



WORLD TRADE ORGANIZATION
ORGANISATION MONDIALE DU COMMERCE
ORGANIZACIÓN MUNDIAL DEL COMERCIO

Reference: WLI/100

4 July 2007

**MARRAKESH AGREEMENT ESTABLISHING
THE WORLD TRADE ORGANIZATION
DONE AT MARRAKESH ON 15 APRIL 1994**

GENERAL AGREEMENT ON TARIFFS AND TRADE 1994

**CERTIFICATION OF MODIFICATIONS AND RECTIFICATIONS TO
SCHEDULE CLIII – THE SEPARATE CUSTOMS TERRITORY OF
TAIWAN, PENGHU, KINMEN AND MATSU**

TRANSMISSION OF CERTIFIED TRUE COPY

I have the honour to furnish herewith a certified true copy of the Certification of Modifications and Rectifications to Schedule CLIII – the Separate Customs Territory of Taiwan, Penghu, Kinmen And Matsu, effective **22 June 2007**.

Pascal Lamy
Director-General

**SCHEDULES OF TARIFF CONCESSIONS TO THE
GENERAL AGREEMENT ON TARIFFS AND TRADE 1994**

CERTIFICATION OF MODIFICATIONS AND RECTIFICATIONS

**SCHEDULE CLIII – THE SEPARATE CUSTOMS TERRITORY OF
TAIWAN, PENGHU, KINMEN AND MATSU**

WHEREAS the CONTRACTING PARTIES to the General Agreement on Tariffs and Trade 1947 adopted, on 26 March 1980, a Decision on Procedures for Modification and Rectification of Schedules of Tariff Concessions (BISD 27S/25);

WHEREAS in accordance with the provisions of the above-mentioned Decision, a draft containing modifications and rectifications to Schedule CLIII – the Separate Customs Territory of Taiwan, Penghu, Kinmen And Matsu was communicated to all Members of the World Trade Organization in documents G/MA/TAR/RS/88 on 16 October 2002, G/MA/TAR/RS/88/Corr.1 on 24 October 2002 and G/MA/TAR/RS/88/Corr.2 on 16 March 2007;

IT IS HEREBY CERTIFIED that the modifications and rectifications to Schedule CLIII – the Separate Customs Territory of Taiwan, Penghu, Kinmen And Matsu are established in conformity with the above-mentioned Decision.

The annexed modifications and rectifications are effective as of **22 June 2007**.

This Certification is deposited with the Director-General of the World Trade Organization, who shall promptly furnish a certified true copy to each Member of the World Trade Organization. It shall be registered in accordance with the provisions of Article 102 of the Charter of the United Nations.

DONE at Geneva this twenty-ninth day of June, two thousand and seven.

Pascal Lamy

Certified copy:

Director-General

**SCHEDULE CLIII – THE SEPARATE CUSTOMS TERRITORY OF
TAIWAN, PENGHU, KINMEN AND MATSU**

This Schedule is authentic only in the English language

22 June 2007

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

PART I - MOST-FAVOURLED-NATION TARIFF

SECTION I - Agricultural Products

SECTION I-A Tariffs

HEADNOTES to Section I-A

HS	Description	Bound rate at date of accession	Final bound rate	Implementation	SSG	Present concession established	INR	Concession first incorporated in a GATT Schedule	Remarks	ODCs
10061000	-Rice in the husk (paddy or rough)		NT\$45/KGM	2003	SSG					0
10062000	-Husked (brown)		NT\$45/KGM	2003	SSG					0
10063000	-Semi-milled or wholly milled rice, whether or not polished or glazed		NT\$45/KGM	2003	SSG					0
10064000	-Broken rice		NT\$45/KGM	2003	SSG					0
11023010	--Glutinous rice flour		NT\$49/KGM	2003	SSG					0
11023090	--Other Rice flour		NT\$49/KGM	2003	SSG					0
11031400	--Groats, meal of rice		NT\$45/KGM	2003	SSG					0
11032910	---Pellets of rice		NT\$49/KGM	2003	SSG					0
11041910	---Rolled or flaked rice		NT\$49/KGM	2003	SSG					0
11042920	----Other worked rice		NT\$49/KGM	2003	SSG					0
11081910	---Rice starch		NT\$49/KGM	2003	SSG					0
18069061	---Cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), precooked or otherwise prepared, not elsewhere specified or included, containing not less than 30% of rice, containing more than 6% but not more than 8% by weight of cocoa calculated on a totally defatted basis		NT\$49/KGM	2003	SSG					0

HS	Description	Bound rate at date of accession	Final bound rate	Implementation	SSG	Present concession established	INR	Concession first incorporated in a GATT Schedule	Remarks	ODCs
18069071	---Prepared foods obtained by swelling or roasting of cereals or cereal products (for example, corn flakes),containing not less than 30% of rice, containing more then 6% but not more than 8% by weight of cocoa calculated on a totally defatted basis		NT\$49/KGM	2003	SSG					0
18069092	----Other food preparations of flour, meal, starch or malt extract, containing not less than 30% of rice, containing 40% or more but less than 50% by weight of cocoa calculated on a defatted basis		NT\$49/KGM	2003	SSG					0
19019091	---Other preparations of heading No. 19.01+ containing not less than 30% of rice		NT\$49/KGM	2003	SSG					0
19021110	---Uncooked rice pasta, not stuffed or otherwise prepared, containing eggs		NT\$49/KGM	2003	SSG					0
19021910	---Uncooked rice pasta, not stuffed or otherwise prepared, not containing eggs		NT\$49/KGM	2003	SSG					0
19022010	--Other stuffed rice pasta, whether or not cooked or otherwise prepared		NT\$49/KGM	2003	SSG					0
19023020	--Other rice pasta		NT\$49/KGM	2003	SSG					0
19041020	---Prepared foods obtained by the swelling or roasting of cereals or cereal products, containing not less than 30% of rice		NT\$49/KGM	2003	SSG					0
19042011	---Prepared foods obtained from unroasted cereal flakes, containing not less than 30% of rice		NT\$49/KGM	2003	SSG					0
19042021	---Prepared foods obtained from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals, containing not less than 30% of rice		NT\$49/KGM	2003	SSG					0

HS	Description	Bound rate at date of accession	Final bound rate	Implementation	SSG	Present concession established	INR	Concession first incorporated in a GATT Schedule	Remarks	ODCs
19049010	--Cereals (other than maize (corn)) in grain form, or in the form of flakes or other worked grains (except flour and meal), precooked or otherwise prepared, not elsewhere specified or included, containing not less		NT\$49/KGM	2003	SSG					0
21069098	----Other food preparation containing not less than 30% of rice		NT\$49/KGM	2003	SSG					0

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

PART I - MOST-FAVOURLED-NATION TARIFF

SECTION I - Agricultural Products

SECTION I-B-Tariff Quotas

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 tariff-rate quota. Chinese Taipei shall lift its ban on imported rice upon accession and establish a tariff-rate quota (TRQ). This TRQ shall be 144,720 metric tons calculated on a brown rice basis starting from the year 2003. Future quota growth shall be consistent with commitments undertaken by WTO Members in connection with negotiations conducted pursuant to the outcome of negotiations under the Doha Development Agenda.

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.

There shall be permitted an aggregate quantity of rice for centralized imports, entered into subheadings HS 10061000, 10062000, 10063000, 10064000 during any calendar year, of not less than the total quantity specified below.

	Centralized Import Quantity (metric ton)
United States	64,634
Australia	18,634
Thailand	8,300
Egypt	2,500

The quantitative limitations established by this note shall be administered through regulations (including licenses and reallocation of unfilled quotas) issued by the Council of Agriculture. Any change in the centralized import quantity and share shall be subject to negotiation between Chinese Taipei and other interested WTO Members.

PRIVATE SECTOR TRADE

Direct Private Sector Trade: Chinese Taipei's TRQ system for private rice trade shall be conducted through direct private-sector importation. The system shall be operated with the objective of ensuring that the TRQ 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. Thirty-five percent of the TRQ quantity shall be reserved for private-sector imports unless agreement is reached between Chinese Taipei and other interested WTO Members regarding a change in the private sector share.

Terms of Trade: Quota allocation certificates shall serve as automatic import licenses, 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 TRQ as noted in Chinese Taipei's schedule. Imported rice 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 TRQ quantities shall be submitted to the Ministry of Finance (MOF). By 30 September of the previous year, the number of segments, the quantity of each segment, and the specific conditions for applying for a TRQ allocation shall be published in the official journal. MOF shall grant allocations and publish and notify the names of recipients and allocations within 14 calendar days of the close of the application period. The TRQ shall be allocated in accordance with the provisions of this headnote and paragraph 34 of the Working Party Report. Any trader registered as a food dealer can apply for a TRQ allocation.

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. Chinese Taipei requires a refundable bid bond of no more than 10 percent from applicants for rice TRQ. No other performance or bid bond requirements shall be instituted.

Allocation: Allocations shall be established for commercially viable shipping quantities, but a ceiling of no more than 20 percent of each segment shall 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 15 September for the first private sector quota allocation of the calendar year. Subsequent allocation certificates shall be valid between one day after the date of allocation and 15 September. The date of arrival shall be defined in accordance with Article 6 of the implementing regulations of the Customs Law of Chinese Taipei as of the date of accession. Upon request and proof of signed contract before 15 September, MOF 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 15 September, the unused portion of the allocation shall be reallocated through a competitive process. Reallocation certificates shall be valid for 90 days.

Description of product	Tariff item number	Initial quota quantity and in-quota tariff rate	Final quota quantity and in-quota tariff rate	Implementation period	Initial negotiating right	Other terms and conditions
<u>RICE</u>		<u>144,720MT</u>	<u>144,720 MT</u>			
Rice						
--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						
--rice threads, puffed or roasted	18069071	20%	20%			
	19023020	20%	20%			
	19041020	20%	20%			
	19042011	20%	20%			
	19042021	20%	20%			
--others	19021110	20%	20%			
	19021910	20%	20%			
	19022010	20%	20%			

Description of product	Tariff item number	Initial quota quantity and in-quota tariff rate	Final quota quantity and in-quota tariff rate	Implementation period	Initial negotiating right	Other terms and conditions
Rice products --in grain form, precooked or otherwise prepared --others, containing not less than 30% of rice	18069061 19049010 18069092 19019091 21069098	30% 30% 25% 25% 30%	20% 20% 25% 25% 20%			