

## CHAPTER 2

### NATIONAL TREATMENT AND MARKET ACCESS FOR GOODS

#### 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;

## 第 2 章

### 货物的国民待遇和市场准入

#### A 节：定义和范围

##### 第 2.1 条 定义

就本章而言：

**广告影片和录音**指主要为图像或声音的已录制视觉媒体或音频资料，可展示一缔约方的人所提供的许诺销售或租赁的货物或服务的性质或操作，适合向潜在顾客展示而不适合向公众播发；

**农业协定**指《WTO 协定》附件 1A 中所列《农业协定》；

**价值可忽略的商业样品**指如下商业或贸易样品：即装运时单独或整体价值不超过 1 美元或另一缔约方等值货币；或经标注、撕开、打孔或以其他方式处理使其除作为商业样品外不适合销售或使用；

**领事事務**指一缔约方拟向另一缔约方领土出口的货物必须首先提交出口缔约方领土内的进口缔约方领事机构进行监管的要求，目的在于获得领事发票或领事签证，以开具商业发票、原产地证书、舱单、货主出口声明或对进口所要求的或与进口有关的任何其他海关文件；

**消耗**对于一货物指：

- (a) 已实际消耗；或
- (b) 经进一步加工或制造：
  - (i) 从而使货物的价值、形态或用途发生实质改变；或
  - (ii) 在生产另一货物的过程中；

**免税**指免征海关关税；

**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;

用于体育目的的准许入境货物指被准许进入一缔约方领土用于该缔约方领土内体育竞赛、表演或训练的体育必需用品；

用于展示或演示的货物包括其组件、辅助设备和配件；

进口许可程序指作为进口至一缔约方领土的先决条件，要求向该进口缔约方相关行政机构提交海关通关所通常要求的文件外的申请或其他单证的行政程序；

《进口许可程序协定》指《WTO 协定》附件 1A 中所列《进口许可程序协定》；

实绩要求指下列要求：

- (a) 出口达到一指定水平或比例的货物或服务；
- (b) 使用给予关税免除或进口许可证免除的缔约方国内货物或服务以替代进口货物；
- (c) 关税免除或进口许可证免除的受益人采购给予关税免除或进口许可证免除或对国产货物给予优惠的缔约方领土内的其他货物或服务；
- (d) 关税免除或进口许可证免除的受益人在给予关税免除或进口许可证免除的缔约方领土内生产货物或提供服务达到一指定水平或比例的当地含量；或
- (e) 进口数量或价值无论以何种方式与出口数量或价值或外汇流入数量相关联，

但不包括要求一进口货物：

- (f) 随后出口；
- (g) 用作生产随后出口的另一货物过程中的材料；

- (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).

- (h) 被用作生产随后出口的另一货物过程中的材料的相同或类似货物所替代；或
- (i) 被随后出口的另一相同或类似货物所替代；以及

**印刷广告材料**指归入协调制度第 49 章的货物，包括用于一货物或服务的推广、宣传或广告的手册、小册子、传单、贸易名录、贸易协会出版的年鉴、旅游宣传资料和海报，基本目的在于为货物或服务作广告，且免费提供。

## 第 2.2 条 范围

除非本协定中另有规定，否则本章适用于一缔约方的货物贸易。

## B 节：货物的国民待遇和市场准入

### 第 2.3 条 国民待遇

1. 每一缔约方应根据《1994 年关税与贸易总协定》第 3 条，包括其解释性说明，给予另一缔约方的货物国民待遇。为此，《1994 年关税与贸易总协定》第 3 条及其解释性说明在细节上作必要修改后纳入本协定并成为本协定一部分。
2. 为进一步明确，对于地区一级政府，一缔约方根据第 1 款给予的待遇，指不低于该地区一级政府给予其作为一部分的该缔约方的任何同类、直接竞争或可替代货物(视具体情况而定)的最优惠待遇的待遇。
3. 第 1 款不得适用于附件 2-A(国民待遇及进口和出口限制)中所列措施。

### 第 2.4 条 关税取消

1. 除非本协定中另有规定，否则任何缔约方不得对原产货物提高现行关税，或采用任何新的关税税率。
2. 除非本协定中另有规定，否则每一缔约方应依照附件 2-D(关税承诺)中其减让表，逐步取消对原产货物的关税。

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).

3. 应任何缔约方请求，提出请求的缔约方与一个或多个其他缔约方应通过磋商，考虑加快取消其附件 2-D(关税承诺)减让表中所列关税。
4. 两个或多个缔约方之间达成的加快取消原产货物关税的协议，在每一缔约方根据其所适用的法律程序批准后，应取代根据附件 2-D(关税承诺)中其减让表所确定的该货物的任何税率或降税期类别。达成该协议的缔约方应在新关税税率生效之前可行时尽早通知本协定其他缔约方。
5. 一缔约方可在任何时候单方面加快取消其在附件 2-D(关税承诺)减让表中所列对一个或多个其他缔约方原产货物的关税。一缔约方应在新的关税税率生效之前可行时尽早通知其他缔约方。
6. 为进一步明确，任何缔约方不得禁止进口商主张以《WTO 协定》项下适用的关税税率进口原产货物。
7. 为进一步明确，一缔约方可在相应年份进行单方面削减后再将关税提高至附件 2-D(关税承诺)中其减让表中所列水平。

## 第 2.5 条 关税免除

1. 对于明示或暗示以满足实绩要求为条件的关税免除，任何缔约方不得采取任何新的关税免除，或扩大现行关税免除对现行受益人的适用或将现行关税免除的适用扩展至任何新的受益人。
2. 任何缔约方不得明示或暗示将满足实绩要求作为延续现行关税免除的条件。

## 第 2.6 条 货物经修理和改造后再入境

1. 任何缔约方不得对从其领土临时出口至另一缔约方领土进行修理或改造后重新进入其领土的货物征收关税，无论其原产地为何地，无论此种修理或改造是否本可在该出口缔约方的领土内进行，或是否已使货物增值。<sup>1</sup>

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<sup>1</sup> 对于加拿大，本款不得适用于已经修理或改造的第 89 章的部分船舶。这些船舶将按符合附件 2-D(关税承诺)中加拿大关税减让表相关税目注释的方式处理。



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. 任何缔约方不得对自另一缔约方领土临时准许入境进行修理或改造的货物征收关税，无论其原产地为何地。
3. 就本条而言，“修理或改造”不包括下列操作或工序：
  - (a) 消除货物的基本特性或创造一新的或商业上不同的货物；或
  - (b) 将半制成品转变为制成品。

### **第 2.7 条 价值可忽略的商业样品 和印刷广告材料的免税入境**

每一缔约方应给予自其他缔约方领土进口的价值可忽略的商业样品和印刷广告材料免税准许入境待遇，无论其原产地为何地，但可要求：

- (a) 价值可忽略的商业样品的进口仅为帮助自另一缔约方或非缔约方领土的货物或提供的服务招揽订单；或
- (b) 印刷广告材料以内含不超过一份材料的小包裹形式进口，且材料或小包裹包装袋均不构成更大托运货物的一部分。

### **第 2.8 条 货物的临时入境**

1. 每一缔约方应给予下列货物临时免税准许入境待遇，无论其原产地为何地：
  - (a) 根据进口缔约方法律有资格临时入境人员开展业务、贸易或专业活动所必需的专业设备，包括新闻设备或电视机、软件和广播电影设备；
  - (b) 用于展览或演示的货物；
  - (c) 商业样品、广告影片和录音；以及
  - (d) 用于体育目的的准许入境货物。

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

2. 应有关人员请求且其海关认为理由有效，每一缔约方应延长最初确定的临时免税准许入境期限。
3. 任何缔约方不得对第 1 款中所指货物的临时免税入境设定条件，但对这些货物的下列要求除外：
  - (a) 仅被另一缔约方国民用于或在其个人监督下用于开展商业活动、贸易、专业或体育活动；
  - (b) 在其领土内时不用于出售或租赁；
  - (c) 附保证金，金额不超过在其他情况下准许入境时或最终入境时应付费用，保证金在该货物出境时可退还；
  - (d) 在入境和出境时可识别；
  - (e) 在(a)项中所指国民离境时出境，或在该缔约方可能设定的与临时准许入境目的合理相关的任何其他期限内出境，或在 1 年内出境，除非延期；
  - (f) 准许入境数量不得以超过与其预定用途相符的合理数量；以及
  - (g) 在其他情况下根据该缔约方法律可准许进入其领土。
4. 每一缔约方应允许用于或将被用于在国际运输中装运货物的集装箱和托盘临时免税准许入境，无论其原产地为何地。
  - (a) 就本款而言，**集装箱**指一种运输设备：全部或部分封闭，以构成用于装载货物的隔间，坚固，内部容积达 1 立方米或 1 立方米以上，具有永久特性因而足够坚固适合重复使用，在国际运输中大量使用，经专门设计从而便于以一种以上运输方式装运货物，无需中途重新装卸，设计为既可直接搬运，特别是当自一种运输方式转为另一种运输方式时，又

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.

便于装载和清空，但不包括车辆、车辆附件或备件或包装。<sup>2</sup>

- (b) 就本款而言，**托盘**指一种小型可移动平台，由以托架分开的两层层面构成，或由以垫脚支撑的单层层面构成，货物可置于其上移动、码垛和存储，设计为主要用于通过叉车、托盘车或其他液压设备进行装卸。

5. 如一缔约方根据第 3 款设置的任何条件未得到满足，则该缔约方可征收关税和在其法律所规定的任何其他费用或罚款基础上、在通常情况下应对该货物收取的任何其他费用。

6. 每一缔约方应采用和设立根据本条规定准许入境货物快速放行的程序。在可能的限度内，这些程序应规定，如根据本条准许入境的货物系随同寻求临时入境的另一缔约方国民，则应在该国民入境时同时放行。

7. 每一缔约方应允许根据本条临时入境的货物经由一不同于其入境海关口岸的海关口岸出境。

8. 每一缔约方应依照其国内法，规定进口商或对根据本条准许入境货物负责的其他人如可向进口缔约方提供令人满意的证据证明货物已在确定的临时入境期限内、包括任何合法延期期限内被损毁，则不对货物未能出境负责。

9. 在遵守第 9 章(投资)和第 10 章(跨境服务贸易)的前提下：

- (a) 每一缔约方应允许自另一缔约方领土进入其领土的用于国际运输的车辆或集装箱可经由与该车辆或集装箱的经济和迅速离境合理相关的任何途径离开其领土；<sup>3</sup>

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<sup>2</sup> 每一缔约方应自本协定对其生效之日起，按附件 2-D(关税承诺)中其减让表中所列，对归入品目 HS86.09 项下的内部容积小于 1 立方米的集装箱取消关税。

<sup>3</sup> 为进一步明确，本项中任何内容不得解释为阻止一缔约方采取或维持普遍适用的公路和铁路安全措施，或阻止一缔约方禁止车辆或集装箱经由其未设立海关口岸的地点进出其领土。

- (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.

- (b) 任何缔约方不得仅以车辆或集装箱的进境海关口岸与出境海关口岸存在任何不同为由要求提供任何保证金或实施任何处罚或收费；
- (c) 任何缔约方不得将车辆或集装箱经由任何特定离境海关口岸出境作为解除其对该车辆或集装箱入境所承担的任何义务，包括任何保证金；以及
- (d) 任何缔约方不得要求将一集装箱自另一缔约方领土运至其领土的车辆或运输工具与将该集装箱运至该另一缔约方领土或任何其他缔约方领土的车辆或运输工具相同。

10. 就第 9 款而言，**车辆**指卡车、货车牵引车、拖车头、拖车单元或拖车、火车头，或火车车厢或其他铁路运输设备。

## 第 2.9 条 专门讨论

1. 每一缔约方应依照第 27.5 条(联络点)指定一联络点并作出通知，以便利缔约方之间就本章所涵盖任何事项的联络，包括根据第 26.5 条(信息提供)提出的与一缔约方可能影响本章运用的一措施相关的任何请求或传递的信息。

2. 一缔约方(提出请求的缔约方)可通过其本章联络点向另一缔约方(被请求的缔约方)递送书面请求，就该提出请求的缔约方认为在本章下产生的可能对其货物贸易利益产生不利影响的任何事项(包括特定非关税措施)进行专门讨论，除非该事项可由另一章下设立的特定章节磋商机制处理。请求应为书面形式提出，列明提出请求的理由，包括对提出请求的缔约方关注的说明，并指明本章中与关注相关的条款。提出请求的缔约方可向所有其他缔约方提供该请求的副本。

3. 如被请求的缔约方认为请求的主题属应由另一章下设立的特定章节磋商机制解决的事项，应迅速通知提出请求的缔约方的本章联络点，在其通知中包括其认为请求应由另一机制处理的理由。被请求的缔约方应迅速将请求及其通知提交根据第 27.5 条(联络点)指定的提出请求的缔约方和被请求的缔约方的总联络点，以采取适当行动。



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*.

4. 在接到第 2 款下请求起 30 天内，被请求的缔约方应向提出请求的缔约方提供书面答复。在提出请求的缔约方收到答复起 30 天内，提出请求的缔约方和被请求的缔约方(“讨论双方”)应会面或通过电子方式讨论请求中所指明的事项。如讨论双方选择会面，则会面应在被请求的缔约方领土内进行，除非讨论双方另有决定。

5. 任何缔约方可向讨论双方提交参与专门讨论的书面请求。如在收到一缔约方参与请求前该事项尚未解决且讨论双方同意，则该缔约方可在遵守讨论双方可能决定的条件前提下参与这些专门讨论。

6. 如提出请求的缔约方认为该事项紧急，则可请求在短于第 4 款所规定时限内进行专门讨论。如一措施属下列情况，则任何缔约方可请求进行紧急专门讨论：

- (a) 实施未事先通知或未给予一缔约方使用第 2 款、第 3 款和第 4 款下专门讨论的机会；及
- (b) 可能威胁阻碍正自出口缔约方运至进口缔约方或尚未自海关控制下放行或储存在进口缔约方海关管理下的仓库的一原产货物的进口、销售或分销。

7. 本条下的专门讨论应保密，且不得损害任何缔约方的权利，包括不得损害与第 28 章(争端解决)下的争端解决程序有关的权利。

## 第 2.10 条 进口和出口限制

1. 除非本协定中另有规定，否则任何缔约方不得对源自另一缔约方领土的任何货物的进口或运往另一缔约方领土的任何货物的出口或出口销售采取或维持任何禁止或限制，除非符合 GATT 1994 第 11 条及其解释性说明。为此，GATT 1994 第 11 条及其解释性说明在细节上作必要修改后纳入本协定并成为本协定一部分。

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.

2. 缔约方理解，在任何其他形式的限制被禁止的任何情况下，第 1 款所纳入的 GATT 1994 的权利和义务禁止一缔约方采取或维持：

- (a) 出口和进口价格要求，除非在实施反补贴和反倾销关税令和价格承诺时允许；
- (b) 以满足实绩要求为条件的进口许可程序；或
- (c) 与经由《补贴与反补贴措施协定》第 18 条和《反倾销协定》第 8 条第 1 款所实施的 GATT 1994 第 6 条不一致的自愿出口限制。

3. 为进一步明确，第 1 款适用于商业密码产品的进口。

4. 就第 3 款而言：

**商业密码产品**指可实现或包含密码术的任何货物，如该货物不是专门为政府用途设计或改进，而是通过销售或其他方式向公众提供。

5. 第 1 款和第 2 款不得适用于附件 2-A(国民待遇及进口和出口限制)中所列措施。

6. 如一缔约方对自一非缔约方的货物的进口或向一非缔约方的货物的出口采取或维持禁止或限制，则本协定中任何条款不得解释为阻止该缔约方：

- (a) 限制或禁止源自另一缔约方领土的非缔约方货物的进口；或
- (b) 作为向另一缔约方领土出口该缔约方货物的条件，要求该货物在另一缔约方领土内未消耗的情况下不得直接或间接复出口至该非缔约方。

7. 如一缔约方对自一非缔约方的货物的进口采取或维持禁止或限制，则缔约方应任何缔约方请求，应进行磋商，以避免对另一缔约方内的定价、销售或分销安排造成不当干扰或扭曲。

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).

8. 任何缔约方不得作为从事一货物的进口或进口一货物的条件，要求另一缔约方的人与其领土内的分销商建立或维持合同或其他关系。<sup>4</sup>

9. 为进一步明确，第 8 款不阻止一缔约方要求该款中所指的人指定一联络点，以便利监管主管机关与该人之间的联系。

10. 就第 8 款而言：

分销商指一缔约方的人，在该缔约方领土内负责另一缔约方货物的商业分销、代理、特许或代表。

### 第 2.11 条 再制造货物

1. 为进一步明确，第 2.10.1 条(进口和出口限制)应适用于对再制造货物进口的禁止和限制。

2. 如一缔约方采取或维持措施禁止或限制旧货的进口，则该缔约方不得将这些措施适用于再制造货物。<sup>5,6</sup>

### 第 2.12 条 进口许可程序

1. 任何缔约方不得采取或维持与《进口许可程序协定》不一致的措施。

2. 在本协定对一缔约方生效后，该缔约方应迅速将其现行进口许可程序(如有)通知其他缔约方。通知应包括《进口许可程序协定》第 5 条第 2 款中所规定的信息及第 6 款下所要求的任何信息。

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<sup>4</sup> 本款不得适用于在马来西亚的大米和稻谷进口或分销。

<sup>5</sup> 为进一步明确，在遵守一缔约方在本协定项下和《WTO 协定》项下义务的前提下，该缔约方可要求再制造货物：

- (a) 在其领土内分销或出售时标为再制造货物；及
- (b) 符合适用于同等新货的所有适用技术要求。

<sup>6</sup> 本款不得适用于附件 2-B(再制造货物)中所列越南对某些再制造货物的待遇。

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;

3. 对于一缔约方的现行进口许可程序，如该程序满足下列条件，则该缔约方应被视为遵守第 2 款的义务：

- (a) 该缔约方已将该程序与《进口许可程序协定》第 5 条第 2 款中所规定信息通知该协定第 4 条中所规定的 WTO 进口许可程序委员会；
- (b) 在本协定对该缔约方生效之日前最近一次应向 WTO 进口许可程序委员会提交的对《进口许可程序协定》第 7 条第 3 款中所述进口许可程序年度调查问卷进行答复的年度报告中，该缔约方已就该程序提供该调查问卷所要求的信息；以及
- (c) 该缔约方已在(a)项中所述通知或(b)项中所述年度报告中包括第 6 款要求通知本协定其他缔约方的任何信息。

4. 对于任何新的或修改的进口许可程序，每一缔约方应遵守《进口许可程序协定》第 1 条第 4 款 (a)项。每一缔约方还应在一官方政府网站上公布《进口许可程序协定》第 1 条第 4 款(a)项所要求公布的任何信息。

5. 每一缔约方应向其他缔约方通知其采取的任何新的进口许可程序或对现行进口许可程序所作任何修改，如可能，在不迟于新程序或所作修改生效前 60 天。无论如何一缔约方不得晚于公布之日后 60 天作出通知。通知应包括第 6 款要求的任何信息。一缔约方如依照《进口许可程序协定》第 5 条第 1 款、第 5 条第 2 款或第 5 条第 3 款就新的进口许可程序或对现行进口许可程序所作修改向 WTO 进口许可程序委员会作出通知，且在其通知中包括根据第 6 款应通知其他缔约方的任何信息，则应被视为遵守这一义务。

6. (a) 根据第 2 款、第 3 款或第 5 款所作通知应表明，根据所通知的任何进口许可程序是否存在下列情况：

- (i) 任何产品进口许可证的条件对该产品所允许的最终用户设有限制；或
- (ii) 缔约方对获得任何产品的进口许可证的资格设置下列条件之一：
  - (A) 产业协会的会员资格；



- (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.

- (B) 产业协会对进口许可证申请的批准；
- (C) 进口该产品或类似产品的经历；
- (D) 进口商或最终用户的最低产能；
- (E) 进口商或最终用户的最低注册资本；  
或
- (F) 进口商与缔约方领土内分销商保持合同或其他关系。

- (b) 根据(a)项表明对允许的最终用户设有限制或许可证资格条件的通知应：
  - (i) 列出最终用户限制或许可证资格条件所适用的所有产品；及
  - (ii) 对最终用户限制或许可证资格条件作出说明。

7. 每一缔约方应在 60 天内对另一缔约方就其许可程序规则和其提交进口许可证申请的程序所提合理询问作出答复，包括人、企业和机构提出申请的资格、接洽的一个或多个管理机构以及受许可程序要求管辖的产品清单。

8. 如一缔约方拒绝另一缔约方货物的进口许可证申请，则该缔约方应申请人请求，在收到请求后的一合理期限内，应向申请人提供关于拒绝理由的书面说明。

9. 任何缔约方不得对另一缔约方的货物实施进口许可程序，除非对于这一程序该缔约方已满足第 2 款或第 4 款(如适用)的要求。

### 第 2.13 条 出口许可程序的透明度<sup>7</sup>

1. 就本条而言：

**出口许可程序**指一缔约方采取或维持的要求，根据该要求，作为自该缔约方领土出口一货物的条件，出口商必须向一个或多个管

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<sup>7</sup> 本条中的义务仅适用于出口许可证申请程序。

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;

理机关提交申请或其他文件，但不包括正常贸易过程中所要求的海关文件，也不包括在将货物引入在该缔约方领土的商业前必须满足的任何要求。

2. 在本协定对一缔约方生效之日后 30 天内，该缔约方应书面通知其他缔约方其刊载出口许可程序的出版物(如有)，包括相关政府网站的地址。此后，每一缔约方应在可行时尽快、且不迟于其采用任何新的出口许可程序或对一出口许可程序所作修改生效后 30 天，在所通知的出版物和网站上公布其采取的新程序或所作修改。

3. 每一缔约方应保证其根据第 2 款通知的出版物中包括：

- (a) 其出口许可程序的文本，包括对这些程序所作任何修改；
- (b) 每一许可程序所管辖的货物；
- (c) 对于每一程序，说明：
  - (i) 申请许可证的过程；及
  - (ii) 申请人为获得许可证申请资格而必须满足的任何标准，例如持有一活动许可证、设立或维持一投资或在一缔约方领土内通过一特定存在形式开展经营；
- (d) 一个或多个联络点，利害关系人可从中获取关于获得出口许可证条件的进一步信息；
- (e) 许可证申请或其他相关文件所必须提交的一个或多个管理机关；
- (f) 关于全文刊载出口许可程序旨在实施的一项或多项措施的出版物的说明或引文；
- (g) 每一出口许可程序的实施期限，除非在一新出版物中撤销或修改，否则该程序将保持有效；

- (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.

- (h) 如该缔约方旨在使用许可程序管理出口配额，则为配额总量，且如可行，配额的金额及配额的开放和截止日期；以及
- (i) 可公开获得的、可取代获得出口许可证要求的任何豁免或例外，如何请求或使用这些豁免或例外以及豁免或例外的标准。

4. 除非可能泄露特定人的专有商业利益或其他机密信息，否则应在此事项上具有实质贸易利益的另一缔约方请求，一缔约方应在可能的限度内，就其所采取或维持的一特定出口许可程序提供下列信息：

- (a) 该缔约方在提出请求的缔约方指定的一最近期限内发放的许可证总数；及
- (b) 该缔约方与许可程序一并采取的限制相关货物国内生产或消费的措施，或稳定相关货物生产、供应或价格的措施(如有)。

5. 本条中任何内容不得解释为，要求一缔约方发放出口许可证，或阻止一缔约方履行其在联合国安理会决议和多边不扩散机制下的义务或承诺，包括：《关于常规武器和两用物品及技术出口控制的瓦森纳安排》；核供应国集团；澳大利亚集团；1993年1月13日订于巴黎的《关于禁止发展、生产、储存和使用化学武器及销毁此种武器的公约》；1972年4月10日订于华盛顿、伦敦和莫斯科的《禁止细菌(生物)及毒素武器的发展、生产及储存以及销毁这类武器的公约》；1968年7月1日订于伦敦、莫斯科和华盛顿的《不扩散核武器条约》；以及导弹及其技术控制制度。

## 第 2.14 条 管理费和手续

1. 每一缔约方应保证，依照 GATT 1994 第 8 条第 1 款及其解释性说明，对进口或出口征收的或与进口或出口有关的任何性质的所有规费和费用(出口税、关税、等同于符合 GATT 1994 第 3 条第 2 款的国内税或其他国内费用的费用以及反倾销和反补贴税除外)，应限定在等于提供服务所需的近似成本以内，且不得成为对国内货物的一种间接保护或为财政目的对进口或出口产品征收的一种国内税。

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.

2. 任何缔约方不得提出与另一缔约方货物的进口有关的领事事务要求，包括要求相关规费和费用。
3. 每一缔约方应使其现行与进口或出口有关的规费和费用的清单可在线公开获得。
4. 任何缔约方不得从价征收对于进口或出口或与进口或出口有关的规费和费用。<sup>8</sup>
5. 每一缔约方应定期审议其规费和费用，以期减少其数量和种类(如可行)。

### 第 2.15 条 出口税、国内税或其他费用

除非附件 2-C(出口税、国内税或其他费用)中另有规定，否则任何缔约方不得对向另一缔约方领土出口的任何货物采取或维持任何关税、国内税或其他费用，除非在该货物供国内消费时采取或维持此种关税、国内税或费用。

### 第 2.16 条 公布

每一缔约方应以非歧视和可容易获得的方式迅速公布下列信息，以便利害关系方知晓：

- (a) 进口、出口和过境程序，包括港口、机场和其他入境点的程序，以及所需表格和文件；
- (b) 对进口或出口征收的或与进口或出口有关的任何种类的关税或国内税的实施税率；
- (c) 产品归类或海关估价规则；
- (d) 与原产地规则相关的普遍适用的法律、法规和行政裁定；

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<sup>8</sup> 商品加工费(MPF)应为本款所应适用的美国唯一的规费或费用。此外，本款在本协定对美国生效之日起 3 年内不得适用于美国的任何规费或费用。再者，本款在本协定对墨西哥生效之日起 5 年内不得适用于墨西哥对进口或出口非原产货物或非原产货物进口或出口有关的任何规费或费用。



- (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.

- (e) 进口、出口或过境限制或禁止；
- (f) 对进口、出口或过境征收的或与进口、出口或过境有关的规费和规费；
- (g) 对违反进口、出口或过境手续的处罚规定；
- (h) 上诉程序；
- (i) 与任何国家达成的与进口、出口或过境相关的协定或协定部分内容；
- (j) 与关税配额实施相关的管理程序；以及
- (k) 表明任何新的国别关税税则与以往国别关税税则之间对应关系的对照表。

### 第 2.17 条 信息技术产品贸易

每一缔约方应参加 1996 年 12 月 13 日 WTO 《关于信息技术产品贸易的部长宣言》(《信息技术协定》), 并已依照《信息技术协定》第 2 段完成 1980 年 3 月 26 日决定(L/4962 号)中所列其关税减让表的修改和更正程序。<sup>9,10</sup>

### 第 2.18 条 货物贸易委员会

1. 缔约方特此设立货物贸易委员会(委员会), 由每一缔约方的政府代表组成。
2. 委员会应在必要时召开会议以审议本章下产生的任何问题。在本协定生效后的最初 5 年, 委员会每年召开的会议不得少于一次。
3. 委员会的职能应包括:

<sup>9</sup> 本条在本协定对文莱达鲁萨兰国生效之日起 1 年内不适用于文莱达鲁萨兰国。

<sup>10</sup> 尽管有本条, 但是智利和墨西哥应努力成为《信息技术协定》参加方。智利和墨西哥最终加入该协定应取决于各自国内法律程序的完成。

- (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.

- (a) 促进缔约方之间的货物贸易，包括酌情通过就本协定项下的关税加快取消和其他问题进行磋商；
  - (b) 处理缔约方之间的货物贸易壁垒，但属其他委员会、工作组或本协定项下设立的任何其他下属机构权限的除外，特别是那些与非关税措施实施相关的壁垒，且如适当，将这些事项提交自贸协定委员会进行审议；
  - (c) 审议未来对协调制度的修正，以保证每一缔约方在本协定项下的义务不发生改变，包括通过根据需要就缔约方附件 2-D(关税承诺)减让表的转换制定指南，并磋商解决下列各项之间的任何冲突：
    - (i) 协调制度的修正与附件 2-D(关税承诺)之间；或
    - (ii) 附件 2-D(关税承诺)与国别关税税则之间；
  - (d) 磋商并努力解决缔约方之间就协调制度和附件 2-D(关税承诺)下货物归类相关的问题可能产生的任何分歧；以及
  - (e) 承担自贸协定委员会可能指定的任何其他工作。
4. 委员会在处理与本协定项下设立的其他委员会相关的问题时，应酌情与这些委员会进行磋商。
5. 委员会应在本协定生效之日后 2 年内，就其在第 3 款(a)项和第 3 款(b)项下开展的工作向自贸协定委员会提交初步报告。在编写报告过程中，委员会应酌情与根据第 2.25 条(农业贸易委员会)设立的农业贸易委员会和根据本协定第 4 章(纺织品和服装)设立的纺织品和服装贸易事务委员会就报告中与这些委员会相关的部分进行磋商。

## 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.

## C 节：农业

### 第 2.19 条 定义

就本节而言：

**农产品**指 WTO 《农业协定》第 2 条中所指货物；

**出口补贴**的含义应为对《农业协定》第 1 条(e)款中术语所指定的含义，包括该条的任何修正；

**现代生物技术**指应用：

- (a) 体外核酸技术，包括脱氧核糖核酸的重组(rDNA)和将核酸直接注入细胞或细胞器；或
- (b) 超出生物分类学科的细胞融合，

克服自然生理繁殖或重组障碍，且并非传统选种育种中所使用的技术；以及

**现代生物技术产品**指利用现代生物技术开发的农产品和鱼类及鱼类产品<sup>11</sup>，但不包括药品和医疗产品。

### 第 2.20 条 范围

本节适用于一缔约方采取或维持的与农产品贸易相关的措施。

### 第 2.21 条 农业出口补贴

1. 缔约方的共同目标为在多边取消农产品出口补贴，并应共同努力以在 WTO 中达成协议，以取消这些补贴，并阻止其以任何方式被重新采用。

2. 任何缔约方不得对运往另一缔约方领土的任何农产品采取或维持任何出口补贴。<sup>12</sup>

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<sup>11</sup> 就第 2.27 条(现代生物技术产品贸易)和“现代生物技术产品”的定义而言，“鱼类及鱼类产品”定义为协调制度第 3 章中的产品。

**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.

## 第 2.22 条 出口信贷、出口信用担保或保险计划

认识到 WTO 在出口竞争领域正在开展的工作及出口竞争仍为多边谈判的关键优先事项之一，缔约方应在 WTO 中共同努力，制定管辖出口信贷、出口信用担保和保险计划提供的多边纪律，包括关于透明度、自筹资金和还款条件等事项的纪律。

## 第 2.23 条 农业出口国营贸易企业

缔约方应在 WTO 中共同努力就出口国营贸易企业达成包含下列要求的协议：

- (a) 取消农产品出口授权方面的扭曲贸易的限制；
- (b) 取消 WTO 成员直接或间接给予出口销售占该成员该农产品出口总额重要份额的国营贸易企业的任何特别融资；以及
- (c) 就出口国营贸易企业的经营和维持提供更大透明度。

## 第 2.24 条 出口限制-粮食安全

1. 缔约方认识到根据 GATT 1994 第 11 条第 2 款(a)项，一缔约方为防止或缓解严重粮食<sup>13</sup>短缺，可对粮食临时实施在其他情况下被 GATT 1994 第 11 条第 1 款所禁止的出口禁止或限制，但需要满足《农业协定》第 12 条第 1 款中所列条件。

2. 除《农业协定》第 12 条第 1 款中所列一缔约方据以对粮食实施除关税、国内税或其他费用外的出口禁止或限制的条件外：

- (a) 一缔约方：
  - (i) 如为防止或缓解粮食严重短缺而对向另一缔约方的出口的或出口销售的粮食实施此种禁

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<sup>12</sup> 为进一步明确且在不损害任何缔约方在 WTO 中立场的情况下，本条不涵盖 WTO 《农业协定》第 10 条中所指的措施。

<sup>13</sup> 就本条而言，粮食包括供人类消费鱼类及渔业产品。



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

止或限制，则应在所有情况下在该措施生效之日前就该措施向其他缔约方作出通知，且除非严重短缺由构成不可抗力事件所造成，否则应在该措施生效之日前至少 30 天就措施向其他缔约方作出通知；或

- (ii) 如截至本协定对该缔约方生效之日维持此种禁止或限制，则应在该日期后 30 天内就该措施向其他缔约方作出通知。
  - (b) 本款下的通知应包括实施或维持禁止或限制的理由，及关于该措施如何符合 GATT 1994 第 11 条第 2 款(a)项的说明，并应指出该缔约方在实施禁止或限制前曾考虑的替代措施(如有)。
  - (c) 如一措施仅禁止或限制一种或多种粮食的出口或出口销售，而实施该措施的缔约方在实施该措施前不含该缔约方实施该措施当年的 3 个日历年中每年均为此类粮食的净进口方，则该措施不得受本款或第 4 款下通知的约束。
  - (d) 如采取或维持(a)项中所指一措施的一缔约方在实施该措施前不含该缔约方实施该措施当年的 3 个日历年中每年均为受该措施管辖的每一种粮食的净进口方，且该缔约方未向其他缔约方提供(a)项下的通知，则该缔约方应在一合理期限内向其他缔约方提供贸易数据，以证明其在这 3 个日历年中为该一种或多种粮食的净进口方。
3. 根据第 2 款(a)项要求就一措施作出通知的一缔约方应：
- (a) 应请求，与作为受该措施所管辖粮食的进口方而具有实质利益的任何其他缔约方就与该措施相关的任何事项进行磋商；
  - (b) 应作为受该措施所管辖粮食的进口方而具有实质利益的任何缔约方请求，向该缔约方提供相关经济指标，以表明 GATT 1994 第 11 条第 2 款(a)项范围内的严重短缺是否存在或在不采取该措施的情况下是否可能出现，及该措施将如何防止或缓解严重短缺；以及

- (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

- (c) 在收到任何其他缔约方就该措施所提任何问题起 14 天内，对问题作出书面答复。
4. 如一缔约方认为另一缔约方本应根据第 2 款(a)项就一项措施作出通知，则可提请该另一缔约方注意。如此后该事项未得到迅速满意解决，则认为该措施本应作出通知的缔约方可就该措施提请其他缔约方注意。
5. 一缔约方通常应在需要根据第 2 款(a)项或第 4 款作出通知的措施实施之日起 6 个月内终止该措施。一缔约方如考虑将一措施延长至其实施之日起 6 个月以上，则应不迟于该措施实施之日后 5 个月通知其他缔约方，并提供第 2 款(b)项中所规定的信息。除非该缔约方已与属该措施所禁止或限制出口的任何粮食的净进口方的其他缔约方进行磋商，否则该缔约方不得将该措施延长至自其实施之日起 12 个月以上。当严重短缺或其威胁不复存在时，该缔约方应立即终止该措施。
6. 任何缔约方不得将需要根据第 2 款(a)项或第 4 款作出通知的任何措施适用于为非商业性人道主义目的而采购的粮食。

## 第 2.25 条 农业贸易委员会

1. 缔约方特此设立农业贸易委员会，由每一缔约方的政府代表组成。
2. 农业贸易委员会应提供场所以开展下列工作：
- (a) 促进本协定项下缔约方之间的农产品贸易并酌情考虑其他事项；
  - (b) 监督和促进实施和管理本章方面的合作，包括第 2.24 条(出口限制-粮食安全)中所规定的粮食出口限制通知，并讨论第 2.21 条(农业出口补贴)、第 2.22 条(出口信贷、出口信用担保或保险计划)和第 2.23 条(农业出口国营贸易企业)中所确定的合作事宜；
  - (c) 通过与其他委员会、工作组或根据本协定设立的任何其他下属机构进行协调，在缔约方之间就与本节相关的事项开展磋商；以及

- (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

(d) 承担货物贸易委员会和自贸协定委员会可能指定的任何其他工作。

3. 农业贸易委员会应在必要时召开会议。在本协定生效后的最初 5 年，委员会每年召开的会议不得少于一次。

## 第 2.26 条 农业保障措施

一缔约方根据《农业协定》项下的特殊保障措施实施的任何关税不得对源自任何缔约方的农产品适用。

## 第 2.27 条 现代生物技术产品贸易

1. 缔约方确认与现代生物技术产品贸易相关的透明度、合作和信息交流的重要性。

2. 本条中任何内容不得阻止一缔约方依照其在《WTO 协定》项下或本协定其他条款下的权利和义务采取措施。

3. 本条中任何内容不得要求一缔约方采用或修改在其领土内管控现代生物技术产品的法律、法规和政策。

4. 在可获得且在遵守其法律、法规和政策的前提下，每一缔约方应公开提供：

- (a) 填写一现代生物技术产品批准申请的任何文件要求；
- (b) 促成一现代生物技术产品获得批准的任何风险或安全评估的摘要；以及
- (c) 其领土内已获得批准的现代生物技术产品清单(一份或多份)。

5. 每一缔约方应依照第 27.5 条(联络点)指定一个或多个联络点并就此作出通知，以分享关于与低水平混杂(LLP)<sup>14</sup>相关问题的信息。

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<sup>14</sup> 就本条而言，“低水平混杂”指在装载的植物或植物产品中出现非故意性的某种转基因作物成分的低水平存在，属于药品或医疗产品的植物或植物产品除外，该转基因作物成分

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

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

6. 为处理一起低水平混杂，并为防止未来低水平混杂问题出现，应进口缔约方请求，出口缔约方在可获得且在遵守其法律、法规和政策的前提下应：

- (a) 提供出口缔约方已开展的与一特定现代生物技术植物产品批准有关的风险或安全评估的摘要(一份或多份)(如有)；
- (b) 如出口缔约方知晓，提供其领土内已获得现代生物技术植物产品批准且该缔约方认为可能拥有下列各项的任何实体的联系信息：
  - (i) 存在用于检测装运货物中所发现的低水平现代生物技术植物产品的任何有效方法；
  - (ii) 检测低水平混杂所必要的任何参照样品；以及
  - (iii) 进口缔约方可用以进行风险或安全评估的相关信息，或如适合进行食品安全性评估，则为依照国际食品法典委员会《重组 DNA 植物食品安全性评估导则》(CAC/GL 45-2003)附件 3 进行食品安全评估的相关信息；以及
- (c) 鼓励(b)项中所指实体与进口缔约方分享(b)项(i)目、(ii)目和(iii)目中所指信息。

7. 如发生低水平混杂，则进口缔约方在遵守其法律、法规和政策的前提下应：

- (a) 将低水平混杂的发生和进口商需要提供的可使进口缔约方对发现低水平混杂的装运货物的处置作出决定的额外信息告知进口商或其代理；
- (b) 如可获得，向出口缔约方提供进口缔约方已开展的与低水平混杂有关的风险或安全评估摘要；以及

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至少在一国已获批准使用，但在该进口国中未获批准，且如已获批准食用，则已根据国际食品法典委员会《重组 DNA 植物食品安全性评估导则》(CAC/GL 45-2003)开展食品安全评估。



- (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.

- (c) 保证所实施的处理低水平混杂的措施<sup>15</sup>对于实现与其国内法律、法规 and 政策的合规是适当的。
8. 为减少低水平混杂对贸易干扰的可能性：
- (a) 每一出口缔约方应，以符合其法律、法规 and 政策的方式，努力鼓励技术开发者向缔约方提交现代生物技术植物和植物产品批准申请；及
  - (b) 批准源自现代生物技术的植物和植物产品的缔约方应努力：
    - (i) 允许全年提交和审查现代生物技术植物和植物产品批准申请；及
    - (ii) 加强缔约方之间关于新批准的现代生物技术植物和植物产品的联系，从而促进全球信息交流。
9. 缔约方特此在农业贸易委员会下设立现代生物技术产品工作组(工作组)，以交流信息并就与现代生物技术产品有关的贸易相关事项开展合作。工作组应由书面告知农业贸易委员会拟参加工作组的缔约方政府代表组成，相关缔约方将任命在工作组中的一名或多名政府代表。
10. 工作组应提供讨论场所以开展下列工作：
- (a) 在遵守缔约方法律、法规 and 政策的前提下，就与现代生物技术产品贸易相关的问题交流信息，包括关于实际和拟议的法律、法规 and 政策的信息；及
  - (b) 在具有共同利益的两个或多个缔约方之间进一步加强与现代生物技术产品贸易相关的合作。

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<sup>15</sup> 就本款而言，“措施”不包括处罚。

## **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.

## D 节：关税配额管理

### 第 2.28 条 范围和一般规定

1. 每一缔约方应依照 GATT 1994 第 13 条，包括其解释性说明、《进口许可程序协定》和第 2.12 条(进口许可程序)实施和管理关税配额(TRQs<sup>16</sup>)。一缔约方在本协定项下设立的所有关税配额应纳入该缔约方附件 2-D(关税承诺)减让表中。
2. 每一缔约方应保证其实施关税配额管理的程序可使公众获得，是公平和公允的，行政负担不超过绝对必要的限度，能够反映市场条件且以及时的方式加以管理。
3. 实施关税配额的缔约方应至少在有关关税配额发放日期前 90 天在其指定的公开网站上公布关于其关税配额管理的所有信息，包括配额量和资格要求；如关税配额即将分配，则应公布申请程序、申请截止日期以及分配或再分配将要使用的方法或程序。

### 第 2.29 条 管理和资格

1. 每一缔约方应以使进口商获得充分使用关税配额量机会的方式管理其关税配额。
2. (a) 除(b)项和(c)项中所规定的外，任何缔约方不得对使用关税配额进口货物增设超出其附件 2-D(关税承诺)减让表中所列之外的新的或额外的条件、限制或资格要求，包括与进口产品的规格或等级、允许的最终用途或包装尺寸相关的条件、限制或资格要求。<sup>17</sup>  
(b) 寻求对使用关税配额进口货物增设新的或额外条件、限制或资格要求的缔约方，应至少在新的或额

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<sup>16</sup> 就本节而言，关税配额(TRQs)仅指缔约方在本协定项下设立的、在一缔约方附件 2-D(关税承诺)减让表中所列的关税配额。为进一步明确，本节不适用于在一缔约方《WTO 协定》减让表中所列关税配额。

<sup>17</sup> 为进一步明确，本款不得适用于在进口货物时不考虑进口商是否使用关税配额的情况下所实施的条件、限制或资格要求。

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.

外条件、限制或资格要求拟议生效日期前 45 天通知其他缔约方。在供应该货物方面具有明显商业利益的任何缔约方可向寻求增设新的或额外条件、限制或资格要求的缔约方提出进行磋商的书面请求。在收到该磋商请求后，寻求增设新的或额外条件、限制或资格要求的缔约方应依照第 2.32.6 条(透明度)迅速与提出请求的缔约方进行磋商。

- (c) 寻求增设新的或额外条件、限制或资格要求的缔约方在下列条件下可以如此行事：
  - (i) 已与在供应该货物方面具有明显商业利益且已根据(b)项提出进行磋商的书面请求的缔约方进行磋商；及
  - (ii) 在供应该货物方面具有明显商业利益并根据(b)项提出进行磋商的书面请求的缔约方在磋商后不反对增设新的或额外条件、限制或资格要求。
- (d) 作为根据(c)项进行磋商的结果、新的或额外条件、限制或资格要求应在实施前向缔约方散发。

### 第 2.30 条 分配<sup>18</sup>

1. 如关税配额的获得受分配机制管理，则每一进口缔约方应保证：
  - (a) 满足进口缔约方资格要求的一缔约方的任何人可以申请并在分配关税配额时予以考虑；
  - (b) 除非另有议定，否则不将配额的任何部分分配给一生产商集团，不以购买本国产品为获得分配的条件，或将获得配额分配者限定为加工商；

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<sup>18</sup> 就本节而言，“分配机制”包括除先到先得之外的基于其他规则分配关税配额的任何制度。

- (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

- (c) 每份配额应达到商业可行的装运数量，并在最大可能限度内达到进口商所要求的数量；
- (d) 配额内进口的分配适用于受关税配额管理的任何税目，并在关税配额年度内全年有效；
- (e) 如申请人申请的关税配额总量超过配额量，则应使用公平和透明的方法对合格申请人进行分配；
- (f) 申请人在申请期开始后至少有 4 周时间提交其申请；以及
- (g) 配额分配在不迟于配额期开始前 4 周进行，除非分配全部或部分根据紧接配额期前 12 个月内的进口实绩进行。如缔约方的分配全部或部分根据紧接配额期前 12 个月的进口实绩进行，则该缔约方应在不迟于配额期开始前 4 周对全部配额量进行临时分配。所有最终分配的决定，包括任何修改，应在配额期开始时作出并告知申请人。

2. 在本协定对一缔约方生效的第一个关税配额年度中，如在本协定对该缔约方生效时关税配额年度剩余不足 12 个月，则该缔约方应使配额申请人可获得自本协定对其生效之日起、通过将其附件 2-D(关税承诺)减让表中所设立的配额量乘以一分数所得出的配额量，分数的分子应为由本协定对该缔约方生效之日关税配额年度剩余月数组成的整数，包括本协定对该缔约方生效当月一整月，分数的分母为 12。此后在配额运行期间每一关税配额年度第 1 天起，该缔约方应使配额申请人可获得其附件 2-D(关税承诺)减让表中所设立的全部配额量。

3. 管理关税配额的缔约方不得将货物复出口作为申请或使用配额分配的条件。

4. 通过本协定项下关税配额进口一货物的任何数量不得计入或减少在一缔约方《WTO 协定》减让表或其他贸易协定项下所



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.

规定的该货物的任何其他关税配额量。<sup>19</sup>

### 第 2.31 条 关税配额的退还和再分配

1. 如关税配额通过分配机制管理，则每一缔约方应保证设有以及时和透明的方式退还和再分配未使用配额分配的机制，为关税配额的使用提供最大可能的机会。
2. 每一缔约方应在其指定的公开网站上定期公布所有关于已分配数量、退还数量，且如可获得，配额使用率的所有信息。此外，每一缔约方应至少不迟于开始接受再分配申请前 2 周，在同一网站上公布可用于再分配的数量和申请截止日期。

### 第 2.32 条 透明度

1. 每一缔约方应确定负责管理关税配额的一个或多个机构，并依照第 27.5 条(联络点)指定和通知至少一个联络点，以便利缔约方之间就关税配额管理相关事项进行联系。每一缔约方应迅速将其联络点详细信息的任何修改通知其他缔约方。
2. 如关税配额通过分配机制管理，则应在指定的公开网站上公布分配持有者的名称和地址。
3. 如关税配额在先到先得基础上管理，则在每一年全年，进口缔约方的管理机关应以及时和持续的方式在指定的公开网站上公布每一关税配额的使用率和剩余可获数量。
4. 如一进口缔约方在先到先得基础上管理的关税配额已用完，则该缔约方应为此在 10 天内在其指定的公开网站上发布通知。

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<sup>19</sup> 为进一步明确，本款中任何内容不得阻止一缔约方按其附件 2-D(关税承诺)减让表中所列，对源自其他缔约方的货物适用不同于在《WTO 协定》项下设立的关税配额下对源自非缔约方的相同货物所适用的配额内税率。此外，本款中任何内容不得要求一缔约方更改《WTO 协定》项下设立的任何关税配额的配额内数量。

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.

5. 如一进口缔约方通过分配机制管理的关税配额已用完，则该缔约方应在可行时尽早为此在其指定的公开网站上发布通知。
6. 应一个或多个出口缔约方的书面请求，实施关税配额管理的缔约方应与提出请求的一个或多个缔约方就其关税配额管理进行磋商。

## 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

## 附件 2-A

### 国民待遇及进口和出口限制

1. 为进一步明确，本附件中任何内容不影响任何缔约方对于本附件中所列任何措施在《WTO 协定》项下的权利或义务。
2. 第 2.3.1 条(国民待遇)、第 2.10.1 条(进口和出口限制)及第 2.10.2 条不得适用于对产生本附件中所列措施的任何法律、法规、法令或行政法规所作的延续、更新或修正，只要此种延续、更新或修正不降低所列措施与第 2.3 条(国民待遇)和第 2.10 条(进口和出口限制)的相符程度。

#### 文莱达鲁萨兰国的措施

第 2.10.1 条(进口和出口限制)和第 2.10.2 条不得适用于《2006 年海关令》第 31 节中所规定的货物。

#### 加拿大的措施

1. 第 2.3.1 条(国民待遇)、第 2.10.1 条(进口和出口限制)及第 2.10.2 条不得适用于：
  - (a) 所有树种的原木出口；
  - (b) 根据适用的州立法，未经加工鱼类的出口；
  - (c) 海关关税减让表中所指的税目 9897.00.00、9898.00.00 和 9899.00.00 所列禁止性规定的货物进口；
  - (d) 加拿大对无水酒精征收的消费税，如 GATT 1994 所附加拿大减让表(第 5 号减让表)中税目 2207.10.90 所列，根据经修正的《2001 年消费税法》、《2002 年加拿大法令》第 22 章属工业用；
  - (e) 加拿大沿海贸易中船舶的使用；以及

- (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

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

(f) 葡萄酒和蒸馏酒的国内销售和分销。

2. 如第 2.3.3 条所规定的, 第 2.3.1 条(国民待遇)不得适用于对支持具有加拿大艺术表现形式或内容的创造、开发或可访问性的货物<sup>20</sup>的生产、出版、展览或销售产生影响的措施。

### 智利的措施

第 2.10.1 条(进口和出口限制)和第 2.10.2 条不得适用于智利与旧车进口相关的措施。

### 墨西哥的措施

1. 第 2.10.1 条(进口和出口限制)和第 2.10.2 条不得适用于:

(a) 根据 2014 年 8 月 11 日墨西哥政府公报公布的《碳氢化合物法》第 48 条, 对 2007 年 6 月 18 日和 2012 年 6 月 29 日墨西哥政府公报公布的《普通进口和出口关税法》中墨西哥关税减让表中下列税目所规定的货物自墨西哥出口的限制:

<b>HS 2012</b>	<b>货物名称</b>
2709.00.01	石油原油
2709.00.99	其他
2710.12.04	汽油, 税号 2710.12.03 所列货物除外
2710.19.04	汽油(柴油)或柴油及其混合物
2710.19.05	燃料油
2710.19.07	石蜡油
2710.19.08	煤油(灯油)及其共混物
2710.19.99	其他
2711.11.01	天然气
2711.12.01	丙烷
2711.13.01	丁烷
2711.19.01	混合并液化的丙烷和丁烷
2711.19.99	其他
2711.21.01	天然气

<sup>20</sup> 此类货物包括图书、杂志以及承载录像或音乐录音的媒介。



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.

- 2711.29.99 其他
- 2712.20.01 石蜡，按重量计含油量小于 0.75%
- 2712.90.02 微晶蜡
- 2712.90.04 蜡，税号 2712.90.01 和 2712.90.02 所列货物除外
- 2712.90.99 其他

- (b) 在 2019 年 1 月 1 日前，对 2014 年 8 月 11 日墨西哥政府公报公布的《碳氢化合物法》第 123 条中所列汽油和柴油燃料进口至墨西哥的禁止或限制；以及
- (c) 对 2012 年 12 月 31 日墨西哥政府公报公布的《决议》附件 2.2.1 的第 1(I)款和第 5 款所列旧轮胎、旧服装、旧车辆和带发动机的旧底盘进口至墨西哥的禁止或限制，经济部通过《决议》制定国际贸易规则和一般标准。

2. 自贸协定委员会应根据在第 27.2.1 条(b)项(自贸协定委员会的职能)下的任何审议对第 1 款(a)项进行审议。

### 秘鲁的措施

1. 第 2.3.1 条(国民待遇)、第 2.10.1 条(进口和出口限制)和第 2.10.2 条不得适用于：

- (a) 旧服装和鞋类，根据 2005 年 5 月 23 日第 28514 号法律；
- (b) 旧车辆、旧机动车辆的引擎、零件和替换件，根据 1996 年 8 月 30 日第 843 号法令、2000 年 9 月 20 日第 079-2000 号紧急法令、2008 年 12 月 18 日第 050-2008 号紧急法令；
- (c) 旧轮胎，根据 1997 年 6 月 7 日第 003-97-SA 号最高法令；以及
- (d) 使用放射性能源的旧货、机器和设备，根据 2002 年 6 月 19 日第 27757 号法律。

### 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*, and the *Passenger Vessel Act*, 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).

## 美国的措施

1. 第 2.3.1 条(国民待遇)、第 2.10.1 条(进口和出口限制)和第 2.10.2 条不得适用于:

- (a) 所有树种的原木出口; 及
- (b) 根据《1920 年商船法》和《客船法》现行条款采取的措施, 只要此类措施在美国加入《1947 年关税与贸易总协定》(GATT 1947)时属强制性法律且未经修正从而降低其与 GATT 1947 第二部分的相符程度。

## 越南的措施

1. 第 2.10.1 条(进口和出口限制) 和第 2.10.2 条不得适用于:

- (a) 对本项(i)目至(iv)目中所列一货物进口的禁令, 如越南政府 2013 年 11 月 20 日第 187/2013/ND-CP 号法令或指导第 187/2013/ND-CP 号法令实施的工业和贸易部 2014 年 1 月 27 日第 04/2014/TT-BCT 号通知中所列。本项(i)目至(iv)目中所列货物为:
  - (i) 右座驾驶机动车辆(包括在制成后由左座驾驶机动车辆改装为右座驾驶机动车辆), 但通常在小区域内使用的特种右座驾驶机动车辆除外, 例如起重机、沟渠和运河挖掘机、垃圾车、道路清扫车、筑路车、机场旅客运输车、仓库和港口用叉车等;
  - (ii) 仅用于非特种右座驾驶机动车辆的右座驾驶机动车辆的部件;
  - (iii) 超过 5 年的机动车辆;
  - (iv) 以下旧货;<sup>21</sup>

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<sup>21</sup> 为进一步明确, 依照第 2.11 条(再制造货物), 本项不适用于再制造货物。

- (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).

- (A) 纺织品、服装和鞋类；
  - (B) 电脑打印机、传真机及电脑磁盘驱动器；
  - (C) 便携计算机；
  - (D) 冷藏设备；
  - (E) 家用电器；
  - (F) 医疗设备；
  - (G) 家具；
  - (H) 陶瓷、陶土、玻璃、金属、树脂、橡胶和塑料制日用商品；
  - (I) 汽车、拖拉机及其他机动车辆的车架、轮胎(外胎和内胎)、内胎、配件及发动机；
  - (J) 30CV 以下功率内燃机和装载 30CV 以下功率内燃机的机器；以及
  - (K) 自行车和三轮车；以及
- (b) 对本项(i)目至(ii)目所列一货物出口的禁止，如越南政府 2013 年 11 月 20 日第 187/2013/ND-CP 号法令或指导第 187/2013/ND-CP 号法令实施的工业和贸易部 2014 年 1 月 27 日第 04/2014/TT-BCT 号通知中所列。本项(i)目和(ii)目中所列货物为：
- (i) 产自本国天然林的圆木或锯材；及
  - (ii) 木制品(用人工林木材、进口木材或人造板生产的工艺品和产品除外)。

### **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.

## 金伯利进程证书制度

根据金伯利进程证书制度及之后对该制度的修正，第 2.10.1 条(进口和出口限制)和第 2.10.2 条不得适用于未经加工钻石 (HS 编码 7102.10、7102.21 和 7102.31)的进口和出口。



## 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**

HS 2012	Description
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

## 附件 2-B 再制造货物

1. 第 2.11.2 条(再制造货物)在本协定对越南生效之日后 3 年内不得适用于越南禁止或限制再制造货物进口的措施。此后, 第 2.11.2 条(再制造货物)应适用于越南的所有措施, 但本附件第 2 款中所规定的除外。
2. 第 2.11.2 条(再制造货物)不得适用于越南政府 2013 年 11 月 20 日第 187/2013/ND-CP 号法令或工业和贸易部 2014 年 1 月 27 日第 04/2014/TT-BCT 号通知中所列对 2-B-1 表中所列货物进口的禁止或限制。
3. 为进一步明确, 越南不得:
  - (a) 对再制造货物进口实施的任何禁止或限制严于对进口已使用的相同货物实施的禁止或限制; 或
  - (b) 在解除禁止或限制后, 对再制造货物的进口再次实施任何禁止或限制。

**表 2-B-1**

HS 2012	描述
8414.51.91	----带有保护屏的
8414.51.99	----其他
8415.10.10	--输出功率不超过 26.38 千瓦的
8415.10.90	--其他
8419.11.10	---家用型
8419.19.10	---家用型
8421.12.00	--干衣机
8421.21.11	----家用过滤机器及装置
8421.91.10	---税号 8421.12.00 所列货物用
8422.11.00	--家用型
8422.90.10	--税号 8422.11 所列机器用
8452.10.00	-家用型缝纫机

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)

8508.19.10	---适合家庭使用的
8508.70.10	--税号 8508.11.00 或 8508.19.10 所列真空吸尘器用
8711	摩托车(包括机器脚踏两用车)及装有辅助发动机的脚踏车, 不论有无边车; 边车
8712	自行车及其他非机动脚踏车(包括运货三轮脚踏车), 税号 8712.00.10 所列竞赛型自行车除外

**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

## 附件 2-C

### 出口税、国内税或其他费用

1. 第 2.15 条(出口税、国内税或其他费用)仅适用于如下所列本附件中一缔约方相应节的项目清单中规定的货物。
2. 对于本附件第 1 节所列一项目所规定的货物，马来西亚征收的出口税、国内税或其他费用不得高于对本附件第 1 节所列该项目规定的数额。
3. 对于本附件第 2 节所列一项目所规定的货物，越南应依照下列类别，按本附件第 2 节中所列每一项目所标明的取消任何出口税、国内税或其他费用：
  - (a) A 类项目中所规定货物的出口税、国内税或其他费用可保留 5 年，但不得超过基础税率。自第 6 年 1 月 1 日起，越南不得对此类货物征收任何出口税、国内税或其他费用；
  - (b) B 类项目中所规定货物的出口税、国内税或其他费用可保留 7 年，但不得超过基础税率。自第 8 年 1 月 1 日起，越南不得对此类货物征收任何出口税、国内税或其他费用；
  - (c) C 类项目中所规定货物的出口税、税费或其他费用应通过 11 次年度均等削减取消。自第 11 年 1 月 1 日起，越南不得对此类货物征收任何出口税、国内税或其他费用；
  - (d) D 类项目中所规定货物的出口税、国内税或其他费用可保留 10 年，但不得超过基础税率。自第 11 年 1 月 1 日起，越南不得对此类货物征收任何出口税、国内费或其他费用；
  - (e) E 类项目中所规定货物的出口税、国内税或其他费用应通过 13 次年度均等削减取消。自第 13 年 1 月 1 日起，越南不得对此类货物征收任何出口税、国内税或其他费用；
  - (f) F 类项目中所规定货物的出口税、国内税或其他费用可保留 12 年，但不得超过基础税率。自第 13 年

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.

- 1月1日起，越南不得对此类货物征收任何出口税、国内税或其他费用；
- (g) G类项目中所规定货物的出口税、国内税或其他费用应通过16次年度均等削减取消。自第16年1月1日起，越南不得对此类货物征收任何出口税、国内税或其他费用；
- (h) H类项目中所规定货物的出口税、国内税或其他费用可保留15年，但不得超过基础税率。自第16年的1月1日起，越南不得对此类货物征收任何出口税、国内税或其他费用；
- (i) I类项目中所规定货物的出口税、国内税或其他费用应在第1年至第6年内通过6次年度均等削减至20%。自第6年1月1日起至第15年12月31日，对此类货物征收的出口税、国内税或其他费用不得超过20%。自第16年1月1日起，越南不得对此类货物征收任何出口税、国内税或其他费用；
- (j) J类项目中所规定货物的出口税、国内税或其他费用应在第1到第11年内通过11次年度均等削减至10%。自第11年1月1日起至第15年12月31日，对此类货物征收的出口税、国内税或其他费用不得超过10%。自第16年1月1日起，越南不得对此类货物征收任何出口税、国内税或其他费用；  
以及
- (k) K类项目中所规定货物的出口税、国内税或其他费用可保留，但不得超过基础税率。
4. 就本附件第3款和第2节而言，第1年指本协定对越南生效的当年。C、E、G、I和J类中项目所规定货物的出口税、国内税或其他费用应自本协定对越南生效之日起进行首次削减。自第2年起，出口税、税费或其他费用的每一次年度削减应在相关年份的1月1日起生效。
5. 本附件中列明每一项目的出口税、国内税和其他费用的基础税率。
6. 已在本附件中列出货物的缔约方应自行努力缩小出口税、国内税和其他费用的适用和水平。



## 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 - - - 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. - Containing mainly lead: --Leaded gasoline sludges and leaded anti-knock compound sludges	5%	-
2620.29	- Containing mainly lead: --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: - Containing antimony, beryllium, cadmium, chromium or their mixtures	5%	-
2620.99	-Other: --Other:	5%	-
2621.10	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste - 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. -Of cellular rubber : - - Plates, sheets and strip	-	0.20%
4008.19	-Of cellular rubber : --Other	-	0.20%
4008.21	-Of non-cellular rubber: - - Plates, sheets and strip:	-	0.20%
4008.29	-Of non-cellular rubber : -- 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].

## 第 1 节：马来西亚

HS 2012	描述	出口关税 <sup>22</sup>	税 <sup>23</sup>
0602.90	--发芽的橡胶树桩	0.30 林吉特/件	-
1207.10	棕榈坚果和仁： --适用于播种	5%	-
1207.99	---雾冰草种子(雾冰草坚果)	0.08267 林吉特/千克	-
1209.99	其他油料种子和含油水果，不论是否破碎 ---其他	22.05 林吉特/千克	-
1401.20	藤 --整个	2.70 林吉特/千克	-
1511.10	-初榨的棕榈油	0%至 8.5%	-
1513.21	---棕榈仁	10%	-
1513.29	----棕榈仁油，精炼、漂白和脱臭的	5%	-
1516.20	植物油、脂及其分离物 ---棕榈油：初榨的	10%	-
2620.21	含有金属、砷及其化合物的矿渣、矿灰及残渣(冶炼钢铁所产生的灰、渣除外) -主要含铅： --含铅汽油的淤渣及含铅抗震化合物的淤渣	5%	-
2620.29	-主要含铅： --其他	5%	-
2620.30	-主要含铜	5%	-
2620.40	-主要含铝	5%	-
2620.60	-含砷、汞、铊及其混合物，用于提取或生产砷、汞、铊及其化合物	5%	-
2620.91	-其他： -含铋、铍、镉、铬及其混合物	5%	-
2620.99	-其他： --其他：	5%	-
2621.10	其他矿渣及矿灰，包括海藻灰(海草灰)；焚化城市垃圾所产生的灰、渣 -焚化城市垃圾所产生的灰、渣	5%	-
2621.90	-其他：	5%	-
2709.00	石油原油及从沥青矿物提取的原油	10%	-
4007.00	硫化橡胶线及绳	-	0.20%
4008.11	硫化橡胶(硬质橡胶除外)制的板、片、带、杆或型材及异型材 -海绵橡胶制： --板、片、带	-	0.20%
4008.19	-海绵橡胶制： --其他	-	0.20%
4008.21	-非海绵橡胶制： --板、片、带	-	0.20%
4008.29	-非海绵橡胶制： --其他	-	0.20%

<sup>22</sup> 《2012 年海关税令》- 《1967 年海关法案》

<sup>23</sup> 《1996 年马来西亚橡胶联合会(公司)法案》、《1999 年马来西亚橡胶联合会(地方税)法案》和《马来西亚木材行业联合会(公司)法案》- 《2000 年木材地方税法令》[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). -Not reinforced or otherwise combined with other materials : -- Without fittings	-	0.20%
4009.12	-Not reinforced or otherwise combined with other materials : -- With fittings	-	0.20%
4009.21	-Reinforced or otherwise combined only with metal: -- Without fittings	-	0.20%
4009.22	-Reinforced or otherwise combined only with metal: -- With fittings	-	0.20%
4009.31	-Reinforced or otherwise combined only with textile materials : -- Without fittings	-	0.20%
4009.32	-Reinforced or otherwise combined only with textile materials : -- With fittings	-	0.20%
4009.41	-Reinforced or otherwise combined with other materials : -- Without fittings	-	0.20%
4009.42	-Reinforced or otherwise combined with other materials : -- With fittings	-	0.20%
4010.11	Conveyor or transmission belts or belting, of vulcanised rubber. -Conveyor belts or belting : -- Reinforced only with metal	-	0.20%
4010.12	-Conveyor belts or belting : -- Reinforced only with textile materials	-	0.20%
4010.19	-Conveyor belts or belting : -- Other	-	0.20%
4010.31	-Transmission belts or belting : -- 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 : -- 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 : -- 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 : -- 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 : -- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	-	0.20%
4010.36	-Transmission belts or belting : -- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	-	0.20%
4010.39	-Transmission belts or belting : --Other	-	0.20%
4012.90	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber. -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 - Sheath contraceptives	-	0.20%
4014.90	-Other:	-	0.20%

HS 2012	描述	出口关税 <sup>22</sup>	税 <sup>23</sup>
4009.11	硫化橡胶(硬质橡胶除外)制的管子, 不论是否装有附件(例如, 接头、肘管、法兰) -未经加强或未与其他材料合制: --为装有附件	-	0.20%
4009.12	-未经加强或未与其他材料合制: --装有附件	-	0.20%
4009.21	-用金属加强或只与金属合制: --未装有附件	-	0.20%
4009.22	-用金属加强或只与金属合制: --装有附件	-	0.20%
4009.31	-用纺织材料加强或只与纺织材料合制: --未装有附件	-	0.20%
4009.32	-用纺织材料加强或只与纺织材料合制: --装有附件	-	0.20%
4009.41	-用其他材料加强或与其他材料合制: --未装有附件	-	0.20%
4009.42	-用其他材料加强或与其他材料合制: --装有附件	-	0.20%
4010.11	硫化橡胶制的传动带或输送带及带料 -输送带及带料: --仅用金属加强的	-	0.20%
4010.12	-输送带及带料: --仅用纺织材料加强的	-	0.20%
4010.19	-输送带及带料: --其他	-	0.20%
4010.31	-传动带及带料: --梯形截面的环形传动带(三角带), V形肋状的, 外周长超过 60 厘米, 但不超过 180 厘米	-	0.20%
4010.32	-传动带及带料: --梯形截面的环形传动带(三角带), 外周长超过 60 厘米, 但不超过 180 厘米, V形肋状的除外	-	0.20%
4010.33	-传动带及带料: --梯形截面的环形传动带(三角带), V形肋状的, 外周长超过 180 厘米, 但不超过 240 厘米	-	0.20%
4010.34	-传动带及带料: --梯形截面的环形传动带(三角带), 外周长超过 180 厘米, 但不超过 240 厘米, V形肋状的除外	-	0.20%
4010.35	-传动带及带料: --环形同步带, 外周长超过 60 厘米, 但不超过 150 厘米	-	0.20%
4010.36	-传动带及带料: --环形同步带, 外周长超过 150 厘米, 但不超过 198 厘米	-	0.20%
4010.39	-传动带及带料: --其他	-	0.20%
4012.90	翻新的或旧的充气橡胶轮胎; 实心或半实心橡胶轮胎、橡胶胎面及橡胶轮胎衬带 -其他:	-	0.20%
4014.10	硫化橡胶(硬质橡胶除外)制的卫生及医疗用品(包括奶嘴), 不论是否装有硬质橡胶制的附件 -避孕套	-	0.20%
4014.90	-其他	-	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. -Gloves, mittens and mitts : -- Surgical	-	0.20%
4015.19	-Gloves, mittens and mitts : --Other:	-	0.20%
4015.90	- Other	-	0.20%
4016.10	Other articles of vulcanized rubber other than hard rubber. -Of cellular rubber:	-	0.20%
4016.91	-Other: - - Floor coverings and mats	-	0.20%
4016.92	-Other: - - Eraser	-	0.20%
4016.93	-Other: --Gaskets, washers and other seals.	-	0.20%
4016.94	-Other: - - Boat or dock fenders, whether or not inflatable	-	0.20%
4016.95	-Other: - - Other inflatable articles	-	0.20%
4016.99	-Other: --Other:	-	0.20%
4017.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber. -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. -Wood in chips or particles: - - Coniferous	-	RM 2.00/m3
4401.22	-Wood in chips or particles: - - Non-coniferous	-	RM 2.00/m3
4403.10	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared -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 --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 --Other:	15%	RM 5.00/m3
4403.91	-Other --Of oak (Quercus spp):	15%	RM 5.00/m3
4403.92	-Other --Of beech (Fagus spp)	15%	RM 5.00/m3
4403.99	-Other --Other	15%	RM 5.00/m3
4406.10	Railway or tramway sleepers (cross-ties) of wood. -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. -Coniferous:	-	RM 5.00/m3
4407.21	-Of tropical wood specified in Subheading Note 2 to this Chapter: --Mahogany (Swietenia spp):	-	RM 5.00/m3

HS 2012	描述	出口关税 <sup>22</sup>	税 <sup>23</sup>
4015.11	硫化橡胶(硬质橡胶除外)制的衣着用品及附件(包括分指手套、连指手套及露指手套) -分指手套、连指手套及露指手套: --外科用	-	0.20%
4015.19	-分指手套、连指手套及露指手套: --其他	-	0.20%
4015.90	-其他	-	0.20%
4016.10	硫化橡胶(硬质橡胶除外)的其他制品 -海绵橡胶制:	-	0.20%
4016.91	-其他: --铺地制品及门垫	-	0.20%
4016.92	-其他: --橡皮擦	-	0.20%
4016.93	-其他: --垫片、垫圈及其他密封垫	-	0.20%
4016.94	-其他: --船舶或码头的碰垫, 不论是否可充气	-	0.20%
4016.95	-其他: --其他可充气制品	-	0.20%
4016.99	-其他: --其他:	-	0.20%
4017.00	各种形状的硬质橡胶(例如, 纯硬质胶), 包括废碎料; 硬质橡胶制品 -各种形状的硬质橡胶(例如, 纯硬质胶), 包括废碎料	-	0.20%
4401.21	薪柴(圆木段、块、枝、成捆或类似形状); 木片或木粒; 锯末、木废料及碎片, 不论是否粘结成圆木段、块、片或类似形状 -木片或木粒: --针叶木	-	2.00 林吉特/千克
4401.22	-木片或木粒: --非针叶木	-	2.00 林吉特/立方米
4403.10	原木, 不论是否去皮、去边材或粗锯成方 -用油漆、着色剂、杂酚油或其他防腐剂处理:	15%	5.00 林吉特/立方米
4403.20	-其他, 针叶木:	15%	5.00 林吉特/立方米
4403.41	-其他, 本章子目注释二所列的热带木 --深红色红柳桉木、浅红色红柳桉木及巴栲红柳桉木:	15%	5.00 林吉特/立方米
4403.49	-其他, 本章子目注释二所列的热带木 --其他:	15%	5.00 林吉特/立方米
4403.91	-其他 --栎木(橡木):	15%	5.00 林吉特/立方米
4403.92	-其他 --山毛榉木	15%	5.00 林吉特/立方米
4403.99	-其他 --其他	15%	5.00 林吉特/立方米
4406.10	铁道及电车道枕木 -未浸渍	-	5.00 林吉特/立方米
4406.90	-其他	-	5.00 林吉特/立方米
4407.10	经纵锯、纵切、刨切或旋切的木材, 不论是否刨平、砂光或端部接合, 厚度超过 6 毫米 -针叶木:	-	5.00 林吉特/立方米
4407.21	-本章子目注释二所列的热带木: --美洲桃花心木:	-	5.00 林吉特/立方米

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: --Virola, Imbuia and Balsa:	-	RM 5.00/m3
4407.25	-Of tropical wood specified in Subheading Note 2 to this Chapter: --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: --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: --Sapelli:	-	RM 5.00/m3
4407.28	-Of tropical wood specified in Subheading Note 2 to this Chapter: --Iroko:	-	RM 5.00/m3
4407.29	-Of tropical wood specified in Subheading Note 2 to this Chapter: --Other:	-	RM 5.00/m3
4407.91	-Other: --Of oak (Quercus spp.):	-	RM 5.00/m3
4407.92	-Other: --Of beech (Fagus spp.):	-	RM 5.00/m3
4407.93	-Other: --Of maple (Acer spp.):	-	RM 5.00/m3
4407.94	-Other: --Of cherry (Prunus spp.):	-	RM 5.00/m3
4407.95	-Other: --Of ash (Fraxinus spp.):	-	RM 5.00/m3
4407.99	-Other: --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. -Coniferous:	-	RM 255.00/m3
4408.31	-Of tropical wood specified in Subheading Note 2 to this Chapter --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 --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. -Coniferous:	-	RM 5.00/m3
4409.21	-Non-coniferous: --Of bamboo:	-	RM 5.00/m3
4409.29	-Non-coniferous: --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. - Of wood: --Particle board	-	RM 2.00/m3
4410.12	- Of wood: - - Oriented strand board (OSB)	-	RM 2.00/m3
4410.19	- Of wood: - - Other	-	RM 2.00/m3
4410.90	- Other	-	RM 2.00/m3

HS 2012	描述	出口关税 <sup>22</sup>	税 <sup>23</sup>
4407.22	-本章子目注释二所列的热带木： --苏里南肉豆蔻木、巴西胡桃木及美洲轻木：	-	5.00 林吉特/立方米
4407.25	-本章子目注释二所列的热带木： --深红色红柳桉木、浅红色红柳桉木及巴栲红柳桉木：	-	125.00 林吉特/立方米
4407.26	-本章子目注释二所列的热带木： --白柳桉木、白色红柳桉木、白色柳桉木、黄色红柳桉木及阿兰木：	-	5.00 林吉特/立方米
4407.27	-本章子目注释二所列的热带木： --沙比利：	-	5.00 林吉特/立方米
4407.28	-本章子目注释二所列的热带木： --伊罗科木：	-	5.00 林吉特/立方米
4407.29	-本章子目注释二所列的热带木： --其他：	-	5.00 林吉特/立方米
4407.91	-其他： --栎木(橡木)：	-	5.00 林吉特/立方米
4407.92	-其他： --山毛榉木：	-	5.00 林吉特/立方米
4407.93	-其他： --枫木：	-	5.00 林吉特/立方米
4407.94	-其他： --樱桃木：	-	5.00 林吉特/立方米
4407.95	-其他： --白蜡木：	-	5.00 林吉特/立方米
4407.99	-其他： --其他：	-	5.00 林吉特/立方米
4408.10	饰面用单板(包括刨切积层木获得的单板)、制胶合板或类似多层板用单板以及其他经纵锯、刨切或旋切的木材，不论是否刨平、砂光、拼接或端部接合，厚度不超过6毫米 -针叶木：	-	255.00 林吉特/立方米
4408.31	-所列的热带木 --深红色红柳桉木、浅红色红柳桉木及巴栲红柳桉木：	-	255.00 林吉特/立方米
4408.39	-所列的热带木 --其他：	-	255.00 林吉特/立方米
4408.90	-其他：	-	255.00 林吉特/立方米
4409.10	任何一边、端或面制成连续形状(舌榫、槽榫、半槽榫、斜角、V形接头、珠榫、缘饰、刨圆及类似形状)的木材(包括未装拼的拼花地板用板条及缘板)，不论其任意一边或面是否刨平、砂光或端部接合 -针叶木：	-	5.00 林吉特/立方米
4409.21	-非针叶木： --竹的：	-	5.00 林吉特/立方米
4409.29	-非针叶木： --其他：	-	5.00 林吉特/立方米
4410.11	碎料板、定向刨花板(OSB)及类似板(例如，华夫板)，木或其他木质材料制，不论是否用树脂或其他有机黏合剂黏合 -木制： --碎料板	-	2.00 林吉特/立方米
4410.12	-木制： --定向刨花板(OSB)	-	2.00 林吉特/立方米
4410.19	-木制： --其他	-	2.00 林吉特/立方米
4410.90	-其他	-	2.00 林吉特/立方米



HS 2012	Description	Export Duty <sup>22</sup>	Cess <sup>23</sup>
4412.10	Plywood, veneered panels and similar laminated wood. - Of bamboo	-	RM 5.00/m3
4412.31	- Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness: -- With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter	-	RM 5.00/m3
4412.32	- Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness: -- Other, with at least one outer ply of non-coniferous wood	-	RM 5.00/m3
4412.39	- Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness: -- Other	-	RM 5.00/m3
4412.94	- Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness: - Other: -- Blockboard, laminboard and battenboard	-	RM 5.00/m3
4412.99	- Other: --Other:	-	RM 5.00/m3
5906.10	Rubberised textile fabrics, other than those of heading 59.02. - Adhesive tape of a width not exceeding 20 cm	-	0.20%
5906.99	-Other: -- Other	-	0.20%
6506.91	Other headgear, whether or not lined or trimmed. - Other: -- Of rubber or of plastics:	-	0.20%
6807.10	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch) - 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. - Powder	5%	-
7106.91	- Other: -- Unwrought	5%	-
7106.92	- Other: -- 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. -Platinum: -- Unwrought or in powder form	5%	-
7110.19	- Platinum: -- Other	5%	-
7110.21	-Palladium -- Unwrought or in powder form	5%	-
7110.29	-Palladium -- Other	5%	-
7110.31	-Rhodium -- Unwrought or in powder form	5%	-
7110.39	-Rhodium -- Other	5%	-
7110.41	-Iridium, osmium and ruthenium -- Unwrought or in powder form	5%	-

HS 2012	描述	出口关税 <sup>22</sup>	税 <sup>23</sup>
4412.10	胶合板、单板饰面板及类似的多层板 -竹制的	-	5.00 林吉特/立方米
4412.31	-其他仅由薄木板制的胶合板(竹制除外), 每层厚度不超过 6 毫米: --至少有一表层是本章子目注释二所列的热带木	-	5.00 林吉特/立方米
4412.32	-其他仅由薄木板制的胶合板(竹制除外), 每层厚度不超过 6 毫米: --其他,至少有一表层是非针叶木	-	5.00 林吉特/立方米
4412.39	-其他仅由薄木板制的胶合板(竹制除外), 每层厚度不超过 6 毫米: --其他	-	5.00 林吉特/立方米
4412.94	-其他仅由薄木板制的胶合板(竹制除外), 每层厚度不超过 6 毫米: -其他: --木块芯胶合板, 侧板条芯胶合板及板条芯胶合板	-	5.00 林吉特/立方米
4412.99	-其他: --其他:	-	5.00 林吉特/立方米
5906.10	用橡胶处理的纺织物, 但税号 59.02 的货品除外 -宽度不超过 20 厘米的胶粘带	-	0.20%
5906.99	-其他: --其他	-	0.20%
6506.91	其他帽类, 不论有无衬里或装饰物 -其他: --橡胶或塑料制:	-	0.20%
6807.10	沥青或类似原料(例如, 石油沥青或煤焦油沥青)的制品 -成卷	5%	-
6808.00	镶板、平板、瓦、砖及类似品, 用水泥、石膏及其他矿物黏合材料黏合植物纤维、稻草、刨花、木片屑、木粉、锯末或木废料制成	5%	-
7106.10	贵金属及包贵金属 银(包括镀金、镀铂的银), 未锻造、半制成或粉末状 -银粉	5%	-
7106.91	-其他: --未锻造	5%	-
7106.92	-其他: --半制成	5%	-
7107.00	以贱金属为底的包银材料	5%	-
7110.11	铂, 未锻造、半制成或粉末状 -铂: --未锻造或粉末状	5%	-
7110.19	-铂: --其他	5%	-
7110.21	-钯 --未锻造或粉末状	5%	-
7110.29	-钯 --其他	5%	-
7110.31	-铑 --未锻造或粉末状	5%	-
7110.39	-铑 --其他	5%	-
7110.41	-铱、钨及钽 --未锻造或粉末状	5%	-

HS 2012	Description	Export Duty <sup>22</sup>	Cess <sup>23</sup>
7110.49	-Iridium, osmium and ruthenium -- 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. -Waste and scrap of cast iron	10%	-
7204.21	-Waste and scrap of alloy steel : -- Of stainless steel	10%	-
7204.29	-Waste and scrap of alloy steel : -- Other	10%	-
7204.30	-Waste and scrap of tinned iron or steel	10%	-
7204.41	-Other waste and scrap : -- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	10%	-
7204.49	-Other waste and scrap : -- 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. - Refined copper: - - Cathodes and sections of cathodes	5%	-
7403.12	- Refined copper: - - Wire-bars	5%	-
7403.13	- Refined copper: - - Billets	5%	-
7403.19	-Refined copper : -- Other	5%	-
7403.21	- Copper alloys: - - Copper-zinc base alloys (brass)	5%	-
7403.22	- Copper alloys: - - Copper-tin base alloys (bronze)	5%	-
7403.29	- Copper alloys: - - 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. - Nickel mattes	10%	-
7501.20	- Nickel oxide sinters and other intermediate products of nickel metallurgy	10%	-
7502.10	Unwrought nickel. - Nickel, not alloyed	10%	-
7502.20	- Nickel alloys	10%	-
7602.00	Aluminium waste and scrap.	10%	-
7801.99	Unwrought lead. - Other: -- Other:	15%	-
7802.00	Lead waste and scrap.	15%	-
7901.11	Unwrought zinc -Zinc, not alloyed : -- Containing by weight 99.99 % or more of zinc	5%	-
7901.12	-Zinc, not alloyed : -- Containing by weight less than 99.99 % of zinc	5%	-

HS 2012	描述	出口关税 <sup>22</sup>	税 <sup>23</sup>
7110.49	-铱、铱及钉 --其他	5%	-
7111.00	以贱金属、银或金为底的包铂材料	5%	-
7204.10	钢铁废碎料；供再熔的碎料钢铁锭 -铸铁废碎料	10%	-
7204.21	-合金钢废碎料： --不锈钢废碎料	10%	-
7204.29	-合金钢废碎料： --其他	10%	-
7204.30	-镀锡钢铁废碎料	10%	-
7204.41	-其他废碎料： --车、刨、铣、磨、锯、锉、剪、冲加工过程中产生的废料，不论是否成捆	10%	-
7204.49	-其他废碎料： --其他	10%	-
7204.50	-供再熔的碎料钢铁锭	10%	-
7401.00	铜铈；沉积铜(泥铜)	5%	-
7402.00	未精炼铜；电解精炼用的铜阳极	5%	-
7403.11	未锻轧的精炼铜及铜合金 -精炼铜： --阴极及阴极型材	5%	-
7403.12	-精炼铜： --线锭	5%	-
7403.13	-精炼铜： --坏段	5%	-
7403.19	-精炼铜： --其他	5%	-
7403.21	-铜合金： --铜锌合金(黄铜)	5%	-
7403.22	-铜合金： --铜锡合金(青铜)	5%	-
7403.29	-铜合金： --其他铜合金(税号 74.05 的铜母合金除外)	5%	-
7404.00	铜废碎料	10%	-
7405.00	铜母合金	10%	-
7501.10	镍铈、氧化镍烧结物及镍冶炼的其他中间产品 -镍铈	10%	-
7501.20	-氧化镍烧结物及镍冶炼的其他中间产品	10%	-
7502.10	未锻轧镍 -非合金镍	10%	-
7502.20	-镍合金	10%	-
7602.00	铝废碎料	10%	-
7801.99	未锻轧铅 -其他： --其他：	15%	-
7802.00	铅废碎料	15%	-
7901.11	未锻轧锌 -非合金锌： --按重量计含锌量在 99.99% 及以上	5%	-
7901.12	-非合金锌： --按重量计含锌量低于 99.99%	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. - 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: -- Fitted with connectors:	-	0.20%
8544.49	- Other electric conductors, for a voltage not exceeding 1000 V: --Other:	-	0.20%
9004.90	Spectacles, goggles and the like, corrective, protective or other. - 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. - Syringes, needles, catheters, cannulae and the like: - - 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. - Mattress supports	-	0.20%
9404.21	- Mattresses: - - 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. - Golf clubs and other golf equipment: - - Balls	-	0.20%
9506.61	- Balls, other than golf balls and table-tennis balls: - - Lawn-tennis balls	-	0.20%
9506.62	- Balls, other than golf balls and table-tennis balls: - - Inflatable	-	0.20%
9506.69	- Balls, other than golf balls and table-tennis balls: - - Other	-	0.20%

HS 2012	描述	出口关税 <sup>22</sup>	税 <sup>23</sup>
7901.20	-锌合金	5%	-
8544.20	绝缘(包括漆包或阳极化处理)电线、电缆(包括同轴电缆)及其他绝缘电导体, 不论是否有接头; 由每根被覆光纤组成的光缆, 不论是否与电导体装配或装有接头 -同轴电缆及其他同轴电导体:	-	0.20%
8544.30	-车辆、航空器、船舶用点火布线组及其他布线组:	-	0.20%
8544.42	-其他电导体, 额定电压不超过 1000 伏: --有接头:	-	0.20%
8544.49	-其他电导体, 额定电压不超过 1000 伏: --其他:	-	0.20%
9004.90	矫正视力、保护眼睛或其他用途的眼镜、挡风镜及类似品 -其他:	-	0.20%
9018.39	医疗、外科、牙科或兽医用仪器及器具, 包括闪烁扫描装置、其他电气医疗装置及视力检查仪器 -注射器、针、导管、插管及类似品: --其他:	-	0.20%
9404.10	弹簧床垫; 寝具及类似用品, 装有弹簧、内部用任何材料填充、衬垫或用海绵橡胶、泡沫塑料制成, 不论是否包面(例如, 褥垫、棉被、羽绒被、靠垫、坐垫及枕头) -弹簧床垫	-	0.20%
9404.21	-褥垫: --海绵橡胶或泡沫塑料制, 不论是否包面	-	0.20%
9404.90	-其他	-	0.20%
9506.32	一般的体育活动、体操、竞技及其他运动(包括乒乓球运动)或户外游戏用的本章其他税号未列名用品及设备; 游泳池或戏水池 -高尔夫球棍及其他高尔夫球用具: --球	-	0.20%
9506.61	-球, 但高尔夫球及乒乓球除外: --草地网球	-	0.20%
9506.62	-球, 但高尔夫球及乒乓球除外: --可充气的球	-	0.20%
9506.69	-球, 但高尔夫球及乒乓球除外: --其他	-	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

## 第2节：越南

HS 2012	描述	基础税率	类别
1211.90.14	----鹰木香树	15%	C
1211.90.19	----鹰木香树	15%	C
1211.90.98	----鹰木香树	15%	C
1211.90.99	----鹰木香树	15%	C
2502.00.00	未焙烧的黄铁矿	10%	D
2503.00.00	各种硫磺，但升华硫磺、沉淀硫磺及胶态硫磺除外	10%	D
2504.10.00	-粉末或粉片	10%	D
2504.90.00	-其他	10%	D
2505.10.00	-硅砂及石英砂	30%	K
2505.90.00	-其他	30%	K
2506.10.00	-石英	10%	D
2506.20.00	-石英岩	10%	K
2507.00.00	高岭土及类似土，不论是否煨烧	10%	F
2508.10.00	-膨润土	10%	F
2508.30.00	-耐火粘土	10%	F
2508.40.10	--漂白土	10%	F
2508.40.90	--其他	10%	F
2508.50.00	-红柱石、蓝晶石及硅线石	10%	F
2508.60.00	-富铝红柱石	10%	F
2508.70.00	-火泥及第纳斯土	10%	F
2509.00.00	白垩	17%	G
2510.10.10	--磷灰石	40%	G
2510.20.10	---颗粒尺寸小于等于 0.25 毫米	15%	G
2510.20.10	---颗粒尺寸大于 0.25 毫米但不超过 15 毫米	25%	G
2510.20.10	---其他	40%	G
2511.10.00	-天然硫酸钡(重晶石)	10%	K
2511.20.00	-天然碳酸钡(毒重石)	10%	K
2512.00.00	硅质化石粗粉(例如，各种硅藻土)及类似的硅质土，不论是否煨烧，其表观比重不超过 1	15%	E
2513.10.00	-浮石	10%	F
2513.20.00	-刚玉岩、天然刚玉砂、天然石榴石及其他天然磨料	10%	F
2514.00.00	板岩，不论是否粗加修整或仅用锯或其他方法切割成矩形(包括正方形)的板、块	17%	K
2515.11.00	--原状或粗加修整	17%	G
2515.12.10	---块状	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	描述	基础税率	类别
2515.12.20	---板状	17%	G
2515.20.00	--块状的白色石灰岩(汉白玉)	30%	G
2515.20.00	--其他	17%	G
2516.11.00	--原状或粗加修整	17%	K
2516.12.10	---块状	25%	K
2516.12.20	---板状	17%	K
2516.20.10	--原状或粗加修整	17%	K
2516.20.20	--仅用锯或其他方法切割成矩形, 包括正方形	17%	K
2516.90.00	-其他碑用或建筑用石	17%	H
2517.10.00	-通常作混凝土粒料、铺路、铁道路基或其他路基用的卵石、砾石及碎石, 圆石子及燧石, 不论是否热处理	17%	E
2517.20.00	-矿渣、浮渣及类似的工业残渣, 不论是否混有税号2517.10所列的材料	17%	E
2517.30.00	-沥青碎石	17%	E
2517.41.00	---尺寸在 1 到 400 毫米的	14%	E
2517.41.00	---其他	17%	E
2517.49.00	---税号 25.15 所列碳酸钙石料制成的粉末, 尺寸小于等于 0.125 毫米	5%	F
2517.49.00	---税号 25.15 所列碳酸钙石料制成的粉末, 尺寸大于 0.125 毫米, 但小于 1 毫米	10%	F
2517.49.00	---尺寸在 1 到 400 毫米的	14%	E
2517.49.00	---其他	17%	E
2518.10.00	-未煅烧或烧结的白云石	10%	K
2518.20.00	-已煅烧或烧结的白云石	10%	K
2518.30.00	-夯混白云石	10%	K
2519.10.00	-天然碳酸镁(菱镁矿)	10%	D
2519.90.10	--熔凝镁氧矿; 烧结镁氧矿(重烧镁)	10%	D
2519.90.20	--其他	10%	D
2520.10.00	-生石膏; 硬石膏	10%	H
2520.20.10	--适用于牙科的	10%	H
2520.20.90	--其他	10%	H
2521.00.00	石灰石助熔剂; 通常用于制造石灰或水泥的石灰石及其他钙质石	17%	K
2522.10.00	-生石灰	5%	F
2522.20.00	-熟石灰	5%	F
2522.30.00	-水硬石灰	5%	F
2524.10.00	-青石棉	10%	K
2524.90.00	-其他	10%	K
2526.10.00	-未破碎及未研粉	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	描述	基础税率	类别
2526.20.10	--滑石粉	30%	K
2526.20.90	--其他	30%	K
2528.00.00	天然硼酸盐及其精矿(不论是否煅烧),但不包括从天然盐水析离的硼酸盐;天然粗硼酸,含硼酸干重不超过85%	10%	D
2529.10.00	-长石	10%	H
2529.21.00	--按重量计氟化钙含量小于等于 97%	10%	D
2529.22.00	--按重量计氟化钙含量在 97%以上	10%	D
2529.30.00	--石榴石;霞石及霞石正长岩	10%	H
2530.10.00	-未膨胀的蛭石、珍珠岩及绿泥石	10%	H
2530.20.10	--硫镁矾矿	10%	H
2530.20.20	--泻盐矿	10%	H
2530.90.10	--作为乳浊剂用的硅酸锆	10%	H
2530.90.90	--其他	10%	H
2601.11.00	--未烧结	40%	I
2601.12.00	--已烧结	40%	I
2601.20.00	-焙烧黄铁矿	40%	I
2602.00.00	锰矿砂及其精矿,包括锰含量大于等于20%的锰铁矿及其精矿(按干重计)	40%	I
2603.00.00	铜矿砂及其精矿	40%	K
2604.00.00	-粗制的	30%	I
2604.00.00	-精炼的	20%	J
2605.00.00	-粗制的	30%	K
2605.00.00	-精炼的	20%	K
2606.00.00	-粗制的	30%	K
2606.00.00	-精炼的	20%	K
2607.00.00	铅矿砂及其精矿	40%	K
2608.00.00	锌矿砂及其精矿	40%	I
2609.00.00	-粗制的	30%	G
2609.00.00	-精炼的	20%	G
2610.00.00	铬矿砂及其精矿	30%	G
2611.00.00	-粗制的	30%	G
2611.00.00	-精炼的	20%	G
2612.10.00	--粗制的	30%	K
2612.10.00	--精炼的	20%	K
2612.20.00	--粗制的	30%	K
2612.20.00	--精炼的	20%	K
2613.10.00	-已焙烧	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 ( $\text{TiO}_2 \geq 56\%$ and $\text{FeO} \leq 11\%$ )	15%	K
2614.00.10	-- Ilmenite concentrates	30%	K
2614.00.10	-- Other	40%	K
2614.00.90	-- Rutile concentrates $83\% \leq \text{TiO}_2 \leq 87\%$	30%	K
2614.00.90	-- Other	40%	K
2615.10.00	-- Coarse	30%	K
2615.10.00	--- Zirconium powder with dimension less than $75\mu\text{m}$	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	描述	基础税率	类别
2613.90.00	--粗制的	30%	E
2613.90.00	--精炼的	20%	E
2614.00.10	--经还原的钛铁矿(二氧化钛含量 $\geq 56\%$ 且一氧化铁含量 $\leq 11\%$ )	15%	K
2614.00.10	--钛铁矿精矿	30%	K
2614.00.10	--其他	40%	K
2614.00.90	--金红石精矿(83% $\leq$ 二氧化钛含量 $\leq 87\%$ )	30%	K
2614.00.90	--其他	40%	K
2615.10.00	--粗制的	30%	K
2615.10.00	---颗粒小于 75 微米的锆粉	10%	K
2615.10.00	---其他	20%	K
2615.90.00	---粗制的	30%	K
2615.90.00	---精炼的	20%	K
2615.90.00	---粗制的	30%	K
2615.90.00	---精炼的	20%	K
2616.10.00	--粗制的	30%	K
2616.10.00	--精炼的	20%	K
2616.90.00	--黄金矿砂及其精矿	30%	K
2616.90.00	---粗制的	30%	K
2616.90.00	---精炼的	20%	K
2617.10.00	--粗制的	30%	K
2617.10.00	--精炼的	20%	K
2617.90.00	--粗制的	30%	K
2617.90.00	--精炼的	20%	K
2621.90.00	--矿渣	7%	K
2701.11.00	--无烟煤	10%	K
2701.12.10	---炼焦煤	10%	H
2701.12.90	---其他	10%	K
2701.19.00	--其他煤	10%	K
2701.20.00	-煤砖、煤球及用煤制成的类似固体燃料	10%	K
2702.10.00	-褐煤, 不论是否粉化, 但未制成型	15%	K
2702.20.00	-制成型的褐煤	15%	K
2703.00.10	-泥煤, 无论是否压缩成捆, 但未制成型	15%	K
2703.00.20	-制成型的泥煤	15%	K
2704.00.10	-煤制成的焦炭及半焦炭	13%	H
2704.00.20	-褐煤或泥煤制成的焦炭及半焦炭	13%	H
2704.00.30	-甑炭	13%	H
2709.00.10	-石油原油	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	描述	基础税率	类别
2709.00.20	-提炼的	10%	K
2804.70.00	--磷	5%	B
2817.00.10	--氧化锌粉末	5%	B
2823.00.00	-钛渣(二氧化钛含量≥85%，一氧化铁含量≤10%)	10%	B
2823.00.00	-钛渣(70%≤氧化钛含量<85%，一氧化铁含量≤10%)	10%	B
2823.00.00	-金红石(二氧化钛含量>87%)	10%	B
3824.90.99	---税号 25.15 所列碳酸钙石料制成的粉末，经硬脂酸浸渍，尺寸小于 1 毫米	3%	A
4002.11.00	--胶乳	1%	D
4002.19.10	--初级形状或未硫化的，未配置成板、片或带	1%	D
4002.19.90	---其他	1%	D
4002.20.10	--初级形状的	1%	D
4002.20.90	--其他	1%	D
4002.31.10	---未硫化的，未配置成板、片或带	1%	D
4002.31.90	---其他	1%	D
4002.39.10	---未硫化的，未配置成板、片或带	1%	D
4002.39.90	---其他	1%	D
4002.41.00	--胶乳	1%	D
4002.49.10	---初级形状的	1%	D
4002.49.90	---其他	1%	D
4002.51.00	--胶乳	1%	D
4002.59.10	---初级形状的	1%	D
4002.59.90	---其他	1%	D
4002.60.10	--初级形状的	1%	D
4002.60.90	--其他	1%	D
4002.70.10	--初级形状的	1%	D
4002.70.90	--其他	1%	D
4002.80.10	--天然橡胶胶乳与合成橡胶胶乳的混合物	1%	D
4002.80.90	--其他	1%	D
4002.91.00	--胶乳	1%	D
4002.99.20	----合成橡胶胶乳的	1%	D
4002.99.90	----合成橡胶胶乳的	1%	D
4005.10.10	--天然树胶的	1%	D
4005.10.90	--其他	1%	D
4005.20.00	-溶液；除税号 4005.10 所列货物外的分散体	1%	D
4005.91.10	---天然树胶的	1%	D
4005.91.90	---其他	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	描述	基础税率	类别
4005.99.10	---胶乳	1%	D
4005.99.90	---其他	1%	D
4101.20.10	--预鞣的	10%	A
4101.20.90	--其他	10%	A
4101.50.10	--预鞣的	10%	A
4101.50.90	--其他	10%	A
4101.90.10	--预鞣的	10%	A
4101.90.90	--其他	10%	A
4102.10.00	-带毛	5%	A
4102.21.00	--浸酸的	5%	A
4102.29.10	---预鞣的	5%	A
4102.29.90	---其他	5%	A
4103.20.10	---其他	5%	A
4103.20.90	---其他	5%	A
4103.30.00	-猪皮	10%	A
4103.90.00	-其他	10%	A
4401.10.00	-薪柴(圆木段、块、枝、成捆或类似形状)	5%	D
4402.10.00	-竹的	10%	D
4402.90.90	--其他	5%	D
4402.90.90	--其他	10%	D
4403.10.10	--梁木、可锯木和单板原木	10%	D
4403.10.90	--其他	10%	D
4403.20.10	--梁木、可锯木和单板原木	10%	D
4403.20.90	--其他	10%	D
4403.41.10	---梁木、可锯木和单板原木	10%	D
4403.41.90	---其他	10%	D
4403.49.10	---梁木、可锯木和单板原木	10%	D
4403.49.90	---其他	10%	D
4403.91.10	---梁木、可锯木和单板原木	10%	D
4403.91.90	---其他	10%	D
4403.92.10	---梁木、可锯木和单板原木	10%	D
4403.92.90	---其他	10%	D
4403.99.10	---梁木、可锯木和单板原木	10%	D
4403.99.90	---其他	10%	D
4404.10.00	-针叶木的	5%	D
4404.20.10	--木片条	5%	D
4404.20.90	--其他	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	描述	基础税率	类别
4406.10.00	-未浸渍	20%	C
4406.90.00	-其他	20%	C
4407.10.00	--厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.10.00	--其他	20%	C
4407.21.10	----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.21.10	----其他	20%	C
4407.21.90	----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.21.90	----其他	20%	C
4407.22.10	----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.22.10	----其他	20%	C
4407.22.90	----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.22.90	----其他	20%	C
4407.25.11	-----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.25.11	-----其他	20%	C
4407.25.19	-----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.25.19	-----其他	20%	C
4407.25.21	-----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.25.21	-----其他	20%	C
4407.25.29	-----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.25.29	-----其他	20%	C
4407.26.10	----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.26.10	----其他	20%	C
4407.26.90	----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.26.90	----其他	20%	C
4407.27.10	----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.27.10	----其他	20%	C
4407.27.90	----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.27.90	----其他	20%	C
4407.28.10	----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.28.10	----其他	20%	C
4407.28.90	----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	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	描述	基础税率	类别
4407.28.90	----其他	20%	C
4407.29.11	-----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.29.11	-----其他	20%	C
4407.29.19	-----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.29.19	-----其他	20%	C
4407.29.21	-----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.29.21	-----其他	20%	C
4407.29.29	-----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.29.29	-----其他	20%	C
4407.29.31	-----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.29.31	-----其他	20%	C
4407.29.39	-----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.29.39	-----其他	20%	C
4407.29.41	-----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.29.41	-----其他	20%	C
4407.29.49	-----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.29.49	-----其他	20%	C
4407.29.51	-----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.29.51	-----其他	20%	C
4407.29.59	-----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.29.59	-----其他	20%	C
4407.29.61	-----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.29.61	-----其他	20%	C
4407.29.69	-----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.29.69	-----其他	20%	C
4407.29.71	-----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.29.71	-----其他	20%	C
4407.29.79	-----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.29.79	-----其他	20%	C
4407.29.81	-----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.29.81	-----其他	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	描述	基础税率	类别
4407.29.89	-----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.29.89	-----其他	20%	C
4407.29.91	-----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.29.91	-----其他	20%	C
4407.29.92	-----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.29.92	-----其他	20%	C
4407.29.93	-----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.29.93	-----其他	20%	C
4407.29.99	-----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.29.99	-----其他	20%	C
4407.91.10	----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.91.10	----其他	20%	C
4407.91.90	----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.91.90	----其他	20%	C
4407.92.10	----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.92.10	----其他	20%	C
4407.92.90	--厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.92.90	--其他	20%	C
4407.93.10	----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.93.10	----其他	20%	C
4407.93.90	----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.93.90	----其他	20%	C
4407.94.10	----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.94.10	----其他	20%	C
4407.94.90	----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.94.90	----其他	20%	C
4407.95.10	----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.95.10	----其他	20%	C
4407.95.90	----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.95.90	----其他	20%	C
4407.99.10	----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	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	描述	基础税率	类别
4407.99.10	----其他	20%	C
4407.99.90	----厚度小于等于 30 毫米, 宽度小于等于 95 毫米, 长度小于等于 1050 毫米的	5%	D
4407.99.90	----其他	20%	C
4408.10.10	--用于制造铅笔的雪松木板条; 用于制造夹芯板的辐射松木材	5%	D
4408.10.30	--饰面用单板	5%	D
4408.10.90	--其他	5%	D
4408.31.00	--深红色红柳桉木、浅红色红柳桉木及巴栲红柳桉木	5%	D
4408.39.10	---用于制造铅笔的南洋桐木板条	5%	D
4408.39.90	---其他	5%	D
4408.90.00	-其他	5%	D
4409.10.00	-针叶木的	5%	D
4409.21.00	--竹的	5%	A
4409.29.00	--其他	5%	D
7102.10.00	--未加工或经简单锯开、劈开或粗磨	15%	C
7102.10.00	--其他	5%	D
7102.21.00	--未加工或经简单锯开、劈开或粗磨	15%	C
7102.29.00	--其他	5%	D
7102.31.00	--未加工或经简单锯开、劈开或粗磨	15%	D
7102.39.00	--其他	5%	D
7103.10.10	--红宝石	15%	C
7103.10.20	--玉(软玉和翡翠)	15%	C
7103.10.90	--其他	15%	C
7103.91.10	---红宝石	5%	D
7103.91.90	---其他	5%	D
7103.99.00	--其他	5%	D
7104.10.10	--未加工	10%	D
7104.10.20	--已加工	5%	D
7104.20.00	-其他, 未加工或经简单锯开、劈开或粗磨	10%	D
7104.90.00	-其他	5%	D
7105.10.00	-钻石的	3%	D
7105.90.00	-其他	3%	D
7106.10.00	-银粉	5%	D
7106.91.00	--未锻造	5%	D
7106.92.00	--半制成	5%	D
7108.11.00	--金粉	2%	K
7108.12.00	--其他未锻造形状	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	描述	基础税率	类别
7108.13.00	--其他半制成形状	2%	K
7108.20.00	-货币用	2%	K
7113.19.10	---零件	2%	K
7113.19.90	---其他	2%	K
7114.19.00	--其他贵金属制, 不论是否包、镀贵金属	2%	K
7115.90.10	--金制或银制的	2%	K
7204.10.00	-铸铁废碎料	17%	H
7204.21.00	--不锈钢废碎料	15%	H
7204.29.00	--其他	17%	H
7204.30.00	-镀锡钢铁废碎料	17%	H
7204.49.00	--其他	17%	H
7204.50.00	-供再熔的碎料钢铁锭	17%	H
7401.00.00	-铜铈	15%	C
7401.00.00	-其他	20%	C
7403.11.00	-纯的精炼铜	10%	D
7403.11.00	---其他	20%	C
7403.12.00	--线锭	20%	C
7403.13.00	--坯段	20%	C
7403.19.00	--其他	20%	C
7403.21.00	--铜锌合金(黄铜)	20%	C
7403.22.00	--铜锡合金(青铜)	20%	C
7403.29.00	--其他铜合金(税目 74.05 所列的铜母合金除外)	20%	C
7404.00.00	-其他	22%	H
7405.00.00	铜母合金	15%	C
7406.10.00	-非片状粉末	15%	C
7406.20.00	-片状粉末	15%	C
7407.10.30	--型材及异型材	10%	D
7407.10.40	--条和杆	10%	D
7407.21.00	--铜锌合金(黄铜)制	10%	D
7407.29.00	--其他	10%	D
7501.10.00	-镍铈	5%	A
7502.10.00	-非合金镍	5%	A
7502.20.00	-镍合金	5%	A
7503.00.00	-其他	22%	G
7504.00.00	镍粉及片状粉末	5%	A
7505.11.00	--非合金镍制	5%	D
7505.12.00	--镍合金制	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	描述	基础税率	类别
7601.10.00	--锭	15%	D
7601.20.00	--锭	15%	D
7602.00.00	-其他	22%	H
7603.10.00	-非片状粉末	10%	D
7603.20.00	-片状粉末	10%	D
7801.10.00	--锭	15%	C
7801.91.00	---锭	15%	C
7801.99.00	---锭	15%	C
7802.00.00	-其他	22%	G
7804.20.00	-粉末及片状粉末	5%	A
7806.00.20	--条、杆、型材及异型材	5%	D
7901.11.00	---锭	10%	D
7901.12.00	---锭	10%	D
7901.20.00	--锭	10%	D
7902.00.00	-其他	22%	G
7903.10.00	-锌末	5%	A
7903.90.00	-其他	5%	A
7904.00.00	-条、杆、型材及异型材	5%	D
8001.10.00	--锭	10%	D
8001.20.00	--锭	10%	D
8002.00.00	-其他	22%	G
8003.00.10	-焊条	5%	A
8003.00.90	--锡条、杆、型材及异型材	5%	A
8007.00.30	--粉末及片状粉末	5%	A
8101.10.00	--粉末	5%	D
8101.94.00	--未锻轧钨，包括简单烧结而成的条、杆	5%	D
8101.96.00	--丝	5%	D
8101.97.00	--废碎料	22%	G
8101.99.10	---条、杆，但简单烧结而成的除外；型材及异型材，板、片、带、箔	5%	D
8101.99.90	---其他	5%	D
8102.10.00	-粉末	5%	D
8102.94.00	--未锻轧钼，包括简单烧结而成的条、杆	5%	D
8102.95.00	--条、杆，但简单烧结而成的除外；型材及异型材、板、片、带、箔	5%	D
8102.96.00	--丝	5%	D
8102.97.00	--废碎料	22%	G
8102.99.00	--其他	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

HS 2012	描述	基础税率	类别
8103.20.00	-未锻轧钽，包括简单烧结而成的条、杆；粉末	5%	D
8103.30.00	-废碎料	22%	G
8103.90.00	-其他	5%	D
8104.11.00	--按重量计镁含量至少为 99.8%	15%	C
8104.19.00	--其他	15%	C
8104.20.00	-废碎料	22%	G
8104.30.00	-锉屑、车屑及颗粒，已按规格分级的；粉末	15%	C
8104.90.00	-其他	15%	C
8105.20.10	--未锻轧钴	5%	B
8105.20.90	--半制成	5%	B
8105.20.90	---其他	5%	B
8105.30.00	-废碎料	22%	G
8105.90.00	-其他	5%	B
8106.00.10	--废碎料	22%	G
8106.00.10	--其他	5%	D
8106.00.90	--半制成	5%	D
8106.00.90	--其他	5%	D
8107.20.00	-未锻轧镉；粉末	5%	D
8107.30.00	-废碎料	22%	G
8107.90.00	--半制成	5%	D
8107.90.00	--其他	5%	D
8108.20.00	-未锻轧钛；粉末	5%	D
8108.30.00	-废碎料	22%	G
8108.90.00	--半制成	5%	D
8108.90.00	--其他	5%	D
8109.20.00	-未锻轧锆；粉末	5%	D
8109.30.00	-废碎料	22%	G
8109.90.00	--半制成	5%	D
8109.90.00	--其他	5%	D
8110.10.00	-未锻轧铋；粉末	5%	D
8110.20.00	-废碎料	22%	G
8110.90.00	--半制成	5%	D
8110.90.00	--其他	5%	D
8111.00.00	-废碎料	22%	G
8111.00.00	--半制成	5%	D
8111.00.00	--其他	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

HS 2012	描述	基础税率	类别
8112.12.00	--未锻轧铍；粉末	5%	D
8112.13.00	--废碎料	22%	G
8112.19.00	---半制成	5%	D
8112.19.00	---其他	5%	D
8112.21.00	--未锻轧铬；粉末	5%	D
8112.22.00	--废碎料	22%	G
8112.29.00	--半制成	5%	D
8112.29.00	---其他	5%	D
8112.51.00	--未锻轧铟；粉末	5%	D
8112.52.00	--废碎料	22%	G
8112.59.00	---半制成	5%	D
8112.59.00	---其他	5%	D
8112.92.00	--未锻轧；废碎料；粉末	22%	G
8112.92.00	---其他	5%	D
8112.99.00	---半制成	5%	D
8112.99.00	---其他	5%	D
8113.00.00	--废碎料	22%	G
8113.00.00	--半制成	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

## 附件 2-D 关税承诺

### A 节：关税取消和削减

1. 关税基础税率和用以确定一项目每一降税期临时税率的降税期类别在每一缔约方减让表中标明。
2. 降税期临时税率应四舍五入至少至最接近 0.1 个百分点的位数，或如税率以货币单位表现，则如每一缔约方关税减让表中所规定。
3. (a) 除非第 4 款(a)项中另有规定，否则在本协定依照第 30.5.1 条(生效)、第 30.5.2 条或第 30.5.3 条对一缔约方生效时：
  - (i) 在该缔约方减让表中除“EIF”(协定生效时即取消关税--译注)外的任何降税期类别的任何税目中所规定的关税税率应自本协定对该缔约方生效之日起进行首次削减；及
  - (ii) 除非该缔约方减让表中另有规定，否则第 2 次关税削减应在下一年 1 月 1 日生效，且随后每一次年度关税削减应在随后每一年的 1 月 1 日生效。
- (b) 除非第 4 款(b)项(i)目中另有规定，否则本协定依照第 30.5.4 条(生效) 和第 30.5.5 条对一缔约方生效时：
  - (i) 在本协定对该缔约方生效之日，该缔约方应实施如同本协定依照第 30.5.1 条(生效)、第 30.5.2 条或第 30.5.3 条已对其生效、截至该日期其本应已经实施的所有阶段的关税削减；及
  - (ii) 除非该缔约方减让表中另有规定，否则在依照(b)项(i)目实施各阶段降税后的下一次年度关税削减应在本协定对该缔约方生效之日

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

后下一年的 1 月 1 日生效，随后每一次年度关税削减应在随后每一年的 1 月 1 日生效。

4. (a) 依照第 30.5.1 条(生效)、第 30.5.2 条或第 30.5.3 条(创始缔约方)本协定已对其生效的一缔约方可对依照第 30.5.4 条或第 30.5.5 条(新缔约方)本协定已对其生效的一缔约方选择如下方式适用其减让表：
- (i) 适用其本附件所附减让表，如同本协定在对该新缔约方生效之日已对双方生效；或
  - (ii) 适用其本附件所附减让表，如同本协定在对该创始缔约方生效之日已对双方生效。
- (b) 如创始缔约方根据(a)项(i)目实施其减让表，如同本协定在本协定对该新缔约方生效之日已对双方生效，则该新缔约方对于该创始缔约方可选择下列方式适用其减让表：
- (i) 如同本协定在对该新缔约方生效之日已对双方生效；或
  - (ii) 如同本协定在对该创始缔约方生效之日已对双方生效。
- (c) 一创始缔约方应不迟于第 30.5.5 条(生效)中所指的自贸协定委员会对一签署方作出肯定裁定的日期后 12 天，通知该签署方和其他缔约方，其根据(a)项对于该签署方所作选择。该签署方应不迟于第 30.5.5 条(生效)中所指的自贸协定委员会作出肯定裁定的日期后 24 天，通知缔约方对于已通知其根据(a)项(i)目对该签署方适用其关税减让表所作选择的每一创始缔约方，其根据(b)项所作选择。
- (d) 如一创始缔约方未按(c)项中所规定的，就根据(a)项所作选择作出通知，则该创始缔约方应在本协定对该新缔约方生效之日，按(a)项(ii)目中所规定的对该新缔约方适用其减让表。如一新缔约方未按(c)项

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:

中所规定的，就其根据(b)项所作选择作出通知，则该新缔约应在本协定对该新缔约方生效之日，按(b)项(ii)目中规定的对该创始缔约方适用其减让表。

- (e) 为进一步明确：
- (i) 按(a)项(i)目中所规定的对一新缔约方适用其减让表的一创始缔约方可依照第 2.4.5 条(关税取消)对该新缔约方单方加快取消其本附件减让表中所列一原产货物的关税；及
  - (ii) 按(b)项(i)目中所规定的对一创始缔约方适用其减让表的一新缔约方可根据第 2.4.5 条(关税取消)对该创始缔约方单方加快取消其本附件减让表中所列一原产货物的关税。
- (f) 尽管有本协定其他条款，但是如在本协定对一创始缔约方已选择按(a)项(i)目对其适用其减让表的一新缔约方生效之日：
- (i) 如该创始缔约方对该新缔约方的一原产货物单方加快取消关税，则该创始缔约方不得随后撤销加快取消；及
  - (ii) 如该新缔约方对该创始缔约方的一原产货物单方加快取消关税，则该新缔约方不得随后撤销加快取消。

5. 如在一缔约方本附件减让表中对一项目所规定的降税期类别与一特定年份对该项目所规定的任何关税税率之间存在不一致，则该缔约方应适用依照对该项目所规定的降税期类别所要求的税率。

6. 就本附件和一缔约方减让表而言：

- (a) 第 1 年指：



- (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.

- (i) 除非(a)项(ii)目和(a)项(iii)目中另有规定，否则即为本协定依照第 30.5.1 条、第 30.5.2 条和 30.5.3 条(生效)对任何缔约方生效的年份；
- (ii) 在一初始缔约方的减让表中，对于该初始缔约方已选择按第 4 款(a)项(i)目适用其减让表的一新缔约方的货物，即为本协定对该新缔约方生效的年份；以及
- (iii) 在一新缔约方的减让表中，对于该新缔约方已选择按第 4 款(b)项(i)目适用其减让表的一初始缔约方的货物，即为本协定对该新缔约方生效的年份；但
- (iv) 尽管有(a)项(ii)目和(a)项(iii)目，但是：
  - A) 就一缔约方减让表中所列适用于所有缔约方的原产货物的任何关税配额或保障措施而言，第 1 年指本协定依照第 30.5.1 条(生效)对任何缔约方生效的年份；及
  - B) 就一缔约方减让表所列适用于一个以上缔约方但非所有缔约方的原产货物的任何关税配额或保障措施，第 1 年应为该缔约方减让表中所列的含义。
- (b) 第 2 年指第 1 年之后的年份；第 3 年指第 2 年之后的年份，第 4 年指第 3 年之后的年份，依此类推；以及
- (c) 年指自 1 月 1 日起至 12 月 31 日止的日历年，除非一缔约方减让表中另有规定。

7. 对于一缔约方在本附件减让表中确定适用保障措施的税目，保障措施对原产货物的适用模式在该缔约方减让表附录 B 中加以规定。

## 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.

## B 节：关税差异

8. 除非在一缔约方本附件减让表中另有规定，否则如在依照一进口缔约方本附件减让表提出优惠关税待遇请求的同时，对于相同原产货物该进口缔约方对其他缔约方适用不同优惠关税待遇，则该进口缔约方应适用对发生最后一道生产工序(微小操作除外)的缔约方所原产货物的关税税率。

9. 就第 8 款而言，微小操作指：

- (a) 为运输和储存目的保证货物保持良好状态的操作；
- (b) 包装、再包装、批量货物分拆或为零售目的整货，包括将货物装瓶、装罐、装袋、装盒或装箱；
- (c) 仅用水或另一种物质加以稀释，未实质改变货物特性；
- (d) 为组成套、套装、成套商品或组合货物而进行整货；以及
- (e) (a)项至(d)项中所指操作的任何组合。

10. 尽管有第 8 款和一缔约方本附件减让表中所列任何适用规则和条件，但是进口缔约方应允许进口商按下列税率提出优惠关税待遇请求：

- (a) 适用于源自任何缔约方的一原产货物的最高税率；  
或
- (b) 适用于源自发生一生产工序的任何缔约方的一原产货物的最高税率。