

**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.