

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first		
		date of accession	Final Bound rate				incorporated in a GATT Schedule	Earlier INRs	
2309	Preparations of a kind used in animal feeding:								
	- Dog or cat food, put up for retail sale:								
23091010	--- In airtight containers	24	15	2004		AU,US			0
23091090	---Other	24	15	2004		AU,US			0
	- Other:								
23099010	--- Preparations for use in making the complete feeds or supplementary feeds	5				AU,JP,US			0
23099090	--- Other	7.6	6.5	2006		AU,JP,US			0
2401	Unmanufactured tobacco; tobacco refuse:								
	- Tobacco, not stemmed/stripped:								
24011010	--- Flue-cured	28	10	2004		BO,CO,DO,EC,HN,NI,PA,US			0
24011090	--- Other (See Note 10)	28	10	2004		BO,CO,DO,HN,NI,PA,US			0
	- Tobacco, partly or wholly stemmed/stripped:								
24012010	--- Flue-cured	28	10	2004		BO,DO,HN,NI,PA,US			0
24012090	--- Other (See Note 11)	28	10	2004		BO,DO,HN,NI,PA,US			0
24013000	- Tobacco refuse (See Note 12)	28	10	2004		BO,DO,HN,NI,PA,US			0
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:								
	- Cigars, cheroots and cigarillos, containing tobacco (See Note 13)								
24021000	- Cigars, cheroots and cigarillos, containing tobacco (See Note 13)	49	25	2004		BO,CR,CU,DO,EC,HN,KG,MX,NI,PA,US			0
24022000	- Cigarettes containing tobacco (See Note 14)	49	25	2003		BO,DO,EC,HN,JP,KG,LV,MX,NI,PA,US			0
24029000	- Other	49	25	2004		BO,DO,EC,HN,KG,NI,PA,US			0
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:								
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion								
24031000	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion	65				BO,DO,HN,NI,PA,US			0
	- Other:								
24039100	--- "Homogenised" or "reconstituted" tobacco	65				BO,DO,HN,NI,PA,US			0
24039900	-- Other	65				BO,DO,HN,NI,PA,US			0
29054300	-- Mannitol	8				US			0
29054400	-- D-glucitol (sorbitol)	14				US			0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
		date of accession	Final Bound rate						
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by products of the deterpen								
	-Essential oils of citrus fruit:								
33011100	--Of bergamot	20				JP,US		0	
33011200	--Of orange	20				US		0	
33011300	--Of lemon	20				US		0	
33011400	--Of lime	20				US		0	
33011900	--Other	23	20	2004		US		0	
	-Essential oils other than those of citrus fruit:								
33012100	--Of geranium	20				US		0	
33012200	--Of jasmine	20				US		0	
33012300	--Of lavender or of lavandin	20				US		0	
33012400	--Of peppermint (Mentha piperita)	23	20	2004		US		0	
33012500	--Of other mints	20	15	2003		IN,SG,US		0	
33012600	--Of vetiver	20				US		0	
	--Other:								
33012910	---Of camphor	20				US		0	
33012920	---Of citronella	18.3	15	2005		LK,US		0	
33012930	---Of aniseed	20				US		0	
33012940	---Of cassia	20				US		0	
33012950	---Of litsea cubeba	20				US		0	
33012960	---Of eucalyptus	20				US		0	
33012990	---Other	20	15	2005		LK,US		0	
	-Resinoids:								
33013010	---Balsam of irises	23	20	2004		JP,US		0	
33013090	---Other	23	20	2004		JP,US		0	
	-Other:								
33019010	---Extracted oleoresins	23	20	2004		KR,US		0	
33019020	---Terpenic byproducts of the deterpenation of essential oils of citrus fruit	23	20	2004		JP,US		0	
33019090	---Other	23	20	2004		JP,US		0	
3501	Casein, caseinates and other casein derivatives; casein glues:								
35011000	-Casein	10				NZ,US,UY		0	
35019000	-Other	10				NZ,US,UY		0	

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		ODCs
		date of accession	Final Bound rate				GATT Schedule	Earlier INRs	
3502	Albumin(including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives:								
	-Egg albumin:								
35021100	--Dried	10				JP,US			0
35021900	--Other	10				JP,US			0
35022000	-Milk albumin, including concentrates of two or more whey proteins	10				US			0
35029000	-Other	10				US			0
3503	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:								
35030010	---Gelatin and gelatin derivatives	15.6	12	2004		JP,KR,US			0
35030090	---Other	15.6	12	2004		AU,US			0
3504	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed:								
35040010	---Peptones	4.8	3	2004		JP,US			0
35040090	---Other	8				US			0
3505	Dextrin and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrin or other modified starches:								
35051000	-Dextrin and other modified starches	14.7	12	2002		US			0
35052000	-Glues	20				US			0
38091000	-With a basis of amylaceous substances	10				JP,US			0
38246000	-Sorbitol other than that of subheading No.2905.44	14				US			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:								

HS	Description	Bound rate at		Present concession established	INR	Concession first incorporated in a		Earlier INRs	ODCs
		date of accession	Final Bound rate			GATT Schedule	INRs		
41011000	-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	5			AU,US				0
41012100	-Other hides and skins of bovine animals, fresh or wet-salted:								
	--Whole	5			AU,CA,US				0
41012200	--Butts and bends	5			AU,US				0
41012900	--Other	5			AU,US				0
41013000	-Other hides and skins of bovine animals, otherwise preserved	5			AU,US				0
41014000	-Hides and skins of equine animals	5			US				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:								
41021000	-With wool on	8.2	7	2004	AU,NZ,US				0
	-Without wool on:								
41022100	--Pickled	9			CO,NZ,US				0
41022900	--Other	7			AU,NZ,US				0
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:								
	-Of goats or kids:								
41031010	---Of goats	9			AU,US				0
41031090	---Other	9			US				0
41032000	-Of reptiles	9			US				0
	-Other:								
41039010	---Of swine	9			US				0
41039090	---Other	9			KG,US				0
4301	Raw fursking (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:								
43011000	-Of mink, whole, with or without head, tail or paws	24	15	2004	CA,US				0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first		ODCs
		date of accession	Final Bound rate				incorporated in a GATT Schedule	Earlier INRs	
43012000	-Of rabbit or hare, whole, with or without head, tail or paws	20				US			0
43013000	-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	20				AU,US			0
43014000	-Of beaver, whole, with or without head, tail or paws	20				US			0
43015000	-Of musk-rat, whole, with or without head, tail or paws	20				CA,US			0
43016000	-Of fox, whole, with or without head, tail or paws	20				CA,US			0
43017000	-Of seal, whole, with or without head, tail or paws	20				US			0
43018000	-Other furskins, whole, with or without head, tail or paws	20				AU,CA,US			0
43019010	-Heads, tails, paws and other pieces or cuttings, suitable for furriers' use:								
43019090	---Weasel tails	20				US			0
5001	---Other	20				US			0
50010010	Silk-worm cocoons suitable for reeling:	6							
50010090	---Bombyx mori cocoons(Mulberry feeding silk-worm cocoons)	6				US			0
50010090	---Other	6				US			0
5002	Raw silk (not thrown):								
50020011	---Steam flature silk:								
50020012	---- Plant reeled (flature silk)	9				US			0
50020013	---- Home reeled	9				US			0
50020019	---- Doupion	9				US			0
50020020	---- Other	9				US			0
50020090	----Tussah silk	9				US			0
5003	----Other	9				US			0
50031000	Silk waste (including cocoons unsuitable for reeling, yarn waste and garmetted stock):								
50039000	-Not carded or combed	9				JP,US			0
5101	-Other	9				IN,US			0
5101100	Wool, not carded or combed:								
	- Greasy, including fleece-washed wool:								
	--Shorn wool	38				AU,CL,CO,JP,NZ,US, UY			0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier INRs	ODCs
		date of accession	Final Bound rate						
51011900	--Other	38				AU,CL,CO,JP,NZ,US,UY			0
	-Degreased, not carbonized:								
51012100	--Shorn wool	38				AU,CL,CO,NZ,US,UY			0
51012900	--Other	38				AU,CL,CO,NZ,US,UY			0
51013000	-Carbonized	38				AU,CL,CO,NZ,US,UY			0
5102	Fine or coarse animal hair, not crabbed or combed:								
	-Fine animal hair:								
51021010	---Of rabbit and hare	9				NZ,US			0
51021020	---Of Angora, Tibetan, Kashmir or similar goats	9				US			0
51021030	---Of camel	9				US			0
51021090	---Other	9				JP,KG,US			0
51022000	-Coarse animal hair	9				JP,KG,NZ,US			0
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garmented stock:								
	-Noils of wool or of fine animal hair:								
51031010	---Of wool	38				AU,CL,NZ,US,UY			0
51031090	---Other	9				KG,US			0
	-Other waste of wool or of fine animal hair:								
51032010	---Of wool	14.3	13.5	2003		AU,KG,US			0
51032090	---Other	9				KG,US			0
51033000	-Waste of coarse animal hair	9				KG,US			0
5201	Cotton, not carded or combed:								
52010000	Cotton, not carded or combed	61.6	40	2004		AU,CO,JP,MX,US			0
5202	Cotton waste (including yarn waste and garmented stock):								
52021000	-Yarn waste (including thread waste)	10				JP,US			0
	-Other:								
52029100	--Garmented stock	10				US			0
52029900	--Other	10				US			0
5203	Cotton, carded or combed:								
52030000	Cotton, carded or combed	61.6	40	2004		AU,JP,MX,US			0
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garmented stock):								
53011000	-Flax, raw or retted	6				US			0

HS	Description	Bound rate at		Implementation	Present		Concession first		
		date of accession	Final Bound rate		concession established	INR	incorporated in a GATT Schedule	Earlier INRs	ODCs
	-Flax, broken, scutched, hackled or otherwise processed, but not spun:								
53012100	--Broken or scutched	6				JP, US			0
53012900	--Other	6				US			0
53013000	-Flax tow and waste	6				US			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):								
53021000	-True hemp, raw or retted	6				US			0
53029000	-Other	6				JP, US			0
	Note 1--Coffee in berries, coffee beans, coffee beans not skinner and any other kind of coffee beans are included in HS 09011100.								
	Note 2--Coffee ground and not ground is included in HS 09012200.								
	Note 3--Carrageenan is included in HS 13023100.								
	Note 4--Palm sterin and others are included in HS 15119000.								
	Note 5--Hermetically sealed salmon is included in HS 16041100.								
	Note 6--Hermetically sealed herrings are included in HS 16041200.								
	Note 7--Raw sugar for refining and others are included in HS 17011100.								
	Note 8--Coconut chips are included in HS 20081990.								
	Note 9--Nata de coco is included in HS 20089990.								
	Note 10--Tobacco of the following types: Virginia type, Burley type, Maryland/turco type, Kentucky type, Light aired-cured tobacco, sun-cared Oriental type, dark aired cured tobacco, and others are included in HS 24011090.								

HS	Description	Bound rate at		Implementation	Present		Concession first		Earlier	ODCs
		date of accession	Final Bound rate		concession established	INR	incorporated in a GATT Schedule	INRs		

Note 11--Tobacco of the following types: Virginia type, Burley type, Maryland/turco type, Kentucky type, Light aired-cured tobacco, sun-cared Oriental type, dark aired cured tobacco, and others are included in HS 24012090.

Note 12--Tobacco refuse of the following types: Virginia type, Burley type, Maryland/turco type, tobacco stems, cut, ground or pulverized and others are included in HS 24013000.

Note 13-- Hand-rolled cigars and others are included in HS 24021000.

Note 14--Cigarettes containing cloves and others are included in HS 24022000.

Schedule CLII - People's Republic of China

PART I - MOST-FAVORED-NATION TARIFF

SECTION I - B Tariff Quotas

1. Tariff quotas indicated in the third column are volumes for calendar year 2001. Tariff quota concessions will be implemented according to the date specified in the "implementation" column. The implementation column indicates the date (referring to 1 January of the year indicated) when the final quota quantity will be achieved. The tariff quota concessions are subject to equal annual adjustments (occurring on 1 January of each year), unless otherwise specified in the last column ("Other terms and conditions").
2. The People's Republic of China (hereinafter referred to as "China") shall maintain its in-quota applied and bound rates (and, upon removal of the tariff-quota, its applied and bound rates) for HS 1514 (rape or colza (canola) oil and its fractions, whether or not refined, but not chemically modified) at a level equal to that for HS 1507 (soya-bean oil and its fractions, whether or not refined, but not chemically modified) and for HS 1205 (rape or colza (canola) seeds, whether or not broken).
3. The growth rate for the TRQ volume for canola (rapeseed) oil shall be no less than the growth rate for the TRQ volume for soybean oil.
4. An entity granted a tariff quota allocation (quota-holder) may engage in importation through state-trading enterprises and/or through entities possessing the right to trade other than state-trading enterprises, including direct importation by the quota holder, as indicated on documentation issued with the allocation or reallocation of the tariff quota quantities.
5. Application: All applications for an allocation of the tariff-quota will be submitted to the State Development and Planning Commission (SDPC). Specific conditions for applying for a tariff-quota allocation will be published in the official journal one month in advance of the application period, which will be from 15 October to 30 October.
 6. Allocation:
 - A. The entire tariff-quota quantity established in Section I-B shall be allocated to end users by 1 January each year. Inquiries regarding tariff-quota allocations can be made to the SDPC, with responses provided within 10 working days. Any additional requirement for importation will be automatic under the terms of the Agreement on Import Licensing Procedures. China shall equitably distribute allocations within each portion of the tariff-quota to ensure complete tariff-quota utilization and to establish a tariff-quota system that is open, transparent, fair, responsive to market conditions, timely, minimally burdensome to trade and reflects end user preferences.
 - B. In the first year, allocations to end users by the SDPC of the tariff-quota reserved for importation through state-trading enterprises shall be based on a first-come, first-served system or the requests of the applicants and their historical import performance, production capacity, or other relevant commercial criteria, subject to specific conditions to be published one month in advance of the opening of the application period so as to ensure an equitable distribution and complete tariff-quota utilization. In the first year, no less than 10 % of the tariff-quota reserved for importation through state-trading enterprises will be allocated to new quota-holders.
 - C. In the first year, allocations to end users by the SDPC of the tariff-quota reserved for importation through entities other than state-trading enterprises shall be based on a first-come, first-served system or the requests of the applicants and their historical import performance, production capacity, or other relevant commercial criteria. No less than 10 % of the tariff-quota reserved for importation through entities other than state-trading enterprises will be allocated to new quota-holders. This tariff-quota will be limited to entities that do not receive any special or exclusive rights or privileges, and will include allocations to joint ventures, wholly foreign-funded enterprises, and private enterprises.

D. Except in cases where tariff-quota is allocated on a first-come, first-served basis, and in accordance with China's Schedule of Concessions and Commitments on Goods, a quota-holder that has imported under a tariff-quota shall, upon application, receive an allocation of the tariff-quota in the following year for a quantity no less than the quantity imported the previous year. For all methods of allocation, a quota-holder that does not import its full allocation under a tariff-quota will receive a proportional reduction in the tariff-quota allocation in the subsequent year unless the quantity is returned to the SDPC prior to 15 September. A quota holder that has failed to import its full allocation in two consecutive years and has returned that unused portion by 15 September shall have its quota allocated in the following year on the basis of its fill rate in the most recent year, and will not benefit from any additional reallocations until and unless there are no other applications. The means of calculating the penalty will be included in the TRQ regulation in force and publicly available, and will be applied in a consistent and equitable manner.

E. Allocations will be established for commercially viable shipping quantities and provisions will be made for partial shipments against a single tariff-quota allocation. All commercial terms of trade, including product specification, pricing, packaging, etc., will be at the sole determination of the importer and the exporter taking into full account the demands of the end user. Tariff-quota allocations will be valid for any item or mixture of items subject to the same tariff-quota.

F. Inquiries on the entities which received the allocation can be made to the SDPC which shall provide the information within 10 days.

7. Term: The tariff-quota for each product will be opened on 1 January each year, unless otherwise specified in the Schedule. Tariff-quota allocations will be valid for the calendar year.

8. Reallocation:

A. In any year, if a quota-holder has not contracted for the total quantity by 15 September, it shall return the unused portion of the tariff-quota quantity to the SDPC for reallocation.

B. Applications for reallocation of the tariff-quota will be accepted by the SDPC from 1 September to 15 September and new allocations shall be assigned by 1 October. Specific conditions for applying for reallocation of tariff quotas will be published in the official journal one month in advance of the application period. Such allocations, which shall be to new applicants and to entities other than those returning quotas under sub-paragraph 8.A. above, will be assigned on a first-come, first-served basis. Quota-holders allocated a share of the tariff-quota reserved for importation through entities other than state-trading enterprises may import through any entity that has a right to trade in any product as specified in Section 5 of China's Protocol of Accession.

C. Inquiries on the entities which received the reallocations can be made to the SDPC which will provide the information within 10 days.

D. In situations where goods have been shipped from their port of origin before 31 December of any year, but are entered after 31 December of that year, China shall extend the validity of the tariff quota documents and shall count such shipments against the tariff quota allocation for the year in which the tariff quota was initially allocated. Consultations:

9. With a view to maintaining a transparent and open tariff quota system, upon request from any WTO Member, China shall consult with the Member on the administration of the tariff quota to ensure that the tariff quota will be allocated in a transparent, equitable and non-discriminatory manner and that the tariff quota will be fully utilized.

Notes:

1. The share of the tariff-quota reserved for importation through state-trading enterprises is specified in column 7 of Section I-B. The remainder of the tariff-quota quantity is reserved for importation through any non-state trading enterprise possessing the right to trade in any product as set forth in Section 5 of China's Protocol of Accession.

In any year, if the quantity of the tariff-quota reserved for importation through state-trading enterprises has not been contracted for by 15 August, quota-holders will have the right to trade or to import through any entity with the right to trade any product under Section 5 of China's Protocol of Accession.

2. China shall ensure that the applied duty for soybean oil, rapeseed oil, palm oil, peanut oil, cottonseed oil, sunflower seed oil, and corn oil is no greater than the applied duty for any one of these oils or for any other vegetable oil. Of the vegetable oils subject to tariff quota (i.e., soybean oil, rapeseed oil, and palm oil), if the tariff-quota for any one oil is autonomously increased, the tariff-quotas for the other two will be increased commensurately. Beginning 1 January 2006, China will remove soybean oil, rapeseed oil and palm oil from Annex 2A of the Protocol of Accession and will grant the right to trade such oils to all individuals and enterprises.

3. All quota holders, that have already fully used or contracted their tariff-quota allocations in any year by 15 September shall also be eligible for reallocation of tariff-quota from other quota holders that have returned their allocations.

<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>
Wheat	10011000	7,884,000 mt 1%	9,636,000 mt 1%	2004	AU,CA,US	1) STE share = 90% (See Note 1) 2) Staging of TRQ quantity:

<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>
Corn	10019010	1%	1%			Year: TRQ quantity: 2002: 8,468,000 mt 2003: 9,052,000 mt 2004: 9,636,000 mt
	10019090	1%	1%			
	11010000	6%	6%			
	11031100	9%	9%			
	11032100	10%	10%			
	10051000	5,175,000 mt	7,200,000 mt	2004	AR,US	1) STE share = 71% to 60% (See Note 1) 2) Staging of TRQ quantity: 2002: 5,850,000 mt 2003: 6,525,000 mt 2004: 7,200,000 mt
	10059000	1%	1%			
	11022000	9%	9%			
	11031300	9%	9%			
	11042300	10%	10%			3) Staging of STE share: 2002 68% 2003 64% 2004 60%
Rice, short and medium grain		1,662,500 mt	2,660,000 mt	2004	AU,TH,US,UY	STE share = 50% (See Note 1) 1) Rice products are included in the short & medium grain rice; 2) China confirms that the allocation of the TRQ on rice and rice products in these product classifications shall take into consideration historical trade flows and allocations to end-users. Imports of rice and rice products will be allocated to the full limit of the quota established for each calendar year as determined by demand in the Chinese market.; 3) Quota for short & medium grain rice shall be allocated to state enterprises and to private sectors at a ratio of 50:50 (See Note 1); 4) Staging for the TRQ quantity: Year: TRQ quantity: 2002 1,995,000 mt 2003 2,327,500 mt 2004 2,660,000 mt
	10061010x	1%	1%			
	10061090x	1%	1%			
	10062000x	1%	1%			
	10063000x	1%	1%			
	10064000x	1%	1%			
	11023000x	9%	9%			
	11031400x	9%	9%			
		1,662,500 mt	2,660,000 mt	2004	AU,TH,US,UY	STE share = 50% (See Note 1) 1) Rice products are included in the long grain rice.; 2) China confirms that
	10061010y	1%	1%			
10061090y	1%	1%				

<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>
	10062000y	1%	1%			the allocation of the TRQ on rice and rice products in these product classifications shall take into consideration historical trade flows and allocations to end-users. Imports of rice and rice products will be allocated to the full limit of the quota established for each calendar year as determined by demand in the Chinese market.; 3) Quota for long grain rice shall be allocated to state enterprises and to private sectors at a ratio of 50:50 (See Note 1); 4) Staging for the TRQ quantity: Year: TRQ quantity: 2002 1,995,000 mt 2003 2,327,500 mt 2004 2,660,000 mt
	10063000y	1%	1%			
	10064000y	1%	1%			
	11023000y	9%	9%			
	11031400y	9%	9%			
Soybean oil		2,118,000 mt	3,587,100 mt	2005	AR,BR,MY,SG,US	1) STE share = 42% to 10% (See Notes 1 and 2); 2) Staging for soybean oil Year: TRQ quantity: 2002 2,518,000 mt 2003 2,818,000 mt 2004 3,118,000 mt 2005 3,587,100 mt Staging of STE share: Year: share: 2002 34% 2003 26% 2004 18% 2005 10% Tariff quotas to be eliminated on 1 January 2006
	15071000	9%	9%			
	15079000	9%	9%			
Palm oil		2,100,000 mt	3,168,000 mt	2005	BR,CR,MY,SG	1) STE share=42% to 10% (See Notes 1 and 2) 2) Staging of TRQ for palm oil:
	15111000	9%	9%			

<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>
	15119000	9%	9%			<p>Year: TRQ quantity:</p> <p>2002 2,400,000 mt</p> <p>2003 2,600,000 mt</p> <p>2004 2,700,000 mt</p> <p>2005 3,168,000 mt</p> <p>Staging of STE share:</p> <p>Year: share:</p> <p>2002 34%</p> <p>2003 26%</p> <p>2004 18%</p> <p>2005 10%</p> <p>Tariff quotas to be eliminated on 1 January 2006;</p> <p>3) China agrees to provide adequate opportunities in increasing the established import quota levels of TRQs for palm oil in case of an excessive demand for palm oil within China that is over and above that of the present TRQs as evidenced by the complete utilisation of TRQs for palm oil in the previous year.; 4) Any adjustments to tariffs, import quota levels of TRQs, import rights (with respect to state trading enterprises) and implementation period resulting from the conclusion of future bilateral negotiations with other oils and fats exporting countries for other oils and fats, shall see a corresponding adjustment for palm oil as well.</p>
Rape-seed oil				2005	AU,BR,CA,CE15,S G	<p>1) STE share = 42% to 10% (See Notes 1 and 2);</p> <p>2) Staging for rape-seed oil</p> <p>Year: TRQ quantity:</p>
	15141010	9%	1,243,000 mt			
	15141090	9%				

<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>
	15149000	9%	9%			2002 878,900 mt 2003 1,018,600 mt 2004 1,126,600 mt 2005 1,243,000 mt Staging of STE share: Year: share: 2002 34% 2003 26% 2004 18% 2005 10% Tariff quotas to be eliminated on 1 January 2006
Sugar		1,680,000 mt	1,945,000 mt	2004	AU,BO,BR,CO,CR,CU,DO,GT,HN,NI,PA,TH	1) STE share=70% (See Note 1)
	17011100	20%	15%			2) Annual growth rate for the quota volume of sugar is 5%.; 3) China agrees to provide adequate opportunities for consultations in case of an excessive re-export of sugar from China and it shall fully take into account the concerns of WTO Members in this regard.;
	17011200	20%	15%			4) Staging for sugar: Year: TRQ quantity: 2002 1,764,000 mt 2003 1,852,000 mt 2004 1,945,000 mt
	17019100	20%	15%			5) The in-quota tariff rate will remain at 20% from the date of accession until 31 December 2003, whereupon the 15% tariff will take effect on 1 January 2004.
	17019910	20%	15%			1) China agrees that in relation to distribution of import and export licences and tariff quotas for wool, foreign individuals and enterprises, foreign-funded enterprises and joint ventures will be accorded treatment no less favourable than that accorded to other
	17019920	20%	15%			
	17019990	20%	15%			
Wool		253,250 mt	287,000 mt	2004	AU,CL,CO,NZ,UY	
	51011100	1%	1%			
	51011900	1%	1%			
	51012100	1%	1%			
	51012900	1%	1%			
	51013000	1%	1%			

<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>
	51031010	1%	1%			individuals and enterprises. 2) Staging for wool:
						Year: TRQ quantity:
						2002 264,500 mt
						2003 275,750 mt
						2004 287,000 mt
Cotton						1) STE share = 33% (See Note 1)
				2004	AU,CO,US	2) Staging for cotton
	52010000	780,750 mt 1%	894,000 mt 1%			Year: TRQ quantity:
	52030000	1%	1%			2002 818,500 mt
						2003 856,250 mt
						2004 894,000 mt

Schedule CLII - People's Republic of China

This Schedule is authentic only in the English language

PART I - MOST-FAVORED-NATION TARIFF

SECTION II - Other Products

1. The "final bound rate" of duty, if differing from the "bound rate at date of accession", will be implemented according to the date specified in the "implementation" column. The implementation column indicates the date, referring to 1 January of the year indicated, when the final bound rate will be achieved. Tariff reductions will be implemented according to the attached Staging Matrix in Annex II.
2. For 4801.00, the variable duty shall be removed upon accession.
3. The rate for 8429.20.90 would have parity with larger road graders (HS 8429.20.10).
4. Fertilizer and Wool Top Tariffs--a) Except as specified in Part III of the schedule, all products imported by non-state-trading enterprises shall be afforded no less favourable treatment than products imported by state-trading enterprises, including but not limited to being subject to the same applied tariff and other duties and charges, inspection or quarantine requirements, application of the value-added tax, application of provincial taxes. All such imported products shall be accorded national treatment under Article III of GATT 1994, especially paragraph 4 thereof, in respect of their internal sale, offering for sale, purchase, transportation, distribution or use, including their direct access to end users. b) Any enterprise possessing the right to trade (the People's Republic of China shall grant the right to trade state-traded fertilizer products subject to a tariff-quota in Part III to any enterprises possessing the right to trade any product under Section 5 of the Protocol of Accession (i.e., possessing general trading rights), except for imports as specified in Part III reserved for state trading enterprises.) shall be permitted to import products listed in Part III at the in-quota duty rate if China increases the within-quota quantity to an amount in excess of that set forth in Part III for any year. Allocation of shares of such additional quota quantities to end users shall be on the basis of first-come, first-served or the same method used for initial allocation of the product. The People's Republic of China will publicly notify through the official journal the availability of additional quantities and the allocation procedures 10 days in advance of their allocation and will notify the WTO Committee on Market Access of the additional quantity and procedures in its annual tariff-quota notifications. Inquiries on the entities which received the allocation of the additional quantity can be made to the relevant organization which shall provide the information within 10 days.

* The relevant organizations are a) for fertilizer, the State Economic and Trade Commission (SETC), b) for wool top, the State Development and Planning Commission (SDPC).

5. See "Notes" at the end of this Section.

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		ODCs
		date of accession	Final Bound rate				GATT Schedule	Earlier INRs	
0301	Live fish:								
03011000	- Ornamental fish	32.5	17.5	2005	LK,US				0
	-Other live fish:								
	--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 GATT Schedule	Earlier INRs	ODCs
		date of accession	Bound rate							
03019110	--- Fry	0					US			0
03019190	--- Other	12	10.5		2002		US			0
	-- Eels (<i>Anguilla</i> spp.):									
03019210	--- Fry	0					US			0
03019290	--- Other	16	10		2004		AU,US			0
	-- Carp:									
03019310	--- Fry	0					US			0
03019390	--- Other	12	10.5		2002		US			0
	-- Other:									
	--- Fry:									
03019911	----Of perches	0					US			0
03019912	----Of sturgeon	0					US			0
03019919	----Other	0					US			0
03019990	--- Other	12	10.5		2002		AU,US			0
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No.0304:									
	- Salmonidae, excluding livers and roes:									
03021100	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	12					IS,NO,US			0
	-- Pacific salmon(<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho Hucho</i>)	11.7	10		2002		CL,IS,NO,US			0
03021200	-- Other	19.8	12		2004		IS,JP,US			0
	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:									
03022100	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	12					IS,US			0
03022200	-- Plaice (<i>Pleuronectes platessa</i>)	12					US			0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		ODCs
		date of accession	Final Bound rate				GATT Schedule	Earlier INRs	
03022300	-- Sole (<i>Solea</i> spp.)	12				US			0
03022900	-- Other	12				IS,JP,US			0
03023100	- Tunas (of the genus <i>Thunnus</i> , skipjack or stripe-bellied bonito (<i>Euthynnus</i> , (<i>Katsuwonus</i>) <i>pelamis</i>), excluding livers and roes:	12				CL,CO,CR,GT,JP,US			0
	-- Albacore or longfinned tunas(<i>Thunnus alalunga</i>)	12				CO,CR,GT,JP,US			0
03023200	-- Yellowfin tunas (<i>Thunnus albacares</i>)	12				CO,JP,US			0
03023300	-- Skipjack or stripe-bellied bonito	16	12	2003		CR,GT,JP,US			0
03023900	-- Other	16	12	2003		IS,US			0
03024000	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>),excluding Livers and roes	16	12	2003		US			0
03025000	- Cod (<i>Gadus morhua</i> <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding Livers and roes	16	12	2003					0
03026100	- Other fish, excluding livers and roes:	16	12	2003		JP,US			0
	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.) <i>sardinella</i> (sardinella spp.), brisling or sprats (<i>Sprattus Sprattus</i>)	16	12	2003					0
03026200	-- Haddock (<i>Melanogrammus aeglefinus</i>)	16	12	2003		JP,US			0
03026300	-- Coalfish (<i>Pollachius virens</i>)	16	12	2003		US			0
03026400	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber Japonicus</i>)	16	12	2003		JP,US			0
03026500	-- Dogfish and Other sharks	12				CR,US			0
03026600	-- Eels (<i>Anguilla</i> spp.)	16	12	2003		US			0
03026910	--- Other:	16	12	2003		CR,IS,US			0
	--- Scabber fish (<i>Trichurius</i>)	16	12	2003		CR,IS,US			0
03026920	---Yellow croaker (<i>Pseudosciaena</i>)	16	12	2003		CR,IS,US			0
03026930	---Butterfish (<i>Pampus</i>)	16	12	2003		CR,IS,US			0
03026990	---Other	16	12	2003		CR,IS,US			0
03027000	- Livers and roes	12				IS,JP,US			0
0303	Fish, frozen, excluding fish fillets and other fish meat of heading No.0304:								0

HS	Description	Bound rate at		Final Bound rate	Implementation	Present		Concession first			
		date of accession	16			10	10	2004	concession established	INR	incorporated in a GATT Schedule
03031000	- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbucha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), excluding Livers and roes - Other salmonidae, excluding livers and roes:	16	16	10	2004	US					0
03032100	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	12					IS, LV, US				0
03032200	-- Atlantic salmon (Salmo salar) and Danube salmon (Hucho Hucho)	16	16	10	2004		CL, IS, LV, NO, US				0
03032900	-- Other	16	16	10	2004		LV, NO, US				0
03033100	- Flatfish (Pleuronectidae, Bothidae, Cynglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:										
03033200	--Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	16	16	10	2004		IS, JP, US				0
03033200	-- Plaice (Pleuronectes platessa)	16	16	12	2003		KR, US				0
03033300	-- Sole (Solea spp.)	16	16	12	2003		NZ, US				0
03033900	--Other	15	15	10	2003		AU, IS, JP, US				0
03034100	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes:										
03034100	-- Albacore or longfinned tunas (Thunnus alalunga)	12					CO, GT, JP, US				0
03034200	-- Yellowfin tunas (Thunnus albacares)	12					CO, GT, JP, US				0
03034300	-- Skipjack or stripe-bellied bonito	12					JP, KR, US				0
03034900	-- Other	12					GT, IS, US				0
03035000	- Herrings (Clupea harengus, Clupea pallasii), excluding livers and roes	16	16	10	2004		IS, NO, US				0
03036000	- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding Livers and roes	16	16	10	2004		IS, NO, US				0
	- Other fish, excluding livers and roes:										

HS	Description	Bound rate at		Implementation	Present	Concession first		ODCs
		date of accession	Final Bound rate			concession established	incorporated in a GATT Schedule	
03037100	-- Sardines (<i>Sardina pichardus</i> , <i>Sardinops</i> spp.) sardinella spp.), brisling or sprats (<i>Sprattus sprattus</i>)	16	12	2003		JP, US		0
03037200	-- Haddock (<i>Melanogrammus aeglefinus</i>)	16	12	2003		US		0
03037300	-- Coalfish (<i>Pollachius virens</i>)	16	12	2003		US		0
03037400	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	16	10	2004		NO, US		0
03037500	-- Dogfish and Other sharks	12				US		0
03037600	-- Eels (<i>Anguilla</i> spp.)	16	12	2003		PK, US		0
03037700	-- Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	16	12	2003		US		0
03037800	-- Hake (<i>Merluccius</i> spp. <i>Urophycis</i> spp.)	16	12	2003		IS, JP, US		0
03037910	-- Other: --- Scabber fish (<i>Trichurius</i>) (See Note 1)	16	10	2004		AU, IN, IS, US, UY		0
03037920	--- Yellow croaker (<i>Pseudosciaena</i>) (See Note 1)	16	10	2004		AU, IN, IS, US, UY		0
03037930	--- Butterfish (<i>Pampus</i>) (See Note 1)	16	10	2004		AU, IN, IS, US, UY		0
03037990	--- Other (See Note 1)	16	10	2004		AU, IN, IS, US, UY		0
03038000	- Livers and roes	11.7	10	2002		IS, JP, US		0
0304	Fish filets and other fish meat (whether or not minced), fresh, chilled or frozen:							
03041000	- Fresh or chilled	24	12	2005		AU, CO, IS, JP, LV, NO, NZ, US		0
03042000	- Frozen filets	23.3	10	2005		AU, CR, EC, IS, LV, NO, US, UY		0
03049000	- Other	23.3	10	2005		AU, CO, CR, IS, JP, US		0
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption:							
03051000	- Flours, meals and pellets of fish, fit for human consumption	23.3	10	2005		EC, IS, JP, US		0
03052000	- Livers and roes, dried, smoked, salted or in brine	20	10	2005		CA, EC, IS, JP, LV, US		0
03053000	- Fish filets, dried, salted or in brine, but Not smoked	23.3	10	2005		GT, IS, JP, LV, SG, US		0

HS	Description	Bound rate at		Implementation	Present		Concession first	
		date of accession	Final Bound rate		concession established	INR	GATT Schedule	Earlier INRs
03054100	- Smoked fish, including fillets: -- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	23.6	14	2004		CA, IS, LV, NO, US		0
03054200	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	24.4	16	2004		IS, US		0
03054900	-- Other	23.6	14	2004		CR, IS, JP, LV, NO, US		0
03055100	- Dried fish, whether or not salted but not smoked: -- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	24.4	16	2003		IS, JP, US		0
03055910	-- Other:							
03055920	--- Pipefish and hippocampi	2	15	2003		CR, EC, JP, US		0
03055990	--- Sharks' fins	24	16	2003		CR, JP, US		0
	--- Other	24.4	16	2003		CR, GT, JP, LV, US		0
03056100	- Fish, salted but not dried nor smoked and fish in brine: -- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	24.4	16	2004		IS, US		0
03056200	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	24.4	16	2003		JP, US		0
03056300	-- Anchovies (<i>Engraulis</i> spp.)	24.4	16	2003		US		0
	-- Other:							
03056910	--- Scabber fish (<i>Trichurius</i>)	24.4	16	2004		AU, CR, US		0
03056920	--- Yellow croaker (<i>Pseudosciaena</i>)	24.4	16	2004		AU, CR, US		0
03056930	--- Butterfish (<i>Pomus</i>)	24.4	16	2004		AU, CR, US		0
03056990	--- Other	24.4	16	2004		AU, CR, US		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; flours, meals and pellets of crus							
	- frozen:							

HS	Description	Bound rate at		Final Bound rate	Implementation	Present concession established	INR	Concession first incorporated in a		ODCs
		date of accession	Bound rate					GATT Schedule	Earlier INRs	
03061100	-- Rock lobster and Other sea crawfish(Palaemon spp., Palaemon spp., Jasus spp.)	23.3	10	2005		AU,IS,JP,MX,US			0	
03061200	-- Lobsters (Homarus spp) --- Shrimps and prawns: --- Shrimps: ---- Shelled	23.3	10	2005		AU,IN,JP,MX,US			0	
03061311	---- Shelled	19	8	2003		AU,BO,CO,CR,DO,EC, GT,HN,IN,IS,NI,MX,N O,PA,SG,US			0	
03061312	----Northern pandalus (pandalus)	17.5	5	2003		AU,BO,CO,CR,DO,EC, GT,HN,IN,IS,JP,KR,NI, NO,PA,US			0	
03061319	---- Other	17.5	5	2003		AU,BO,CO,CR,DO,EC, GT,HN,IN,IS,JP,KR,M X,NI,NO,PA,US			0	
03061321	--- Prawns: ---- Shelled	19	8	2003		AU,BO,CO,CR,CU,DO ,EC,GT,HN,IN,IS,JP,NI ,PA,US			0	
03061329	---- Other	17.5	5	2003		AU,BO,CO,CR,CU,DO ,EC,GT,HN,IN,IS,KR,N I,PA,US			0	
03061410	--Crabs: --- Swimming crabs	23.3	10	2005		AU,JP,US			0	
03061490	--- Other ---Other, including flours, meals and pellets of crustaceans, fit for human consumption: ---Freshwater crawfish :	23.3	10	2005		AU,JP,US			0	
03061911	---- Shelled	24.4	16	2004		AU,LV,US			0	
03061919	---- Other	24.4	16	2004		AU,LV,US			0	
03061990	--- Other - Not frozen: --- Rock lobster and other sea crawfish (Palaemon spp., Palaemon spp., Jasus spp.):	24.4	16	2004		AU,LV,US			0	
03062110	--- For cultivation	0	15	2005		SG,US			0	
03062190	--- Other --- Lobsters (Homarus spp.):	28.3	15	2005		AU,US			0	
03062210	--- For cultivation	0	15	2004		US			0	
03062290	--- Other	24	15	2004		US			0	

HS	Description	Bound rate at		Final	Implementation	Present	Concession first	Earlier	ODCs
		date of	accession						
03062310	-- Shrimps and prawns: --- for cultivation	0					CO,CR,GT,SG,US		0
03062391	---- Other: ---- Prawns, fresh or chilled	24	15	2004			AU,CO,US		0
03062399	---- Other --- Crabs:	24	12	2005			CO,SG,US		0
03062410	---- For cultivation ---- Other:	0					US		0
03062491	---- Freshwater crabs, live	23.6	14	2003			US		0
03062492	---- Swimming crabs	23.6	14	2004			US		0
03062499	---- Other -- Other, including flours, meals and pellets of crustaceans, fit for human consumption:	23.6	14	2003			US		0
03062910	---- For cultivation	0					LV,US		0
03062990	---- Other 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; flours, meals and pellets of aquatic inverte	23.6	14	2004			JP,US		0
03071010	- Oysters: --- For cultivation	0					JP,US		0
03071090	--- Other - Scallops, including queen Scallops, of the genera Pecten, Chlamys or Placopecten:	23.6	14	2004			JP,NZ,US		0
03072110	-- Live, fresh or chilled:								
03072190	--- For cultivation	0					JP,US		0
03072900	--- Other -- Other (Mytilus spp., Perna spp.):	23.6	14	2004			AU,JP,US		0
	-- Live, fresh or chilled:						AU,IS,JP,US		
03073110	---- For cultivation	0					US		0
03073190	---- Other	23.6	14	2004			JP,US		0
03073900	-- Other	23.6	14	2004			AU,KR,US		0

HS	Description	Bound rate at		Final Bound rate	Implementation	Present concession		Concession first incorporated in a				
		date of accession	accession			established	INR	GATT Schedule	Earlier INRs	ODCs		
	- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodar</i> spp., <i>Septoteuthis</i> spp.): -- Live, fresh or chilled:											
03074110	--- For cultivation	0					US					0
03074190	--- Other	18.5	12		2003		JP,US					0
03074900	-- Other	18.5	12		2003		AU,NZ,US					0
	- Octopus (<i>Octopus</i> spp.): -- Live, fresh or chilled											
03075100	-- Other	21	17		2003		JP,US					0
03075900	- Snails, other than sea snails: --- For cultivation	24.8	17		2004		US					0
03076010	--- Other	0					US					0
03076090	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption: -- Live, fresh or chilled: --- For cultivation	23.6	14		2004		KR,US					0
03079110	--- Other:											
	--- Abalone											
03079191	---- Other	34.7	14		2005		AU,US					0
03079199	--- Other:	23.6	14		2004		AU,JP,US					0
	--- Abalone											
03079910	--- Sea cucumbers (<i>beches-de-mer</i>)	30	10		2005		AU,JP,US					0
03079920	--- Other	23.3	10		2005		AU,LK,US					0
03079990	- Fish-liver oils and their fractions	23.3	10		2005		AU,EC,US					0
15041000	- Fats and oils and their fractions, of Fish, other than liver oils	12					CR,IS,US					0
15042000	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:	14.88	12		2004		CL,IS,JP,US					0
1603	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	25	23		2006		JP,US					0
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs: - Fish, whole or in pieces, but not minced:											

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a GATT Schedule	Earlier	
		date of accession	Bound rate					INRs	ODCs
16041100	-- Salmon (See Note 5)	19.8	12	2004		BO,CR,DO,EC,HN,IS, LV,NI,PA,US			0
16041200	-- Herrings (See Note 6)	19.8	12	2004		BO,CR,DO,EC,HN,IS, NI,PA,US			0
16041300	-- Sardines, sardinella and brisling or sprats	11.7	5	2002		CR,EC,JP,LV,US			0
16041400	-- Tunas, skipjack and bonito(Sarda spp.)	11.7	5	2002		CO,CR,EC,GT,JP,KR, MX,US			0
16041500	-- Mackerel	19.8	12	2004		EC,JP,LV,US			0
16041600	-- Anchovies	19.8	12	2004		EC,US			0
16041910	--Other:								
16041910	--- River eel	19.8	12	2004		EC,IS,JP,LV,SG,US			0
16041990	--- Other	19.8	12	2004		EC,IS,JP,LV,SG,US			0
16042010	- Other prepared or preserved fish:								
16042010	---- In airtight containers	19.8	12	2004		EC,IS,JP,LV,US			0
16042090	----Other	19.8	12	2004		EC,IS,JP,LV,US			0
16043000	- Caviar and caviar substitutes	19.8	12	2004		EC,LV,US			0
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:								
16051000	- Crab	18.3	5	2005		JP,US			0
16052000	- Shrimps and prawns	17	5	2004		BO,DO,HN,IS,NI,PA,US			0
16053000	- Lobster	18.3	5	2005		S AU,JP,US			0
	-Other crustaceans:								
	----Freshwater crawfish:								
16054011	----- Shelled	18.3	5	2005		KR,US			0
16054019	----- Other	15	5	2005		KR,US			0
16054090	-----Other	18.3	5	2005		KR,US			0
	- Other:								
16059010	---- Jelly Fish	21	15	2004		AU,JP,US			0
16059090	---- Other	18.3	5	2005		AU,CL,SG,US			0
23012010	---- Flours and meals of fish, of a kind used in animal feeding	2				CL,EC,IS,NZ,PE,US			0
2501	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anticaking or free-flowing agents; sea water:								
25010010	---- Salt	0				AU,BO,US			0

HS	Description	Bound rate at		Implementation	Present concession established	INR	Concession first incorporated in a		ODCs
		date of accession	Final Bound rate				GATT Schedule	Earlier INRs	
25010020	---- Pure sodium chloride	4			US				0
25010030	--- Sea water	0			US				0
2502	Unroasted iron pyrites:								
25020000	Unroasted iron pyrites	3			US				0
2503	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	3			CA,US				0
2504	Natural graphite:								
	- In powder or in flakes:								
25041010	---In flake	3			US				0
25041090	--- Other	3			US				0
25049000	- Other	3			JP,US				0
2505	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26:								
25051000	- Silica sands and quartz sands	3			AU,JP,US				0
25059000	- Other	3			AU,JP,US				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:								
25061000	- Quartz	3			US				0
	- Quartzite:								
25062100	-- Crude or roughly trimmed	3			JP,US				0
25062900	-- Other	3			US				0
2507	Kaolin and other kaolinic clays, whether or not calcined:								
25070000	Kaolin and other kaolinic clays, whether or not calcined	3			JP,US				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:								
25081000	- Bentonite	3			JP,US				0
25082000	- Decolourising earths and fuller's earth	3			JP,US				0
25083000	- Fire-clay	3			JP,US				0

HS	Description	Bound rate at		Implementation	Present		Concession first	
		date of accession	Final Bound rate		concession established	INR	incorporated in a GATT Schedule	Earlier INRs
25084000	- Other clays	3				JP,US		0
25085000	- Andalusite, kyanite and sillimanite	3				US		0
25086000	- Mullite	3				US		0
25087000	- Chamosite or dinas earth	4				US		0
2509	Chalk:							
25090000	Chalk	4				US		0
2510	Natural calcium phosphates, natural aluminum calcium phosphates and phosphoric chalk:							
	- Ungrounded:							
25101010	--- Apatite	3				US		0
25101090	--- Other	4				US		0
	- Ground:							
25102010	--- Apatite	4				JP,US		0
25102090	--- Other	4				US		0
2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No.28.16:							
25111000	- Natural barium sulphate (barytes)	3				US		0
25112000	- Natural barium carbonate (witherite)	6				US		0
2512	Siliceous fossil meals (for example, kieselsguhr, tripolite and diatomit) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less:							
25120000	Siliceous fossil meals (for example, kieselsguhr, tripolite and diatomit) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	4				US		0
2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:							
25131100	- Pumice stone:							
	-- Crude or in irregular pieces, including crushed pumice ("bimskies")	4				EC,US		0
25131900	-- Other	4				EC,US		0
25132000	- Emery, natural corundum, natural garnet and other natural abrasives	4				JP,US		0