

ANNEX 3B
TARIFF SCHEDULE OF CHINESE TAIPEI

GENERAL NOTES FOR TARIFF REDUCTION SCHEDULE OF CHINESE TAIPEI

1. The following staging categories apply to the reduction of customs duties:
 - (a) duties on originating goods provided for in the items in staging category “EIF” shall be eliminated entirely and such goods shall be duty-free as the Agreement enters into force;
 - (b) duties on originating goods provided for in the items in staging category “5” shall be removed in five (5) equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective 1 January of year five (5);
 - (c) duties on originating goods provided for in the items in staging category “P” shall be partially reduced one fifth of base rates in five (5) equal annual stages beginning on the date this Agreement enters into force^{*} ;
 - (d) duties on originating goods provided for in the items in staging category “10” shall be removed in ten (10) equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective 1 January of year ten (10);
 - (e) duties on originating goods provided for in the items in staging category “15” shall be removed in fifteen (15) equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective 1 January of year fifteen (15); and
 - (f) duties on originating goods provided for in the items in staging category “E” shall be free from any reduction commitment^{*} .
2. The base rate shall be the MFN rate in effect on 1 January 2011.
3. For the purpose of the elimination of customs duties in accordance with Annex 3B, interim staged rates shall be rounded to the nearest one decimal place.

^{*} For the purpose of clarifying Article 3.4 (Elimination of Customs Duties), it is understood that products in the “P” and “E” categories are not subject to customs duties elimination.