

## **PROTOCOL 2**

**CONCERNING ARRANGEMENTS APPLICABLE  
TO IMPORTS INTO LEBANON  
OF AGRICULTURAL PRODUCTS  
ORIGINATING IN THE COMMUNITY  
REFERRED TO IN ARTICLE 14(2)**

1. Imports into the Republic of Lebanon of the following products originating in the Community shall be subject to the conditions set out below.
2. The reduction rates in column (B) of the customs duty in (A) shall neither apply to the minimum duties nor to the excise duties in (C).

| Lebanese Customs Code | Description (1)  | A                                     | B  | C                              |
|-----------------------|--|---------------------------------------|--|--------------------------------|
|                       |  | Currently applied customs duty<br>(%) | Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement<br>(%) | Specific provisions            |
| 0101                  | Live horses, asses, mules and hinnies  | 5                                     | 100  |                                |
| 0102                  | Live bovine animals  | free                                  | free   |                                |
| 0103                  | Live swine   | 5                                     | 100  |                                |
| 0104 10               | Live sheep   | free                                  | free   |                                |
| 0104 20               | Live goats   | 5                                     | 100  |                                |
| 0105 11               | Live fowls of the species Gallus domesticus, weighing not more than 185 g                                      | 5                                     | 100  |                                |
| 0105 12               | Live turkeys, weighing not more than 185 g   | 5                                     | 100  |                                |
| 0105 19               | Other live poultry, weighing not more than 185g  | 5                                     | 100  |                                |
| 0105 92               | Live fowls of the species Gallus domesticus, weighing not more than 2000 g                                     | 70                                    | 20   | Minimum duty: LBP 2.250/net kg |
| 0105 93               | Live fowls of the species Gallus domesticus, weighing more than 2000 g   | 70                                    | 20   | Minimum duty: LBP 2.250/net kg |
| 0105 99               | Other live poultry (ducks, geese, turkeys, guinea fowls)   | 5                                     | 100  |                                |
| 0106                  | Other live animals   | 5                                     | 100  |                                |
| 0201                  | Meat of bovine animals, fresh or chilled   | 5                                     | 100  |                                |
| 0202                  | Meat of bovine animals, frozen   | 5                                     | 100  |                                |
| 0203                  | Meat of swine, fresh, chilled or frozen  | 5                                     | 100  |                                |
| 0204                  | Meat of sheep or goats, fresh, chilled or frozen   | 5                                     | 100  |                                |
| 0205 00               | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen  | 5                                     | 100  |                                |
| 0206                  | Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen | 5                                     | 100  |                                |

|                             |  | A                                       | B   | C                               |
|-----------------------------|--|---|---|---------------------------------|
| Lebanese<br>Customs<br>Code | Description (1)  | Currently<br>applied<br>customs<br>duty | Reduction of the<br>customs duty in (A)<br>as of year 5 of the<br>entry into force of<br>this Agreement | Specific<br>provisions          |
|                             |  | (%)                                     | (%)   |                                 |
| 0207 11                     | Meat and edible offal of the poultry of heading No 0105 of fowls of the species Gallus domesticus, not cut in pieces, fresh or chilled | 70                                      | 20  | Minimum duty: LBP 4,200/ net kg |
| 0207 12                     | Meat and edible offal of the poultry of heading No 0105 of fowls of the species Gallus domesticus, not cut in pieces, frozen           | 70                                      | 20  | Minimum duty: LBP 4,200/net kg  |
| 0207 13                     | Meat and edible offal of the poultry of heading No 0105 of fowls of the species Gallus domesticus, cuts and offal, fresh or chilled    | 70                                      | 20  | Minimum duty: LBP 9,000/net kg  |
| 0207 14                     | Meat and edible offal of the poultry of heading No 0105 of fowls of the species Gallus domesticus, cuts and offal, frozen              | 70                                      | 20  | Minimum duty: LBP 9,000/net kg  |
| 0207 24                     | Meat and edible offal of the poultry of heading No 0105 of turkeys not cut in pieces, fresh or chilled                                 | 5                                       | 100   |                                 |
| 0207 25                     | Meat and edible offal of the poultry of heading No 0105 of turkeys not cut in pieces, frozen   | 5                                       | 100   |                                 |
| 0207 26                     | Meat and edible offal of the poultry of heading No 0105 of turkeys, cuts and offal, fresh or chilled                                   | 70                                      | 20  | Minimum duty: LBP 2,100/net kg  |
| 0207 27                     | Meat and edible offal of the poultry of heading No 0105 of turkeys, cuts and offal, frozen   | 70                                      | 20  | Minimum duty: LBP 2,100/net kg  |
| 0207 32                     | Meat and edible offal of the poultry of heading No 0105 of ducks, geese or guinea fowls, not cut in pieces, fresh or chilled           | 5                                       | 100   |                                 |
| 0207 33                     | Meat and edible offal of the poultry of heading No 0105 of ducks, geese or guinea fowls, not cut in pieces, frozen                     | 5                                       | 100   |                                 |
| 0207 34                     | Meat and edible offal of the poultry of heading No 0105 of ducks, geese or guinea fowls, fatty livers, fresh or chilled                | 5                                       | 100   |                                 |
| 0207 35                     | Meat and edible offal of the poultry of heading No 0105 of ducks, geese or guinea fowls, other, fresh or chilled                       | 5                                       | 100   |                                 |
| 0207 36                     | Meat and edible offal of the poultry of heading No 0105 of ducks, geese or guinea fowls, other, frozen                                 | 5                                       | 100   |                                 |

| Lebanese Customs Code | Description (1)   | A                                     | B  | C   |
|-----------------------|---|---------------------------------------|--|---|
|                       |   | Currently applied customs duty<br>(%) | Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement<br>(%) | Specific provisions   |
| 0208                  | Other meat and edible meat offal, fresh, chilled or frozen  | 5                                     | 100  |   |
| 0209 00               | Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked                                   | 5                                     | 100  |   |
| 0210                  | Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal  | 5                                     | 100  |   |
| 0401 10 10            | Milk not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, not exceeding 1 %   | 70                                    | 30   | Minimum duty: LBP 700/l+excise duty LBP 25/l  |
| 0401 10 90            | Other, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, not exceeding 1 %   | 5                                     | 100  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 0401 20 10            | Milk not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 1 % but not exceeding 6 %                                 | 70                                    | 30   | Minimum duty: LBP 700/l+excise duty LBP 25/l  |
| 0401 20 90            | Other, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 1 % but not exceeding 6 %                               | 5                                     | A  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 0401 30 10            | Milk not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 6 %   | 70                                    | 30   | Minimum duty: LBP 700/l+excise duty LBP 25/l  |
| 0401 30 90            | Other, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 6 %   | 5                                     | 100  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 0402 10               | Milk and cream, concentrated or containing added sugar or other sweetening matter, in powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 % | 5                                     | 100  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 0402 21               | Milk and cream, in powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %, not containing added sugar or other sweetening matters                | 5                                     | 100  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |

|                       |   | A                              | B   | C   |
|-----------------------|---|--------------------------------|---|---|
| Lebanese Customs Code | Description (1)   | Currently applied customs duty | Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement | Specific provisions   |
|                       |   | (%)                            | (%)   |   |
| 0402 29               | Milk and cream, in powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %, other                                   | 5                              | 100   | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement                         |
| 0402 91               | Milk and cream, other than in powder, granules or other solid form , not containing added sugar or other sweetening matter                      | 5                              | 100   | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement                         |
| 0402 99 10            | Milk and cream, other than in powder, granules or other solid form, In liquid form not concentrated containing sugar or other sweetening matter | 70                             | 30  | Minimum duty: LBP 700/l+excise duty LBP 25/l  |
| 0402 99 90            | Other   | 5                              | 100   | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement                         |
| ex 0403 10            | Unflavoured yogurt  | 70                             | 43  | Minimum duty LBP 1000/Semigros kg+excise duty LBP 25/l  |
| 0403 90 10            | Labneh  | 70                             | 43  | Minimum duty LBP 4000/Semigros kg   |
| ex 0403 90 90         | Unflavored other products falling under heading 0403  | 20                             | 30  | Excise duty LBP 25/l<br>The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 0404 10               | Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter  | 5                              | 100   |   |
| 0404 90               | Other products than whey consisting of natural milk constituents, not elsewhere specified or included   | 5                              | 100   |   |
| 0405 10               | Butter  | free                           | free  |   |
| 0405 90               | Other fats and oils derived from milk   | free                           | free  |   |
| 0406 10               | Fresh (unripened or uncured) cheese, including whey cheese, and curd  | 70                             | 30  | Minimum duty: LBP 2500/Semi Gross Kg  |
| 0406 20               | Grated or powdered cheeses, of all kinds  | 5                              | 100   | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement                         |

|                       |  | A                              | B   | C   |
|-----------------------|--|--------------------------------|---|---|
| Lebanese Customs Code | Description (1)  | Currently applied customs duty | Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement | Specific provisions   |
|                       |  | (%)                            | (%)   |   |
| 0406 30               | Processed cheese, not grated or powdered   | 5                              | 100   | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 0406 40               | Blue-veined cheese   | 5                              | 100   | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| ex 0406 90            | Kashkaval  | 35                             | 30  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| ex 0406 90            | Other cheese, except Kashkaval cheese  | 35                             | 20  | This concession will be effective as from the entry into force (year 1) of this Agreement   |
| 0407 00 10            | Fresh chicken eggs   | 50                             | 25  | Minimum duty: LBP 100/unit  |
| 0407 00 90            | Other birds' eggs  | 20                             | 25  |   |
| 0408 11               | Egg yolks, dried   | 5                              | 100   |   |
| 0408 19               | Egg yolks, other than dried  | 5                              | 100   |   |
| 0408 91               | Other birds' eggs than egg yolks, not in shell, dried  | 5                              | 100   |   |
| 0408 99               | Other birds' eggs than egg yolks, not in shell, other than dried   | 5                              | 100   |   |
| 0409 00               | Natural honey  | 35                             | 25  | Minimum duty: LBP 8,000/ net kg   |
| 0410 00               | Edible products of animal origin, not elsewhere specified or included  | 5                              | 100   |   |
| 0504 00               | Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked. | free                           | free  |   |
| 0511 10               | Bovine semen   | 5                              | 100   |   |
| 0511 91               | Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3  | free                           | free  |   |
| 0511 99               | Other animal products not elsewhere specified,   | free                           | free  |   |

|                       |   | A                              | B   | C  |
|-----------------------|---|--------------------------------|---|--|
| Lebanese Customs Code | Description (1)   | Currently applied customs duty | Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement | Specific provisions  |
|                       |   | (%)                            | (%)   |  |
| 0601                  | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No 1212  | 5                              | 100   |  |
| 0602 10               | Live unrooted cuttings and slips  | 5                              | 100   |  |
| 0602 20               | Live trees, shrubs and bushes grafted or not, of kinds which bear edible fruit or nuts  | 5                              | 100   |  |
| 0602 30               | Live rhododendrons and azaleas grafted or not   | 30                             | 100   | The currently applied customs duty indicated in column A will be reduced to 5% as of the entry into force of this Agreement  |
| 0602 40               | Live roses grafted or not   | 5                              | 100   |  |
| 0602 90 10            | Other, forest trees, decorative plants in individual pots whose diameter exceeds 5 cm   | 30                             | 100   | The currently applied customs duty indicated in column A will be reduced to 5% as of the entry into force of this Agreement  |
| 0602 90 90            | Other   | 5                              | 100   |  |
| 0603                  | Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.  | 70                             | 25  | The currently applied customs duty indicated in column A will be reduced to 30% as of the entry into force of this Agreement |
| 0604                  | Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared. | 70                             | 25  | The currently applied customs duty indicated in column A will be reduced to 30% as of the entry into force of this Agreement |
| 0701 10               | Seed potatoes, fresh or chilled   | 5                              | 100   |  |
| 0701 90               | Potatoes, other than seed potatoes, fresh or chilled  | 70                             | 20  | Minimum duty: LBP 550/Gross kg   |
| 0702 00               | Tomatoes, fresh or chilled  | 70                             | 20  | Minimum duty: LBP 750/Gross kg   |
| 0703 10 10            | Onion sets, fresh or chilled  | 5                              | 100   |  |
| 0703 10 90            | Other , shallots, fresh or chilled  | 70                             | 20  | Minimum duty: LBP 350/Gross kg   |
| 0703 20               | Garlic, fresh or chilled  | 70                             | 20  | Minimum duty: LBP 1,000/Gross kg   |
| 0703 90               | Leeks and other alliaceous vegetables, fresh or chilled   | 25                             | 25  |  |
| 0704 10               | Cauliflowers and headed broccoli, fresh or chilled  | 70                             | 20  | Minimum duty: LBP 300/Gross kg   |
| 0704 20               | Brussels sprouts, fresh or chilled  | 25                             | 25  |  |
|                       |   | A                              | B   | C  |

| Lebanese Customs Code | Description (1)   | Currently applied customs duty | Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement | Specific provisions              |
|-----------------------|---|--------------------------------|---|----------------------------------|
|                       |   | (%)                            | (%)   |                                  |
| 0704 90               | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled, other than cauliflowers and Brussels sprouts | 70                             | 20  | Minimum duty: LBP 350/Gross kg   |
| 0705 11               | Cabbage lettuce, fresh or chilled   | 25                             | 25  |                                  |
| 0705 19               | Other lettuce, fresh or chilled   | 70                             | 20  | Minimum duty: LBP 300/Unit       |
| 0705 21               | Witloof chicory, fresh or chilled   | 25                             | 25  |                                  |
| 0705 29               | Other chicory, fresh or chilled   | 25                             | 25  |                                  |
| 0706 10               | Carrots and turnips, fresh or chilled   | 70                             | 20  | Minimum duty: LBP 300/Gross kg   |
| 0706 90 10            | Radish  | 70                             | 20  | Minimum duty: LBP 1,500/Gross kg |
| 0706 90 90            | Other, fresh or chilled   | 25                             | 25  |                                  |
| 0707 00               | Cucumbers and gherkins, fresh or chilled  | 70                             | 20  | Minimum duty: LBP 600/Gross kg   |
| 0708 10               | Peas, fresh or chilled  | 70                             | 20  | Minimum duty: LBP 550/Gross kg   |
| 0708 20               | Beans, fresh or chilled   | 70                             | 20  | Minimum duty: LBP 500/Gross kg   |
| 0708 90               | Other leguminous vegetables, fresh or chilled   | 70                             | 20  | Minimum duty: LBP 350/Gross kg   |
| 0709 10               | Globe artichokes, fresh or chilled  | 70                             | 20  | Minimum duty: LBP 350/Gross kg   |
| 0709 20               | Asparagus, fresh or chilled   | 25                             | 25  |                                  |
| 0709 30               | Aubergines, fresh or chilled  | 70                             | 20  | Minimum duty: LBP 500/Gross kg   |
| 0709 40               | Celery other than celeriac, fresh or chilled  | 25                             | 25  |                                  |
| 0709 51               | Mushrooms, fresh or chilled of the genus Agaricus   | 25                             | 25  |                                  |
| 0709 52               | Truffles, fresh or chilled  | 25                             | 25  |                                  |
| 0709 59               | Other mushrooms and truffles  | 25                             | 25  |                                  |
| 0709 60               | Fruits of the genus Capsicum or of the genus Pimenta, fresh or chilled  | 70                             | 20  | Minimum duty: LBP 350/Gross kg   |
| 0709 70               | Spinach, New Zealand spinach and orache spinach, fresh or chilled   | 70                             | 20  | Minimum duty: LBP 350/Gross kg   |
| 0709 90 10            | Olives, fresh or chilled  | 70                             | 20  | Minimum duty: LBP 1,200/Gross kg |
| 0709 90 20            | Pumpkins, marrows and squash, fresh or chilled  | 70                             | 20  | Minimum duty: LBP 400/Gross kg   |



|                       |   | A                              | B   | C                                |
|-----------------------|---|--------------------------------|---|----------------------------------|
| Lebanese Customs Code | Description (1)   | Currently applied customs duty | Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement | Specific provisions              |
|                       |   | (%)                            | (%)   |                                  |
| 0709 90 30            | Fresh jew's mallow, fresh or chilled  | 70                             | 20  | Minimum duty: LBP 300/Gross kg   |
| 0709 90 40            | Purslane (portulaca), parsley, roket (argula), coriander, fresh or chilled                                    | 70                             | 20  | Minimum duty: LBP 750/Gross kg   |
| 0709 90 50            | Swiss chard (Chinese leaves), fresh or chilled  | 70                             | 20  | Minimum duty: LBP 350/Gross kg   |
| 0709 90 90            | Other fresh and chilled vegetables  | 25                             | 25  |                                  |
| 0710 10               | Potatoes, frozen  | 70                             | 20  | Minimum duty: LBP 1,200/Gross kg |
| 0710 21               | Peas, frozen  | 35                             | 25  |                                  |
| 0710 22               | Beans, frozen   | 35                             | 25  |                                  |
| 0710 29               | Other leguminous vegetables, frozen   | 35                             | 25  |                                  |
| 0710 30               | Spinach, New Zealand spinach and orache spinach, frozen   | 35                             | 25  |                                  |
| 0710 80               | Other frozen vegetables   | 35                             | 25  |                                  |
| 0710 90               | Mixtures of vegetables, frozen  | 35                             | 25  |                                  |
| ex 0711               | Vegetables provisionally preserved, but unsuitable in that state for immediate consumption, except sweet corn | 5                              | 100   |                                  |
| 0712 20               | Onions, dried, whole, cut, sliced, broken or in powder, but not further prepared                              | 25                             | 25  |                                  |
| 0712 31               | Mushrooms of the genus Agaricus, dried, whole, cut, sliced, broken or in powder, but not further prepared     | 25                             | 25  |                                  |
| 0712 32               | Wood ears (Auricularia spp.), dried, whole, cut, sliced, broken or in powder, but not further prepared        | 25                             | 25  |                                  |
| 0712 33               | Jelly fungi (Tremella spp.), dried, whole, cut, sliced, broken or in powder, but not further prepared         | 25                             | 25  |                                  |
| 0712 39               | Other mushrooms and truffles, dried, whole, cut, sliced, broken or in powder, but not further prepared        | 25                             | 25  |                                  |
| 0712 90 10            | Sweet corn seeds  | 5                              | 100   |                                  |
| 0712 90 90            | Other dried vegetables, whole, cut, sliced, broken or in powder   | 25                             | 25  |                                  |
| 0713                  | Dried leguminous vegetables, shelled, whether or not skinned or split   | free                           | free  |                                  |
| 0714 10               | Manioc (cassava)  | 5                              | 100   |                                  |
| 0714 20               | Sweet potatoes  | 5                              | 100   |                                  |

| Lebanese Customs Code | Description (1)   | A                                     | B  | C                                     |
|-----------------------|---|---------------------------------------|--|---------------------------------------|
|                       |   | Currently applied customs duty<br>(%) | Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement<br>(%) | Specific provisions                   |
| 0714 90 10            | Taro (dasheen)  | 25                                    | 25   | Minimum duty: LBP 300/Gross kg        |
| 0714 90 90            | Other roots and tubers with high starch or insulin content and sago pith                | 5                                     | 100  |                                       |
| 0801                  | Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled | 5                                     | 100  |                                       |
| 0802 11               | Almonds, in shell   | 70                                    | 20   | Minimum duty: LBP 500/Gross kg        |
| 0802 12               | Almonds, shelled  | 5                                     | 100  |                                       |
| 0802 21               | Hazelnuts or filberts, in shell   | 5                                     | 100  |                                       |
| 0802 22               | Hazelnuts or filberts, shelled  | 5                                     | 100  |                                       |
| 0802 31               | Walnuts, in shell   | 5                                     | 100  |                                       |
| 0802 32               | Walnuts, shelled  | 5                                     | 100  |                                       |
| 0802 40               | Chestnuts   | 5                                     | 100  |                                       |
| 0802 50               | Pistachios  | 5                                     | 100  |                                       |
| 0802 90 10            | Pignolia nuts   | 70                                    | 20   | Minimum duty: LBP 15,000/Net kg       |
| 0802 90 90            | Other nuts  | 5                                     | 100  |                                       |
| 0803 00               | Bananas, including plantains, fresh or dried  | 70                                    | 20   | Minimum duty: LBP 1,000/Semi Gross kg |
| 0804 10               | Dates, fresh or dried   | 5                                     | 100  |                                       |
| 0804 20 10            | Figs, fresh   | 70                                    | 20   | Minimum duty: LBP 400/Gross kg        |
| 0804 20 90            | Figs, dried   | 5                                     | 100  |                                       |
| 0804 30               | Pineapples, fresh or dried  | 70                                    | 20   | Minimum duty: LBP 2,000/Gross kg      |
| 0804 40               | Avocados, fresh or dried  | 70                                    | 20   | Minimum duty: LBP 2,000/Gross kg      |
| 0804 50               | Guavas, mangoes and mangosteens, fresh or dried   | 70                                    | 20   | Minimum duty: LBP 2,000/Gross kg      |
| 0805                  | Citrus fruit, fresh or dried  | 70                                    | 20   | Minimum duty: LBP 400/Gross kg        |
| 0806 10               | Grapes, fresh   | 70                                    | 20   | Minimum duty: LBP 500/Gross kg        |
| 0806 20               | Grapes, dried   | 5                                     | 100  |                                       |
| 0807 11               | Watermelons, fresh  | 70                                    | 20   | Minimum duty: LBP 500/Gross kg        |
| 0807 19               | Other melons, fresh   | 70                                    | 20   | Minimum duty: LBP 500/Gross kg        |
| 0807 20               | Papaws (papayas), fresh   | 70                                    | 20   | Minimum duty: LBP 2,000/Gross kg      |

| Lebanese Customs Code | Description (1)   | A                                     | B  | C                                |
|-----------------------|---|---------------------------------------|--|----------------------------------|
|                       |   | Currently applied customs duty<br>(%) | Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement<br>(%) | Specific provisions              |
| 0808 10               | Apples, fresh   | 70                                    | 20   | Minimum duty: LBP 800/Gross kg   |
| 0808 20               | Pears and quinces, fresh  | 70                                    | 20   | Minimum duty: LBP 800/Gross kg   |
| 0809 10               | Apricots, fresh   | 70                                    | 20   | Minimum duty: LBP 350/Gross kg   |
| 0809 20               | Cherries, fresh   | 70                                    | 20   | Minimum duty: LBP 800/Gross kg   |
| 0809 30               | Peaches, including nectarines, fresh  | 70                                    | 20   | Minimum duty: LBP 500/Gross kg   |
| 0809 40               | Plums and sloes, fresh  | 70                                    | 20   | Minimum duty: LBP 400/Gross kg   |
| 0810 10               | Strawberries, fresh   | 70                                    | 20   | Minimum duty: LBP 1,000/Gross kg |
| 0810 20               | Raspberries, blackberries, mulberries and loganberries, fresh   | 5                                     | 100  |                                  |
| 0810 30               | Black-, white- or red currants and gooseberries, fresh  | 5                                     | 100  |                                  |
| 0810 40               | Cranberries, bilberries and other fruits of the genus Vaccinium, fresh                                      | 5                                     | 100  |                                  |
| 0810 50               | Kiwifruit, fresh  | 70                                    | 20   | Minimum duty: LBP 1,500/Gross kg |
| 0810 60               | Durians   | 25                                    | 25   |                                  |
| 0810 90 10            | Litchi, passion fruit, sweetsops, persimmons (kabis)  | 70                                    | 20   | Minimum duty: LBP 5,000/Gross kg |
| 0810 90 20            | Medlar (loquat)   | 70                                    | 20   | Minimum duty: LBP 500/Gross kg   |
| 0810 90 30            | Pomegranate   | 70                                    | 20   | Minimum duty: LBP 500/Gross kg   |
| 0810 90 40            | Jujuba  | 45                                    | 25   | Minimum duty: LBP 500/Gross kg   |
| 0810 90 90            | Other fruit, fresh  | 25                                    | 25   |                                  |
| 0811 10               | Strawberries, frozen  | 70                                    | 20   | Minimum duty: LBP 1,500/Gross kg |
| 0811 20               | Raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries, frozen | 70                                    | 20   | Minimum duty: LBP 1,500/Gross kg |
| 0811 90               | Other fruit and nuts, frozen  | 70                                    | 20   | Minimum duty: LBP 1,500/Gross kg |
| 0812                  | Fruit and nuts, provisionally preserved, but unsuitable in that state for immediate consumption             | 5                                     | 100  |                                  |
| 0813 10               | Dried apricots  | 15                                    | 25   |                                  |
| 0813 20               | Dried prunes  | 25                                    | 25   |                                  |
| 0813 30               | Dried apples  | 25                                    | 25   |                                  |

| Lebanese Customs Code | Description (1)   | A                                     | B  | C                                |
|-----------------------|---|---------------------------------------|--|----------------------------------|
|                       |   | Currently applied customs duty<br>(%) | Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement<br>(%) | Specific provisions              |
| 0813 40               | Other dried fruit, other than that of headings 0801 to 0806   | 25                                    | 25   |                                  |
| 0813 50               | Mixtures of nuts or dried fruits of chapter 08  | 25                                    | 25   |                                  |
| 0814 00               | Peels of citrus fruit or melons (including watermelons) , fresh, frozen or dried or provisionally preserved in brine, in sulphur water or in other preservative solutions | 5                                     | 100  |                                  |
| 0901                  | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion   | 5                                     | 100  |                                  |
| 0902                  | Tea, whether or not flavoured   | 5                                     | 100  |                                  |
| 0904                  | Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta  | 5                                     | 100  |                                  |
| 0905 00               | Vanilla   | 5                                     | 100  |                                  |
| 0906                  | Cinnamon and cinnamon-tree flowers  | 5                                     | 100  |                                  |
| 0907 00               | Cloves (whole fruit, cloves and stems)  | 5                                     | 100  |                                  |
| 0908                  | Nutmeg, mace and cardamoms  | 5                                     | 100  |                                  |
| 0909                  | Seeds of anise, badian, fennel, coriander, cumin or caraway, juniper berries  | 5                                     | 100  |                                  |
| 0910 10               | Ginger  | 5                                     | 100  |                                  |
| 0910 20               | Saffron   | 5                                     | 100  |                                  |
| 0910 30               | Turmeric (curcuma)  | 5                                     | 100  |                                  |
| 0910 40 10            | Thyme   | 70                                    | 20   | Minimum duty: LBP 1,000/Gross kg |
| 0910 40 90            | Bay leaves  | 5                                     | 100  |                                  |
| 0910 50               | Curry   | 5                                     | 100  |                                  |
| 0910 91               | Other spices, mixtures referred to in note 1(b) to chapter 9  | 5                                     | 100  |                                  |
| 0910 99               | Other spices, other than mixtures referred to in note 1(b) to chapter 9   | 5                                     | 100  |                                  |
| 1001                  | Wheat and meslin  | free                                  | free   |                                  |
| 1002 00               | Rye   | free                                  | free   |                                  |
| 1003 00               | Barley  | free                                  | free   |                                  |
| 1004 00               | Oats  | free                                  | free   |                                  |
| 1005 10               | Maize, seed   | 5                                     | 100  |                                  |
| 1005 90               | Maize, other than seed  | free                                  | free   |                                  |
| 1006                  | Rice  | 5                                     | 100  |                                  |
| 1007 00               | Grain sorghum   | 5                                     | 100  |                                  |

|                       |   | A                              | B   | C                   |
|-----------------------|---|--------------------------------|---|---------------------|
| Lebanese Customs Code | Description (1)   | Currently applied customs duty | Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement | Specific provisions |
|                       |   | (%)                            | (%)   |                     |
| 1008                  | Buckwheat, millet and canary seed, other cereals  | 5                              | 100   |                     |
| 1101 00               | Wheat or meslin flour   | free                           | free  |                     |
| 1102                  | Cereal flours other than of wheat or meslin   | free                           | free  |                     |
| 1103 11               | Groats and meal of wheat  | free                           | free  |                     |
| 1103 13               | Groats and meal of maize  | 5                              | 100   |                     |
| 1103 19               | Groats and meal of other cereals  | 5                              | 100   |                     |
| 1103 20               | Pellets   | 5                              | 100   |                     |
| 1104                  | Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground. | 5                              | 100   |                     |
| 1105                  | Flour, meal, powder, flakes, granules and pellets of potatoes   | 5                              | 100   |                     |
| 1106                  | Flour, meal and powder of the dried leguminous vegetables of heading No 0713, of sago or of roots or tubers of heading No 0714 or of the products of Chapter 8                    | 5                              | 100   |                     |
| 1107                  | Malt, whether or not roasted  | free                           | free  |                     |
| 1108                  | Starches; inulin  | 5                              | 100   |                     |
| 1109 00               | Wheat gluten, whether or not dried  | free                           | free  |                     |
| 1201 00               | Soya beans, whether or not broken   | free                           | free  |                     |
| 1202                  | Groundnuts, not roasted or otherwise cooked, whether or not shelled or broken   | free                           | free  |                     |
| 1203 00               | Copra   | free                           | free  |                     |
| 1204 00               | Linseed, whether or not broken  | free                           | free  |                     |
| 1205 00               | Rape or colza seeds, whether or not broken  | free                           | free  |                     |
| 1206 00               | Sunflower seeds, whether or not broken  | free                           | free  |                     |
| 1207 10               | Palm nuts and kernels seeds   | free                           | free  |                     |
| 1207 20               | Cotton seeds  | free                           | free  |                     |
| 1207 30               | Castor oil seeds  | free                           | free  |                     |
| 1207 40               | Sesamum seeds   | 5                              | 100   |                     |
| 1207 50               | Mustard seeds   | free                           | free  |                     |
| 1207 60               | Safflower seeds   | free                           | free  |                     |
| 1207 91               | Poppy seeds   | free                           | free  |                     |
| 1207 99               | Other seeds   | free                           | free  |                     |
| 1208                  | Flours and meals of oil seeds or oleaginous fruits, other than those of mustard   | free                           | free  |                     |

| Lebanese Customs Code | Description (1)  | A                                     | B  | C   |
|-----------------------|--|---------------------------------------|--|---|
|                       |  | Currently applied customs duty<br>(%) | Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement<br>(%) | Specific provisions   |
| 1209                  | Seeds, fruit and spores of a kind used for sowing  | 5                                     | 100  |   |
| 1210                  | Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin  | free                                  | free   |   |
| 1211 10               | Liquorice roots  | 5                                     | 100  |   |
| 1211 20               | Ginseng roots  | 5                                     | 100  |   |
| 1211 30               | Coca leaf  | 5                                     | 100  |   |
| 1211 40               | Poppy Straw  | 5                                     | 100  |   |
| 1211 90 10            | Fresh mint   | 70                                    | 20   | Minimum duty: LBP 750/Gross kg  |
| 1211 90 90            | Other plants and parts of plants, of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered. | 5                                     | 100  |   |
| 1212 10               | Locust beans, including locust bean seeds  | 5                                     | 100  |   |
| 1212 30               | Apricot, peach (including nectarine) or plum stones and kernels  | 5                                     | 100  |   |
| 1212 91               | Sugar beet   | 5                                     | 100  |   |
| 1212 99               | Other  | 5                                     | 100  |   |
| 1213 00               | Cereal straw and husks, unprepared whether or not chopped, ground, pressed or in the form of pellets.  | 5                                     | 100  |   |
| 1214                  | Swedes, mangolds, fodder roots, hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets                                   | 5                                     | 100  |   |
| 1301 10               | Lac  | 5                                     | 100  |   |
| 1301 20               | Gum Arabic   | 5                                     | 100  |   |
| 1301 90               | Other lac and gums   | free                                  | free   |   |
| 1302 11               | Opium  | 5                                     | 100  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1302 39               | Other  | 5                                     | 100  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |

| Lebanese Customs Code | Description (1)  | A                                     | B  | C   |
|-----------------------|--|---------------------------------------|--|---|
|                       |  | Currently applied customs duty<br>(%) | Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement<br>(%) | Specific provisions   |
| 1501 00               | Pig fat (including lard) and poultry fat, other than that of heading No 0209 or 1503                     | 5                                     | 100  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1502 00               | Fats of bovine animals, sheep or goats, other than those of heading No 1503                              | 5                                     | 100  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1503 00               | Lard stearin, lard oil, oleostearin, oleoil and tallow oil not emulsified or mixed or otherwise prepared | 5                                     | 100  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1504 10               | Fish-liver oils and their fractions  | free                                  | free   |   |
| 1504 20               | Fats and oils and their fractions, of fish, other than liver oils  | 5                                     | 100  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1504 30               | Fats and oils and their fractions, of marine mammals   | 5                                     | 100  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1507 10               | Crude soya-bean oil and its fractions, whether or not degummed, but not chemically modified              | 5                                     | 100  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1507 90               | Other soya-bean oil than crude oil, whether or not refined, but not chemically modified                  | 15                                    | 30   | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1508 10               | Crude ground nut oil and its fractions, whether or not refined but not chemically modified               | 5                                     | 100  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |

|                       |   | A                              | B   | C   |
|-----------------------|---|--------------------------------|---|---|
| Lebanese Customs Code | Description (1)   | Currently applied customs duty | Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement | Specific provisions   |
|                       |   | (%)                            | (%)   |   |
| 1508 90               | Ground nut oil and its fractions, other than crude, whether or not refined but not chemically modified  | 15                             | 30  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1509                  | Olive oil and its fractions whether or not refined, but not chemically modified   | 70                             | 0   | Minimum duty: LBP 6,000/l   |
| 1510 00               | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509. | 15                             | 0   |   |
| 1511 10               | Crude palm oil and its fractions, whether or not refined, but not chemically modified   | 5                              | 100   | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1511 90               | Palm oil and its fractions, other than crude, whether or not refined, but not chemically modified   | 15                             | 30  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1512 11               | Crude sunflower-seed or safflower oil and fractions thereof   | 5                              | 100   | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1512 19               | Sunflower-seed or safflower oil and fractions thereof, other than crude   | 15                             | 30  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1512 21               | Crude cotton-seed oil and its fractions, whether or not gossypol has been removed   | 5                              | 100   | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1512 29               | Cotton-seed oil and its fractions, other than crude   | 15                             | 30  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |

|  |  | A | B | C |
|--|--|---|---|---|
|--|--|---|---|---|



| Lebanese Customs Code | Description (1)  | Currently applied customs duty | Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement | Specific provisions   |
|-----------------------|--|--------------------------------|---|---|
|                       |  | (%)                            | (%)   |   |
| 1513 11               | Crude coconut (copra) oil and its fractions  | 5                              | 100   | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1513 19               | Coconut (copra) oil and its fractions, other than crude  | 15                             | 30  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1513 21               | Crude palm kernel or babassu oil and fractions thereof   | 5                              | 100   | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1513 29               | Palm kernel or babassu oil and fractions thereof, other than crude   | 15                             | 30  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 151411                | Crude low erucic acid rape or colza oil and its fractions, whether or not refined, but not chemically modified                 | 5                              | 100   | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 151419                | Low erucic acid rape or colza oil and its fractions, whether or not refined, but not chemically modified, other than crude     | 15                             | 30  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 151491                | Other crude rap, colza or mustard oil and its fractions, whether or not refined, but not chemically modified                   | 5                              | 100   | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 151499                | Other crude rap, colza or mustard oil and its fractions, whether or not refined, but not chemically modified, other than crude | 15                             | 30  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |

|                       |                 | A                              | B   | C                   |
|-----------------------|-----------------|--------------------------------|---|---------------------|
| Lebanese Customs Code | Description (1) | Currently applied customs duty | Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement | Specific provisions |

|            |   | (%)  | (%)  |   |
|------------|---|------|------|---|
| 1515 11    | Crude linseed oil and its fractions             | 5    | 100  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1515 19    | Linseed oil and its fractions, other than crude | 15   | 30   | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1515 21    | Crude maize oil and its fractions               | 5    | 100  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1515 29    | Maize oil and its fractions, other than crude   | 15   | 30   | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1515 30    | Castor oil and its fractions                    | 5    | 100  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1515 40    | Tung oil and its fractions                      | 5    | 100  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1515 50    | Sesame oil and its fractions                    | 15   | 30   | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1515 90 10 | Bay oil and jojoba oil and its fractions        | free | free |   |
| 1515 90 90 | Other oils                                      | 15   | 30   | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |

|                       |                 | A                              | B   | C                   |
|-----------------------|-----------------|--------------------------------|---|---------------------|
| Lebanese Customs Code | Description (1) | Currently applied customs duty | Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement | Specific provisions |
|                       |                 | (%)                            | (%)   |                     |

|            |   |    |     |   |
|------------|---|----|-----|---|
| 1516 10    | Animal fats and oils and their fractions  | 15 | 30  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| ex 1516 20 | Vegetable fats and oils and their fractions, other than hydrogenated castor oil, so called "opal-wax" | 15 | 30  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1601 00    | Sausages and similar products of meat, meat offal or blood; food preparations based on these products | 5  | 100 | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1602 10    | Homogenised preparations of meat, meat offal or blood   | 5  | 100 | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1602 20    | Other prepared or preserved meat of liver of any animal   | 5  | 100 | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1602 31 10 | Other prepared or preserved meat of liver, of turkeys, in air-tight metal containers                  | 5  | 100 | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1602 31 90 | Other prepared or preserved meat of liver, of turkeys, other  | 35 | 30  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |

|                       |   | A                              | B   | C   |
|-----------------------|---|--------------------------------|---|---|
| Lebanese Customs Code | Description (1)   | Currently applied customs duty | Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement | Specific provisions   |
|                       |   | (%)                            | (%)   |   |
| 1602 32 10            | Other prepared or preserved meat of liver, of fowls of the species Gallus domesticus, in air-tight metal containers | 5                              | 100   | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |

|            |   |    |     |   |
|------------|---|----|-----|---|
| 1602 32 90 | Other prepared or preserved meat of liver, of fowls of the species Gallus domesticus, other | 35 | 30  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1602 39 10 | Other prepared or preserved meat of liver, other, in air-tight metal containers             | 5  | 100 | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1602 39 90 | Other prepared or preserved meat of liver, other, other                                     | 35 | 30  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1602 41    | Other prepared or preserved meat of swine, hams and cuts thereof                            | 5  | 100 | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1602 42    | Other prepared or preserved meat of swine, shoulders and cuts thereof                       | 5  | 100 | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1602 49    | Other prepared or preserved meat of swine, others including mixtures                        | 5  | 100 | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 1602 50    | Other prepared or preserved meat of bovine animals  | 5  | 100 | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |

|                       |   | A                              | B   | C   |
|-----------------------|---|--------------------------------|---|---|
| Lebanese Customs Code | Description (1)   | Currently applied customs duty | Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement | Specific provisions   |
|                       |   | (%)                            | (%)   |   |
| 1602 90               | Other prepared or preserved meat, including preparations of blood of any animal | 5                              | 100   | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |

|            |   |      |      |   |
|------------|---|------|------|---|
| 1701       | Cane or beet sugar and chemically pure sucrose, in solid form   | 5    | 100  |   |
| 1702 11    | Lactose and lactose syrup containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter    | 5    | 100  |   |
| 1702 19    | Lactose and lactose syrup, other  | 5    | 100  |   |
| 1702 20    | Maple sugar and maple syrup   | 5    | 100  |   |
| 1702 30    | Glucose and glucose syrup, not containing fructose or containing in dry state less than 20% by weight of fructose                   | 5    | 100  |   |
| 1702 40    | Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar | 5    | 100  |   |
| 1702 60    | Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar          | 5    | 100  |   |
| 1702 90 90 | Other, including invert sugar , and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose        | 5    | 100  |   |
| 1703 10 10 | Purified cane molasses  | 5    | 100  |   |
| 1703 10 90 | Other cane molasses   | free | free |   |
| 1703 90 10 | Purified molasses, other than cane molasses   | 5    | 100  |   |
| 1703 90 90 | Non-purified molasses, other than cane molasses   | free | free |   |
| 1801 00    | Cocoa beans, whole or broken, raw or roasted  | free | free |   |
| 1802 00    | Cocoa shells, husks, skins and other cocoa waste  | 5    | 100  |   |
| 1904 30    | Bulgur wheat  | 10   | 30   | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 2001 10    | Cucumbers and gherkins, prepared or preserved by vinegar or acetic acid   | 70   | 30   | Minimum duty: LBP: 1,000/Gross kg   |
| 2001 90 10 | Olives prepared or preserved by vinegar or acetic acid  | 70   |      | Minimum duty: LBP: 6,000/Gross kg   |

|                       |  | A                              | B   | C                                 |
|-----------------------|--|--------------------------------|---|-----------------------------------|
| Lebanese Customs Code | Description (1)  | Currently applied customs duty | Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement | Specific provisions               |
|                       |  | (%)                            | (%)   |                                   |
| ex 2001 90 90         | Other vegetables prepared or preserved by vinegar or acetic acid except sweet corn, yams and palm hearts | 70                             | 30  | Minimum duty: LBP: 1,000/Gross kg |

|               |   |    |     |   |
|---------------|---|----|-----|---|
| 2002 10       | Prepared or preserved tomatoes, otherwise than by vinegar or acetic acid, whole or in pieces  | 70 | 20  | Minimum duty: LBP: 1,500/Gross kg   |
| 2002 90 10    | Tomato juice, concentrated by evaporation, not containing added sugar, put up in packagings weighing each 100 kg net or more            | 5  | 100 |   |
| 2002 90 90    | Other   | 35 | 25  |   |
| 2003 10       | Mushrooms of the genus Agaricus, prepared or preserved, otherwise than by vinegar or acetic acid  | 35 | 30  |   |
| 2003 90       | Other mushrooms and truffles  | 35 | 30  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| ex 2004 10    | Potatoes, prepared or preserved otherwise than by vinegar or acetic acid, frozen, except potatoes in the form of flour, meal or flakes  | 70 | 43  | Minimum duty: LBP: 1,200/Gross kg.  |
| 2004 90 10    | Mixtures of vegetables. Tomatoes prepared or preserved, otherwise than by vinegar or acetic acid, in whole or in pieces, frozen         | 70 | 43  | Minimum duty: LBP: 1,500/Gross kg.  |
| ex 2004 90 90 | Other, including mixtures, prepared or preserved otherwise than by vinegar or acetic acid, frozen, except sweet corn                    | 35 | 43  |   |
| 2005 10       | Homogenised vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen                                      | 5  | 100 |   |
| ex 2005 20    | Potatoes, prepared or preserved otherwise than by vinegar or acid oil, not frozen, except potatoes in the form of flour, meal or flakes | 70 | 43  | Minimum duty: 1,200/Gross kg  |
| 2005 40       | Peas, prepared or preserved otherwise than by vinegar or acetic acid, not frozen  | 35 | 25  |   |

| Lebanese Customs Code | Description (1)   | A                                     | B  | C   |
|-----------------------|---|---------------------------------------|--|---|
|                       |   | Currently applied customs duty<br>(%) | Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement<br>(%) | Specific provisions   |
| 2005 51               | Beans, shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen  | 35                                    | 25   |   |
| 2005 59               | Other beans, prepared or preserved otherwise than by vinegar or acetic acid, not frozen   | 35                                    | 25   |   |
| 2005 60               | Asparagus, prepared or preserved otherwise than by vinegar or acetic acid, not frozen   | 35                                    | 25   |   |
| 2005 70               | Olives, prepared or preserved otherwise than by vinegar or acetic acid, not frozen  | 70                                    | 20   | Minimum duty: LBP 6,000/Gross kg  |
| 2005 90 10            | Cucumbers, gherkins, aubergines, turnips, onions, cauliflowers, prepared or preserved otherwise than by vinegar or acetic acid, not frozen    | 70                                    | 20   | Minimum duty: LBP 1,000/Gross kg  |
| 2005 90 90            | Other prepared or preserved vegetables and mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen | 35                                    | 25   |   |
| 2006 00               | Vegetables, fruits, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)                           | 30                                    | 25   | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 2007 10               | Jams, fruit jellies, marmalades etc, homogenised preparations   | 5                                     | 100  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 2007 91               | Jams, fruit jellies, marmalades etc, of citrus fruit  | 40                                    | 30   | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 2007 99 10            | Concentrated purées of a kind known as dibs   | 40                                    | 30   | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |

|                       |   | A                              | B   | C   |
|-----------------------|---|--------------------------------|---|---|
| Lebanese Customs Code | Description (1)   | Currently applied customs duty | Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement | Specific provisions   |
|                       |   | (%)                            | (%)   |   |
| 2007 99 20            | Guavas or mangoes purée, put up in packaging weighing each 3 kg net or more                 | 5                              | 100   | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 2007 99 30            | Bananas, strawberries, apricots, puree, in containers of a net content not less than 100 kg | 5                              | 100   | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 2007 99 90            | Other jams, fruit jellies, marmalades, etc.   | 40                             | 30  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| ex 2008 11            | Ground-nuts, except peanut butter   | 30                             | 50  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 2008 19               | Other nuts and other seeds, including mixtures, otherwise prepared or preserved             | 30                             | 25  |   |
| 2008 20               | Pineapples, otherwise prepared or preserved   | 30                             | 25  |   |
| 2008 30               | Citrus fruit, otherwise prepared or preserved   | 30                             | 25  |   |
| 2008 40               | Pears, otherwise prepared or preserved  | 30                             | 25  |   |
| 2008 50               | Apricots, otherwise prepared or preserved   | 30                             | 25  |   |
| 2008 60               | Cherries, otherwise prepared or preserved   | 30                             | 25  |   |
| 2008 70               | Peaches, including nectarines, otherwise prepared or preserved                              | 30                             | 25  |   |
| 2008 80               | Strawberries, otherwise prepared or preserved   | 30                             | 25  |   |
| 2008 92               | Mixtures, other than those of subheading 200819, otherwise prepared or preserved            | 30                             | 25  |   |



|                       |   | A                              | B   | C  |
|-----------------------|---|--------------------------------|---|--|
| Lebanese Customs Code | Description (1)   | Currently applied customs duty | Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement | Specific provisions  |
|                       |   | (%)                            | (%)   |  |
| ex 2008 99            | Other, otherwise prepared or preserved, except maize other than sweet corn, yams, sweet potatoes etc.                               | 30                             | 30  | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement                        |
| 2009 11 10            | Frozen orange juice, concentrated by evaporation, not containing added sugar, put up in packagings weighing each 100 kg net or more | 5                              | 100   | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement                        |
| 2009 11 90            | Frozen orange juice, other  | 40                             | 30  | Excise duty: LBP 25/l. The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 2009 12               | Orange juice, not frozen, of a Bix value not exceeding 20   | 40                             | 30  | Excise duty: LBP 25/l. The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 2009 19 10            | Orange juice, other than frozen, concentrated by evaporation, not containing added sugar, put up in packaging of 100 kg net or more | 5                              | 100   | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement                        |
| 200919 90             | Orange juice, other than frozen, other  | 40                             | 30  | Excise duty: LBP 25/l. The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 2009 21               | Grape fruit juice, of a Bix value not exceeding 20  | 40                             | 30  | Excise duty: LBP 25/l. The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |

|                       |  | A                              | B   | C  |
|-----------------------|--|--------------------------------|---|--|
| Lebanese Customs Code | Description (1)  | Currently applied customs duty | Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement | Specific provisions  |
|                       |  | (%)                            | (%)   |  |
| 2009 29               | Grape fruit juice, other   |                                |   |  |
| 20092910              | Grape fruit juice, other than of a Bix value not exceeding 20, concentrated by evaporation, not containing added sugar, put up in packaging of 100 kg net or more                      | 5                              | 100   | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement                        |
| 20092990              | Grape fruit juice, other, Other  | 40                             | 30  | Excise duty: LBP 25/l. The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 2009 31               | Juice of any other single citrus fruit, of a Bix value not exceeding 20  | 40                             | 30  | Excise duty: LBP 25/l. The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 2009 39               | Juice of any other single citrus fruit, other  |                                |   |  |
| 2009 39 10            | Juice of any other single citrus fruit, other than of a Bix value not exceeding 20, concentrated by evaporation, not containing added sugar, put up in packaging of 100 kg net or more | 5                              | 100   | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement                        |
| 2009 39 90            | Juice of any other single citrus fruit, other, Other   | 40                             | 30  | Excise duty: LBP 25/l. The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 2009 41               | Pine apple juice, of a Bix value not exceeding 20  | 40                             | 30  | Excise duty: LBP 25/l. The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 2009 49               | Pine apple juice, other  |                                |   |  |
| 2009 49 10            | Pine apple juice, other than of a Bix value not exceeding 20, concentrated by evaporation, not containing added sugar, put up in packaging of 100 kg net or more                       | 5                              | 100   | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement                        |

|                       |   | A                              | B   | C  |
|-----------------------|---|--------------------------------|---|--|
| Lebanese Customs Code | Description (1)   | Currently applied customs duty | Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement | Specific provisions  |
|                       |   | (%)                            | (%)   |  |
| 2009 49 90            | Pine apple juice, other, Other  | 40                             | 30  | Excise duty: LBP 25/l. The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 2009 50               | Tomato juice  | 40                             | 30  | Excise duty: LBP 25/l. The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 2009 61               | Grape juice, of a Bix value not exceeding 20  | 40                             | 30  | Excise duty: LBP 25/l. The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 2009 69               | Grape juice, other  |                                |   |  |
| 2009 69 10            | Grape juice, other than of a Bix value not exceeding 20, concentrated by evaporation, not containing added sugar, put up in packaging of 100 kg net or more | 5                              | 100   | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement                        |
| 20096990              | Grape juice, other, Other   | 40                             | 30  | Excise duty: LBP 25/l. The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 2009 71               | Apple juice, of a Bix value not exceeding 20  | 40                             | 30  | Excise duty: LBP 25/l. The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 2009 79               | Apple juice, other  |                                |   |  |

|                       |   | A                              | B   | C   |
|-----------------------|---|--------------------------------|---|---|
| Lebanese Customs Code | Description (1)   | Currently applied customs duty | Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement | Specific provisions   |
|                       |   | (%)                            | (%)   |   |
| 2009 79 10            | Apple juice, other than of a Bix value not exceeding 20, concentrated by evaporation, not containing added sugar, put up in packaging of 100 kg net or more | 5                              | 100   | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |

|            |  |    |     |  |
|------------|--|----|-----|--|
| 2009 79 90 | Apple juice, other, other  | 40 | 30  | Excise duty: LBP 25/l. The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 2009 80 10 | Juice of any other single fruit or vegetable, concentrated by evaporation, not containing added sugar, put up in packaging of 100 kg net or more | 5  | 100 | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement                        |
| 2009 80 90 | Juice of any other single fruit or vegetable, other  | 40 | 30  | Excise duty: LBP 25/l. The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 2009 90 10 | Mixtures of juices, concentrated by evaporation, not containing added sugar, put up in packaging of 100 kg net or more                           | 5  | 100 | The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement                        |
| 2009 90 90 | Mixtures of juices, other  | 40 | 30  | Excise duty: LBP 25/l. The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 2106 90 30 | Mixtures of thymes and other edible products   | 70 | 20  | Minimum duty: LBP 1000/Gross Kg  |
| 2204 10    | Sparkling wine   | 15 | 25  | Excise duty LBP: 200/l   |
| ex 2204 21 | Quality wine in containers holding 2 l or less   | 70 | 50  | Excise duty LBP: 200/l   |
| ex 2204 21 | Wine other than quality wine in containers holding 2 l or less   | 70 | 20  | Excise duty LBP: 200/l   |
| 2204 29    | Wine in containers holding more than 2 l   | 70 | 20  | Excise duty LBP: 200/l   |
| 2204 30    | Other grape must   | 5  | 100 | Excise duty LBP: 200/l   |

|                       |  | A                              | B   | C   |
|-----------------------|--|--------------------------------|---|---|
| Lebanese Customs Code | Description (1)  | Currently applied customs duty | Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement | Specific provisions   |
|                       |  | (%)                            | (%)   |   |
| 2206 00               | Other fermented beverages (for example cider, perry, mead) mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included. | 15                             | 100   | Excise duty LBP: 200/l; The percentage reduction in (B) will be gradual, starting as from year 5 and continue until year 12 of the entry into force of this Agreement |
| 2209 00 10            | Grape vinegar and apple vinegar  | 70                             | 20  | Minimum duty: LBP: 1000/l   |
| 2209 00 90            | Other vinegar  | 5                              | 100   |   |
| 2301                  | Flours, meals and pellets of meat, meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.   | 5                              | 100   |   |

|         |   |   |     |  |
|---------|---|---|-----|--|
| 2302    | Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.                                | 5 | 100 |  |
| 2303    | Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacturing, brewing or distilling dregs and waste, whether or not in the form of pellets. | 5 | 100 |  |
| 2304 00 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil  | 5 | 100 |  |
| 2305 00 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil   | 5 | 100 |  |
| 2306    | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No 2304 or 2305      | 5 | 100 |  |
| 2307 00 | Wine less, argol  | 5 | 100 |  |

|                       |   | A                              | B   | C                           |
|-----------------------|---|--------------------------------|---|-----------------------------|
| Lebanese Customs Code | Description (1)   | Currently applied customs duty | Reduction of the customs duty in (A) as of year 5 of the entry into force of this Agreement | Specific provisions         |
|                       |   | (%)                            | (%)   |                             |
| 2308 00               | Vegetable materials and vegetable waste, vegetable residues and by-products whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included. | 5                              | 100   |                             |
| 2309                  | Preparations of a kind used in animal feeding   | 5                              | 100   |                             |
| 2401                  | Unmanufactured tobacco, tobacco refuse  | free                           | free  | Excise duty: 48% ad valorem |

- (1) Notwithstanding the rules for the implementation of the Lebanese Customs Nomenclature, the wording of the description of the products is to be considered as having no more than an indicative value, the preferential scheme being determined, within the context of this Protocol, by the coverage of the Lebanese customs code. Where ex codes are indicated, the preferential scheme is to be determined by application of the code and description taken together.