

### Article 3

#### Abolition of Customs Duties on Imports and Charges Having Equivalent Effect

1. Customs duties and charges having equivalent effect applicable on imports into Turkey to products originating in Syria shall be abolished on the date of entry into force of this Agreement.
2. Customs duties and charges having equivalent effect applicable on imports into Syria to products originating in Turkey shall be submitted to a linear dismantling to zero according to the following scheme and schedule:
  - a) All duties at 1%, 1,5%, 1.7%, 3% and 3,5% listed in **Annex II** shall be abolished at the date of the entry into force of this Agreement.
  - b) Except for products covered by paragraphs g and h, all duties at 5% and 7% listed in **Annex II** shall be abolished in three years after the date of the entry into force of this Agreement.
  - c) Except for products covered by paragraphs g and h, all duties at 10%, 11,75% and 14,5% listed in **Annex II** shall be abolished in six years after the date of the entry into force of this Agreement.
  - d) Except for products covered by paragraphs g and h, all duties at 20% and 23,5% listed in **Annex II** shall be abolished in nine years after the date of the entry into force of this Agreement.
  - e) Except for products covered by paragraphs g and h, all duties at 29%, 35% and 47% listed in **Annex II** shall be abolished in twelve years after the date of the entry into force of this Agreement.
  - f) Except for products 8703.23.91 and 8703.23.92, all duties above 50% listed in **Annex II** shall be brought down to 50% at the entry into force of this Agreement and shall be abolished in twelve years after the date of the entry into force of this Agreement.
  - g) For products covered by the Annex of the Ministerial Declaration on Trade in Information Technology Products signed in Singapore on 13 December 1996 (Information Technology Agreement of the World Trade Organisation), all duties listed in **Annex II** shall be abolished at the date of the entry into force of this Agreement.
  - h) For products of the categories HS 28, 29, 30, 31, 35, 36, 37 and 38, all duties listed in **Annex II** shall be abolished at the date of the entry into force of this Agreement.
  - i) For product 8703.23.91 as specified in **Annex II**, the duty shall be brought down in a linear manner from 145% to 65% in three years after the entry into force of this Agreement, and then be abolished in the nine remaining years of the transition period.
  - j) For product 8703.23.92 as specified in **Annex II**, the duty shall be brought down in a linear manner from 255% to 150% in three years after the entry into force of this Agreement, and then be abolished in the nine remaining years of the transition period.

3. In the event of serious difficulties for a given product, the schedule applicable under paragraph (2) above may be reviewed by the Association Committee by common accord on the understanding that the schedule may not be extended in respect of the product concerned beyond the maximum transitional period of 12 years. If the Association Committee has not taken a decision within thirty days of an application by Syria to review the schedule for a given product, Syria may suspend the concerned schedule provisionally for a period that may not exceed one year.