

HS	Description	Bound rate at		SSG	Present concession established	INR	Concession first incorporated in a		ODCs
		date of accession	Final Bound rate				GATT Schedule	Remarks	
23032020	--Beet-pulp	0				CE15			0
23032030	--Other waste of sugar manufacture	0							0
230330	-Brewing or distilling dregs and waste								
23033000	-Brewing or distilling dregs and waste	5				CE15			0
2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil								
230400	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil								
23040010	-Soybean cake a-bean oil	0				CE15,US			0
23040090	-Other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	0				US			0
2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil								
230500	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil								
23050000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil								
23050010	-Ground-nut cake, with or without shells	0							0
23050090	-Other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	0				US			0
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 23.04 or 23.05								
230610	-Of cotton seeds								
23061000	-Oil-cake and solid residues of cotton seeds	0				US			0
230620	-Of linseed								
23062000	-Oil-cake and solid residues of linseed	0				US			0

HS	Description	Bound rate at		SSG	Present concession established	INR	Concession first incorporated in a		ODCs
		date of accession	Final Bound rate				GATT Schedule	Remarks	
230630	-Of sunflower seeds								
23063000	-Oil-cake and solid residues of sunflower seeds	0				US			0
230640	-Of rape or colza seeds								
23064000	-Oil-cake and solid residues of rape or colza seeds	0				CA,US			0
230650	-Of coconut or copra								
23065000	-Oil-cake and solid residues of coconut or copra	0				US			0
230660	-Of palm nuts or kernels								
23066000	-Oil-cake and solid residues of palm nuts or kernel	0				MY,US			0
230670	-Of maize (corn) germ								
23067000	-Oil-cake and solid residues of maize (corn) germ	0				US			0
230690	-Other								
23069010	--Tea seed cake	0				US			0
23069090	--Other oil-cake and other solid residues	0				US			0
2307	Wine lees; argol								
230700	Wine lees; argol								
23070010	-Wine lees	5							0
23070020	-Argol	14							0
2308	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included								
230810	-Acorns and horse-chestnuts								
23081000	-Material, waste, residues and by-product of acorns and horse-chestnuts, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	0							0
230890	-Other								
23089000	-Other vegetable materials and vegetable waste, vegetable residues and by-products, of a kind used in animal feeding	0				CE15,PE			0
2309	Preparations of a kind used in animal feeding								
230910	-Dog or cat food, put up for retail sale								
23091000	-Dog or cat food, put up for retail sale	2				AU,CA			0

HS	Description	Bound rate at		Implementation	SSG	Present concession established	Concession first incorporated in a		ODCs
		date of accession	Final Bound rate				GATT Schedule	Remarks	
230990	-Other								
23099010	--Fish soluble	0					CE15		0
23099090	--Other preparation for animal feeding	0					CE15		0
2401	Unmanufactured tobacco; tobacco refuse								
240110	-Tobacco, not stemmed/stripped								
24011010	--Flue-cured (Virginia) tobacco, not stemmed/stripped	17	13	2007			CA		0
24011090	--Other tobacco, not stemmed/stripped	17	13	2007			CE15		0
240120	-Tobacco, partly or wholly stemmed/stripped								
24012010	--Flue-cured (Virginia) tobacco, partly or wholly stemmed/stripped	17	13	2007			CA		0
24012090	--Other tobacco, partly or wholly stemmed/stripped	13							0
240130	-Tobacco refuse								
24013000	-Tobacco refuse	17	13	2007					0
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes								
240210	-Cigars, cheroots and cigarillos, containing tobacco								
24021000	-Cigars, cheroots and cigarillos, containing tobacco	20					CE15		0
240220	-Cigarettes containing tobacco								
24022000	-Cigarettes containing tobacco	27					CE15		0
240290	-Other								
24029010	--Cigars cheroots and cigarillos, containing tobacco substitutes	20							0
24029020	--Cigarettes containing tobacco substitutes	27							0
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or reconstituted tobacco; tobacco extracts and essences								
240310	-Smoking tobacco, whether or not containing tobacco substitutes in any proportion								
24031000	-Smoking tobacco, whether or not containing tobacco substitutes in any proportion	20	15	2007			CE15		0
	-Other:								

HS	Description	Bound rate at		Final date of accession	Bound rate	Implementation	SSG	Present concession established	INR	Concession first incorporated in a	
										GATT Schedule	Remarks ODCs
240391	--"homogenised" or "reconstituted" tobacco										
24039100	--Homogenised or reconstituted tobacco	20	15	2007							0
240399	--Other										
24039910	---Tobacco extracts and essences	20	15	2007							0
24039990	---Other manufactured tobacco and manufactured tobacco substitutes	20	15	2007							0
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives										
	-Other polyhydric alcohols:										
290543	--Mannitol										
29054300	--Mannitol	5.5							AU,CE15		0
290544	--D-glucitol (sorbitol)										
29054400	--D-glucitol (sorbitol)	5.5							CE15		0
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpene by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oil										
	-Essential oils of citrus fruit :										
330111	--Of bergamot										
33011100	--Bergamot oil	0							CE15		0
330112	--Of orange										
33011200	--Orange oil	0							US		0
330113	--Of lemon										
33011300	--Lemon oil	0							US,PE		0
330114	--Of lime										
33011400	--Lime oil	0							JP,US		0
330119	--Other										
33011900	--Other essential oils of citrus fruit	0							CE15,JP		0
	-Essential oils other than those of citrus fruit :										
330121	--Of geranium										
33012100	--Geranium oil	0							CE15		0
330122	--Of jasmin										
33012200	--Jasmin oil	0							JP		0

HS	Description	Bound rate at		SSG	Present concession established	INR	Concession first incorporated in a		ODCs
		date of accession	Final Bound rate				GATT Schedule	Remarks	
330123	--Of lavender or of lavandin								
33012310	---Lavender oil	0				CE15			0
33012320	---Lavandin oil	0							0
330124	--Of peppermint (Menthe piperita)								
33012400	--Peppermint (Menthe piperita) oil	0				US			0
330125	--Of other mints								
33012500	--Essential oil of other mints	0				CE15,JP,US			0
330126	--Of vetiver								
33012600	--Vetiver oil	0				CE15,JP			0
330129	--Other								
33012910	---Camphor oil	0							0
33012920	---Citronella oil	0							0
33012990	---Other essential oils other than those of citrus fruit	0				CE15,JP,US			0
330130	-Resinoids								
33013000	-Resinoids	0				CE15,JP,US			0
330190	-Other								
33019011	---Extracted oleoresins of opium	0							0
33019012	---Extracted oleoresins of liquorice	15							0
33019013	---Extracted oleoresins of hops	2.5				CE15			0
33019014	---Extracted oleoresins of pyrethrum	2.5							0
33019015	---Extracted oleoresins of the roots of plants containing rotenone	2.5							0
33019016	---Saps and extracts of aloes	15							0
33019019	---Other extracted oleoresins	5				CE15,US			0
33019090	---Other concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	0				CE15,JP,US			0
3501	Casein, caseinates and other casein derivatives; casein glues								
350110	-Casein								
35011000	-Casein	4				CE15			0
350190	-Other								
35019011	---Casein acid	5				CE15			0
35019012	---Caseinates	4				CE15			0
35019019	---Other casein derivatives	4				CE15			0
35019020	--Casein glues	4				CE15,JP			0

HS	Description	Bound rate at		SSG	Present concession established	INR	Concession first incorporated in a	
		date of accession	Final Bound rate				GATT Schedule	Remarks
3502	Albumins, albuminates and other albumin derivative							
	--Egg albumin:							
350211	--Dried							
35021100	--Dried egg albumin							
35021110	---Egg white powder, dried	20				CE15,US		0
35021120	---Other egg white similar articles, dried	30	25					0
35021190	---Other egg albumins, dried	5						0
350219	--Other							
35021900	--Other egg albumin							
35021910	---Egg white, frozen	30	25			CE15		0
35021920	---Other egg white similar articles	30	25					0
35021990	---Other egg albumins	5						0
350220	-Milk albumin, including concentrates of two or more whey proteins							
35022000	-Milk albumin, including concentrates of two or more whey proteins	4.8	4			JP		0
350290	-Other							
35029000	-Other albumins, (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates other albumin derivatives.	4.8	4			JP		0
3503	Gelatin (including gelatin in rectangular							
350300	Gelatin (including gelatin in rectangular(including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading No. 35.01							
	-Gelatin	2.5				CE15,JP		0
35030010	-Gelatin derivatives	5				CE15		0
35030020	-Isinglass	5						0
35030030	-Other glues of animal origin, excluding casein glues of heading No. 35.01	5				CE15,JP		0
35030090	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed							
3504								

HS	Description	Bound rate at		Implementation	SSG	Present concession established	INR	Concession first incorporated in a		Remarks	ODCs
		date of accession	Final Bound rate					GATT Schedule	Remarks		
350400	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed										
35040011	--Peptones and their derivatives e powder, whether or not chromed	2.5					CE15,JP,US			0	
35040019	--Other protein substances and their derivatives	2.5					CE15,JP,US			0	
35040020	-Hide powder, whether or not chromed	5					CE15			0	
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches or on dextrins or other modified starches										
350510	-Dextrins and other modified starches										
35051010	--Dextrins	16	10	2007			CE15			2002/12.5 %	0
35051020	--Etherified or esterified starches	16	10	2007			CE15,TH			2002/12.5 %	0
35051040	--Soluble or roasted starch	16	10	2007			CE15			2002/12.5 %	0
35051051	----Rice starch for fodder use	7.5								0	
35051059	----Other alpha starches for fodder use	6.5								0	
35051061	----Rice starch, not for fodder use	15	12	2007						0	
35051069	----Other alpha starches, not for fodder use	16	10	2007			CE15,TH			2002/12.5 %	0
35051090	--Other modified starches	16	10	2007			CE15,TH,US			2002/12.5 %	0
350520	-Glues										
35052000	-Glues based on starches or on dextrins or other modified starches	12.5					CE15			0	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included										
380910	-With a basis of amylaceous substances										
38091010	--Sizes with a basis of amylaceous substances like industries, not elsewhere specified or included	10					CE15,US			0	

HS	Description	Bound rate at		SSG	Present concession established	INR	Concession first incorporated in a	
		date of accession	Final Bound rate				GATT Schedule	Remarks
38091090	--Other finishing agents, dye carriers and other products and preparations, of a kind in the textile, paper, leather or like industries, with a basis of amylaceous substances	10				CE15		0
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included							
38246000	-Sorbitol other than that of subheading No.2905.44	6.5				CE15		0
4101	Raw hides and skins of bovine or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split							
410110	-Whole hides and skins of bovine animals, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 14 kg when fresh, wet-salted or otherwise preserved							
41011010	--Whole raw hides and skins of bovine animals, simply dried, of a weight per skin not exceeding 8 kg	0						0
41011020	--Whole raw hides and skins of bovine animals, dry-salted, of a weight per skin not exceeding 10 kg	0						0
41011030	--Whole raw hides and skins of bovine animals, fresh, wet-salted, or otherwise preserved, of a weight per skin not exceeding 14 kg	0						0
410121	-Other hides and skins of bovine animals, fresh or wet-salted :							
41012100	--Whole animals, fresh or wet-salted, of a weight per skin exceeding 14 kg	0				AU,CA		0
410122	--Butts and bends							



HS	Description	Bound rate at		SSG	Present concession established	INR	Concession first incorporated in a		ODCs
		date of accession	Final Bound rate				GATT Schedule	Remarks	
41012200	--Butts and bends, hides and skins of bovine animals, fresh or wet-salted	0				AU			0
410129	--Other								
41012900	--Other hides and skins of bovine animals, fresh or wet-salted	0							0
410130	-Other hides and skins of bovine animals, otherwise preserved								
41013010	--Whole hides and skins of bovine animals, simply dried, other than those of subheading No.4101.10	0							0
41013020	--Whole salted hides and skins of bovine animals, other than those of subheading No.4101.10	0							0
41013090	--Other hides and skins of bovine animals, otherwise preserved	0							0
410140	-Hides and skins of equine animals								
41014000	-Raw hides and skins of equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	0							0
4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed, or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to this Chapter								
410210	-With wool on								
41021000	-Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed, or further prepared), with wool on, whether or not split	0				AU			0
410221	-Without wool on :								
41022100	--Pickled								
41022100	--Pickled skins of sheep or lambs, without wool on	0							0
410229	--Other								
41022900	--Raw skins of sheep or lambs, otherwise preserved, without wool on, whether or not split	0				CE15			0

HS	Description	Bound rate at		SSG	Present		Concession first		ODCs
		date of accession	Final Bound rate		concession established	INR	incorporated in a GATT Schedule	Remarks	
4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1 (b) or 1 (c) to this Chapter								
410310	-Of goats or kids								
41031000	-Raw hides and skins of goats or kids (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	0				AU			0
410320	-Of reptiles								
41032010	--Dried raw skins of snake	0							0
41032090	--Other raw skins of reptiles	0							0
410390	-Other								
41039010	--Fresh skins of pig	0							0
41039020	--Fresh skins of shark	0							0
41039090	--Other raw hides and skins	0							0
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading No. 41.01, 41.02 or 41.03								
430110	-Of mink, whole, with or without head, tail or paws								
43011000	-Raw furskins of mink, whole, with or without head, tail or paws	0							0
430120	-Of rabbit or hare, whole, with or without head, tail or paws								
43012000	-Raw furskins of rabbit or hare, whole, with or without head, tail or paws	0				CE15			0
430130	-Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws								

HS	Description	Bound rate at		Implementation	SSG	Present		Concession first	
		date of accession	Final Bound rate			concession established	INR	incorporated in a GATT Schedule	Remarks ODCs
43013000	-Raw furskins of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	0							0
430140	-Of beaver, whole, with or without head, tail or paws								
43014000	-Raw furskins of beaver, whole, with or without head, tail or paws	0							0
430150	-Of musk-rat, whole, with or without head, tail or paws								
43015000	-Raw furskins of musk-rat, whole, with or without head, tail or paws	0							0
430160	-Of fox, whole, with or without head, tail or paws								
43016000	-Raw furskins of fox, whole, with or without head, tail or paws	0							0
430170	-Of seal, whole, with or without head, tail or paws								
43017000	-Raw furskins of seal, whole, with or without head, tail or paws	0							0
430180	-Other furskins, whole, with or without head, tail or paws								
43018000	-Other raw furskins, whole, with or without head, tail or paws	0							0
430190	-Hairs, tails, paws and other pieces or cuttings, suitable for furriers' use								
43019000	-Raw furskins, heads, tails, paws and other pieces or cuttings, suitable for furriers' use	0							0
5001	Silk-worm cocoons suitable for reeling								
500100	Silk-worm cocoons suitable for reeling								
50010000	Silk-worm cocoons suitable for reeling	10							0
5002	Raw silk (not thrown)								
500200	Raw silk (not thrown)								
50020000	Raw silk (not thrown)	10					CO		0
5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)								
500310	-Not carded or combed								
50031000	-Not carded or combed	10					CO		0

HS	Description	Bound rate at		SSG	Present concession established	INR	Concession first incorporated in a		ODCs
		date of accession	Final Bound rate				GATT Schedule	Remarks	
500390	-Other								
50039000	-Other silk waste	10							0
5101	Wool, not carded or combed								
	-Greasy, including fleece-washed wool :								
510111	--Shorn wool								
51011100	--Shorn wool, greasy, including fleece-washed	0				AU			0
510119	--Other								
51011900	--Other greasy wool, including fleece-washed	0				AU			0
	-Degreased, not carbonised :								
510121	--Shorn wool								
51012100	--Shorn wool, degreased, not carbonised	0				CE15,NZ			0
510129	--Other								
51012900	--Other degreased wool, not carbonised	0				AU,NZ			0
510130	-Carbonised								
51013000	-Carbonised wool	0				AU,NZ			0
5102	Fine or coarse animal hair, not carded or combed								
510210	-Fine animal hair								
51021010	--Fine hair, rabbit or hare, not carded or combed	0							0
51021091	---Other greasy fine animal hair, not carded or combed	0							0
51021092	---Other scoured fine animal hair, not carded or combed	0				AU,NZ			0
510220	-Coarse animal hair								
51022010	--Greasy coarse animal hair, not carded or combed	0							0
51022020	--Scoured coarse animal hair, not carded or combed	0				AU			0
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock								
510310	-Noils of wool or of fine animal hair								
51031000	-Noils of wool or of fine animal hair	0							0
510320	-Other waste of wool or of fine animal hair								
51032000	-Other waste of wool or of fine animal hair, not pulled or garnetted	0				AU,CE15			0
510330	-Waste of coarse animal hair								

HS	Description	Bound rate at		SSG	Present concession established	INR	Concession first	
		date of accession	Final Bound rate				incorporated in a GATT Schedule	Remarks ODCs
51033000	-Waste of coarse animal hair, not pulled or garnetted	0				CE15		0
5201	Cotton, not carded or combed							
520100	Cotton, not carded or combed							
52010000	Cotton, not carded or combed	0				AU,PE		0
5202	Cotton waste (including yarn waste and garnetted stock)							
520210	-Yarn waste (including thread waste)							
52021000	-Yarn waste (including thread waste)	0						0
	-Other :							
520291	--Garnetted stock							
52029100	--Garnetted cotton stock	0						0
520299	--Other							
52029900	--Other cotton waste	0						0
5203	Cotton, carded or combed							
520300	Cotton, carded or combed							
52030000	Cotton, carded or combed	0						0
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)							
530110	-Flax, raw or retted							
53011000	-Flax, raw or retted	0				CE15		0
	-Flax, broken, scutched, hackled or otherwise processed, but not spun :							
530121	--Broken or scutched							
53012100	--Flax, broken or scutched	0				CE15		0
530129	--Other							
53012900	--Flax, hackled or otherwise processed, but not spun	0				CE15		0
530130	-Flax tow and waste							
53013000	-Flax tow and waste	0				CE15		0
5302	True hemp (cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)							
530210	-True hemp, raw or retted							
53021000	-True hemp, raw or retted	0						0
530290	-Other							

<u>HS</u>	<u>Description</u>	<u>Bound rate at</u>		<u>Implementation</u>	<u>SSG</u>	<u>Present</u>		<u>Concession first</u>	
		<u>date of</u>	<u>Final</u>			<u>concession</u>	<u>established</u>	<u>incorporated in a</u>	<u>ODCs</u>
		<u>accession</u>	<u>Bound rate</u>	<u>INR</u>				<u>GATT Schedule</u>	<u>Remarks</u>

0

53029000

-Other true hemp (cannabis sativa L),  
processed but not spun; tow and waste  
of true hemp (including yarn waste and  
garnetted stock)

0

## **Schedule CLIII - The Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu**

### ***PART I - MOST-FAVOURABLE-NATION TARIFF***

#### ***SECTION I - B Tariff Quotas***

1. The tariff quota access specified in Column 3 shall be implemented on the date of accession. Expansion of tariff quota access shall be implemented in equal installments on 1 January of each subsequent year over the period specified in Column 5. The initial reduction in the in-quota tariff rate shall be implemented in one step on the date of accession, with any subsequent reduction implemented in equal annual installments over the period specified in Column 5.
2. Rice Quota Administration:  
Chinese Taipei shall ensure that rice from central stocks shall no longer be prohibited from entering domestic marketing channels for industrial and/or food use. Imports of rice for re-export shall not count against imports under the quota. Chinese Taipei shall lift its ban on imported rice upon accession to the WTO, and establish a quota along the lines of Annex 5, calculated on a brown rice basis. This quota shall be 144,720 metric tons in the first year after accession. Any portion of the quota for private trade which is not filled by 31 December shall be imported by Chinese Taipei authorities by 31 March of the subsequent year. Continuation of the quota beyond the first year after accession, or conversion to a tariff-rate quota, shall be subject to the provisions of paragraph 175 of the Working Party Report and Annex 5 of the Agreement on Agriculture, in particular paragraph 4. Future quota growth shall be consistent with commitments undertaken by WTO Members in connection with negotiations conducted pursuant to Article 20 of the Agreement on Agriculture.

#### **CENTRALIZED IMPORTS**

Specification of Imported Rice: Rice imported by the Chinese Taipei authorities shall be tendered to meet internationally recognized standards for trade in rice.  
Disposal of Imported Rice: Imported rice shall be accorded no less favourable treatment than rice produced in Chinese Taipei. Imported rice shall have full access to normal marketing channels, wholesalers, distributors, and end users. It shall be priced at a level which ensures that it enters the domestic market at prices competitive with rice produced in Chinese Taipei. Imported rice shall be marketed in a timely fashion so that its quality for table use is not adversely affected by storage time. Imported rice shall not be exported as food aid, nor used for livestock feed.

#### **PRIVATE SECTOR TRADE**

Direct Private Sector Trade: Chinese Taipei's quota system for private rice trade shall be conducted through direct private-sector importation. The quota system shall be operated with the objective of ensuring the quota fills with a minimal level of market distortion and that the imported rice enters Chinese Taipei's domestic wholesale and retail markets on conditions no less favourable than exist for rice produced in Chinese Taipei. Chinese Taipei shall increase the market access quota allocated to the private trade by no less than the percentage tendered by WTO Members having recourse to Annex 5, Section A of the Agreement on Agriculture. Chinese Taipei agrees to increase the percentages of private trade to 35% upon accession.

Terms of Trade: Quota allocation certificates shall serve as automatic import licences, in compliance with the Agreement on Import Licensing Procedures and consistent with Article XIII of GATT 1994. All commercial terms of trade, including product specifications, origin, pricing, packaging, etc. shall be at the sole determination of the parties engaged in the transaction. Partial shipments against a single allocation shall be permitted. Traders may import any product or mixture of products subject to the same quota as noted in Chinese Taipei's schedule. All products imported under the quota shall be permitted to be distributed freely within Chinese Taipei without further

trade-based restrictions. Allocation certificates shall be freely transferable and tradable, and certificate holders may have certificates reissued to combine or divide allocations.

Application: All applications for allocation of quota quantities shall be submitted to the Council of Agriculture (COA). Specific conditions for applying for the first quota allocation for each year shall be published in the official journal sixty days in advance of the start of the application period. The application period for initial allocations shall be closed by 30 September of the previous year, unless the timing of accession necessitates a change in schedule for the first year. The application period for reallocations shall be closed by 1 September. COA shall grant allocations and publish and notify the names of recipients and allocation amounts within two weeks of the close of the application period.

Associated Fees: Any and all fees, charges, deposits, duties, etc. associated with the allocation process shall be made explicit in the advance public notification process, and with the exception of ordinary customs duties and/or other charges as noted in Chinese Taipei's schedule, shall be commensurate with the cost of the services rendered. No special performance or bid bond requirements shall be instituted.

Allocation:

Initial distribution of allocations: The initial allocation certificates shall be issued on a first come, first served basis. Allocations shall be established for commercially viable shipping quantities, but a ceiling on the size of any given allocation may be established in advance and published as part of the allocation notification procedures. Allocation certificates shall be valid for product arriving between 1 January and 1 September. The date of arrival shall be defined in accordance with Article 5 of the implementing regulations of the Customs Law of Chinese Taipei as currently in place. Upon request and proof of signed contract before 1 September, COA shall automatically extend the validity date of the certificate to cover products arriving on or before 31 December.

Reallocation of unused allocations: In any year, if the holder of a quota allocation certificate has not contracted for import of the holder's total allocation by 1 September, the unused portion of the allocation shall be reallocated on a first come, first served basis. Reallocation certificates shall be valid for 90 days.

<u>Description of products</u>	<u>Tariff item number</u>	<u>Initial quota quantity and in-quota tariff rate</u>	<u>Final quota quantity and in-quota tariff rate</u>	<u>Implementation period</u>	<u>Initial negotiating right</u>	<u>Other terms and conditions</u>
Pork belly		6,160 MT	15,400 MT	2004		TRQ shall be phased out by 1 January 2005. The tariff rate shall be bound at 12.5% by 1 January 2005.
Pork belly (including spare ribs), whether or not cut						
--fresh or chilled						
----boneless	02031911	15%	12.5%			
----with bone in	02031991	15%	12.5%			
--frozen						
----boneless	02032911	15%	12.5%			
----with bone in	02032991	15%	12.5%			
Chicken		19,163 MT	45,990 MT	2004		TRQ shall be phased out by 1 January 2005. The tariff rate shall be bound at 20% by 1 January 2005.
Meat of chicken (including capon)						
--not cut in pieces	02071100	25%	20%			
----fresh or chilled						
----frozen	02071200	25%	20%			



<u>Description of products</u>	<u>Tariff item number</u>	<u>Initial quota quantity and in-quota tariff rate</u>	<u>Final quota quantity and in-quota tariff rate</u>	<u>Implementation period</u>	<u>Initial negotiating right</u>	<u>Other terms and conditions</u>
--cut in pieces						
----drum sticks and wings (including legs and leg quarters)						
-----fresh or chilled	02071311	25%	20%			
-----frozen	02071411	25%	20%			
-----salted, in brine						
dried or smoked	02109012	25%	20%			
----others						
-----fresh or chilled	02071319	25%	20%			
-----frozen	02071419	25%	20%			
-----salted, in brine						
dried or smoked	02109019	25%	20%			
--prepared or preserved						
----drum sticks and wings (including legs and leg quarters)						
-----others	16023210	25%	20%			
	16023220	25%	20%			
Pork meat offals						
Hocks, feet, and skirt of swine				2004		TRQ shall be phased out by 1 January 2005. The tariff rate shall be bound at 15% by 1 January 2005.
--fresh or chilled	02063020	25%	15%			
--frozen	02064930	25%	15%			
Guts (including intestines and rectum) and stomach of swine, whole and pieces thereof	05040021	25%	15%			
Other prepared or preserved hocks, feet, stomachs, skirt, intestine and rectum	16024930	25%	15%			

<u>Description of products</u>	<u>Tariff item number</u>	<u>Initial quota quantity and in-quota tariff rate</u>	<u>Final quota quantity and in-quota tariff rate</u>	<u>Implementation period</u>	<u>Initial negotiating right</u>	<u>Other terms and conditions</u>
Poultry Offals		1,836.3 MT	3,672.6 MT	2004		TRQ shall be phased out by 1 January 2005. The tariff rate shall be bound at 25% by 1 January 2005.
Poultry Offals other than livers						
--guts, bladders and stomachs of poultry	05040022	25%	25%			
--others						
----fresh or chilled	02071399	25%	25%			
(excluding heart, feet, neck of chicken; heart of ducks and geese	02072690	25%	25%			
of ducks and geese	02073599	25%	25%			
----frozen	02089030	25%	25%			
-----of chicken						
(excluding heart, feet and neck)	02071429	25%	25%			
-----of other poultry	02072729	25%	25%			
	02073699	25%	25%			
	02089030	25%	25%			
----salted, in brine, dried or smoked (excluding heart and feet of chicken						
----prepared or preserved (excluding heart and feet of chicken	02109029	25%	25%			
	16023120	25%	25%			
	16023290	25%	25%			
	16023920	25%	25%			
	16029040	25%	25%			
Deer Velvet		1.5 MT	5.0 MT	2004		
Deer velvet, fresh, chilled, chilled or frozen	05079020	22.5%	22.5%			
Liquid Milk		10,649 MT	21,298 MT	2004	AU (excluding	

<u>Description of products</u>	<u>Tariff item number</u>	<u>Initial quota quantity and in-quota tariff rate</u>	<u>Final quota quantity and in-quota tariff rate</u>	<u>Implementation period</u>	<u>Initial negotiating right</u>	<u>Other terms and conditions</u>
Milk (excluding milk of goat and sheep), not concentrated and unsweetened					18069053, 19019025, 18069055, 19019027)	
--fresh milk	04011010	15%	15%			
	04012010	15%	15%			
	04013010	15%	15%			
--longlife milk	04011020	15%	15%			
	04012020	15%	15%			
	04013020	15%	15%			
Milk (excluding milk of goat and sheep), containing added sugar or other sweetening matter	04029910	15%	15%			
	04029920	15%	15%			
	04029992	15%	15%			
	04039059	15%	15%			
Buttermilk (excluding fresh, dry, concentrated)	04039029	15%	15%			
Flavoured, modified, or fermented milk (excluding sour)						
Cream (excluding sour)	04039090	15%	15%			
	04039040	15%	15%			
Curdled milk						
Prepared milk, evaporated, containing added sugar or other sweetening matter	18069053	15%	15%			
	19019025	15%	15%			
	18069055	15%	15%			
Flavoured milk	19019027	15%	15%			
Peanuts				2004		
Ground-nuts		2,618 MT	5,235 MT			
--in shell	12021000	25%	25%			
	20081111	25%	25%			

<u>Description of products</u>	<u>Tariff item number</u>	<u>Initial quota quantity and in-quota tariff rate</u>	<u>Final quota quantity and in-quota tariff rate</u>	<u>Implementation period</u>	<u>Initial negotiating right</u>	<u>Other terms and conditions</u>
--shelled	20081191	25%	25%			
	12022000	25%	25%			
	20081112	25%	25%			
	20081192	25%	25%			
--mixtures (containing) ground-nuts exceeding 20%)	20081942	25%	25%			
Flours and meals of ground-nuts						
--edible	12089011	25%	25%			
--inedible	12089021	25%	25%			
Ground-nuts oil						
--crude	15081000	25%	25%			
--refined	15089000	25%	25%			
Red Bean		1,500 MT	2,500 MT	2004		
Red beans						
--frozen	07102910	22.5%	22.5%			
--dried	07133200	22.5%	22.5%			
Flour and meal of red bean	11061010	22.5%	22.5%			
Prepared or preserved red bean						
--frozen	20049010	22.5%	22.5%			
	20060011	22.5%	22.5%			
--not frozen						
----shelled	20055110	22.5%	22.5%			
	20060025	22.5%	22.5%			
----not shelled	20055910	22.5%	22.5%			
	20060025	22.5%	22.5%			
Red bean paste	21069097	22.5%	22.5%			
Garlic Bulbs		1,844 MT	3,520 MT	2004		
Garlic bulbs, for						

<u>Description of products</u>	<u>Tariff item number</u>	<u>Initial quota quantity and in-quota tariff rate</u>	<u>Final quota quantity and in-quota tariff rate</u>	<u>Implementation period</u>	<u>Initial negotiating right</u>	<u>Other terms and conditions</u>
planting	07032010	0%	0%			
Other garlic, fresh or chilled	07032090	22.5%	22.5%			
Dried garlic bulb, whole, cut, sliced, broken or in powder	07129040	22.5%	22.5%			
Dried Shiitake (Forest Mushroom)		115 MT	288 MT	2004		
Shiitake (forest mushroom), dried	07123030	25% or NT\$110/kg whichever is higher	25% or NT\$110/kg whichever is higher			
Dried Day Lily		40 MT	101 MT	2004		
Day lily, dried	07129050	22.5%	22.5%			
Young Coconut		8,000 MT	10,000 MT	2004		
Other coconuts, fresh or dried	08011900	15% or NT\$0.9/kg whichever is higher	15% or NT\$0.9/kg whichever is higher			
Betel Nuts		4,412 MT	8,824 MT	2004		
Areca (betel) nuts, fresh or dried	08029030	17.5%	17.5%			
Bananas		5,335 MT	13,338 MT	2004	CO	
Bananas, including plantains, fresh or dried	08030000	12.5%	12.5%			
Pineapples		9,548 MT	23,870 MT	2004		
Pineapples, fresh or dried	08043000	15%	15%			

<u>Description of products</u>	<u>Tariff item number</u>	<u>Initial quota quantity and in-quota tariff rate</u>	<u>Final quota quantity and in-quota tariff rate</u>	<u>Implementation period</u>	<u>Initial negotiating right</u>	<u>Other terms and conditions</u>
Mangoes		5,120 MT	12,755 MT	2004	AU,CO	
Mangoes, fresh or dried	08045020	25%	25%			
Shaddocks		1,720 MT	4,300 MT	2004		
Shaddock, fresh or dried	08059010	25%	25%			
Fresh Pears (excluding European Pears)		4,900 MT	9,800 MT	2004		
Other pear, fresh	08082019	18%	18%			
Persimmons		576 MT	1,440 MT	2004		TRQ shall be phased out at the end of the sixth year after Chinese Taipei's WTO accession. The tariff rate shall be bound at 35%.
Persimmons, fresh	08109030	25%	25%			
Dried Longans and Longan Pulp		110 MT	330 MT	2004		
Lungnans, dried and lungnan pulp	08134010	15%	15%			
Sugar		120,000 MT	205,000 MT	2004	AU	Upon accession of Chinese Taipei to the WTO, market access for private sector trade shall be 1% of the annual sugar tariff quota. In 2004, market access for private sector trade shall increase to 2% of the annual sugar tariff quota.
Raw sugar not containing added flavouring or colouring matter						
--cane sugar	17011100	12.5%	12.5%			
--beet sugar	17011200	12.5%	12.5%			
Containing added flavouring or colouring matter						
--raw sugar	17019110	12.5%	12.5%			
--refined sugar	17019120	17.5%	17.5%			

<u>Description of products</u>	<u>Tariff item number</u>	<u>Initial quota quantity and in-quota tariff rate</u>	<u>Final quota quantity and in-quota tariff rate</u>	<u>Implementation period</u>	<u>Initial negotiating right</u>	<u>Other terms and conditions</u>
Other						
--cube and loaf sugar	17019910	17.5%	17.5%			
--rock sugar	17019920	17.5%	17.5%			
--other refined sugar	17019990	17.5%	17.5%			
Rice ST-Annex 5		144,720 MT	144,720 MT	First year after accession		CENTRALIZED IMPORTS
Rice						Duties and mark-up: The in-quota duty shall be 0%(zero percent) for rice in HS chapter 10. The sum of the other fees, charges, and mark-ups on any individual importation and resale shall not exceed NT\$23.26/kg for rice and NT\$25.59/kg for rice products. If the product does not move onto the domestic market at any given price, Chinese Taipei will re-announce the distribution within two weeks, reducing the price by NT\$3/kg or greater to ensure that it is not priced above market clearing levels. The process will be repeated if necessary to move the rice out of central stocks.
--in the husk	10061000	free	free			
--husked	10062000	free	free			
--semi-milled or wholly milled	10063000	free	free			
--broken	10064000	free	free			
Rice flour						
--glutinous rice flour	11023010	20%	20%			
--other rice flour	11023090	25%	25%			
Rice groats, meal and pellets						
	11031400	free	free			
	11032910	25%	25%			
Rolled or flaked rice	11041910	20%	20%			
Other worked rice	11042920	20%	20%			
Rice starch	11081910	15%	15%			
Prepared food by the swelling or roasting of rice						PRIVATE SECTOR TRADE
--rice threads, puffed or roasted	18069071	20%	20%			Duties and Mark-up: The in-quota duty shall be 0 percent (zero) for rice in HS chapter 10. The sum of the other fees, charges, and mark-ups on any individual importation shall not exceed NT\$23.26/kg for rice and NT\$25.59/kg for rice products. If the quota is under subscribed after the first announcement, Chinese Taipei will re-announce the distribution within two weeks, reducing the sum of other fees, charges and mark-ups by NT\$3/kg or greater to ensure that they do not restrict imports, nor price imports above market clearing level. The
	19023020	20%	20%			
	19041020	20%	20%			
	19042011	20%	20%			
	19042021	20%	20%			
--others	19021110	20%	20%			
	19021910	20%	20%			
	19022010	20%	20%			
Rice products						
--in grain form,						

<u>Description of products</u>	<u>Tariff item number</u>	<u>Initial quota quantity and in-quota tariff rate</u>	<u>Final quota quantity and in-quota tariff rate</u>	<u>Implementation period</u>	<u>Initial negotiating right</u>	<u>Other terms and conditions</u>
precooked or otherwise prepared	18069061 19049010	30% 30%	20% 20%			process will be repeated if necessary. If the initial tender is over subscribed, it will be allocated on a first come, first served basis.
--others, containing not less than 30% of rice	18069092 19019091 21069098	25% 25% 30%	25% 25% 20%			



# Schedule CLIII - The Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu

This Schedule is authentic only in the English language

## PART I - MOST-FAVoured-NATION TARIFF SECTION II - Other Products

1. In this schedule the following symbols and abbreviations are used with the meanings respectively indicated below: NT: New Taiwan Dollars; KGM : Kilogramme; TNE: Metric Ton. Unless otherwise specified, bound rates and other duties and charges are expressed in ad valorem terms.
2. Implementation of concessions:
  - (1) For products with implementation periods exceeding 2002, the initial bound rates shall take effect immediately on the effective date of this schedule, followed by equal installments of reductions effective on 1 January of respective calendar year to reach their final implementation year, unless otherwise noted in the "Remarks" column.
  - (2) For products subject to accelerated staging as indicated by a date specified in the remarks column, the initial bound rate in the rate of duty column shall be implemented on the effective date of this schedule, staging shall be calculated based on that date and rate until they are reached. Subsequent staging to implement the full concession rate shall be calculated in equal stages based on the final implementation date and the difference between the initial bound rate and final bound rate.
  - (3) Alternative implementation arrangements shall apply for the tariff lines specified in A, B and C below:
    - A: Tariff of HS 29025000 shall be maintained at current rate (1.25%) until the final year of the implementation period.
    - B: Tariff of HS 47071000, 47072000, 47073010 and 47079000 shall be 2% upon accession and 0% at the final year of the implementation period.
    - C: Tariff of HS 87032110, 87032190, 87032290, 87032310, 87032390, 87032410, 87032490, 87033110, 87033190, 87033210, 87033290, 87033311, 87033312, 87033391, 87033392, 87033910, 87039090, 87042111, 87042119, 87043111, 87043119, 87060010, 87060031, 87089911 and 87089921 shall be administered in three stages. The implementation of concessions should follow the Tariff Rate Quotas for Passenger Cars and Light Commercial Vehicles (Part III).
      - Stage I : Implemented from 2002 to 2006 ( The out-quota rate shall be 60% ).
      - Stage II : Implemented from 2007 to 2010 ( The out-quota rate shall be 30% ).
      - Stage III : Implemented from 2011 ( The tariff quota system shall be replaced by a single tariff rate of 17.5% ).

3. (1) The tariff quota for Mackerel shall be phased out at the end of the sixth year after Chinese Taipei's accession. The tariff rates for HS 03026993, 03037993, 03042060, 03053010, 03056940, 16041510 shall be 30%. The tariff rate for HS 03026400 shall be the higher of 30% or NT9.3/kg. The tariff rate for HS 03037400 shall be the higher of 25% or NT7.3/kg.
- (2) The tariff quota for Carangid shall be phased out at the end of the sixth year after Chinese Taipei's accession. The tariff rates for HS 03042050, 16041920 shall be 40%. The tariff rate for HS 03026992 shall be 42.5%. The tariff rate for HS 03037992 shall be 50%.
- (3) The tariff quota for Sardine shall be phased out at the end of the sixth year after Chinese Taipei's accession. The tariff rates for HS 03035000, 03042042, 03056100, 16041210 shall be 25%. The tariff rates for HS 03024000, 03026100, 03037100, 03042041, 03054950, 03055950, 03056300, 16041310, 16041320, 16041600 shall be 30%. The tariff rate for HS 03055941 shall be the higher of 30% or NT57.2/kg.

HS	Description	Bound rate at		Present		Concession first	
		date of accession	Final Bound rate	concession established	INR	incorporated in a GATT Schedule	Remarks ODCs
0301	Live fish						

HS	Description	Bound rate at		Implementation	Present concession established	Concession first incorporated in a	
		date of accession	Final Bound rate			GATT Schedule	Remarks ODCs
030110	-Ornamental fish						
03011000	-Ornamental fish	10					
03019	-Other live fish:				JP		0
030191	--Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)						
03019100	--Live trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	20	15	2004	AU,HK,JP		0
030192	--Eels (Anguilla spp.)						
03019210	---Eels (Anguilla spp.), live	15			AU		0
03019220	---Glass eel, eel fry, young eel	0					0
030193	--Carp						
03019300	--Carp	20					0
030199	--Other						
03019910	---Other fish fry	0			JP,PH		0
03019921	----Live swamp eel	20% or NT\$12.00/KGM whichever is higher	18% or NT\$10.80/KGM whichever is higher	2004			0
03019929	----Other live fish	20	15	2007	AU,HK,JP		0
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04						
03021	-Salmonidae, excluding livers and roes :						
030211	--Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)						

HS	Description	Bound rate at		Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a		Remarks	ODCs
		date of accession	20					GATT Schedule	Remarks		
03021100	--Trout (Salmo trutta, Oncorhynchus clarki, mykiss, Oncorhynchus clarkii, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster), fresh or chilled	20	15	2007			AU,NZ,CR				0
030212	--Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and danube salmon (Hucho hucho)										
03021210	---Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), fresh or chilled	20	10	2007			AU,CA,NZ,US		2004 / 15%		0
03021220	---Atlantic salmon (Salmo salar) and danube salmon (Hucho hucho), fresh or chilled	15	10	2007			IS,NO				0
030219	--Other										
03021900	--Other salmonidae, fresh or chilled	20	15	2007			CE15				0
03022	-Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Ciitharidae), excluding livers and roes :										
030221	--Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)										
03022100	--Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis), fresh or chilled	20	12.5	2004			CE15,IS,JP,NO,US				0
030222	--Plaice (Pleuronectes platessa)										
03022200	--Plaice (Pleuronectes platessa), fresh or chilled	20	15	2007							0
030223	--Sole (Solea spp.)										
03022300	--Sole (Solea spp.), fresh or chilled	20	15	2007			CE15				0
030229	--Other										

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first	
		date of accession	Final Bound rate				incorporated in a GATT Schedule	Remarks ODCs
03022900	--Other flat fishes, fresh or chilled	20	15	2007		CR		0
03023	-Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes :							
030231	--Albacore or longfinned tunas (Thunnus alalunga)							
03023100	--Albacore or longfinned tunas (Thunnus alalunga), fresh or chilled	10				CO,CR		0
030232	--Yellowfin tunas (Thunnus albacares)							
03023200	--Yellowfin tunas (Thunnus albacares), fresh or chilled	10				CO,CR		0
030233	--Skipjack or stripe-bellied bonito							
03023300	--Skipjack or stripe-bellied bonito, fresh or chilled	25	20	2004		CO,JP,CR		0
030239	--Other							
03023900	--Other tunas (of genus thunnus), fresh or chilled	20	15	2007		JP,CR,MY		0
030240	-Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes							
03024000	-Herrings (Clupea harengus, Clupea pallasii), fresh or chilled, excluding livers and roes	70	60	2004				0
030250	-Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes							
03025000	-Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), fresh or chilled, excluding livers and roes	15	12.5	2004		IS,NO,US		0
03026	-Other fish, excluding livers and roes:							
030261	--Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)							
03026100	--Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	70	60	2004				0
030262	--Haddock (Melanogrammus aeglefinus)							
03026200	--Haddock (Melanogrammus aeglefinus), fresh or chilled	20	15	2004				0
030263	--Coalfish (Pollachius virens)							

HS	Description	Bound rate at		Final	Implementation	Present concession established	Concession first incorporated in a	
		date of accession	Bound rate				GATT Schedule	Remarks ODCs
03026300	--Coalfish (Pollachius virens), fresh or chilled	20	15	2004				0
030264	--Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)							
03026400	--Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), fresh or chilled	101	86	2004				0
030265	--Dogfish and other sharks							
03026500	--Dogfish and other sharks, fresh or chilled	28	25	2004				0
030266	--Eels (Anguilla spp.)							
03026600	--Eels (Anguilla spp.), fresh or chilled	15						0
030269	--Other							
03026910	---Mullet, fresh or chilled	NT\$36.00/KGM	NT\$30.00/KGM	2004				0
03026920	---Yellow croaker, fresh or chilled	28	26	2004				0
03026930	---Sweetfish (ayu), fresh or chilled	17.5% or NT\$23.00/KGM whichever is higher			JP			0
03026940	---Saury, fresh or chilled	30	27	2004				0
03026951	-----Rice-field eel, fresh or chilled	20% or NT\$12.00/KGM whichever is higher	18% or NT\$10.80/KGM whichever is higher	2007				0
03026952	----Sharp toothed eel, fresh or chilled	15						0
03026960	---Smelt fish, fresh or chilled	17.5% or NT\$9.00/KGM whichever is higher						0
03026970	---Monk fish, Atlantic blue fish, pacific linglods, sablefish, fresh or chilled	20						0
03026980	---Fish skins, edible, fresh or chilled	17.5						0
03026990	---Other fish, fresh or chilled							
03026991	-----Parapercis colias(Blue cod), fresh or chilled	15	12.5	2007		CR		0
03026992	-----Carangid fishes, fresh or chilled	106	90	2004				0
03026993	-----Mackerel, fresh or chilled	101	86	2004				0
03026994	-----Silver anchovy(spratelloides gracilis), fresh or chilled	37.5				CR		0
03026999	-----Other fish, fresh or chilled	25				AU,NZ,CR		0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a	
		date of accession	Final Bound rate				GATT Schedule	Remarks
030270	-Livers and roes							
03027010	--Livers, fish, fresh or chilled	30	27	2004		JP		0
03027020	--Roes, fish, fresh or chilled	17.5				CE15		0
0303	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04							
030310	-Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), excluding livers and roes							
03031000	-Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), frozen, excluding livers and roes	15	10	2004		CA,US		0
03032	-Other salmonidae, excluding livers and roes:							
030321	--Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)							
03032100	--Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster), frozen	20	15	2004		AU,IS,NZ,US,CR		0
030322	--Atlantic salmon (Salmo salar) and danube salmon (Hucho hucho)							
03032200	--Atlantic salmon (Salmo salar) and danube salmon (Hucho hucho), frozen	15	10	2007		CE15,IS,NO		0
030329	--Other							
03032900	--Other salmonidae, frozen	20	15	2007		CE15		0
03033	-Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes :							

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		Remarks	ODCs
		date of accession	Final Bound rate				GATT Schedule			
030331	--Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	15	12.5	2004		CA,CE15,IS,NO,US				0
030332	--Plaice (Pleuronectes platessa)	20	15	2004		US				0
030333	--Sole (Solea spp.)	20	15	2004		CA,US				0
030339	--Other	20	12.5	2004		JP,US				0
030341	--Albacore or longfinned tunas (Thunnus alalunga)	10				CO,US,CR				0
030342	--Yellowfin tunas (Thunnus albacares)	10				CO,CR				0
030343	--Skipjack or stripe-bellied bonito									
030349	--Other	25	20	2004		JP,US,CR				0
030350	--Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes	17.5				JP,CR				0
03035000	--Herrings (Clupea harengus, Clupea pallasii), frozen	70	60	2004		IS,NO				0
030360	--Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes									
03036000	--Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), frozen	15	12.5	2004		CA,CE15,IS,NO,US				0
03037	--Other fish, excluding livers and roes:									

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		Remarks	ODCs
		date of accession	Final Bound rate				GATT Schedule			
030371	--Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)									
03037100	--Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), frozen	70	60	2004						0
030372	--Haddock (melanogrammus aeglefinus)									
03037200	--Haddock (Melanogrammus aeglefinus), frozen	22.5	15	2004		US				0
030373	--Coalfish (Pollachius virens)									
03037300	--Coalfish (Pollachius virens), frozen	20	15	2007						0
030374	--Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)									
03037400	--Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), frozen	101	86	2004		IS,NO				0
030375	--Dogfish and other sharks									
03037500	--Dogfish and other sharks, frozen	25				CA				0
030376	--Eels (Anguilla spp.)									
03037600	--Eels (Anguilla spp.), frozen	15	12.5	2007		NZ				0
030377	--Sea bass (Dicentrarchus labrax, Dicentrarchus punctatus)									
03037700	--Sea bass (Dicentrarchus labrax, Dicentrarchus punctatus), frozen	30	25	2004						0
030378	--Hake (Merluccius spp., Urophycis spp.)									
03037800	--Hake (Merluccius spp., Urophycis spp.), frozen	20	10	2004		JP,PE				0
030379	--Other									
03037910	---Mullet, frozen	NT\$25.00/KGM				JP,US				0
03037920	---Yellow croaker, frozen	30	27	2004		JP				0
03037930	---Sweetfish (ayu), frozen	17.5% or NT\$23.00/KGM whichever is higher				JP				0
03037940	---Saury, frozen	25	20	2004						0



HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		Remarks	ODCs
		date of accession	Final Bound rate				GATT Schedule			
03037951	---Rice-field eel, frozen	20% or NT\$12.00/KGM whichever is higher	18% or NT\$10.80/KGM whichever is higher	2007						0
03037952	---Conger eel, frozen	12.5								0
03037960	---Shishamo smelt, "frozen" (Spirinchus lanceolatus) (hikkita)	12.5% or NT\$6.42/KGM whichever is higher				CA				0
03037970	---Monk fish, Atlantic blue fish, pacific linglods, sablefish, frozen	20								0
03037980	---Fish skins, edible, frozen	17.5								0
03037991	---Pollock, frozen	20	10	2004		US				0
03037992	---Carangid fishes, frozen	106	90	2004		IS,CR				0
03037993	---Mackerel, frozen	101	86	2004		IS,CR				0
03037994	---Silver anchovy (Spratelloides gracilis), frozen	37.5								0
03037999	---Other fish, frozen	30	25	2004		AU, IS, NZ, CR				0
030380	-Livers and roes									
03038010	--Livers, fish, frozen	25								0
03038020	--Roes, fish, frozen	12.5	11	2007		AU, CA, US				0
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen									
030410	-Fresh or chilled									
03041010	--Swamp eel fillets and its meat (whether or not minced), fresh or chilled	20% or NT\$12.00/KGM whichever is higher								0
03041040	---Catfish fillets and its meat (whether or not minced), fresh or chilled	20				CE15				0
03041050	---Trout fillets and its meat (whether or not minced), fresh or chilled	20				CE15				0
03041090	---Other fish fillets and its meat (whether or not minced), fresh or chilled	24				CE15				0
030420	-Frozen fillets									
03042010	--Swamp eel fillets and its meat, frozen	20% or NT\$12.00/KGM whichever is higher				JP				0
03042020	---Salmon and turbot fillets, frozen	20	15	2007		CA, CR				0
03042030	---Trout fillets, frozen	20	15	2004		CA, CR				0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		Remarks	ODCs
		date of accession	Final Bound rate				GATT Schedule			
03042041	---Sardine fillets, frozen	70	60	2004						0
03042042	---Herrings fillets, frozen	70	60	2004						0
03042050	---Horse mackerel fillets, frozen	106	90	2004						0
03042060	---Mackerel fillets, frozen	101	86	2004						0
03042070	---Catfish fillets, frozen	20				CR				0
03042080	---Hake, fillets, frozen	20	15	2007		PE				0
03042090	---Other fish fillets, frozen	24	20	2004		CA, CE15, US, CR				0
030490	-Other									
03049011	---Frozen eel, minced	12.5	10	2007		JP				0
03049012	---Frozen cod, pollock, minced	12.5	10	2004		JP, US				0
03049019	---Other fish, minced, frozen	12.5	10	2004		JP, TH, US, CR				0
03049020	--Fish head, tails, lips, bones, and maws, edible, fresh, chilled or frozen	15	12.5	2004		US				0
03049030	--Sharks fin, edible, fresh, chilled or frozen	17.5				JP, CR				0
03049090	--Other fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	24				CR				0
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; fish meal fit for human consumption									
030510	-Fish meal fit for human consumption									
03051000	-Fish meal fit for human consumption	27				CR				0
030520	-Livers and roes, dried, smoked, salted or in brine									
03052010	--Livers, dried, smoked, salted or in brine	20	15	2004		US				0
03052020	--Roes, dried, smoked, salted or in brine	17.5								
030530	-Fish fillets, dried, salted or in brine, but not smoked					JP				0
03053000	-Fish fillets, dried, salted or in brine, but not smoked									
03053010	--Mackerels fillets, dried, salted or in brine, but not smoked	101	86	2004						0
03053090	--Other fish fillets, dried, salted or in brine, but not smoked	25								0
03054	-Smoked fish, including fillets:									

HS	Description	Bound rate at		Implementation	Present		Concession first	
		date of accession	Final Bound rate		concession established	INR	incorporated in a GATT Schedule	Remarks ODCs
030541	--Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	20	10	2007		CA,CE15,IS,NO	2004 / 15%	0
03054100	--Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho), smoked							
030542	--Herrings (Clupea harengus, Clupea pallasii)							
03054200	--Herrings (Clupea harengus, Clupea pallasii), smoked	40	35	2004		CE15		0
030549	--Other							
03054910	---Fish maws, heads, tails, lips and skins edible, smoked	15						0
03054920	----Catfish, smoked	20						0
03054930	-----Trout, smoked	20	15	2004				0
03054940	----Silver anchovy (spratelloides gracilis), smoked	38	30	2004				0
03054950	----Other sardines, smoked	70	60	2004				0
03054990	-----Other fish (not including sardines), smoked	38	30	2004		US		0
03055	-Dried fish, whether or not salted but not smoked :							
030551	--Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)							
03055100	--Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), dried	20	18	2004		JP		0
030559	--Other							
03055910	---Fish pollock, dried	17.5				JP		0
03055920	---Sharks' fins, dried	9	7	2004		HK		0
03055930	---Fish, maws, heads, tails, lips and skins edible, dried	17.5						0
03055940	---Small fish, dried							

HS	Description	Bound rate at		Implementation	Present concession established	Concession first incorporated in a	
		date of accession	Final Bound rate			GATT Schedule	Remarks ODCs
03055941	----Herrings or other sardines small fish, dried	70	60	2004			0
03055949	----Other small fish, dried	30% or NT\$57.20/KGM whichever is higher	25% or NT\$47.60/KGM whichever is higher	2004	JP		0
03055950	----Dried sardines, whether or not salted, but not smoked	70	60	2004			0
03055990	----Other dried fish, whether or not salted, but not smoked	30	25	2004	TH		0
03056	-Fish, salted but not dried or smoked and fish in brine:						
030561	--Herrings (Clupea harengus, Clupea pallasii)						
03056100	--Herrings (Clupea harengus, Clupea pallasii) salted or in brine	70	60	2004			0
030562	--Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)						
03056200	--Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), salted or in brine	20	18	2004			0
030563	--Anchovies (Engraulis spp.)						
03056300	--Anchovies (Engraulis spp.), salted or in brine	70	60	2004			0
030569	--Other						
03056910	---Fish, salmon, salted or in brine	15			JP		0
03056920	---Shark's fins, salted or in brine	9					0
03056930	---Fish, maws, heads, tails, lips and skins edible, salted or in brine	17.5					0
03056940	----Mackerels, salted or in brine	101	86	2004			0
03056990	----Other fish, salted or in brine	25					0
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine						
03061	-Frozen:						
030611	--Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)						

HS	Description	Bound rate at		Implementation	Present concession established	Concession first incorporated in a	
		date of accession	Final Bound rate			GATT Schedule	Remarks ODCs
03061110	---Rock (spiny) lobster, frozen	20% or NT\$45.10/KGM whichever is higher	15% or NT\$33.70/KGM whichever is higher	2004		AU, MX, US	0
03061120	---Crawfish, frozen	25	20	2007		AU	0
030612	--Lobsters (Homarus spp.)						
03061200	--Lobsters (Homarus spp.), frozen	20% or NT\$45.10/KGM whichever is higher	15% or NT\$33.70/KGM whichever is higher	2004		AU, CA, MX, US	0
030613	--Shrimps and prawns						
03061300	--Shrimps and prawns, frozen	20				AU, JP, MX, CR	0
030614	--Crabs						
03061410	---Swamp crabs, frozen	30% or NT\$40.80/KGM whichever is higher					0
03061420	---Crabs, frozen	20	15	2007		AU, CA, US	0
030619	--Other						
03061900	--Other crustaceans, frozen	30				AU	0
03062	-Not frozen:						
030621	--Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)						
03062111	----Rock (spiny) lobster, live, fresh or chilled	20% or NT\$45.10/KGM whichever is higher	15% or NT\$33.70/KGM whichever is higher	2004		AU, MX, NZ, US	0
03062112	----Rock (spiny) lobster, dried, salted or in brine	20% or NT\$45.10/KGM whichever is higher	15% or NT\$33.70/KGM whichever is higher	2004		AU, US	0
03062120	---Sea crawfish, live, fresh or chilled	30	25	2004		AU	0
030622	--Lobsters (Homarus spp.)						
03062210	---Lobsters (Homarus spp.), live, fresh or chilled	20% or NT\$45.10/KGM whichever is higher	15% or NT\$33.70/KGM whichever is higher	2004		AU, CA, MX, US	0
03062220	---Lobsters (Homarus spp.), dried, salted or in brine	20% or NT\$45.10/KGM whichever is higher	15% or NT\$33.70/KGM whichever is higher	2004		AU, US	0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		Remarks
		date of accession	Final Bound rate				GATT Schedule	ODCs	
030623	--Shrimps and prawns								
03062311	----Shrimp, fry	0				AU,CO		0	
03062319	----Other shrimps and prawns, live, fresh or chilled	20				AU,CO,MX,MY		0	
03062321	----Shrimp skin, dried	24% or NT\$5.36/KGM whichever is higher				CO, PH		0	
03062329	----Shrimps and prawns, dried, salted or in brine	28% or NT\$3.80/KGM whichever is higher	25% or NT\$48.00/KGM whichever is higher	2004		AU,CO		0	
030624	--Crabs								
03062410	---Crabs, fry	0				HK		0	
03062421	----Swamp crabs, live, fresh or chilled	35% or NT\$47.60/KGM whichever is higher				HK		0	
03062429	----Other crabs, live, fresh or chilled	30	25	2004		AU,CA		0	
03062430	---Crabs, dried, salted or in brine	25						0	
030629	--Other								
03062911	----Crustaceans, fry	0						0	
03062919	----Other crustaceans, live, fresh or chilled	25						0	
03062920	---Other crustaceans, dried, salted or in brine	25						0	
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine								
030710	-Oysters								
03071011	---Oysters, fry	0						0	
03071019	---Other oysters, live, fresh or chilled	25				CA,CE15		0	
03071020	--Oysters, frozen	22.5	20	2007		CA,KR,NZ		0	
03071031	---Oysters, dried	30% or NT\$60.00/KGM whichever is higher	25% or NT\$50.00/KGM whichever is higher	2007		KR		0	
03071032	---Oysters, salted or in brine	35	30	2007				0	

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		Remarks	ODCs
		date of accession	Final Bound rate				GATT Schedule			
03072	-Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten : --Live, fresh or chilled --Scallops (include full shell fish and compoy), live, fresh or chilled	15% or NT\$25.80/KGM which ever is higher	10% or NT\$17.20/KGM which ever is higher	2004					0	
030729	--Other									
03072910	---Scallops (include full shell fish and compoy), frozen	10% or NT\$17.20/KGM which ever is higher				AU,CA,JP,PE			0	
03072920	---Scallops (include full shell fish and compoy), dried, salted or in brine	15% or NT\$221.00/KGM M which ever is higher	12.5% or NT\$184.00/KGM which ever is higher	2007		JP			0	
03073	-Mussels (Mytilus spp., Perna spp.) :									
030731	--Live, fresh or chilled									
03073100	--Mussels (Mytilus spp., Perna spp.), live, fresh or chilled	15				NZ			0	
030739	--Other									
03073910	---Mussels (Mytilus spp., Perna spp.), frozen	15				NZ			0	
03073921	----Mussels (Mytilus spp., Perna spp.), dried	30% or NT\$45.00/KGM which ever is higher	27% or NT\$40.50/KGM which ever is higher	2004					0	
03073929	----Mussels (Mytilus spp. Perna spp.), salted or in brine	25							0	
03074	-Cuttle fish (Sepia officinalis, Rossia macrosoma, Loligo spp., Nototodarus spp., Sepioteuthis spp.): --Live, fresh or chilled --Cuttle fish, live, fresh or chilled --Squid, live, fresh or chilled	25 NT\$15.00/KGM	20	2004					0	
030741	--Live, fresh or chilled									
03074110	---Cuttle fish, live, fresh or chilled	25							0	
03074120	---Squid, live, fresh or chilled	NT\$15.00/KGM				MX			0	
030749	--Other									
03074911	----Cuttle fish, frozen	25				JP			0	
03074912	----Squid, frozen	NT\$15.00/KGM							0	
03074921	----Cuttle fish, dried, salted, in brine, smoked	28	25	2004					0	

HS	Description	Bound rate at date of accession	Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Remarks	ODCs
03074922	----Squid, dried, salted, in brine, smoked	50% or NT\$219.00/KG M whichever is higher							0
03075	-Octopus (Octopus spp.):								
030751	--Live, fresh or chilled								
03075100	--Octopus, live, fresh or chilled	30	20	2004		JP			0
030759	--Other								
03075900	--Octopus, frozen, dried, salted, in brine, smoked	30	20	2007		JP		2004 / 27%	0
030760	-Snails, other than sea snails								0
03076010	--Snails, live, fresh or chilled, other than sea snails	30							0
03076020	--Snails, frozen, other than sea snails	30				JP			0
03076030	--Snails, dried, salted or in brine, other than sea snails	30							0
03079	-Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption :								
030791	--Live, fresh or chilled								
03079110	---Molluscs and aquatic invertebrates, fry	0							0
03079120	---Abalones (haliotidae), live, fresh or chilled, other than abalones (haliotis diversicolor)	7.5% or NT\$30.00/KGM whichever is higher				AU,MX			0
03079131	----Top shell, live, fresh or chilled	30% or NT\$45.20/KGM whichever is higher							0
03079132	----Ruditapes philippinarum, live, fresh or chilled	30% or NT\$34.00/KGM whichever is higher							0
03079140	---Sea-cucumber, live, fresh or chilled	15	10	2007		CA		2004/14%	0
03079150	---Sea blubber, live, fresh or chilled	17	14	2004					0
03079160	---Abalones (haliotis diversicolor), live, fresh or chilled	25% or NT\$83.00/KGM whichever is higher	20% or NT\$66.40/KGM whichever is higher	2004		AU			0



HS	Description	Bound rate at		Final	Implementation	Present concession established	Concession first incorporated in a	
		date of accession	Bound rate				GATT Schedule	Remarks ODCs
03079170	---Locos, live, fresh or chilled	17% or NT\$32.30/KGM whichever is higher	14% or NT\$26.60/KGM whichever is higher	2004				0
03079180	---Hard clam, live, fresh or chilled	30	20	2007				0
03079190	---Other molluscs and aquatic invertebrates	25	20	2007		KR		0
030799	--Other							
03079911	-----Abalones (haliotidae), frozen, other than abalones (haliotis diversicolor)	7.5% or NT\$30.00/KGM whichever is higher				AU,CA,US		0
03079912	-----Other top shell, frozen	20% or NT\$30.00/KGM whichever is higher				US		0
03079913	-----Ruditapes philippinarum, frozen	30% or NT\$34.00/KGM whichever is higher						0
03079914	-----Sea-cucumber, frozen	15	9	2004		CA,US		0
03079915	-----Sea blubber, frozen	17	15	2004				0
03079916	-----Abalones (haliotis, diversicolor) frozen	25% or NT\$83.00/KGM whichever is higher				AU,US		0
03079917	-----Locos, frozen	15% or NT\$28.00/KGM whichever is higher	10% or NT\$19.00/KGM whichever is higher	2004		US		0
03079918	-----Cockles, frozen	30% or NT\$14.00/KGM whichever is higher	25% or NT\$11.70/KGM whichever is higher	2004		JP,KR,MY		0
03079919	-----Clams, frozen	25% or NT\$28.20/KGM whichever is higher	20% or NT\$22.60/KGM whichever is higher	2004		CA,KR,US		0
03079920	---Other molluscs and aquatic invertebrates, frozen	25	22.5	2007		CA,JP		0
03079921	-----Abalones (haliotidae), salted or in brine, other than abalones (haliotis diversicolor)	25	22	2004				0

HS	Description	Bound rate at		Final	Implementation	Present concession established	INR	Concession first	
		date of accession	Bound rate					incorporated in a GATT Schedule	Remarks ODCs
03079922	-----Abalones (haliotidae), dried, other than abalones (haliotis diversicolor)	15% or NT\$225.00/KG M whichever is higher					JP		0
03079923	-----Top shell, dried, salted or in brine	30% or NT\$45.20/KGM whichever is higher					JP		0
03079924	-----Sea-cucumber, spiked, dried	15% or NT\$150.00/KG M whichever is higher	10% or NT\$100.00/KGM whichever is higher	2004			CA,JP		0
03079925	-----Sea-cucumber, not spiked, dried	15% or NT\$37.50/KGM whichever is higher	10% or NT\$23.80/KGM whichever is higher	2004			CA		0
03079926	-----Other sea-cucumber, dried, salted or in brine	15% or NT\$24.00/KGM whichever is higher	10% or NT\$16.00/KGM whichever is higher	2004			CA		0
03079927	-----Sea blubber, dried, salted or in brine	12% or NT\$8.40/KGM whichever is higher							0
03079929	-----Other molluscs and aquatic invertebrates, dried, salted or in brine	30					JP		0
03079930	---Hard clam, frozen	35					JP		0
03079931	-----Conch, frozen	25	20	2004					0
1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates								
160300	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates								
16030000	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	20	17	2004			CE15,TH		0
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs								
16041	-Fish, whole or in pieces, but not minced :								
160411	--Salmon								

HS	Description	Bound rate at		Implementation	Present concession established	Concession first incorporated in a	
		date of accession	Final Bound rate			GATT Schedule	Remarks ODCs
16041100	--Salmon, whole or in pieces, but not minced, prepared or preserved	15			CA,JP		0
160412	--Herrings						
16041200	--Herrings, whole or in pieces, but not minced, prepared or preserved						
16041210	---Herrings, whole or in pieces, but not minced, prepared or preserved, frozen	70	60	2004			0
16041290	---Other prepared or preserved herrings, whole or in pieces, but not minced	28	25	2004	CE15		0
160413	--Sardines, sardinella and brisling or sprats						
16041310	---Sardines, sardinella whole or in pieces, but not minced, prepared and preserved	70	60	2004			0
16041320	---Brisling or sprats whole or in pieces, but not minced, prepared and preserved	70	60	2004			0
160414	--Tunas, skipjack and bonito (Sarda spp.)						
16041410	---Tunas, whole or in pieces, but not minced, prepared or preserved	17	15	2007	CO,JP,CR		0
16041420	---Skipjack and bonito (Sarda spp.), whole or in pieces, but not minced, prepared or preserved	17	14	2007	CO,JP,TH,CR		0
160415	--Mackerel						
16041500	---Mackerel, whole or in pieces, but not minced, prepared or preserved						
16041510	---Mackerel, whole or in pieces, but not minced, prepared or preserved, frozen	101	86	2004			0
16041590	---Other prepared or preserved mackerels, whole or in pieces, but not minced	28	25	2004	CE15		0
160416	--Anchovies						
16041600	---Anchovies, whole or in pieces, but not minced, prepared or preserved	70	60	2004			0
160419	--Other						
16041910	---Eel (incl. conger eel), whole or in pieces, but not minced, prepared or preserved	20	17	2007	JP		0
16041990	---Other prepared or preserved fish, whole or in pieces, but not minced						

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		date of accession	Bound rate				GATT Schedule	Remarks ODCs
16041920	----Carangid fishes, whole or in pieces, but not minced, prepared or preserved, frozen	106	90	2004				0
16041930	----Silver anchovy (spratelloides gracilis), whole or in pieces, but not minced, prepared or preserved, frozen	28	25	2004				0
16041990	----Other prepared or preserved fish, whole or in pieces, but not minced	20	15	2007				0
160420	-Other prepared or preserved fish							
16042010	--Fish roe, prepared or preserved	20	18.5	2007		JP		0
16042020	--Fins (incl. shark, skate and ray fins), prepared or preserved	10	7	2007		JP		0
16042090	--Other prepared or preserved fish							
16042030	---Surimi analog product, prepared or preserved	20	17.5	2004		JP		0
16042090	---Other prepared or preserved fish	25	20	2004		JP,US		0
160430	-Caviar and caviar substitutes							
16043000	-Caviar and caviar substitutes	12.5				CE15,JP		0
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved							
160510	-Crab							
16051000	-Prepared or preserved crab	25	20	2004		CA,JP		0
160520	-Shrimps and prawns							
16052000	-Shrimps and prawns, prepared or preserved	20				JP,TH		0
160530	-Lobster							
16053000	-Lobster, prepared or preserved	20				AU,JP		0
160540	-Other crustaceans							
16054000	-Other crustaceans, prepared or preserved	30				JP		0
160590	-Other							
16059010	--Abalones (haliotidae), prepared or preserved	10% or NT\$40.00/KGM whichever is higher	9% or NT\$36.00/KGM whichever is higher	2004		AU,MX		0
16059020	--Oysters, mussels, prepared or preserved							
16059021	---Oyster, mussels, prepared or preserved, canned	15	10	2004		CA,NZ,US		0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		Remarks	ODCs
		date of accession	Final Bound rate				GATT Schedule			
16059029	---Other prepared or preserved oysters and mussels	20	15	2004		CA,NZ,US				0
16059030	--Hard clam, cockles and clams, prepared or preserve	30				CL				0
16059040	--Top shell, prepared or preserved	20	18	2007		JP				0
16059050	--Squid, cuttle fish, prepared or preserved	40								
16059050	---Squid, prepared or preserved	27.5								0
16059080	---Cuttle fish, prepared or preserved	18				CL,JP				0
16059060	--Scallops(compoy), prepared or preserved	10% or NT\$17.00/KGM whichever is higher								0
16059070	--Locos, prepared or preserved	25	22.5	2007		CL,JP				0
16059090	--Other molluscs and aquatic invertebrates, prepared or preserved									
2501	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution; sea water									
250100	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution; sea water									
25010010	-Crude salt, solely for industrial use	0				AU				0
25010020	-Pure sodium chloride ( noniodized purity 99.5% or more )	1.25				CE15				0
25010090	-Other salt, whether or not in aqueous solution; sea water	1.25				CE15				0
2502	Unroasted iron pyrites									
250200	Unroasted iron pyrites									
25020000	Iron pyrites, unroasted	0								0
2503	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur									
250300	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur									
25030000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	0				CA				0
2504	Natural graphite									
250410	-In powder or in flakes									

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a	
		date of accession	Final Bound rate				GATT Schedule	Remarks ODCs
25041000	-Natural graphite, in powder or in flakes	0						0
250490	-Other							
25049000	-Other natural graphite	0						0
2505	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26							
250510	-Silica sands and quartz sands							
25051000	-Silica sands and quartz sands	0				AU		0
250590	-Other							
25059000	-Other natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26	0						0
2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape							
250610	-Quartz							
25061000	-Quartz	0				ZA		0
25062	-Quartzite:							
250621	--Crude or roughly trimmed							
25062100	--Quartzite, crude or roughly trimmed	0				CE15		0
250629	--Other							
25062900	--Other quartzite	0				CE15,ZA		0
2507	Kaolin and other kaolinic clays, whether or not calcined							
250700	Kaolin and other kaolinic clays, whether or not calcined							
25070010	-Kaolin, whether or not calcined	0						0
25070020	-Other kaolinic clays, whether or not calcined	0						0
2508	Other clays (not including expanded clays of heading No. 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths							
250810	-Bentonite							
25081000	-Bentonite (artificial as activated agents are classified in 3802)	0				AU		0
250820	-Decolourising earths and fuller's earth							
25082000	-Decolourising earths and fuller's earth	0				CE15		0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a			
		date of accession	Final Bound rate				GATT Schedule	Remarks	ODCs	
250830	-Fire-clay									
25083000	-Fire-clay	0				CE15				0
250840	-Other clays									
25084000	-Other clays	0								0
250850	-Andalusite, kyanite and sillimanite									
25085000	-Andalusite, kyanite and sillimanite	0				AU,ZA				0
250860	-Mullite									
25086000	-Mullite	0								0
250870	-Chamotte or dinas earths									
25087000	-Chamotte or dinas earths	0				ZA				0
2509	Chalk									
250900	Chalk									
25090000	Chalk	0				CE15				0
2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk									
251010	-Unground									
25101000	-Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk (precious stones are classified in Chapter 71), unground	0								0
251020	-Ground									
25102000	-Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk, ground	0								0
2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No. 28.16									
251110	-Natural barium sulphate (barytes)									
25111000	-Natural barium sulphate (barytes)	0								0
251120	-Natural barium carbonate (witherite)									
25112000	-Natural barium carbonate (witherite)	0				CE15				0
2512	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									

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		Remarks	ODCs
		date of accession	Final Bound rate				GATT Schedule			
251200	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									
25120010	--Diatomite, calcined, of an apparent specific gravity of 1 or less	0				JP			0	
25120091	--Crude earth	0							0	
25120099	--Other similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	0				JP			0	
2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated									
25131	--Pumice stone:									
251311	--Crude or in irregular pieces, including crushed pumice ("bimskies")									
25131100	--Pumice stone, crude or in irregular pieces, including crushed pumice ("bimskies")	0				CE15,JP			0	
251319	--Other									
25131900	--Other pumice stone	0				CE15,JP			0	
251320	--Emery, natural corundum, natural garnet and other natural abrasives:									
25132010	--Emery, crude or in irregular pieces	0				CE15			0	
25132020	--Natural corundum, crude or in irregular pieces	0				AU,CE15			0	
25132030	--Garnets (precious stones are classified in Chapter 71), crude or in irregular pieces	0				JP			0	
25132091	---Other natural abrasives, crude or in irregular pieces	0				CE15,JP			0	
25132092	---Other emery	0				CE15			0	
25132093	---Other natural corundum, natural garnet and other natural abrasives	0				AU,JP			0	
2514	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape									



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251400	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, in to blocks or slabs of a rectangular (including square) shape						
25140010	-Slate, blanks, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	7.5					0
25140090	-Other slate	7.5			ZA		0
2515	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape						
25151	-Marble and travertine:						
251511	--Crude or roughly trimmed						
25151110	---Marble blank (dimension stone) of an apparent specific gravity of 2.5 or more, crude or roughly trimmed	0			CE15		0
25151120	---Travertine blank (dimension stone) of an apparent specific gravity of 2.5 or more, crude or roughly trimmed	0			CE15		0
251512	--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape						
25151210	---Marble (dimension stone) of apparent specific gravity of 2.5 or more, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape (blanks)	7.2	5	2006	CE15		0
25151220	---Travertine (dimension stone) of apparent specific gravity of 2.5 or more, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape (blanks)	7.5			CE15		0
251520	-Ecaussine and other calcareous monumental or building stone; alabaster						
25152010	--Ecaussine and other calcareous monumental or building stone; alabaster, crude or trimmed	0			CE15		0

HS	Description	Bound rate at		Implementation	Present		Concession first	
		date of accession	Final Bound rate		concession established	INR	incorporated in a GATT Schedule	Remarks ODCs
25152020	--Ecaussine and other calcareous monumental or building stone; alabaster, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape (blanks)	7.5				CE15		0
2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape							
25161	-Granite:							
251611	--Crude or roughly trimmed							
25161100	--Granite, crude or roughly trimmed	0				AU,CA,CE15		0
251612	--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape							
25161200	--Granite, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape (blanks)							
25161210	---Granite, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, with a length, width and height of 1.5 m, 1 m and 0.5 m or more, respectively	0						0
25161290	---Other granite, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	7.2	6	2006		CE15		0
25162	-Sandstone:							
251621	--Crude or roughly trimmed							
25162100	--Sandstone, crude or roughly trimmed	0						0
251622	--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape							
25162200	--Sandstone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape (blanks)	7.5						0
251690	-Other monumental or building stone							
25169010	--Other monumental or building stone, crude or roughly trimmed	0						0