



International
Trade
Centre

COMMERCIAL IMPORTS IN ISRAEL

A step-by-step guide for SMEs and first time importers



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ISRAEL

1. Import Procedures

1.1. Introduction

In Israel, trade related rules and regulations are provided to the trader through the Ministry of Economy and Industry and Israel Customs Authority, as well as other related formal bodies depending on the type of good being exported or imported. Israel has an open and transparent Importation regime, but there are countries that require the Israeli trader to obtain an import license when importing from them; at the same time, those countries do not allow importation from Israel into their country; those are mainly the countries that Israel does not have diplomatic relations with. To mention a few there is UAE, Algeria, Afghanistan, North Korea, Indonesia, Mali, Lebanon, Chad, Cambodia, Qatar and others.

In principle, almost all products are allowed to enter Israel, but for some products there are license requirements. There is also the Israeli Free Import Order which details the requirements for importing goods into Israel using the Harmonized System on an 8 digit level. The free import order allows the free entry of goods in annex1 and annex 2 into Israel. Goods in annex1 usually need an import license due to reasons related to safety and security; goods in annex2 have to comply with specific standards or technical requirement as set by the competent authority; those goods also require approval from the Standards Institution of Israel- the SII and tests are performed to ensure that all products meet the standards put forth. Sometimes the products are tested before being imported into Israel.

Quoting the Ministry of Economy & Industry:

“The Free Import Order allows for the free import of goods into Israel subject to Annexes 1 and 2 of the order. In general, Annex 1 of the Free Import Order includes goods, which are subject to licensing due to reasons related to safety and security. The Annex describes the goods which are subject to licensing when imported into Israel and specifies the Authority authorized to grant the license. Licenses are issued by the Ministries of Industry, Trade and Labor, Agriculture, Health, Transportation and Environment depending on the type of goods to be imported. These authorities have the discretion as to whether providing the license or not, due to policy considerations. The validity of the license also varies, with respect to the type of goods imported. A request for an import license under Annex 1 is dealt with within fourteen days, though in most cases in less than seven days.

Annex 2 of the Free Import Order includes goods that have to comply with specific standards or technical requirement as set by the competent authority. The conditions come to ensure safety and security considerations.

The Free Import Order also outlines special circumstances, under which the competent authority is authorized to exempt goods from the need to get licenses or fulfill the specific requirements.

Israel is currently amending its Import and Export Ordinance Law of 1979 (which was originally based on an Ordinance from the British Mandate period) in order to reflect the Government's current liberal trade policy". – *Ministry of Economy and Industry website*.

1.1.1. Regulations related to the importation process:

- **Import Licences** – they are obtained from the ministry of Economy and Industry and it's in Hebrew only. An importer applying for an import licence must be an Israeli citizen or a company residing in Israel. The import license application form must be accompanied with a pro forma invoice or price quotation from the supplier or the manufacturer abroad.
- **Labeling of Goods** – Israel maintains regulations on product labelling and country of origin marking. All imports into Israel must bear a label showing the country of origin; the name and address of the manufacturer; the name and address of the Israeli importer; and the contents, weight and volume. All labels must be in Hebrew; English may be added provided the printed letters are not larger than those in Hebrew.
- **Kosher Certificates** – Kosher certificates are issued by the Chief Rabbinate are required in order to import food into Israel whenever the importer wishes to market food products with the Kosher marking on them.

1.1.2. List of goods prohibited to import:

Israel sets import prohibitions for protection reasons of human health, public morals, environment, and security. It is a signatory to the Basel Convention on Hazardous Wastes, the Montreal Protocol, and CITES (a treaty to protect endangered plants and animals). The prohibitions apply equally to all trading partners. They are:

- Wine, spirits products and grape juice with incorrect or misleading geographical indications.
- Matches made from white or yellow phosphorus.
- Licentious or indecent films.
- Currency notes, bank notes or coins which are legal tender in any country or which have been at some time legal tender in any country, whether counterfeit or imitation.
- Tickets or publicity items for lottery or gambling.
- Blank sales invoice form that is a form or other paper which can be filled in and used as a sales invoice for goods from foreign countries.
- Used bags for packaging vegetable material.
- Knives, cutlasses, spears, and swords having a serrated point or sharp blade, except for knives which are of a kind for professional work or domestic use.
- Disruptive instruments of laser speed measuring meters.
- Firearms resembling a pen, starting pistols, items activated by gas, etc.
- Nerve gas container resembling a gun.
- Games of chance or part of them as defined in the penal Code.
- Goods of all types which carry a false commercial description as defined in the Consumer Protection law.

- Postal packages containing live creatures such as vipers, explosives, inflammable materials and other dangerous packages.
- Used equipment for bee farming.
- Goods that can be used as tools for preparing or consuming dangerous drugs as defined in the Dangerous Drug Order.
- Goods that can be used to incite violence, terror, or personal risk.

1.2. Procedures to register as an economic operator and the related documents needed.

Trading in Israel must be done by a registered economic operator – these can be either companies or individual traders. To register as an economic operator in Israel, there are three ways to receive a confirmation of registration:

1. Do it yourself online.
2. Hire a lawyer and the lawyer will submit the registration application to the head of company registration department at the ministry and follow up on it.
3. Send the registration application by mail to the head of the registration Department at the ministry of Trade and Industry.

1.2.1. Steps to registering an Individual trader, a private and a public company

1.2.1.1. Private Company:

A private shareholding company is a company privately held by two or more people. This means that the company is owned by the founders or a group of private investors. It does not need to be issuing stocks/shares for the public or meet the filing requirements of the securities and exchange authorities. However, privately owned companies may issue shares for their private shareholders but they do not trade on public exchanges or issue stocks through an initial public offering.

To register a private company of two founders for example, assuming that a lawyer was hired to follow up on the registration process:

1. The lawyer will fill in two forms in the presence of the two founders. The first form serves as a cover page for the official registration form; it is a one page application, where three possible suggestions for a company name are presented. In Israel, three options are be studied by the company controller (head of company registration department) to avoid contradiction with similar names on the registrar and to make sure that the name chosen is not misleading in any way. Other information listed in this one page form starts with the full name of the applicant/s, phone numbers and e-mails. Three proposed names for the company (IN HEBREW ONLY), name of the company in English (optional) and it has to be precise translation to the name in Hebrew, how many original copies of the company's by-

laws (the Takanon in Hebrew) the founders request to have. The form also states the means of submitting the application, whether by mail or by going directly to the head of the registration department at the ministry (the controller).

2. The company's by-laws –in Israel, there are two parts of a company's by-laws. One part is about regulations every company has to abide with and is set by the law; the second part is the founder's contribution which basically states how they see their company operating. The lawyer prepares this Takanon (company's by-laws) and signs it. The Takanon should also state information about the founders, their full names, their addresses, their phone numbers, copies of their ID's, the goals of the company, registered capital and whether this is a limited liability company or not. And it should be attached to the registration forms.
3. In July 2015, a new rule stated that there is no need to pay extra for original copies of the company certificate of registration since it can be photocopied.
4. Now the official company registration form should be filled by the lawyer and the founders. This form requires the following information: proposed name of the company, names of the founders and their signatures (the information stated here should be similar to the information in the Takanon), company goals, company capital, number of shares, liabilities, lawyer's signature and statement that s/he knows the founders and testimony to having them all sign the company's by-laws and registration form.
5. This whole process of registering a private company will cost the founders an amount of 2,638 shekels. Payment can be done online (it will take 12 hours to process), or at the company controller office (3 working days to process), or by mail (10 working days to process).
6. The time needed to register a company depends greatly on the means the founders choose to do so. However, and in many cases, the founders choose to hire a lawyer who has a Kartis Hakham and pay online. A Kartis Hakham is a special card given to certain lawyers which enables them to access their court files in a more convenient and faster way. A lawyer with this special card has a portfolio that also enables them to pay for the company registration online.
7. In conclusion, if a lawyer with this special card was hired to register the company, the time needed to be done with all procedures will be one day. The lawyer will go to the company's controller to submit the forms and on the same day pay the fees.

1.2.1.2. Registering an Individual

To register an Individual, the same exact procedures apply as in registering a private company.

1.3. Description of how goods are managed while they are under customs supervision.

Prior to any shipment, the exporter must send four documents to the importer or the customs agent, who in turn will use them to construct the customs declaration form and calculate import duty where relevant. The customs declaration form is essential to clear the goods from the port.

The documents required to prepare the customs declaration form are:

1. Bill of lading (for ocean freight, or Air freight, or Road freight)
2. Packing list
3. Commercial invoice
4. Certificate of origin

1.3.1. Methods of receiving the documents

Through a bank

If the importer is paying the exporter through an inter-bank transfer, then the exporter's bank will send the four documents to the importer's bank. The importer can collect them when they arrive and send them to the customs agent who should also be notified of the date the goods arrive to the port.

Through a shipping company

There are numerous methods of receiving the documents among traders; but the two most common ones are either through a bank or through a shipping company such as DHL, Aramex ... etc. It is also important to note that the exporter should send three original copies of the Bill of Lading alone, the other three documents don't have to be in three copies; one copy of each is enough.

1.3.2. General information about clearing imported goods

In Israel, importing companies don't hire a clearing agent to clear their imported goods; each importing company has their own clearing agent working as an employee at the company headquarters, so they do the classifications and the clearing of goods themselves. Few use clearing agents from outside the company, and when they do, they pay the agent a fixed price set by the law.

There are two main commercial ports used in Israel, Haifa Port (North) and Ashdod port (Mid South). When the shipment arrives at the port, the customs agent prepares the customs declaration form which is provided by the Israeli customs office. The agent then submits the declaration along with the other required papers to the customs office (usually sent via email or fax). If the goods need to be inspected, the customs office will set a date for inspection and inform the agent.

Depending on the type of imported goods, the shipment is stored in bonded warehouses at the port until the sample tested is cleared. The importer will have to pay storage fees in this case.

When the goods are free to be cleared/ leave the port, the customs agent will be provided with a gate-pass to transport the goods outside the port.

In Israel, things are done a bit differently since most of the companies have their own privately owned warehouses. Those warehouses should fall within an area of five square kilometres from a customs office to make it more reachable for the customs representative to visit and inspect.

The customs agent or employee will prepare all needed papers required for the importation process. Depending on the types of goods imported, certain inspection or certificates are needed from the trader, and all of these requirements are found in the customs tariff book of 97 chapters, provided by the Israel customs authority. This tariff book is updated on a regular basis.

1.3.3. Imports arriving via air freight

Importing via air freight is much faster yet much more expensive than sea freight. Delicate goods that require special care are usually imported via air freight.

In this case, an Air Way Bill (AWB) is provided by the shipping airlines instead of the BL for ocean freight. Goods arriving via air are treated the same as any other shipment arriving via sea port in terms of procedures and handling.

1.4. Description of processes involved in having goods released for circulation and consumption.

As mentioned earlier, most of the Israeli companies have their own warehouses, and most of them don't go through security inspection or Physical inspection (called Ramba in Hebrew). The ones whose goods go through inspection are those companies with fraud history or previous attempts of breaking the law. Therefore, clearing the goods for Israeli traders is a much faster and less complicated process than the Palestinian traders. The Israelis can have their goods cleared from the port within 24 hours of its arrival to the ground. Company trucks or forklifts carry the goods to the company's nearby warehouses or to their final destination.

1.5. Description of processes involved for goods in transit.

When goods are in transit, a certificate of non manipulation is issued by the Israeli customs office to the importer to ensure non manipulation activities.

1.6. Description of processes involved for goods to be stored in customs warehouse.

1.6.1. Goods arriving by sea:

If the goods arrive through sea port, and taken that the goods are not stored in a company's special warehouses, the shipment is unloaded and goes directly to the bonded warehouse until a sample is taken for inspection. Each container has a specific number, and all transactions related to that container are done automatically using the Israeli computer system that tracks and documents everything from unloading the container to releasing the imported goods from the port.

There are also other regular non-bonded warehouses near the port area but still under port control, those warehouses are used when a certain shipment needs extra time during inspection or if it fails the security test and should be destroyed.

The goods cannot leave the warehouse until a clearing declaration (A Gate Pass) is received from the customs office.

1.7. Description of processes involved for goods imported free of duty with a view to being further processed or packaged and then re-exported, or goods imported temporarily without payment of duty.

In many cases, certain products are imported into Israel for temporary usage, for re-export purposes or as a personal import. The procedures required for such imports are exactly the same as regular imports. But no customs duties are levied on them when the customs agent indicates in the customs declaration form the purpose of those goods.

When those products are imported, the port categorizes them under the duty suspension system special for such imports. It is important that the customs agent declares the purpose of those goods and their destination.

Example on re-exported products: an importer shipped different types of fabric to manufacture them into different sports outfits for children; (re-export them as a finished product).

Example on personal import: a family is renovating their house and they wish to replace their Refrigerator, the washing machine and the Television with new ones imported from their neighbouring country.

Example of goods for temporary usage: a famous construction company wishes to import special cranes and other building machinery to build a huge new residential compound. It's like renting and giving them back.

1.8. Any other processes / procedures particular to Israel:

No.

2. Documents Required for Customs Clearance cover

2.1. Single administrative document or general import declaration form - description of its nature, purpose and information required therein.

An import declaration form, or a customs declaration form, is a one page document provided by Israel customs office and prepared by the customs agent. This form is available in Hebrew, and the customs agent fills in the required information and makes the necessary calculations then submits it along with the remaining documents to the customs office in Israel to release the imported goods from the port warehouses.

The information required in this form is:

1. Name and number of the importer.
2. Name and number of the customs agent.
3. Delivery date, arrival date and unloading date.
4. Port name or Aircraft name.
5. Storage site and block number.
6. Types and quantity of packages.
7. Weight.
8. Value of goods and customs.
9. Insurance.
10. Description of goods, specifications and other related information ... etc.

When importing two or more types of goods, the number of custom declarations prepared depends on the number of invoices issued. For example, if an importer buys a TV, a couch and a table from a supplier and received one invoice for the three items, then one customs declaration form is prepared for this one invoice of three items. But if the importer buys a TV and receives an invoice, a couch and receives a different invoice, and then a table with a third invoice, then three different customs declaration form are prepared when importing those three items.

2.2. Commercial invoice – description of its nature, purpose and information required therein.

The commercial invoice is a document, or a regular sales invoice issued by the exporter and has to accompany all international shipments. It has no unified template since the exporter/seller is the one issuing it and it differs across traders and countries. The commercial invoice is mainly a description of the goods being sold/ shipped and their value, and it must give a detailed description of the following:

- Detailed description of the goods sold; shape, size, material, color, texture, weight ... etc.
- Full details of the buyer (importer) and seller (exporter); contact details, addresses, ID's or passport number.
- Date the invoice was written.
- The Price per unit as well as total value of goods sold.
- Payment terms (as in the contract established between the two parties).
- Delivery terms (INCOTERMS); will the shipping process be CIF or FOB or any other agreement as in contract.
- Country of origin.

A commercial invoice is required for customs clearance along with the certificate of origin, packing list and the bill of lading. The invoices are usually worded in English since the exporter is the one who issues it or in Hebrew in some cases. There is no need for three original copies in this only one original is enough.

When preparing the commercial invoice, the exporter has to match it with the proforma invoice prepared in advance and sent prior to the importation process.

2.3. Customs valuation declaration - description of its nature, purpose and information required therein.

Custom valuation is a customs procedure applied to determine the customs value of imported goods. It follows the Brussels definition of value: the value of imported goods is the value of the goods on the open market on the day they are released from the customs authorities. This value is essential to determine the duty to be paid on the imported goods, which in turn varies according to the type of customs duty imposed.

A customs duty is mainly a type of taxation levied on internationally traded goods by local governments. In other words, duties levied by the government on imported goods are referred to as imports duty. Following are the types of duties.

2.3.1. Tariffs

A tariff is a duty imposed on goods when they are moved across a political boundary. Tariffs are usually associated with protectionism, the economic policy of restraining trade between nations. For political reasons, tariffs are usually imposed on imported goods, although they may also be imposed on exported goods.

There are various types of tariffs:

- An ad valorem tariff which is a set percentage of the value of the good that is being imported.

- A specific tariff which is a tariff of a specific amount of money that does not vary with the price of the good.
- A protective tariff is intended to artificially inflate prices of imports and protect domestic industries from foreign competition especially from competitors whose host nations allow them to operate under conditions that are illegal in the protected nation, or who subsidize their exports.
- A revenue tariff is a set of rates designed primarily to raise money for the government. A tariff on coffee imports imposed by countries where coffee cannot be grown, for example raises a steady flow of revenue.
- A prohibitive tariff is one so high that nearly no one imports any of these items.
- An environmental tariff, similar to a 'protective' tariff, is also known as a 'green' tariff or 'eco-tariff', and is placed on products being imported from, and also being sent to countries with substandard environmental pollution controls.

2.4. Freight documents – description of their nature, purpose and information required therein.

2.4.1. Freight Documents (Transport Documentation)

Depending on the means of transport used, the following documents are to be filled in and presented to the customs authorities upon importation in order for the goods to be cleared:

2.4.2. Bill of Lading:

The bill of lading (B/L) is a document issued by a carrier to a shipper, acknowledging that specified goods have been received on board as cargo to be transported to a specific destination for delivery to the consignee who is usually identified on the B/L. It is considered as a binding contract between the owner of the goods (the exporter) and the carrier (the shipping company) for the delivery of goods. In this way the Bill of Lading serves as proof of receipt of the goods by the carrier obliging them to deliver the goods to the consignee. It contains the details of the goods, the vessel and the port of destination. It evidences the contract of carriage and conveys title to the goods, meaning that the bearer of the Bill of Lading is the owner of the goods.

The Bill of Lading may be a negotiable document. A number of different types of bills of lading can be used. "Clean Bills of Lading" state that the goods have been received in an apparent good order and condition. "Unclean or Dirty Bills of Lading" indicate that the goods are damaged or in bad order, in this case, the financing bank may refuse to accept the consignor's documents.

2.4.3. Air Waybill:

Air waybill (AWB): An air waybill is a shipping document airlines use. Similar to a bill of lading, the air waybill is a contract between the shipper and airline that states the terms and conditions of

transportation. The air waybill also contains shipping instructions, product descriptions, and transportation charges. In Air freight, goods are measured by volume or weight, whichever is bigger is taken into calculations, and that's why Air freight is usually more expensive. A single air waybill may be used for multiple shipments of goods; it contains three originals and several extra copies. One original is kept by each of the parties involved in the transport (the consignor, the consignee and the carrier). The copies may be required at the airport of Departure/destination, for the delivery and in some cases, for further freight carriers.

2.4.4. Road Waybill:

The road waybill is a document containing the details of the international transportation of goods by road. It enables the consignor to have the goods at his disposal during transportation. It must be issued in quadruplicate and signed by the consignor and the carrier. The first copy is intended for the consignor; the second remains in the possession of the carrier; the third accompanies the goods and is delivered to the consignee and the fourth one must be signed and stamped by the consignee and then returned to the consignor.

2.4.5. Rail Waybill:

The rail waybill (CIM) is a document required for the transportation of goods by rail. The CIM is issued by the carrier in five copies, the original accompanies the goods, and the duplicate of the original is kept by the consignor and the three remaining copies by the carrier for internal purposes. It is considered the rail transport contract.

2.4.6. Pro Forma Invoice

A pro forma invoice is an invoice prepared by the exporter before shipping the goods, informing the buyer of the goods to be sent, their value, and other key specifications. It also can be used as an offering of sale or price quotation.

2.4.7. ATA Carnet (Admission Temporary Admission)

The ATA Carnet is a certificate issued by the Israeli customs when imported goods are for the purposes of re-export or for goods to be displayed in an exhibition as an example.

It is an international customs documents issued by the chambers of commerce in the majority of the industrialized world to allow the temporary importation of goods, free of customs duties and taxes. ATA carnets can be issued for the following categories of goods: commercial samples, professional equipment and goods for presentation or use at trade fairs, shows, exhibitions and the like.

2.4.8. TIR Carnet

TIR carnets are customs transit documents used for the international transport of goods, a part of which has to be made by road. They allow the transport of goods under a procedure called the TIR procedure, laid down in the 1975 TIR Convention.

The TIR system requires the goods to travel in secure vehicles or containers, all duties and taxes at risk throughout the journey to be covered by an internationally valid guarantee, the goods to be accompanied by a TIR carnet, and customs control measures in the country of departure to be accepted by the countries of transit and destination.

2.5. Freight Insurance - description of its nature, purpose and information required.

The Insurance Policy is a Document issued by the insurer evidencing an agreement to insure the goods being imported at different stages of the process, where the insurer undertakes for a specific fee to compensate the insured for the losses arising from the accidents specified in the contract.

The insurance policy may depend on the route to be used in importing and on the international commercial term of shipping. It provides the importer with peace of mind since it covers the goods in case of accidents when transferred by vessel, truck, train or airplane. It also depends on what the importer or the exporter chooses to insure as in the contract between the two traders. Israeli importers usually insure their goods after the shipment arrives to the port and starts its journey to the final destination (importer warehouse). Palestinian importers however, rarely insure the imported goods travelling from port to final destination.

Importers can get insurance in one of the following ways:

- Directly from an insurance company,
- Through a freight forwarder,
- From their bank who can offer cargo insurance as a part of a trade financial package.

Having obtained that insurance coverage for the shipment, a copy of the insurance certificate or the insurance policy should be included in the shipping documents sent to the consignee or the agent/transportation intermediary thereof.

Israeli Importers also tend to obtain insurance while transporting goods from the port to their warehouses in case accidents or any other unexpected incident occurred on the road.

2.6. Packing list - description of its nature, purpose and information required therein.

The packing list (P/L) is a commercial document accompanying the commercial invoice and the transport documents. It commonly includes an itemized detail of the package contents and may or may not include customer pricing. It serves to inform all parties, including transport agencies, government authorities, and customers, about the contents of the package and deal with the

package accordingly. It provides information on the imported items and the packaging details of each shipment (weight, dimensions, handling issues, etc.)

The generally included data is:

- Information on the exporter, the importer and the transport company
- Date of issue
- Number of the freight invoice
- Type of packaging (drum, crate, carton, box, barrel, bag, etc.)
- Number of packages
- Content of each package (description of the goods and number of items per package)
- Marks and numbers
- Net weight, gross weight and measurement of the packages

No specific form is required. The packing list is to be prepared by the exporter according to standard business practice and the original along with at least one copy must be submitted.

Israel requires that for all shipments a packing list be established. The packing list indicates the gross and net weight of the cargo, invoice number and the importers name. It clearly states all products sent by the exporter as well as the number of pallets, boxes, the contents of each box and the type of products, their quality and specifications.

Copies of the packing list should be included as part of the shipping documents sent to the consignee or the agent thereof. The exact contents of each package should be clearly identified. This should include each item's gross weight and net weight and each package's marks and numbers. The packing list may be prepared in any language. However, a translation into English is recommended.

3. References:

- List of prohibited goods:
<http://www.moital.gov.il/NR/exeres/5EA6B0B6-D877-48D7-A21F-BE9337BFA06A.htm>
- The Paris Protocol Agreement and lists A1, A2:
<http://www.mne.gov.ps/mnemodules/ablist.html>
<http://old.paltrade.org/en/about-palestine/agreements/Paris%20Protocol.pdf>
- Israel Ministry of Economy & Industry
<http://www.moital.gov.il/>
- Ministry of National Economy, Palestine
<http://www.unece.org/>
- Palestine Trade Center - PalTrade
www.paltrade.org
- Investopedia
<http://www.investopedia.com/>