ANNEX 2-A

TARIFF ELIMINATION

1. For the purposes of this Annex including each Party's Schedule to this Annex, Year 1 means the period of time beginning on the date of entry into force of this Agreement and ending on December 31 of the same calendar year that this Agreement enters into force. Year 2 shall begin on the January 1 following the date of entry into force of this Agreement, with each subsequent tariff reduction taking effect on January 1 of each subsequent year.

2. Except as otherwise provided in this Annex, the Parties shall eliminate all customs duties on originating goods, of Chapters 1 through 97 of the Harmonized System that provide for a most-favoured-nation ('MFN') rate of customs duty, imported from the other Party upon the date of entry into force of this Agreement.

3. For originating goods from the other Party set out in each Party's Schedule to this Annex, the following staging categories apply to the elimination of customs duties by each Party pursuant to Article 2.4:

   (a) duties on originating goods provided for in the items in staging category A in a Party's Schedule shall be eliminated on the date this Agreement enters into force;

   (b) duties on originating goods provided for in the items in staging category B in a Party's Schedule shall be removed in four equal stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year 4;

   (c) duties on originating goods provided for in the items in staging category C in a Party's Schedule shall be removed in six equal stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year 6;

   (d) duties on originating goods provided for in the items in staging category D in a Party's Schedule shall be removed in eight equal stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year 8.

   For greater certainty, when the European Union applies a customs duty for the items 1001 11 00, 1001 19 00, high quality common wheat of items ex 1001 99 00, 1002 10 00 and 1002 90 00, at a level and in a manner so that the duty-paid import price for a specified cereal will not be greater than the effective intervention price, or if there is a modification of the current system, the effective support price, increased by 55 per cent as set out in Commission Regulation (EC) No 642/2010 of 20 July 2010 on rules of application (cereal sector import duties) of Council Regulation (EC) No 1234/2007 [1], the European Union shall apply the tariff elimination staging category towards any calculated duty that would be applied as per the above regulation, as follows:

Year	Applied Duty
1	87.5 % of the duty calculated as per EC Reg. 642/2010
2	75 % of the duty calculated as per EC Reg. 642/2010
3	62.5 % of the duty calculated as per EC Reg. 642/2010
4	50 % of the duty calculated as per EC Reg. 642/2010
5	37.5 % of the duty calculated as per EC Reg. 642/2010
6	25 % of the duty calculated as per EC Reg. 642/2010
7	12.5 % of the duty calculated as per EC Reg. 642/2010
8 and each subsequent year	0 % of the duty calculated as per EC Reg. 642/2010 (duty-free)

[1] OJ L 187, 21.7.2010, p. 5.

(e) duties on originating goods provided for in the items in staging category S in a Party's Schedule shall be removed in three equal stages beginning on the fifth anniversary of the date of entry into force of this Agreement, and these goods shall be duty-free, effective January 1 of year 8;

(f) the *ad valorem* component of the customs duties on originating goods provided for in the items in staging category 'AV0+EP' in a Party's Schedule shall be eliminated upon the date of entry into force of this Agreement; the tariff elimination shall apply to the *ad valorem* duty only; the specific duty resulting from the entry price system applicable for these originating goods shall be maintained; and

(g) duties on originating goods provided for in the items in staging category E in a Party's Schedule are exempt from tariff elimination.

4. The base rate for determining the interim staged rate of customs duty for an item shall be the MFN customs duty rate applied on 9 June 2009.

5. For the purpose of the elimination of customs duties in accordance with Article 2.4, interim staged rates shall be rounded down at least to the nearest tenth of a percentage point or, if the rate of duty is expressed in monetary units, at least to the nearest 0.001 of the official monetary unit of the Party.

Tariff Rate Quotas

6. For the administration in Year 1 of each tariff rate quota established under this Agreement, the Parties shall calculate the volume of that tariff rate quota by discounting the prorated volume corresponding to the period running between January 1 and the date of entry into force of this Agreement. This calculated in-quota quantity shall be made available on the date this Agreement enters into force.

Processed shrimps transitional tariff rate quota

7. (a) Originating goods in the following aggregate quantities and provided for in items with the notation 'TQShrimps' in the European Union's Schedule to this Annex and listed in subparagraph (d) shall be duty-free in the years specified below:

Year	Aggregate Annual Quantity (Metric Tonnes [1])
1 through to 7	23 000

(1) Expressed in net weight.

(b) The European Union shall:

(i) administer this tariff rate quota on a first-come first-served basis;

(ii) administer this tariff rate quota on a calendar year basis with the full in-quota quantity to be made available on January 1 of each year; and

(iii) not impose any end-use restriction on the imported good as a condition of the application for or use of this tariff rate quota.

(c) Prepared or preserved shrimps and prawns exported from Canada under Section B of Appendix 1 (Origin Quotas) to Annex 5 (Product Specific Rules of Origin) of the Protocol on rules of origin and origin procedures shall not be imported into the European Union under this tariff rate quota.

(d) Subparagraphs (a) and (b) apply to processed shrimps classified in the following tariff lines: 1605 29 00, 1605 21 90, ex 0306 16 10, ex 0306 17 10, ex 0306 26 10, and ex 0306 27 10, excluding in immediate packings of a net content not exceeding 2 kg.

Frozen cod transitional tariff rate quota

8. (a) Originating goods in the following aggregate quantities and provided for in items with the notation 'TQCod' in the European Union's Schedule to this Annex and listed in subparagraph (c) shall be duty-free in the years specified below:

Year	Aggregate Annual Quantity (Metric Tonnes [1])
1 through to 7	1 000

[1] Expressed in net weight.

(b) The European Union shall:

(i) administer this tariff rate quota on a first-come first-served basis;

(ii) administer this tariff rate quota on a calendar year basis with the full in-quota quantity to be made available on January 1 of each year; and

(iii) not impose any specific end-use restriction on the imported good as a condition of the application for or use of this tariff rate quota.

(c) This paragraph applies to frozen cod, classified in tariff lines 0304 71 90 and 0304 79 10.

Low and Medium Quality Common Wheat transitional tariff rate quota

9. (a) Originating goods in the following aggregate quantities and provided for in items with the notation 'TQCW' in the European Union's Schedule to this Annex and listed in subparagraph (d) shall be duty-free in the years specified below:

Year	Aggregate Annual Quantity (Metric Tonnes)
1 through to 7	100 000

(b) The European Union shall administer this tariff rate quota in accordance with the terms of Commission Regulation (EC) No. 1067/2008 of 30 October 2008.

(c) The above aggregate duty-free quantities shall include, beginning in year 1, the 38 853 tonne allocation to Canada as set out in Commission Regulation (EC) No. 1067/2008.

(d) This paragraph applies to common wheat of a quality, other than high quality, classified in tariff line ex 1001 99 00.

Sweetcorn Tariff Rate Quota

10. (a) Originating goods in the following aggregate quantities and provided for in items with the notation 'TQSC' in the European Union's Schedule to this Annex and listed in subparagraph (c) shall be duty-free in the years specified below:

Year	Aggregate Annual Quantity (Metric Tonnes [1])
1	1 333
2	2 667
3	4 000
4	5 333

Year	Aggregate Annual Quantity (Metric Tonnes [1])
5	6 667
6 and each subsequent year	8 000

[1] Expressed in net weight.

(b) The European Union shall:

(i) administer this tariff rate quota on a first-come first-served basis; and

(ii) administer this tariff rate quota on a calendar year basis with the full in-quota quantity to be made available on January 1 of each year.

(c) This paragraph applies to the following tariff lines: 0710 40 00 (only available during the time period leading up to the elimination of duties for such good as per the staging category applicable to this item in the European Union's Schedule to this Annex) and 2005 80 00.

Bison Tariff Rate Quota

11. (a) Originating goods in the following aggregate quantities and provided for in items with the notation 'TQB3' in the European Union's Schedule to this Annex and listed in subparagraph (d) shall be duty-free in the years specified below:

Year	Aggregate Annual Quantity (Metric Tonnes — Carcass Weight Equivalent)
1 and each subsequent year	3 000

(b) When calculating quantities imported, the conversion factors specified in paragraph 21 shall be utilized to convert Product Weight to Carcass Weight Equivalent.

(c) The European Union shall:

(i) administer this tariff rate quota on a first-come first-served basis; and

(ii) administer this tariff rate quota on a calendar year basis with the full in-quota quantity to be made available on January 1 of each year.

(d) This paragraph applies to bison classified in the following tariff lines:

ex 0201 10 00, ex 0201 20 20, ex 0201 20 30, ex 0201 20 50, ex 0201 20 90, ex 0201 30 00, ex 0202 10 00, ex 0202 20 10, ex 0202 20 30, ex 0202 20 50, ex 0202 20 90, ex 0202 30 10, ex 0202 30 50, ex 0202 30 90, ex 0206 10 95, ex 0206 29 91, ex 0210 20 10, ex 0210 20 90, ex 0210 99 51, ex 0210 99 59

Fresh or Chilled Beef and Veal Tariff Rate Quota

12. (a) Originating goods in the following aggregate quantities and provided for in items with the notation 'TQB1' in the European Union's Schedule to this Annex and listed in subparagraph (f) shall be duty-free in the years specified below:

Year	Aggregate Annual Quantity (Metric Tonnes — Carcass Weight Equivalent)
1	5 140
2	10 280

Year	Aggregate Annual Quantity (Metric Tonnes — Carcass Weight Equivalent)
3	15 420
4	20 560
5	25 700
6 and each subsequent year	30 840

(b) The aggregate annual duty-free quantities in the table above shall be increased, beginning in year 1, by 3 200 metric tonnes product weight (4 160 metric tonnes carcass weight equivalent) resulting from the application of Council Regulation (EC) No 617/2009 of 13 July 2009 opening an autonomous tariff quota for imports of high-quality beef.

(c) When calculating quantities imported, the conversion factors specified in paragraph 21 shall be utilized to convert Product Weight to Carcass Weight Equivalent.

(d) The European Union shall administer this tariff rate quota, including the additional quantities as outlined in subparagraph (b), either through an import licensing system as outlined in the Declaration on Tariff Rate Quota Administration or as otherwise agreed to between the Parties.

(e) Notwithstanding subparagraph (d), paragraphs 19 and 20 shall apply to this paragraph.

(f) This paragraph applies to beef and veal classified in the following tariff lines:

ex 0201 10 00, ex 0201 20 20, ex 0201 20 30, ex 0201 20 50, ex 0201 20 90, ex 0201 30 00 and ex 0206 10 95.

Frozen or Other Beef and Veal Tariff Rate Quota

13. (a) Originating goods in the following aggregate quantities and provided for in items with the notation 'TQB2' in the European Union's Schedule to this Annex and listed in subparagraph (e) shall be duty-free in the years specified below:

Year	Aggregate Annual Quantity (Metric Tonnes — Carcass Weight Equivalent)
1	2 500
2	5 000
3	7 500
4	10 000
5	12 500
6 and each subsequent year	15 000

(b) When calculating quantities imported, the conversion factors specified in paragraph 21 shall be utilized to convert Product Weight to Carcass Weight Equivalent.

(c) The European Union shall administer this tariff rate quota either through an import licensing system as outlined in the Declaration on Tariff Rate Quota Administration or as otherwise agreed to between the Parties.

(d) Notwithstanding subparagraph (c), paragraphs 19 and 20 shall apply to this paragraph.

(e) This paragraph applies to beef and veal classified in the following tariff lines:

ex 0202 10 00, ex 0202 20 10, ex 0202 20 30, ex 0202 20 50, ex 0202 20 90, ex 0202 30 10, ex 0202 30 50, ex 0202 30 90, ex 0206 29 91, ex 0210 20 10, ex 0210 20 90, ex 0210 99 51 and ex 0210 99 59.

High Quality Fresh, Chilled and Frozen Meat of Bovine Animals Tariff Rate Quota

14. Originating goods that are exported from Canada and are imported into the European Union through the European Union's existing WTO tariff quota for high quality fresh, chilled and frozen meat of bovine animals covered by CN tariff headings ex 0201 and ex 0202 and for products covered by CN tariff lines ex 0206 10 95 and ex 0206 29 91 of 11 500 tonnes product weight, as set out in Commission Implementing Regulation (EU) No 593/2013 of 21 June 2013, shall be duty-free on the date this Agreement enters into force.

Pork Tariff Rate Quota

15. (a) Originating goods in the following aggregate quantities and provided for in items listed with the notation 'TQP' in the European Union's Schedule to this Annex and listed in subparagraph (f) shall be duty-free in the years specified below:

Year	Aggregate Annual Quantity (Metric Tonnes — Carcass Weight Equivalent)
1	12 500
2	25 000
3	37 500
4	50 000
5	62 500
6 and each subsequent year	75 000

(b) The aggregate annual duty-free quantities in the table above shall be increased, beginning in year 1, by 4 624 metric tonnes product weight (5 549 metric tonnes carcass weight equivalent) pursuant to the volume established in the European Union's Canada-specific WTO tariff quota for pig-meat.

(c) When calculating quantities imported, the conversion factors specified in paragraph 21 shall be utilized to convert Product Weight to Carcass Weight Equivalent.

(d) The European Union shall administer this tariff rate quota, including the additional quantities from the European Union's Canada-specific WTO tariff quota for pig-meat as outlined in subparagraph (b), either through an import licensing system as outlined in the Declaration on Tariff Rate Quota Administration or as otherwise agreed to between the Parties.

(e) Notwithstanding subparagraph (d), paragraphs 19 and 20 shall apply to this paragraph.

(f) This paragraph applies to the following tariff lines:

0203 12 11, 0203 12 19, 0203 19 11, 0203 19 13, 0203 19 15, 0203 19 55, 0203 19 59, 0203 22 11, 0203 22 19, 0203 29 11, 0203 29 13, 0203 29 15, 0203 29 55, 0203 29 59, 0210 11 11, 0210 11 19, 0210 11 31, and 0210 11 39.

Cheese Tariff Rate Quota

16. (a) Originating goods in the following aggregate quantities and provided for in items with the notation 'TRQ Cheese' in Canada's Schedule to this Annex and listed in subparagraph (d) shall be duty-free in the years specified below:

Year	Aggregate Annual Quantity (Metric Tonnes [1])
1	2 667
2	5 333
3	8 000
4	10 667
5	13 333
6 and each subsequent year	16 000

(1) Expressed in net weight.

(b) Canada shall administer this tariff rate quota either through an import licensing system as outlined in the Declaration on Tariff Rate Quota Administration or as otherwise agreed to between the Parties.

(c) Notwithstanding subparagraph (b), paragraphs 19 and 20 shall apply to this paragraph.

(d) This paragraph applies to the following tariff lines:

0406 10 10, 0406 20 11, 0406 20 91, 0406 30 10, 0406 40 10, 0406 90 11, 0406 90 21, 0406 90 31, 0406 90 41, 0406 90 51, 0406 90 61, 0406 90 71, 0406 90 81, 0406 90 91, 0406 90 93, 0406 90 95, and 0406 90 98.

Industrial Cheese Tariff Rate Quota

17. (a) Originating goods in the following aggregate quantities and provided for in items with the notation 'TRQ Industrial Cheese' in Canada's Schedule to this Annex and listed in subparagraph (d) shall be duty-free in the years specified below:

Year	Aggregate Annual Quantity (Metric Tonnes [1])
1	283
2	567
3	850
4	1 133
5	1 417
6 and each subsequent year	1 700

(1) Expressed in net weight.

(b) Canada shall administer this tariff rate quota either through an import licensing system as outlined in the Declaration on Tariff Rate Quota Administration or as otherwise agreed to between the Parties.

(c) Notwithstanding subparagraph (b), paragraphs 19 and 20 shall apply to this paragraph.

(d) This paragraph applies to industrial cheese, which means cheese used as ingredients for further food processing (secondary manufacturing) imported in bulk (not for retail sale), classified in the following tariff lines:

ex 0406 10 10, ex 0406 20 11, ex 0406 20 91, ex 0406 30 10, ex 0406 40 10, ex 0406 90 11, ex 0406 90 21, ex 0406 90 31, ex 0406 90 41, ex 0406 90 51, ex 0406 90 61, ex 0406 90 71, ex 0406 90 81, ex 0406 90 91, ex 0406 90 93, ex 0406 90 95, and ex 0406 90 98.

WTO Cheese Tariff Rate Quota

18. Canada shall reallocate, beginning in year 1 of this Agreement, 800 tonnes of Canada's 20 411 866 kilogram WTO Tariff Rate Quota for cheese to the European Union.

Under-fill mechanism

19. With respect to the tariff rate quotas set out in paragraphs 12, 13, 15, 16, and 17:

(a) If a tariff rate quota is under-filled, defined as less than 75 per cent of the annual aggregate quantity actually imported into the Party under the tariff rate quota in a given year, the Parties shall meet, upon the request of a Party, in the framework of the Committee on Agriculture established under Article 26.2.1 (a) (Specialised committees) in order to promptly address the underlying causes of the under-fill or any other questions affecting the smooth operation of the tariff rate quota.

(b) If a tariff rate quota is under-filled, defined as less than 75 per cent of the annual aggregate quantity actually imported into the Party under the tariff rate quota in a given year for three consecutive years, and where such under-fill is not linked to scarce supply or demand of the relevant good, the administration of the quota for the following year(s) shall be made on a first-come first-served basis. To demonstrate scarce supply or demand, a Party shall clearly demonstrate on a quantifiable basis that either adequate supply to fill the tariff rate quota is not available in the country of export or that the tariff rate quota quantity could not be consumed in the importing market. If the Parties disagree on the reasons leading to under-fill, the matter shall be subject to binding arbitration at the request of a Party.

(c) If subsequent to the under-fill referred to in subparagraph (b), there is full use of the tariff rate quota, defined as 90 per cent or more of the annual aggregate quantity actually imported into the Party under the tariff rate quota in a given year for two consecutive years, the Parties may consider returning to a licencing system following consultations between the Parties on the necessity and opportunity of such reversion and on the features of such licencing system.

Review clause

20. (a) With respect to the tariff rate quotas set out in paragraphs 12, 13, 15, 16, and 17, both at the mid-term and at the end of the phase-in period of any of these tariff rate quotas, or at any other time upon motivated request of a Party, the Parties shall review the operation of the relevant tariff rate quota administration system in light notably of its effectiveness in ensuring quota utilisation, market conditions, and administrative burdens associated with the system for the economic operators and for the Parties.

(b) With respect to the tariff rate quotas set out in paragraphs 16 and 17, the review referred to in subparagraph (a) shall also include the allocation method allowing for new entrants.

(c) With respect to the tariff rate quotas set out in paragraphs 12, 13, and 15, the review referred to in subparagraph (a) shall also include the consequences of any tariff rate quota administration modalities agreed with a third country for the same goods in the framework of other trade negotiations involving the Parties and would include the possibility of providing the option to the exporting Party of transitioning to the approach agreed to in another agreement. The conditions of competition in North America will be a necessary part of the review.

Conversion Factors

21. With respect to the tariff rate quotas set out in paragraphs 11, 12, 13, and 15, the following conversion factors shall be utilized to convert Product Weight to Carcass Weight Equivalent:

(a) Tariff Rate Quotas set out in paragraphs 11, 12 and 13:

Tariff Line	Tariff Line Description (for illustrative purposes only)	Conversion Factor
0201 10 00	Carcases or half-carcases of bovine animals, fresh or chilled	100 %
0201 20 20	'Compensated' quarters of bovine animals with bone in, fresh or chilled	100 %
0201 20 30	Unseparated or separated forequarters of bovine animals, with bone in, fresh or chilled	100 %
0201 20 50	Unseparated or separated hindquarters of bovine animals, with bone in, fresh or chilled	100 %
0201 20 90	Fresh or chilled bovine cuts, with bone in (excl. carcases and half-carcases, 'compensated quarters', forequarters and hindquarters)	100 %
0201 30 00	Fresh or chilled bovine meat, boneless	130 %
0206 10 95	Fresh or chilled bovine thick and thin skirt (excl. for manufacture of pharmaceutical products)	100 %
0202 10 00	Frozen bovine carcases and half-carcases	100 %
0202 20 10	Frozen 'compensated' bovine quarters, with bone in	100 %
0202 20 30	Frozen unseparated or separated bovine forequarters, with bone in	100 %
0202 20 50	Frozen unseparated or separated bovine hindquarters, with bone in	100 %
0202 20 90	Frozen bovine cuts, with bone in (excl. carcases and half-carcases, 'compensated' quarters, forequarters and hindquarters)	100 %
0202 30 10	Frozen bovine boneless forequarters, whole or cut in max. 5 pieces, each quarter in 1 block; 'compensated' quarters in 2 blocks, one containing the forequarter, whole or cut in max. 5 pieces, and the other the whole hindquarter, excl. the tenderloin, in one piece	130 %
0202 30 50	Frozen bovine boneless crop, chuck and blade and brisket cuts	130 %
0202 30 90	Frozen bovine boneless meat (excl. forequarters, whole or cut into a maximum of five pieces, each quarter being in a single block 'compensated' quarters in two blocks, one of which contains the forequarter, whole or cut into a maximum of five pieces, and the other the whole hindquarter, excl. the tenderloin, in one piece)	130 %

Tariff Line	Tariff Line Description (for illustrative purposes only)	Conversion Factor
0206 29 91	Frozen bovine thick and thin skirt (excl. for manufacture of pharmaceutical products)	100 %
0210 20 10	Meat of bovine animals, salted, in brine, dried or smoked, with bone in	100 %
0210 20 90	Boneless meat of bovine animals, salted, in brine, dried or smoked	135 %
0210 99 51	Edible thick skirt and thin skirt of bovine animals, salted, in brine, dried or smoked	100 %
0210 99 59	Edible offal of bovine animals, salted, in brine, dried or smoked (excl. thick skirt and thin skirt)	100 %

(b) Tariff Rate Quota set out in paragraph 15:

Tariff Line	Tariff Line Description (for illustrative purposes only)	Conversion Factor
0203 12 11	Fresh or chilled with bone in, domestic swine hams and cuts thereof	100 %
0203 12 19	Fresh or chilled with bone in, domestic swine shoulders and cuts thereof	100 %
0203 19 11	Fresh or chilled fore-ends and cuts thereof of domestic swine	100 %
0203 19 13	Fresh or chilled loins and cuts bone-in thereof of domestic swine	100 %
0203 19 15	Fresh or chilled bellies 'streaky' and cuts thereof of domestic swine	100 %
0203 19 55	Fresh or chilled boneless meat of domestic swine (excl. bellies and cuts thereof)	120 %
0203 19 59	Fresh or chilled meat of domestic swine, with bone in (excl. carcases and half-carcases, hams, shoulders and cuts thereof, and fore-ends, loins, bellies and cuts thereof)	100 %
0203 22 11	Frozen bone-in hams and cuts thereof of domestic swine	100 %
0203 22 19	Frozen bone-in shoulders and cuts thereof of domestic swine	100 %
0203 29 11	Frozen fore-ends and cuts thereof of domestic swine	100 %
0203 29 13	Frozen loins and cuts thereof of domestic swine, with bone in	100 %
0203 29 15	Frozen bellies 'streaky' and cuts thereof of domestic swine	100 %

Tariff Line	Tariff Line Description (for illustrative purposes only)	Conversion Factor
0203 29 55	Frozen boneless meat of domestic swine (excl. bellies and cuts thereof)	120 %
0203 29 59	Frozen meat of domestic swine, with bone in (excl. carcases and half-carcases, hams, shoulders and cuts thereof, and fore-ends, loins, bellies and cuts thereof)	100 %
0210 11 11	Domestic swine hams and cuts thereof, salted or in brine, with bone in	100 %
0210 11 19	Domestic swine shoulders and cuts thereof, salted or in brine, with bone in	100 %
0210 11 31	Domestic swine hams and cuts thereof, dried or smoked, with bone in	120 %
0210 11 39	Domestic swine shoulders and cuts thereof, dried or smoked, with bone in	120 %

ANNEX 2-A

Tariff Schedule of Canada

Tariff Item	Description	Base Rate	Staging Category	Note
0105 11 22	Broilers for domestic production: Over access commitment	238 % but not less than 30.8¢ each	E	SSG
0105 94 92	Other: Over access commitment	238 % but not less than $1.25/kg	E	SSG
0105 99 12	Turkeys: Over access commitment	154.5 % but not less than $1.60/kg	E	SSG
0207 11 92	Other: Over access commitment	238 % but not less than $1.67/kg	E	SSG
0207 12 92	Other: Over access commitment	238 % but not less than $1.67/kg	E	SSG
0207 13 92	Other: Over access commitment, bone in	249 % but not less than $3.78/kg	E	SSG
0207 13 93	Other: Over access commitment, boneless	249 % but not less than $6.74/kg	E	SSG
0207 14 22	Livers: Over access commitment	238 % but not less than $6.45/kg	E	SSG
0207 14 92	Other: Over access commitment, bone in	249 % but not less than $3.78/kg	E	SSG
0207 14 93	Other: Over access commitment, boneless	249 % but not less than $6.74/kg	E	SSG
0207 24 12	Canner pack: Over access commitment	154.5 % but not less than $2.11/kg	E	SSG
0207 24 92	Other: Over access commitment	154.5 % but not less than $1.95/kg	E	SSG
0207 25 12	Canner pack: Over access commitment	154.5 % but not less than $2.11/kg	E	SSG
0207 25 92	Other: Over access commitment	154.5 % but not less than $1.95/kg	E	SSG
0207 26 20	Over access commitment, bone in	165 % but not less than $2.94/kg	E	SSG
0207 26 30	Over access commitment, boneless	165 % but not less than $4.82/kg	E	SSG

Tariff Item	Description	Base Rate	Staging Category	Note
0207 27 12	Livers: Over access commitment	154.5 % but not less than $4.51/kg	E	SSG
0207 27 92	Other: Over access commitment, bone in	165 % but not less than $2.94/kg	E	SSG
0207 27 93	Other: Over access commitment, boneless	165 % but not less than $4.82/kg	E	SSG
0209 90 20	Fat of fowls of the species *Gallus domesticus*, over access commitment	249 % but not less than $6.74/kg	E	SSG
0209 90 40	Fat of turkeys, over access commitment	165 % but not less than $4.82/kg	E	SSG
0210 99 12	Meat of poultry: Of fowls of the species *Gallus domesticus*, over access commitment, bone in	249 % but not less than $5.81/kg	E	SSG
0210 99 13	Meat of poultry: Of fowls of the species *Gallus domesticus*, over access commitment, boneless	249 % but not less than $10.36/kg	E	SSG
0210 99 15	Meat of poultry: Of turkeys, over access commitment, bone in	165 % but not less than $3.67/kg	E	SSG
0210 99 16	Meat of poultry: Of turkeys, over access commitment, boneless	165 % but not less than $6.03/kg	E	SSG
0401 10 20	Over access commitment	241 % but not less than $34.50/hl	E	SSG
0401 20 20	Over access commitment	241 % but not less than $34.50/hl	E	SSG
0401 40 20	Over access commitment	292.5 % but not less than $2.48/kg	E	SSG
0401 50 20	Over access commitment	292.5 % but not less than $2.48/kg	E	SSG
0402 10 20	Over access commitment	201.5 % but not less than $2.01/kg	E	SSG
0402 21 12	Milk: Over access commitment	243 % but not less than $2.82/kg	E	SSG
0402 21 22	Cream: Over access commitment	295.5 % but not less than $4.29/kg	E	SSG

Tariff Item	Description	Base Rate	Staging Category	Note
0402 29 12	Milk: Over access commitment	243 % but not less than $2.82/kg	E	SSG
0402 29 22	Cream: Over access commitment	295.5 % but not less than $4.29/kg	E	SSG
0402 91 20	Over access commitment	259 % but not less than 78.9¢/kg	E	SSG
0402 99 20	Over access commitment	255 % but not less than 95.1¢/kg	E	SSG
0403 10 20	Over access commitment	237.5 % but not less than 46.6¢/kg	E	SSG
0403 90 12	Powdered buttermilk: Over access commitment	208 % but not less than $2.07/kg	E	SSG
0403 90 92	Other: Over access commitment	216.5 % but not less than $2.15/kg	E	SSG
0404 10 22	Powdered whey: Over access commitment	208 % but not less than $2.07/kg	E	SSG
0404 10 90	Other	11 %	C	
0404 90 20	Over access commitment	270 % but not less than $3.15/kg	E	SSG
0405 10 20	Over access commitment	298.5 % but not less than $4.00/kg	E	SSG
0405 20 20	Over access commitment	274.5 % but not less than $2.88/kg	E	SSG
0405 90 20	Over access commitment	313.5 % but not less than $5.12/kg	E	SSG
0406 10 10	Within access commitment	3.32¢/kg	A	TRQ Cheese, TRQ Industrial Cheese
0406 10 20	Over access commitment	245.5 % but not less than $4.52/kg	E	SSG
0406 20 11	Cheddar and Cheddar types: Within access commitment	2.84¢/kg	A	TRQ Cheese, TRQ Industrial Cheese
0406 20 12	Cheddar and Cheddar types: Over access commitment	245.5 % but not less than $3.58/kg	E	SSG
0406 20 91	Other: Within access commitment	3.32¢/kg	A	TRQ Cheese, TRQ Industrial Cheese

Tariff Item	Description	Base Rate	Staging Category	Note
0406 20 92	Other: Over access commitment	245.5 % but not less than $5.11/kg	E	SSG
0406 30 10	Within access commitment	3.32¢/kg	A	TRQ Cheese, TRQ Industrial Cheese
0406 30 20	Over access commitment	245.5 % but not less than $4.34/kg	E	SSG
0406 40 10	Within access commitment	3.32¢/kg	A	TRQ Cheese, TRQ Industrial Cheese
0406 40 20	Over access commitment	245.5 % but not less than $5.33/kg	E	SSG
0406 90 11	Cheddar and Cheddar types: Within access commitment	2.84¢/kg	A	TRQ Cheese, TRQ Industrial Cheese
0406 90 12	Cheddar and Cheddar types: Over access commitment	245.5 % but not less than $3.53/kg	E	SSG
0406 90 21	Camembert and Camembert types: Within access commitment	3.32¢/kg	A	TRQ Cheese, TRQ Industrial Cheese
0406 90 22	Camembert and Camembert types: Over access commitment	245.5 % but not less than $5.78/kg	E	SSG
0406 90 31	Brie and Brie types: Within access commitment	3.32¢/kg	A	TRQ Cheese, TRQ Industrial Cheese
0406 90 32	Brie and Brie types: Over access commitment	245.5 % but not less than $5.50/kg	E	SSG
0406 90 41	Gouda and Gouda types: Within access commitment	3.32¢/kg	A	TRQ Cheese, TRQ Industrial Cheese
0406 90 42	Gouda and Gouda types: Over access commitment	245.5 % but not less than $4.23/kg	E	SSG
0406 90 51	Provolone and Provolone types: Within access commitment	3.32¢/kg	A	TRQ Cheese, TRQ Industrial Cheese
0406 90 52	Provolone and Provolone types: Over access commitment	245.5 % but not less than $5.08/kg	E	SSG
0406 90 61	Mozzarella and Mozzarella types: Within access commitment	3.32¢/kg	A	TRQ Cheese, TRQ Industrial Cheese

Tariff Item	Description	Base Rate	Staging Category	Note
0406 90 62	Mozzarella and Mozzarella types: Over access commitment	245.5 % but not less than $3.53/kg	E	SSG
0406 90 71	Swiss/Emmental and Swiss/Emmental types: Within access commitment	3.32¢/kg	A	TRQ Cheese, TRQ Industrial Cheese
0406 90 72	Swiss/Emmental and Swiss/Emmental types: Over access commitment	245.5 % but not less than $4.34/kg	E	SSG
0406 90 81	Gruyère and Gruyère types: Within access commitment	3.32¢/kg	A	TRQ Cheese, TRQ Industrial Cheese
0406 90 82	Gruyère and Gruyère types: Over access commitment	245.5 % but not less than $5.26/kg	E	SSG
0406 90 91	Other: Havarti and Havarti types, within access commitment	3.32¢/kg	A	TRQ Cheese, TRQ Industrial Cheese
0406 90 92	Other: Havarti and Havarti types, over access commitment	245.5 % but not less than $4.34/kg	E	SSG
0406 90 93	Other: Parmesan and Parmesan types, within access commitment	3.32¢/kg	A	TRQ Cheese, TRQ Industrial Cheese
0406 90 94	Other: Parmesan and Parmesan types, over access commitment	245.5 % but not less than $5.08/kg	E	SSG
0406 90 95	Other: Romano and Romano types, within access commitment	3.32¢/kg	A	TRQ Cheese, TRQ Industrial Cheese
0406 90 96	Other: Romano and Romano types, over access commitment	245.5 % but not less than $5.15/kg	E	SSG
0406 90 98	Other: Other, within access commitment	3.32¢/kg	A	TRQ Cheese, TRQ Industrial Cheese
0406 90 99	Other: Other, over access commitment	245.5 % but not less than $3.53/kg	E	SSG
0407 11 12	Hatching, for broilers: Over access commitment	238 % but not less than $2.91/dozen	E	SSG
0407 11 92	Other: Over access commitment	163.5 % but not less than 79.9¢/dozen	E	SSG
0407 21 20	Over access commitment	163.5 % but not less than 79.9¢/dozen	E	SSG

Tariff Item	Description	Base Rate	Staging Category	Note
0407 90 12	Of the fowls of the species *Gallus domesticus*: Over access commitment	163.5 % but not less than 79.9¢/dozen	E	SSG
0408 11 20	Over access commitment	$6.12/kg	E	SSG
0408 19 20	Over access commitment	$1.52/kg	E	SSG
0408 91 20	Over access commitment	$6.12/kg	E	SSG
0408 99 20	Over access commitment	$1.52/kg	E	SSG
0603 11 00	Roses	10.5 %	B	
0603 13 10	Cymbidium	16 %	B	
0603 13 90	Other	12.5 %	B	
0603 14 00	Chrysanthemums	8 %	B	
1003 10 12	For malting purposes: Over access commitment	94.5 %	C	
1003 90 12	For malting purposes: Over access commitment	94.5 %	C	
1107 10 12	Whole: Over access commitment	$157.00/tonne	C	
1107 10 92	Other: Over access commitment	$160.10/tonne	C	
1107 20 12	Whole: Over access commitment	$141.50/tonne	C	
1108 13 00	Potato starch	10.5 %	C	
1517 10 20	Over access commitment	82.28¢/kg	E	SSG
1517 90 22	Substitutes for butter: Over access commitment	218 % but not less than $2.47/kg	E	SSG
1601 00 22	Of fowls of the species *Gallus domesticus*, other than in cans or glass jars: Other than spent fowl, over access commitment	238 %	E	SSG
1601 00 32	Of turkeys, other than in cans or glass jars: Over access commitment	154.5 %	E	SSG

Tariff Item	Description	Base Rate	Staging Category	Note
1602 20 22	Paste, of fowls of the species *Gallus domesticus*, not in cans or glass jars: Over access commitment	238 %	E	SSG
1602 20 32	Paste, of turkeys, not in cans or glass jars: Over access commitment	154.5 %	E	SSG
1602 31 13	Prepared meals: Other, over access commitment, bone in	169.5 % but not less than $3.76/kg	E	SSG
1602 31 14	Prepared meals: Other, over access commitment, boneless	169.5 % but not less than $6.18/kg	E	SSG
1602 31 94	Other: Other, over access commitment, bone in	165 % but not less than $3.67/kg	E	SSG
1602 31 95	Other: Other, over access commitment, boneless	165 % but not less than $6.03/kg	E	SSG
1602 32 13	Prepared meals: Other, over access commitment, bone in	253 % but not less than $5.91/kg	E	SSG
1602 32 14	Prepared meals: Other, over access commitment, boneless	253 % but not less than $10.54/kg	E	SSG
1602 32 94	Other: Other, over access commitment, bone in	249 % but not less than $5.81/kg	E	SSG
1602 32 95	Other: Other, over access commitment, boneless	249 % but not less than $10.36/kg	E	SSG
1701 91 90	Other	$30.86/tonne	S	
1701 99 90	Other	$30.86/tonne	S	
1806 20 22	Chocolate ice cream mix or ice milk mix: Over access commitment	265 % but not less than $1.15/kg	E	SSG
1806 90 12	Chocolate ice cream mix or ice milk mix: Over access commitment	265 % but not less than $1.15/kg	E	SSG
1901 20 12	In packages of a weight not exceeding 11.34 kg each: Containing more than 25 % by weight of butterfat, not put up for retail sale, over access commitment	246 % but not less than $2.85/kg	E	SSG

Tariff Item	Description	Base Rate	Staging Category	Note
1901 20 22	In bulk or in packages of a weight exceeding 11.34 kg each: Containing more than 25 % by weight of butterfat, not put up for retail sale, over access commitment	244 % but not less than $2.83/kg	E	SSG
1901 90 32	Food preparations of goods of headings 04.01 to 04.04, containing more than 10 % but less than 50 % on a dry weight basis of milk solids: Ice cream mixes or ice milk mixes, over access commitment	267.5 % but not less than $1.16/kg	E	SSG
1901 90 34	Food preparations of goods of headings 04.01 to 04.04, containing more than 10 % but less than 50 % on a dry weight basis of milk solids: Other, not put up for retail sale, over access commitment	250.5 % but not less than $2.91/kg	E	SSG
1901 90 52	Food preparations of goods of headings 04.01 to 04.04, containing 50 % or more on a dry weight basis of milk solids: Ice cream mixes or ice milk mixes, over access commitment	267.5 % but not less than $1.16/kg	E	SSG
1901 90 54	Food preparations of goods of headings 04.01 to 04.04, containing 50 % or more on a dry weight basis of milk solids: Other, not put up for retail sale, over access commitment	250.5 % but not less than $2.91/kg	E	SSG
2105 00 92	Other: Over access commitment	277 % but not less than $1.16/kg	E	SSG
2106 90 32	Milk, cream or butter substitutes and preparations suitable for use as butter substitutes: Milk, cream or butter substitutes, containing 50 % or more by weight of dairy content, over access commitment	212 % but not less than $2.11/kg	E	SSG
2106 90 34	Milk, cream or butter substitutes and preparations suitable for use as butter substitutes: Preparations, containing more than 15 % by weight of milk fat but less than 50 % by weight of dairy content, suitable for use as butter substitutes, over access commitment	212 % but not less than $2.11/kg	E	SSG
2106 90 52	Egg preparations: Over access commitment	$1.45/kg	E	SSG

Tariff Item	Description	Base Rate	Staging Category	Note
2106 90 94	Other: Containing 50 % or more by weight of dairy content, over access commitment	274.5 % but not less than $2.88/kg	E	SSG
2202 90 43	Beverages containing milk: Other, containing 50 % or more by weight of dairy content, not put up for retail sale, over access commitment	256 % but not less than $36.67/hl	E	SSG
2309 90 32	Complete feeds and feed supplements, including concentrates: Containing 50 % or more by weight in the dry state of non-fat milk solids, over access commitment	205.5 % but not less than $1.64/kg	E	SSG
3502 11 20	Over access commitment	$6.12/kg	E	SSG
3502 19 20	Over access commitment	$1.52/kg	E	SSG
8702 10 10	For the transport of 16 or more persons, including the driver	6.1 %	C	
8702 10 20	For the transport of ten to 15 persons, including the driver	6.1 %	C	
8702 90 10	For the transport of 16 or more persons, including the driver	6.1 %	C	
8702 90 20	For the transport of ten to 15 persons, including the driver	6.1 %	C	
8703 21 90	Other	6.1 %	C	
8703 22 00	Of a cylinder capacity exceeding 1 000 cc but not exceeding 1 500 cc	6.1 %	D	
8703 23 00	Of a cylinder capacity exceeding 1 500 cc but not exceeding 3 000 cc	6.1 %	D	
8703 24 00	Of a cylinder capacity exceeding 3 000 cc	6.1 %	D	
8703 31 00	Of a cylinder capacity not exceeding 1 500 cc	6.1 %	D	
8703 32 00	Of a cylinder capacity exceeding 1 500 cc but not exceeding 2 500 cc	6.1 %	D	
8703 33 00	Of a cylinder capacity exceeding 2 500 cc	6.1 %	D	

Tariff Item	Description	Base Rate	Staging Category	Note
8703 90 00	Other	6.1 %	C	
8704 21 90	Other	6.1 %	B	
8704 22 00	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	6.1 %	B	
8704 23 00	g.v.w. exceeding 20 tonnes	6.1 %	B	
8704 31 00	g.v.w. not exceeding 5 tonnes	6.1 %	B	
8704 32 00	g.v.w. exceeding 5 tonnes	6.1 %	B	
8901 10 10	Of dimensions exceeding a length of 294.13 m and a beam of 32.31 m	25 %	D	
8901 10 90	Other	25 %	D	
8901 30 00	Refrigerated vessels, other than those of subheading 8901 20	25 %	B	
8901 90 10	Open vessels	15 %	B	
8901 90 91	Other: Of dimensions exceeding a length of 294.13 m and a beam of 32.31 m	25 %	B	
8901 90 99	Other: Other	25 %	B	
8904 00 00	Tugs and pusher craft.	25 %	D	
8905 20 19	Drilling platforms: Other	20 %	B	
8905 20 20	Production platforms	25 %	B	
8905 90 19	Drill-ships, drilling barges and floating drilling rigs: Other	20 %	B	
8905 90 90	Other	25 %	B	
8906 90 19	Open vessels: Other	15 %	B	
8906 90 91	Other: Of dimensions exceeding a length of 294.13 m and a beam of 32.31 m	25 %	B	
8906 90 99	Other: Other	25 %	B	

Tariff Schedule of the European Union

Tariff Item (CN2015)	CN2015 Description (see note 1)	Base Rate	Staging Category	Note
0105 11 91	– – – – Laying stocks	52 €/1 000 p/st	E	
0105 11 99	– – – – Other	52 €/1 000 p/st	E	
0105 94 00	– – Fowls of the species *Gallus domesticus*	20.9 €/100 kg/net	E	
0105 99 30	– – – Turkeys	23.8 €/100 kg/net	E	
0201 10 00	– Carcases and half-carcases	12.8 + 176.8 €/100 kg/net	E	TQB1, TQB3
0201 20 20	– – 'Compensated' quarters	12.8 + 176.8 €/100 kg/net	E	TQB1, TQB3
0201 20 30	– – Unseparated or separated forequarters	12.8 + 141.4 €/100 kg/net	E	TQB1, TQB3
0201 20 50	– – Unseparated or separated hindquarters	12.8 + 212.2 €/100 kg/net	E	TQB1, TQB3
0201 20 90	– – Other	12.8 + 265.2 €/100 kg/net	E	TQB1, TQB3
0201 30 00	– Boneless	12.8 + 303.4 €/100 kg/net	E	TQB1, TQB3
0202 10 00	– Carcases and half-carcases	12.8 + 176.8 €/100 kg/net	E	TQB2, TQB3
0202 20 10	– – 'Compensated' quarters	12.8 + 176.8 €/100 kg/net	E	TQB2, TQB3
0202 20 30	– – Unseparated or separated forequarters	12.8 + 141.4 €/100 kg/net	E	TQB2, TQB3
0202 20 50	– – Unseparated or separated hindquarters	12.8 + 221.1 €/100 kg/net	E	TQB2, TQB3
0202 20 90	– – Other	12.8 + 265.3 €/100 kg/net	E	TQB2, TQB3
0202 30 10	– – Forequarters, whole or cut into a maximum of five pieces, each quarter being in a single block; 'compensated' quarters in two blocks, one of which contains the forequarter, whole or cut into a maximum of five pieces, and the other, the hindquarter, excluding the tenderloin, in one piece	12.8 + 221.1 €/100 kg/net	E	TQB2, TQB3
0202 30 50	– – Crop, chuck-and-blade and brisket cuts	12.8 + 221.1 €/100 kg/net	E	TQB2, TQB3

Tariff Item (CN2015)	CN2015 Description (see note 1)	Base Rate	Staging Category	Note
0202 30 90	– – Other	12.8 + 304.1 €/100 kg/net	E	TQB2, TQB3
0203 12 11	– – – – Hams and cuts thereof	77.8 €/100 kg/net	E	TQP
0203 12 19	– – – – Shoulders and cuts thereof	60.1 €/100 kg/net	E	TQP
0203 19 11	– – – – Fore-ends and cuts thereof	60.1 €/100 kg/net	E	TQP
0203 19 13	– – – – Loins and cuts thereof, with bone in	86.9 €/100 kg/net	E	TQP
0203 19 15	– – – – Bellies (streaky) and cuts thereof	46.7 €/100 kg/net	E	TQP
0203 19 55	– – – – – Boneless	86.9 €/100 kg/net	E	TQP
0203 19 59	– – – – – Other	86.9 €/100 kg/net	E	TQP
0203 22 11	– – – – Hams and cuts thereof	77.8 €/100 kg/net	E	TQP
0203 22 19	– – – – Shoulders and cuts thereof	60.1 €/100 kg/net	E	TQP
0203 29 11	– – – – Fore-ends and cuts thereof	60.1 €/100 kg/net	E	TQP
0203 29 13	– – – – Loins and cuts thereof, with bone in	86.9 €/100 kg/net	E	TQP
0203 29 15	– – – – Bellies (streaky) and cuts thereof	46.7 €/100 kg/net	E	TQP
0203 29 55	– – – – – Boneless	86.9 €/100 kg/net	E	TQP
0203 29 59	– – – – – Other	86.9 €/100 kg/net	E	TQP
0205 00 80	– Frozen	5.1	B	
0206 10 95	– – – Thick skirt and thin skirt	12.8 + 303.4 €/100 kg/net	E	TQB1, TQB3
0206 29 91	– – – – Thick skirt and thin skirt	12.8 + 304.1 €/100 kg/net	E	TQB2, TQB3
0206 80 91	– – – Of horses, asses, mules and hinnies	6.4	B	
0206 90 91	– – – Of horses, asses, mules and hinnies	6.4	B	

Tariff Item (CN2015)	CN2015 Description (see note 1)	Base Rate	Staging Category	Note
0207 11 10	– – – Plucked and gutted, with heads and feet, known as '83 % chickens'	26.2 €/100 kg/net	E	
0207 11 30	– – – Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70 % chickens'	29.9 €/100 kg/net	E	
0207 11 90	– – – Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '65 % chickens', or otherwise presented	32.5 €/100 kg/net	E	
0207 12 10	– – – Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '70 % chickens'	29.9 €/100 kg/net	E	
0207 12 90	– – – Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '65 % chickens', or otherwise presented	32.5 €/100 kg/net	E	
0207 13 10	– – – – Boneless	102.4 €/100 kg/net	E	
0207 13 20	– – – – – Halves or quarters	35.8 €/100 kg/net	E	
0207 13 30	– – – – – Whole wings, with or without tips	26.9 €/100 kg/net	E	
0207 13 40	– – – – – Backs, necks, backs with necks attached, rumps and wing-tips	18.7 €/100 kg/net	E	
0207 13 50	– – – – – Breasts and cuts thereof	60.2 €/100 kg/net	E	
0207 13 60	– – – – – Legs and cuts thereof	46.3 €/100 kg/net	E	
0207 13 70	– – – – – Other	100.8 €/100 kg/net	E	
0207 13 91	– – – – Livers	6.4	E	
0207 13 99	– – – – Other	18.7 €/100 kg/net	E	
0207 14 10	– – – – Boneless	102.4 €/100 kg/net	E	

Tariff Item (CN2015)	CN2015 Description (see note 1)	Base Rate	Staging Category	Note
0207 14 20	– – – – – Halves or quarters	35.8 €/100 kg/net	E	
0207 14 30	– – – – – Whole wings, with or without tips	26.9 €/100 kg/net	E	
0207 14 40	– – – – – Backs, necks, backs with necks attached, rumps and wing-tips	18.7 €/100 kg/net	E	
0207 14 50	– – – – – Breasts and cuts thereof	60.2 €/100 kg/net	E	
0207 14 60	– – – – – Legs and cuts thereof	46.3 €/100 kg/net	E	
0207 14 70	– – – – – Other	100.8 €/100 kg/net	E	
0207 14 91	– – – – Livers	6.4	E	
0207 14 99	– – – – Other	18.7 €/100 kg/net	E	
0207 24 10	– – – Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '80 % turkeys'	34 €/100 kg/net	E	
0207 24 90	– – – Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '73 % turkeys', or otherwise presented	37.3 €/100 kg/net	E	
0207 25 10	– – – Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as '80 % turkeys'	34 €/100 kg/net	E	
0207 25 90	– – – Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as '73 % turkeys', or otherwise presented	37.3 €/100 kg/net	E	
0207 26 10	– – – – Boneless	85.1 €/100 kg/net	E	
0207 26 20	– – – – – Halves or quarters	41 €/100 kg/net	E	
0207 26 30	– – – – – Whole wings, with or without tips	26.9 €/100 kg/net	E	

Tariff Item (CN2015)	CN2015 Description (see note 1)	Base Rate	Staging Category	Note
0207 26 40	– – – – – Backs, necks, backs with necks attached, rumps and wing-tips	18.7 €/100 kg/net	E	
0207 26 50	– – – – – Breasts and cuts thereof	67.9 €/100 kg/net	E	
0207 26 60	– – – – – – Drumsticks and cuts of drumsticks	25.5 €/100 kg/net	E	
0207 26 70	– – – – – – Other	46 €/100 kg/net	E	
0207 26 80	– – – – – Other	83 €/100 kg/net	E	
0207 26 91	– – – – Livers	6.4	E	
0207 26 99	– – – – Other	18.7 €/100 kg/net	E	
0207 27 10	– – – – Boneless	85.1 €/100 kg/net	E	
0207 27 20	– – – – – Halves or quarters	41 €/100 kg/net	E	
0207 27 30	– – – – – Whole wings, with or without tips	26.9 €/100 kg/net	E	
0207 27 40	– – – – – Backs, necks, backs with necks attached, rumps and wing-tips	18.7 €/100 kg/net	E	
0207 27 50	– – – – – Breasts and cuts thereof	67.9 €/100 kg/net	E	
0207 27 60	– – – – – – Drumsticks and cuts thereof	25.5 €/100 kg/net	E	
0207 27 70	– – – – – – Other	46 €/100 kg/net	E	
0207 27 80	– – – – – Other	83 €/100 kg/net	E	
0207 27 91	– – – – Livers	6.4	E	
0207 27 99	– – – – Other	18.7 €/100 kg/net	E	
0210 11 11	– – – – – Hams and cuts thereof	77.8 €/100 kg/net	E	TQP
0210 11 19	– – – – – Shoulders and cuts thereof	60.1 €/100 kg/net	E	TQP
0210 11 31	– – – – – Hams and cuts thereof	151.2 €/100 kg/net	E	TQP

Tariff Item (CN2015)	CN2015 Description (see note 1)	Base Rate	Staging Category	Note
0210 11 39	– – – – – Shoulders and cuts thereof	119 €/100 kg/net	E	TQP
0210 20 10	– – With bone in	15.4 + 265.2 €/100 kg/net	E	TQB2, TQB3
0210 20 90	– – Boneless	15.4 + 303.4 €/100 kg/net	E	TQB2, TQB3
0210 92 91	– – – – Meat	130 €/100 kg/net	B	
0210 92 92	– – – – Offal	15.4	B	
0210 92 99	– – – – Edible flours and meals of meat or meat offal	15.4 + 303.4 €/100 kg/net	D	
0210 99 10	– – – – Of horses, salted, in brine or dried	6.4	B	
0210 99 21	– – – – – With bone in	222.7 €/100 kg/net	D	
0210 99 29	– – – – – Boneless	311.8 €/100 kg/net	D	
0210 99 31	– – – – Of reindeer	15.4	B	
0210 99 39	– – – – Other	130 €/100 kg/net	B	
0210 99 51	– – – – – Thick skirt and thin skirt	15.4 + 303.4 €/100 kg/net	E	TQB2, TQB3
0210 99 59	– – – – – Other	12.8	E	TQB2, TQB3
0210 99 79	– – – – – – Other	6.4	B	
0210 99 85	– – – – – Other	15.4	B	
0210 99 90	– – – Edible flours and meals of meat or meat offal	15.4 + 303.4 €/100 kg/net	D	
0304 71 90	– – – Other	7.5	D	TQCod
0304 79 10	– – – Fish of the species *Boreogadus saida*	7.5	D	TQCod
0305 43 00	– – Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	14	D	

Tariff Item (CN2015)	CN2015 Description (see note 1)	Base Rate	Staging Category	Note
ex 0305 72 00 (see note 2)	– – Fish heads, tails and maws	13	D	
ex 0305 79 00 (see note 2)	– – Other	13	D	
0306 12 05	– – – Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	20	C	
0306 12 10	– – – – Whole	6	B	
0306 12 90	– – – – Other	16	B	
0306 14 05	– – – Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	8	D	
0306 14 90	– – – – Other	7.5	B	
ex 0306 16 10 (see note 3)	– – – Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	20	D	TQShrimps
ex 0306 17 10 (see note 3)	– – – Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	20	D	TQShrimps
0306 22 30	– – – – Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	20	C	
0306 24 10	– – – Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	8	D	
ex 0306 26 10 (see note 3)	– – – Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	20	D	TQShrimps

Tariff Item (CN2015)	CN2015 Description (see note 1)	Base Rate	Staging Category	Note
ex 0306 27 10 (see note 3)	– – – Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	20	D	TQShrimps
0307 19 10	– – – Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	20	C	
0307 29 05	– – – Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	20	C	
0307 39 05	– – – Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	20	D	
0307 49 05	– – – Smoked, whether or not cooked before or during the smoking process, not otherwise prepared	20	C	
0307 59 05	– – – Smoked, whether or not cooked before or during the smoking process, not otherwise prepared	20	C	
0307 60 10	– – Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	20	C	
0307 79 10	– – – Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	20	C	
0307 89 10	– – – Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	20	C	

Tariff Item (CN2015)	CN2015 Description (see note 1)	Base Rate	Staging Category	Note
0307 99 10	– – – Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared	20	C	
0407 11 00	– – Of fowls of the species *Gallus domesticus*	35 €/1 000 p/st	E	
0407 19 19	– – – – Other	35 €/1 000 p/st	E	
0407 21 00	– – Of fowls of the species *Gallus domesticus*	30.4 €/100 kg/net	E	
0407 29 10	– – – Of poultry, other than of fowls of the species *Gallus domesticus*	30.4 €/100 kg/net	E	
0407 90 10	– – Of poultry	30.4 €/100 kg/net	E	
0408 11 80	– – – Other	142.3 €/100 kg/net	E	
0408 19 81	– – – – Liquid	62 €/100 kg/net	E	
0408 19 89	– – – – Other, including frozen	66.3 €/100 kg/net	E	
0408 91 80	– – – Other	137.4 €/100 kg/net	E	
0408 99 80	– – – Other	35.3 €/100 kg/net	E	
0702 00 00	Tomatoes, fresh or chilled	See Annex 2 of Commission Implementing Regulation (EU) No 1101/2014 (p. 679-718)	AV0+EP	
0707 00 05	– Cucumbers	See Annex 2 of Commission Implementing Regulation (EU) No 1101/2014 (p. 679-718)	AV0+EP	
0709 91 00	– – Globe artichokes	See Annex 2 of Commission Implementing Regulation (EU) No 1101/2014 (p. 679-718)	AV0+EP	
0709 93 10	– – – Courgettes	See Annex 2 of Commission Implementing Regulation (EU) No 1101/2014 (p. 679-718)	AV0+EP	
0710 40 00	– Sweetcorn	5.1 + 9.4 €/100 kg/net	D	TQSC

Tariff Item (CN2015)	CN2015 Description (see note 1)	Base Rate	Staging Category	Note
0805 10 20	– – Sweet oranges, fresh	See Annex 2 of Commission Implementing Regulation (EU) No 1101/2014 (p. 679-718)	AV0+EP	
0805 20 10	– – Clementines	See Annex 2 of Commission Implementing Regulation (EU) No 1101/2014 (p. 679-718)	AV0+EP	
0805 20 30	– – Monreales and satsumas	See Annex 2 of Commission Implementing Regulation (EU) No 1101/2014 (p. 679-718)	AV0+EP	
0805 20 50	– – Mandarins and wilkings	See Annex 2 of Commission Implementing Regulation (EU) No 1101/2014 (p. 679-718)	AV0+EP	
0805 20 70	– – Tangerines	See Annex 2 of Commission Implementing Regulation (EU) No 1101/2014 (p. 679-718)	AV0+EP	
0805 20 90	– – Other	See Annex 2 of Commission Implementing Regulation (EU) No 1101/2014 (p. 679-718)	AV0+EP	
0805 50 10	– – Lemons (*Citrus limon, Citrus limonum*)	See Annex 2 of Commission Implementing Regulation (EU) No 1101/2014 (p. 679-718)	AV0+EP	
0806 10 10	– – Table grapes	See Annex 2 of Commission Implementing Regulation (EU) No 1101/2014 (p. 679-718)	AV0+EP	
0808 10 80	– – Other	See Annex 2 of Commission Implementing Regulation (EU) No 1101/2014 (p. 679-718)	AV0+EP	
0808 30 90	– – Other	See Annex 2 of Commission Implementing Regulation (EU) No 1101/2014 (p. 679-718)	AV0+EP	
0809 10 00	– Apricots	See Annex 2 of Commission Implementing Regulation (EU) No 1101/2014 (p. 679-718)	AV0+EP	
0809 21 00	– – Sour cherries (*Prunus cerasus*)	See Annex 2 of Commission Implementing Regulation (EU) No 1101/2014 (p. 679-718)	AV0+EP	
0809 29 00	– – Other	See Annex 2 of Commission Implementing Regulation (EU) No 1101/2014 (p. 679-718)	AV0+EP	

Tariff Item (CN2015)	CN2015 Description (see note 1)	Base Rate	Staging Category	Note
0809 30 10	– – Nectarines	See Annex 2 of Commission Implementing Regulation (EU) No 1101/2014 (p. 679-718)	AV0+EP	
0809 30 90	– – Other	See Annex 2 of Commission Implementing Regulation (EU) No 1101/2014 (p. 679-718)	AV0+EP	
0809 40 05	– – Plums	See Annex 2 of Commission Implementing Regulation (EU) No 1101/2014 (p. 679-718)	AV0+EP	
1001 11 00	– – Seed	148 €/t	D	
1001 19 00	– – Other	148 €/t	D	
1001 91 90	– – – Other	95 €/t	D	
1001 99 00	– – Other	95 €/t	D	TQCW
1002 10 00	– Seed	93 €/t	D	
1002 90 00	– Other	93 €/t	D	
1003 90 00	– Other	93 €/t	D	
1004 10 00	– Seed	89 €/t	D	
1004 90 00	– Other	89 €/t	D	
1108 11 00	– – Wheat starch	224 €/t	D	
1108 12 00	– – Maize (corn) starch	166 €/t	D	
1108 13 00	– – Potato starch	166 €/t	D	
1108 14 00	– – Manioc (cassava) starch	166 €/t	D	
1108 19 10	– – – Rice starch	216 €/t	D	
1108 19 90	– – – Other	166 €/t	D	
1604 14 21	– – – – – In vegetable oil	24	D	
1604 14 26	– – – – – – Fillets known as 'loins'	24	D	

Tariff Item (CN2015)	CN2015 Description (see note 1)	Base Rate	Staging Category	Note
1604 14 28	– – – – – – Other	24	D	
1604 14 31	– – – – – In vegetable oil	24	D	
1604 14 36	– – – – – – Fillets known as 'loins'	24	D	
1604 14 38	– – – – – – Other	24	D	
1604 14 41	– – – – – In vegetable oil	24	D	
1604 14 46	– – – – – – Fillets known as 'loins'	24	D	
1604 14 48	– – – – – – Other	24	D	
1604 14 90	– – – Bonito (*Sarda* spp.)	25	D	
1604 20 70	– – – Of tuna, skipjack or other fish of the genus *Euthynnus*	24	D	
1605 10 00	– Crab	8	D	
1605 21 90	– – – Other	20	D	TQShrimps
1605 29 00	– – Other	20	D	TQShrimps
1605 30 90	– – Other	20	C	
1605 51 00	– – Oysters	20	C	
1605 52 00	– – Scallops, including queen scallops	20	C	
1605 53 10	– – – In airtight containers	20	D	
1605 53 90	– – – Other	20	D	
1605 54 00	– – Cuttlefish and squid	20	C	
1605 55 00	– – Octopus	20	C	
1605 56 00	– – Clams, cockles and arkshells	20	C	
1605 57 00	– – Abalone	20	C	
1605 58 00	– – Snails, other than sea snails	20	C	

Tariff Item (CN2015)	CN2015 Description (see note 1)	Base Rate	Staging Category	Note
1605 59 00	– – Other	20	C	
1701 12 10	– – – For refining	33.9 €/100 kg/net	D	
1701 12 90	– – – Other	41.9 €/100 kg/net	D	
1701 13 10	– – – For refining	33.9 €/100 kg/net	D	
1701 13 90	– – – Other	41.9 €/100 kg/net	D	
1701 14 10	– – – For refining	33.9 €/100 kg/net	D	
1701 14 90	– – – Other	41.9 €/100 kg/net	D	
1701 91 00	– – Containing added flavouring or colouring matter	41.9 €/100 kg/net	D	
1701 99 10	– – – White sugar	41.9 €/100 kg/net	D	
1701 99 90	– – – Other	41.9 €/100 kg/net	D	
2005 80 00	– Sweetcorn (*Zea mays var.saccharata*)	5.1 + 9.4 €/100 kg/net	E	TQSC
2009 61 10	– – – Of a value exceeding € 18 per 100 kg net weight	See Annex 2 of Commission Implementing Regulation (EU) No 1101/2014 (p. 679-718)	AV0+EP	
2009 69 19	– – – – Other	See Annex 2 of Commission Implementing Regulation (EU) No 1101/2014 (p. 679-718)	AV0+EP	
2009 69 51	– – – – – Concentrated	See Annex 2 of Commission Implementing Regulation (EU) No 1101/2014 (p. 679-718)	AV0+EP	
2009 69 59	– – – – – Other	See Annex 2 of Commission Implementing Regulation (EU) No 1101/2014 (p. 679-718)	AV0+EP	
2204 30 92	– – – – Concentrated	See Annex 2 of Commission Implementing Regulation (EU) No 1101/2014 (p. 679-718)	AV0+EP	
2204 30 94	– – – – Other	See Annex 2 of Commission Implementing Regulation (EU) No 1101/2014 (p. 679-718)	AV0+EP	
2204 30 96	– – – – Concentrated	See Annex 2 of Commission Implementing Regulation (EU) No 1101/2014 (p. 679-718)	AV0+EP	

Tariff Item (CN2015)	CN2015 Description (see note 1)	Base Rate	Staging Category	Note
2204 30 98	– – – – Other	See Annex 2 of Commission Implementing Regulation (EU) No 1101/2014 (p. 679-718)	AV0+EP	
8702 10 11	– – – New	16	C	
8702 10 19	– – – Used	16	C	
8702 10 91	– – – New	10	C	
8702 10 99	– – – Used	10	C	
8702 90 11	– – – – New	16	C	
8702 90 19	– – – – Used	16	C	
8702 90 31	– – – – New	10	C	
8702 90 39	– – – – Used	10	C	
8702 90 90	– – With other engines	10	C	
8703 21 10	– – – New	10	C	
8703 22 10	– – – New	10	D	
8703 22 90	– – – Used	10	D	
8703 23 11	– – – – Motor caravans	10	D	
8703 23 19	– – – – Other	10	D	
8703 23 90	– – – Used	10	D	
8703 24 10	– – – New	10	D	
8703 24 90	– – – Used	10	D	
8703 31 10	– – – New	10	D	
8703 31 90	– – – Used	10	D	
8703 32 11	– – – – Motor caravans	10	D	
8703 32 19	– – – – Other	10	D	
8703 32 90	– – – Used	10	D	

Tariff Item (CN2015)	CN2015 Description (see note 1)	Base Rate	Staging Category	Note
8703 33 11	– – – – Motor caravans	10	D	
8703 33 19	– – – – Other	10	D	
8703 33 90	– – – Used	10	D	
8703 90 10	– – With electric motors	10	C	
8703 90 90	– – Other	10	C	
8704 21 10	– – – Specially designed for the transport of highly radioactive materials (Euratom)	3.5	B	
8704 21 31	– – – – – New	22	B	
8704 21 39	– – – – – Used	22	B	
8704 21 91	– – – – – New	10	B	
8704 21 99	– – – – – Used	10	B	
8704 22 10	– – – Specially designed for the transport of highly radioactive materials (Euratom)	3.5	B	
8704 22 91	– – – – New	22	B	
8704 22 99	– – – – Used	22	B	
8704 23 10	– – – Specially designed for the transport of highly radioactive materials (Euratom)	3.5	B	
8704 23 91	– – – – New	22	B	
8704 23 99	– – – – Used	22	B	
8704 31 10	– – – Specially designed for the transport of highly radioactive materials (Euratom)	3.5	B	
8704 31 31	– – – – – New	22	B	
8704 31 39	– – – – – Used	22	B	
8704 31 91	– – – – – New	10	B	

Tariff Item (CN2015)	CN2015 Description (see note 1)	Base Rate	Staging Category	Note
8704 31 99	– – – – – Used	10	B	
8704 32 10	– – – Specially designed for the transport of highly radioactive materials (Euratom)	3.5	B	
8704 32 91	– – – – New	22	B	
8704 32 99	– – – – Used	22	B	
Note 1:	the scope of products in this list being determined by CN codes as they exist in Commission Implementing Regulation (EU) No 1101/2014			
Note 2:	ex 0305 72 00 and ex 0305 79 00 — only of trout as specified in CN code 0305 43 00			
Note 3:	ex 0306 16 10, ex 0306 17 10, ex 0306 26 10 and ex 0306 27 10 — excluding in immediate packings of a net content not exceeding 2 kg			

ANNEX 2-B

DECLARATION OF THE PARTIES CONCERNING TARIFF RATE QUOTA ADMINISTRATION

SECTION A

Declaration concerning European Union administration for beef and veal, and pork tariff rate quotas under this Agreement

1. The general principle is that tariff rate quota administration should be as conducive to trade as possible. More specifically, it must not impair or nullify the market access commitments negotiated by the Parties; it must be transparent, predictable, minimise transactional costs for traders, maximise fill rates and aim to avoid potential speculation.

Structure of the import licensing system

Quarterly sub-periods with carryover between periods for unused tariff rate quota quantities

2. In each of the four quarters of the marketing year, 25 per cent of the annual tariff rate quota quantity will be made available for licence applications.

3. Any quantities remaining available at the end of one quarter will be automatically rolled over into the subsequent quarter until the end of the marketing year.

Application period for import licences

4. An application for an import licence will be accepted up to 45 calendar days preceding the beginning of each quarter and an import licence shall be issued no less than 30 calendar days before the quarter begins.

5. If demand for licences during the application period exceeds the quantities available for that quarter, licences will be allocated on a pro-rated basis.

6. If the available quantity for any quarter is not fully allocated during the application period, the remaining quantity will be made available for eligible applicants to apply for on demand for the rest of that quarter. Import licences will be issued automatically on demand until the available quantity has been fully subscribed for that period.

Validity of licences

7. An import licence is valid:

   (a) from the date of issue or the date of the beginning of the quarter for which the import licence is issued, whichever is later; and

   (b) for five months from the applicable date in subparagraph (a) or until the end of the marketing year, whichever comes first.

8. Import licences may be used at any European Union customs entry point and for multiple shipments.

Eligibility criteria

9. The eligibility criteria and allocation method should result in the quotas going to those persons that are most likely to use it and must not create barriers to imports.

10. During the application period, eligible applicants shall include historical importers of beef, bison or veal for beef and veal imports and historical importers of beef, bison, veal or pork for pork imports.

11. In any quarter following the application period when licences are made available on demand, the eligibility criteria for applicants will be expanded to include wholesalers and accredited meat processors.

Securities

Securities tied to import licence applications

12. A security of not more than 95 euro (€) per tonne of beef and 65 euro (€) per tonne of pork will be lodged with the application for a licence.

Transfer of licence and corresponding security

13. Licences are not transferable.

Return of licence and corresponding security

14. Unused licence quantities may be returned before expiration and up to four months prior to the end of the marketing year. Each licence holder may return up to 30 per cent of their individual licence quantity. When such a quantity is returned, 60 per cent of the corresponding security is released.

15. All returned quantities will be immediately made available to other eligible applicants to apply for on demand for the rest of that quarter, and will be rolled over to subsequent quarters if not requested.

Release of security and release of full security when 95 per cent of imports occur

16. Securities shall be proportionally released each time actual imports have taken place.

17. Once 95 per cent of an importer's individual licence quantity is actually imported the full security shall be released.

SECTION B

Declaration concerning Canada's administration for cheese tariff rate quotas under this Agreement

1. The general principle is that tariff rate quota administration should be as conducive to trade as possible. More specifically, it must not impair or nullify the market access commitments negotiated by the Parties; it must be transparent, predictable, minimise transactional costs for traders, maximise fill rates and aim to avoid potential speculation.

2. The eligibility criteria and allocation method should result in the quotas going to those persons that are most likely to use it and must not create barriers to imports.

Structure of the import licensing system

3. The annual tariff rate quota quantity will be allocated each year among eligible applicants.

4. The tariff rate quota allocation method will allow for new entrants each year. During the phase-in period from Year 1 to Year 5, at least 30 per cent of the tariff rate quota will be available to new entrants every year. After the end of the phase-in period from Year 6 and in subsequent years, at least 10 percent of the tariff rate quota quantity will be available for new entrants.

5. The tariff rate quota quantity will be allocated on a calendar year basis. Applications from all interested parties will be received and processed according to the provisions of the Understanding on Tariff Rate Quota Administration Provisions of Agricultural Products, as defined in Article 2 of the Agreement on Agriculture, Ministerial Decision WT/MIN(13)/39, 7 December 2013, with a period of four to six weeks to submit applications. Imports will be able to start from the first day of the year.

6. In the event that the tariff rate quota is not fully allocated following the application process in paragraph 3, available quantities will immediately be offered to eligible applicants in proportion to their allocation, or on demand if quantities still remain after the first offer.

Eligibility criteria

7. To be eligible, an applicant shall be, at a minimum, a resident of Canada and be active in the Canadian cheese sector regularly during the year.

8. During the phase-in period from Year 1 to Year 5, a new entrant shall be an eligible applicant who is not an allocation holder under Canada's cheese tariff rate quota under the WTO.

9. After the end of the phase-in period, from Year 6 and in subsequent years, a new entrant shall be an eligible applicant who is not an allocation holder under Canada's cheese tariff rate quota under the WTO or did not receive an allocation of the tariff rate quotas under this Agreement in the preceding year.

10. A new entrant shall be considered as such for a period of three years.

11. Once an applicant is no longer considered to be a new entrant, the applicant shall be treated the same as all other applicants.

12. Canada may consider limiting the size of allocations to a specific percentage if it is deemed necessary to foster a competitive, fair, and balanced import environment.

Use of import allocations and import permits

13. A tariff rate quota allocation shall be valid for one quota year or, if issued after the beginning of the quota year, for the remainder of the quota year.

14. To ensure that imports are aligned with domestic market conditions and to minimise barriers to trade, an allocation holder will normally be free to use its allocation to import any product covered by the tariff rate quota at any time during the year.

15. On the basis of its allocation, an importer will submit an import permit request for each shipment of product covered by the tariff rate quota that the importer seeks to import into Canada. Import permits are normally issued automatically upon request through the electronic permitting system of the Government of Canada. Under current policies, import permits may be requested up to 30 days before the planned date of entry and are valid for a period of five days before and 25 days from the date of entry.

16. Permits are not transferable.

17. An import permit may be amended or cancelled.

18. A transfer of allocations may be authorised.

19. An allocation holder that uses less than 95 per cent of its allocation in any one year may be subject to an under-utilisation penalty in the following year, in which it will receive an allocation that reflects the actual level of use of the previous allocation. An allocation holder affected by an under-utilisation penalty will be advised prior to the final allocation of the tariff rate quota.

20. An allocation holder may return an unused quantity of their allocation up to a specified date. Returned quantities will be considered used for the purpose of the application of the under-utilisation penalty. Chronic returns may be penalised.

21. Returned quantities will normally be made available to interested allocation holders who have not returned any unused quantity of their allocation the day after the return deadline. If quantities remain after that, they may be offered to other interested third parties.

22. The return deadline will be set at a date that is early enough to give sufficient time for use of the returned quantities, while being late enough to allow allocation holders to establish their import needs until the end of the year, possibly near the middle of the quota year.