

**Tariff schedules and appendices are subject to legal review, transposition and verification by the Parties. The only authentic tariff commitments are those that are set out in the Tariff Elimination Annex that accompanies the final, signed Agreement.**

## **GENERAL NOTES TARIFF SCHEDULE OF THE UNITED STATES**

1. The provisions of this Schedule are generally expressed in terms of the Harmonized Tariff Schedule of the United States (HTSUS), and the interpretation of the provisions of this Schedule, including the product coverage of subheadings of this Schedule, shall be governed by the General Notes, Section Notes, and Chapter Notes of the HTSUS. To the extent that provisions of this Schedule are identical to the corresponding provisions of the HTSUS, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the HTSUS.
2. The base rates of duty set out in this Schedule reflect of the United States' Most-Favored-Nation (MFN) rates of duty in effect on January 1, 2010.
3. In this schedule, rates of duty expressed in monetary units shall be rounded down to the nearest tenth of one U.S. cent.
4. The following staging categories apply to the elimination or reduction of customs duties by the United States pursuant to Article BB.4.2:
  - (a) customs duties on originating goods provided for in the items in staging category EIF shall be eliminated entirely, and such goods shall be duty-free on the date of entry into force of this Agreement for the United States;
  - (b) customs duties on originating goods provided for in the items in staging category B3 shall be eliminated in three annual stages, and such goods shall be duty-free effective January 1 of year three;
  - (c) customs duties on originating goods provided for in the items in staging category B4 shall be eliminated in four annual stages, and such goods shall be duty-free effective January 1 of year four;
  - (d) customs duties on originating goods provided for in the items in staging category B5 shall be eliminated in five annual stages, and such goods shall be duty-free effective January 1 of year five;
  - (e) customs duties on originating goods provided for in the items in staging category B6 shall be eliminated in six annual stages, and such goods shall be duty-free effective January 1 of year six;
  - (f) customs duties on originating goods provided for in the items in staging category B7 shall be eliminated in seven annual stages, and such goods shall be duty-free effective January 1 of year seven;

**Tariff schedules and appendices are subject to legal review, transposition and verification by the Parties. The only authentic tariff commitments are those that are set out in the Tariff Elimination Annex that accompanies the final, signed Agreement.**

- (g) customs duties on originating goods provided for in the items in staging category B8 shall be eliminated in eight annual stages, and such goods shall be duty-free effective January 1 of year eight;
- (h) customs duties on originating goods provided for in the items in staging category B10 shall be eliminated in ten annual stages, and such goods shall be duty-free effective January 1 of year ten;
- (i) customs duties on originating goods provided for in the items in staging category B12 shall be eliminated in 12 annual stages, and such goods shall be duty-free effective January 1 of year 12;
- (j) customs duties on originating goods provided for in the items in staging category B15 shall be eliminated in 15 annual stages, and such goods shall be duty-free effective January 1 of year 15;
- (k) customs duties on originating goods provided for in the items in staging category B16 shall be eliminated in 16 annual stages, and such goods shall be duty-free effective January 1 of year 16;
- (l) customs duties on originating goods provided for in the items in staging category B20 shall be eliminated in 20 annual stages, and such goods shall be duty-free effective January 1 of year 20;
- (m) customs duties on originating goods provided for in the items in staging category US1 shall be reduced by 40 percent of the base rate upon entry into force of this Agreement for the United States and shall remain at the resulting rates until December 31 of year three. On January 1 of year four, such duties shall be reduced by an additional 5 percent of the base rate. On January 1 of year five, such duties shall be reduced by an additional 5 percent of the base rate, and they shall remain at the resulting rates until December 31 of year 11. Such goods shall be duty-free effective January 1 of year 12;
- (n) customs duties on originating goods provided for in the items in staging category US2 shall be reduced by 50 percent of the base rate upon entry into force of this Agreement for the United States and shall remain at the resulting rates until December 31 of year 11. Such goods shall be duty-free effective January 1 of year 12;
- (o) customs duties on originating goods provided for in the items in staging category US3 shall be reduced by 55 percent of the base rate upon entry into force of this Agreement for the United States and shall remain at the resulting rates until December 31 of year 11. Such goods shall be duty-free effective January 1 of year 12;

**Tariff schedules and appendices are subject to legal review, transposition and verification by the Parties. The only authentic tariff commitments are those that are set out in the Tariff Elimination Annex that accompanies the final, signed Agreement.**

- (p) customs duties on originating goods provided for in the items in staging category US4 shall remain at base rates until December 31 of year eight. Beginning on January 1 of year nine, such duties shall be reduced in four equal annual stages. Such goods shall be duty-free effective January 1 of year 12;
- (q) customs duties on originating goods provided for in the items in staging category US5 shall remain at base rates until December 31 of year four. Such goods shall be duty-free effective January one of year five;
- (r) customs duties on originating goods provided for in the items in staging category US6 shall be reduced by 35 percent of the base rate upon entry into force of this Agreement for the United States and shall remain at the resulting rates until December 31 of year ten. Such goods shall be duty-free effective January 1 of year 11;
- (s) customs duties on originating goods provided for in the items in staging category US7 shall be reduced by 35 percent of the base rate upon entry into force of this Agreement for the United States and shall remain at the resulting rates until December 31 of year 12. Such goods shall be duty-free effective January 1 of year 13;
- (t) customs duties on originating goods provided for in the items in staging category US8 shall be reduced by 35 percent of the base rate upon entry into force of this Agreement for the United States and shall remain at the resulting rates until December 31 of year five. On January 1 of year six, such duties shall be reduced by an additional 15 percent of the base rate, and they shall remain at the resulting rates until December 31 of year ten. Such goods shall be duty-free effective January 1 of year 11;
- (u) customs duties on originating goods provided for in the items in staging category US9 shall be reduced by 35 percent of the base rate upon entry into force of this Agreement for the United States and shall remain at the resulting rates until December 31 of year six. On January 1 of year seven, such duties shall be reduced by an additional 15 percent of the base rate, and they shall remain at the resulting rates until December 31 of year 12. Such goods shall be duty-free effective January 1 of year 13;
- (v) customs duties on originating goods provided for in the items in staging category US10 shall be reduced by 50 percent of the base rate upon entry into force of this Agreement for the United States and shall remain at the resulting rates until December 31 of year ten. Such goods shall be duty-free effective January 1 of year 11;
- (w) customs duties on originating goods provided for in the items in staging category US11 shall be reduced by 50 percent of the base rate upon entry into force of this Agreement for the United States and shall remain at the resulting rates until

**Tariff schedules and appendices are subject to legal review, transposition and verification by the Parties. The only authentic tariff commitments are those that are set out in the Tariff Elimination Annex that accompanies the final, signed Agreement.**

- December 31 of year 12. Such goods shall be duty-free effective January 1 of year 13;
- (x) customs duties on originating goods provided for in the items in staging category US12 shall be reduced to 5 percent *ad valorem* upon entry into force of this Agreement for the United States and shall remain at that rate until December 31 of year three. On January 1 of year four, such duties shall be reduced to 4 percent *ad valorem*, and they shall remain at that rate until December 31 of year six. On January 1 of year seven, such duties shall be reduced to 3 percent *ad valorem*, and they shall remain at that rate until December 31 of year eight. On January 1 of year nine, such duties shall be reduced to 2 percent *ad valorem*, and they shall remain at that rate until December 31 of year 10. On January 1 of year 11, such duties shall be reduced to 0.5 percent *ad valorem*, and they shall remain at that rate until December 31 of year 11. Such goods shall be duty-free effective January 1 of year 12;
  - (y) customs duties on originating goods provided for in the items in staging category US13 shall remain at base rates until December 31 of 2021. Such goods shall be duty-free effective January 1 of 2022;
  - (z) customs duties on originating goods provided for in the items in staging category US14 shall remain at base rates until December 31 of year six. Such goods shall be duty-free effective January 1 of year seven;
  - (aa) customs duties on originating goods provided for in the items in staging category US15 shall remain at base rates until December 31 of year 14. On January 1 of year 15, such duties shall be reduced to 2.25 percent *ad valorem*, and they shall remain at that rate until December 31 of year 19. On January 1 of year 20, such duties shall be reduced to 1.25 percent *ad valorem*, and they shall remain at that rate until December 31 of year 21. On January 1 of year 22, such duties shall be reduced to 0.5 percent *ad valorem*, and they shall remain at that rate until December 31 of year 24. Such goods shall be duty-free effective January 1 of year 25;<sup>1</sup>
  - (bb) customs duties on originating goods provided for in the items in staging category US16 shall remain at base rates until December 31 of year 14. On January 1 of year 15, such duties shall be reduced to 3.6 percent *ad valorem*, and they shall remain at that rate until December 31 of year 19. On January 1 of year 20, such duties shall be reduced to 2.0 percent *ad valorem*, and they shall remain at that rate until December 31 of year 21. On January 1 of year 22, such duties shall be reduced to 0.8 percent *ad valorem*, and they shall remain at that rate until December 31 of year 24. Such goods shall be duty-free effective January 1 of year 25;
  - (cc) customs duties on originating goods provided for in the items in staging category US17 shall remain at base rates until December 31 of year 29. Such goods shall be duty-free effective January 1 of year 30;

---

<sup>1</sup> Paragraph 2 of Annex BB-X (Tariff Elimination) shall not apply with respect to staging category US15.

**Tariff schedules and appendices are subject to legal review, transposition and verification by the Parties. The only authentic tariff commitments are those that are set out in the Tariff Elimination Annex that accompanies the final, signed Agreement.**

- (dd) customs duties on originating goods provided for in the items in staging category US18 shall be reduced by 50 percent of the base rate upon entry into force of this Agreement for the United States. Beginning on January 1 of year two, the resulting duties shall be eliminated in 14 equal annual stages, and such goods shall be duty-free effective January 1 of year 15;
- (ee) customs duties on originating goods provided for in the items in staging category US19 shall be reduced by 20 percent of the base rate upon entry into force of this Agreement for the United States. Beginning on January 1 of year two, the resulting duties shall be eliminated in 19 equal annual stages, and such goods shall be duty-free effective January 1 of year 20;
- (ff) customs duties on originating goods provided for in the items in staging category US20 shall be no higher than the rate applicable under the staging category set out for that item in Annex 2-B of the United States – Australia Free Trade Agreement;
- (gg) customs duties on originating goods provided for in the items in staging category US21 shall be no higher than the rate applicable under the staging category set out for that item in Annex 2.3 of the United States – Peru Trade Promotion Agreement;
- (hh) customs duties on originating goods provided for in the items in staging category US22 shall be reduced by 50 percent of the base rate upon entry into force of this Agreement for the United States. Beginning on January 1 of year two, the resulting duties shall be eliminated in 9 equal annual stages, and such goods shall be duty-free effective January 1 of year 10;
- (ii) customs duties on originating goods provided for in the items in staging category US23 shall be reduced by 33 percent of the base rate upon entry into force of this Agreement for the United States. Beginning on January 1 of year two, the resulting duties shall be eliminated in 19 equal annual stages, and such goods shall be duty-free effective January 1 of year 20;
- (jj) customs duties on originating goods provided for in the items in staging category US24 shall be reduced by 20 percent of the base rate upon entry into force of this Agreement for the United States. Beginning on January 1 of year two, the resulting duties shall be eliminated in 29 equal annual stages, and such goods shall be duty-free effective January 1 of year 30;
- (kk) customs duties on originating goods provided for in the items in staging category US25 shall be eliminated entirely and such goods shall be duty-free on the date this Agreement enters into force for the United States. For goods in tariff items 98120020, 98120040, 98130005, 98130010, 98130015, 98130020, 98130025, 98130030, 98130035, 98130040, 98130045, 8130050, 98130055, 98130060, 98130070, 98130075, and 98140050, duty-free means free without bond; and

**Tariff schedules and appendices are subject to legal review, transposition and verification by the Parties. The only authentic tariff commitments are those that are set out in the Tariff Elimination Annex that accompanies the final, signed Agreement.**

(ll) customs duties on originating goods provided for in the items in staging category TRQ shall be governed by the terms of the TRQ for that specific tariff line, as outlined in Appendix A to this Schedule.

5. Originating goods provided for in the items marked with the designation SG-US[x] in this Schedule shall be subject to the corresponding country-specific safeguard measure set forth in Appendix B to this Schedule.

6. The annual stages referred to in paragraph 4 for the elimination of customs duties shall be equal, annual stages, except:

(a) as provided in paragraphs 3(b)(i), 4(a)(ii) and 4(b)(ii) of the General Notes to Annex 2-D; or

(b) as otherwise provided in paragraph 4.

7. The staging of tariff elimination and reduction provided for in this schedule with respect to originating goods of Japan is premised on entry into force of the Agreement for both Japan and the United States between January 1 and March 31 of a given year. If the Agreement will enter into force between April 1 and December 31 of a given year, the United States will consult with Japan regarding the implementation of the staging categories in this schedule.

8. (a) Upon request from Japan, the United States and Japan shall consult to consider the commitments of the United States to Japan regarding treatment of originating goods related to the application of customs duties, tariff rate quotas, and safeguards, if any, in this Schedule no sooner than seven years after the date of entry into force of this Agreement, with a view to increasing market access.

(b) Following completion of applicable legal procedures by the United States and another State or customs territory necessary for entry into force of an international agreement, or an amendment thereto, granting preferential market access by the United States to that other State or customs territory, if requested by Japan, the United States and Japan shall consult to consider the commitments of the United States to Japan regarding treatment of originating goods related to the application of customs duties, tariff rate quotas, and safeguards, if any, in this Schedule, with a view to providing to the originating goods treatment equivalent to that provided to goods classified in the same tariff lines under the international agreement. The United States and Japan shall consult no later than one month after the date of the request, unless the United States and Japan decide otherwise.

(c) For greater certainty, nothing in this paragraph shall be construed to affect the rights or obligations of the United States under any other provision of this Agreement.