ANNEX 9-E

UAE MOST-FAVOURED-NATION TREATMENT SECTORAL COVERAGE ANNEX

This Annex sets out the UAE's commitments in accordance with Article 9.4(1) (Most-Favoured Nation Treatment).

I. Horizontal Limitations

- 1. The UAE reserves the right to adopt or maintain any measure that accords more favourable treatment to any services and service suppliers under any bilateral or multilateral international agreement in force, or signed prior to, the date of entry into force of this Agreement.¹
- 2. The UAE reserves the right to adopt or maintain any measure that accords more favourable treatment to services and service suppliers of any GCC Member State under the GCC Economic Agreement.
- 3. The UAE reserves the right to adopt or maintain any measure that accords more favourable treatment to services and service suppliers of a Member State of the Greater Arab Free Trade Area under the Greater Arab Free Trade Area (GAFTA).
- 4. The UAE reserves the right to confer or accord advantages to adjacent countries in order to facilitate exchanges limited to contiguous frontier zones of services that are both locally produced and consumed.
- 5. The UAE reserves the right to adopt or maintain any measure with respect to the supply of a service by the presence of natural persons, subject to the provisions of the Trade in Services Chapter.
- 6. The UAE reserves the right to adopt or maintain any measure that accords more favourable treatment to any services and service suppliers under any bilateral or multilateral international agreement that enters in force or is signed after the date of entry into force of this Agreement, except in the sectors listed below, to the extent the sectors listed below are committed to under a Free Trade Agreement.

¹ For greater certainty, this right extends to any differential treatment accorded pursuant to a subsequent review or amendment of the relevant bilateral or multilateral international agreement.

II. MFN Sectoral Coverage

Βι	siness Services	
A.	Professional Services	
a.	Legal services (CPC 861)	Most-Favoured-Nation (MFN)
	Accounting, auditing and book-	Most-Favoured-Nation (MFN)
ke	eping services (CPC 8621 & 8622)	
В.	Computer and Related Services	
a.	Consultancy services related to the	Most-Favoured-Nation (MFN)
	installation of computer hardware (CPC 841)	
b.	Software implementation services	Most-Favoured-Nation (MFN)
	(CPC 842)	
c.	Data processing services (CPC 843)	Most-Favoured-Nation (MFN)
d.	Data base services (CPC 844)	Most-Favoured-Nation (MFN)
e.	Other computer services (CPC 849)	Most-Favoured-Nation (MFN)
C.	Research and Development Services	
a.	R&D services on natural sciences (CPC 851)	Most-Favoured-Nation (MFN)
b.	R&D services on social sciences	Most-Favoured-Nation (MFN)
	and humanities (CPC 852)	
c.	Interdisciplinary R&D services (CPC 853)	Most-Favoured-Nation (MFN)
F.	Other Business Services	
c.	Management consulting services (CPC	Most-Favoured-Nation (MFN)

	8650)	
d.	Services related to Management Consulting (CPC 8660)	Most-Favoured-Nation (MFN)
e.	Technical testing and analysis services (CPC 8676)	Most-Favoured-Nation (MFN)
i.	Services incidental to manufacturing (CPC 884+885, except for 88442)	Most-Favoured-Nation (MFN)
5. Educ	ation Services	
D.	. Adult Education (CPC 924)	Most-Favoured-Nation (MFN)
7. En	nvironmental Services	
A.	. Sewage services (CPC 9401)	Most-Favoured-Nation (MFN)
В.	. Refuse disposal services (CPC 9402)	Most-Favoured-Nation (MFN)
C.	. Sanitation and similar services (CPC 9403)	Most-Favoured-Nation (MFN)
8. He	ealth Services	