

**ANNEX IX**

**REFERRED TO IN ARTICLE 4.5  
(PROHIBITION AND SCHEDULING OF FOSSIL FUEL SUBSIDIES)**

**LIST OF PROHIBITED FOSSIL FUEL SUBSIDIES**

- (a) fossil fuel subsidies for the production and consumption of coal and other fossil fuels classified under HS Headings 2701 to 2704, 2708 and 2714 as set out in Annex VII (List of Goods considered as Fossil Fuels); and
- (b) fossil fuel subsidies for the exploration, extraction, refining, processing, manufacturing, storage and pipeline transportation, transport, distribution, trade, and marketing of oil and gas classified under HS Headings 2709 to 2711 as set out in Annex VII (List of Goods considered as Fossil Fuels).