

## CHAPTER 2

### NATIONAL TREATMENT AND MARKET ACCESS FOR GOODS

\*This Chapter of CPTPP remain unchanged in comparison with that of TPP (according to WTO Center-VCCI)

#### Section A: Definitions and Scope

##### Article 2.1: Definitions

For the purposes of this Chapter:

**advertising films and recordings** means recorded visual media or audio materials, consisting essentially of images or sound, showing the nature or operation of goods or services offered for sale or lease by a person of a Party, that are of a kind suitable for exhibition to prospective customers but not for broadcast to the general public;

**Agreement on Agriculture** means the *Agreement on Agriculture*, set out in Annex 1A to the WTO Agreement;

**commercial samples of negligible value** means commercial or trade samples: having a value, individually or in the aggregate as shipped, of not more than one U.S. dollar or the equivalent amount in the currency of another Party; or so marked, torn, perforated or otherwise treated that they are unsuitable for sale or for use except as commercial samples;

**consular transactions** means requirements that goods of a Party intended for export to the territory of another Party must first be submitted to the supervision of the consul of the importing Party in the territory of the exporting Party for the purpose of obtaining consular invoices or consular visas for commercial invoices, certificates of origin, manifests, shippers' export declarations, or any other customs documentation required on or in connection with importation;

**consumed** means, with respect to a good:

- (a) actually consumed; or
- (b) further processed or manufactured:
  - (i) so as to result in a substantial change in the value, form or use of the good; or
  - (ii) in the production of another good;

**duty-free** means free of customs duty;

**goods admitted for sports purposes** means sports requisites admitted into the territory of the importing Party for use in sports contests, demonstrations or training in the territory of that Party;

**goods intended for display or demonstration** includes their component parts, ancillary apparatuses and accessories;

**import licensing** means an administrative procedure requiring the submission of an application or other documentation, other than that generally required for customs clearance purposes, to the relevant administrative body of the importing Party as a prior condition for importation into the territory of that Party;

**Import Licensing Agreement** means the *Agreement on Import Licensing Procedures*, set out in Annex 1A to the WTO Agreement;

**performance requirement** means a requirement that:

- (a) a given level or percentage of goods or services be exported;
- (b) domestic goods or services of the Party granting a waiver of customs duties or an import licence be substituted for imported goods;
- (c) a person benefiting from a waiver of customs duties or a requirement for an import licence purchase other goods or services in the territory of the Party that grants the waiver of customs duties or the import licence or accord a preference to domestically produced goods;
- (d) a person benefiting from a waiver of customs duties or a requirement for an import licence produce goods or supply services in the territory of the Party that grants the waiver of customs duties or the import licence, with a given level or percentage of domestic content; or
- (e) relates in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows,

but does not include a requirement that an imported good be:

- (f) subsequently exported;
- (g) used as a material in the production of another good that is subsequently exported;

- (h) substituted by an identical or similar good used as a material in the production of another good that is subsequently exported; or
- (i) substituted by an identical or similar good that is subsequently exported; and

**printed advertising materials** means those goods classified in Chapter 49 of the Harmonized System, including brochures, pamphlets, leaflets, trade catalogues, yearbooks published by trade associations, tourist promotional materials and posters, that are used to promote, publicise or advertise a good or service, are essentially intended to advertise a good or service, and are supplied free of charge.

## **Article 2.2: Scope**

Unless otherwise provided in this Agreement, this Chapter applies to trade in goods of a Party.

## **Section B: National Treatment and Market Access for Goods**

### **Article 2.3: National Treatment**

1. Each Party shall accord national treatment to the goods of the other Parties in accordance with Article III of GATT 1994, including its interpretative notes, and to this end, Article III of GATT 1994 and its interpretative notes are incorporated into and made part of this Agreement, *mutatis mutandis*.

2. For greater certainty, the treatment to be accorded by a Party under paragraph 1 means, with respect to a regional level of government, treatment no less favourable than the most favourable treatment that the regional level of government accords to any like, directly competitive or substitutable goods, as the case may be, of the Party of which it forms a part.

3. Paragraph 1 shall not apply to the measures set out in Annex 2-A (National Treatment and Import and Export Restrictions).

### **Article 2.4: Elimination of Customs Duties**

1. Unless otherwise provided in this Agreement, no Party shall increase any existing customs duty, or adopt any new customs duty, on an originating good.

2. Unless otherwise provided in this Agreement, each Party shall progressively eliminate its customs duties on originating goods in accordance with its Schedule to Annex 2-D (Tariff Commitments).

3. On request of any Party, the requesting Party and one or more other Parties shall consult to consider accelerating the elimination of customs duties set out in their Schedules to Annex 2-D (Tariff Commitments).

4. An agreement between two or more of the Parties to accelerate the elimination of a customs duty on an originating good shall supersede any duty rate or staging category determined pursuant to those Parties' Schedules to Annex 2-D (Tariff Commitments) for that good once approved by each Party to that agreement in accordance with its applicable legal procedures. The parties to that agreement shall inform the other Parties as early as practicable before the new rate of customs duty takes effect.

5. A Party may at any time unilaterally accelerate the elimination of customs duties set out in its Schedule to Annex 2-D (Tariff Commitments) on originating goods of one or more of the other Parties. A Party shall inform the other Parties as early as practicable before the new rate of customs duty takes effect.

6. For greater certainty, no Party shall prohibit an importer from claiming for an originating good the rate of customs duty applied under the WTO Agreement.

7. For greater certainty, a Party may raise a customs duty to the level set out in its Schedule to Annex 2-D (Tariff Commitments) following a unilateral reduction for the respective year.

#### **Article 2.5: Waiver of Customs Duties**

1. No Party shall adopt any new waiver of a customs duty, or expand with respect to an existing recipient or extend to any new recipient the application of an existing waiver of a customs duty, that is conditioned, explicitly or implicitly, on the fulfilment of a performance requirement.

2. No Party shall, explicitly or implicitly, condition the continuation of any existing waiver of a customs duty on the fulfilment of a performance requirement.

#### **Article 2.6: Goods Re-entered after Repair and Alteration**

1. No Party shall apply a customs duty to a good, regardless of its origin, that re-enters the Party's territory after that good has been temporarily exported from the Party's territory to the territory of another Party for repair or alteration, regardless of whether that repair or alteration could have been performed in the territory of the Party from which the good was exported for repair or alteration or increased the value of the good.<sup>1</sup>

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<sup>1</sup> For Canada, this paragraph shall not apply to certain ships of Chapter 89 that have been repaired or altered. These ships will be treated in a manner consistent with the notes associated with the relevant tariff items in Canada's Schedule to Annex 2-D (Tariff Commitments).

2. No Party shall apply a customs duty to a good, regardless of its origin, admitted temporarily from the territory of another Party for repair or alteration.

3. For the purposes of this Article, “repair or alteration” does not include an operation or process that:

- (a) destroys a good’s essential characteristics or creates a new or commercially different good; or
- (b) transforms an unfinished good into a finished good.

**Article 2.7: Duty-Free Entry of Commercial Samples of Negligible Value and Printed Advertising Material**

Each Party shall grant duty-free entry to commercial samples of negligible value and printed advertising material imported from the territory of another Party, regardless of their origin, but may require that:

- (a) commercial samples of negligible value be imported solely for the solicitation of orders for goods, or services provided from the territory, of another Party or a non-Party; or
- (b) printed advertising material be imported in packets that each contain no more than one copy of the material and that neither that material nor those packets form part of a larger consignment.

**Article 2.8: Temporary Admission of Goods**

1. Each Party shall grant duty-free temporary admission for the following goods, regardless of their origin:

- (a) professional equipment, including equipment for the press or television, software, and broadcasting and cinematographic equipment, that is necessary for carrying out the business activity, trade or profession of a person who qualifies for temporary entry pursuant to the laws of the importing Party;
- (b) goods intended for display or demonstration;
- (c) commercial samples and advertising films and recordings; and
- (d) goods admitted for sports purposes.

2. Each Party shall, at the request of the person concerned and for reasons its customs authority considers valid, extend the time limit for duty-free temporary admission beyond the period initially fixed.

3. No Party shall condition the duty-free temporary admission of the goods referred to in paragraph 1, other than to require that those goods:

- (a) be used solely by or under the personal supervision of a national of another Party in the exercise of the business activity, trade, profession or sport of that national of another Party;
- (b) not be sold or leased while in its territory;
- (c) be accompanied by a security in an amount no greater than the charges that would otherwise be owed on entry or final importation, releasable on exportation of the goods;
- (d) be capable of identification when imported and exported;
- (e) be exported on the departure of the national referred to in subparagraph (a), or within any other period reasonably related to the purpose of the temporary admission that the Party may establish, or within one year, unless extended;
- (f) be admitted in no greater quantity than is reasonable for their intended use; and
- (g) be otherwise admissible into the Party's territory under its laws.

4. Each Party shall grant duty-free temporary admission for containers and pallets regardless of their origin, that are in use or to be used in the shipment of goods in international traffic.

- (a) For the purposes of this paragraph, **container** means an article of transport equipment that is: fully or partially enclosed to constitute a compartment intended for containing goods; substantial and has an internal volume of one cubic metre or more; of a permanent character and accordingly strong enough to be suitable for repeated use; used in significant numbers in international traffic; specially designed to facilitate the carriage of goods by more than one mode of transport without intermediate reloading; and designed both for ready handling, particularly when being transferred from one mode of transport to another, and to be easy to fill and to empty, but does

not include vehicles, accessories or spare parts of vehicles or packaging.<sup>2</sup>

- (b) For the purposes of this paragraph, **pallet** means a small, portable platform, which consists of two decks separated by bearers or a single deck supported by feet, on which goods can be moved, stacked and stored, and which is designed essentially for handling by means of fork lift trucks, pallet trucks or other jacking devices.

5. If any condition that a Party imposes under paragraph 3 has not been fulfilled, the Party may apply the customs duty and any other charge that would normally be owed on the good in addition to any other charges or penalties provided for under its law.

6. Each Party shall adopt and maintain procedures providing for the expeditious release of goods admitted under this Article. To the extent possible, those procedures shall provide that when a good admitted under this Article accompanies a national of another Party who is seeking temporary entry, the good shall be released simultaneously with the entry of that national.

7. Each Party shall permit a good temporarily admitted under this Article to be exported through a customs port other than the port through which it was admitted.

8. Each Party shall, in accordance with its law, provide that the importer or other person responsible for a good admitted under this Article shall not be liable for failure to export the good on presentation of satisfactory proof to the importing Party that the good was destroyed within the period fixed for temporary admission, including any lawful extension.

9. Subject to Chapter 9 (Investment) and Chapter 10 (Cross-Border Trade in Services):

- (a) each Party shall allow a vehicle or container used in international traffic that enters its territory from the territory of another Party to exit its territory on any route that is reasonably related to the economical and prompt departure of that vehicle or container;<sup>3</sup>

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<sup>2</sup> Each Party shall eliminate customs duties on containers classified in HS 86.09 that have an internal volume of less than one cubic metre on the date of entry into force of this Agreement for that Party as set out in that Party's Schedule to Annex 2-D (Tariff Commitments).

<sup>3</sup> For greater certainty, nothing in this subparagraph shall be construed to prevent a Party from adopting or maintaining highway and railway safety measures of general application, or from preventing a vehicle or container from entering or exiting its territory in a location where the Party does not maintain a customs port.

- (b) no Party shall require any security or impose any penalty or charge solely by reason of any difference between the customs port of entry and the customs port of departure of a vehicle or container;
- (c) no Party shall condition the release of any obligation, including any security, that it imposes in respect of the entry of a vehicle or container into its territory on the exit of that vehicle or container through any particular customs port of departure; and
- (d) no Party shall require that the vehicle or carrier bringing a container from the territory of another Party into its territory be the same vehicle or carrier that takes that container to the territory of that other Party, or to the territory of any other Party.

10. For the purposes of paragraph 9, **vehicle** means a truck, a truck tractor, a tractor, a trailer unit or trailer, a locomotive, or a railway car or other railroad equipment.

#### **Article 2.9: *Ad hoc* Discussions**

1. Each Party shall designate and notify a contact point in accordance with Article 27.5 (Contact Points), to facilitate communications between the Parties on any matter covered by this Chapter, including any request or information conveyed under Article 26.5 (Provision of Information) relating to a measure of a Party that may affect the operation of this Chapter.

2. A Party (the requesting Party) may request *ad hoc* discussions on any matter arising under this Chapter (including a specific non-tariff measure) that the requesting Party believes may adversely affect its interests in trade in goods, except a matter that could be addressed under a Chapter-specific consultation mechanism established under another Chapter, by delivering a written request to another Party (the requested Party) through its contact point for this Chapter. The request shall be in writing and identify the reasons for the request, including a description of the requesting Party's concerns and an indication of the provisions of this Chapter to which the concerns relate. The requesting Party may provide all the other Parties with a copy of the request.

3. If the requested Party considers that the matter that is the subject of the request should be addressed under a Chapter-specific consultation mechanism established under another Chapter, it shall promptly notify the contact point for this Chapter of the requesting Party and include in its notice the reasons it considers that the request should be addressed under the other mechanism. The requested Party shall promptly forward the request and its notice to the overall contact points of the requesting and requested Parties designated under Article 27.5 (Contact Points) for appropriate action.

4. Within 30 days of receipt of a request under paragraph 2, the requested Party shall provide a written reply to the requesting Party. Within 30 days of the requesting Party's receipt of the reply, the requesting and requested Parties (the discussing Parties) shall meet in person or via electronic means to discuss the matter identified in the request. If the discussing Parties choose to meet in person, the meeting shall take place in the territory of the requested Party, unless the discussing Parties decide otherwise.

5. Any Party may submit a written request to the discussing Parties to participate in the *ad hoc* discussions. If the matter has not been resolved prior to the receipt of a Party's request to participate and the discussing Parties agree, the Party may participate in these *ad hoc* discussions subject to any conditions that the discussing Parties may decide.

6. If the requesting Party believes that the matter is urgent, it may request that *ad hoc* discussions take place within a shorter time frame than that provided for under paragraph 4. Any Party may request urgent *ad hoc* discussions if a measure:

- (a) is applied without prior notice or without an opportunity for a Party to avail itself of *ad hoc* discussions under paragraphs 2, 3 and 4; and
- (b) may threaten to impede the importation, sale or distribution of an originating good which is in the process of being transported from the exporting Party to the importing Party, or has not been released from customs control, or is in storage in a warehouse regulated by the customs administration of the importing Party.

7. *Ad hoc* discussions under this Article shall be confidential and without prejudice to the rights of any Party, including being without prejudice to rights pertaining to dispute settlement proceedings under Chapter 28 (Dispute Settlement).

## **Article 2.10: Import and Export Restrictions**

1. Unless otherwise provided in this Agreement, no Party shall adopt or maintain any prohibition or restriction on the importation of any good of another Party or on the exportation or sale for export of any good destined for the territory of another Party, except in accordance with Article XI of GATT 1994 and its interpretative notes, and to this end Article XI of GATT 1994 and its interpretative notes are incorporated into and made part of this Agreement, *mutatis mutandis*.

2. The Parties understand that GATT 1994 rights and obligations incorporated by paragraph 1 prohibit, in any circumstances in which any other form of restriction is prohibited, a Party from adopting or maintaining:

- (a) export and import price requirements, except as permitted in enforcement of countervailing and antidumping duty orders and undertakings;
- (b) import licensing conditioned on the fulfilment of a performance requirement; or
- (c) voluntary export restraints inconsistent with Article VI of GATT 1994, as implemented under Article 18 of the SCM Agreement and Article 8.1 of the AD Agreement.

3. For greater certainty, paragraph 1 applies to the importation of commercial cryptographic goods.

4. For the purposes of paragraph 3:

**commercial cryptographic goods** means any good implementing or incorporating cryptography, if the good is not designed or modified specifically for government use and is sold or otherwise made available to the public.

5. Paragraphs 1 and 2 shall not apply to the measures set out in Annex 2-A (National Treatment and Import and Export Restrictions).

6. In the event that a Party adopts or maintains a prohibition or restriction on the importation from or exportation to a non-Party of a good, no provision of this Agreement shall be construed to prevent that Party from:

- (a) limiting or prohibiting the importation of the good of the non-Party from the territory of another Party; or
- (b) requiring, as a condition for exporting the good of that Party to the territory of another Party, that the good not be re-exported to the non-Party, directly or indirectly, without being consumed in the territory of the other Party.

7. In the event that a Party adopts or maintains a prohibition or restriction on the importation of a good from a non-Party, the Parties, on the request of any Party, shall consult with a view to avoiding undue interference with or distortion of pricing, marketing, or distribution arrangements in another Party.

8. No Party shall, as a condition for engaging in importation or for the importation of a good, require a person of another Party to establish or maintain a contractual or other relationship with a distributor in its territory.<sup>4</sup>

9. For greater certainty, paragraph 8 does not prevent a Party from requiring a person referred to in that paragraph to designate a point of contact for the purpose of facilitating communications between its regulatory authorities and that person.

10. For the purposes of paragraph 8:

**distributor** means a person of a Party who is responsible for the commercial distribution, agency, concession or representation in the territory of that Party of goods of another Party.

### **Article 2.11: Remanufactured Goods**

1. For greater certainty, Article 2.10.1 (Import and Export Restrictions) shall apply to prohibitions and restrictions on the importation of remanufactured goods.

2. If a Party adopts or maintains measures prohibiting or restricting the importation of used goods, it shall not apply those measures to remanufactured goods.<sup>5,6</sup>

### **Article 2.12: Import Licensing**

1. No Party shall adopt or maintain a measure that is inconsistent with the Import Licensing Agreement.

2. Promptly after this Agreement enters into force for a Party, that Party shall notify the other Parties of its existing import licensing procedures, if any. The notice shall include the information specified in Article 5.2 of the Import Licensing Agreement and any information required under paragraph 6.

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<sup>4</sup> This paragraph shall not apply to the importation or distribution of rice and paddy in Malaysia.

<sup>5</sup> For greater certainty, subject to its obligations under this Agreement and the WTO Agreement, a Party may require that remanufactured goods:

- (a) be identified as such for distribution or sale in its territory; and
- (b) meet all applicable technical requirements that apply to equivalent goods in new condition.

<sup>6</sup> This paragraph shall not apply to the treatment of certain remanufactured goods by Viet Nam as set out in Annex 2-B (Remanufactured Goods).

3. A Party shall be deemed to be in compliance with the obligations in paragraph 2 with respect to an existing import licensing procedure if:

- (a) it has notified that procedure to the WTO Committee on Import Licensing provided for in Article 4 of the Import Licensing Agreement together with the information specified in Article 5.2 of that agreement;
- (b) in the most recent annual submission due before the date of entry into force of this Agreement for that Party to the WTO Committee on Import Licensing in response to the annual questionnaire on import licensing procedures described in Article 7.3 of the Import Licensing Agreement, it has provided, with respect to that procedure, the information requested in that questionnaire; and
- (c) it has included in either the notice described in subparagraph (a) or the annual submission described in subparagraph (b) any information required to be notified to the other Parties under paragraph 6.

4. Each Party shall comply with Article 1.4(a) of the Import Licensing Agreement with respect to any new or modified import licensing procedure. Each Party shall also publish on an official government website any information that it is required to publish under Article 1.4(a) of the Import Licensing Agreement.

5. Each Party shall notify the other Parties of any new import licensing procedures it adopts and any modifications it makes to its existing import licensing procedures, if possible, no later than 60 days before the new procedure or modification takes effect. In no case shall a Party provide the notification later than 60 days after the date of its publication. The notification shall include any information required under paragraph 6. A Party shall be deemed to be in compliance with this obligation if it notifies a new import licensing procedure or a modification to an existing import licensing procedure to the WTO Committee on Import Licensing in accordance with Article 5.1, 5.2 or 5.3 of the Import Licensing Agreement, and includes in its notification any information required to be notified to the other Parties under paragraph 6.

6. (a) A notice under paragraph 2, 3 or 5 shall state if, under any import licensing procedure that is a subject of the notice:

- (i) the terms of an import licence for any product limit the permissible end users of the product; or
- (ii) the Party imposes any of the following conditions on eligibility for obtaining a licence to import any product:
  - (A) membership in an industry association;

- (B) approval by an industry association of the request for an import licence;
  - (C) a history of importing the product or similar products;
  - (D) minimum importer or end user production capacity;
  - (E) minimum importer or end user registered capital; or
  - (F) a contractual or other relationship between the importer and a distributor in the Party's territory.
- (b) A notice that states, under subparagraph (a), that there is a limitation on permissible end users or a licence-eligibility condition shall:
- (i) list all products for which the end-user limitation or licence-eligibility condition applies; and
  - (ii) describe the end-user limitation or licence-eligibility condition.

7. Each Party shall respond within 60 days to a reasonable enquiry from another Party concerning its licensing rules and its procedures for the submission of an application for an import licence, including the eligibility of persons, firms and institutions to make an application, the administrative body or bodies to be approached and the list of products subject to the licensing requirement.

8. If a Party denies an import licence application with respect to a good of another Party, it shall, on request of the applicant and within a reasonable period after receiving the request, provide the applicant with a written explanation of the reason for the denial.

9. No Party shall apply an import licensing procedure to a good of another Party unless it has, with respect to that procedure, met the requirements of paragraph 2 or 4, as applicable.

### **Article 2.13: Transparency in Export Licensing Procedures<sup>7</sup>**

1. For the purposes of this Article:

**export licensing procedure** means a requirement that a Party adopts or maintains under which an exporter must, as a condition for exporting a good from the

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<sup>7</sup> The obligations in this Article shall apply only to procedures for applying for an export licence.

Party's territory, submit an application or other documentation to an administrative body or bodies, but does not include customs documentation required in the normal course of trade or any requirement that must be fulfilled prior to introduction of the good into commerce within the Party's territory.

2. Within 30 days of the date of entry into force of this Agreement for a Party, that Party shall notify the other Parties in writing of the publications in which its export licensing procedures, if any, are set out, including addresses of relevant government websites. Thereafter, each Party shall publish in the notified publications and websites any new export licensing procedure, or any modification of an export licensing procedure, that it adopts as soon as practicable but no later than 30 days after the new procedure or modification takes effect.

3. Each Party shall ensure that it includes in the publications it notifies under paragraph 2:

- (a) the texts of its export licensing procedures, including any modifications it makes to those procedures;
- (b) the goods subject to each licensing procedure;
- (c) for each procedure, a description of:
  - (i) the process for applying for a licence; and
  - (ii) any criteria an applicant must meet to be eligible to apply for a licence, such as possessing an activity licence, establishing or maintaining an investment, or operating through a particular form of establishment in a Party's territory;
- (d) a contact point or points from which interested persons can obtain further information on the conditions for obtaining an export licence;
- (e) the administrative body or bodies to which an application for a licence or other relevant documentation must be submitted;
- (f) a description of or a citation to a publication reproducing in full any measure or measures that the export licensing procedure is designed to implement;
- (g) the period during which each export licensing procedure will be in effect, unless the procedure will remain in effect until withdrawn or revised in a new publication;

- (h) if the Party intends to use a licensing procedure to administer an export quota, the overall quantity and, if practicable, value of the quota and the opening and closing dates of the quota; and
- (i) any exemptions or exceptions available to the public that replace the requirement to obtain an export licence, how to request or use these exemptions or exceptions and the criteria for them.

4. Except where doing so would reveal business proprietary or other confidential information of a particular person, on request of another Party that has a substantial trade interest in the matter, a Party shall provide, to the extent possible, the following information regarding a particular export licensing procedure that it adopts or maintains:

- (a) the aggregate number of licences that the Party has granted over a recent period that the requesting Party has specified; and
- (b) measures, if any, that the Party has taken in conjunction with the licensing procedure to restrict domestic production or consumption or to stabilise production, supply or prices for the relevant good.

5. Nothing in this Article shall be construed in a manner that would require a Party to grant an export licence, or that would prevent a Party from implementing its obligations or commitments under United Nations Security Council Resolutions, as well as multilateral non-proliferation regimes, including: the *Wassenaar Arrangement on Export Controls for Conventional Arms and Dual-Use Goods and Technologies*; the Nuclear Suppliers Group; the Australia Group; the *Convention on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons and on Their Destruction*, done at Paris, January 13, 1993; the *Convention on the Prohibition of the Development, Production and Stockpiling of Bacteriological (Biological) and Toxin Weapons and on Their Destruction*, done at Washington, London, and Moscow, April 10, 1972; the *Treaty on the Non-Proliferation of Nuclear Weapons*, done at London, Moscow and Washington, July 1, 1968; and the Missile Technology Control Regime.

#### **Article 2.14: Administrative Fees and Formalities**

1. Each Party shall ensure, in accordance with Article VIII:1 of GATT 1994 and its interpretative notes, that all fees and charges of whatever character (other than export taxes, customs duties, charges equivalent to an internal tax or other internal charge applied consistently with Article III:2 of GATT 1994, and antidumping and countervailing duties) imposed on or in connection with importation or exportation are limited in amount to the approximate cost of services rendered and do not represent an indirect protection to domestic goods or a taxation of imports or exports for fiscal purposes.

2. No Party shall require consular transactions, including related fees and charges, in connection with the importation of a good of another Party.
3. Each Party shall make publicly available online a current list of the fees and charges it imposes in connection with importation or exportation.
4. No Party shall levy fees and charges on or in connection with importation or exportation on an *ad valorem* basis.<sup>8</sup>
5. Each Party shall periodically review its fees and charges, with a view to reducing their number and diversity if practicable.

#### **Article 2.15: Export Duties, Taxes or Other Charges**

Except as provided for in Annex 2-C (Export Duties, Taxes or Other Charges), no Party shall adopt or maintain any duty, tax or other charge on the export of any good to the territory of another Party, unless such duty, tax or charge is adopted or maintained on that good when destined for domestic consumption.

#### **Article 2.16: Publication**

Each Party shall promptly publish the following information in a non-discriminatory and easily accessible manner, in order to enable interested parties to become acquainted with it:

- (a) importation, exportation and transit procedures, including port, airport and other entry-point procedures, and required forms and documents;
- (b) applied rates of duties, and taxes of any kind imposed on or in connection with importation or exportation;
- (c) rules for the classification or the valuation of products for customs purposes;
- (d) laws, regulations and administrative rulings of general application relating to rules of origin;

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<sup>8</sup> The Merchandise Processing Fee (MPF) shall be the only fee or charge of the United States to which this paragraph shall apply. In addition, this paragraph shall not apply to any fee or charge of the United States until three years after the date of entry into force of this Agreement for the United States. Further, this paragraph shall not apply to any fee or charge of Mexico on or in connection with the importation or exportation of a non-originating good until five years after the date of entry into force of this Agreement for Mexico.

- (e) import, export or transit restrictions or prohibitions;
- (f) fees and charges imposed on or in connection with importation, exportation or transit;
- (g) penalty provisions against breaches of import, export or transit formalities;
- (h) appeal procedures;
- (i) agreements or parts of agreements with any country relating to importation, exportation or transit;
- (j) administrative procedures relating to the imposition of tariff quotas; and
- (k) correlation tables showing correspondence between any new national nomenclature and the previous national nomenclature.

#### **Article 2.17: Trade in Information Technology Products**

Each Party shall be a participant in the *WTO Ministerial Declaration on Trade in Information Technology Products* (Information Technology Agreement), 13 December 1996, and have completed the procedures for modification and rectification of its Schedule of Tariff Concessions set out in the Decision of 26 March 1980, L/4962, in accordance with paragraph 2 of the Information Technology Agreement.<sup>9, 10</sup>

#### **Article 2.18: Committee on Trade in Goods**

1. The Parties hereby establish a Committee on Trade in Goods (Committee), composed of government representatives of each Party.

2. The Committee shall meet as necessary to consider any matters arising under this Chapter. During the first five years after entry into force of this Agreement, the Committee shall meet no less than once a year.

3. The Committee's functions shall include:

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<sup>9</sup> This Article shall not apply to Brunei Darussalam until one year after the date of entry into force of this Agreement for Brunei Darussalam.

<sup>10</sup> Notwithstanding this Article, Chile and Mexico shall endeavour to become participants in the Information Technology Agreement. The eventual participation of Chile and Mexico in that agreement shall be subject to the completion of their respective internal legal procedures.

- (a) promoting trade in goods between the Parties, including through consultations on accelerating tariff elimination under this Agreement and other issues as appropriate;
- (b) addressing barriers to trade in goods between the Parties, other than those within the competence of other committees, working groups or any other subsidiary bodies established under this Agreement, especially those related to the application of non-tariff measures and, if appropriate, refer these matters to the Commission for its consideration;
- (c) reviewing the future amendments to the Harmonized System to ensure that each Party's obligations under this Agreement are not altered, including by establishing, as needed, guidelines for the transposition of Parties' Schedules to Annex 2-D (Tariff Commitments) and consulting to resolve any conflicts between:
  - (i) amendments to the Harmonized System and Annex 2-D (Tariff Commitments); or
  - (ii) Annex 2-D (Tariff Commitments) and national nomenclatures;
- (d) consulting on and endeavouring to resolve any differences that may arise between the Parties on matters related to the classification of goods under the Harmonized System and Annex 2-D (Tariff Commitments); and
- (e) undertaking any additional work that the Commission may assign to it.

4. The Committee shall consult, as appropriate, with other committees established under this Agreement when addressing issues of relevance to those committees.

5. The Committee shall, within two years of the date of entry into force of this Agreement, submit to the Commission an initial report on its work under paragraphs 3(a) and 3(b). In producing this report, the Committee shall consult, as appropriate, with the Committee on Agricultural Trade established under Article 2.25 (Committee on Agricultural Trade) and the Committee on Textile and Apparel Trade Matters established under Chapter 4 (Textile and Apparel Goods) of this Agreement on portions of the report of relevance to those committees.

## Section C: Agriculture

### Article 2.19: Definitions

For the purposes of this Section:

**agricultural goods** means those goods referred to in Article 2 of the Agreement on Agriculture;

**export subsidies** shall have the meaning assigned to that term in Article 1(e) of the Agreement on Agriculture, including any amendment of that Article;

**modern biotechnology** means the application of:

- (a) *in vitro* nucleic acid techniques, including recombinant deoxyribonucleic acid (rDNA) and direct injection of nucleic acid into cells or organelles; or
- (b) fusion of cells beyond the taxonomic family,

that overcome natural physiological reproductive or recombinant barriers and that are not techniques used in traditional breeding and selection; and

**products of modern biotechnology** means agricultural goods, as well as fish and fish products<sup>11</sup>, developed using modern biotechnology, but does not include medicines and medical products.

### Article 2.20: Scope

This Section shall apply to measures adopted or maintained by a Party relating to trade in agricultural goods.

### Article 2.21: Agricultural Export Subsidies

1. The Parties share the objective of the multilateral elimination of export subsidies for agricultural goods and shall work together to achieve an agreement in the WTO to eliminate those subsidies and prevent their reintroduction in any form.

2. No Party shall adopt or maintain any export subsidy on any agricultural good destined for the territory of another Party.<sup>12</sup>

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<sup>11</sup> For the purposes of Article 2.27 (Trade of Products of Modern Biotechnology) and the definition of “products of modern biotechnology”, “fish and fish products” are defined as products in Chapter 3 of the Harmonized System.

## **Article 2.22: Export Credits, Export Credit Guarantees or Insurance Programmes**

Recognising the ongoing work in the WTO in the area of export competition and that export competition remains a key priority in multilateral negotiations, Parties shall work together in the WTO to develop multilateral disciplines to govern the provision of export credits, export credit guarantees and insurance programmes, including disciplines on matters such as transparency, self-financing and repayment terms.

## **Article 2.23: Agricultural Export State Trading Enterprises**

The Parties shall work together toward an agreement in the WTO on export state trading enterprises that requires:

- (a) the elimination of trade distorting restrictions on the authorisation to export agricultural goods;
- (b) the elimination of any special financing that a WTO Member grants directly or indirectly to state trading enterprises that export for sale a significant share of the Member's total exports of an agricultural good; and
- (c) greater transparency regarding the operation and maintenance of export state trading enterprises.

## **Article 2.24: Export Restrictions – Food Security**

1. Parties recognise that under Article XI:2(a) of GATT 1994, a Party may temporarily apply an export prohibition or restriction that is otherwise prohibited under Article XI:1 of GATT 1994 on foodstuffs<sup>13</sup> to prevent or relieve a critical shortage of foodstuffs, subject to meeting the conditions set out in Article 12.1 of the Agreement on Agriculture.

2. In addition to the conditions set out in Article 12.1 of the Agreement on Agriculture under which a Party may apply an export prohibition or restriction, other than a duty, tax or other charge, on foodstuffs:

- (a) a Party that:
  - (i) imposes such a prohibition or restriction on the exportation or sale for export of foodstuffs to another Party to prevent

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<sup>12</sup> For greater certainty and without prejudice to any Party's position in the WTO, this Article does not cover measures referred to in Article 10 of the Agreement on Agriculture.

<sup>13</sup> For the purpose of this Article, foodstuffs include fish and fisheries products, intended for human consumption.

or relieve a critical shortage of foodstuffs, shall in all cases notify the measure to the other Parties prior to the date it takes effect and, except when the critical shortage is caused by an event constituting *force majeure*, shall notify the measure to the other Parties at least 30 days prior to the date it takes effect; or

- (ii) as of the date of entry into force of this Agreement for that Party, maintains such a prohibition or restriction, shall, within 30 days of that date, notify the measure to the other Parties.
  - (b) A notification under this paragraph shall include the reasons for imposing or maintaining the prohibition or restriction, as well as an explanation of how the measure is consistent with Article XI:2(a) of GATT 1994, and shall note alternative measures, if any, that the Party considered before imposing the prohibition or restriction.
  - (c) A measure shall not be subject to notification under this paragraph or paragraph 4 if it prohibits or restricts the exportation or sale for export only of a foodstuff or foodstuffs of which the Party imposing the measure has been a net importer during each of the three calendar years preceding the imposition of the measure, excluding the year in which the Party imposes the measure.
  - (d) If a Party that adopts or maintains a measure referred to in subparagraph (a) has been a net importer of each foodstuff subject to that measure during each of the three calendar years preceding imposition of the measure, excluding the year in which the Party imposes the measure, and that Party does not provide the other Parties with a notification under subparagraph (a), the Party shall, within a reasonable period of time, provide to the other Parties trade data demonstrating that it was a net importer of the foodstuff or foodstuffs during these three calendar years.
3. A Party that is required to notify a measure under paragraph 2(a) shall:
- (a) consult, on request, with any other Party having a substantial interest as an importer of the foodstuffs subject to the measure, with respect to any matter relating to the measure;
  - (b) on the request of any Party having a substantial interest as an importer of the foodstuffs subject to the measure, provide that Party with relevant economic indicators bearing on whether a critical shortage within the meaning of Article XI:2(a) of GATT 1994 exists or is likely to occur in the absence of the measure, and on how the measure will prevent or relieve the critical shortage; and

- (c) respond in writing to any question posed by any other Party regarding the measure within 14 days of receipt of the question.

4. A Party which considers that another Party should have notified a measure under paragraph 2(a) may bring the matter to the attention of that other Party. If the matter is not satisfactorily resolved promptly thereafter, the Party which considers that the measure should have been notified may itself bring the measure to the attention of the other Parties.

5. A Party should ordinarily terminate a measure subject to notification under paragraph 2(a) or 4 within six months of the date it is imposed. A Party contemplating continuation of a measure beyond six months from the date it is imposed shall notify the other Parties no later than five months after the date the measure is imposed and provide the information specified in paragraph 2(b). Unless the Party has consulted with the other Parties that are net importers of any foodstuff the exportation of which is prohibited or restricted under the measure, the Party shall not continue the measure beyond 12 months from the date it is imposed. The Party shall immediately discontinue the measure when the critical shortage, or threat thereof, ceases to exist.

6. No Party shall apply any measure that is subject to notification under paragraph 2(a) or 4 to food purchased for non-commercial humanitarian purposes.

#### **Article 2.25: Committee on Agricultural Trade**

1. The Parties hereby establish a Committee on Agricultural Trade, composed of government representatives of each Party.

2. The Committee on Agricultural Trade shall provide a forum for:

- (a) promoting trade in agricultural goods between the Parties under this Agreement and other issues as appropriate;
- (b) monitoring and promoting cooperation on the implementation and administration of this Section, including notification of export restrictions on foodstuffs as stipulated in Article 2.24 (Export Restrictions – Food Security), and discussing the cooperative work identified in Article 2.21 (Agricultural Export Subsidies), Article 2.22 (Export Credits, Export Credit Guarantees or Insurance Programmes) and Article 2.23 (Agricultural Export State Trading Enterprises);
- (c) consultation among the Parties on matters related to this Section in coordination with other committees, working groups or any other subsidiary bodies established under this Agreement; and

- (d) undertaking any additional work that the Committee on Trade in Goods and the Commission may assign.

3. The Committee on Agricultural Trade shall meet as necessary. During the first five years after entry into force of this Agreement, the Committee on Agricultural Trade shall meet no less than once a year.

#### **Article 2.26: Agricultural Safeguards**

Originating agricultural goods from any Party shall not be subject to any duties applied by a Party pursuant to a special safeguard taken under the Agreement on Agriculture.

#### **Article 2.27: Trade of Products of Modern Biotechnology**

1. The Parties confirm the importance of transparency, cooperation and exchanging information related to the trade of products of modern biotechnology.

2. Nothing in this Article shall prevent a Party from adopting measures in accordance with its rights and obligations under the WTO Agreement or other provisions of this Agreement.

3. Nothing in this Article shall require a Party to adopt or modify its laws, regulations and policies for the control of products of modern biotechnology within its territory.

4. Each Party shall, when available and subject to its laws, regulations and policies, make available publicly:

- (a) any documentation requirements for completing an application for the authorisation of a product of modern biotechnology;
- (b) a summary of any risk or safety assessment that has led to the authorisation of a product of modern biotechnology; and
- (c) a list or lists of the products of modern biotechnology that have been authorised in its territory.

5. Each Party shall designate and notify a contact point or contact points for the sharing of information on issues related to low level presence (LLP)<sup>14</sup> occurrences, in accordance with Article 27.5 (Contact Points).

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<sup>14</sup> For the purposes of this Article, “LLP occurrence” means the inadvertent low level presence in a shipment of plants or plant products, except for a plant or plant product that is a medicine or medical product, of rDNA plant material that is authorised for use in at least one country, but not in the importing country, and if authorised for food use, a food safety assessment has been done

6. In order to address an LLP occurrence, and with a view to preventing a future LLP occurrence, on request of an importing Party, an exporting Party shall, when available and subject to its laws, regulations and policies:

- (a) provide a summary of the risk or safety assessment or assessments, if any, that the exporting Party conducted in connection with an authorisation of a specific plant product of modern biotechnology;
- (b) provide, if known to the exporting Party, contact information for any entity within its territory that received authorisation for the plant product of modern biotechnology and which the Party believes is likely to possess:
  - (i) any validated methods that exist for the detection of the plant product of modern biotechnology found at a low level in a shipment;
  - (ii) any reference samples necessary for the detection of the LLP occurrence; and
  - (iii) relevant information that can be used by the importing Party to conduct a risk or safety assessment or, if a food safety assessment is appropriate, relevant information for a food safety assessment in accordance with Annex 3 of the *Codex Guideline for the Conduct of Food Safety Assessment of Foods Derived from Recombinant-DNA Plants* (CAC/GL 45-2003); and
- (c) encourage an entity referred to in subparagraph (b) to share the information referred to in subparagraphs (b)(i), (b)(ii) and (b)(iii) with the importing Party.

7. In the event of an LLP occurrence, the importing Party shall, subject to its laws, regulations and policies:

- (a) inform the importer or the importer's agent of the LLP occurrence and of any additional information that the importer will be required to submit to allow the importing Party to make a decision on the disposition of the shipment in which the LLP occurrence has been found;
- (b) if available, provide to the exporting Party a summary of any risk or safety assessment that the importing Party has conducted in connection with the LLP occurrence; and

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based on the *Codex Guideline for the Conduct of a Food Safety Assessment of Foods Derived from Recombinant-DNA Plants* (CAC/GL 45-2003).

- (c) ensure that the measures<sup>15</sup> applied to address the LLP occurrence are appropriate to achieve compliance with its laws, regulations and policies.
8. To reduce the likelihood of trade disruptions from LLP occurrences:
- (a) each exporting Party shall, consistent with its laws, regulations and policies, endeavour to encourage technology developers to submit applications to Parties for authorisation of plants and plant products of modern biotechnology; and
  - (b) a Party authorising plant and plant products derived from modern biotechnology shall endeavour to:
    - (i) allow year-round submission and review of applications for authorisation of plants and plant products of modern biotechnology; and
    - (ii) increase communications between the Parties regarding new authorisations of plants and plant products of modern biotechnology so as to improve global information exchange.
9. The Parties hereby establish a working group on products of modern biotechnology (Working Group) under the Committee on Agricultural Trade for information exchange and cooperation on trade-related matters associated with products of modern biotechnology. The Working Group shall be comprised of government representatives of Parties that inform, in writing, the Committee on Agricultural Trade that they will participate in the Working Group and name one or more government representatives to the Working Group.
10. The Working Group shall provide a forum to:
- (a) exchange, subject to a Party's laws, regulations and policies, information on issues, including on actual and proposed laws, regulations and policies, related to the trade of products of modern biotechnology; and
  - (b) further enhance cooperation between two or more Parties, when there is mutual interest, related to the trade of products of modern biotechnology.

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<sup>15</sup> For the purposes of this paragraph, "measures" does not include penalties.

## **Section D: Tariff-Rate Quota Administration**

### **Article 2.28: Scope and General Provisions**

1. Each Party shall implement and administer tariff-rate quotas (TRQs<sup>16</sup>) in accordance with Article XIII of GATT 1994, including its interpretative notes, the Import Licensing Agreement and Article 2.12 (Import Licensing). All TRQs established by a Party under this Agreement shall be incorporated into that Party's Schedule to Annex 2-D (Tariff Commitments).

2. Each Party shall ensure that its procedures for administering its TRQs are made available to the public, are fair and equitable, are no more administratively burdensome than absolutely necessary, are responsive to market conditions and are administered in a timely manner.

3. The Party administering a TRQ shall publish all information concerning its TRQ administration, including the size of quotas and eligibility requirements; and, if the TRQ will be allocated, application procedures, the application deadline, and the methodology or procedures that will be used for the allocation or reallocation, on its designated publicly available website at least 90 days prior to the opening date of the TRQ concerned.

### **Article 2.29: Administration and Eligibility**

1. Each Party shall administer its TRQs in a manner that allows importers the opportunity to utilise TRQ quantities fully.

2. (a) Except as provided in subparagraphs (b) and (c), no Party shall introduce a new or additional condition, limit or eligibility requirement on the utilisation of a TRQ for importation of a good, including in relation to specification or grade, permissible end-use of the imported product or package size, beyond those set out in its Schedule to Annex 2-D (Tariff Commitments).<sup>17</sup>

(b) A Party seeking to introduce a new or additional condition, limit or eligibility requirement on the utilisation of a TRQ for importation of a good shall notify the other Parties at least 45 days prior to the proposed effective date of the new or additional condition, limit or

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<sup>16</sup> For the purposes of this Section, TRQs means only TRQs that are established under this Agreement as set out in a Party's Schedule to Annex 2-D (Tariff Commitments). For greater certainty, this Section shall not apply to TRQs set out in a Party's Schedule to the WTO Agreement.

<sup>17</sup> For greater certainty, this paragraph shall not apply to conditions, limits or eligibility requirements that apply regardless of whether or not the importer utilises the TRQ when importing the good.

eligibility requirement. Any Party with a demonstrable commercial interest in supplying the good may submit a written request for consultations to the Party seeking to introduce the new or additional condition, limit or eligibility requirement. On receipt of such a request for consultations, the Party seeking to introduce the new or additional condition, limit or eligibility requirement shall promptly undertake consultations with the Party that submitted the request, in accordance with Article 2.32.6 (Transparency).

- (c) The Party seeking to introduce the new or additional condition, limit or eligibility requirement may do so if:
  - (i) it has consulted with any Party with a demonstrable commercial interest in supplying the good that has submitted a written request for consultations pursuant to subparagraph (b); and
  - (ii) no Party with a demonstrable commercial interest in supplying the good that submitted a written request for consultations pursuant to subparagraph (b) objected, after the consultation, to the introduction of the new or additional condition, limit or eligibility requirement.
- (d) A new or additional condition, limit or eligibility requirement that is the outcome of any consultation held pursuant to subparagraph (c), shall be circulated to the Parties prior to its implementation.

**Article 2.30: Allocation**<sup>18</sup>

1. In the event that access under a TRQ is subject to an allocation mechanism, each importing Party shall ensure that:

- (a) any person of a Party that fulfils the importing Party's eligibility requirements is able to apply and to be considered for a quota allocation under the TRQ;
- (b) unless otherwise agreed, it does not allocate any portion of the quota to a producer group, condition access to an allocation on the purchase of domestic production or limit access to an allocation to processors;

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<sup>18</sup> For the purposes of this Section, "allocation mechanism" means any system where access to the TRQ is granted on a basis other than first-come first-served.

- (c) each allocation is made in commercially viable shipping quantities and, to the maximum extent possible, in the amounts that importers request;
- (d) an allocation for in-quota imports is applicable to any tariff lines subject to the TRQ and is valid throughout the TRQ year;
- (e) if the aggregate TRQ quantity requested by applicants exceeds the quota size, allocation to eligible applicants shall be conducted by equitable and transparent methods;
- (f) applicants have at least four weeks after the opening of the application period to submit their applications; and
- (g) quota allocation takes place no later than four weeks before the opening of the quota period, unless the allocation is based in whole or in part on import performance during the 12-month period immediately preceding the quota period. If the Party bases the allocation in whole or in part on import performance during the 12-month period immediately preceding the quota period, the Party shall make a provisional allocation of the full quota amount no later than four weeks before the opening of the quota period. All final allocation decisions, including any revisions, shall be made and communicated to applicants by the beginning of the quota period.

2. During the first TRQ year that this Agreement is in force for a Party, if less than 12 months remain in the TRQ year on the date of entry into force of this Agreement for that Party, the Party shall make available to quota applicants, beginning on the date of entry into force of this Agreement for that Party, the quota quantity established in its Schedule to Annex 2-D (Tariff Commitments), multiplied by a fraction the numerator of which shall be a whole number consisting of the number of months remaining in the TRQ year on the date of entry into force of this Agreement for that Party, including the entirety of the month in which this Agreement enters into force for that Party, and the denominator of which shall be 12. The Party shall make the entire quota quantity established in its Schedule to Annex 2-D (Tariff Commitments) available to quota applicants beginning on the first day of each TRQ year thereafter that the quota is in operation.

3. The Party administering a TRQ shall not require the re-export of a good as a condition for application for, or utilisation of, a quota allocation.

4. Any quantity of goods imported under a TRQ under this Agreement shall not be counted towards, or reduce the quantity of, any other TRQ provided for

such goods in a Party's Schedule to the WTO Agreement or under any other trade agreements.<sup>19</sup>

### **Article 2.31: Return and Reallocation of TRQs**

1. When a TRQ is administered by an allocation mechanism, a Party shall ensure that there is a mechanism for the return and reallocation of unused allocations in a timely and transparent manner that provides the greatest possible opportunity for the TRQ to be filled.

2. Each Party shall publish on a regular basis on its designated publicly available website all information concerning amounts allocated, amounts returned and, if available, quota utilisation rates. In addition, each Party shall publish on the same website amounts available for reallocation and the application deadline, at least two weeks prior to the date on which the Party will begin accepting applications for reallocations.

### **Article 2.32: Transparency**

1. Each Party shall identify the entity or entities responsible for administering its TRQs and designate and notify at least one contact point, in accordance with Article 27.5 (Contact Points), to facilitate communications between the Parties on matters relating to the administration of its TRQs. Each Party shall promptly notify the other Parties of any amendments to the details of its contact point.

2. When a TRQ is administered by an allocation mechanism, the name and address of allocation holders shall be published on the designated publicly available website.

3. When a TRQ is administered on a first-come, first-served basis, over the course of each year, the importing Party's administering authority shall publish, in a timely and continually on-going manner on its designated publicly available website, utilisation rates and remaining available quantities for each TRQ.

4. When a TRQ of an importing Party that is administered on a first-come, first-served basis fills, that Party shall publish a notice to this effect on its designated publicly available website within 10 days.

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<sup>19</sup> For greater certainty, nothing in this paragraph shall prevent a Party from applying a different in-quota rate of customs duty to goods from other Parties, as set out in that Party's Schedule to Annex 2-D (Tariff Commitments), than that applied to the same goods of non-Parties under a TRQ established under the WTO Agreement. Further, nothing in this paragraph requires a Party to change the in-quota quantity of any TRQ established under the WTO Agreement.

5. When a TRQ of an importing Party that is administered by an allocation mechanism fills, that Party shall publish a notice to this effect on its designated publicly available website as early as practicable.
6. On written request of an exporting Party or Parties, the Party administering a TRQ shall consult with the requesting Party or Parties regarding the administration of its TRQ.

## ANNEX 2-A

### NATIONAL TREATMENT AND IMPORT AND EXPORT RESTRICTIONS

1. For greater certainty, nothing in this Annex shall affect the rights or obligations of any Party under the WTO Agreement with respect to any measure listed in this Annex.

2. Article 2.3.1 (National Treatment), Article 2.10.1 (Import and Export Restrictions) and Article 2.10.2 shall not apply to the continuation, renewal, or amendment made to any law, statute, decree or administrative regulations giving rise to a measure set out in this Annex to the extent that the continuation, renewal, or amendment does not decrease the conformity of the measure listed with Article 2.3 (National Treatment) and Article 2.10 (Import and Export Restrictions).

#### Measures of Brunei Darussalam

Article 2.10.1 (Import and Export Restrictions) and Article 2.10.2 shall not apply to the goods specified in section 31 of *Customs Order 2006*.

#### Measures of Canada

1. Article 2.3.1 (National Treatment), Article 2.10.1 (Import and Export Restrictions) and Article 2.10.2 shall not apply to:

- (a) the export of logs of all species;
- (b) the export of unprocessed fish pursuant to applicable provincial legislation;
- (c) the importation of goods of the prohibited provisions of tariff items 9897.00.00, 9898.00.00 and 9899.00.00 referred to in the Schedule of the *Customs Tariff*;
- (d) Canadian excise duties on absolute alcohol, as listed under tariff item 2207.10.90 in Canada's Schedule of Concessions annexed to GATT 1994 (Schedule V), used in manufacturing under the provisions of the *Excise Act, 2001*, Statutes of Canada 2002, c.22, as amended;
- (e) the use of ships in the coasting trade of Canada; and

- (f) the internal sale and distribution of wine and distilled spirits.

2. Article 2.3.1 (National Treatment) shall not apply, as specified in Article 2.3.3, to a measure affecting the production, publication, exhibition or sale of goods<sup>20</sup> that supports the creation, development or accessibility of Canadian artistic expression or content.

### Measures of Chile

Article 2.10.1 (Import and Export Restrictions) and Article 2.10.2 shall not apply to measures of Chile relating to imports of used vehicles.

### Measures of Mexico

1. Article 2.10.1 (Import and Export Restrictions) and Article 2.10.2 shall not apply:

- (a) to restrictions pursuant to Article 48 of the Hydrocarbons Law (*Ley de Hidrocarburos*) published in Mexico's Official Gazette (*Diario Oficial de la Federación*) on August 11, 2014, on the exportation from Mexico of the goods provided for in the following items of Mexico's tariff schedule of the General Import and Export Duties Law (*Tarifa de la Ley de los Impuestos Generales de Importación y de Exportación*) published in Mexico's Official Gazette (*Diario Oficial de la Federación*) on June 18, 2007 and June 29, 2012:

| <b>HS 2012</b> | <b>Description</b>                                 |
|----------------|--|
| 2709.00.01     | Crude petroleum oils                               |
| 2709.00.99     | Other  |
| 2710.12.04     | Gasoline, excluding those of code 2710.12.03       |
| 2710.19.04     | Gasoil (diesel) or diesel oil and mixtures thereof |
| 2710.19.05     | Fuel oil   |
| 2710.19.07     | Paraffin oil                                       |
| 2710.19.08     | Turbosine (kerosene, lamp oil) and blends thereof  |
| 2710.19.99     | Other  |
| 2711.11.01     | Natural gas  |
| 2711.12.01     | Propane  |
| 2711.13.01     | Butanes  |
| 2711.19.01     | Butane and propane, mixed and liquefied            |
| 2711.19.99     | Other  |
| 2711.21.01     | Natural gas  |

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<sup>20</sup> Such goods include books, magazines, and media carrying video or music recordings.

|            |   |
|------------|---|
| 2711.29.99 | Other   |
| 2712.20.01 | Paraffin wax containing less than 0.75% of oil, by weight |
| 2712.90.02 | Microcrystalline waxes                                    |
| 2712.90.04 | Waxes, excluding those of codes 2712.90.01 and 2712.90.02 |
| 2712.90.99 | Other   |

- (b) during the period prior to January 1, 2019, to prohibitions or restrictions on the importation into Mexico of gasoline and diesel fuel set forth in Article 123 of the Hydrocarbons Law (*Ley de Hidrocarburos*), published in Mexico's Official Gazette (*Diario Oficial de la Federación*) on August 11, 2014; and
- (c) to prohibitions or restrictions on the importation into Mexico of used tyres, used apparel, used vehicles and used chassis equipped with vehicle motors set forth in paragraphs 1(I) and 5 of Annex 2.2.1 of the Resolution through which the Ministry of Economy establishes Rules and General Criteria on International Trade (*Acuerdo por el que la Secretaría de Economía emite reglas y criterios de carácter general en materia de Comercio Exterior*), published in Mexico's Official Gazette (*Diario Oficial de la Federación*) on December 31, 2012.

2. The Commission shall review paragraph 1(a) pursuant to any review conducted under Article 27.2.1(b) (Functions of the Commission).

### **Measures of Peru**

Article 2.3.1 (National Treatment), Article 2.10.1 (Import and Export Restrictions) and Article 2.10.2 shall not apply to:

- (a) used clothing and footwear pursuant to Law No. 28514 of May 23, 2005;
- (b) used vehicles and used automotive engines, parts and replacements pursuant to Legislative Decree No. 843 of August 30, 1996, Urgent Decree No. 079-2000 of September 20, 2000, Urgent Decree No. 050-2008 of December 18, 2008;
- (c) used tyres pursuant to Supreme Decree No. 003-97-SA of June 7, 1997; and
- (d) used goods, machinery and equipment which utilise radioactive energy sources pursuant to Law No. 27757 of June 19, 2002.

## Measures of the United States

Article 2.3.1 (National Treatment), Article 2.10.1 (Import and Export Restrictions) and Article 2.10.2 shall not apply to:

- (a) controls on the export of logs of all species; and
- (b) measures under existing provisions of the *Merchant Marine Act of 1920*, the *Passenger Vessel Act*, and 46 U.S.C. § 12102, § 12113, and § 12116, to the extent that such measures were mandatory legislation at the time of the accession of the United States to the General Agreement on Tariffs and Trade 1947 (GATT 1947) and have not been amended so as to decrease their conformity with Part II of GATT 1947.

## Measures of Viet Nam

Article 2.10.1 (Import and Export Restrictions) and Article 2.10.2 shall not apply to:

- (a) a prohibition on importation, set out in *Decree No. 187/2013/ND-CP* dated 20 November 2013 of the Government of Viet Nam or *Circular No. 04/2014/TT-BCT* dated 27 January 2014 of the Ministry of Industry and Trade guiding the implementation of the *Decree No. 187/2013/ND-CP*, with respect to a good listed in (i) through (iv) of this subparagraph. The goods listed in (i) through (iv) of this subparagraph are:
  - (i) right-hand drive motor vehicles (including right-hand drive motor vehicles modified after manufacture to be left-hand drive vehicles), except specialised right-hand drive vehicles that generally operate in small areas such as cranes, trench and canal digging machines, garbage trucks, road sweepers, road construction trucks, airport passenger transportation buses, fork-lifts used at warehouses and ports;
  - (ii) vehicle components usable exclusively in right-hand drive motor vehicles that are not specialised right-hand drive vehicles;
  - (iii) motor vehicles more than five years old;
  - (iv) used:<sup>21</sup>

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<sup>21</sup> For greater certainty, this subparagraph does not apply with respect to remanufactured goods, in accordance with Article 2.11 (Remanufactured Goods).

- (A) textiles, clothing and footwear;
  - (B) computer printers, fax machines, and computer disk drives;
  - (C) laptop computers;
  - (D) refrigeration equipment;
  - (E) household electrical appliances;
  - (F) medical equipment;
  - (G) furniture;
  - (H) household goods made from porcelain, clay, glass, metal, resin, rubber, and plastic;
  - (I) frames, tyres (outer and inner), tubes, accessories, and engines, of automobiles, tractors, and other motor vehicles;
  - (J) internal combustion engines with a capacity below 30 CV and machines with an internal combustion engine with a capacity below 30 CV; and
  - (K) bicycles and tricycles; and
- (b) a prohibition on exportation, set out in *Decree No. 187/2013/ND-CP* dated 20 November 2013 of the Government of Viet Nam or *Circular No. 04/2014/TT-BCT* dated 27 January 2014 of the Ministry of Industry and Trade guiding the implementation of the *Decree No. 187/2013/ND-CP*, with respect to a good listed in (i) and (ii) of this subparagraph. The goods listed in (i) and (ii) of this subparagraph are:
- (i) round and sawn timber produced from domestic natural forests; and
  - (ii) wooden products (except handicrafts and products produced from wood of cultivated forests, imported wood or artificial pallet).

## **Kimberley Process Certification Scheme**

Article 2.10.1 (Import and Export Restrictions) and Article 2.10.2 shall not apply to the import and export of rough diamonds (HS codes 7102.10, 7102.21 and 7102.31), pursuant to the Kimberley Process Certification Scheme and any subsequent amendments to that scheme.

## ANNEX 2-B

### REMANUFACTURED GOODS

1. Article 2.11.2 (Remanufactured Goods) shall not apply to measures of Viet Nam prohibiting or restricting the importation of remanufactured goods for three years after the date of entry into force of this Agreement for Viet Nam. Thereafter, Article 2.11.2 (Remanufactured Goods) shall apply to all measures of Viet Nam, except as provided in paragraph 2 of this Annex.
2. Article 2.11.2 (Remanufactured Goods) shall not apply to a prohibition or restriction set out in *Decree No. 187/2013/ND-CP* dated 20 November 2013 of the Government of Viet Nam or *Circular No. 04/2014/TT-BCT* dated 27 January 2014 of the Ministry of Industry and Trade on the importation of a good listed in Table 2-B-1.
3. For greater certainty, Viet Nam shall not:
  - (a) apply any prohibition or restriction on the importation of a remanufactured good that is more stringent than the prohibition or restriction it applies to the importation of the same good when used; or
  - (b) re-impose any prohibition or restriction on the importation of a remanufactured good following the removal of the prohibition or restriction.

**Table 2-B-1**

| <b>HS 2012</b> | <b>Description</b>   |
|----------------|--|
| 8414.51.91     | - - - - With protective screen                             |
| 8414.51.99     | - - - - Other  |
| 8415.10.10     | - - Of an output not exceeding 26.38 kW                    |
| 8415.10.90     | - - Other  |
| 8419.11.10     | - - - Household type                                       |
| 8419.19.10     | - - - Household type                                       |
| 8421.12.00     | - - Clothes-dryers   |
| 8421.21.11     | - - - - Filtering machinery and apparatus for domestic use |
| 8421.91.10     | - - - Of goods of subheading 8421.12.00                    |
| 8422.11.00     | - - Of the household type                                  |
| 8422.90.10     | - - Of machines of subheading 8422.11                      |
| 8452.10.00     | - Sewing machines of the household type                    |

|            |  |
|------------|--|
| 8508.19.10 | - - - Of a kind suitable for domestic use  |
| 8508.70.10 | - - Of vacuum cleaners of subheading 8508.11.00 or 8508.19.10  |
| 8711       | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side cars     |
| 8712       | Bicycles and other cycles (including delivery tricycles), not motorised (except for racing bicycles in 8712.00.10) |

## ANNEX 2-C

### EXPORT DUTIES, TAXES OR OTHER CHARGES

1. Article 2.15 (Export Duties, Taxes or Other Charges) shall apply to goods provided for in the items listed in a Party's Section to this Annex only as specified below.
2. With respect to a good provided for in an item listed in Section 1 to this Annex, Malaysia shall not apply any export duties, taxes or other charges in an amount greater than that specified for that item in Section 1 to this Annex.
3. With respect to a good provided for in an item listed in Section 2 to this Annex, Viet Nam shall eliminate any export duties, taxes or other charges in accordance with the following categories, as indicated for each item listed in Section 2 to this Annex:
  - (a) export duties, taxes or other charges on goods provided for in the items in category A may remain in place for five years but shall not exceed the base rate. Viet Nam shall not apply any export duty, tax or other charge on such goods from January 1 of year 6;
  - (b) export duties, taxes or other charges on goods provided for in the items in category B may remain in place for seven years but shall not exceed the base rate. Viet Nam shall not apply any export duty, tax or other charge on such goods from January 1 of year 8;
  - (c) export duties, taxes or other charges on goods provided for in the items in category C shall be eliminated in 11 equal annual stages. Viet Nam shall not apply any export duty, tax or other charge on such goods from January 1 of year 11;
  - (d) export duties, taxes or other charges on goods provided for in the items in category D may remain in place for 10 years but shall not exceed the base rate. Viet Nam shall not apply any export duty, tax or other charge on such goods from January 1 of year 11;
  - (e) export duties, taxes or other charges on goods provided for in the items in category E shall be eliminated in 13 equal annual stages. Viet Nam shall not apply any export duty, tax or other charge on such goods from January 1 of year 13;
  - (f) export duties, taxes or other charges on goods provided for in the items in category F may remain in place for 12 years but shall not

exceed the base rate. Viet Nam shall not apply any export duty, tax or other charge on such goods from January 1 of year 13;

- (g) export duties, taxes or other charges on goods provided for in the items in category G shall be eliminated in 16 equal annual stages. Viet Nam shall not apply any export duty, tax or other charge on such goods from January 1 of year 16;
- (h) export duties, taxes or other charges on goods provided for in the items in category H may remain in place for 15 years but shall not exceed the base rate. Viet Nam shall not apply any export duty, tax or other charge on such goods from January 1 of year 16;
- (i) export duties, taxes or other charges on goods provided for in the items in category I shall be reduced to 20 per cent in six equal, annual stages from year 1 to year 6. From January 1 of year 6 until December 31 of year 15, export duties, taxes or other charges on such goods shall not exceed 20 per cent. Viet Nam shall not apply any export duty, tax or other charge on such goods from January 1 of year 16;
- (j) export duties, taxes or other charges on goods provided for in the items in category J shall be reduced to 10 per cent in 11 equal, annual stages from year 1 to year 11. From January 1 of year 11 until December 31 of year 15, export duties, taxes or other charges on such goods shall not exceed 10 per cent. Viet Nam shall not apply any export duty, tax or other charge on such goods from January 1 of year 16; and
- (k) export duties, taxes or other charges on goods provided for in the items in category K may remain in place but shall not exceed the base rate.

4. For the purposes of paragraph 3 and Section 2 to this Annex, **year 1** means the year of entry into force of this Agreement for Viet Nam. Export duties, taxes or other charges on goods provided for in the items in categories C, E, G, I and J shall be initially reduced on the date of entry into force of this Agreement for Viet Nam. From year 2, each annual stage of reduction of export duties, taxes and other charges shall take effect on January 1 of the relevant year.

5. The base rate of export duties, taxes and other charges is indicated for each item in this Annex.

6. Parties that have listed goods in this Annex shall autonomously endeavour to minimise the application and level of their export duties, taxes and other charges.

## Section 1: Malaysia

| HS 2012 | Description   | Export Duty <sup>22</sup> | Cess <sup>23</sup> |
|---------|---|---------------------------|--------------------|
| 0602.90 | -- Budded stumps of the genus Hevea   | RM 0.30 each              | -                  |
| 1207.10 | Palm nuts and kernels: -- Suitable for sowing   | 5%                        | -                  |
| 1207.99 | --- Illipe seeds (Illipe nuts)  | RM 0.08267/kg             | -                  |
| 1209.99 | Seeds, fruit and spores, of a kind used for sowing – other.   | RM 22.05/kg               | -                  |
| 1401.20 | Rattans- - Whole  | RM 2.70/kg                | -                  |
| 1511.10 | - Crude palm oil  | 0% to 8.5%                | -                  |
| 1513.21 | --- Palm kernel   | 10%                       | -                  |
| 1513.29 | ---- Palm kernel oil, refined, bleached and deodorised (RBD)  | 5%                        | -                  |
| 1516.20 | Vegetable fats and oils and their fractions<br>--- Of palm oil: Crude   | 10%                       | -                  |
| 2620.21 | Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.<br>- Containing mainly lead:<br>--Leaded gasoline sludges and leaded anti-knock compound sludges | 5%                        | -                  |
| 2620.29 | - Containing mainly lead:<br>--Other  | 5%                        | -                  |
| 2620.30 | - Containing mainly copper  | 5%                        | -                  |
| 2620.40 | - Containing mainly aluminium   | 5%                        | -                  |
| 2620.60 | - Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds  | 5%                        | -                  |
| 2620.91 | -Other:<br>- Containing antimony, beryllium, cadmium, chromium or their mixtures  | 5%                        | -                  |
| 2620.99 | -Other:<br>--Other:   | 5%                        | -                  |
| 2621.10 | Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste<br>- Ash and residues from the incineration of municipal waste  | 5%                        | -                  |
| 2621.90 | -Other:   | 5%                        | -                  |
| 2709.00 | Petroleum oils and oils obtained from bituminous minerals, crude.   | 10%                       | -                  |
| 4007.00 | Vulcanised rubber thread and cord.  | -                         | 0.20%              |
| 4008.11 | Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.<br>-Of cellular rubber :<br>-- Plates, sheets and strip  | -                         | 0.20%              |
| 4008.19 | -Of cellular rubber :<br>--Other  | -                         | 0.20%              |
| 4008.21 | -Of non-cellular rubber:<br>-- Plates, sheets and strip:  | -                         | 0.20%              |
| 4008.29 | -Of non-cellular rubber :<br>-- Other   | -                         | 0.20%              |

<sup>22</sup> *Customs Duties Order 2012 - Customs Act 1967.*

<sup>23</sup> *Malaysian Rubber Board (Incorporation) Act 1996, Malaysian Rubber Board (CESS) Order 1999 and Malaysian Timber Industry Board (Incorporation) Act 1973 - Timber CESS Order 2000 [P.U.(A) 56/2000].*

| HS 2012 | Description  | Export Duty <sup>22</sup> | Cess <sup>23</sup> |
|---------|--|---------------------------|--------------------|
| 4009.11 | Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).<br>-Not reinforced or otherwise combined with other materials :<br>-- Without fittings | -                         | 0.20%              |
| 4009.12 | -Not reinforced or otherwise combined with other materials :<br>-- With fittings   | -                         | 0.20%              |
| 4009.21 | -Reinforced or otherwise combined only with metal:<br>-- Without fittings  | -                         | 0.20%              |
| 4009.22 | -Reinforced or otherwise combined only with metal:<br>-- With fittings   | -                         | 0.20%              |
| 4009.31 | -Reinforced or otherwise combined only with textile materials :<br>-- Without fittings   | -                         | 0.20%              |
| 4009.32 | -Reinforced or otherwise combined only with textile materials :<br>-- With fittings  | -                         | 0.20%              |
| 4009.41 | -Reinforced or otherwise combined with other materials :<br>-- Without fittings  | -                         | 0.20%              |
| 4009.42 | -Reinforced or otherwise combined with other materials :<br>-- With fittings   | -                         | 0.20%              |
| 4010.11 | Conveyor or transmission belts or belting, of vulcanised rubber.<br>-Conveyor belts or belting :<br>-- Reinforced only with metal  | -                         | 0.20%              |
| 4010.12 | -Conveyor belts or belting :<br>-- Reinforced only with textile materials  | -                         | 0.20%              |
| 4010.19 | -Conveyor belts or belting :<br>-- Other   | -                         | 0.20%              |
| 4010.31 | -Transmission belts or belting :<br>-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm   | -                         | 0.20%              |
| 4010.32 | -Transmission belts or belting :<br>-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm                                | -                         | 0.20%              |
| 4010.33 | -Transmission belts or belting :<br>-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm  | -                         | 0.20%              |
| 4010.34 | -Transmission belts or belting :<br>-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm                               | -                         | 0.20%              |
| 4010.35 | -Transmission belts or belting :<br>-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm   | -                         | 0.20%              |
| 4010.36 | -Transmission belts or belting :<br>-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm  | -                         | 0.20%              |
| 4010.39 | -Transmission belts or belting :<br>--Other  | -                         | 0.20%              |
| 4012.90 | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.<br>-Other:   | -                         | 0.20%              |
| 4014.10 | Hygienic or pharmaceutical articles (including teats), of vulcanized rubber other than hard rubber, with or without fittings of hard rubber<br>- Sheath contraceptives   | -                         | 0.20%              |
| 4014.90 | -Other:  | -                         | 0.20%              |

| HS 2012 | Description  | Export Duty <sup>22</sup> | Cess <sup>23</sup> |
|---------|--|---------------------------|--------------------|
| 4015.11 | Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.<br>-Gloves, mittens and mitts :<br>-- Surgical  | -                         | 0.20%              |
| 4015.19 | -Gloves, mittens and mitts :<br>--Other:   | -                         | 0.20%              |
| 4015.90 | - Other  | -                         | 0.20%              |
| 4016.10 | Other articles of vulcanized rubber other than hard rubber.<br>-Of cellular rubber:  | -                         | 0.20%              |
| 4016.91 | -Other:<br>- - Floor coverings and mats  | -                         | 0.20%              |
| 4016.92 | -Other:<br>- - Eraser  | -                         | 0.20%              |
| 4016.93 | -Other:<br>--Gaskets, washers and other seals.   | -                         | 0.20%              |
| 4016.94 | -Other:<br>- - Boat or dock fenders, whether or not inflatable   | -                         | 0.20%              |
| 4016.95 | -Other:<br>- - Other inflatable articles   | -                         | 0.20%              |
| 4016.99 | -Other:<br>--Other:  | -                         | 0.20%              |
| 4017.00 | Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.<br>-Hard rubber (for example, ebonite) in all forms, including waste and scrap.   | -                         | 0.20%              |
| 4401.21 | Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.<br>-Wood in chips or particles:<br>- - Coniferous | -                         | RM 2.00/m3         |
| 4401.22 | -Wood in chips or particles:<br>- - Non-coniferous   | -                         | RM 2.00/m3         |
| 4403.10 | Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared<br>-Treated with paint, stains, creosote or other preservatives:   | 15%                       | RM 5.00/m3         |
| 4403.20 | -Other, coniferous:  | 15%                       | RM 5.00/m3         |
| 4403.41 | -Other, of tropical wood specified in Subheading Note 2 to this Chapter<br>--Dark Red Meranti, Light Red Meranti and Meranti Bakau:  | 15%                       | RM 5.00/m3         |
| 4403.49 | -Other, of tropical wood specified in Subheading Note 2 to this Chapter<br>--Other:  | 15%                       | RM 5.00/m3         |
| 4403.91 | -Other<br>--Of oak (Quercus spp):  | 15%                       | RM 5.00/m3         |
| 4403.92 | -Other<br>--Of beech (Fagus spp)   | 15%                       | RM 5.00/m3         |
| 4403.99 | -Other<br>--Other  | 15%                       | RM 5.00/m3         |
| 4406.10 | Railway or tramway sleepers (cross-ties) of wood.<br>-Not impregnated  | -                         | RM 5.00/m3         |
| 4406.90 | -Other   | -                         | RM 5.00/m3         |
| 4407.10 | Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6mm.<br>-Coniferous:   | -                         | RM 5.00/m3         |
| 4407.21 | -Of tropical wood specified in Subheading Note 2 to this Chapter:<br>--Mahogany (Swietenia spp):   | -                         | RM 5.00/m3         |

| HS 2012 | Description  | Export Duty <sup>22</sup> | Cess <sup>23</sup> |
|---------|--|---------------------------|--------------------|
| 4407.22 | -Of tropical wood specified in Subheading Note 2 to this Chapter:<br>--Virola, Imbuia and Balsa:   | -                         | RM 5.00/m3         |
| 4407.25 | -Of tropical wood specified in Subheading Note 2 to this Chapter:<br>--Dark Red Meranti, Light Red Meranti and Meranti Bakau:  | -                         | RM 125.00/m3       |
| 4407.26 | -Of tropical wood specified in Subheading Note 2 to this Chapter:<br>--White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan:  | -                         | RM 5.00/m3         |
| 4407.27 | -Of tropical wood specified in Subheading Note 2 to this Chapter:<br>--Sapelli:  | -                         | RM 5.00/m3         |
| 4407.28 | -Of tropical wood specified in Subheading Note 2 to this Chapter:<br>--Iroko:  | -                         | RM 5.00/m3         |
| 4407.29 | -Of tropical wood specified in Subheading Note 2 to this Chapter:<br>--Other:  | -                         | RM 5.00/m3         |
| 4407.91 | -Other:<br>--Of oak (Quercus spp.):  | -                         | RM 5.00/m3         |
| 4407.92 | -Other:<br>--Of beech (Fagus spp.):  | -                         | RM 5.00/m3         |
| 4407.93 | -Other:<br>--Of maple (Acer spp.):   | -                         | RM 5.00/m3         |
| 4407.94 | -Other:<br>--Of cherry (Prunus spp.):  | -                         | RM 5.00/m3         |
| 4407.95 | -Other:<br>--Of ash (Fraxinus spp.):   | -                         | RM 5.00/m3         |
| 4407.99 | -Other:<br>--Other:  | -                         | RM 5.00/m3         |
| 4408.10 | Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6mm.<br>-Coniferous:         | -                         | RM 255.00/m3       |
| 4408.31 | -Of tropical wood specified in Subheading Note 2 to this Chapter<br>--Dark Red Meranti, Light Red Meranti and Meranti Bakau:   | -                         | RM 255.00/m3       |
| 4408.39 | -Of tropical wood specified in Subheading Note 2 to this Chapter<br>--Other:   | -                         | RM 255.00/m3       |
| 4408.90 | -Other:  | -                         | RM 255.00/m3       |
| 4409.10 | Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.<br>-Coniferous: | -                         | RM 5.00/m3         |
| 4409.21 | -Non-coniferous:<br>--Of bamboo:   | -                         | RM 5.00/m3         |
| 4409.29 | -Non-coniferous:<br>--Other:   | -                         | RM 5.00/m3         |
| 4410.11 | Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.<br>- Of wood:<br>--Particle board  | -                         | RM 2.00/m3         |
| 4410.12 | - Of wood:<br>- - Oriented strand board (OSB)  | -                         | RM 2.00/m3         |
| 4410.19 | - Of wood:<br>- - Other  | -                         | RM 2.00/m3         |
| 4410.90 | - Other  | -                         | RM 2.00/m3         |

| HS 2012 | Description   | Export Duty <sup>22</sup> | Cess <sup>23</sup>     |
|---------|---|---------------------------|------------------------|
| 4412.10 | Plywood, veneered panels and similar laminated wood.<br>- Of bamboo   | -                         | RM 5.00/m <sup>3</sup> |
| 4412.31 | - Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:<br>-- With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter | -                         | RM 5.00/m <sup>3</sup> |
| 4412.32 | - Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:<br>-- Other, with at least one outer ply of non-coniferous wood                                   | -                         | RM 5.00/m <sup>3</sup> |
| 4412.39 | - Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:<br>-- Other   | -                         | RM 5.00/m <sup>3</sup> |
| 4412.94 | - Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:<br>- Other:<br>-- Blockboard, laminboard and battenboard  | -                         | RM 5.00/m <sup>3</sup> |
| 4412.99 | - Other:<br>--Other:  | -                         | RM 5.00/m <sup>3</sup> |
| 5906.10 | Rubberised textile fabrics, other than those of heading 59.02.<br>- Adhesive tape of a width not exceeding 20 cm  | -                         | 0.20%                  |
| 5906.99 | -Other:<br>-- Other   | -                         | 0.20%                  |
| 6506.91 | Other headgear, whether or not lined or trimmed.<br>- Other:<br>-- Of rubber or of plastics:  | -                         | 0.20%                  |
| 6807.10 | Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)<br>- In rolls   | 5%                        | -                      |
| 6808.00 | Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.    | 5%                        | -                      |
| 7106.10 | Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.<br>- Powder   | 5%                        | -                      |
| 7106.91 | - Other:<br>-- Unwrought  | 5%                        | -                      |
| 7106.92 | - Other:<br>-- Semi-manufactured  | 5%                        | -                      |
| 7107.00 | Base metals clad with silver, not further worked than semi-manufactured.  | 5%                        | -                      |
| 7110.11 | Platinum, unwrought or in semi-manufactured forms, or in powder form.<br>-Platinum:<br>-- Unwrought or in powder form   | 5%                        | -                      |
| 7110.19 | - Platinum:<br>-- Other   | 5%                        | -                      |
| 7110.21 | -Palladium<br>-- Unwrought or in powder form  | 5%                        | -                      |
| 7110.29 | -Palladium<br>-- Other  | 5%                        | -                      |
| 7110.31 | -Rhodium<br>-- Unwrought or in powder form  | 5%                        | -                      |
| 7110.39 | -Rhodium<br>-- Other  | 5%                        | -                      |
| 7110.41 | -Iridium, osmium and ruthenium<br>-- Unwrought or in powder form  | 5%                        | -                      |

| HS 2012 | Description   | Export Duty <sup>22</sup> | Cess <sup>23</sup> |
|---------|---|---------------------------|--------------------|
| 7110.49 | -Iridium, osmium and ruthenium<br>-- Other  | 5%                        | -                  |
| 7111.00 | Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.   | 5%                        | -                  |
| 7204.10 | Ferrous waste and scrap; remelting scrap ingots of iron or steel.<br>-Waste and scrap of cast iron  | 10%                       | -                  |
| 7204.21 | -Waste and scrap of alloy steel :<br>-- Of stainless steel  | 10%                       | -                  |
| 7204.29 | -Waste and scrap of alloy steel :<br>-- Other   | 10%                       | -                  |
| 7204.30 | -Waste and scrap of tinned iron or steel  | 10%                       | -                  |
| 7204.41 | -Other waste and scrap :<br>-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles | 10%                       | -                  |
| 7204.49 | -Other waste and scrap :<br>-- Other  | 10%                       | -                  |
| 7204.50 | -Remelting scrap ingots   | 10%                       | -                  |
| 7401.00 | Copper mattes; cement copper (precipitated copper).   | 5%                        | -                  |
| 7402.00 | Unrefined copper; copper anodes for electrolytic refining.  | 5%                        | -                  |
| 7403.11 | Refined copper and copper alloys, unwrought.<br>- Refined copper:<br>- - Cathodes and sections of cathodes                                    | 5%                        | -                  |
| 7403.12 | - Refined copper:<br>- - Wire-bars  | 5%                        | -                  |
| 7403.13 | - Refined copper:<br>- - Billets  | 5%                        | -                  |
| 7403.19 | -Refined copper :<br>-- Other   | 5%                        | -                  |
| 7403.21 | - Copper alloys:<br>- - Copper-zinc base alloys (brass)   | 5%                        | -                  |
| 7403.22 | - Copper alloys:<br>- - Copper-tin base alloys (bronze)   | 5%                        | -                  |
| 7403.29 | - Copper alloys:<br>- - Other copper alloys (other than master alloys of heading 74.05)   | 5%                        | -                  |
| 7404.00 | Copper waste and scrap.   | 10%                       | -                  |
| 7405.00 | Master alloys of copper.  | 10%                       | -                  |
| 7501.10 | Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.<br>- Nickel mattes                                  | 10%                       | -                  |
| 7501.20 | - Nickel oxide sinters and other intermediate products of nickel metallurgy   | 10%                       | -                  |
| 7502.10 | Unwrought nickel.<br>- Nickel, not alloyed  | 10%                       | -                  |
| 7502.20 | - Nickel alloys   | 10%                       | -                  |
| 7602.00 | Aluminium waste and scrap.  | 10%                       | -                  |
| 7801.99 | Unwrought lead.<br>- Other:<br>-- Other:  | 15%                       | -                  |
| 7802.00 | Lead waste and scrap.   | 15%                       | -                  |
| 7901.11 | Unwrought zinc<br>-Zinc, not alloyed :<br>-- Containing by weight 99.99 % or more of zinc   | 5%                        | -                  |
| 7901.12 | -Zinc, not alloyed :<br>-- Containing by weight less than 99.99 % of zinc   | 5%                        | -                  |

| HS 2012 | Description  | Export Duty <sup>22</sup> | Cess <sup>23</sup> |
|---------|--|---------------------------|--------------------|
| 7901.20 | - Zinc alloys  | 5%                        | -                  |
| 8544.20 | Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.<br>- Co-axial cable and other co-axial electric conductors: | -                         | 0.20%              |
| 8544.30 | - Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships:  | -                         | 0.20%              |
| 8544.42 | - Other electric conductors, for a voltage not exceeding 1000 V:<br>-- Fitted with connectors:   | -                         | 0.20%              |
| 8544.49 | - Other electric conductors, for a voltage not exceeding 1000 V:<br>--Other:   | -                         | 0.20%              |
| 9004.90 | Spectacles, goggles and the like, corrective, protective or other.<br>- Other:   | -                         | 0.20%              |
| 9018.39 | Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.<br>- Syringes, needles, catheters, cannulae and the like:<br>- - Other:   | -                         | 0.20%              |
| 9404.10 | Mattress supports; articles of bedding and similar furnishing (for example, mattress, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.<br>- Mattress supports   | -                         | 0.20%              |
| 9404.21 | - Mattresses:<br>- - Of cellular rubber or plastics, whether or not covered  | -                         | 0.20%              |
| 9404.90 | - Other  | -                         | 0.20%              |
| 9506.32 | Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.<br>- Golf clubs and other golf equipment:<br>- - Balls  | -                         | 0.20%              |
| 9506.61 | - Balls, other than golf balls and table-tennis balls:<br>- - Lawn-tennis balls  | -                         | 0.20%              |
| 9506.62 | - Balls, other than golf balls and table-tennis balls:<br>- - Inflatable   | -                         | 0.20%              |
| 9506.69 | - Balls, other than golf balls and table-tennis balls:<br>- - Other  | -                         | 0.20%              |

## Section 2: Viet Nam

| HS 2012    | Description  | Base Rate | Category |
|------------|--|-----------|----------|
| 1211.90.14 | - - - - Aquilaria Crassna Pierre   | 15%       | C        |
| 1211.90.19 | - - - - Aquilaria Crassna Pierre   | 15%       | C        |
| 1211.90.98 | - - - - Aquilaria Crassna Pierre   | 15%       | C        |
| 1211.90.99 | - - - - Aquilaria Crassna Pierre   | 15%       | C        |
| 2502.00.00 | Unroasted iron pyrites.  | 10%       | D        |
| 2503.00.00 | Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.   | 10%       | D        |
| 2504.10.00 | - In powder or in flakes   | 10%       | D        |
| 2504.90.00 | - Other  | 10%       | D        |
| 2505.10.00 | - Silica sands and quartz sands  | 30%       | K        |
| 2505.90.00 | - Other  | 30%       | K        |
| 2506.10.00 | - Quartz   | 10%       | D        |
| 2506.20.00 | - Quartzite  | 10%       | K        |
| 2507.00.00 | Kaolin and other kaolinic clays, whether or not calcined.  | 10%       | F        |
| 2508.10.00 | - Bentonite  | 10%       | F        |
| 2508.30.00 | - Fire-clay  | 10%       | F        |
| 2508.40.10 | - - Fuller's earth   | 10%       | F        |
| 2508.40.90 | - - Other  | 10%       | F        |
| 2508.50.00 | - Andalusite, kyanite and sillimanite  | 10%       | F        |
| 2508.60.00 | - Mullite  | 10%       | F        |
| 2508.70.00 | - Chamotte or dinas earths   | 10%       | F        |
| 2509.00.00 | Chalk.   | 17%       | G        |
| 2510.10.10 | - - Apatite  | 40%       | G        |
| 2510.20.10 | - - - Microspheres having dimension less than or equal 0.25 mm   | 15%       | G        |
| 2510.20.10 | - - - Granules having dimension more than 0.25 mm but not exceeding 15 mm  | 25%       | G        |
| 2510.20.10 | - - - Other  | 40%       | G        |
| 2511.10.00 | - Natural barium sulphate (barytes)  | 10%       | K        |
| 2511.20.00 | - Natural barium carbonate (witherite)   | 10%       | K        |
| 2512.00.00 | Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less. | 15%       | E        |
| 2513.10.00 | - Pumice stone   | 10%       | F        |
| 2513.20.00 | - Emery, natural corundum, natural garnet and other natural abrasives  | 10%       | F        |
| 2514.00.00 | Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.                                   | 17%       | K        |
| 2515.11.00 | - - Crude or roughly trimmed   | 17%       | G        |
| 2515.12.10 | - - - Blocks   | 17%       | G        |

| HS 2012    | Description   | Base Rate | Category |
|------------|---|-----------|----------|
| 2515.12.20 | - - - Slabs   | 17%       | G        |
| 2515.20.00 | - - White limestone (white marble) in blocks  | 30%       | G        |
| 2515.20.00 | - - Other   | 17%       | G        |
| 2516.11.00 | - - Crude or roughly trimmed  | 17%       | K        |
| 2516.12.10 | - - - Blocks  | 25%       | K        |
| 2516.12.20 | - - - Slabs   | 17%       | K        |
| 2516.20.10 | - - Crude or roughly trimmed  | 17%       | K        |
| 2516.20.20 | - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape  | 17%       | K        |
| 2516.90.00 | - Other monumental or building stone  | 17%       | H        |
| 2517.10.00 | - Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated | 17%       | E        |
| 2517.20.00 | - Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10  | 17%       | E        |
| 2517.30.00 | - Tarred macadam  | 17%       | E        |
| 2517.41.00 | - - - Of dimension of 1-400 mm  | 14%       | E        |
| 2517.41.00 | - - - Other   | 17%       | E        |
| 2517.49.00 | - - - Calcium carbonate powder of stones of heading 25.15, of dimension 0.125mm or less   | 5%        | F        |
| 2517.49.00 | - - - Calcium carbonate powder manufactured from stones of heading 25.15, of dimension above 0.125mm to less than 1 mm  | 10%       | F        |
| 2517.49.00 | - - - Of dimension of 1-400 mm  | 14%       | E        |
| 2517.49.00 | - - - Other   | 17%       | E        |
| 2518.10.00 | - Dolomite, not calcined or sintered  | 10%       | K        |
| 2518.20.00 | - Calcined or sintered dolomite   | 10%       | K        |
| 2518.30.00 | - Dolomite ramming mix  | 10%       | K        |
| 2519.10.00 | - Natural magnesium carbonate (magnesite)   | 10%       | D        |
| 2519.90.10 | - - Fused magnesia; dead-burned (sintered) magnesia   | 10%       | D        |
| 2519.90.20 | - - Other   | 10%       | D        |
| 2520.10.00 | - Gypsum; anhydrite   | 10%       | H        |
| 2520.20.10 | - - Of a kind suitable for use in dentistry   | 10%       | H        |
| 2520.20.90 | - - Other   | 10%       | H        |
| 2521.00.00 | Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.   | 17%       | K        |
| 2522.10.00 | - Quicklime   | 5%        | F        |
| 2522.20.00 | - Slaked lime   | 5%        | F        |
| 2522.30.00 | - Hydraulic lime  | 5%        | F        |
| 2524.10.00 | - Crocidolite   | 10%       | K        |
| 2524.90.00 | - Other   | 10%       | K        |
| 2526.10.00 | - Not crushed, not powdered   | 30%       | K        |

| HS 2012    | Description   | Base Rate | Category |
|------------|---|-----------|----------|
| 2526.20.10 | - - Talc powder   | 30%       | K        |
| 2526.20.90 | - - Other   | 30%       | K        |
| 2528.00.00 | Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H <sub>3</sub> BO <sub>3</sub> calculated on the dry weight. | 10%       | D        |
| 2529.10.00 | - Feldspar  | 10%       | H        |
| 2529.21.00 | - - Containing by weight 97% or less of calcium fluoride  | 10%       | D        |
| 2529.22.00 | - - Containing by weight more than 97% of calcium fluoride  | 10%       | D        |
| 2529.30.00 | - - Leucite; nepheline and nepheline syenite  | 10%       | H        |
| 2530.10.00 | - Vermiculite, perlite and chlorites, unexpanded  | 10%       | H        |
| 2530.20.10 | - - Kieserite   | 10%       | H        |
| 2530.20.20 | - - Epsomite  | 10%       | H        |
| 2530.90.10 | - - Zirconium silicates of a kind used as opacifiers  | 10%       | H        |
| 2530.90.90 | - - Other   | 10%       | H        |
| 2601.11.00 | - - Non-agglomerated  | 40%       | I        |
| 2601.12.00 | - - Agglomerated  | 40%       | I        |
| 2601.20.00 | - Roasted iron pyrites  | 40%       | I        |
| 2602.00.00 | Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.   | 40%       | I        |
| 2603.00.00 | Copper ores and concentrates.   | 40%       | K        |
| 2604.00.00 | - Coarse  | 30%       | I        |
| 2604.00.00 | - Concentrates  | 20%       | J        |
| 2605.00.00 | - Coarse  | 30%       | K        |
| 2605.00.00 | - Concentrates  | 20%       | K        |
| 2606.00.00 | - Coarse  | 30%       | K        |
| 2606.00.00 | - Concentrates  | 20%       | K        |
| 2607.00.00 | Lead ores and concentrates.   | 40%       | K        |
| 2608.00.00 | Zinc ores and concentrates.   | 40%       | I        |
| 2609.00.00 | - Coarse  | 30%       | G        |
| 2609.00.00 | - Concentrates  | 20%       | G        |
| 2610.00.00 | Chromium ores and concentrates.   | 30%       | G        |
| 2611.00.00 | - Coarse  | 30%       | G        |
| 2611.00.00 | - Concentrates  | 20%       | G        |
| 2612.10.00 | - - Coarse  | 30%       | K        |
| 2612.10.00 | - - Concentrates  | 20%       | K        |
| 2612.20.00 | - - Coarse  | 30%       | K        |
| 2612.20.00 | - - Concentrates  | 20%       | K        |
| 2613.10.00 | - Roasted   | 20%       | E        |

| HS 2012    | Description   | Base Rate | Category |
|------------|---|-----------|----------|
| 2613.90.00 | -- Coarse   | 30%       | E        |
| 2613.90.00 | -- Concentrates   | 20%       | E        |
| 2614.00.10 | -- Ilmenite reduction ( $TiO_2 \geq 56\%$ and $FeO \leq 11\%$ )     | 15%       | K        |
| 2614.00.10 | -- Ilmenite concentrates  | 30%       | K        |
| 2614.00.10 | -- Other  | 40%       | K        |
| 2614.00.90 | -- Rutile concentrates $83\% \leq TiO_2 \leq 87\%$                  | 30%       | K        |
| 2614.00.90 | -- Other  | 40%       | K        |
| 2615.10.00 | -- Coarse   | 30%       | K        |
| 2615.10.00 | --- Zirconium powder with dimension less than $75\mu m$             | 10%       | K        |
| 2615.10.00 | --- Other   | 20%       | K        |
| 2615.90.00 | --- Coarse  | 30%       | K        |
| 2615.90.00 | --- Concentrates  | 20%       | K        |
| 2615.90.00 | --- Coarse  | 30%       | K        |
| 2615.90.00 | --- Concentrates  | 20%       | K        |
| 2616.10.00 | -- Coarse   | 30%       | K        |
| 2616.10.00 | -- Concentrates   | 20%       | K        |
| 2616.90.00 | -- Gold ores and concentrates                                       | 30%       | K        |
| 2616.90.00 | --- Coarse  | 30%       | K        |
| 2616.90.00 | --- Concentrates  | 20%       | K        |
| 2617.10.00 | -- Coarse   | 30%       | K        |
| 2617.10.00 | -- Concentrates   | 20%       | K        |
| 2617.90.00 | -- Coarse   | 30%       | K        |
| 2617.90.00 | -- Concentrates   | 20%       | K        |
| 2621.90.00 | -- Slag   | 7%        | K        |
| 2701.11.00 | -- Anthracite   | 10%       | K        |
| 2701.12.10 | --- Coking coal   | 10%       | H        |
| 2701.12.90 | --- Other   | 10%       | K        |
| 2701.19.00 | -- Other coal   | 10%       | K        |
| 2701.20.00 | - Briquettes, ovoids and similar solid fuels manufactured from coal | 10%       | K        |
| 2702.10.00 | - Lignite, whether or not pulverised, but not agglomerated          | 15%       | K        |
| 2702.20.00 | - Agglomerated lignite  | 15%       | K        |
| 2703.00.10 | - Peat, whether or not compressed into bales, but not agglomerated  | 15%       | K        |
| 2703.00.20 | - Agglomerated peat   | 15%       | K        |
| 2704.00.10 | - Coke and semi-coke of coal  | 13%       | H        |
| 2704.00.20 | - Coke and semi-coke of lignite or of peat                          | 13%       | H        |
| 2704.00.30 | - Retort carbon   | 13%       | H        |
| 2709.00.10 | - Crude petroleum oils  | 10%       | K        |

| HS 2012    | Description  | Base Rate | Category |
|------------|--|-----------|----------|
| 2709.00.20 | - Condensates  | 10%       | K        |
| 2804.70.00 | - - Phosphorus   | 5%        | B        |
| 2817.00.10 | - - Zinc oxide in powder   | 5%        | B        |
| 2823.00.00 | - Titanium slag ( $\text{TiO}_2 \geq 85\%$ , $\text{FeO} \leq 10\%$ )  | 10%       | B        |
| 2823.00.00 | - Titanium slag ( $70\% \leq \text{TiO}_2 < 85\%$ , $\text{FeO} \leq 10\%$ )   | 10%       | B        |
| 2823.00.00 | - Rutile ( $\text{TiO}_2 > 87\%$ )   | 10%       | B        |
| 3824.90.99 | - - - - Calcium carbonate powder impregnated with stearic acid, manufactured from stones of heading 25.15, of dimension less than 1 mm | 3%        | A        |
| 4002.11.00 | - - Latex  | 1%        | D        |
| 4002.19.10 | - - - In primary forms or in unvulcanised, uncompounded plates, sheets or strip  | 1%        | D        |
| 4002.19.90 | - - - Other  | 1%        | D        |
| 4002.20.10 | - - In primary forms   | 1%        | D        |
| 4002.20.90 | - - Other  | 1%        | D        |
| 4002.31.10 | - - - Unvulcanised, uncompounded plates, sheets or strip   | 1%        | D        |
| 4002.31.90 | - - - Other  | 1%        | D        |
| 4002.39.10 | - - - Unvulcanised, uncompounded plates, sheets or strip   | 1%        | D        |
| 4002.39.90 | - - - Other  | 1%        | D        |
| 4002.41.00 | - - Latex  | 1%        | D        |
| 4002.49.10 | - - - In primary forms   | 1%        | D        |
| 4002.49.90 | - - - Other  | 1%        | D        |
| 4002.51.00 | - - Latex  | 1%        | D        |
| 4002.59.10 | - - - In primary forms   | 1%        | D        |
| 4002.59.90 | - - - Other  | 1%        | D        |
| 4002.60.10 | - - In primary forms   | 1%        | D        |
| 4002.60.90 | - - Other  | 1%        | D        |
| 4002.70.10 | - - In primary forms   | 1%        | D        |
| 4002.70.90 | - - Other  | 1%        | D        |
| 4002.80.10 | - - Mixtures of natural rubber latex with synthetic rubber latex   | 1%        | D        |
| 4002.80.90 | - - Other  | 1%        | D        |
| 4002.91.00 | - - Latex  | 1%        | D        |
| 4002.99.20 | - - - - Of synthetic rubber latex  | 1%        | D        |
| 4002.99.90 | - - - - Of synthetic rubber latex  | 1%        | D        |
| 4005.10.10 | - - Of natural gums  | 1%        | D        |
| 4005.10.90 | - - Other  | 1%        | D        |
| 4005.20.00 | - Solutions; dispersions other than those of subheading 4005.10  | 1%        | D        |
| 4005.91.10 | - - - Of natural gums  | 1%        | D        |
| 4005.91.90 | - - - Other  | 1%        | D        |

| HS 2012    | Description  | Base Rate | Category |
|------------|--|-----------|----------|
| 4005.99.10 | - - - Latex  | 1%        | D        |
| 4005.99.90 | - - - Other  | 1%        | D        |
| 4101.20.10 | - - Pre-tanned   | 10%       | A        |
| 4101.20.90 | - - Other  | 10%       | A        |
| 4101.50.10 | - - Pre-tanned   | 10%       | A        |
| 4101.50.90 | - - Other  | 10%       | A        |
| 4101.90.10 | - - Pre-tanned   | 10%       | A        |
| 4101.90.90 | - - Other  | 10%       | A        |
| 4102.10.00 | - With wool on   | 5%        | A        |
| 4102.21.00 | - - Pickled  | 5%        | A        |
| 4102.29.10 | - - - Pre-tanned   | 5%        | A        |
| 4102.29.90 | - - - Other  | 5%        | A        |
| 4103.20.10 | - - - Other  | 5%        | A        |
| 4103.20.90 | - - - Other  | 5%        | A        |
| 4103.30.00 | - Of swine   | 10%       | A        |
| 4103.90.00 | - Other  | 10%       | A        |
| 4401.10.00 | - Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms | 5%        | D        |
| 4402.10.00 | - Of bamboo  | 10%       | D        |
| 4402.90.90 | - - Other  | 5%        | D        |
| 4402.90.90 | - - Other  | 10%       | D        |
| 4403.10.10 | - - Baulks, sawlogs and veneer logs  | 10%       | D        |
| 4403.10.90 | - - Other  | 10%       | D        |
| 4403.20.10 | - - Baulks, sawlogs and veneer logs  | 10%       | D        |
| 4403.20.90 | - - Other  | 10%       | D        |
| 4403.41.10 | - - - Baulks, sawlogs and veneer logs                                      | 10%       | D        |
| 4403.41.90 | - - - Other  | 10%       | D        |
| 4403.49.10 | - - - Baulks, sawlogs and veneer logs                                      | 10%       | D        |
| 4403.49.90 | - - - Other  | 10%       | D        |
| 4403.91.10 | - - - Baulks, sawlogs and veneer logs                                      | 10%       | D        |
| 4403.91.90 | - - - Other  | 10%       | D        |
| 4403.92.10 | - - - Baulks, sawlogs and veneer logs                                      | 10%       | D        |
| 4403.92.90 | - - - Other  | 10%       | D        |
| 4403.99.10 | - - - Baulks, sawlogs and veneer logs                                      | 10%       | D        |
| 4403.99.90 | - - - Other  | 10%       | D        |
| 4404.10.00 | - Coniferous   | 5%        | D        |
| 4404.20.10 | - - Chipwood   | 5%        | D        |
| 4404.20.90 | - - Other  | 5%        | D        |

| HS 2012    | Description   | Base Rate | Category |
|------------|---|-----------|----------|
| 4406.10.00 | - Not impregnated   | 20%       | C        |
| 4406.90.00 | - Other   | 20%       | C        |
| 4407.10.00 | -- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less    | 5%        | D        |
| 4407.10.00 | -- Other  | 20%       | C        |
| 4407.21.10 | ---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less  | 5%        | D        |
| 4407.21.10 | ---- Other  | 20%       | C        |
| 4407.21.90 | ---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less  | 5%        | D        |
| 4407.21.90 | ---- Other  | 20%       | C        |
| 4407.22.10 | ---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less  | 5%        | D        |
| 4407.22.10 | ---- Other  | 20%       | C        |
| 4407.22.90 | ---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less  | 5%        | D        |
| 4407.22.90 | ---- Other  | 20%       | C        |
| 4407.25.11 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |
| 4407.25.11 | ----- Other   | 20%       | C        |
| 4407.25.19 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |
| 4407.25.19 | ----- Other   | 20%       | C        |
| 4407.25.21 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |
| 4407.25.21 | ----- Other   | 20%       | C        |
| 4407.25.29 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |
| 4407.25.29 | ----- Other   | 20%       | C        |
| 4407.26.10 | ---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less  | 5%        | D        |
| 4407.26.10 | ---- Other  | 20%       | C        |
| 4407.26.90 | ---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less  | 5%        | D        |
| 4407.26.90 | ---- Other  | 20%       | C        |
| 4407.27.10 | ---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less  | 5%        | D        |
| 4407.27.10 | ---- Other  | 20%       | C        |
| 4407.27.90 | ---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less  | 5%        | D        |
| 4407.27.90 | ---- Other  | 20%       | C        |
| 4407.28.10 | ---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less  | 5%        | D        |
| 4407.28.10 | ---- Other  | 20%       | C        |
| 4407.28.90 | ---- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less  | 5%        | D        |

| HS 2012    | Description   | Base Rate | Category |
|------------|---|-----------|----------|
| 4407.28.90 | ----- Other   | 20%       | C        |
| 4407.29.11 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |
| 4407.29.11 | ----- Other   | 20%       | C        |
| 4407.29.19 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |
| 4407.29.19 | ----- Other   | 20%       | C        |
| 4407.29.21 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |
| 4407.29.21 | ----- Other   | 20%       | C        |
| 4407.29.29 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |
| 4407.29.29 | ----- Other   | 20%       | C        |
| 4407.29.31 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |
| 4407.29.31 | ----- Other   | 20%       | C        |
| 4407.29.39 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |
| 4407.29.39 | ----- Other   | 20%       | C        |
| 4407.29.41 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |
| 4407.29.41 | ----- Other   | 20%       | C        |
| 4407.29.49 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |
| 4407.29.49 | ----- Other   | 20%       | C        |
| 4407.29.51 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |
| 4407.29.51 | ----- Other   | 20%       | C        |
| 4407.29.59 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |
| 4407.29.59 | ----- Other   | 20%       | C        |
| 4407.29.61 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |
| 4407.29.61 | ----- Other   | 20%       | C        |
| 4407.29.69 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |
| 4407.29.69 | ----- Other   | 20%       | C        |
| 4407.29.71 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |
| 4407.29.71 | ----- Other   | 20%       | C        |
| 4407.29.79 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |
| 4407.29.79 | ----- Other   | 20%       | C        |
| 4407.29.81 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |
| 4407.29.81 | ----- Other   | 20%       | C        |

| HS 2012    | Description   | Base Rate | Category |
|------------|---|-----------|----------|
| 4407.29.89 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |
| 4407.29.89 | ----- Other   | 20%       | C        |
| 4407.29.91 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |
| 4407.29.91 | ----- Other   | 20%       | C        |
| 4407.29.92 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |
| 4407.29.92 | ----- Other   | 20%       | C        |
| 4407.29.93 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |
| 4407.29.93 | ----- Other   | 20%       | C        |
| 4407.29.99 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |
| 4407.29.99 | ----- Other   | 20%       | C        |
| 4407.91.10 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |
| 4407.91.10 | ----- Other   | 20%       | C        |
| 4407.91.90 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |
| 4407.91.90 | ----- Other   | 20%       | C        |
| 4407.92.10 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |
| 4407.92.10 | ----- Other   | 20%       | C        |
| 4407.92.90 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |
| 4407.92.90 | ----- Other   | 20%       | C        |
| 4407.93.10 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |
| 4407.93.10 | ----- Other   | 20%       | C        |
| 4407.93.90 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |
| 4407.93.90 | ----- Other   | 20%       | C        |
| 4407.94.10 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |
| 4407.94.10 | ----- Other   | 20%       | C        |
| 4407.94.90 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |
| 4407.94.90 | ----- Other   | 20%       | C        |
| 4407.95.10 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |
| 4407.95.10 | ----- Other   | 20%       | C        |
| 4407.95.90 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |
| 4407.95.90 | ----- Other   | 20%       | C        |
| 4407.99.10 | ----- Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less | 5%        | D        |

| HS 2012    | Description  | Base Rate | Category |
|------------|--|-----------|----------|
| 4407.99.10 | - - - - Other  | 20%       | C        |
| 4407.99.90 | - - - - Of thickness of 30 mm or less, width of 95 mm or less, length of 1,050 mm or less                              | 5%        | D        |
| 4407.99.90 | - - - - Other  | 20%       | C        |
| 4408.10.10 | - - Cedar wood slats of a kind used for pencil manufacture; radiata pinewood of a kind used for blockboard manufacture | 5%        | D        |
| 4408.10.30 | - - Face veneer sheets   | 5%        | D        |
| 4408.10.90 | - - Other  | 5%        | D        |
| 4408.31.00 | - - Dark Red Meranti, Light Red Meranti and Meranti Bakau  | 5%        | D        |
| 4408.39.10 | - - - Jelutong wood slats of a kind used for pencil manufacture  | 5%        | D        |
| 4408.39.90 | - - - Other  | 5%        | D        |
| 4408.90.00 | - Other  | 5%        | D        |
| 4409.10.00 | - Coniferous   | 5%        | D        |
| 4409.21.00 | - - Of bamboo  | 5%        | A        |
| 4409.29.00 | - - Other  | 5%        | D        |
| 7102.10.00 | - - Unworked or simply sawn, cleaved or bruted   | 15%       | C        |
| 7102.10.00 | - - Other  | 5%        | D        |
| 7102.21.00 | - - Unworked or simply sawn, cleaved or bruted   | 15%       | C        |
| 7102.29.00 | - - Other  | 5%        | D        |
| 7102.31.00 | - - Unworked or simply sawn, cleaved or bruted   | 15%       | D        |
| 7102.39.00 | - - Other  | 5%        | D        |
| 7103.10.10 | - - Rubies   | 15%       | C        |
| 7103.10.20 | - - Jade (nephrite and jadeite)  | 15%       | C        |
| 7103.10.90 | - - Other  | 15%       | C        |
| 7103.91.10 | - - - Rubies   | 5%        | D        |
| 7103.91.90 | - - - Other  | 5%        | D        |
| 7103.99.00 | - - Other  | 5%        | D        |
| 7104.10.10 | - - Unworked   | 10%       | D        |
| 7104.10.20 | - - Worked   | 5%        | D        |
| 7104.20.00 | - Other, unworked or simply sawn or roughly shaped   | 10%       | D        |
| 7104.90.00 | - Other  | 5%        | D        |
| 7105.10.00 | - Of diamonds  | 3%        | D        |
| 7105.90.00 | - Other  | 3%        | D        |
| 7106.10.00 | - Powder   | 5%        | D        |
| 7106.91.00 | - - Unwrought  | 5%        | D        |
| 7106.92.00 | - - Semi-manufactured  | 5%        | D        |
| 7108.11.00 | - - Powder   | 2%        | K        |
| 7108.12.00 | - - Other unwrought forms  | 2%        | K        |

| HS 2012    | Description  | Base Rate | Category |
|------------|--|-----------|----------|
| 7108.13.00 | - - Other semi-manufactured forms  | 2%        | K        |
| 7108.20.00 | - Monetary   | 2%        | K        |
| 7113.19.10 | - - - Parts  | 2%        | K        |
| 7113.19.90 | - - - Other  | 2%        | K        |
| 7114.19.00 | - - Of other precious metal, whether or not plated or clad with precious metal | 2%        | K        |
| 7115.90.10 | - - Of gold or silver  | 2%        | K        |
| 7204.10.00 | - Waste and scrap of cast iron   | 17%       | H        |
| 7204.21.00 | - - Of stainless steel   | 15%       | H        |
| 7204.29.00 | - - Other  | 17%       | H        |
| 7204.30.00 | - Waste and scrap of tinned iron or steel                                      | 17%       | H        |
| 7204.49.00 | - - Other  | 17%       | H        |
| 7204.50.00 | - Remelting scrap ingots   | 17%       | H        |
| 7401.00.00 | - Copper mattes  | 15%       | C        |
| 7401.00.00 | - Other  | 20%       | C        |
| 7403.11.00 | - - - Pure Refined copper:   | 10%       | D        |
| 7403.11.00 | - - - Other  | 20%       | C        |
| 7403.12.00 | - - Wire-bars  | 20%       | C        |
| 7403.13.00 | - - Billets  | 20%       | C        |
| 7403.19.00 | - - Other  | 20%       | C        |
| 7403.21.00 | - - Copper-zinc base alloys (brass)  | 20%       | C        |
| 7403.22.00 | - - Copper-tin base alloys (bronze)  | 20%       | C        |
| 7403.29.00 | - - Other copper alloys (other than master alloys of heading 74.05)            | 20%       | C        |
| 7404.00.00 | - Other  | 22%       | H        |
| 7405.00.00 | Master alloys of copper.   | 15%       | C        |
| 7406.10.00 | - Powders of non-lamellar structure  | 15%       | C        |
| 7406.20.00 | - Powders of lamellar structure; flakes  | 15%       | C        |
| 7407.10.30 | - - Profiles   | 10%       | D        |
| 7407.10.40 | - - Bars and rods  | 10%       | D        |
| 7407.21.00 | - - Of copper-zinc base alloys (brass)   | 10%       | D        |
| 7407.29.00 | - - Other  | 10%       | D        |
| 7501.10.00 | - Nickel mattes  | 5%        | A        |
| 7502.10.00 | - Nickel, not alloyed  | 5%        | A        |
| 7502.20.00 | - Nickel alloys  | 5%        | A        |
| 7503.00.00 | - Other  | 22%       | G        |
| 7504.00.00 | Nickel powders and flakes.   | 5%        | A        |
| 7505.11.00 | - - Of nickel, not alloyed   | 5%        | D        |
| 7505.12.00 | - - Of nickel alloys   | 5%        | D        |

| HS 2012    | Description  | Base Rate | Category |
|------------|--|-----------|----------|
| 7601.10.00 | - - Ingots   | 15%       | D        |
| 7601.20.00 | - - Ingots   | 15%       | D        |
| 7602.00.00 | - Other  | 22%       | H        |
| 7603.10.00 | - Powders of non-lamellar structure  | 10%       | D        |
| 7603.20.00 | - Powders of lamellar structure; flakes  | 10%       | D        |
| 7801.10.00 | - - Ingots   | 15%       | C        |
| 7801.91.00 | - - - Ingots   | 15%       | C        |
| 7801.99.00 | - - - Ingots   | 15%       | C        |
| 7802.00.00 | - Other  | 22%       | G        |
| 7804.20.00 | - Powders and flakes   | 5%        | A        |
| 7806.00.20 | - - Bars, rods, profiles   | 5%        | D        |
| 7901.11.00 | - - - Ingots   | 10%       | D        |
| 7901.12.00 | - - - Ingots   | 10%       | D        |
| 7901.20.00 | - - Ingots   | 10%       | D        |
| 7902.00.00 | - Other  | 22%       | G        |
| 7903.10.00 | - Zinc dust  | 5%        | A        |
| 7903.90.00 | - Other  | 5%        | A        |
| 7904.00.00 | - Bars, rods, profiles   | 5%        | D        |
| 8001.10.00 | - - Ingots   | 10%       | D        |
| 8001.20.00 | - - Ingots   | 10%       | D        |
| 8002.00.00 | - Other  | 22%       | G        |
| 8003.00.10 | - Soldering bars   | 5%        | A        |
| 8003.00.90 | - - Tin bars, rods, profiles   | 5%        | A        |
| 8007.00.30 | - - Powders and flakes   | 5%        | A        |
| 8101.10.00 | - Powders  | 5%        | D        |
| 8101.94.00 | - - Unwrought tungsten, including Bars and rods obtained simply by sintering                               | 5%        | D        |
| 8101.96.00 | - - Wire   | 5%        | D        |
| 8101.97.00 | - - Waste and scrap  | 22%       | G        |
| 8101.99.10 | - - - Bars and rods, other than those obtained simply by sintering; profiles, sheets, strip and foil       | 5%        | D        |
| 8101.99.90 | - - - Other  | 5%        | D        |
| 8102.10.00 | - Powders  | 5%        | D        |
| 8102.94.00 | - - Unwrought molybdenum, including bars and rods obtained simply by sintering                             | 5%        | D        |
| 8102.95.00 | - - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil | 5%        | D        |
| 8102.96.00 | - - Wire   | 5%        | D        |
| 8102.97.00 | - - Waste and scrap  | 22%       | G        |
| 8102.99.00 | - - Other  | 5%        | D        |

| HS 2012    | Description   | Base Rate | Category |
|------------|---|-----------|----------|
| 8103.20.00 | - Unwrought tantalum, including bars and rods obtained simply by sintering; powders | 5%        | D        |
| 8103.30.00 | - Waste and scrap   | 22%       | G        |
| 8103.90.00 | - Other   | 5%        | D        |
| 8104.11.00 | - - Containing at least 99.8% by weight of magnesium                                | 15%       | C        |
| 8104.19.00 | - - Other   | 15%       | C        |
| 8104.20.00 | - Waste and scrap   | 22%       | G        |
| 8104.30.00 | - Raspings, turnings and granules, graded according to size; powders                | 15%       | C        |
| 8104.90.00 | - Other   | 15%       | C        |
| 8105.20.10 | - - Unwrought cobalt  | 5%        | B        |
| 8105.20.90 | - - Semi-manufactured   | 5%        | B        |
| 8105.20.90 | - - - Other   | 5%        | B        |
| 8105.30.00 | - Waste and scrap   | 22%       | G        |
| 8105.90.00 | - Other   | 5%        | B        |
| 8106.00.10 | - - Waste and scrap   | 22%       | G        |
| 8106.00.10 | - - Other   | 5%        | D        |
| 8106.00.90 | - - Semi-manufactured   | 5%        | D        |
| 8106.00.90 | - - Other   | 5%        | D        |
| 8107.20.00 | - Unwrought cadmium; powders  | 5%        | D        |
| 8107.30.00 | - Waste and scrap   | 22%       | G        |
| 8107.90.00 | - - Semi-manufactured   | 5%        | D        |
| 8107.90.00 | - - Other   | 5%        | D        |
| 8108.20.00 | - Unwrought titanium; powders   | 5%        | D        |
| 8108.30.00 | - Waste and scrap   | 22%       | G        |
| 8108.90.00 | - - Semi-manufactured   | 5%        | D        |
| 8108.90.00 | - - Other   | 5%        | D        |
| 8109.20.00 | - Unwrought zirconium; powders  | 5%        | D        |
| 8109.30.00 | - Waste and scrap   | 22%       | G        |
| 8109.90.00 | - - Semi-manufactured   | 5%        | D        |
| 8109.90.00 | - - Other   | 5%        | D        |
| 8110.10.00 | - Unwrought antimony; powders   | 5%        | D        |
| 8110.20.00 | - Waste and scrap   | 22%       | G        |
| 8110.90.00 | - - Semi-manufactured   | 5%        | D        |
| 8110.90.00 | - - Other   | 5%        | D        |
| 8111.00.00 | - Waste and scrap   | 22%       | G        |
| 8111.00.00 | - - Semi-manufactured   | 5%        | D        |
| 8111.00.00 | - - Other   | 5%        | D        |

| <b>HS 2012</b> | <b>Description</b>                      | <b>Base Rate</b> | <b>Category</b> |
|----------------|---|------------------|-----------------|
| 8112.12.00     | -- Unwrought; powders                   | 5%               | D               |
| 8112.13.00     | -- Waste and scrap                      | 22%              | G               |
| 8112.19.00     | --- Semi-manufactured                   | 5%               | D               |
| 8112.19.00     | --- Other                               | 5%               | D               |
| 8112.21.00     | -- Unwrought; powders                   | 5%               | D               |
| 8112.22.00     | -- Waste and scrap                      | 22%              | G               |
| 8112.29.00     | -- Semi-manufactured                    | 5%               | D               |
| 8112.29.00     | --- Other                               | 5%               | D               |
| 8112.51.00     | -- Unwrought; powders                   | 5%               | D               |
| 8112.52.00     | -- Waste and scrap                      | 22%              | G               |
| 8112.59.00     | --- Semi-manufactured                   | 5%               | D               |
| 8112.59.00     | --- Other                               | 5%               | D               |
| 8112.92.00     | --- Unwrought; waste and scrap; powders | 22%              | G               |
| 8112.92.00     | --- Other                               | 5%               | D               |
| 8112.99.00     | --- Semi-manufactured                   | 5%               | D               |
| 8112.99.00     | --- Other                               | 5%               | D               |
| 8113.00.00     | -- Waste and scrap                      | 22%              | G               |
| 8113.00.00     | -- Semi-manufactured                    | 5%               | D               |
| 8113.00.00     | -- Other                                | 5%               | D               |

## ANNEX 2-D

### TARIFF COMMITMENTS

#### Section A: Tariff Elimination and Reduction

1. The base rate of customs duty and staging category for determining the interim rate of customs duty at each stage of reduction for an item are indicated for that item in each Party's Schedule.
2. Interim staged rates shall be rounded down at least to the nearest tenth of a percentage point or, if the rate of duty is expressed in monetary units, as specified in each Party's Schedule.
3. (a) Except as otherwise provided for in paragraph 4(a), when this Agreement enters into force for a Party in accordance with Article 30.5.1 (Entry into Force), Article 30.5.2 or Article 30.5.3:
  - (i) the rates of customs duties provided for in any tariff line in that Party's Schedule in any staging category other than "EIF" shall be initially reduced on the date of entry into force of this Agreement for that Party; and
  - (ii) except as otherwise provided in that Party's Schedule, the second stage of tariff reduction shall take effect on January 1 of the following year, and each subsequent annual stage of tariff reduction for that Party shall take effect on January 1 of each subsequent year.
- (b) Except as provided for in paragraph 4(b)(i), when this Agreement enters into force for a Party in accordance with Article 30.5.4 (Entry into Force) and Article 30.5.5:
  - (i) on the date of entry into force of this Agreement for that Party, that Party shall implement all stages of tariff reduction that it would have implemented up to that date as if this Agreement had entered into force for that Party in accordance with Article 30.5.1 (Entry into Force) Article 30.5.2 or Article 30.5.3; and
  - (ii) except as otherwise provided in that Party's Schedule, the next annual stage of tariff reduction following those stages implemented in accordance with subparagraph (b)(i) shall take effect on January 1 of the year after the date of entry

into force of this Agreement for that Party, and each subsequent annual stage of tariff reduction for that Party shall take effect on January 1 of each subsequent year.

4. (a) A Party for which this Agreement has entered into force in accordance with Article 30.5.1 (Entry into Force), Article 30.5.2 or Article 30.5.3 (original Party) may elect, with respect to a Party for which the Agreement has entered into force in accordance with Article 30.5.4 or Article 30.5.5 (new Party), either to:
  - (i) apply its Schedule to this Annex as if this Agreement had entered into force for both Parties on the date of entry into force of this Agreement for that new Party; or
  - (ii) apply its Schedule to this Annex as if this Agreement had entered into force for both Parties on the date of entry into force of this Agreement for that original Party.
- (b) If the original Party applies its Schedule as if this Agreement had entered into force for both Parties on the date of entry into force of this Agreement for the new Party pursuant to subparagraph (a)(i), that new Party may elect to apply its Schedule with respect to that original Party, either:
  - (i) as if this Agreement had entered into force for both Parties on the date of entry into force of this Agreement for that new Party; or
  - (ii) as if this Agreement had entered into force for both Parties on the date of entry into force of this Agreement for that original Party.
- (c) An original Party shall, no later than 12 days after the date of the affirmative determination by the Commission referred to in Article 30.5.5 (Entry into Force) for a signatory, notify that signatory and the other Parties of its election under subparagraph (a) with respect to that signatory. That signatory shall, no later than 24 days after the date of the affirmative determination by the Commission referred to in Article 30.5.5 (Entry into Force) for that signatory, notify the Parties of its election under subparagraph (b) with respect to each original Party that notified its election to apply its Schedule pursuant to subparagraph (a)(i) for that signatory.
- (d) If an original Party does not notify an election under subparagraph (a) as provided for in subparagraph (c), that original Party shall, on the date of entry into force of this Agreement for the new Party, apply its Schedule to the new Party as provided for in

subparagraph (a)(ii). If a new Party does not notify an election under subparagraph (b) as provided for in subparagraph (c), the new Party shall, on the date of entry into force of this Agreement for that new Party, apply its Schedule to that original Party as provided for in subparagraph (b)(ii).

- (e) For greater certainty:
  - (i) an original Party that applies its Schedule to a new Party as provided for in subparagraph (a)(i) may unilaterally accelerate the elimination of customs duties on an originating good set out in its Schedule to this Annex with respect to the new Party in accordance with Article 2.4.5 (Elimination of Customs Duties); and
  - (ii) a new Party that applies its Schedule to an original Party as provided for in subparagraph (b)(i) may unilaterally accelerate the elimination of customs duties on an originating good set out in its Schedule to this Annex with respect to the original Party in accordance with Article 2.4.5 (Elimination of Customs Duties).
- (f) Notwithstanding any other provision of this Agreement, if, on the date of entry into force of this Agreement for a new Party for which an original Party has elected to apply its Schedule as provided for in subparagraph (a)(i):
  - (i) that original Party unilaterally accelerates the elimination of customs duties on an originating good of the new Party, that original Party shall not subsequently reverse that acceleration; and
  - (ii) the new Party unilaterally accelerates the elimination of customs duties on an originating good of that original Party, the new Party shall not subsequently reverse that acceleration.

5. In the event of a discrepancy in a Party's Schedule to this Annex between the staging category specified for an item and any tariff rate specified for that item for a particular year, that Party shall apply the rate required in accordance with the staging category specified for the item.

6. For the purposes of this Annex and a Party's Schedule:

- (a) **year 1** means:

- (i) except as provided for in subparagraphs (a)(ii) and (a)(iii), the year of entry into force of this Agreement for any Party in accordance with Article 30.5.1, Article 30.5.2 and Article 30.5.3 (Entry into Force);
- (ii) in the Schedule of an original Party, with respect to goods of a new Party for which that original Party has elected to apply its Schedule as provided for in paragraph 4(a)(i), the year of entry into force of this Agreement for that new Party; and
- (iii) in the Schedule of a new Party, with respect to goods of an original Party for which that new Party has elected to apply its Schedule as provided for in paragraph 4(b)(i), the year of entry into force of this Agreement for the new Party; but
- (iv) notwithstanding subparagraphs (a)(ii) and (a)(iii):
  - A) for the purposes of any tariff-rate quota or safeguard measure set out in the Schedule of a Party and applicable to originating goods of all Parties, year 1 means the year this Agreement enters into force for any Party in accordance with Article 30.5.1 (Entry into Force); and
  - B) for the purposes of any tariff-rate quota or safeguard measure set out in the Schedule of a Party and applicable to originating goods of more than one Party, but not all Parties, year 1 shall have the meaning set out in the Schedule of that Party;
- (b) **year 2** means the year after year 1; **year 3** means the year after year 2, **year 4** means the year after year 3, and so on; and
- (c) **year** means a calendar year beginning on January 1 and ending on December 31, except as otherwise provided in a Party's Schedule.

7. For tariff lines where a safeguard is applicable as identified in a Party's Schedule to this Annex, the modalities of that safeguard as it applies to originating goods are specified in Appendix B to that Party's Schedule.

## Section B: Tariff Differentials

8. Except as otherwise provided in a Party's Schedule to this Annex, if an importing Party applies different preferential tariff treatment to other Parties for the same originating good at the time a claim for preferential tariff treatment is made in accordance with the importing Party's Schedule to this Annex, that importing Party shall apply the rate of customs duty for the originating good of the Party where the last production process, other than a minimal operation, occurred.

9. For the purposes of paragraph 8, a **minimal operation** is:

- (a) an operation to ensure the preservation of a good in good condition for the purposes of transport and storage;
- (b) packaging, re-packaging, breaking up of consignments or putting up a good for retail sale, including placing a good in bottles, cans, flasks, bags, cases or boxes;
- (c) mere dilution with water or another substance that does not materially alter the characteristics of the good;
- (d) collection of goods intended to form sets, assortments, kits or composite goods; and
- (e) any combination of operations referred to in subparagraphs (a) through (d).

10. Notwithstanding paragraph 8 and any applicable rules and conditions set out in a Party's Schedule to this Annex, the importing Party shall allow an importer to make a claim for preferential tariff treatment at either:

- (a) the highest rate of customs duty applicable to an originating good from any of the Parties; or
- (b) the highest rate of customs duty applicable to an originating good from any Party where a production process occurred.