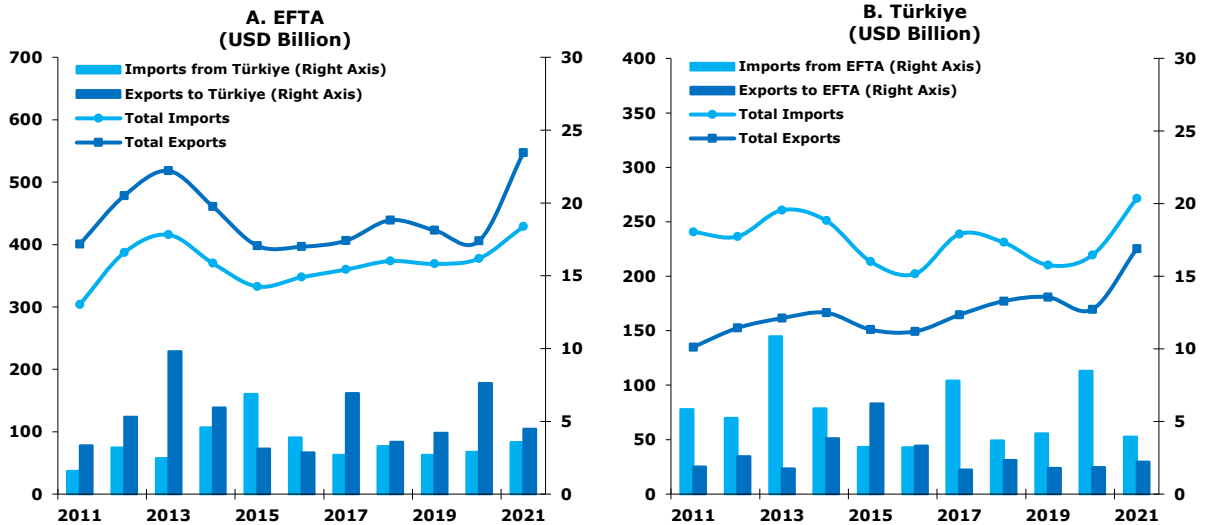
1.1 Merchandise trade²

1.3. In 2021, imports of all the Parties were dominated by manufacturing – 58% for Türkiye and more than two-thirds in all EFTA States. The main exports were manufacturing for Türkiye and Switzerland (more than 74%), agriculture for Iceland (47%) and fuels and mining for Norway (63%).

1.4. Chart 1.1 presents the trends in global and intra-Party merchandise trade between 2011 and 2021. Over the period, the EFTA States maintained a constant trade surplus while Türkiye registered a trade deficit, albeit narrowing in recent years. Bilateral trade shows a constant surplus in favour of EFTA States, except in 2015-2016. Figures show a reduction of Parties global exports in 2020 as compared to 2019, probably resulting from the COVID-19 pandemic, while bilaterally they pursued an upward trend.

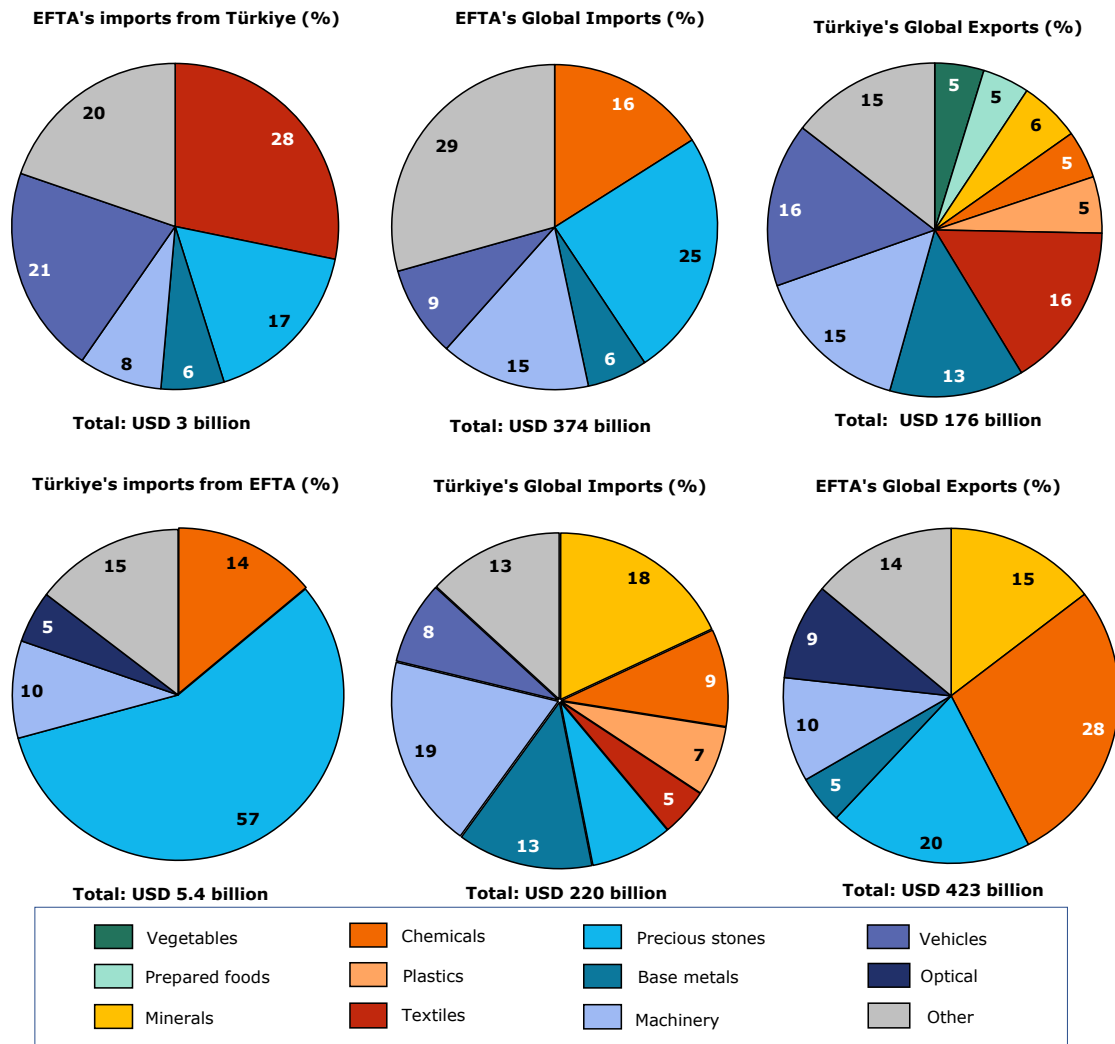
¹ Data on GDP and breakdown by category sourced from WTO Trade Profiles 2021. 2021 trade data on the basis of EU(28), while for 2020 the basis is EU(27).

² Statistics from Comtrade. Data for Switzerland also includes Liechtenstein.

Chart 1.1 EFTA-Türkiye: Merchandise bilateral trade and with world (2011-2021)

Source: UNSD, Comtrade database.

1.5. Chart 1.2 shows the commodity structure of trade between the Parties, as well as of their global trade, in the period 2018-2020 on the basis of Harmonized System (HS) Sections. More than half of Türkiye's imports from EFTA States concerned precious stones, which were EFTA's second largest global exports, after chemicals (28% of EFTA exports), which accounted for 14% of Türkiye's imports from EFTA. Though more diversified, Türkiye's major global exports are also the major EFTA bilateral imports of textiles, vehicles and machinery.

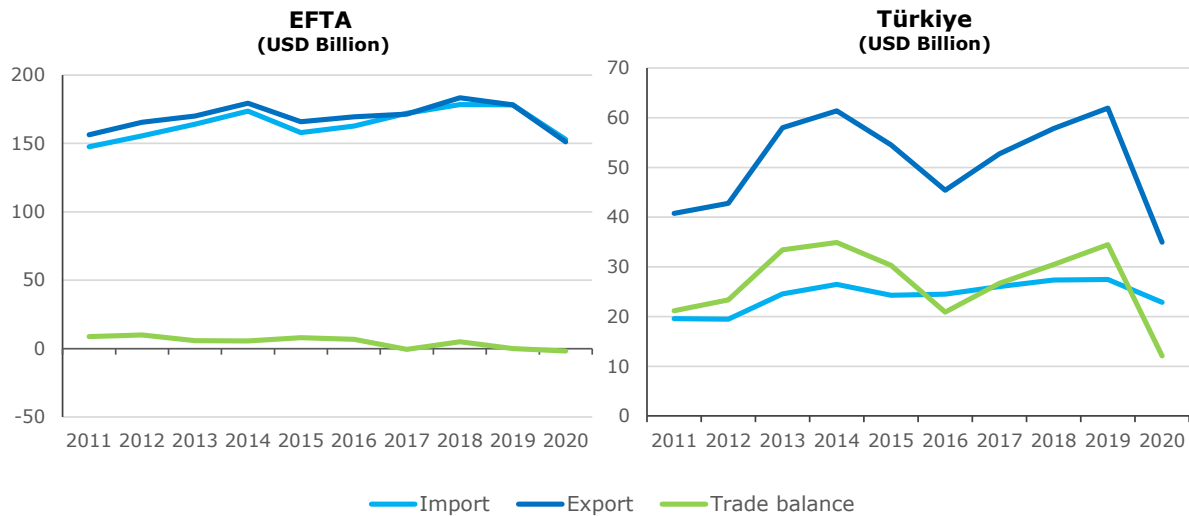
Chart 1.2 EFTA-Türkiye: Product composition of merchandise trade by HS Section, annual average (2018-2020)

Source: UNSD, Comtrade database.

1.2 Trade in services and investment³

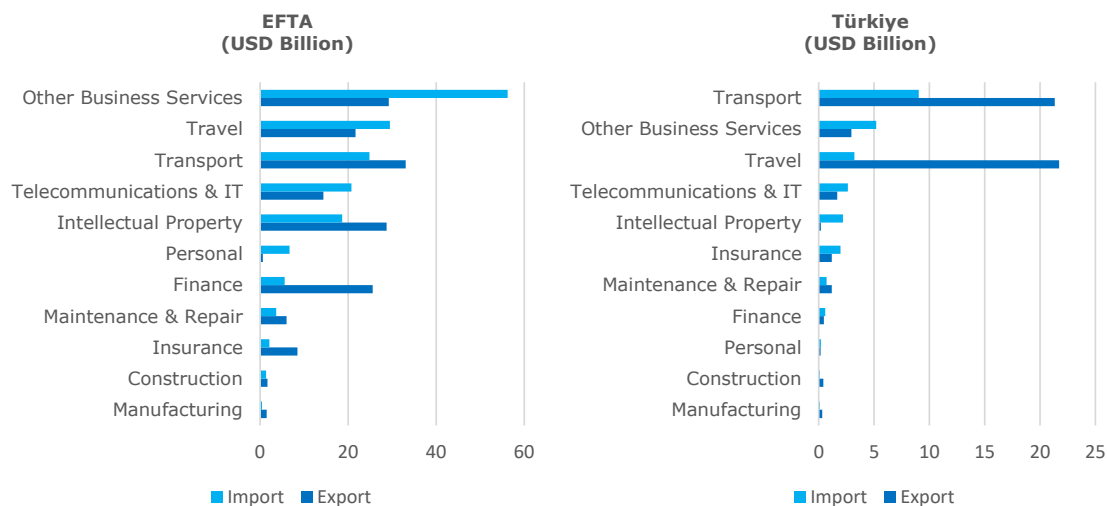
1.6. Chart 1.3 depicts EFTA States and Türkiye's global trade in commercial services during 2011-2020. Throughout this period both Parties have been net services exporters, except for 2017 and 2020 in which the EFTA States registered a small negative trade balance. The figures show a reduction in trade values in 2020 compared to 2019 resulting from the COVID-19 pandemic, with Turkish exports being the most affected, falling by 45%.

³ Data sourced from WTO Statistics database.

Chart 1.3 EFTA and Türkiye: Global trade in commercial services, 2011-2020

Source: WTO Statistics database and Türkiye authorities (2018-2020).

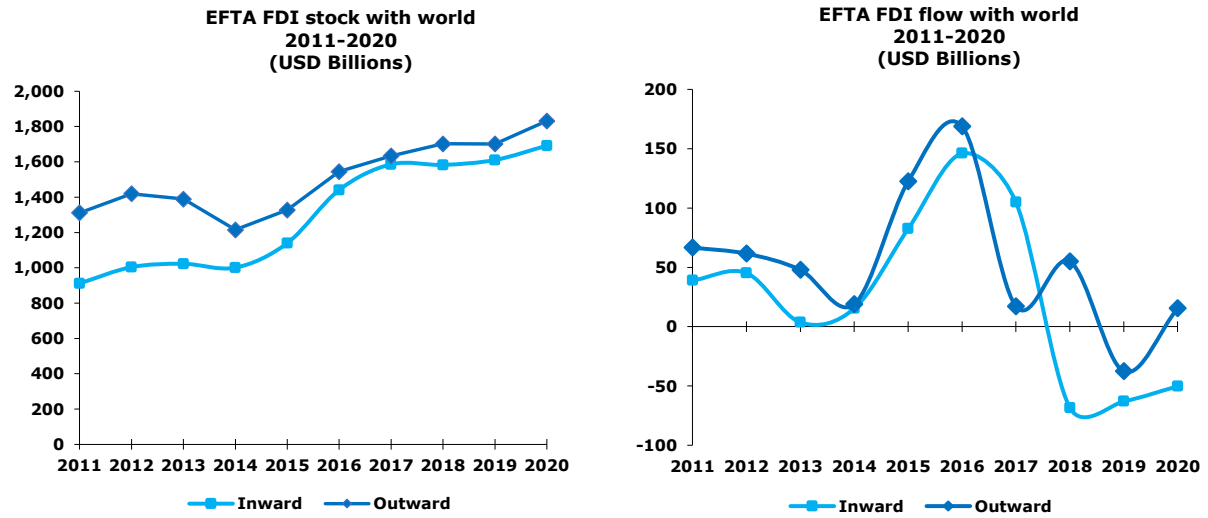
1.7. Chart 1.4 presents the Parties' global services trade by services sectors, in the period 2018-2020. For EFTA States, transport is the top export, followed by other business services and intellectual property. Imports of other business services are by far the leading imports. For Türkiye travel and transport services are the top two exported services, with transport and other business services being the leading import sectors.

Chart 1.4 EFTA-Türkiye: Commercial services trade with world, by category (Average 2018-2020)

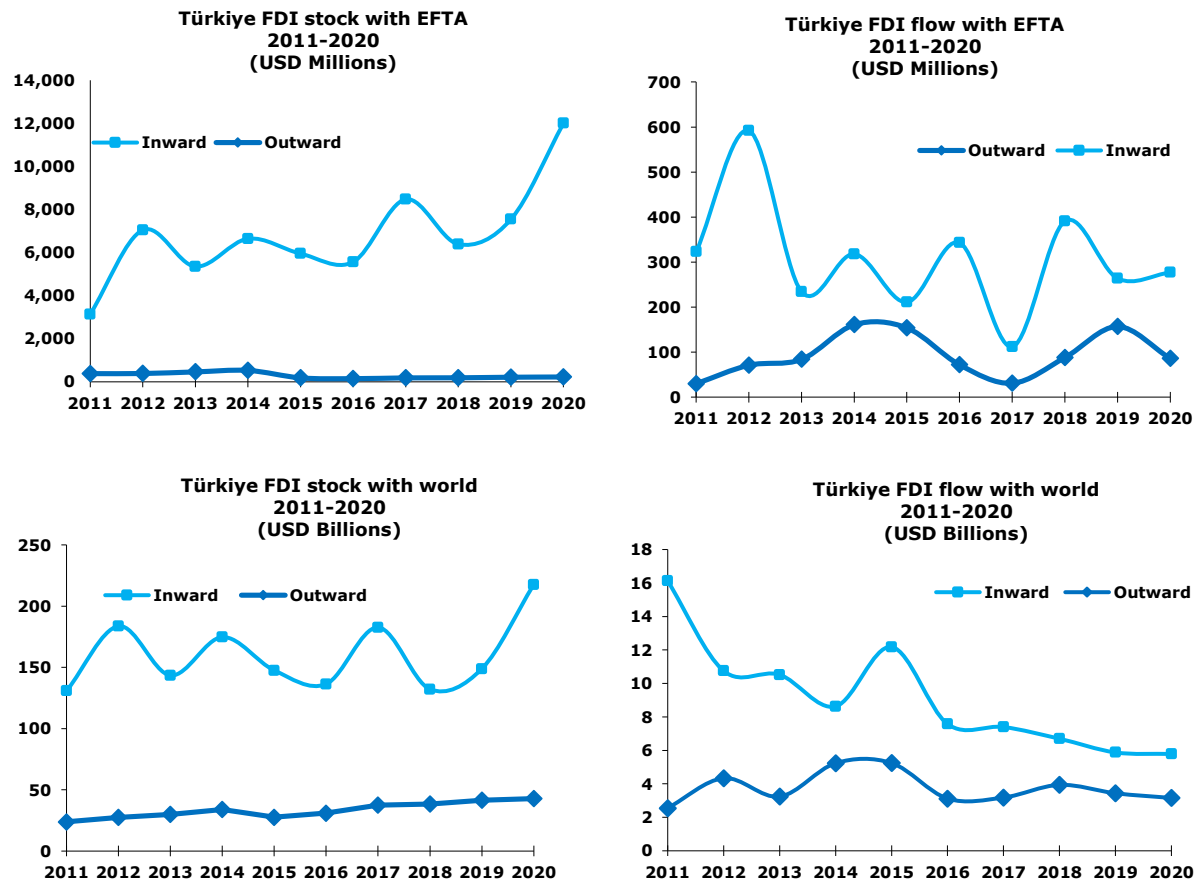
Source: WTO Statistics Database and Türkiye authorities.

1.8. Chart 1.5 shows foreign direct investment (FDI) by EFTA States with the world during 2010-2020. EFTA States have been a net source of FDI. Bilateral data is not available.

1.9. Chart 1.6 shows that Türkiye has remained a net recipient of FDI stocks and flows from the world over the period 2010-2020 although investment inflows have fallen sharply since 2015. Türkiye has also been a net recipient of FDI from the EFTA States during the same period, despite fluctuating inward flows. Inward FDI stock from EFTA States peaked in 2020.

Chart 1.5 EFTA: FDI stock and flow with world, 2011-2020

Source: UNCTADStat.

Chart 1.6 Türkiye: FDI stock and flow with EFTA and world

Source: Türkiye Central Bank website viewed at:
https://evds2.tcmb.gov.tr/index.php?/evds/serieMarket/collapse_18/5003/DataGroup/english/bie_uypucay.

2 CHARACTERISTIC ELEMENTS OF THE AGREEMENT

2.1. The Free Trade Agreement between the EFTA States and Türkiye (hereafter the "Agreement") applies to trade and economic relations between each individual EFTA State and Türkiye but not between individual EFTA States (Article 1.3).

2.1 Background information

2.2. The Agreement was signed on 25 June 2018. It entered into force on 1 October 2021 and replaces the 1991 agreement (in force from April 1992 until September 2021).⁴ The Agreement was notified to the WTO jointly by its Parties on 14 February 2022, under Article XXIV:7(a) of the GATT 1994, and Article V of the GATS(WT/REG462/N/1-S/C/N/1076). The text of the Agreement is available at:

<https://www.trade.gov.tr/free-trade-agreements/efta> (Türkiye)

<https://www.efta.int/free-trade/Free-Trade-Agreement/Türkiye> (EFTA States)

2.3. The Agreement consists of 10 Chapters and 21 Annexes as well as three agreements on agriculture (Box 2.1).

Box 2.1: EFTA-Türkiye Agreement

Preamble	
Chapter 1	General Provisions
Chapter 2	Trade in Goods
Chapter 3	Trade in Services
Chapter 4	Protection of Intellectual Property
Chapter 5	Government Procurement
Chapter 6	Competition
Chapter 7	Trade and Sustainable Development
Chapter 8	Institutional Provisions
Chapter 9	Dispute Settlement
Chapter 10	Final Provisions
Annexes	
Annex I	Rules of Origin
Annex II	Products not covered by the Agreement
Annex III	Processed Agricultural Products
Annex IV	Fish, Fisheries Products and Other Marine Products
Annex IX	List of MFN Exemptions
Annex V	Mutual Recognition of Results of Conformity Assessment of Products
Annex VI	Trade Facilitation
Annex VII	Mutual Administrative Assistance in Customs Matters
Annex VIII	Mandate of Sub-Committee on Customs Matters
Annex X	Recognition of Qualifications of Service Suppliers
Annex XI	Movement of Natural Persons Supplying Services
Annex XII	Schedules of Specific Commitments

⁴ The 1991 Agreement was notified to and examined under the GATT 1947. A report on the examination can be found in BISD 40S/48 (L/7336). Biennial reports were submitted to the WTO, see WT/REG86/- series. All relevant documents can be found in the WTO Database on RTAs: <http://rtais.wto.org>.

Annex XIII	Electronic Commerce
Annex XIV	Telecommunication Services
Annex XIX	International Road Transport and Logistics Services
Annex XV	Co-Productions
Annex XVI	Financial Services
Annex XVII	Healthcare Services
Annex XVIII	Tourism and Travel Services
Annex XX	Protection of Intellectual Property
Annex XXI	Rules of Procedure of the EFTA-Türkiye Joint Committee

2.4. The Parties aim in Article 1.1 to establish a free trade area (FTA) in conformity with GATT Article XXIV and GATS Article V.

2.5. In accordance with the 1923 Customs Treaty between Switzerland and Liechtenstein, the trade in goods commitments undertaken by Switzerland also apply to Liechtenstein. Conversely, Liechtenstein has full autonomy on trade in services.

2.6. The Parties' network of trade agreements with the European Union – customs union between Türkiye and the European Union; the European Economic Area (EEA) agreement on trade in goods and services between the EU and Iceland, Liechtenstein and Norway; and the bilateral agreements on trade in goods and services between Switzerland and the EU – are also of relevance as regards some of the topics covered by the Agreement. In such cases, this document will refer to it.

3 PROVISIONS ON TRADE IN GOODS

3.1 Import duties and charges, and quantitative restrictions

3.1.1 General provisions

3.1. Articles 2.1, 2.2 and 2.4 provide for:

- a. a duty-free regime – both in terms of duties and charges – for:
 - i. industrial products under HS 25-97, excluding products listed in Annex II to the Agreement⁵ (see Annex 2). In practice, under the 1991 Agreement these products were already duty-free;⁶ thus, no additional liberalization takes place under the Agreement;
 - ii. fish and other marine products listed in Annex IV to the Agreement (see Annex 2), with the exception of few products imported into Switzerland from Türkiye. In practice:
 - tariffs of Türkiye, Iceland and Norway had already been eliminated under the 1991 Agreement; and
 - Switzerland will maintain tariffs on feeding stuffs for production animals (headings ex 0511.91, ex 2301.10, ex 2301.20 and ex 2309.90); and fats and oils for human consumption (ex 15.04 and ex 1516.10). Further, import controls on products of species listed in the Appendices to the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) remain in place under which imports of whale products are banned by Liechtenstein and Switzerland. In practice for Switzerland, only one additional line has become duty-free, namely meat of

⁵ Iceland has not excluded any products

⁶ Under the 1991 Agreement, duty-free access into EFTA States has been in force since 1 April 1992, while EFTA products have enjoyed duty-free access into Türkiye since 1 January 1999.

whales under HS 0208.40.00, which remains however subject to the CITES Convention.

- b. concessions for processed agricultural products (PAPs), as provided for in Annex III to the Agreement; and
- c. concessions for basic agricultural products, as specified in three bilateral agricultural agreements between each EFTA State and Türkiye, which form part of the instruments establishing the Agreement. The bilateral agriculture agreements between Iceland and Türkiye and Norway and Türkiye concluded under the 1991 Agreement remain in force, while for Switzerland/Liechtenstein and Türkiye a new bilateral agreement has entered into force.⁷

3.2. Under the Agreement a higher number of PAPs benefit from concessions as compared to the 1991 Agreement. Specifically:

- a. treatment equivalent to that provided to the EU is granted to trade between Iceland and Türkiye and Norway and Türkiye (Table 1 to Annex III), excluding that provided in the context of TRQs (i.e. an MFN clause applies);
- b. Switzerland grants Türkiye either a duty-free rate or a margin of preference on the MFN rate for its TRQs (Table 2 to Annex III);
- c. Türkiye grants Switzerland duty-free treatment on the industrial component of compound duties and a fixed preferential rate on the agricultural component (Table 3 to Annex III). Under the 1991 Agreement, Switzerland also benefited from the treatment granted by Türkiye to EU products. Thus under the Agreement certain Swiss products face higher rates when entering Türkiye than before;⁸
- d. products defined as PAPs are not common among the Parties; and
- e. developments in trade in PAPs shall be periodically reviewed.

3.3. Under the bilateral agriculture agreements, Iceland and Norway provide duty-free treatment for a limited number of agricultural products from Türkiye. No concession is granted by Türkiye to Iceland or Norway. The amendment to the bilateral agriculture agreement between Norway and Türkiye, ratified by Türkiye on 21 October 2021 and by Norway on 10 June 2022, maintains without change the concessions of the 1991 agreement while modifying the rules of origin with those of the 2018 Agreement, as presented in Section 3.2.⁹

3.4. The new bilateral agriculture agreement between Switzerland/Liechtenstein and Türkiye significantly expands the 1991 concessions granted by Switzerland including duty-free rates, fixed preferential rates and margins of preference on MFN rates. Türkiye also grants concessions for a number of Swiss products – novel as compared to the previous bilateral agreement. Türkiye's concessions include duty-free treatment for a limited number of products, fixed preferential rates or TRQs with the in-quota rate varying from duty-free to MOP of 50% or 15% on the MFN rate. The agreement also includes disciplines on rules of origin and agricultural safeguards; further, it specifies the provisions of the general Agreement that apply, *mutatis mutandis*. In particular, Parties confirm their rights and obligations under the WTO Agreement on Agriculture, and clarify that the Agreement's dispute settlement apply.¹⁰ A best endeavour clause is included aiming at further liberalizing trade in agricultural products. As of early December 2022, no developments have taken place in this respect.

⁷ New concessions are only found in the Türkiye- Switzerland bilateral agreement.

⁸ For example, imports into Türkiye of 0901.90.10.00.00, 0901.90.90.10.00 and 0901.90.90.90.00 originating in Switzerland benefitted from a preferential tariff of 11% under the 1991 Agreement whilst under the new Agreement they face an MFN rate of 13%.

⁹ These same provisions apply in the amendment to the bilateral agreement with Iceland, which was not in force as of March 2023.

¹⁰ Other provisions that apply include e.g. relations with other agreements, export duties, QRs, internal taxation and regulations, TBT, SPS, trade facilitation, state trading enterprises, antidumping, exceptions.

3.5. Coverage of agricultural, non-agricultural and fish products under the Agreement and the WTO differ.¹¹ Annex 2 of this document lists the products included in Annexes II (excluded products) and IV (duty free fish and marine products) to the Agreement.

3.6. Article 2.4 prohibits the introduction of any new customs duties and charges on any of the covered products, excluding those imposed in conformity with Articles III and VIII of the GATT 1994.

3.7. The Agreement's disciplines on customs valuation, quantitative restrictions, fees and formalities, state trading enterprises and internal taxation and regulations are regulated by the relevant GATT/WTO Articles, which are accordingly incorporated into the Agreement *mutatis mutandis* (Articles 2.6-2.9 and 2.16).

3.1.2 Liberalization of trade and tariff lines

3.8. Table 3.1 shows tariff and trade liberalization by EFTA Parties under the Agreement.¹² In 2021, a high share of Iceland and Norway's tariff was duty-free on an MFN basis – 89% and 85% respectively; the equivalent figure for Switzerland was 27%. Imports entering under MFN duty-free rates during 2018-2020 were also significant for the first two countries, 99.5% and 76.3%; and 33% for Switzerland. Additional liberalization under the Agreement concerned 483, 297 and 4,724 tariff lines for Iceland, Norway and Switzerland, respectively (or 5.5%, 4.1% and 55.4%). Lines remaining dutiable totalled 527 for Iceland (5.9%), 768 for Norway (10.7) and 1,349 for Switzerland (15.8%), accounting for negligible imports from Türkiye for Iceland, 1.9% for Norway and 1.1% for Switzerland in 2018-20.

3.9. Compared to the 1991 Agreement between the Parties, the Agreement provides additional preferential treatment by Norway on two lines (non-alcoholic beverages)¹³ and by Switzerland on 162 lines.

Table 3.1 EFTA States: Tariff elimination commitments under the Agreement and corresponding average trade

Duty phase-out period	EFTA States' Imports from Türkiye (Value USD million, 2018-2020)							
	ICELAND				NORWAY			
	Lines		Imports		Lines		Imports	
	N°	%	Value	%	Value	%	Value	%
2021 (MFN)	7,986	88.8	71.9	99.5	6,112	85.16	663.98	76.28
2021	483	5.4	0.3	0.4	297	4.14	189.60	21.78
of which:								
free under 1991 Agr	483	5.4	0.3	0.4	295	4.11	189.56	21.78
new free lines	-	-	-	-	2	0.03	0.04	0.00
Remain dutiable	527	5.9	0.0	0.0	768	10.70	16.84	1.93
Total	8,996	100.0	72.2	100.0	7,177	100.00	870.41	100.00
	SWITZERLAND							
	Lines		Imports					
	N°	%	Value	%				

¹¹ Excluded products under HS 25-97 differ by Party and do not match in full those manufactured agricultural products covered by the WTO Agreement in Agriculture. While there is no official definition of "fish and fish products" in the WTO context, in practice such products have been previously assessed as covering Chapter 03 and several additional Headings and Subheadings (The definition of the 2008 Draft NAMA Modalities (TN/MA/W/103/Rev.3) listed HS 2002 Chapter 3, 05.08, 05.09, 0511.91, 1504.10, 1504.20, ex 1603.00, 16.04, 16.05 and 2301.20.

¹² Applied tariffs of EFTA Parties in 2021 consisted of between around 7,200 to 9,000 lines at the eight-digit level (2017 nomenclature). *Ad valorem* rates accounted for 95%, 90% and 27% of the lines for Iceland, Norway and Switzerland, respectively, with a total of 434, 699 and 6,235 lines having non-*ad valorem* tariffs - either specific or compound duties.

¹³ The specific duty of NOK 2.50 per kg on HS 2202.99.91 and 2202.99.99 was eliminated; under the 1991 Agreement a preferential rate applied.

Duty phase-out period	EFTA States' Imports from Türkiye (Value USD million, 2018-2020)				
2021 (MFN)	2,290	26.9	662.5	33.1	
2021	4,724	55.4	1,296.9	64.7	
of which:					
free under 1991 Agr	4,562	53.5	1,275.3	63.6	
new free lines	162	1.9	21.6	1.1	
Remain dutiable	1,349	15.8	22.1	1.1	
Total	8,525	100.0	2,003.2	100.0	

Note: Tariff lines subject to in-quota rates are excluded in the tariff line count.
Based on the HS 2017 nomenclature.

Source: WTO estimates based on the data provided by the Parties' authorities and the WTO-IDB.

3.10. Türkiye's applied tariff in 2021 consisted of 16,002 lines at the twelve-digit level (2017 nomenclature). Around 96% of the tariff rates were *ad valorem* and 683 lines had non-*ad valorem* tariffs.¹⁴ Türkiye also applies provisional additional customs duties on 4,234 lines until further notice; these are not applied to EFTA States.¹⁵

3.11. Table 3.1 shows tariff and trade liberalization by Türkiye under the Agreement. In 2021, 23.3% of Türkiye's tariff was duty-free on an MFN basis, accounting for average imports of 7.1% from Iceland, 15.3% from Norway and 78.5% from Switzerland during 2018-2020. Under the Agreement an additional 10,018 lines were liberalized for imports from Iceland and Norway, and 10,029 lines for Switzerland, representing 62.2% of Türkiye's tariff lines. Thereafter, 2,258 lines for Iceland and Norway, and 2,247 lines for Switzerland remain dutiable, accounting for 1.6% of imports from Iceland, 0.2% from Norway and 0.3% for Switzerland in 2018-20.

3.12. Since trade between the Parties had already been liberalized under the 1991 Agreement, as also shown in Table 3.1, additional preferential treatment is only provided for Switzerland under the Agreement: 10 lines became free, 118 lines benefited from improved preferences and tariff-rate quotas (TRQs) have been provided for 456 lines. For four lines concerning processed agricultural products, however, preferential duties were increased.

Table 3.2 Türkiye: Tariff elimination commitments under the Agreement and corresponding average trade

Phase-out period	Number of lines	% of total lines	Türkiye's Imports from EFTA parties (2018-2020) (USD million)			
			ICELAND		NORWAY	
			Value	%	Value	%
2021 (MFN)	3,726	23.3	1.8	7.1	112.1	15.3
2021	10,018	62.6	23.4	91.4	620.1	84.5
(all free under 1991 Agr)						
Remain dutiable	2,258	14.1	0.4	1.6	1.2	0.2
Total	16,002	100.0	25.7	100.0	4,106.8	100.0
			SWITZERLAND			
			Value		%	
2021 (MFN)	3,726	23.3	3,223.0		78.5	
2021	10,029	62.7	869.7		21.2	
of which:						
free under 1991 Agr	10,019	62.6	869.7		21.2	
new free lines	10	0.1	0.0		0.0	
Remain dutiable	2,247	14.0	14.0		0.3	
of which:						
lower preferential duties	118	0.7	10.3		0.3	
TRQs (new)	456	2.8	0.2		0.0	
higher preferential duties	4	0.0	0.0		0.0	
Total	16,002	100.0	4,106.8		100.0	

Note: Based on the HS 2017 nomenclature.

Source: WTO estimates based on data provided by Türkiye authorities and the WTO-IDB.

¹⁴ 26 lines with specific duties, 528 with compound duties, 52 with mixed duties, and 77 lines with other duties. These are found in Chapters 3, 4, 7, 15, 17-22, 25, 29, 33, 35, 37, 38, 57, 70 and 91.

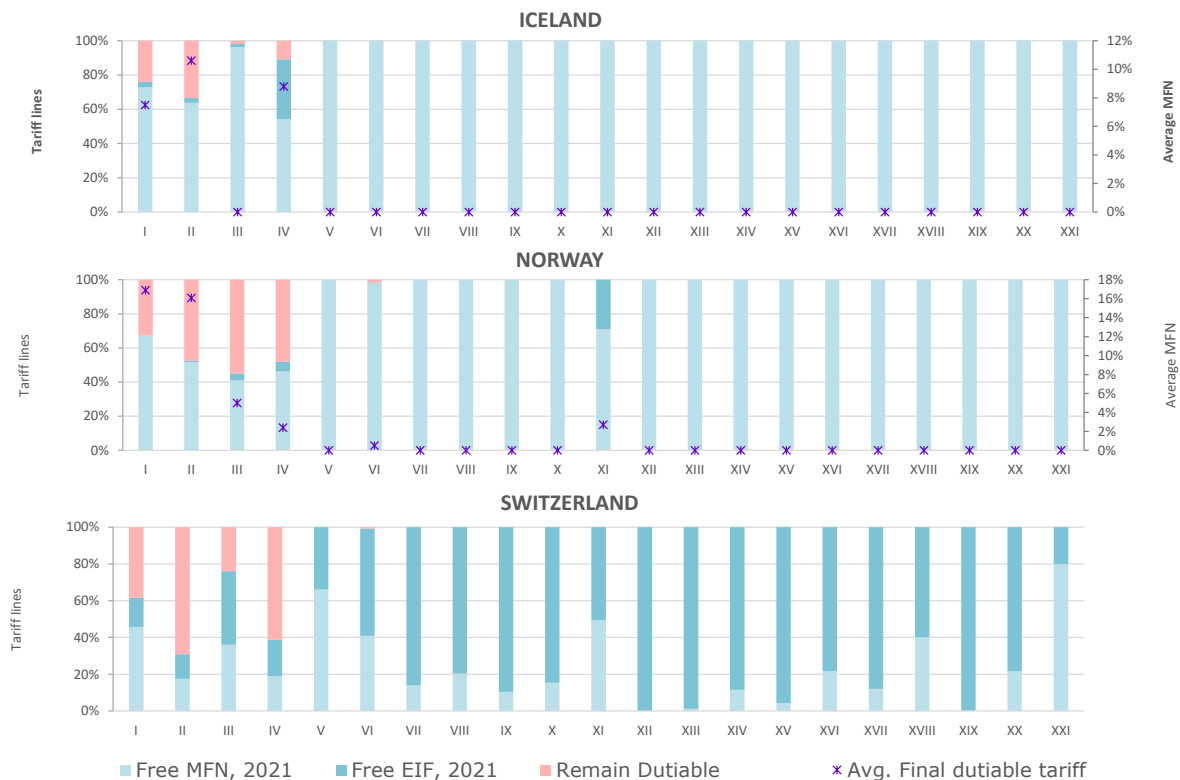
¹⁵ Duties range from 1.9% to 30%.

3.1.3 Liberalization schedule

3.1.3.1 EFTA Parties

3.13. Chart 3.1 shows that the Agreement's liberalization concerned agricultural products in HS Sections I-IV. In addition, for Norway, textiles under HS Section XI which had an average MFN rate of 2.7%, were also liberalized; additional liberalization in Switzerland concerned all other Sections. HS Sections I-IV also have lines remaining dutiable in all of the three EFTA States – though for Iceland, only two lines of fats and oils of Section III remain dutiable, subject to a specific rate of duty. In addition, Norway and Switzerland have lines remaining dutiable in HS Section VI. Average dutiable rates on Sections I-IV are around 30% in the case of Iceland, between 14.2% and 415% in Norway, while in Switzerland all lines are subject to specific rates.

Chart 3.1 EFTA States: Tariff elimination under the Agreement, by HS Section

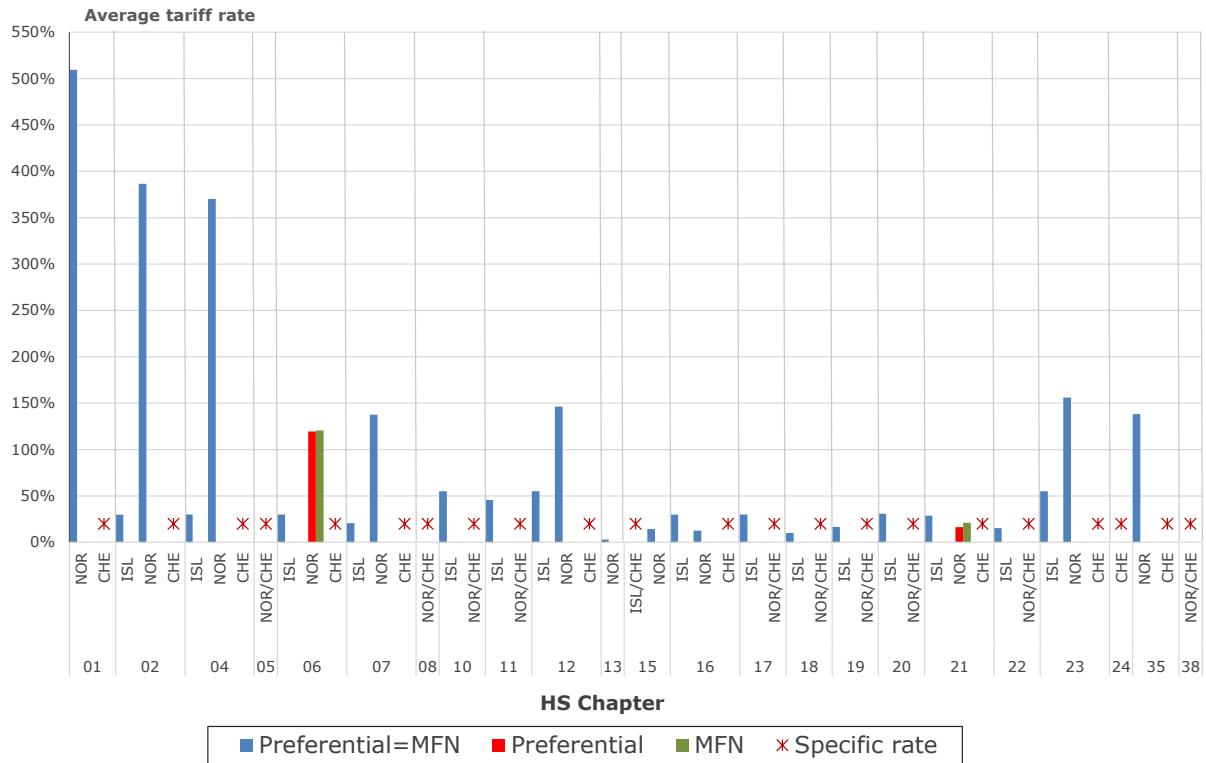


Note: For the calculation of averages, specific rates are excluded, and the *ad valorem* parts of alternate rates are included. Tariff lines subject to in-quota rates are excluded in the tariff line count. For Switzerland, the average MFN rate is not available since the tariff is subject to specific duties for which *ad valorem* equivalents are not available. Based on the HS 2017 nomenclature.

Source: WTO estimates based on data provided by the authorities. For Switzerland, the WTO-IDB was also used.

3.14. As depicted in Chart 3.2, among HS Chapters remaining subject to *ad valorem* duties in EFTA Parties, Türkiye's exports to Norway of trees, bulbs and flowers of Chapter 6 and of miscellaneous edible preparations of Chapter 21 benefit from some preferential treatment. Imports of coffee, tea and spices, and vegetable plaiting materials (Chapters 9 and 14) are duty-free in all EFTA Parties, while tobacco (Chapters 24) remains dutiable only in Switzerland. In Norway and Switzerland, many Chapters remain subject to specific rates. Preferential specific rates, not represented in the Chart, are granted by Norway to Türkiye's exports of products of Chapters 4, 7, 8, 10, 11, 15, 17-22 and 35, and by Switzerland in all Chapters except Chapter 1.¹⁶

¹⁶ There are preferences for a few lines of HS 0106; however, they are duty-free on an MFN basis.

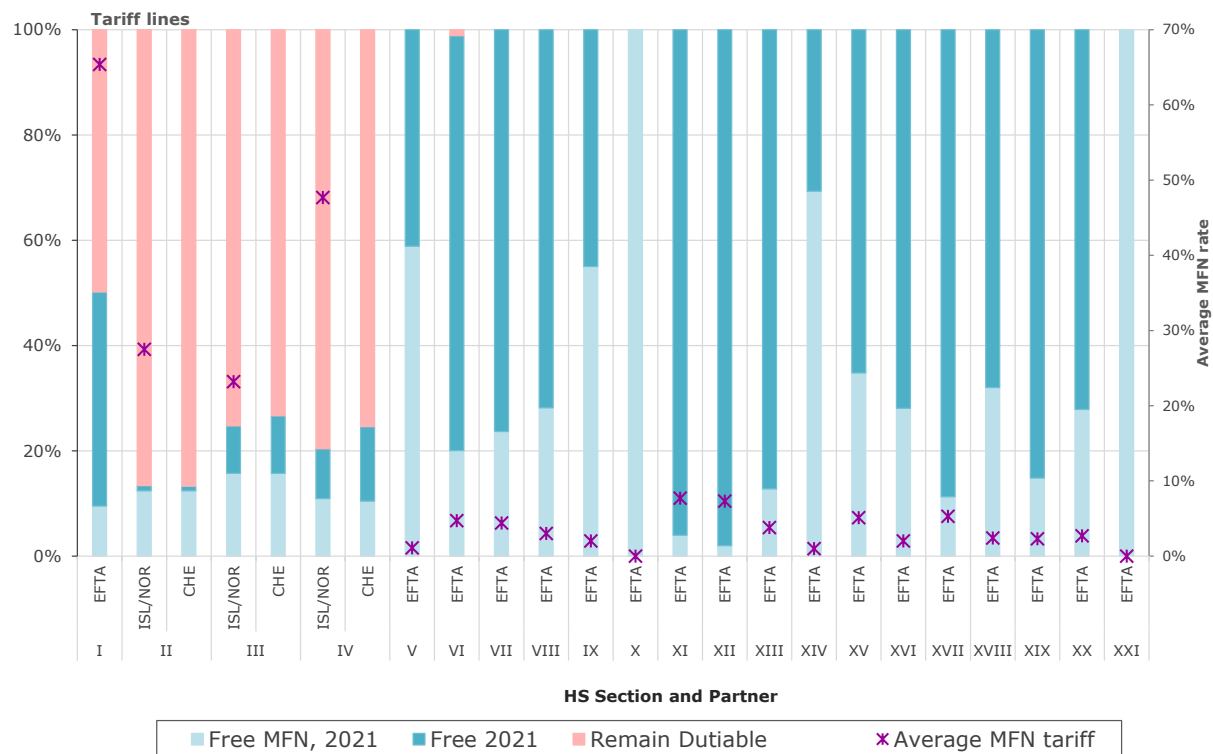
Chart 3.2 EFTA: Average of dutiable rates, by HS Chapter

Note: For the calculation of averages, specific rates are excluded, and the *ad valorem* parts of alternate rates are included.
Based on the HS 2017 nomenclature.

Source: WTO estimates based on data provided by EFTA authorities. For Switzerland, the WTO-IDB was also used.

3.1.3.2 Türkiye

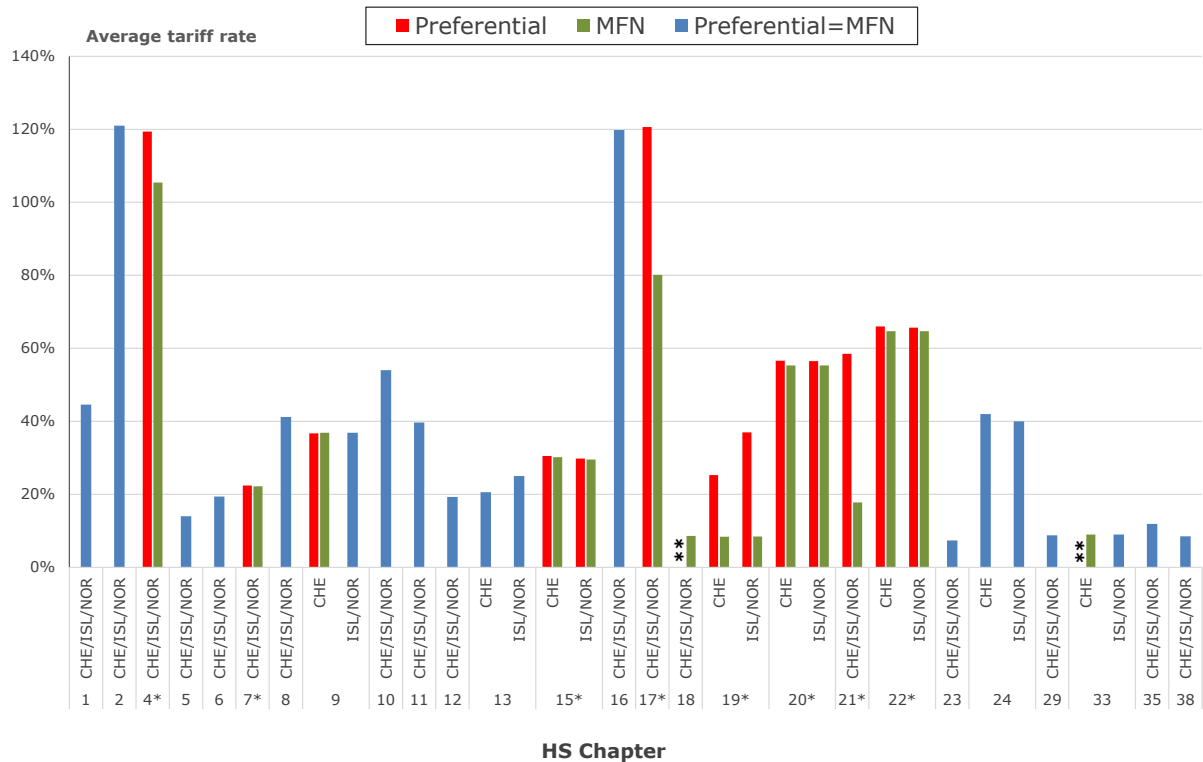
3.15. Chart 3.3 shows Türkiye's tariff liberalization by HS section. Most of the agricultural products in HS Sections I-IV and some chemicals in Section VI remain dutiable for imports from all EFTA States. For vegetables in Section II, one extra line (vanilla extracts under 1302.19.05.00.00) remains dutiable for imports from Switzerland, compared to imports from Iceland and Norway. For fats and oils and prepared foodstuff in Sections III and IV, however, fewer products originating from Switzerland (compared to Iceland and Norway) are dutiable when imported into Türkiye. The average final dutiable rate varies from 10.6% (chemicals in Section VI) to 109.7% (animals and their products in Section I).

Chart 3.3 Türkiye: Tariff elimination under the Agreement, by HS Section

Note: Tariff lines subject to in-quota rates are excluded in the computation. For the calculation of averages, specific rates are excluded, and the *ad valorem* parts of alternate rates are included. Based on the HS 2017 nomenclature.

Source: WTO estimates based on data provided by Türkiye authorities.

3.16. As depicted in Chart 3.4 Türkiye provides additional preferences for imports from any of the EFTA States in Chapters 4, 7, 15 and 17-22, though in some instances they differ for Switzerland. In addition, imports from Switzerland of products in Chapters 9 and 33 also benefit from some preferences. Preferential average tariffs appear higher than the MFN rates in the Chart because the *ad valorem* component is eliminated in the preferential duties leaving only specific duties for certain lines, and these are not included in the calculation. Average MFN rates for all Chapters with duties remaining range from 7.4% for Chapter 23 to 121% for Chapter 2. Chapters 18 and 33 only contain specific rates of duty for which no *ad valorem* equivalents are available.

Chart 3.4 Türkiye: Average of dutiable rates, by HS Chapter

* Includes lines subject to specific rates.

** Preferences only involve lines with specific rates.

Note: Tariff lines subject to in-quota rates are excluded in the computation. For the calculation of averages, specific rates are excluded, and the *ad valorem* parts of alternate rates are included. Based on HS 2017 nomenclature

Source: WTO estimates based on data provided by the Türkiye authorities.

3.1.4 Tariff rate quotas

3.17. Under the Türkiye-Switzerland bilateral agriculture agreement, both Parties grant each other TRQs for certain agricultural products. All the TRQs granted by Türkiye are new since it provided no preferences through TRQs in the previous bilateral agreement. Switzerland grants Türkiye preferential rates within existing WTO TRQs. Annex 3 to this document provides additional detail on TRQs under the Agreement.

3.18. Türkiye grants Switzerland TRQs for dairy products, vegetables, fruits, preparations of meat, fruit juices, wine, fermented beverages, alcohol and spirits, and preparations of a kind used in animal feeding. In-quota rates apply within the specified ceiling quantity; they may be duty-free or provide for a margin of preference of either 50% or 15% of the MFN rate. Out of quota rates are the MFN rates.

3.19. Switzerland grants Türkiye a preferential in-quota rate within its WTO TRQs for animals and meat, eggs, bovine semen, cut flowers, vegetables, fruits and grape juice. The preferential rate is either duty-free or a margin of preference of the MFN tariff. There is no specific quantity allocated to Türkiye, with imports therefore only limited by the WTO TRQ quantity limitations. Further, it also grants Türkiye new TRQs for fresh grapes and olive oil, with duty-free in-quota rates. For all the TRQs, the out-of-quota rates are the MFN rates.¹⁷

¹⁷ Data on quota fill for Türkiye can be found at <https://uygulama.gtb.gov.tr/KotaSorgulama/> and for Switzerland in <https://zollkontingente.douane.swiss/fr>.

3.2 Rules of origin

3.20. The rules of origin of the Agreement are those of the Regional Convention on Pan-Euro-Mediterranean Rules of Origin (hereinafter referred to as the "PEM Convention") applied between the Parties.^{18, 19} Article 2.3 and Annex I provide that the rules of origin and methods of administrative cooperation applicable between the Parties are set out in Appendix I and relevant provisions of Appendix II of the PEM Convention.

3.21. A product is "originating" when:

- a. it is wholly obtained in the EFTA States or Türkiye (frequent in the case of agricultural products); or
- b. it is obtained in the EFTA States or Türkiye incorporating materials which have not been wholly obtained there but have undergone sufficient working or processing in the Parties, either:
 - i. due to a change in tariff classification (CTC), generally at the heading level; or
 - ii. the value of non-originating materials used is below a maximum threshold, set generally at 40%; or
 - iii. a specific processing takes place in a Party. This applies in particular to prepared foods, textiles, or chemical products.

3.22. The absorption principle applies under the Agreement; thus, no account is taken of non-originating materials incorporated in another product which has acquired originating status.

3.23. Under the PEM Convention diagonal cumulation applies to its parties if an FTA is applicable between all the parties concerned. Diagonal cumulation allows materials that have obtained originating status in one of its parties to be incorporated in products manufactured in another Party without the products losing their originating status when exported to a third contracting party in the PEM area. Diagonal cumulation is in force among the Parties since 1 September 2007.

3.24. A *de minimis*/tolerance rule applies so that the good is considered originating if the value of non-originating materials do not exceed 10% of the ex-works price of the product, provided none of the percentage thresholds are exceeded. However, this does not apply to textiles of HS Chapters 50 to 63, for which the tolerance generally sets a non-complying threshold in terms of a maximum weight of 10% of all basic textile materials used.

3.25. Transit through non-parties is authorized provided the product remains under the surveillance of the customs authorities in the country of transit or warehousing and it does not undergo operations other than unloading, reloading, or any other operation to preserve it in good condition. Evidence of direct transport has to be supplied to the customs authorities of the importing Party.

3.26. Outward-processing is authorized, provided the total added value acquired outside the Parties does not exceed 10% of the ex-works price of the final product for which originating status is claimed. This provision does not apply to textiles and clothing in Chapters 50-63 nor to products that have acquired originating status through the use of the tolerance rule. The processing outside

¹⁸ The PEM Convention is progressively replacing the Protocols on the Pan-Euro-Mediterranean cumulation of origin included in agreements among parties to the PEM area. The PEM area comprises 51 parties - the European Union, EFTA States, Albania, Algeria, Bosnia and Herzegovina, Egypt, the Faroe Islands, Georgia, Israel, Jordan, Kosovo*, Lebanon, Montenegro, Morocco, Palestine, the Republic of Moldova, the Republic of North Macedonia, Serbia, Syria, Tunisia, Türkiye and Ukraine. For the PEM Convention text, see <https://www.efta.int/media/documents/legal-texts/free-trade-relations/montenegro/pem-convention-on-origin.pdf>.

* Please note that reference to Kosovo in this document should be understood to be in the context of the United Nations Security Council resolution 1244 (1999).

¹⁹ Liechtenstein, Switzerland and Norway since 1.1.2012; Iceland since 1.5.2012; Türkiye since 1.2.2014. See <https://www.consilium.europa.eu/en/documents-publications/treaties-agreements/agreement/?id=2010035>.

the Parties must be done on goods exported from the Parties, which are wholly obtained or have been processed beyond insufficient operations in a Party.

3.27. Drawback is not permitted under the PEM Convention.

3.28. Complementing the provisions of the PEM Convention, Annex I makes clear that the Agreement's dispute settlement provisions can be invoked with respect to rules of origin.

3.29. The PEM Convention is currently under revision; its parties indicate this aims at promoting economic integration and facilitating trade in the PEM area. The amendments will provide, for most products, the introduction of full cumulation and lifting the no-duty-drawback rule; increased thresholds for non-originating materials and tolerance from 10% to 15%; applying a "non-manipulation" rule instead of the "direct transport" rule; and facilitated customs-related procedures.²⁰

3.30. Parties to the PEM Convention that so wish may apply on a transitional basis these new rules as an alternative to those of the PEM Convention, pending its finalisation. The EFTA States and Türkiye have indicated their wish to do so; as of early December 2022, the necessary procedures for such a transitional application were still ongoing.

3.31. A Sub-Committee on Customs Matters is established (Article 2.15); it deals with rules of origin, customs-related procedures, trade facilitation and mutual administrative assistance in customs matters (Annex VIII to the Agreement).

3.3 Export duties and charges, and quantitative restrictions

3.32. The Agreement prohibits duties and charges on the export of any good destined to the territory of the other (Article 2.5). In practice, export duties and charges had been eliminated in 1996 under the 1991 Agreement. Among the Parties, only Türkiye imposes MFN export taxes – on raw skins, and hazelnuts, shelled and in shell.

3.4 Regulatory provisions on trade in goods

3.4.1 Standards

3.4.1.1 Sanitary and phytosanitary measures

3.33. Sanitary and phytosanitary measures (SPS) build upon the WTO SPS Agreement, which is incorporated into the Agreement, *mutatis mutandis* (Article 2.11).

3.34. Neither harmonization nor mutual recognition are made mandatory under the Agreement.

3.35. An "upon request" review clause provides that SPS arrangements concluded by all Parties with the European Union may be extended to the Parties, to be duly reflected in a revised article. As of early December 2022, no developments have taken place in this respect.

3.36. Article 2.11 also provides for establishing contact points and for consultations (without undue delay) in case one Party considers another Party's measure may create an obstacle to trade; its aim shall be to find mutually acceptable solutions. The consultations are without prejudice to the Parties' rights and obligations under the dispute settlement provisions of the Agreement (Chapter 9) or of the WTO.

²⁰ See <https://www.toll.no/contentassets/1fc8fe9edfe94a17952a60b8cf9ac3d3/transitional-rules.pdf>.

3.4.1.2 Technical barriers to trade

3.37. Disciplines on technical regulations build upon the WTO Agreement on Technical Barriers to Trade (TBT), which is incorporated into the Agreement, *mutatis mutandis* (Article 2.12).

3.38. Harmonization is not mandatory under the Agreement. Disciplines on mutual recognition are modulated in accordance with the Parties' obligations under their trade agreements with the European Union.

3.39. In practice, for those products for which legislation has been harmonized with the EU (Türkiye and EEA EFTA States) or for which conformity assessment is deemed equivalent to that of the EU (Türkiye-Switzerland),²¹ the disciplines of Annex V apply, as follows:

- a. Parties' mutual acceptance of conformity assessments - i.e. a "diagonal" mutual recognition of conformity assessment for specific products - carried out by conformity assessment bodies notified under the relevant trade agreement;
- b. import checks for products in a Party's market shall only take place in exceptional cases, subject to the proper documentation of conformity;
- c. verification of notified conformity assessment bodies is authorized if a Party has reasonable doubts about the quality of the conformity assessment carried out by a notified body of another Party. That may ultimately lead to the suspension if its recognition;
- d. in the area of medical devices, the requirement for an authorised representative is fulfilled if the manufacturer is established or has a designated representative, either in the EU, in an EFTA State or in Türkiye; and
- e. Parties are to exchange relevant information in respect of the annex, including any change in the sectoral scope of the EU-Switzerland MRA whose legislation is deemed equivalent.

3.40. Annex V applies to 20 product sectors (but only 18 on trade between Türkiye and Switzerland); these, together with the list of notified conformity assessment bodies, can be found in Annex 4 to this document.

3.41. Contact points and consultations, as referred to in paragraph 3.32 above, are also provided for. The timeframe for consultations is set within 40 days from the receipt of the request.

3.4.2 Safeguard mechanisms

3.4.2.1 Global safeguards

3.42. The rights and obligations of the Parties relating to global safeguards are those of Article XIX of the GATT 1994 and the WTO Agreement on Safeguards (Article 2.19).

3.43. Additionally, the Agreement requires a notification be made upon the initiation of an investigation and that reasonable opportunity for consultations be afforded.

3.4.2.2 Bilateral safeguards

3.44. There are no provisions for bilateral safeguards under the Agreement, which are therefore not authorized.

3.4.2.3 Other safeguards

²¹ In trade between Türkiye and the EEA EFTA States, certain products are subject to EU harmonized legislation, while in trade between Türkiye and Switzerland, certain products benefit from the equivalence of the EU and Swiss conformity assessment procedures, as provided for the Agreement between the European Union and the Swiss Confederation on Mutual Recognition of Conformity Assessments of 1999 (EU-Switzerland MRA).

3.45. The only discipline on other safeguard measures on trade in goods concerns safeguards for balance of payments reasons; see section 5.3.

3.4.3 Anti-dumping and countervailing measures

3.46. The rights and obligations of the Parties relating to anti-dumping and countervailing duties are those of Articles VI and XVI of the GATT 1994 and the WTO Agreements on Subsidies and Countervailing Measures (SCM) and on the Implementation of Article VI of GATT 1994 (Anti-dumping Agreement), as appropriate (Articles 2.17 and 2.18).

3.47. The following are additional provisions to those of the WTO (Article 2.18):

- a. a best endeavour clause inviting the Parties to refrain from initiating anti-dumping procedures;
- b. a notification to be made prior to the initiation of an investigation under the Anti-dumping Agreement; and
- c. a best endeavour clause inviting the Parties to apply the "lesser duty" when imposing anti-dumping duties.

3.4.4 Subsidies and state-aid

3.48. The rights and obligations of the Parties relating to subsidies are those of Article XVI of the GATT 1994 and the SCM Agreement.

3.49. Going beyond the WTO, the Agreement requires that a notification be made prior to the initiation of an investigation of an alleged subsidy and establishes a 45-day period for consultation for finding a mutually acceptable solution (Article 2.17), without preventing the initiation of the investigation.

3.50. There are no provisions on State-aid in the Agreement.

3.4.5 Customs-related procedures and trade facilitation

3.51. Customs related provisions including trade facilitation are governed by Articles 2.3, 2.13-2.15 as well as Annexes I and VI of the Agreement. Mutual administrative assistance in customs matters is further developed in Annex VII.

3.52. Customs-related procedures such as certificates of origin and verification are those of the PEM Convention; these are summarized in Table 3.3 below.

Table 3.3: Summary of Customs procedures

Subject	Agreement's Provisions
Origin-related	
Proof of origin	Certificate of origin or Declaration of origin, both of which: <ul style="list-style-type: none"> • prescribed format • valid for four months from its date of issuance
Certificate of Origin	EUR-1 or EUR-MED, issued by the customs authorities of the exporting country
Declaration of Origin	Origin declaration or EUR-MED origin declaration: <ul style="list-style-type: none"> • self-issued by an approved exporter or • self-issued by an exporter of a consignment of a value not exceeding EUR 6,0000
Approved exporters	Yes. Self-declaration.
Waiving of proof of origin	Imports of private packages under EUR 500 Travellers' personal items under EUR 1,200.

Subject	Agreement's Provisions
Verification procedures	By the exporting Party authorities. Inspection of the exporter's accounting records or any other checks. Timeframe of 10 months.
On-site verification	Not foreseen
Review and appeal, Penalties provisions	TF: Articles 118:3(c) and 118:1(g) (TF); Origin: Articles 31-32

Source: Annexes I and VI of the Agreement, PEM Convention.

3.53. Annex VI on trade facilitation builds upon the WTO Agreement on Trade Facilitation (TFA), which is incorporated into the Agreement, *mutatis mutandis*. Additional disciplines in Annex VI include:

- a. making mandatory a Party's explanation, upon request, of the reasons for significant delay in the release of perishable goods (in the TFA this is a best endeavour clause);
- b. allowing the other Party to negotiate a mutual recognition agreement on an Authorised Economic Operator System or security measures, drawing on relevant international standards; and
- c. prohibition on the requirement for legalisation or other authentication of customs documentations in connection with importation.

3.4.6 Other regulations

3.4.6.1 State trading enterprises

3.54. Article XVII of the GATT 1994 and the related Understanding are incorporated into and made part of the Agreement, *mutatis mutandis* (Article 2.16).

3.5 Sector-specific provisions on trade in goods

3.55. Treatment of marine and fish products, and basic and processed agricultural products is summarized in paragraphs 3.1.-3.4. above.

4 PROVISIONS ON TRADE IN SERVICES

4.1 Scope and definitions

4.1. Chapter 3 closely follows the GATS approach, including in terms of coverage and the positive-list approach to liberalization. Chapter 3 covers trade in all services sectors under all four modes of supply, subject to the same exclusions as under the GATS. A number of subject- or sector-specific annexes complement the Chapter's disciplines.

4.2 Denial of benefits

4.2. The Agreement does not contain any specific provision on denial of benefits. However, the definition of "juridical person of another Party" refers to "a juridical person which ... is engaged in substantive business operations in the territory of a Party".

4.3 General provisions on trade in services

4.3.1 Market access

4.3. The Agreement's market access provision (Article 3.4) replicates GATS Article XVI.

4.3.2 National treatment and MFN

4.4. The Agreement's MFN provision (Article 3.3) is similar to that under GATS Article II.

4.5. Preferential treatment granted by a Party under an economic integration agreement notified under GATS Articles V or V *bis* shall not be extended to the other Parties. Upon request negotiations for extending such benefits shall take place.

4.6. The Agreement's national treatment provision (Article 3.5) replicates GATS Article XVII.

4.3.3 Commercial presence

4.7. Commitments on commercial presence – equivalent to mode 3 under the GATS – are set out in the Parties' schedules of commitments, subject to their respective MFN exemptions.

4.3.4 Movement of natural persons

4.8. Article 3.9 and Annex XI of the Agreement build on the GATS Annex. The scope and principles used in both agreements are similar, including as regards the right of Parties to require a visa.²² Mode 4 commitments –horizontal and/or sector-specific – are included in the Parties Schedules.

4.9. Disciplines foresee that measures affecting the movement of natural persons are administered in a reasonable, objective and impartial manner and that relevant information and procedures are transparent and comprehensive. Procedures relating to entry and temporary stay specify that documents required shall be commensurate with the purpose for which they are collected and that relevant fees shall reflect no more than the approximate administrative costs incurred. Applicants may be informed of the progress of their application for entry upon request; if that is rejected, the applicant shall be informed without delay and be given the opportunity to appeal or to submit a new application. Language qualifications shall not be required between Switzerland and Türkiye unless they are necessary to ensure the quality of the service.

4.10. The categories of natural persons covered by the Agreement are specified in the Parties' Schedules of commitments.

4.11. Table 4.1 below summarizes the categories and lengths of stay for the presence of natural persons under the Agreement and the GATS for the Parties, which only apply to sectors listed in their Schedules and in accordance with any limitation that may be included therein. Compared to the GATS, improvements in mode 4 under the Agreement include longer authorized lengths of stay and commitments in new categories of personnel such as business visitors.

Table 4.1 EFTA States and Türkiye: Categories and length of stay for temporary presence of natural persons under the Agreement and the GATS

Category	Maximum length of stay	
	Agreement	GATS
Iceland		
A. ICTs: Executives, managers, specialists and service sellers	1 year, extendable for one year	Not specified
B. Business visitors	90 days	No commitments except for ICTs ("service sellers"), no duration specified.
Liechtenstein		
I. ICTs: Executives, senior managers, specialists	Three years	
II. Business visitors	90 days	No commitments
Norway		
A. ICTs: - Executives, managers, specialists - Trainees	Four years Three months	Two years No commitments

²² E.g. access to employment market and right of residence is carved out, and the right of entry for natural persons of the other Party, including by establishing eligibility requirements, is authorized provided they are not applied in a manner that nullifies or impairs the Agreement's benefits.

Category	Maximum length of stay	
	Agreement	GATS
B. Business visitors ^a	Three months No economic needs test	No commitments
C. Contractual services suppliers D. Independent professionals	Three months in any 12-month period or for the duration of the contract, whichever is less. No economic needs test	No commitments
Switzerland		
A. ICTs: Executives, senior managers, specialists	3 years, extendable to 5	3 years, extendable to 4
B. Business visitors and Services sellers	3 months within one year, minimum 2-months interval if renewed	
C. Contractual services suppliers for certain services sectors	3 months per contract Numeric limitation linked to task to be performed	
	Available for 13 services sectors	Available for 3 services sectors
D. Installers and maintainers	90 days within one year	No commitments
Türkiye		
I. ICTs: Executives, managers, specialists and service sellers	1 year, extendable to two years	2 years
II. Trainees	1 year, extendable up to two years	No commitments
III. Business visitors	90 days within 180 days	30 days
IV. Business services sellers	90 days within 180 days	30 days
V. Installers and maintainers	Not defined	No commitments

a Also applies to natural persons attending conferences and trade fairs.

Source: Section on "Horizontal commitments" Parties' Schedules annexed to the Agreement, and their Draft Consolidated GATS Schedule of Specific Commitments.

4.4 Liberalization commitments

4.12. Liberalization is undertaken on the basis of a positive-list approach, as under the GATS. MFN exemptions and schedules of specific commitments are included in Party's specific Appendixes to Annex IX and Annex XII, respectively. Similar to the GATS, commitments may be modified upon consultation and agreement between the Parties (Article 3.19).

4.13. In line with the Parties aim to eliminate substantially all remaining discrimination within a period of ten years, periodic reviews of the Schedules of commitments are foreseen at least every three years, with the first such review to take place no later than September 2026 (Article 3.20).

4.14. All Parties to the Agreement have undertaken horizontal limitations on subsidies. Commitments by EFTA Parties in financial services are made in accordance with the WTO's Understanding on Commitments in Financial Services (hereafter "the Understanding"); that was not the case for Türkiye.

4.4.1 EFTA States

4.4.1.1 Iceland

4.15. Iceland's MFN exemptions under the Agreement replicate, with a few adjustments, its GATS Article II exemptions. They relate to Nordic co-operation in all sectors and Nordic and European cooperation in the audiovisual sector.

4.16. Some of the GATS horizontal limitations have been relaxed under the Agreement:

- investment from Türkiye face more relaxed conditions than those applied to FDI from other countries, in particular with the lifting of equity thresholds;
- national treatment accorded to subsidiaries is extended to branches or agencies established in an EEA or an EFTA member State by a Turkish company if effective and

continuous links with the economy of the concerned Party can be shown (not the case under the GATS); and

- c. the need for a concession for the supply of services by non-resident natural persons are lifted for Turkish nationals.

Limitations regarding real estate are the same under both the GATS and the Agreement.

4.17. Sectoral commitments under the Agreement and the GATS (modes 1-3, excluding horizontal reservations) are presented in Table 4.2, and further developed in the paragraphs that follow.

Table 4.2 Iceland: Comparison between the GATS and Agreement specific commitments (modes 1-3)

Sectors / Sub-sectors	GATS	FTA	
		Compared to GATS	Services Commitments
1. Business services			
A. Professional Services	Partial	Similar	Partial
B. Computer and Related Services	Partial	Same	Partial
C. Research and Development Services	Partial	Improved	Partial
D. Real Estate Services	Partial	Same	Partial
E. Rental/Leasing Services without Operators	Partial	Same	Partial
F. Other Business Services	Partial	Improved	Partial
2. Communication services			
A. Postal services	---	Same	---
B. Courier services	---	New	Full
C. Telecommunication services	Partial	Same	Partial
D. Audiovisual services	---	Same	---
E. Other	---	Same	---
3. Construction and related engineering services			
A. General construction work for buildings	Full	Same	Full
B. General construction work for civil engineering	Full	Same	Full
C. Installation and assembly work	Full	Same	Full
D. Building completion and finishing work	Full	Same	Full
E. Other	---	Same	---
4. Distribution services			
A. Commission agents' services	Partial	Same	Partial
B. Wholesale trade services	Partial	Same	Partial
C. Retailing services	Partial	Same	Partial
D. Franchising	Partial	Same	Partial
E. Other	Partial	Less	---
5. Education services			
A. Primary education services	---	Same	---
B. Secondary education services	---	Same	---
C. Higher education services	---	Same	---
D. Adult education	---	Same	---
E. Other education services	---	Same	---
6. Environmental services			
A. Sewage services	Partial	Improved	Partial
B. Refuse disposal services	Partial	Improved	Partial
C. Sanitation and similar services	Partial	Improved	Partial
D. Other	Partial	Improved	Partial
7. Financial services			
A. All insurance and insurance-related services	Partial	Similar	Partial
B. Banking and other financial services	Partial	Similar	Partial
C. Other	---	Same	---

Sectors / Sub-sectors	GATS	FTA	
		Compared to GATS	Services Commitments
8. Health related and social services			
A. Hospital services	---	Same	---
B. Other Human Health Services	---	Same	---
C. Social Services	---	Same	---
D. Other	---	Same	---
9. Tourism and travel related services			
A. Hotels and restaurants (including catering)	Partial	Same	Partial
B. Travel agencies and tour operators services	Partial	Same	Partial
C. Tourist guides services	Full	Same	Full
D. Other	---	Same	---
10. Recreational and cultural and sporting services			
A. Entertainment services	Partial	Same	Partial
B. News agency services	Partial	Same	Partial
C. Libraries, archives, museums and other cultural services	Partial	Same	Partial
D. Sporting and other recreational services	Partial	Same	Partial
E. Other	Partial	Less	---
11. Transport services			
A. Maritime Transport Services	Partial	Improved	Partial
B. Internal Waterways Transport services	---	Same	---
C. Air Transport Services	Partial	Improved	Partial
D. Space Transport services	---	Same	---
E. Rail Transport Services	---	Same	---
F. Road Transport Services	Partial	Same	Partial
G. Pipeline Transport services	---	Same	---
H. Services auxiliary to all modes of transport	Partial	Same	Partial
I. Other Transport Services	Full	Less	---
12. Other services n.i.e.	---	New	Partial

Note: Horizontal reservations and Mode 4 commitments/limitations not included.

Definitions: Full: Commitments not subject any sector-specific limitation, and all sub-sectors covered.
Improved: Overall improved commitments under the Agreement compared to those under the GATS.
Less: Overall less commitments under the Agreement compared to those under the GATS.
New: Commitments in a sector not committed under the GATS.
Partial: Commitments subject to one or more sector-specific limitation, or not all sub-sectors covered.
Same: Commitments under the Agreement are the same as under the GATS.
Similar: Similar liberalization possibly, in individual cases, with limited improvements and/or limited additional reservations. The assessment is based on a broad perspective taking into consideration both sectoral coverage and the level of specific commitments.
---: No commitment.

Source: Draft Consolidated GATS Schedule of Specific Commitments (S/DCS/W/ISL/Rev.1) and Iceland's Schedules annexed to the Agreement.

4.18. Three sectors/sub-sectors reserved to nationals under the GATS have been opened under the Agreement. These are translation and interpretation services, courier services and freight forwarding services related to maritime transport.

4.19. While most of Iceland's commitments in business services under the Agreement are identical to those under the GATS, some differences exist for mode 3 – lifting of nationality or residency requirements for lawyers and not identical requirements for accountants while other limitations related to R&D services on natural sciences are withdrawn. The coverage of the commitments is largely similar to the GATS, with only one added subsector - translation and interpretation services except government authorized translators, which is fully liberalized.

4.20. Liberalization of all environmental services under the Agreement is improved compared to the GATS, with advisory services for all the sub-sectors opened for mode 1. The GATS mode 3 requirement for a license for environmental operations is maintained.

4.21. Largely building upon its GATS commitments, Iceland's commitments in financial services in the Agreement are adjusted and partly rephrased to take into account its bilateral character. The coverage and extent of the commitments are similar to those under the GATS.

4.22. For distribution services and recreational and cultural and sporting services, liberalization under the Agreement is the same as under the GATS for all sub-sectors except "other", which are free under the GATS but not committed under the Agreement.

4.23. Liberalization of maritime transport services is improved under the Agreement as compared to the GATS, with full liberalization of modes 1-3 for freight forwarding services. All air transport services sub-sectors within the scope of the GATS are liberalized, with the exception of mode 1 for maintenance and repair; under the GATS, restrictions apply for modes 1 and 3 in sales and marketing and computer reservation systems. Finally, "other transport services" are fully liberalized under the GATS while they are not committed under the Agreement.

4.24. On other services n.i.e., Iceland fully liberalized modes 1-3 for energy related services incidental to geothermal energy; washing, cleaning and dyeing services; and hair dressing and other beauty services.

4.4.1.2 Liechtenstein

4.25. Contrary to trade in goods, the trade in services regime of Liechtenstein is independent from that of Switzerland.

4.26. Four of the GATS MFN exemptions are lifted under the Agreement – namely on distribution services, financial services, CRS and sales and marketing of air transport services. In audiovisual services, preferential treatment related to European programmes is extended to also cover Türkiye. All other GATS MFN exemptions (e.g. on audiovisual and on access to the labour market) are maintained.

4.27. Some of the GATS horizontal limitations for mode 3 are made less strict for Turkish services suppliers:

- a. the GATS requirement of government-recognized professional qualifications for establishing a commercial presence is lifted; and
- b. a special provision relating to trusts requires only one member of the management to be a licensed trustee in Liechtenstein and work full-time for the company. Under the GATS, a general limitation requires the majority of the management to be resident and either be nationals or resident for a certain period of time.

Other GATS horizontal limitations on extending EEA benefits to third-parties, real estate and mode 4 are replicated under the Agreement.

4.28. Sectoral commitments under the Agreement and the GATS (modes 1-3, horizontal reservations excluded) are presented in Table 4.3. The paragraphs that follow detail instances where Liechtenstein's commitments under the Agreement go beyond those of the GATS. For all other sub-sectors the GATS commitments are replicated under the Agreement.

Table 4.3 Liechtenstein: Comparison between the GATS and Agreement specific commitments (modes 1-3)

Sectors / Sub-sectors	GATS	FTA	
		Compared to GATS	Services Commitments
1. Business services			
A. Professional Services	Partial	Improved	Partial

Sectors / Sub-sectors	GATS	FTA	
		Compared to GATS	Services Commitments
B. Computer and Related Services	Partial	Same	Partial
C. Research and Development Services	Partial	Same	Partial
D. Real Estate Services	---	Same	---
E. Rental/Leasing Services without Operators	Partial	Same	Partial
F. Other Business Services	Partial	Improved	Partial
2. Communication services			
A. Postal services	---	Same	---
B. Courier services	---	Same	---
C. Telecommunication services	Partial	Improved	Full
D. Audiovisual services	---	Same	---
E. Other	---	Same	---
3. Construction and related engineering services			
All sub-sectors A-E	---	New	Partial
4. Distribution services			
A. Commission agents' services	Partial	Same	Partial
B. Wholesale trade services	Partial	Improved	Partial
C. Retailing services	Partial	Improved	Partial
D. Franchising	Full	Same	Full
E. Other	---	Same	---
5. Education services			
All sub-sectors A-D	Partial	Same	Partial
E. Other education services	---	Same	---
6. Environmental services			
A. Sewage services	Partial	Same	Partial
B. Refuse disposal services	Partial	Improved	Partial
C. Sanitation and similar services	Partial	Improved	Partial
D. Other	Partial	Same	Partial
7. Financial services			
A. All insurance and insurance-related services	Partial	Improved	Partial
B. Banking and other financial services	Partial	Improved	Partial
C. Other	---	Same	---
8. Health related and social services			
All sub-sectors A-D	---	Same	---
9. Tourism and travel related services			
A. Hotels and restaurants (including catering)	Partial	Improved	Partial
B. Travel agencies and tour operators services	Full	Same	Full
C. Tourist guides services	Partial	Same	Partial
D. Other	---	Same	---
10. Recreational and cultural and sporting services			
A. Entertainment services	---	Same	---
B. News agency services	Full	Same	Full
C. Libraries, archives, museums and other cultural services	---	New	Partial
D. Sporting and other recreational services	Partial	Same	Partial
E. Other	---	Same	---
11. Transport services			
A. Maritime Transport Services	---	Same	---
B. Internal Waterways Transport services	---	Same	---
C. Air Transport Services	---	Same	---
D. Space Transport services	---	Same	---
E. Rail Transport Services	---	Same	---
F. Road Transport Services	Partial	Improved	Partial
G. Pipeline Transport services	---	Same	---
H. Services auxiliary to all modes of transport	Partial	Same	Partial

Sectors / Sub-sectors	GATS	FTA	
		Compared to GATS	Services Commitments
I. Other Transport Services	---	Same	---
12. Other services n.i.e.	---	Same	---

Note: Horizontal reservations and Mode 4 commitments/limitations not included. Definitions in accordance with those of Table 4.2.

Source: Draft Consolidated GATS Schedule of Specific Commitments (S/DCS/W/LIE) and Liechtenstein's Schedules annexed to the Agreement.

4.29. Most of the commitments in business services under the Agreement are identical to those under the GATS. Improvements have been made for mode 3 in accounting and auditing and taxation services, as well as maintenance and repair of equipment. The coverage of the commitments has been extended to also cover convention services – fully liberalized for modes 1-3 – and translation and interpretation services, also fully liberalized except for translation for official purposes.

4.30. In communication services, basic telecommunications services have been opened up and thus the whole telecommunications sector is free for modes 1-3. All other sub-sectors remain not committed under the Agreement.

4.31. Construction services, not committed under the GATS, have been fully liberalized for modes 2 and 3 while remaining unbound for mode 1. Installation and assembly work related to gas, water and electricity meters and lines remain reserved to nationals.

4.32. In distribution services, liberalization of wholesale trade and retailing services is improved compared to that under the GATS as restrictions on the sales area have been lifted. Distribution of certain products – pharmaceuticals, weapons, etc. – remain restricted but retail sales of motor oil is liberalized for companies from Türkiye.

4.33. In environmental services, the liberalization of refuse disposal services and sanitation and similar services under the Agreement improves on GATS commitments, with the lifting of the requirement of commercial presence.

4.34. Under the Agreement, the establishment of insurance, banking and other financial institutions from Türkiye in Liechtenstein is facilitated as compared to the GATS. The prohibition on consumption abroad of insurance services under the GATS is lifted. Liberalization is also improved in banking and other financial services, with the lifting of market access restrictions on modes 1 and 2 in the GATS.

4.35. In tourism and travel related services, liberalization under the Agreement is improved compared to the GATS with the elimination of mode 3 limitations for hotels and restaurants.

4.36. In recreational, cultural and sporting services, libraries have been liberalized subject to the general reservation on subsidies and incentives.

4.37. Under both the GATS and the Agreement Liechtenstein's commitments in transport services are limited to road transport and services auxiliary to all modes of transport services. Commitments on road transport in the Agreement are improved with the opening of freight transportation to companies from Türkiye, subject to the disciplines of the relevant Annex and provided the vehicles are domestically registered.

4.4.1.3 Norway

4.38. Under the Agreement, Norway adds one MFN exemption – on domestic maritime transport – to those registered under the GATS; it has no commitments in domestic maritime transport under the GATS. Other All MFN exemptions – Nordic co-operation in all sectors, Nordic and European cooperation in the audiovisual sector, road transport and CRS and sales and marketing of air transport services – are the same as under the GATS.

4.39. Some of the GATS horizontal limitations are relaxed under the Agreement:

- a. national treatment accorded to subsidiaries is extended to branches or agencies established in an EEA or an EFTA member State by a company from Türkiye (not the case under the GATS);
- b. limitations on investment in real estate have been lifted;

4.40. Conversely, the GATS unbound nature of subsidies in mode 3 for R&D is extended under the Agreement to education services leading to the conferring of State recognized exams and/or degrees; for modes 1 and 2 the scope of the limitation is identical under both instruments.

4.41. Sectoral commitments under the Agreement and the GATS (modes 1-3, excluding horizontal reservations) are presented in Table 4.4. For sectors not referred to in the paragraphs that follow, commitments under the Agreement and the GATS are the same.

Table 4.4 Norway: Comparison between the GATS and Agreement specific commitments (modes 1-3)

Sectors / Sub-sectors	GATS	FTA	
		Compared to GATS	Services Commitments
1. Business services			
A. Professional Services	Partial	Improved	Partial
B. Computer and Related Services	Full	Same	Full
C. Research and Development Services	Partial	Same	Partial
D. Real Estate Services	Partial	Distinct	Partial
E. Rental/Leasing Services without Operators	Partial	Improved	Partial
F. Other Business Services	Partial	Improved	Partial
2. Communication services			
A. Postal services	---	Same	---
B. Courier services	Partial	Same	Partial
C. Telecommunication services	Partial	Same	Partial
D. Audiovisual services	---	Same	---
E. Other	---	Same	---
3. Construction and related engineering services			
All sub-sectors A-E	Full	Same	Full
4. Distribution services			
A. Commission agents' services	---	New	Partial
B. Wholesale trade services	Partial	Improved	Partial
C. Retailing services	Partial	Improved	Partial
D. Franchising	Full	Same	Full
E. Other	---	Same	---
5. Education services			
A. Primary education services	Partial	Less	---
B. Secondary education services	Partial	Less	---
C. Higher education services	Partial	Improved	Partial
D. Adult education	Partial	Improved	Partial
E. Other education services	Partial	Improved	Partial
6. Environmental services			
All sub-sectors A-D	Partial	Improved	Partial
7. Financial services			
A. All insurance and insurance-related services	Partial	Improved	Partial
B. Banking and other financial services	Partial	Improved	Partial
C. Other	---	Same	---
8. Health related and social services			
All sub-sectors A-D	---	Same	---
9. Tourism and travel related services			
All sub-sectors A-D	Full	Same	Full

Sectors / Sub-sectors	GATS	FTA	
		Compared to GATS	Services Commitments
10. Recreational and cultural and sporting services			
Sub-sectors A, C, D, E	---	Same	---
B. News agency services	Full	Same	Full
11. Transport services			
A. Maritime Transport Services	Partial	Improved	Partial
B. Internal Waterways Transport services	---	Same	---
C. Air Transport Services	Partial	Improved	Partial
D. Space Transport services	---	Same	---
E. Rail Transport Services	Partial	Improved	Partial
F. Road Transport Services	Partial	Improved	Partial
G. Pipeline Transport services	---	New	Partial
H. Services auxiliary to all modes of transport	Partial	Improved	Partial
I. Other Transport Services	---	Same	---
12. Other services n.i.e.	---		

Note: Horizontal reservations and Mode 4 commitments/limitations not included.
 Distinct: Comparing the level of liberalization is difficult given divergent liberalization on different modes of supply.
 Other definitions in accordance with those of Table 4.2.

Source: Draft Consolidated GATS Schedule of Specific Commitments (S/DCS/W/NOR) and Norway's Schedules annexed to the Agreement.

4.42. In business services, liberalization of professional services is improved inter alia including full liberalization of mode 1 for auditing by registered and licensed auditors (except for statutory audits of annual accounts) and mode 3 for medical and dental services (with the lifting of language requirements for example). Comparing liberalization of real estate services is difficult given that the lifting of GATS mode 3 limitations is combined with mode 1 becoming unbound, while it was free under the GATS; coverage however remains identical. Coverage of rental/leasing services without operators has been extended to all other machinery and equipment. The coverage of "other business services" has also been increased; only services incidental to energy distribution are not committed under the Agreement. Other newly committed services include convention services and translation and interpretation services.

4.43. All construction and related engineering services are free under modes 1-3 under both the GATS and the Agreement. Mode 4 has been further liberalized in the Agreement in particular with the lifting of residence requirements.

4.44. Commitments in distribution services are made for commission agent services, except for arms, alcohol and pharmaceutical products; there are no commitments in the GATS for this sub-sector. Coverage is also expanded under the Agreement for wholesale trade services to include import and trade in fish and grain (excluded under the GATS). First hand sales of raw fish and private import of alcohol are exempted from coverage of the whole sector.

4.45. Under the GATS, education services are partially open, with limitations applying to all services leading to the conferring of State recognized exams and/or degrees. Under the Agreement, the horizontal limitation on subsidies for mode 3 in education services and commitments in higher, adult and other education services provide improved market access for such private institutions.

4.46. Liberalization of environment services is improved compared with the GATS. Advisory services are free under mode 1 (unbound under the GATS), and the monopoly on certain waste services is lifted. Additional sub-sectors are added under "other", with mode 1 generally free and the monopoly on mode 3 is removed.

4.47. In the Agreement, Norway replicates its GATS commitments for insurance and insurance-related services, while additional national treatment is granted for the provision of some banking and other financial services through commercial presence, as compared to commitments made under the GATS.

4.48. In financial services, beyond the GATS commitments, under the Agreement companies from Türkiye are authorized to supply insurance related to vessels for passenger and ocean fishing, offshore exploration or contracts with companies above a certain threshold of activity or sales. For mode 3, in certain cases the 10% foreign equity limit in the GATS is increased to 25%, while some differences apply to senior managers and boards of directors. The same increased foreign equity threshold also applies to banking and other financial services. The sector also benefits from the lifting of some establishment restrictions in securities and branches.

4.49. Under the Agreement liberalization of maritime services is improved as compared to the GATS, with partial liberalization of international pushing and towing services, not committed under the GATS. Flexibility is increased with residency requirements extended to cover all EEA member States. Commitments are undertaken in ground handling related to air transport services, which is unbound under the GATS. Maintenance and repair of aircraft and rail transport equipment is fully liberalized under mode 1. Road transport services are further liberalized with the removal of establishment requirements while economic needs tests remain. Pipeline transportation is partially covered, with establishment unbound. All services auxiliary to all modes of transport except "other" are fully liberalized for modes 2 and 3.

4.4.1.4 Switzerland

4.50. Switzerland's MFN exemptions under the GATS covering distribution services, financial services, CRS and sales and marketing of air transport services are dropped under the Agreement. All other GATS MFN exemptions – on audiovisual services, internal waterways and road transport services and on mode 4 in favour of Liechtenstein and the EU – are maintained.

4.51. Switzerland's horizontal limitations under the Agreement are less restrictive than under the GATS. Nationality requirements for mode 3 for governing boards are lifted, while domicile requirements are maintained. It also incorporates more liberal limitations on real estate acquisitions by nationals and companies from Türkiye. Other limitations are the same under both instruments.

4.52. Sectoral commitments under the Agreement and the GATS (modes 1-3, excluding horizontal reservations) are presented in Table 4.5. The paragraphs that follow detail instances where Switzerland's commitments under the Agreement go beyond those of the GATS. For all other sub-sectors the GATS commitments are replicated under the Agreement.

Table 4.5 Switzerland: Comparison between the GATS and Agreement specific commitments (modes 1-3)

Sectors / Sub-sectors	GATS	FTA	
		Compared to GATS	Services Commitments
1. Business services			
A. Professional Services	Partial	Improved	Partial
B. Computer and Related Services	Partial	Improved	Full
C. Research and Development Services	Partial	Same	Partial
D. Real Estate Services	---	New	Partial
E. Rental/Leasing Services without Operators	Partial	Improved	Partial
F. Other Business Services	Partial	Improved	Partial
2. Communication services			
A. Postal services	---	New	Partial
B. Courier services	---	New	Partial
C. Telecommunication services	Partial	Same	Partial
D. Audiovisual services	---	Same	---
E. Other	---	Same	---
3. Construction and related engineering services			
A. General construction work for buildings	Partial	Same	Partial
B. General construction work for civil engineering	Partial	Improved	Partial
C. Installation and assembly work	Partial	Same	Partial
D. Building completion and finishing work	Partial	Same	Partial
E. Other	Partial	Improved	Partial

Sectors / Sub-sectors	GATS	FTA	
		Compared to GATS	Services Commitments
4. Distribution services			
A. Commission agents' services	Partial	Improved	Partial
B. Wholesale trade services	Partial	Improved	Partial
C. Retailing services	Partial	Same	Partial
D. Franchising	Full	Same	Full
E. Other	---	Same	---
5. Education services			
A. Primary education services	Partial	Same	Partial
B. Secondary education services	Partial	Same	Partial
C. Higher education services	Full	Same	Full
D. Adult education	Full	Same	Full
E. Other education services	---	New	Partial
6. Environmental services			
All sub-sectors A-D	Partial	Improved	Partial
7. Financial services			
Sub-sectors A-B	Partial	Improved	Partial
C. Other	---	Same	---
8. Health related and social services			
A. Hospital services	---	New	Partial
Sub-sectors B-D	---	Same	---
9. Tourism and travel related services			
A. Hotels and restaurants (including catering)	Partial	Improved	Partial
B. Travel agencies and tour operators services	Full	Same	Full
C. Tourist guides services	Partial	Improved	Partial
D. Other	---	Same	---
10. Recreational and cultural and sporting services			
Sub-sectors A, C, E	---	Same	---
B. News agency services	Full	Same	Full
D. Sporting and other recreational services	Partial	Same	Partial
11. Transport services			
A. Maritime Transport Services	---	New	Partial
B. Internal Waterways Transport services	Partial	Improved	Partial
C. Air Transport Services	Partial	Improved	Full ^b
D. Space Transport services	Partial	Less	---
E. Rail Transport Services	Partial	Same	Partial
F. Road Transport Services	Partial	Improved	Partial
G. Pipeline Transport services	---	Same	---
H. Services auxiliary to all modes of transport	Partial	Same	Partial
I. Other Transport Services	---	New	Partial
12. Other services n.i.e.	---	New	Partial

Note: Horizontal reservations and Mode 4 commitments/limitations not included.
Definitions in accordance with those of Table 4.2.

Source: Draft Consolidated GATS Schedule of Specific Commitments (S/DCS/W/CHE) and Switzerland's Schedules annexed to the Agreement.

4.53. In business services, Switzerland builds on its GATS commitments and enlarges the scope of all sub-sectors. Under other business services, only services incidental to energy distribution and placement and supply services of personnel are not committed. The depth of liberalization is also improved, e.g. with the removal of mode 3 limitations regarding architectural services. Finally, the GATS mode 4 horizontal commitments for contractual services suppliers are extended to ten other additional business services sectors, including architectural services, urban planning services, translation and interpretation services involving the Turkic language, and maintenance and repair of aircraft.

4.54. In communication services, Switzerland fully liberalizes modes 1-3 for express delivery services under both postal and courier services, which are not committed under the GATS.

4.55. In construction services Switzerland builds on its GATS commitments to expand coverage for general construction work for civil engineering, special trade construction work and renting services related to construction equipment.

4.56. In distribution services, Switzerland has opened up commission agents' services and wholesale trade services of precious metals to companies from Türkiye, while under the GATS these are reserved to nationals. Further, GATS mode 3 limitations applied to commission agents' services have been lifted under the Agreement.

4.57. Commitments in education services are, like under the GATS, restricted to private education services and remain unchanged for most sub-sectors. Coverage is nevertheless expanded with the introduction of commitments in five fields such as civil aviation training and Turkic languages.

4.58. In environmental services, Switzerland has improved commitments in all sub-sectors by fully liberalizing mode 1 which is unbound under the GATS.

4.59. Largely based upon its GATS commitments, Switzerland's commitments in financial services are improved through the removal of some restrictions in modes 1 and 2 for both insurance (in areas such as cross-border aircraft liability insurance), and banking services for securities in Swiss francs. Further, GATS reservations relating to investment in real estate has been lifted for Turkish or Turkish-controlled insurance companies and banks.

4.60. In health related and social services, Switzerland has authorized representative offices of hospitals constituted under Turkish law and of hospital associations.

4.61. In tourism and travel related services, Switzerland lifts GATS market access and national treatment limitations on commercial presence for hotels and restaurants, in particular by lifting economic needs assessment for restaurant. The GATS commercial presence requirement for mode 4 is maintained under the Agreement. Tourist guide services are also further liberalized, with GATS restrictions on mountain guides and ski instructors being removed.

4.62. Maritime transport services, unbound under the GATS, are partly covered under the Agreement, with some limitations. Commitments are also made for some maritime auxiliary services. In internal waterways transport, the GATS commercial presence requirement for mode 4 is lifted. In air transport services, the three sub-sectors covered by the GATS are fully liberalized; in addition to the GATS, ground-handling services and airport management services are also fully liberalized. The coverage for road transport services is improved as compared to Switzerland's GATS commitments with all sub-sectors at least partially liberalized. No commitment is undertaken in space transport, for which mode 2 is free under the GATS. "Other transport services", not committed under the GATS, has been partially opened up with the full liberalization of maintenance and repair services of submersibles.

4.63. Under the GATS, there are no commitments for sectors under other services n.e.s.. Under the Agreement, Switzerland fully liberalizes a number of services including hairdressing and other beauty services, fitness centres, weather forecast etc.

4.4.2 Türkiye

4.64. All but three of Türkiye's GATS MFN exemptions are replicated in the Agreement. Two exemptions concerning reduced rates on certain telecommunication services and one providing for reduced prices of mailed letters as regards postal services are lifted.

4.65. The GATS horizontal limitation on real estate acquisition is maintained under the Agreement, but with the possibility that the Council of Ministers modify such limitations. The GATS State monopolies limitation has been reflected by either not opening the sector in the positive list or by listing a "public utilities" reservation. The GATS horizontal limitations applying to FDI above USD 50,000 and to foreign-owned enterprises or joint ventures pursuing a new line of business or aiming for a participation in/takeover of existing enterprises are lifted, but some of their requirements are

listed in certain sector-specific commitments. In any case, mode 3 is horizontally opened to Joint Stock Companies, Limited Liability Companies, Commandite Companies, Collective Companies, branches and representative offices.

4.66. Sectoral commitments under the Agreement and the GATS (modes 1-3 horizontal reservations excluded) are presented in Table 4.6 and further developed in the paragraphs that follow.

Table 4.6 Türkiye: Comparison between the GATS and Agreement specific commitments (modes 1-3)

Sectors / Sub-sectors	GATS	FTA	
		Compared to GATS	Services Commitments
1. Business services			
A. Professional Services	Partial	Improved	Partial
B. Computer and Related Services	Partial	Improved	Partial
C. Research and Development Services	---	New	Partial
D. Real Estate Services	---	Same	---
E. Rental/Leasing Services without Operators	---	New	Partial
F. Other Business Services	Partial	Improved	Partial
2. Communication services			
A. Postal services	Partial	Improved	Partial
B. Courier services	Full	Same	Full
C. Telecommunication services	Partial	Improved	Partial
D. Audiovisual services	---	New	Partial
E. Other	---	Same	---
3. Construction and related engineering services			
A. General construction work for buildings	Partial	Improved	Full
B. General construction work for civil engineering	Partial	Improved	Full
C. Installation and assembly work	Partial	Improved	Full
D. Building completion and finishing work	Partial	Improved	Full
E. Other	---	New	Full
4. Distribution services			
A. Commission agents' services	---	New	Partial
B. Wholesale trade services	---	New	Partial
C. Retailing services	---	New	Partial
D. Franchising	---	Same	---
E. Other	---	Same	---
5. Education services			
A. Primary education services	Partial	Less	Partial
B. Secondary education services	Partial	Less	Partial
C. Higher education services	Partial	Less	Partial
D. Adult education	---	Same	---
E. Other education services	Partial	Less	Partial
6. Environmental services			
A. Sewage services	Partial	Same	Partial
B. Refuse disposal services	Partial	Same	Partial
C. Sanitation and similar services	Partial	Same	Partial
D. Other	---	New	Partial
7. Financial services			
A. All insurance and insurance-related services	Partial	Improved	Partial
B. Banking and other financial services	Partial	Improved	Partial
C. Other	---	Same	---
8. Health related and social services			
A. Hospital services	Partial	Same	Partial
B. Other Human Health Services	---	Same	---

Sectors / Sub-sectors	GATS	FTA	
		Compared to GATS	Services Commitments
C. Social Services	---	Same	---
D. Other	---	Same	---
9. Tourism and travel related services			
A. Hotels and restaurants (including catering)	Partial	Same	Partial
B. Travel agencies and tour operators Services	Partial	Improved	Partial
C. Tourist guides services	---	Same	---
D. Other	---	Same	---
10. Recreational and cultural and sporting services			
A. Entertainment services	---	Improved	Partial
B. News agency services	---	Same	---
C. Libraries, archives, museums and other cultural services	---	Same	---
D. Sporting and other recreational services	---	Same	---
E. Other	---	Same	---
11. Transport services			
A. Maritime Transport Services	Partial	Improved	Partial
B. Internal Waterways Transport services	---	Same	---
C. Air Transport Services	Partial	Improved	Full ^a
D. Space Transport services	---	Same	---
E. Rail Transport Services	Partial	Same	Partial
F. Road Transport Services	Partial	Improved	Partial
G. Pipeline Transport services	---	Same	---
H. Services auxiliary to all modes of transport	---	Improved	Partial
I. Other Transport Services	---	Same	---
12. Other services n.i.e.	---	Improved	Partial

a Full in terms of GATS coverage.

Note: Horizontal reservations and Mode 4 commitments/limitations not included. Definitions in accordance with those of Table 4.2.

Source: Draft Consolidated GATS Schedule of Specific Commitments (S/DCS/W/TUR/Rev.1) and Türkiye's Schedules annexed to the Agreement.

4.67. Construction services and air transport services in terms of the GATS coverage are fully liberalized under the Agreement.

4.68. Compared to the GATS, the scope of Türkiye's commitments in professional services under the Agreement is improved – with the addition of some taxation services, integrated engineering and landscape architecture and veterinary services for animal hospitals and laboratories. Of these, the only limitation is a nationality requirement for veterinary services. In accounting and auditing, the GATS limitation on foreign advisers certifying the accounts is lifted subject to reciprocity. Registration requirements for architects and engineers are also lifted. Liberalization of computer and related services has been improved, with database and other services being partially opened, and the lifting of registration requirements for engineers. R&D services in some natural sciences, social sciences and humanities, not committed under the GATS, have been fully liberalized. Rental/leasing services without operators (of other transport and machinery equipment), not committed under the GATS, have been partially liberalized. The Agreement also improves the liberalization of other business services by adding committed sectors such as technical testing and printing. Under both the GATS and the Agreement a mode 4 limitation reserves a number of professional services only to Turkish citizens, but accountants, directors of travel agencies and opticians²³ have been opened up to EFTA nationals. Thirteen other professions (e.g. doctors, directors of newspapers) remain reserved for Turkish nationals, including lawyers practicing in Courts.

²³ No sectoral commitment is however undertaken as regards optician services.

4.69. Compared to the GATS, the Agreement brought additional liberalization of postal services. The monopoly position of the Turkish Post in postal services is lifted except for very limited areas (such as letters and official correspondence). The supply of courier services is fully committed under both the GATS and the Agreement. In telecommunication services, the requirement in the GATS of a minimum equity of 51% by Turkish citizens has been lifted and establishment is authorized in the form of a joint-stock or limited liability company. Under the Agreement no commitment is undertaken on voice and electronic mail services, which are partially committed under the GATS. In audiovisual services excluding broadcasting, not committed under the GATS, the production, distribution and projection of motion pictures are fully liberalized for modes 2 and 3.

4.70. There are no commitments in distribution services under the GATS. Under the Agreement, commission agents' services, wholesale and retailing are partially liberalized. Limitations include possible economic needs test for establishment and restrictions on the distribution of various products such as alcohol, tobacco, pharmaceuticals, medicines and medical devices, and energy. There is also a limitation on the total value of services transactions for the distribution of energy.

4.71. As regards education, the Agreement's commitments only apply to private education services. The level of liberalization under modes 1-2 remains the same as under the GATS. Mode 4 is further liberalized for primary, secondary and other educational services, with the GATS authorization requirement for foreign teachers being lifted and replaced by a limitation according to which only Turkish nationals can be appointed "Senior Deputy Principal" of educational institutions. However, for higher education institutions, mode 4 is more restricted than under the GATS - all members of the Board and the rector must be Turkish nationals, while under the GATS only a majority of nationals is required. Both these limitations are also listed as mode 3 limitations on national treatment.

4.72. In environmental services, partially committed under the GATS, improvements are made with partial liberalization in two additional sub-sectors under "other", namely cleaning services of exhaust gases and noise abatement services. Limitations on investment going beyond mode 3 apply; they concern hazardous chemicals and hazardous waste.

4.73. In financial services, under the GATS Türkiye has made commitments in accordance with the WTO's Financial Services Understanding in a number of banking and insurance subsectors. Under the Agreement, which is not scheduled in accordance with the Understanding, some of the GATS mode 3 horizontal limitations in insurance and reinsurance as well as the securities markets are liberalized. For example, while authorization for the establishment of a foreign bank and the opening of its first branch is still required, that is no longer the case for the establishment of additional branches. Sectoral commitments are extended to sub-sectors not covered under the GATS, e.g. full liberalization of mode 1 for life insurance, insurance of Turkish ships and yachts (both unbound under the GATS), and reinsurance and retrocession.

4.74. In health related and social services, commitments under the Agreement and the GATS are the same, only providing for the partial liberalization of private hospital services. In tourism and travel related services, commitments in hotels and restaurants are the same under both the GATS and the Agreement. For travel agencies and tour operator services, establishment limitations in the GATS have been lifted and mode 3 is thus fully liberalized. The sub-sector remains, however, only partially liberalized since a national treatment limitation under mode 1 prohibits foreign travel agencies from organizing tours abroad. Under recreational, cultural and sporting services, not committed under the GATS, the Agreement fully liberalizes some theatre and singing groups and live band entertainment services.

4.75. Türkiye has partial commitments in maritime, air, rail and road transport under both the GATS and the Agreement. In maritime transport, the Agreement eliminates the GATS national treatment limitations for passenger and freight transportation, and mode 2 is liberalized for rental of vessels with crew. In air transport services, the three sub-sectors covered by the GATS are fully liberalized; in addition to the GATS, airport management and ground-handling services are also partially liberalized. In rail transport services, the Agreement brings no additional liberalization compared to the GATS, maintaining the public monopoly. Liberalization of road transport services is improved (see section 4.6.6) both in terms of scope – commitments are made in supporting services – and depth of liberalization – GATS mode 3 restrictions on passenger and freight transportation are

lifted.²⁴ Further, Türkiye partially liberalizes services auxiliary to maritime, air, rail and road transport. They concern cargo-handling services, storage and warehouse services, customs clearance and freight forwarding services and are generally fully liberalized on mode 2, unbound on mode 1 and subject to restrictions on mode 3. In accordance with the horizontal limitations, s, A number of provisions on transport services are subject to reciprocity – e.g. the opening of cargo handling services on air transport.

4.76. There are no commitments under the GATS for other services n.e.s.. Under the Agreement, Türkiye fully liberalizes hairdressing and other beauty services.

4.5 Regulatory provisions

4.5.1 Domestic regulation

4.77. The GATS disciplines under Article VI, including its in-built agenda, are incorporated into Article 3.10 of the Agreement. Nevertheless, under the Agreement the domestic regulation disciplines apply in general across all sectors, while under the GATS they are limited to those sectors where specific commitments have been undertaken.

4.78. All Parties to the Agreement are participants in the "Joint Initiative on Services Domestic Regulation" and as such will implement the 2021 Reference Paper on Services Domestic Regulation accepted.

4.79. The Parties may agree on further disciplines to be applied in sectors where specific commitments have been undertaken. As of early December 2022, no developments have taken place in this respect.

4.5.2 Recognition

4.80. Like GATS Article VII, Article 3.8 of the Agreement encourages the conclusion of mutual recognition agreements on requirements, qualifications, licences and other regulations.

4.81. No MFN treatment applies with respect to mutual recognition instruments concluded between a Party and a non-party, but the same GATS best endeavour provision is reproduced under the Agreement. The GATS autonomous recognition is similarly reproduced in the Agreement.

4.82. Under Annex X on the recognition of qualifications of service suppliers the Parties shall have procedures in place allowing the other Party's service suppliers to request recognition of its qualifications and the establishment of inquiry points is required. A best endeavour clause encourages the Parties to discuss recognition based on equivalence.

4.5.3 Subsidies

4.83. As indicated in paragraph 4.14. above, the Parties exclude subsidies from any type of commitment through a horizontal limitation. Nevertheless, Article 3.15 of the Agreement provides for consultations upon request by a Party which considers it is being adversely affected by the other Party's subsidies. Any disciplines agreed under Article XV of the GATS may be incorporated into the Agreement by decision of the Parties.

4.5.4 Safeguards

4.84. The only discipline on safeguard measures on trade in services concerns safeguards for BOP; see section 5.3.

²⁴ Türkiye states that "Through the Annex on International Road Transport and Logistics Services, road transport between the Parties is almost fully liberalized. Even though all Parties preferred to keep the GATS commitments in the schedule of specific commitments we stated in the explanatory part of the schedule that Annexes shall prevail when there is inconsistency between schedule and the Annexes."

4.5.5 Other

4.85. The Agreement's provision on monopolies and exclusive service suppliers (Article 3.11) replicates the substantive disciplines of GATS Article VIII.

4.86. The Agreement's provision on business practices (Article 3.12) replicates GATS Article IX.

4.6 Sector specific provisions on trade in services

4.6.1 Telecommunication

4.87. Annex XIV to the Agreement builds upon the GATS and its Annexes on Telecommunications and on Negotiations on Basic Telecommunications as well as the WTO's Reference Paper, to which neither Liechtenstein nor Türkiye committed under the WTO framework. Therefore, the first improvement under the Agreement consists of extending the Reference Paper to these two Parties.

4.88. The Annex on Telecommunications Services goes beyond the Reference Paper by including a number of additional disciplines, such as:

- a. regulatory authorities are to be transparent as regards the tasks assigned to them. They are to ensure respect for the confidential nature of information acquired by suppliers during negotiations on interconnection arrangements, and, in the case of disputes between them regarding interconnection, issue upon request a binding decision to resolve the dispute;
- b. a best endeavour clause for a simplified authorisation procedure for the supply of a service;
- c. ensuring that telecommunication suppliers in their territories provide number portability to the extent it is technically feasible;
- d. clarification that interconnection should in principle be agreed on the basis of commercial negotiations between the companies concerned;
- e. on resolution of telecommunications disputes, a new right of appeal and of judicial review is introduced in case a Party's service supplier finds its interests are adversely affected by a determination or decision by a regulatory authority of the other Party.

4.6.2 Audiovisual services

4.89. Annex XV of the Agreement deals with the co-production of films and television programmes. Co-productions fulfilling the requirements of the Annex shall be entitled to benefits granted therein – in particular national treatment and facilitated entry and temporary stay of natural persons and film equipment, subject to domestic laws and regulations. Precisely defined requirements relate *inter alia* to approval procedures for co-productions, co-producers and natural persons, distribution of profits etc. Disciplines also address issues such as exports of co-productions to a country with a quota regime and rights of co-producers to the cinematic work and television programmes.

4.6.3 Financial services

4.90. The Agreement's disciplines and definitions on financial services are included in Annex XVI. The Annex builds upon those of the GATS and its Annex on Financial Services, as well as the GATS Understanding, signed by all Parties to the Agreement during the Uruguay Round. The scope of financial services disciplines is the same as under the GATS.

4.91. There are additional disciplines on transparency, prudential measures and expeditious application procedures, ensuring that these do not suffer from undue delays. In particular, mandatory licences for the supply of a financial service shall be granted within six months from application (Article 4 of the Annex).

4.92. Measures applied for prudential reasons shall be reasonable and not more burdensome than necessary to achieve their aim nor constitute a disguised restriction on trade in services. Disciplines on recognition are spelled out, and are in accordance with the overall approach as specified in Section 4.5.2 (Article 6 of the Annex).

4.6.4 Health

4.93. Annex XVII, which only applies between Switzerland and Türkiye, contains disciplines on consumption abroad (mode 2) of certain health services – namely healthcare services, health-related wellness services, health-related services for convalescent people and aesthetic medicine, excluding when related to the social security system. Disciplines aim at promoting cooperation between the Parties on such services and facilitating access by patients to safe and high-quality services. They address *inter alia* the provision of information by service suppliers, prohibition on discriminatory measure regarding the promotion of such services by their suppliers, the right of patients to the protection of their personal data, and transparency, including the designation of focal points.

4.6.5 Tourism and travel services

4.94. The provisions of Annex XVIII apply to measures affecting trade in tourism and travel services. The disciplines guarantee the rights of tourists, including as regards repatriation in case of bankruptcy, protection of personal data, access to services including emergency health services, etc. Exchange of experiences and training and capacity building is encouraged.

4.6.6 Transport

4.95. Annex XIX to the Agreement contains additional disciplines on international road transport and logistics services (excluding cabotage). It comprises disciplines that apply among all Parties – e.g. on domestic regulation and transparency, while others are Party-specific. In summary:

- a. mandatory requirements for the supply of road transport services, such as licences or authorizations, shall be processed expeditiously;
- b. formalities and documentation in connection with international road transport shall not be more burdensome than necessary;
- c. market access has been further liberalized with the prohibition of quotas of journeys undertaken in a Party's territory in conjunction with freight transport, except for Norway-Türkiye transport to/from third countries;
- d. prohibition on discriminatory passage fees;
- e. the possibility of adopting road transport safeguard measures between Norway and Türkiye, subject to the criteria and conditions specified in Article 15 of Annex XIX; and
- f. disciplines relating to the supply of multiple logistics services, air trucking and access to infrastructure and services in dry ports, which only apply between Switzerland and Liechtenstein on the one side and Türkiye on the other.

4.96. Other provisions also address infringement, financial guarantees, transparency, etc.

5 GENERAL PROVISIONS OF THE AGREEMENT

5.1 Transparency

5.1. In addition to transparency provisions in other parts of the Agreement, Article 1.6 deals with publication, provision of information upon request and confidential information in line with provisions in the WTO. In case of any inconsistency between these general provisions and those in other parts of the Agreement, the latter shall prevail to the extent of the inconsistency. Article 3.10 deals with transparency in the services sector; here also disciplines are similar to those under GATS Article III and III *bis*.

5.2 Current payments and capital movements

5.2. The Agreement foresees freedom of payments for trade between the Parties and for the transfer of such payments in conformity with commitments under the IMF, except for balance-of-payments (BOP) reasons (Articles 2.10 and 3.13; see paragraph 5.4. below).

5.3 Exceptions

5.3. The Agreement's disciplines on general and security exceptions on trade in goods are regulated by Articles XX and XXI of the GATT 1994, which are accordingly incorporated into the Agreement *mutatis mutandis* (Articles 2.20-2.21). Similarly for trade in services, GATS Articles XIV and XIV *bis* are replicated in Articles 3.16 and 3.17 of the Agreement.

5.4. The Agreement's disciplines on exceptions due to BOP difficulties are those of the GATT 1994 and of the GATS. In addition, the Party introducing any such measure shall promptly notify the other Parties thereof and the Joint Committee (Articles 2.22 and 3.14).

5.4 Accession and withdrawal

5.5. Any State joining EFTA may accede to the Agreement, provided that the Joint Committee approves its accession (Article 10.4).

5.6. Any EFTA State which withdraws from the EFTA Convention shall, *ipso facto*, cease to be a Party to the Agreement. If Türkiye withdraws from the Agreement, its membership shall be terminated as of the date when the withdrawal has become effective (Article 10.3).

5.7. The Agreement does not provide for the suspension of any Party.

5.5 Institutional framework

5.8. Chapter 8 establishes a Joint Committee to supervise and administer the Agreement and to oversee its further development. The Joint Committee, which normally meets every two years, may modify the Agreement, consider and propose amendments and establish any such sub-committees and working groups as it considers necessary. As of early December 2022, no developments have taken place in this respect.

5.9. Contact points are also established under Article 8.2.

5.6 Dispute settlement

5.10. The Agreement's dispute settlement process is contained in Chapter 9, which applies with respect to the settlement of disputes arising under the Agreement (Article 9.1). Non-violation cases are not foreseen.

5.11. As in the WTO, the dispute settlement mechanism foresees for good offices, conciliation and mediation; consultations; and arbitration through the establishment of a panel composed of three members if consultations fail to resolve the differences. Diverging from the WTO, there is no right to appeal a panel report. Forum selection is provided for.

5.12. In general the timeframe from the request for consultations up to the presentation of the final report to the Parties is 337 days, of which 180 days for the elaboration of the report. A shorter timeframe applies in cases of urgency.

5.13. The Parties may agree for a panel to suspend its work for a period not exceeding 12 months. Termination of proceedings is possible at any time if the Parties find a mutually satisfactory solution to the dispute.

5.14. Detailed disciplines, including timeframes, regulate the implementation of the conclusions of the panel report. Immediate implementation is preferable; however, a period of time may be granted instead, either by mutual agreement or by determination of the panel.

5.15. Disagreement between the Parties regarding the implementation of measures shall be resolved by the same arbitration panel. The timeframe associated with this phase shall not exceed 195 days.

5.16. Failure to eliminate the inconsistent measure(s) opens the door to compensation to be mutually agreed. Should no such agreement be found, the affected Party is authorized to suspend concessions or other obligations. Cross-sectoral retaliation is authorized as a second resort. Retaliation may also be challenged; in that case, the arbitration panel shall rule the issue within a maximum of 45 days. A post-suspension review by the panel is also foreseen.

5.7 Relationship with other agreements concluded by the parties

5.17. Under Article 1.4 the Parties confirm their rights and obligations with respect to each other under the WTO Agreement and other agreements in force. A best endeavour clause foresees consultations if a Party considers that another Party's customs union, FTA or other preferential agreement effects the Agreement's trade regime.

5.18. Table 5.1 below shows the Parties' participation in other RTAs, irrespective of their notification status under the WTO.

Table 5.1 EFTA States and Türkiye: Participation in other RTAs (notified and non-notified in force), as of 14 March 2023

RTA Name	Entry into force ^a	Coverage	GATT/WTO Notification	
			Year	WTO Provision
EFTA States - Collectively				
EFTA - Indonesia	01-Nov-21	Goods & Services	2022	GATT Art. XXIV & GATS Art. V
EFTA - Ecuador	01-Nov-20	Goods & Services	2022	GATT Art. XXIV & GATS Art. V
EFTA - Philippines	01-Jun-18	Goods & Services	2018	GATT Art. XXIV & GATS Art. V
EFTA - Georgia	01-Sep-17	Goods & Services	2017	GATT Art. XXIV & GATS Art. V
EFTA - Bosnia and Herzegovina	01-Jan-15	Goods	2015	GATT Art. XXIV
EFTA - Central America (Costa Rica and Panama)	19-Aug-14	Goods & Services	2014	GATT Art. XXIV & GATS Art. V
EFTA – Gulf Cooperation Council (GCC)	01-Jul-14	Goods & Services	2022	GATT Art. XXIV & GATS Art. V
EFTA - Hong Kong, China	01-Oct-12	Goods & Services	2012	GATT Art. XXIV & GATS Art. V
EFTA - Montenegro	01-Sep-12	Goods	2012	GATT Art. XXIV
EFTA - Ukraine	01-Jun-12	Goods & Services	2012	GATT Art. XXIV & GATS Art. V
EFTA - Colombia	01-Jul-11	Goods & Services	2011	GATT Art. XXIV & GATS Art. V
EFTA - Peru	01-Jul-11	Goods	2011	GATT Art. XXIV
EFTA - Albania	01-Nov-10	Goods	2011	GATT Art. XXIV
EFTA - Serbia	01-Oct-10	Goods	2010	GATT Art. XXIV
EFTA - Canada	01-Jul-09	Goods	2009	GATT Art. XXIV
EFTA - SACU	01-May-08	Goods	2008	GATT Art. XXIV
EFTA - Egypt	01-Aug-07	Goods	2007	GATT Art. XXIV
EFTA - Lebanon	01-Jan-07	Goods	2006	GATT Art. XXIV
EFTA - Republic of Korea	01-Sep-06	Goods & Services	2006	GATT Art. XXIV & GATS Art. V
EFTA - Tunisia	01-Jun-05	Goods	2005	GATT Art. XXIV
EFTA - Chile	01-Dec-04	Goods & Services	2004	GATT Art. XXIV & GATS Art. V
EFTA - Singapore	01-Jan-03	Goods & Services	2003	GATT Art. XXIV & GATS Art. V
EFTA - Jordan	01-Sep-02	Goods	2002	GATT Art. XXIV
EFTA - North Macedonia	01-May-02	Goods	2000	GATT Art. XXIV

RTA Name	Entry into force ^a	Coverage	GATT/WTO Notification	
			Year	WTO Provision
EFTA - Mexico	01-Jul-01	Goods & Services	2001	GATT Art. XXIV & GATS Art. V
EFTA - Morocco	01-Dec-99	Goods	2000	GATT Art. XXIV
EFTA - Palestine	01-Jul-99	Goods	1999	GATT Art. XXIV
EFTA - Israel	01-Jan-93	Goods	1992	GATT Art. XXIV
European Free Trade Association (EFTA)	03-May-60	Goods	1959	GATT Art. XXIV
	01-Jun-02	Services	2002	GATS Art. V
• EFTA - Accession of Iceland	01-Mar-70	Goods	1970	GATT Art. XXIV
Individual EFTA States				
United Kingdom - Iceland, Liechtenstein and Norway	01-Dec-21	Goods & Services	2021	GATT Art. XXIV & GATS Art. V
United Kingdom - Switzerland - Liechtenstein	01-Jan-21	Goods	2020	GATT Art. XXIV
Iceland - China	01-Jul-14	Goods & Services	2014	GATT Art. XXIV & GATS Art. V
Switzerland - China	01-Jul-14	Goods & Services	2014	GATT Art. XXIV & GATS Art. V
Japan - Switzerland	01-Sep-09	Goods & Services	2009	GATT Art. XXIV & GATS Art. V
Iceland - Faroe Islands	01-Nov-06	Goods & Services	2008	GATT Art. XXIV & GATS Art. V
Faroe Islands - Switzerland	01-Mar-95	Goods	1996	GATT Art. XXIV
European Economic Area (EEA)	01-Jan-94	Services	1996	GATS Art. V
Faroe Islands - Norway	01-Jul-93	Goods	1996	GATT Art. XXIV
EU - Norway	01-Jul-73	Goods	1973	GATT Art. XXIV
EU - Iceland	01-Apr-73	Goods	1972	GATT Art. XXIV
EU - Switzerland - Liechtenstein	01-Jan-73	Goods	1972	GATT Art. XXIV
TÜRKİYE				
United Kingdom - Türkiye	01-Jan-21	Goods	2020	GATT Art. XXIV
Türkiye - Kosovo ^b	01-Sep-19	Goods	2021	GATT Art. XXIV
Türkiye - Faroe Islands	01-Oct-17	Goods	2022	GATT Art. XXIV
Türkiye - Singapore	01-Oct-17	Goods & Services	2018	GATT Art. XXIV & GATS Art. V
Türkiye - Republic of Moldova	01-Nov-16	Goods	2016	GATT Art. XXIV
Türkiye - Malaysia	01-Aug-15	Goods	2017	GATT Art. XXIV
Türkiye - Mauritius	01-Jun-13	Goods	2013	GATT Art. XXIV
Republic of Korea - Türkiye	1-May-13	Goods	2013	GATT Art. XXIV
	1-Aug-18	Services	2022	GATS Art. V
Türkiye - Chile	01-Mar-11	Goods	2011	GATT Art. XXIV
Türkiye - Serbia	01-Sep-10	Goods	2010	GATT Art. XXIV
	01-Jun-19	Services	2022	GATS Art. V
Türkiye - Montenegro	01-Mar-10	Goods	2010	GATT Art. XXIV
	01-Jul-22	Services		Not notified
Türkiye - Georgia	01-Nov-08	Goods	2009	GATT Art. XXIV
Türkiye - Albania	01-May-08	Goods	2008	GATT Art. XXIV
Egypt - Türkiye	01-Mar-07	Goods	2007	Enabling Clause
Türkiye - Syria	01-Jan-07	Goods	2007	GATT Art. XXIV
Türkiye - Morocco	01-Jan-06	Goods	2006	GATT Art. XXIV
Türkiye - Tunisia	01-Jul-05	Goods	2005	GATT Art. XXIV
Türkiye - Palestine	01-Jun-05	Goods	2005	GATT Art. XXIV
Türkiye - Bosnia and Herzegovina	01-Jul-03	Goods	2003	GATT Art. XXIV
	01-Aug-21	Services		Not notified
Türkiye - North Macedonia	01-Sep-00	Goods	2001	GATT Art. XXIV
Türkiye - Israel	01-May-97	Goods	1998	GATT Art. XXIV
EU - Türkiye	01-Jan-96	Goods	1995	GATT Art. XXIV
Economic Cooperation Organization (ECO)	17-Feb-92	Goods	1992	Enabling Clause
• ECO - Accession of Afghanistan	17-Feb-92	Goods	Not notified	
• ECO - Accession of Tajikistan	17-Feb-92	Goods	Not notified	

RTA Name	Entry into force ^a	Coverage	GATT/WTO Notification	
			Year	WTO Provision
Protocol on Trade Negotiations (PTN)	11-Feb-73	Goods	1971	Enabling Clause
Türkiye – Venezuela	21-Aug-20	Goods	Not notified	
Türkiye – Iran	01-Jan-15	Goods	Not notified	
Preferential Trade Agreement among D-8 Member States ^c	2016	Goods	Not notified	

- a Dates of the first entry into force/provisional application for at least one of the Parties. Where dates of provisional application have been provided by the Parties, further notifications to confirm the dates of entry into force are awaited.
- b Reference to Kosovo in this table shall be understood to be in the context of the United Nations Security Council resolution 1244 (1999).
- c Developing-8 is an organization for development cooperation among the following countries: Bangladesh, Egypt, Indonesia, Iran, Malaysia, Nigeria, Pakistan and Türkiye.

Source: WTO Secretariat. Further information on these Agreements and on specific dates of entry into force/provisional applications may be found in the WTO Database on RTAs: <http://rtais.wto.org>.

5.8 Government procurement

5.19. Chapter 5 encourages mutual understanding of the Parties' legal framework for government procurement. It also includes transparency disciplines regarding relevant instruments, including publication of laws, regulations and administrative rulings. A review of the Chapter is foreseen within three years from the Agreement's entry into force - i.e. by September 2024; thereafter, periodic reviews shall also be conducted at meetings of the Joint Committee.²⁵

5.9 Intellectual property rights

5.20. Chapter 4 and Annex XX to the Agreement cover protection of intellectual property rights (IPRs), building on the WTO TRIPS Agreement and integrating into the Agreement some provisions of IP agreements concluded since the entry into force of the TRIPS Agreement. National and MFN treatment applies with respect to IPRs, subject to exceptions under the TRIPS Agreement, in particular in Articles 3, 4 and 5. A review of the Agreement's IPR provisions may take place, upon request by a Party, with a view to further improving the levels of protection and to avoiding or remedying trade distortions caused by actual levels of protection of IPRs.

5.21. Disciplines going beyond those of the TRIPS Agreement include:

- Parties are required to comply with substantive provisions of the 1996 WIPO Treaties on Copyright and Performances and Phonogram (WPPT);
- a best endeavour provision for acceding to the Marrakesh Treaty and the Beijing Treaty on Audiovisual Performances (Section I of Annex XX);
- additional protection for performers and producers is provided in line with the WPPT, and in particular by extending protection to producers of audio-visual fixations, not protected under the TRIPS Agreement;
- extending trademark protection to shapes of goods and sounds;
- on patents, a clarification of disciplines regarding compulsory licence and providing for compensatory patent terms to be discussed within the Joint Committee. As of early December 2022, no developments have taken place in this respect;
- stronger protection for undisclosed information;

²⁵ All EFTA States are signatories to the WTO Government Procurement Agreement and Türkiye has an observer status.

- g. extending the protection of industrial designs to 25 years (10 under the GATS), though shorter periods are possible in case of parts used in repairs;
- h. clarifications on geographical indications and disciplines on the prevention of commercial use of country names and false indications of source;
- i. further detailed disciplines regarding enforcement of IPRs.

5.10 Competition

5.22. Competition is addressed in Chapter 6. The practices of undertakings that are incompatible with the proper functioning of the Agreement are specified in Article 6.1, under which the Parties commit to apply their competition laws with a view to their removal.

5.23. The Agreement's dispute settlement mechanism does not apply to Chapter 6 (Article 6.2, paragraph 5). Rather, a three-step approach is foreseen in case a Party considers that a given practice is anti-competitive. First, cooperation and consultations shall be sought. If no solution is found, consultations in the Joint Committee may take place. Failing that, retaliatory measures may be adopted, with priority given to measures that would least disturb trade.

5.11 Environment and Labour

5.24. Chapter 7 on Trade and Sustainable Development deals with both environment and labour. Article 7.1 makes clear that the Chapter shall not be used for protectionist trade purposes, while under Article 7.3 the right of the Parties to regulate and set their own levels of environmental and labour protection is reaffirmed.

5.25. Subject to this freedom, the Parties shall not weaken, reduce, derogate or waive their environmental and labour laws, regulations or standards as an incentive to trade and investment promotion. They shall also not relax or fail to enforce their corresponding legislation in a manner affecting trade or investment between the Parties. The Parties reaffirm their commitment to effectively implement their international obligations, including under multilateral environment agreements and International Labour Organization standards and agreements and agree to not violate fundamental principles and rights at work to use as a legitimate comparative advantage.

5.26. The Chapter promotes cooperation and foreign investment and trade in environment-friendly goods and services. Contact points shall be designated in each Party. Consultations about any matter under Chapter 7 may be requested through these contact points either with experts or in the Joint Committee.

5.27. The Chapter will be periodically reviewed in the Joint Committee, but no specific time frame is set.

5.28. The Agreement's dispute settlement mechanism applies only partially to Chapter 7 (paragraph 4 of Article 7.9) with only recourse to good offices, conciliation or mediation, and consultations (respectively Articles 9.2 and 9.3) being possible and not arbitration.

5.12 Electronic commerce

5.29. Annex XIII on electronic commerce applies to measures by the Parties affecting electronic commerce in goods and services. Measures affecting the supply of a service delivered or performed electronically are regulated by the provisions of Chapter 3 including the Parties' Schedules.

5.30. The WTO moratorium on customs duty for digital products transmitted electronically is maintained although internal taxes may be maintained.

5.31. Parties are free to modulate the acceptance of electronic signatures:

- a. for certain transactions they may be prohibited; and

- b. certain transactions may require compliance with specific standards or certification methods. A best endeavour clause calls for acceptance or recognition of the other Party's certification services that are already accredited or recognized domestically.

5.32. A best endeavour clause calls for the availability and acceptance of trade administration documents in electronic form as the legal equivalent of paper versions.

5.33. A best endeavour clause calls for the Parties to implement legislation for the protection of consumers. Legislation providing for the protection of personal data as well as aiming at countering unsolicited commercial electronic messages are mandatory.

5.34. Best endeavour provisions encourage the acceptance of electronic versions of trade administration documents and invite the Parties to make electronic versions of trade administration documents publicly available. Cooperation is also based on best endeavours.

5.35. There are no provisions on location requirements for computing facilities or on the transfer of the source code of software.

5.13 Small and medium-sized enterprises

5.36. There are no specific provisions on small and medium-sized enterprises in the Agreement.

ANNEX 1

1. Table A1.1 shows tariff liberalization by EFTA States and Türkiye under the Agreement by total, agricultural and industrial products.

2. In 2021, two EFTA States – Iceland and Norway - had already overall a high share of duty-free lines on an MFN basis, which was increased under the Agreement to close to 90% and above. For Switzerland the share of duty-free lines increased from 26.9% to 84.2%. However, given that its tariff is subject to specific duties for which no *ad valorem* equivalents are available, no information can be provided as regards average applied rates. In agricultural products of HS Chapters 1-24, the higher increase of the ratio of duty-free lines took place in Switzerland (18%). Iceland's increased is slightly lower, with in Norway the percentage of duty-free lines increased by 2%. Iceland applies duty-free on an MFN basis for all HS Chapters 25-97; as for Norway and Switzerland, close to 100% of the lines are duty-free.

3. Under the Agreement, in 2021, Türkiye's share of duty-free lines overall increased from 23.3% (MFN basis) to 85.9% for imports from Iceland and Norway, and to 86% for imports from Switzerland. As indicated previously, a higher number of imports of agricultural products from Switzerland entered Türkiye duty-free - 30.6%, compared to 30.2% for Iceland and Norway; 99.7% of imports of industrial products entered duty free (compared to 26.3% on an MFN basis).

Table A1.1 EFTA States and Türkiye: Indicators of MFN tariff rates and preferential rates for imports from EFTA Countries

Origin of goods	Year	ALL PRODUCTS			HS Chapters 1-24			HS Chapters 25-97		
		Average applied tariff		Share of duty-free tariff lines (%)	Average applied tariff		Share of duty-free tariff lines (%)	Average applied tariff		Share of duty-free tariff lines (%)
		Overall (%)	On dutiable (%)		Overall (%)	On dutiable (%)		Overall (%)	On dutiable (%)	
EFTA States										
Iceland										
MFN	2021	2.5	24.0	88.8	8.3	24.0	63.9	0.0	0.0	100.0
Türkiye	2021	1.8	30.8	94.1	5.7	30.8	81.2	0.0	0.0	100.0
Norway										
MFN	2021	2.5	44.8	85.2	12.7	126.9	54.9	0.5	11.2	94.9
Türkiye	2021	2.1	138.0	89.3	12.3	138.0	56.9	0.1	138.2	99.7
Switzerland										
MFN	2021	...	...	26.9	...	...	25.3	...	...	27.5
Türkiye	2021	...	...	84.2	...	...	43.3	...	...	99.9
Türkiye										
MFN	2021	12.7	16.6	23.3	47.0	52.9	11.0	4.2	5.7	26.3
Iceland & Norway	2021	8.1	61.4	85.9	42.4	62.3	30.2	0.0	10.6	99.7
Switzerland	2021	8.1	61.6	86.0	42.2	62.5	30.6	0.0	10.6	99.7

... Not available: Switzerland's tariff is subject to specific duties for which no *ad valorem* equivalents are available.

Note: Tariff lines subject to in-quota rates are excluded in the computation. For the calculation of averages, specific rates are excluded, and the *ad valorem* parts of alternate rates are included. Based on the HS 2017 nomenclature.

Source: WTO estimates based on data provided by the Parties authorities and the WTO-IDB; for Switzerland, estimates based on the data provided by its authorities to the TPR.

4. Table A1.2 summarizes the market access opportunities in each EFTA State for the top 25 exports of Türkiye in 2018-2020 at the HS six-digit level, which accounted for 27% of its exports. Except for two vegetable product and some textiles, all other products were already MFN duty-free in all three markets. Under the Agreement, MFN dutiable textiles became duty-free but no preferential treatment is granted to wheat flour. Overall, when compared to the 1991 Agreement, the new Agreement grants no additional preferential treatment as regards Türkiye's top 25 exports.

Table A1.2 EFTA: Market access opportunities under the Agreement for Türkiye 's top 25 exports to the world in 2018-2020

Products ^a and Category	% world trade	Iceland			Norway			Switzerland		
		MFN 2021	Preferential		MFN 2021	Preferential		MFN 2021	Preferential	
			1991	2018		1991	2018		1991	2018
Vegetables (2)	1.2									
<i>of which:</i>										
<i>hazelnuts</i>	0.6	Free	Free		Free	Free		Specific 1 line free	Free 1 line free	
<i>wheat flour</i>	0.6	0-55%	No preference		0- specific	No preference		5 lines specific	No preference in 5 lines	
Oil (2, HS 2710)	3	Free	Free		Free	Free		Free	Free	
Textiles (5)	4	Free	Free		0- 10.7%	Free		Specific	Free	
Vehicles (9)	10.6	Free	Free		Free	Free		Specific	Free	
Other industrial products (6)	8.2	Free	Free		Free	Free		Specific	Free	
Total (25)	27.0									

a In brackets, number of products.

Note: For the calculation of averages, specific rates are excluded, and the *ad valorem* parts of alternate rates are included.
Based on the HS 2017 nomenclature.

Source: WTO estimates based on data provided by EFTA Parties and the UNSD, Comtrade database For Switzerland, the WTO-IDB was also used.

5. Equivalent figures for Türkiye's top 25 exports in each EFTA State, which accounted for between 64% (Switzerland) and 78% of exports (Iceland), can be found in Table A1.3. Some of these products – 1 for Iceland, 15 for Switzerland and 6 for Norway – benefit from MFN duty-free treatment. The top 25 world exports of Iceland and Norway were either industrial or fish products¹ and benefit from duty-free preferential treatment under the Agreement (in effect even already under the 1991 Agreement). That same situation applied to Switzerland with respect to 23 out of its top 25 global exports. Tariffs on two agricultural products - roasted coffee under HS 0901.21 and non-alcoholic beverages under HS 2202.99, which are subject to MFN duties, are not eliminated by the Agreement. The Agreement provides a preferential rate of 11% for coffee, down from MFN rates of 17%; for non-alcoholic beverages, three lines are fully liberalized and three others benefit from preferential specific rates, with the *ad valorem* component of the compound rate being eliminated.

Table A1.3 Türkiye: Market access opportunities under the Agreement for EFTA's top 25 exports to the world in 2018-2020

Products and Category	No. of products	% world trade	Türkiye MFN 2021	Preferential rates	
				1991 Agr	2018 Agr
Iceland – Access for its top 25 exports, amounting to 78.4% of its world exports					
Fish ^a	16	35.6	1%-54%	Free	Free
Industrial	9	42.8	0-7.5%	Free	Free
of which MFN duty-free	1	1			
Norway – Access for its top 25 exports, amounting to 72.6% of its world exports					
Fish ^a	5	8.3	30%-37.5%	Free	Free
Industrial	20	64.4	0-6.1%	Free	Free
of which MFN duty-free	6	30.2			
Switzerland - Access for its top 25 exports, amounting to 63.9% of its world exports					
Agricultural	2	1.3			
coffee		0.7	17%	15%	11%
beverages – 3 lines		0.6	9.6%	Free	Free
3 lines			6.4%-5.4%+ specific duty	Free + PF	Free + LPF

¹ "Fish products" in accordance with Annex IV of the Agreement and reproduced in Annex 2, Table A2.2 of this document.

Products and Category	No. of products	% world trade	Türkiye MFN 2021	Preferential rates	
				1991 Agr	2018 Agr
Industrial <i>of which MFN duty-free</i>	23 15	62.5 50.5	0-6.1%	Free	Free

a In accordance with Annex IV of the Agreement, reproduced in Annex 2, Table A2.2 of this document.

n.a. Not applicable.

PF Preferential specific duty.

LPF Lower preferential specific duty, as compared to the 1991 Agreement.

Note: Tariff lines subject to in-quota rates are excluded in the computation; for the calculation of averages, specific rates are excluded, and the *ad valorem* parts of alternate rates are included. Based on the HS 2017 nomenclature.

Source: WTO estimates based on data provided by Türkiye and the UNSD, Comtrade database.

ANNEX 2**PRODUCTS LISTED IN ANNEXES II AND IV OF THE AGREEMENT****Table A2.1: Products not covered by the Agreement (Annex II)**

HS Code (2012)	Description of Products	Excluded when imported into
2905.43	-- Mannitol	TUR
2905.44	-- D-glucitol (sorbitol)	TUR
ex 3302.10	----- Other than products containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5% milkfat, 5% sucrose or isoglucose, 5% glucose or starch	TUR*
35.01	Casein, caseinates and other casein derivatives; casein glues	NOR, LIE/CHE, TUR*
3502.11	-- Dried	NOR*, LIE/CHE, TUR
3502.19	-- Other	NOR*, LIE/CHE, TUR
3502.20	- Milk albumin, including concentrates of two or more whey proteins	NOR*, TUR
3502.90	- Other	NOR*, TUR*
3505.10	- Dextrins and other modified starches	NOR, LIE/CHE, TUR*
3505.20	- Glues	TUR*
ex 3505.20	- Glues, for animal feeding	LIE/CHE
3809.10	- With a basis of amylaceous substances	TUR*
ex 3809.10	- With a basis of amylaceous substances, for animal feeding	LIE/CHE
ex 3823.11	-- Stearic acid, for animal feeding	NOR, LIE/CHE
ex 3823.12	-- Oleic acid, for animal feeding	NOR, LIE/CHE
ex 3823.13	-- Tall oil fatty acids, for animal feeding	NOR
ex 3823.19	-- Other, for animal feeding	NOR, LIE/CHE
ex 3823.70	- Industrial fatty alcohols, for animal feeding	NOR
3824.60	- Sorbitol other than that of subheading 2905.44	TUR*

CHE Switzerland.
LIE Liechtenstein.
NOR Norway.
TUR Türkiye.

* Subject to treatment defined in Articles 1 and 2 to Annex III (Processed Agricultural Products) respectively.

Source: Annex II to the Agreement.

Table A2.2: Definition of fish, fisheries and other marine products in Annex IV

HS Code (2017)	Description of Products
02.08	Other meat and edible meat offal, fresh, chilled or frozen.
ex 0208.40	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia): - - Of whales*
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates.
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.
0511.91	- Other: -- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3

HS Code (2017)	Description of Products
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.*
15.16 ex 1516.10	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared. - Animal fats and oils and their fractions: - - Obtained entirely from fish or marine mammals*
16.03 ex 1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates. - Extracts and juices of meat of whale, fish or crustaceans, molluscs or other aquatic invertebrates*
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.
16.05	Crustaceans, molluscs and other aquatic invertebrates prepared or preserved.
23.01 ex 2301.10 2301.20	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves. - Flours, meals and pellets, of meat or meat offal; greaves: - - Of whales* - Flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates
23.09 ex 2309.90	Preparations of a kind used in animal feeding. - Other: - - Fish solubles

* Import controls on products of species listed in the Appendices to the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) should take place in accordance with the provisions of that Convention. On the basis of CITES, an import ban for whale products is applied by Liechtenstein and Switzerland.

ANNEX 3**TARIFF RATE QUOTAS**

1. The table below provides additional detail on the TRQs granted by Türkiye to Switzerland. If the in-quota rate provides for margins of preference (MOP), these amount to a reduction on the MFN rate. In all cases the out-of-quota rate is the MFN rate.

Table A3.1: Türkiye's TRQs within the Agreement

Products	HS Code (2012)	Quantity (per year) & In-quota rate
Whey	0404	100 tonnes - 50% MOP
Butter and other fats and oils derived from milk; dairy spreads	0405	250 tonnes - Duty-free
Cheese and curd	0406 <i>Excluding 0406.90.21.00.00, 0406.90.29.00.00, 0406.90.32</i>	350 tonnes - Duty-free
Cauliflower and headed broccoli	0704.10	50 tonnes - 50% MOP
Lettuce and chicory, fresh or chilled	0705	50 tonnes 50% MOP
Carrots etc., fresh or chilled	0706	50 tonnes - 50% MOP
Other vegetables, fresh or chilled	0709 <i>Excluding 0709.92.10.00.00, 0709.92.90.00.00</i>	50 tonnes - 50% MOP
Vegetables, frozen	0710	50 tonnes - 50% MOP
Dried vegetables	0712	50 tonnes - 50% MOP
Other (mushrooms)	0712.39	50 tonnes - 50% MOP
Apples, pears and quinces, fresh: apples	0808.10 <i>Excluding 0808.10.80.00.11, 0808.10.80.00.13, 0808.10.80.00.14</i>	250 tonnes - 50% MOP
Fruit and nuts, frozen	0811.90	100 tonnes - 50% MOP
Sausages and similar products; food preparations based on these products	1601	200 tonnes - 50% MOP
Other prepared or preserved meat, meat offal or blood	1602	200 tonnes - 50% MOP
Juices	2009 - ex 12, ex 19, ex 31, ex 39, ex 71, ex 79, ex 81, ex 89, ex 90	1,000 tonnes - 15% MOP
In containers holding 2 litres or less	2204.21	30,000 litres - 50% MOP
Other	2204.29	30,000 litres - 50% MOP
Other fermented beverages	2206	30,000 litres - 50% MOP
Undenaturated ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	2207.10	30,000 litres - 50% MOP
Preparations of a kind used in animal feeding	2309	200 tonnes - Duty-free

MOP: Margin of preference

Source: Annex 1 to the Switzerland/Liechtenstein and Türkiye bilateral Agreement on Agriculture.

2. The TRQs granted by Switzerland to Türkiye, detailed in the table below, can be summarized as follows:

- a. the majority of TRQs provide a preferential in-quota rate within Switzerland's WTO TRQs, within the limits of that quota. The in-quota rate is either a fixed rate – in a few cases duty-free – or a MOP of the MFN rate. There is no TRQ allocation for Türkiye; and

b. for fresh grapes and olive oil, new TRQs are granted with duty-free in-quota rates.

In both cases, the out-of-quota rate is the MFN rate.

Table A3.2: Switzerland/Liechtenstein's TRQs within the Agreement

Products	Quantity ^a (per year)	TRQs under the Agreement	
		HS Code (2012)	In-quota rate (CHF per 100kg gross)
A. Preferential in-quota rate within WTO TRQ ^a			
CHEQ006 Animals for slaughter; meat mainly produced on the basis of concentrated fodder	54,482 tonnes	0207.1110 0207.1210, 0207.1481 0207.1491, ex0207.2791, 0207.4591, 0207.5591, 0207.6091	MFN minus CHF 6.00 MFN minus CHF 15.00 Duty-free
CHEQ009 Birds' eggs, in shell	33,735 gross tonnes	0407.1110, 0407.1910, 0407.2110, 0407.2910, 0407.9010	CHF 47
CHEQ012 Bovine semen	20,000 application units	0511.1010	Duty-free
CHEQ013 Cut flowers	4,590 tonnes	0603.1110, 0603.1210 0603.1310, 0603.1410, 0603.1510, 0603.1911, 0603.1918	Duty-free CHF 20
CHEQ015 Vegetables	166,076 tonnes	0702.0011, 0702.0091, 0703.1021, 0703.1031, 0703.1041, 0703.1051, 0703.1061, 0703.1071, 0704.9051, 0707.0011, 0707.0021, 0707.0031, 0707.0041, 0708.2028, 0708.2038, 0708.2048, 0708.2098, 0709.9951 0703.9011, 0703.9021, 0709.3011	Duty-free CHF 5
CHEQ018 Fresh apricots, cherries, plums and sloes	16,340 tonnes	0809.1018, 0809.1098, 0809.2111, 0809.2911, 0809.4013, 0809.4093	Duty-free
CHEQ019 Other fresh fruit	13,360 tonnes	0810.1011	Duty-free
CHEQ022 Grape juice	100,000 hectolitres	2009.6910 2009.6111 2009.6122	Duty-free CHF 27 CHF 40
B. New TRQs under the Agreement			
Fresh grapes	500 tonnes 1,000 tonnes	ex0806.1011 (15 July-15 Sept) ex0806.1012 (16 Sept-14 Jul)	Duty-free Duty-free
Virgin olive oil ^b	2,000 tonnes	ex1509.1091, ex1509.1099	Duty-free
Other olive oil ^b for human consumption	200 tonnes	ex1509.9091, ex1509.9099	Duty-free

a Within the limits of the WTO TRQ, without specific allocations for Türkiye.

b Other virgin oil for technical purposes benefits from duty-free access without a quantity limitation.

Source: G/AG/N/CHE/113 and Annex 2 to the Switzerland/Liechtenstein and Türkiye bilateral Agreement on Agriculture.

ANNEX 4**MUTUAL RECOGNITION OF CONFORMITY ASSESSMENT BODIES****Table A4.1: Parties' Conformity Assessment Bodies (CAB) Notified by the Parties**

Sectors covered	List of CABs
Pressure equipment	List available here
Simple pressure vessels	List available here
Hot water boilers	List available here
Construction Products	List available here
Personal protective equipment	List available here
Non-automatic weighing instruments	List available here
Medical devices	List available here
Gas appliances	List available here
Equipment and protective systems intended for use in potentially explosive atmospheres	List available here
Cableway installations	List available here
Machinery ^a	List available here
Radio and telecommunications terminal equipment ^a	List available here
Electromagnetic compatibility ^a	List available here
Lifts	List available here
Explosives for civil uses	List available here
Marine equipment ^b	List available here
Measuring instruments	List available here
Recreational craft ^b	List available here
Safety of toys	List available here
Noise emission	List available here

a For the purpose of Annex V of the Agreement, only CABs of EU, EEA EFTA States, Switzerland and Türkiye are covered.

b Does not apply to trade between Türkiye and Switzerland.