

ANNEX 2-C
NATIONAL TREATMENT, CUSTOMS DUTIES ON EXPORTS AND IMPORTS, AND
EXPORT RESTRICTIONS

1. With respect to Article 2.3 (National Treatment) Colombia will maintain the measures relating to the taxation of alcoholic beverages pursuant to the *Impuesto al Consumo* provided for in *Law No. 788 of 27 December 2002 and Law No. 223 of 22 December 1995* (for no longer than 1 year after the entry into force of this Agreement).
2. With respect to Colombia, Article 2.12 (Import and export restrictions) shall not apply to:
 - (a) a contribution required on the export of coffee pursuant to *Law No. 101 of 1993*; and
 - (b) a contribution required on the export of emeralds pursuant to *Law No. 488 of 1998*.
3. With respect to Colombia, Article 2.12 (Import and export restrictions) shall not apply to:
 - (a) controls on the export of coffee pursuant to *Law No. 9 of 17 January 1991*;
 - (b) goods as provided in Chapter II of Decree 925 of 2013.
4. With respect to Israel:
 - (a) Articles 2.11 (Customs duties on exports) and 2.12 (Import and export restrictions) shall not apply to controls and charges maintained by Israel on the export of metal waste and scrap.