

CHAPTER TWO

NATIONAL TREATMENT AND MARKET ACCESS FOR GOODS

Article 2.1: Scope and Coverage

Except as otherwise provided in this Agreement, this Chapter applies to trade in goods of a Party.

Section A – National Treatment

Article 2.2: National Treatment

- Each Party shall accord national treatment to the goods of the other Party in accordance with Article III of the GATT 1994 and, for greater certainty, its interpretative notes, and to this end Article III of the GATT 1994 and, for greater certainty, its interpretative notes, or an equivalent provision of a successor agreement to which both Parties are party, are incorporated into and made part of this Agreement.
- The treatment to be accorded by a Party pursuant to paragraph 1 means, with respect to a sub-national government, treatment no less favourable than the most favourable treatment that sub-national government accords to like, directly competitive or substitutable goods of the Party of which it forms a part.
- Paragraph 1 does not apply to the measures set out in Annex 2-A.

Section B – Tariffs

Article 2.3: Tariff Elimination

- Except as otherwise provided in this Agreement, a Party shall not increase an existing customs duty, or adopt a customs duty, on an originating good.

章节二

货物的国民待遇与市场准入

第2.1条：范围与保障范围

除非本协定另有规定，本章适用于缔约方产品的贸易。

A部分 – 国民待遇

第2.2条：国民待遇

- 每一方应根据1994年关贸总协定第III条及其解释性注释，给予另一方货物国民待遇，并为此目的，1994年关贸总协定第III条及其解释性注释，或后续协定中双方均为缔约方的等效条款，被纳入并成为本协定的一部分。
- 第1段规定的待遇是指，对于次国家政府，给予的待遇不劣于该次国家政府给予其所属方的类似、直接竞争或可替代货物的最优惠待遇。
- 第1段不适用于附件2-A中规定的措施。

B部分 – 关税

第2.3条：关税消除

- 除本协定另有规定外，任何一方不得提高现有原产商品的关税，或对原产商品征收关税。

2. Except as otherwise provided in this Agreement, each Party shall progressively eliminate its customs duties on originating goods in accordance with its Schedule to Annex 2-D.

3. Each party shall apply to an originating good the lesser of:

- (a) The tariff rate applicable under its Schedule to Annex 2-D; or
- (b) The most-favoured-nation (MFN) applied tariff rate.

4. At the request of a Party, the Parties shall consult to consider accelerating the elimination of customs duties on a good after the entry into force of this Agreement. An agreement between the Parties to accelerate elimination of customs duties on an originating good shall supersede a duty rate or staging category determined pursuant to their Schedules for that good when approved by each Party in accordance with its applicable domestic legal procedures.

5. For greater certainty, a Party may:

- (a) modify its tariffs outside this Agreement on goods for which no tariff preference is claimed under this Agreement;
- (b) increase a customs duty to the level established in its Schedule to Annex 2-D following a unilateral reduction; and
- (c) maintain or increase a customs duty as authorised by this Agreement, the Dispute Settlement Body of the WTO, or any agreement under the WTO Agreement.

Article 2.4: Temporary Admission of Goods

1. Each Party shall grant duty-free temporary admission for the following goods imported from the territory of the other Party, regardless of their origin and regardless of whether like, directly competitive or substitutable goods are available in the territory of the Party:

- (a) professional equipment necessary for carrying out the business activity, trade, or profession of a business person who qualifies for temporary entry under Chapter Twelve (Temporary Entry for Business Persons);

2. 除本协议另有规定外，每一方应根据其附件2-D的清单，逐步消除其原产地商品的关税。

3. 每一方应将原产货物适用以下较低者：

- (a) 其清单适用于附件2-D的关税税率；或 (b) 最惠国待遇 (MFN) 适用关税税率。

4. 应一方的请求，各方应磋商考虑在本协定生效后加速消除某项货物的关税。经每一方按照其适用国内法律程序批准的，各方就加速消除某项原产货物的关税达成的协议，应取代其清单为此货物确定的关税税率或分阶段类别。

5. 为进一步明确起见，一方可以：

- (a) 对本协定未规定关税优惠的货物，在其协定之外修改其关税；(b) 在单方面减让后，将关税提高到其清单适用于附件2-D所规定的水平；以及
- (c) 根据本协定、世界贸易组织争端解决机构或任何世界贸易组织协定授权，维持或提高关税。

第二章：临时进口商品

1. 每一方应根据本协议第二条第四款规定，对从另一方的领土进口的下列货物，无论其原产地如何，也无论在本方的领土内是否有相同、直接竞争或可替代的货物，均应给予免税临时进口：

- (a) 为商业人士临时入境章节（第十二章）中符合资格的商业人士从事商业活动、贸易或职业所必需的专业设备；

- (b) equipment for the press or for sound or television broadcasting and cinematographic equipment;
- (c) goods imported for sports purposes and goods intended for display or demonstration; and
- (d) commercial samples and advertising films and recordings.

2. Except as otherwise provided in this Agreement, a Party shall not condition the duty-free temporary admission of a good under paragraph 1(a), (b), or (c), other than to require that the good:

- (a) be imported by a national or resident of the other Party who seeks temporary entry;
- (b) be used only by or under the personal supervision of that person in the exercise of the business activity, trade, profession, or sport of that person;
- (c) not be sold or leased while in its territory;
- (d) be accompanied by a bond in an amount no greater than the charges that would otherwise be owed on entry or final importation, or by another form of security, releasable on exportation of the good, except that a bond for customs duties shall not be required for an originating good¹;
- (e) be capable of identification when exported;
- (f) be exported on the departure of that person or within another period of time that is reasonably related to the purpose of the temporary admission within one year, or such other longer period in accordance with the domestic law and practices of the Party; and
- (g) be imported in no greater quantity than is reasonable for its intended use.

3. Except as otherwise provided in this Agreement, a Party shall not condition the duty-free temporary admission of a good under paragraph 1(d), other than to require that the good:

- (a) be imported only for the solicitation of orders for goods, or services provided from the territory, of the other Party or a non-party;

¹ If another form of monetary security is used, it shall not be more burdensome than the bonding requirement referred to in this subparagraph. If a Party uses a non-monetary form of security, it shall not be more burdensome than existing forms of security used by that Party.

(b) 为报刊印刷的设备或声音或电视广播设备以及电影设备；(c) 运动用品和展示或示范物品；以及 (d) 商业样品和广告影片和录音。

2. 除本协议另有规定外，任何一方不得将第1(a)、(b)或(c)段项下的免税临时进口货物，除要求该货物：

(a) 由寻求临时入境的另一方的国民或居民进口；(b) 仅由该人本人或在其个人监督下，在从事其商业活动、贸易、职业或体育活动时使用；(c) 在其领土内不得出售或租赁；(d) 随附不超过否则应缴纳的入境或最终进口费用的保证金或其他形式的担保，该担保可在货物出口时解除，但原产商品的关税保证金不得要求；(e) 在出口时能够识别；(f) 在该人离境时或在该人临时进口目的合理相关且在一年内或根据该方国内法和惯例为更长时间的其他期限内出口；以及 (g) 进口数量不得超过其预期用途的合理数量¹。

3. 除本协议另有规定外，一方不得以要求货物为由，对第1(d)段项下的免税临时进口附加条件：

(a) 仅能为了向另一方或非方招揽货物订单或从该领土提供的服务而进口；

¹ 如果使用另一种货币担保形式，则不得比本段提到的保证金要求更苛刻。如果一方使用非货币形式的担保，则不得比该方使用的现有担保形式更苛刻。

- (b) not be sold, leased, or put to use other than for exhibition or demonstration while in its territory;
- (c) be capable of identification when exported;
- (d) be exported within a period of time that is reasonably related to the purpose of the temporary importation; and
- (e) be imported in no greater quantity than is reasonable for its intended use.

4. If a good is temporarily admitted duty-free pursuant to paragraph 1 and a condition that the Party imposes pursuant to paragraphs 2 and 3 has not been fulfilled, a Party may impose:

- (a) the customs duty and any other charge that would be owed on entry or final importation of the good; and
- (b) any other charges or penalties provided under its domestic law.

5. Subject to Chapters Eight (Investment) and Nine (Cross-Border Trade in Services):

- (a) each Party shall allow a container used in international traffic that enters its territory from the territory of the other Party to exit its territory on a route that is reasonably related to the economic and prompt departure of that container;
- (b) a Party shall not require a bond or impose a penalty or charge only by reason of a difference between the port of entry and the port of departure of a container;
- (c) a Party shall not condition the release of an obligation, including a bond, that it imposes in respect of the entry of a container into its territory, on its exit through a particular port of departure; and
- (d) a Party shall not require that the carrier bringing a container from the territory of the other Party into its territory be the same carrier that takes such container to the territory of the other Party.

(b) 在其领土内不得出售、租赁或除展览或演示外用于其他用途； (c) 在出口时能够识别； (d) 在与临时进口目的合理相关的时间内出口； 以及 (e) 进口数量不得超过其预期用途的合理数量。

4. 如果货物根据第1段的规定暂时免税入境，并且一方根据第2段和第3段规定所施加的条件尚未得到满足， 则一方可以施加：

(a) 在货物入境或最终进口时应缴纳的关税和任何其他费用； 以及 (b) 根据其国内法规定产生的任何其他费用或罚款。

5. 在第八章（投资）和第九章（跨境服务贸易）的约束下：

(a) 每一方应允许一个用于国际运输的集装箱，该集装箱从另一方的领土进入其领土， 并从与其经济性和及时离境合理相关的路线退出其领土； (b) 一方不应仅因集装箱的入境港和离境港之间的差异而要求保证金、施加处罚或费用； (c) 一方不应将其对集装箱进入其领土所施加的义务的解除（包括保证金）的条件， 与其通过特定离境港的退出相关联； 以及 (d) 一方不应要求将集装箱从另一方的领土运入其领土的承运人， 必须是将其将该集装箱运回另一方的领土的同一承运人。

Article 2.5: Duty-Free Entry of Certain Commercial Samples and Printed Advertising Materials

Each Party shall grant duty-free entry to commercial samples of negligible value, and to printed advertising materials, imported from the territory of the other Party, regardless of their origin, but may require that:

- (a) the commercial samples be imported only for the solicitation of orders for goods, or services provided from the territory, of the other Party or a non-party; or
- (b) the printed advertising materials be imported in packets, each of which contains no more than one copy of the material, and that neither the materials nor the packets form part of a larger consignment.

Article 2.6: Goods Re-Entered after Repair or Alteration

1. Except as provided in Annex 2-E, a Party shall not apply a customs duty to a good, regardless of its origin, that re-enters its territory after that good has been temporarily exported from its territory to the territory of the other Party for repair or alteration, regardless of whether the repair or alteration could be performed in its territory.²
2. A Party shall not apply a customs duty to a good, regardless of its origin, imported temporarily from the territory of the other Party for repair or alteration.

² This paragraph does not cover goods imported in bond, into foreign trade zones, or in similar status, that are exported for repair and are not re-imported in bond, into foreign trade zones, or in similar status.

第2章：特定商业样品和印刷广告材料的免税入境

每一方应向从另一方的领土进口的无商业价值的商业样品和印刷广告材料授予免税入境，无论其原产地如何，但可以要求：

- (a)商业样品仅进口用于招揽对另一方的货物或从该领土提供的服务订单；或(b)印刷广告材料以包裹形式进口，每个包裹最多含一份材料，且材料或包裹不属于更大的货件。

第2章：修理或改装后重新入境的货物

- 1.除附件2-E另有规定外，一方不得对其领土内临时出口至另一方的领土进行修理或改装后重新入境的货物（无论其原产地如何）征收关税，无论修理或改装是否可以在其领土内进行。²
2. 一方不得对从另一方的领土暂时进口以进行修理或改装的货物（无论其原产地如何）征收关税。

² 本段不涵盖以保证金形式进口、进入自由贸易区或处于类似状态的货物，这些货物出口用于修理且未以保证金形式、进入自由贸易区或处于类似状态重新进口。

Article 2.7: Import and Export Restrictions

1. Except as otherwise provided in this Agreement, a Party shall not adopt or maintain a prohibition or restriction on the importation of a good of the other Party, or on the exportation or sale for export of a good destined for the territory of the other Party, except in accordance with Article XI of the GATT 1994 and, for greater certainty, its interpretative notes, and to this end Article XI of the GATT 1994 and, for greater certainty, its interpretative notes, or an equivalent provision of a successor agreement to which both Parties are party, are incorporated into and made a part of this Agreement.
2. The Parties understand that the GATT 1994 rights and obligations incorporated by paragraph 1 prohibit, in any circumstances in which any other form of restriction is prohibited, export price requirements and, except as permitted in enforcement of countervailing and antidumping orders and undertakings, import price requirements.
3. If a Party adopts or maintains a prohibition or restriction on the importation from, or exportation to, a non-party of a good, this Agreement is not to be construed to prevent the Party from:
 - (a) limiting or prohibiting the importation from the territory of the other Party of a good of that non-party; or
 - (b) requiring as a condition of export of a good of the Party to the territory of the other Party, that the good not be re-exported to the non-party, directly or indirectly, without being consumed in the territory of the other Party.
4. If a Party adopts or maintains a prohibition or restriction on the importation of a good from a non-party, on request of the other Party, the Parties shall consult with a view to avoiding undue interference with, or distortion of, pricing, marketing, and distribution arrangements in the other Party.
5. Paragraphs 1 through 4 do not apply to the measures set out in Annex 2-A.

第 2.7 条：进出口限制

1. 除本协议另有规定外，一方不得采取或维持对另一方货物的进口禁止或限制，或对运往另一方领土的货物的出口或出口销售禁止或限制，除非根据1994年关贸总协定第十一条的规定，并为进一步明确起见，其解释性注释，为此目的，1994年关贸总协定第十一条的规定，并为进一步明确起见，其解释性注释，或缔约双方均为其缔约方的后续协定的等效条款被纳入并成为本协议的一部分。
2. 各方理解，第 1 段纳入的 1994 年关贸总协定权利和义务禁止在任何其他形式的限制被禁止的情况下，实施出口价格要求，以及在反倾销和反补贴令和承诺的实施允许的情况下，实施进口价格要求。
3. 如果一方对从非方进口或向非方出口的货物采取或维持禁止或限制，本协议不应被解释为阻止该方：
 - (a) 限制或禁止从另一方的领土进口该非方的货物；或 (b) 要求作为向另一方领土出口该方货物的条件，该货物在另一方的领土内未被消耗之前，不得直接或间接地再出口到该非方。
4. 如果一方对从非方进口的货物采取或维持禁止或限制，应另一方的要求，各方应磋商，以避免对另一方的定价、营销和分销安排进行不当干预或扭曲。
5. 第1段至第4段不适用于附件2-A中规定的措施。

Article 2.8: Export Duties, Taxes or Other Charges

A Party shall not adopt or maintain duties, taxes, or other charges on the export of a good to the territory of the other Party, unless the duties, taxes, or charges are also adopted or maintained on the good when destined for domestic consumption.

Article 2.9: Most-Favoured-Nation Treatment for Internal Taxes and Emissions Regulations

With respect to internal taxes and emissions regulations related to automotive goods, each Party shall accord to the products originating in the other Party no less favourable treatment than that accorded to the like products originating in a non-party, including as provided in any free trade agreement with that non-party.

Article 2.10: Customs User Fees

1. A Party shall not adopt or maintain a customs user fee or other similar charge in connection with importation of a good of the other Party that is not commensurate with the cost of services rendered.
2. The Parties affirm that nothing in this Article modifies Article VIII of the GATT 1994 as it applies between them.

Article 2.11: Customs Valuation Agreement

The Customs Valuation Agreement or any successor agreement to which both Parties are party shall govern the customs valuation rules applied by the Parties to their reciprocal trade.

Article 2.12: Agricultural Safeguard Measures

1. Notwithstanding Article 2.3, a Party may impose an agricultural safeguard measure in the form of a higher import duty, consistent with paragraphs 2 through 7, on an originating agricultural good listed in its Schedule to Annex 2-F, if the aggregate volume of imports of a good in a year exceeds a trigger level as set out in its Schedule to Annex 2-F.

第2.8条：出口关税、税收或其他费用

一方不得对向另一方的领土出口货物征收关税、税收或其他费用，除非当该货物用于国内消费时，也征收或维持这些关税、税收或费用。

第2.9条：内部税收和排放法规的最惠国待遇

关于与汽车产品相关的内部税收和排放法规，每一缔约方应给予源自另一方的产品不低于给予源自非缔约方的同类产品的待遇，包括在自由贸易协定中提供的待遇。

第2.10条：海关用户费

1. 一方不得采用或维持与另一方的货物的进口相关的海关用户费或其他类似费用，该费用与提供服务的成本不相称。
2. 各方确认，本条中的任何内容均未修改1994年关贸总协定第VIII条在相互之间的适用。

第2.11条：海关估价协定

海关估价协定或任何一方均为缔约方的后续协定应规定缔约方对其相互贸易适用的海关估价规则。

第2.12条：农业保障措施

1. 不论及第2.3条，一方可对列入其附件2-F清单的原产农业商品采取形式为更高进口关税的农业保障措施，如果某商品一年进口总量超过其附件2-F清单中规定的触发水平，且符合第2至第7段的规定。

2. The duty pursuant to paragraph 1 shall not exceed the lesser of the prevailing most-favoured-nation (MFN) applied rate, or the MFN applied rate of duty in effect on the day immediately preceding the date of entry into force of this Agreement, or the tariff rate set out in its Schedule to Annex 2-F.

3. The duty imposed pursuant to paragraph 1 shall be set according to the Party's Schedule to Annex 2-F and shall only be maintained until the end of the year, as defined in Annex 2-D, in which it has been imposed.

4. A Party shall not apply or maintain an agricultural safeguard measure and at the same time apply or maintain, with respect to the same good:

- (a) a safeguard measure under Chapter Seven (Trade Remedies);
- (b) a measure under Article XIX of the GATT 1994 and the Safeguards Agreement; or
- (c) a measure under any agricultural safeguard provisions of the *WTO Agreement on Agriculture*.

5. Each Party shall implement an agricultural safeguard measure in a transparent manner. Within 60 days after imposing a measure, the Party applying the measure shall notify the other Party in writing and shall provide it with relevant data concerning the measure. On the written request of the exporting Party, the Parties shall consult regarding the application of the measure.

6. The implementation and operation of this Article may be the subject of discussion and review in the Committee on Trade in Goods or in a sub-committee established under Article 2.14.

7. A Party shall not apply or maintain an agricultural safeguard measure on an originating agricultural good:

- (a) after the expiration of the period specified in the agricultural safeguard provisions of the Party's Schedule to Annex 2-F; and
- (b) that increases the in-quota duty on a good subject to a tariff rate quota (hereinafter referred to as "TRQ").

2. 根据第1段规定征收的关税不得超过以下较小者：适用的最惠国（MFN）待遇税率，或本协定生效日前一天生效的MFN待遇关税税率，或其附件2-F清单中规定的关税税率。

3. 根据第1段规定征收的关税应根据该方附件2-F的清单设定，并且仅在附件2-D中定义的、已实施该关税的年份结束时维持。

4. 任何一方不得实施或维持农业保障措施，同时就同一种货物：

- (a) 实施第七章（贸易救济）下的保障措施；(b) 实施GATT 1994第十九条和保障协定下的措施；或 (c) 实施世界贸易组织协定农业部分下任何农业保障规定下的措施。

5. 每一方应以透明的方式实施农业保障措施。在实施措施后的60天内，实施该措施的方应以书面形式通知另一方，并提供与该措施相关的数据。应出口方的书面要求，各方应就措施的适用进行磋商。

6. 本条的执行和操作可由货物贸易委员会或根据第2.14条设立的分委员会进行讨论和审查。

7. 一方不得对原产农业商品实施或维持农业保障措施：

- (a) 在一方附件2-F的农业保护规定中规定的期限届满后；以及 (b) 将一项属于关税配额（以下简称“TRQ”）的货物的配额内关税提高。

Article 2.13: Administration and Implementation of TRQs

1. A Party that has established TRQs as set out in Annex 2-G shall implement and administer these TRQs in accordance with Article XIII of the GATT 1994 and, for greater certainty, its interpretive notes, and the WTO *Agreement on Import Licensing Procedures*, and any other WTO agreement.
2. A Party shall ensure that:
- (a) its procedures for administering its TRQs are transparent, made available to the public, timely, non-discriminatory, responsive to market conditions, minimally burdensome to trade, and reflect end user preferences; and
 - (b) an enterprise or a person of a Party that fulfils the importing legal and administrative requirements shall be eligible to apply and to be considered for a quota allocation under the TRQs.
3. Over the course of each year, the administering authority of a Party shall publish, in a timely fashion on its designated publicly available Internet site, administration procedures, utilisation rates, and remaining available quantities for each of the TRQs.
4. A Party shall notify the other Party of new or modified administration of TRQs established in Annex 2-G prior to its application.
5. A Party shall make every effort to administer its TRQs in a manner that allows importers to fully utilise them. On the written request of a Party, the Parties shall discuss a Party’s administration of its TRQs at the next meeting of Committee on Trade in Goods to arrive at a mutually satisfactory agreement. The Parties shall consider prevailing supply and demand conditions in the discussions.

Section D – Committee on Trade in Goods

Article 2.14: Committee on Trade in Goods

1. The Parties hereby establish a Committee on Trade in Goods, composed of representatives of each Party.

第2.13条：TRQs的管理与实施

1. 已根据附件2-G建立TRQ的一方应当根据1994年关贸总协定第十三条及其解释性注释以及世界贸易组织进口许可证程序协定和任何其他世界贸易组织协定来实施和管理这些TRQ。
2. 一方应确保：
- (a) 其管理TRQs的程序是透明的、向公众提供、及时的、非歧视性的、对市场条件有反应、对贸易负担最小的，并反映最终用户偏好；以及(b) 满足一方进口法律和行政要求的企事业或个人，有资格申请并被视为有资格获得TRQs的配额分配。
3. 在每一年中，一方的管理机构应在指定的公开可访问的互联网网站上及时发布每个TRQs的管理程序、利用率和剩余可用数量。
4. 一方应在申请前通知另一方附件2-G中建立的TRQs的新管理或修改。
5. 一方应尽一切努力以允许进口商充分利用其TRQs的方式管理其TRQs。应一方书面要求，各方应讨论一方’s TRQs的管理，在货物贸易委员会的下一次会议上达成一项双方均满意的协议。各方应在讨论中考虑当前的供需条件。

第 D 部分 – 货物贸易委员会

第 2.14 条：货物贸易委员会

1. 缔约方特此设立货物贸易委员会，该委员会由各缔约方的代表组成。

2. The Committee shall meet periodically, and at any other time at the request of either Party or the Commission, to ensure the effective implementation and administration of this Chapter. In this regard, the Committee shall:

- (a) monitor the implementation and administration by the Parties of this Chapter;
- (b) at the request of either Party, review proposed modifications of or additions to this Chapter;
- (c) recommend to the Commission modifications of or additions to this Chapter, and to other provisions of this Agreement to conform with any change to the Harmonized System;
- (d) consider any tariff or non-tariff issue raised by either Party³; and
- (e) consider any other matter relating to the implementation and administration by the Parties of this Chapter raised by:
 - (i) a Party; or
 - (ii) any sub-committee established pursuant to paragraph 4.

3. If the Committee fails to resolve a matter referred to it within 30 days of such referral, either Party may request a meeting of the Commission under Article 20.1 (Joint Commission).

4. Upon written request of a Party, a sub-committee shall be established and convene a meeting of relevant officials from each Party within 90 days or at a mutually agreed time for discussions with a view to resolving issues resulting from the implementation and administration of this Chapter and its Annexes. The sub-committee may refer to the Committee any matter for its consideration.

5. Each Party shall, to the extent practicable, take all necessary measures to implement modifications of, or additions to, this Chapter within 180 days of the date on which the Commission agrees on the modification or addition.

³ The Parties agree to discuss issues related to icewine including labelling and definition pursuant to this paragraph.

2. 该委员会应定期召开会议，并在任何一方或委员会的要求下随时召开会议，以确保本章的有效实施和管理。在这方面，该委员会应：

- (a) 监督缔约方对本章节的实施和管理；(b) 应任何一方的要求，审查对本章节的拟议修改或补充；(c) 向委员会建议对本章节的修改或补充，以及其他与本协定规定相符的修改，以适应协调制度的任何变更；(d) 审议任何一方提出的关税或非关税问题³；以及(e) 审议任何一方提出的与本章节的实施和管理相关的问题，这些问题由：(i) 一方提出；或(ii) 根据第4段设立的任何分委员会提出。

3. 如果委员会在收到相关事项之日起30天内未能解决该事项，任何一方均可根据第20.1条（联合委员会）请求委员会召开会议。

4. 应一方书面要求，应设立分委员会，并在90天内或双方同意的时间内召集各方的相关官员会议，以讨论解决由此产生的本章节及其附件的实施和管理问题。分委员会可将任何事项提交委员会审议。

5. 每一方应当，在切实可行的范围内，在委员会同意修改或增加之日起180天内采取所有必要措施，以实施对本章节的修改或增加。

³ 缔约方同意根据本段讨论与冰酒相关的问题，包括标签和定义。

6. This Chapter is not to be construed to prevent a Party from issuing a determination of origin or an advance ruling relating to a matter under consideration by the Committee or from taking other action it considers necessary, pending a resolution of the matter under this Agreement.
7. The Parties hereby establish a Sub-Committee on Trade in Forest Products as set out in Annex 2-B.
8. The Parties hereby establish a Sub-Committee on Trade in Automotive Goods as set out in Annex 2-C.

Section E – Definitions

Article 2.15: Definitions

For the purposes of this Chapter:

advertising films and recordings means recorded visual media or audio materials, consisting essentially of images or sound, showing the nature or operation of a good or service offered for sale or lease by a person established or resident in the territory of a Party, provided that those materials are of a kind suitable for exhibition to a prospective customer but not for broadcast to the general public, and provided that they are imported in a packet that contains no more than one copy of each film or recording and that does not form part of a larger consignment;

agricultural goods means the products listed in Annex 1 of the *WTO Agreement on Agriculture* with any subsequent changes agreed in the WTO to be automatically effective for this Agreement;

6. 本章节不得解释为禁止一方发布原产地认定或与委员会正在审议的事项相关的预先裁决，或在根据本协定解决该事项之前采取其认为必要的其他行动。
7. 各缔约方兹设立附件2-B中规定的森林产品贸易分委员会。
8. 各缔约方兹设立附件2-C中规定的汽车产品贸易分委员会。

第E部分 – 定义

第2.15条：定义

本章规定的目的如下：

广告影片和录音是指记录的视觉媒体或音频材料，基本上由图像或声音组成，展示由一方领土内设立或居住的个人提供的商品或服务的性质或操作；这些材料适合向潜在客户展示，但不适合向公众广播；并且这些材料以包含每个影片或录音不超过一份的包裹形式进口；并且不构成更大的货件的一部分；

农产品是指世界贸易组织农业协定附件1中列出的产品，以及世界贸易组织同意自动对该协定生效的任何后续变更；

automotive good means all forms of motor vehicles, systems, and parts thereof falling under Chapters 40, 84, 85, 87, and 94 of the Harmonized System, except for the following goods:

- (a) tractors (in HS 8701.10, 8701.20, 8709.11, 8709.19, and 8709.90);
- (b) snow mobiles and golf carts (in HS 8703.10); and
- (c) construction machinery (in HS 8413.40, 8425.11, 8425.19, 8425.31, 8425.39, 8425.41, 8425.42, 8425.49, 8426.11, 8426.12, 8426.19, 8426.20, 8426.30, 8426.41, 8426.49, 8426.91, 8426.99, 8427.20, 8428.10, 8428.20, 8428.31, 8428.32, 8428.33, 8428.39, 8428.40, 8428.60, 8428.90, 8429.11, 8429.19, 8429.20, 8429.30, 8429.40, 8429.51, 8429.52, 8429.59, 8430.10, 8430.20, 8430.31, 8430.39, 8430.41, 8430.49, 8430.50, 8430.61, 8430.69, 8431.10, 8431.31, 8431.39, 8431.41, 8431.42, 8431.43, 8431.49, 8474.10, 8474.20, 8474.31, 8474.32, 8474.39, 8474.80, 8474.90, 8479.10, 8701.30, 8704.10, 8705.10, 8705.20, 8705.40, and 8705.90);

commercial samples of negligible value means commercial samples having a value, individually or in the aggregate as shipped, of not more than US\$1, or the equivalent amount in the currency of a Party, or so marked, torn, perforated or otherwise treated that they are unsuitable for sale or for use except as commercial samples;

consumed means:

- (a) actually consumed; or
- (b) further processed or manufactured so as to result in a substantial change in value, form, or use of the good or in the production of another good;

duty-free means free of customs duties;

goods imported for sports purposes means sports requisites for use in sports contests, demonstrations, or training in the territory of the Party into whose territory the goods are imported;

goods intended for display or demonstration includes their component parts, ancillary apparatus, and accessories;

goods of a Party means domestic products as understood in the GATT 1994 or goods as the Parties may agree, and includes originating goods of that Party;

汽车产品是指属于协调制度第40章、第84章、第85章、第87章和第94章的所有形式的机动车辆、系统和其部件，但以下货物除外：

- (a) 拖拉机 (在 HS 8701.10、8701.20、8709.11、8709.19 和 8709.90 中)；
- (b) 雪地车和高尔夫球车 (在 HS 8703.10 中)；以及 (c) 建筑机械 (在 HS 8413.40、8425.11、8425.19、8425.31、8425.39、8425.41、8425.42、8425.49、8426.11、8426.12、8426.19、8426.20、8426.30、8426.41、8426.49、8426.91、8426.99、8427.20、8428.10、8428.20、8428.31、8428.32、8428.33、8428.39、8428.40、8428.60、8428.90、8429.11、8429.19、8429.20、8429.30、8429.40、8429.51、8429.52、8429.59、8430.10、8430.20、8430.31、8430.39、8430.41、8430.49、8430.50、8430.61、8430.69、8431.10、8431.31、8431.39、8431.41、8431.42、8431.43、8431.49、8474.10、8474.20、8474.31、8474.32、8474.39、8474.80、8474.90、8479.10、8701.30、8704.10、8705.10、8705.20、8705.40 和 8705.90 中)；

无商业价值的样品是指价值，单独或合计作为装运状态，不超过1美元，或一方货币等值金额，或以标记、撕裂、打孔或以其他方式处理，以至于不适合销售或使用，除非作为商业样品；

已消耗是指：

- (a) 实际消耗；或 (b) 进一步加工或制造，以至于导致货物价值、形式或用途发生重大变化，或生产另一种货物；

免税是指免征关税；

为体育目的进口的货物是指用于体育比赛、展示或训练的体育用品，这些货物进口到的一方领土内；

展示或示范物品包括其组成部分、辅助设备和附件；

缔约方产品是指根据1994年关贸总协定所理解的国内产品，或根据缔约方可能达成的协议而确定的货物，包括该缔约方的原产地商品；

printed advertising materials means those goods classified in Chapter 49 of the Harmonized System, including brochures, pamphlets, leaflets, trade catalogues, yearbooks published by trade associations, and tourist promotional materials and posters, that are used to promote, publicise, or advertise a good or service, are essentially intended to advertise a good or service, and are supplied free of charge;

repair or alteration does not include an operation or process that either destroys the essential characteristics of a good or creates a new or commercially different good⁴; and

tariff elimination schedule means the provisions of Annex 2-D.

⁴ An operation or process that is part of the production or assembly of an unfinished good into a finished good is not repair of the unfinished good; a component of a good is a good that may be subject to repair or alteration.

印刷广告材料是指根据协调制度第**49**章分类的那些货物，包括小册子、手册、传单、商业目录、行业协会出版的年鉴、旅游宣传材料和海报，这些材料用于促进、宣传或广告一种货物或服务，其本质上旨在广告一种货物或服务，并且是免费提供的；

修理或改装不包括任何会破坏货物基本特征或创造新的或商业上不同的商品的操作或过程⁴；并且关税消除时间表是指附件**2-D**的规定。

⁴ 一个操作或过程，它是将未完成商品组装成成品的一部分，不构成对未完成商品的修理；一个商品的组件是指可能需要修理或改装的商品。

Annex 2-A

Exceptions to Articles 2.2 and 2.7

Section A – Measures of Korea

1. Without prejudice to Canada’s rights under the WTO Agreement, Articles 2.2 and 2.7 shall not apply to:
- (a) actions by Korea authorised by the Dispute Settlement Body of the WTO; and
 - (b) a measure that Korea applies to address market disruption pursuant to procedures that have been incorporated into the WTO Agreement.

Section B – Measures of Canada

2. Without prejudice to Korea’s rights under the WTO Agreement, Articles 2.2 and 2.7 shall not apply to:
- (a) a measure, including that measure’s continuation, prompt renewal, or amendment, in respect of the following:
 - (i) the export of logs;
 - (ii) the export of unprocessed fish pursuant to applicable provincial legislation;
 - (iii) the importation of any goods of the prohibited provisions of tariff items 9897.00.00, 9898.00.00, and 9899.00.00 referred to in the Schedule of the *Customs Tariff*;
 - (iv) Canadian excise duties on absolute alcohol used in manufacturing under the existing provisions of the *Excise Act*, 2001, S.C. 2002, c.22, as amended;

附件2-A

对第2.2条和第2.7条的例外

A – 韩国的措施

1. 不影响加拿大在世界贸易组织协定下的权利，第2.2条和第2.7条不适用于：
- (a) 由世界贸易组织争端解决机构授权韩国采取的行动；以及 (b) 韩国为解决市场扰乱而采取的措施，该措施是根据已纳入世界贸易组织协定的程序实施的。

B – 加拿大的措施

2. 不影响韩国在世界贸易组织协定下的权利，第2.2条和第2.7条不适用于：
- (a) 一种措施，包括该措施的延续、即时续签或修订，涉及以下方面：
- (i) 原木的出口； (ii) 根据适用省级立法出口的未加工鱼类； (iii) 进口任何属于海关关税税则附表禁止条款的货物
- f 海关关税税则附表中提到的第9897.00.00、第9898.00.00和第9899.00.00项； (iv) 用于制造纯酒精的加拿大消费税
- g 根据《 excise 法案，2001》 S.C. 2002, c.22 的现行规定，；

- (v) the use of ships in the coasting trade of Canada pursuant to the *Coasting Trade Act*, S.C. 1992, c. 31; and
- (vi) the internal sale and distribution of wine and distilled spirits; and
- (b) actions by Canada authorised by the Dispute Settlement Body of the WTO.

3. With respect to paragraph 2(a)(i), Canada shall ensure that procedures under the *Export and Import Permits Act* (hereinafter referred to as the “EIPA”) controlling the export of logs are transparent, made available to the public, and shall notify Korea in writing of proposed amendments to the EIPA that relates to controls on the export of logs within 30 days of publication of such proposals. Canada will endeavour to ensure that EIPA procedures controlling the export of logs continue to be applied in a manner that does not constitute a disguised restriction on international trade. In respect of the export of logs, the Parties maintain their rights and obligations under the WTO Agreement, and any dispute regarding a matter relating to the export of logs shall be settled under the WTO.

(v) 根据《沿海贸易法》 S.C. 1992, c. 31 在加拿大沿海贸易中使用船舶；以及 (vi) 葡萄酒和蒸馏酒的内部销售和分销；以及 (b) 由世界贸易组织争端解决机构授权加拿大的行为。

3. 关于第2(a)(i)款，加拿大应确保根据《进出口许可证法》（以下简称“EIPA”）制定的、用于管制原木出口的程序是透明的、向公众公开的，并且应在相关提案公布后的30天内，以书面形式通知韩国关于EIPA中涉及原木出口管制的拟议修正案。加拿大将努力确保用于管制原木出口的EIPA程序继续以不构成对国际贸易的隐蔽限制的方式实施。关于原木出口，缔约方维持其在《世界贸易组织协定》项下的权利和义务，任何涉及原木出口事项的争端均应按照《世界贸易组织》的规定进行解决。

Annex 2-B

Sub-Committee on Trade in Forest Products

1. The Parties hereby establish a Sub-Committee on Trade in Forest Products. The Sub-Committee shall include officials from each of the Parties, including international trade officials, regulatory officials, and those responsible for controls on the export of logs, and may include or consult with interested parties.
2. The Sub-Committee shall:
 - (a) monitor the implementation of obligations of this Agreement that may affect trade in forest products;
 - (b) at the request of a Party, discuss a matter related to trade in forest products between the Parties;
 - (c) endeavour to promote cooperation relating to trade in forest products in such international fora as the WTO and other relevant international organisations; and
 - (d) take any other action, as the Parties may agree, to achieve the objectives of this Agreement, as they apply to trade in forest products.
3. The Sub-Committee shall meet at the request of a Party.
4. The Sub-Committee shall report relevant activities and outcomes regularly to the Committee on Trade in Goods.
5. If a Party considers that Sub-Committee discussions have failed to resolve a matter related to trade in forest products, that Party may, on written notification to the other Party, refer the matter to the Committee on Trade in Goods.

附件2-B

森林产品贸易分委员会

1. 缔约方特此设立一个森林产品贸易分委员会。该分委员会应包括来自各缔约方的官员，包括国际贸易官员、监管官员和负责原木出口管制的官员，并可以包括或咨询有关方。
2. 森林产品贸易分委员会应：
 - (a) 监督可能影响林产品贸易的本协定义务的实施；(b) 应一方请求，讨论缔约方之间与林产品贸易相关的事项；(c) 努力促进在诸如世界贸易组织和其他相关国际组织等国际场合与林产品贸易相关的合作；以及(d) 根据缔约方可能达成的协议采取任何其他行动，以实现本协定在林产品贸易方面的目标。
3. 森林产品贸易分委员会应根据一方请求举行会议。
4. 森林产品贸易分委员会应定期向货物贸易委员会报告相关活动和成果。
5. 如果一方认为汽车贸易分委员会的讨论未能解决与林产品贸易相关的事项，该方可通过书面通知另一方，将该事项提交货物贸易委员会。

Annex 2-C

Sub-Committee on Trade in Automotive Goods

1. The Parties hereby establish a Sub-Committee on Trade in Automotive Goods that shall:
- (a) include government officials with expertise in automotive issues from each of the Parties, including regulatory, international trade, and industry officials;
 - (b) monitor the implementation of obligations of this Agreement that may affect a matter related to trade in automotive goods;
 - (c) at the request of a Party, consult on a matter related to trade in automotive goods of a Party;
 - (d) unless otherwise agreed by the Parties, be the sole forum for consideration of a matter related to trade in automotive goods of a Party;
 - (e) endeavour to promote cooperation in such international fora addressing automotive goods issues as the WTO, the Organisation for Economic Cooperation and Development (OECD), and the APEC Automotive Dialogue; and
 - (f) take any other action, as the Parties may agree, to achieve the objectives of this Agreement as they apply to trade in automotive goods.
2. The Sub-Committee may include or consult with other experts, stakeholders, and interested parties as the Parties deem necessary and appropriate.
3. The Sub-Committee shall meet annually at the request of a Party or as otherwise agreed by the Parties.
4. The Sub-Committee shall report relevant activities and outcomes to the Committee on Trade in Goods as the Parties deem necessary and appropriate.

附件2-C

汽车贸易分委员会

1. 各方兹设立汽车贸易分委员会，该分委员会应：
- (a) 包括来自各缔约方的具有汽车问题专业知识的政府官员，包括监管、国际贸易和行业官员； (b) 监督可能影响与汽车商品贸易相关事项的本协定义务的实施； (c) 应一方请求，就一方与汽车商品贸易相关的事项进行磋商； (d) 除非各缔约方另有约定，否则应为考虑一方与汽车商品贸易相关的事项的唯一场所； (e) 努力促进在处理汽车商品问题的国际场合（如世界贸易组织、经济合作与发展组织（OECD）和亚太经合组织汽车对话）中的合作；以及 (f) 采取任何其他行动，作为各缔约方可能同意的行动，以实现本协定在汽车商品贸易方面的目标。
2. 分委员会可以根据需要和适当性，包括或咨询其他专家、利益相关者和有关方。
3. 分委员会应根据一方的要求或经缔约方另行商定，每年举行会议。
4. 分委员会应根据缔约方认为必要和适宜的情况，向货物贸易委员会报告相关活动和成果。

Tariff Elimination

Section A – Staging Categories Applicable to both Parties

1. The classification of goods between the Parties is that set out in each Party’s respective tariff nomenclature in conformity with the Harmonized System.
2. As provided in each Party’s Schedule attached to this Annex, the following staging categories apply to the elimination of customs duties by each Party pursuant to Article 2.3.2:

(a) duties on originating goods provided for in the items in staging category **A** in a Party’s Schedule shall be eliminated entirely and such goods shall be duty-free 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 three equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective on the anniversary of the date of entry into force in year three. For greater certainty, the rate of duty as a percentage of the base rate indicated in each Party’s Schedule, shall be as follows:

(i) Year one: 66.7%

(ii) Year two: 33.3%

(iii) Year three: 0%

(c) duties on originating goods provided for in the items in staging category **C** in a Party’s Schedule shall be removed in five equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective on the anniversary of the date of entry into force in year five. For greater certainty, the rate of duty as a percentage of the base rate indicated in each Party’s Schedule, shall be as follows:

(i) Year one: 80%
- 2-18
- 附件2-D
- 关税消除
- Section A – 过渡类别适用于双方
1. 双方之间货物的分类应按照各方的关税税目表，并符合协调制度的规定。

2. 根据本附件附属于各方的清单所规定， 以下过渡类别适用于各方向根据第2.3.2条消除关税：

(a) 各方清单中过渡类别A中的项目所规定的原产地货物关税应完全消除，此类货物应在本协定生效之日起免税；

(b) 各方清单中过渡类别B中的项目所规定的原产地货物关税应在本协定生效之日起分三个相等年度阶段逐步取消， 此类货物应在第三年生效之日的周年纪念日日起免税。为明确起见， 各方法定清单中所示的基本税率百分比的关税率应如下：

(i) 第一年： 66.7% (ii) 第二年： 33.3%

(iii) 第三年： 0%

(c) 一方清单中过渡类别C所列原产地货物关税应自本协定生效之日起分五个等额年度阶段取消， 此类货物应自第五年生效之日的周年纪念日日起免税。为明确起见， 各方可列清单中基本税率的百分比应为如下：

(i) 第一年： 80%

2-18

(ii)	Year two:	60%
(iii)	Year three:	40%
(iv)	Year four:	20%
(v)	Year five:	0%

(d) duties on originating goods provided for in the items in staging category **D** in a Party’s Schedule shall be removed in 10 equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective on the anniversary of the date of entry into force in year ten. For greater certainty, the rate of duty as a percentage of the base rate indicated in each Party’s Schedule, shall be as follows:

(i)	Year one:	90%
(ii)	Year two:	80%
(iii)	Year three:	70%
(iv)	Year four:	60%
(v)	Year five:	50%
(vi)	Year six:	40%
(vii)	Year seven:	30%
(viii)	Year eight:	20%
(ix)	Year nine:	10%
(x)	Year ten:	0%

(e) duties on originating goods provided for in the items in staging category **E** in a Party’s schedule are exempt from tariff elimination;

(ii) 第二年： 60% (iii) 第三年： 40%
(iv) 第四年： 20% (v) 第五年： 0%

(d) 第十方清单中D类过渡期所列原产地货物关税应自本协定生效之日起分10个等额年度阶段取消， 此类货物应自第十年生效之日的周年纪念日 起免税。为明确起见， 各方可清单中所示基本税率的百分比关税率应如下：

(i) 第一年： 90% (ii) 第二年： 80%
(iii) 第三年： 70% (iv) 第四年： 60%
(v) 第五年： 50% (vi) 第六年： 40%
(vii) 第七年： 30% (viii) 第八年： 20 % (ix) 第九年： 10% (x) 第十年： 0%

(e) 一方清单中E级暂存类别项目所规定的原产地货物关税予以免税；

(f) duties on originating goods provided for in the items in staging category F in a Party’s schedule shall be removed in 11 equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective on the anniversary of the date of entry into force in year eleven. For greater certainty, the rate of duty as a percentage of the base rate indicated in each Party’s Schedule, shall be as follows:

(i)	Year one:	90.9%
(ii)	Year two:	81.8%
(iii)	Year three:	72.7%
(iv)	Year four:	63.6%
(v)	Year five:	54.5%
(vi)	Year six:	45.5%
(vii)	Year seven:	36.4%
(viii)	Year eight:	27.3%
(ix)	Year nine:	18.2%
(x)	Year ten:	9.1%
(xi)	Year eleven:	0%

3. For the purposes of this Annex, Annexes 2-F, 2-G, and a Party’s Schedule:

- (a) Year one means the 12-month period beginning on the date this Agreement enters into force as provided in Article 23.4 (Entry into Force);
- (b) Year two means the 12-month period beginning on the first anniversary of the entry into force of this Agreement;
- (c) Year three means the 12-month period beginning on the second anniversary of the entry into force of this Agreement;
- (d) Year four means the 12-month period beginning on the third anniversary of the entry into force of this Agreement;

(f) 一方清单中F类暂存类别项目所规定的原产地货物应自本协定生效之日起分11个等额年度阶段予以取消，此类货物应自第十一年生效之日的周年纪念日日起免税。为明确起见，各方可清单中所示基本税率的百分比，关税税率应如下：

(i)	第一年： 90.9%	(ii)	第二年： 81.8%
(iii)	第三年： 72.7%	(iv)	第四年： 63.6%
(v)	第五年： 54.5%	(vi)	第六年： 45.5%
(vii)	第七年： 36.4%	(viii)	第八年： 27.3%
(ix)	第九年： 18.2%	(x)	第十年： 9.1%
(xi)	第十一年： 0%		

3. 根据本附件的规定，附件2-F、2-G以及一方的清单：

- (a) 第一年是指根据第23.4条（生效）的规定，自本协定生效日期起开始的12个月期间；
- (b) 第二年是指自本协定生效后的第一个周年纪念日开始的12个月期间；
- (c) 第三年是指自本协定生效后的第二个周年纪念日开始的12个月期间；
- (d) 第四年是指自本协定生效后的第三个周年纪念日开始的12个月期间；

- (e) Year five means the 12-month period beginning on the fourth anniversary of the entry into force of this Agreement;
- (f) Year six means the 12-month period beginning on the fifth anniversary of the entry into force of this Agreement;
- (g) Year seven means the 12-month period beginning on the sixth anniversary of the entry into force of this Agreement;
- (h) Year eight means the 12-month period beginning on the seventh anniversary of the entry into force of this Agreement;
- (i) Year nine means the 12-month period beginning on the eighth anniversary of the entry into force of this Agreement;
- (j) Year ten means the 12-month period beginning on the ninth anniversary of the entry into force of this Agreement;
- (k) Year eleven means the 12-month period beginning on the tenth anniversary of the entry into force of this Agreement;
- (l) Year twelve means the 12-month period beginning on the eleventh anniversary of the entry into force of this Agreement;
- (m) Year thirteen means the 12-month period beginning on the twelfth anniversary of the entry into force of this Agreement;
- (n) Year fourteen means the 12-month period beginning on the thirteenth anniversary of the entry into force of this Agreement;
- (o) Year fifteen means the 12-month period beginning on the fourteenth anniversary of the entry into force of this Agreement;
- (p) Year sixteen means the 12-month period beginning on the fifteenth anniversary of the entry into force of this Agreement;
- (q) Year seventeen means the 12-month period beginning on the sixteenth anniversary of the entry into force of this Agreement;
- (r) Year eighteen means the 12-month period beginning on the seventeenth anniversary of the entry into force of this Agreement;
- (s) Year nineteen means the 12-month period beginning on the eighteenth anniversary of the entry into force of this Agreement;

- (e) 第五年是指自本协定生效后的第四个周年纪念日开始的12个月期间；
- (f) 第六年是指自本协定生效后的第五个周年纪念日开始的12个月期间；
- (g) 第七年是指自本协定生效后的第六个周年纪念日开始的12个月期间；
- (h) 第八年是指自本协定生效后的第七个周年纪念日开始的12个月期间；
- (i) 第九年是指自本协定生效后的第八个周年纪念日开始的12个月期间；
- (j) 第十年是指自本协定生效后的第九个周年纪念日开始的12个月期间；
- (k) 第十一年是指自本协定生效后的第十个周年纪念日开始的12个月期间；
- (l) 第十二年是指自本协定生效后的第十一个周年纪念日开始的 12 个月期间；
- (m) 第十三年是指自本协定生效后的第十二个周年纪念日开始的 12 个月期间；
- (n) 第十四年是指自本协定生效后的第十三个周年纪念日开始的12个月期间；
- (o) 第十五年是指自本协定生效后的第十四个周年纪念日开始的12个月期间；
- (p) 第十六年是指自本协定生效后的第十五个周年纪念日开始的12个月期间；
- (q) 第十七年是指自本协定生效后的第十六个周年纪念日开始的12个月期间；
- (r) 第十八年是指自本协定生效后的第十七个周年纪念日开始的12个月期间；
- (s) 第十九年是指自本协定生效后的第十八个周年纪念日开始的12个月期间；

- (t) Year twenty means the 12-month period beginning on the nineteenth anniversary of the entry into force of this Agreement; and
- (u) Year twenty-one means the 12-month period beginning on the twentieth anniversary of the entry into force of this Agreement.

4. The base rate of customs duty for an item shall be the most-favoured-nation customs duty rate applied on January 1, 2011.

5. For the purpose of the elimination of customs duties in accordance with Article 2.3, interim staged rates shall be rounded down, except as set out in each Party’s Schedule attached to this Annex, 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 for Canada, and at least to the nearest 1 of the official monetary unit for Korea.

Section B – Staging Categories Applicable only to Korea

6. This Section applies only to goods listed in Korea’s Tariff Schedule, which is attached to this Annex.

Staging Categories:

- (a) duties on originating goods provided for in the items in staging category **G** shall be removed in six equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective on the anniversary of the date of entry into force in year six. For greater certainty, the rate of duty as a percentage of the base rate indicated in Korea’s Schedule, shall be as follows:

(i)	Year one:	83.3%
(ii)	Year two:	66.7%
(iii)	Year three:	50.0%
(iv)	Year four:	33.3%
(v)	Year five:	16.7%
(vi)	Year six:	0%

(t) 第二十年是指本协定生效后第十九个周年纪念日起的12个月期间；以及 (u) 第二十一年是指本协定生效后第二十个周年纪念日起的12个月期间。

4. 某一货物的基本关税率应为2011年1月1日适用的最惠国关税率。

5. 根据第2.3条消除关税的目的，过渡阶梯税率应向下舍入，除非各缔约方在本附件附有的税则中另有规定，至少舍入到最接近的十分之一百分点，或者如果关税率以货币单位表示，至少舍入到加拿大官方货币单位的最近0.001，以及至少舍入到韩国官方货币单位的最近1。

Section B – 仅适用于韩国的过渡类别

6. 本节仅适用于本附件附有的韩国关税税则中列出的货物。

过渡类别：

- (a) 韩国G阶梯类别中规定的原产地货物关税应自本协定生效之日起分六个等额年度阶段取消，此类货物应免税，自第六年生效之日的周年纪念日生效。为明确起见，韩国税率表中所示的基本税率的百分比关税率应如下：

(i) 第一年： 83.3% (ii) 第二年： 66.7%
(iii) 第三年： 50.0% (iv) 第四年： 33.3 % (v) 第五年： 16.7% (vi) 第六年： 0%

(b) duties on originating goods provided for in the items in staging category **H** shall be removed in seven equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective on the anniversary of the date of entry into force in year seven. For greater certainty, the rate of duty as a percentage of the base rate indicated in Korea’s Schedule, shall be as follows:

- (i) Year one: 85.7%
- (ii) Year two: 71.4%
- (iii) Year three: 57.1%
- (iv) Year four: 42.9%
- (v) Year five: 28.6%
- (vi) Year six: 14.3%
- (vii) Year seven: 0%

(c) duties on originating goods provided for in the items in staging category **I** shall be reduced by 5 percent of the base rate on the date this Agreement enters into force, by 8 percent of the base rate on the anniversary of the date of entry into force in year two, by 10 percent of the base rate on the anniversary of the date of entry into force in each year from years three through nine, and by 17 percent of the base rate on the anniversary of the date of entry into force in year ten, and such goods shall be duty-free, effective on the anniversary of the date of entry into force in year ten. For greater certainty, the rate of duty as a percentage of the base rate indicated in Korea’s Schedule, shall be as follows:

- (i) Year one: 95%
- (ii) Year two: 87%
- (iii) Year three: 77%
- (iv) Year four: 67%
- (v) Year five: 57%
- (vi) Year six: 47%
- (vii) Year seven: 37%

(b) 分阶段类别**H**中的原产地货物关税应自本协定生效之日起，分七个等额年度阶段取消，此类货物应免税，自第七年生效之日的周年纪念日生效。为明确起见，关税率作为韩国税率表中基本税率的百分比应如下：

- (i) 第一年：85.7% (ii) 第二年：71.4%
- (iii) 第三年：57.1% (iv) 第四年：42.9%
- % (v) 第五年：28.6% (vi) 第六年：14.3%
- (vii) 第七年：0%

(c) 分阶段类别**I**中的原产地货物关税应自本协定生效之日起降低基础税率的5%，自生效之日的周年纪念日第二年起降低基础税率的8%，自生效之日的周年纪念日第三年至第九年每年降低基础税率的10%，并在生效之日的周年纪念日第十年起降低基础税率的17%，且此类货物应自生效之日的周年纪念日第十日起免税。为明确起见，韩国税率表中所指示的基本税率百分比关税率应如下：

- (i) 第一年：95% (ii) 第二年：87%
- (iii) 第三年：77% (iv) 第四年：67%
- (v) 第五年：57% (vi) 第六年：47%
- (vii) 第七年：37%

- (viii)

Year eight:

27%
- (ix)

Year nine:

17%
- (x)

Year ten:

0%
- (d)

duties on originating goods provided for in the items in staging category **J** shall be reduced by 5 percent of the base rate on the date this Agreement enters into force and through year two, by 7 percent of the base rate on the anniversary of the date of entry into force in each year from years three through five, by 10 percent of the base rate in each year from years six through eight, by 17 percent of the base rate on the anniversary of the date of entry into force in year nine, and by 22 percent of the base rate on the anniversary of the date of entry into force in year ten, and such goods shall be duty-free, effective on the anniversary of the date of entry into force in year ten. For greater certainty, the rate of duty as a percentage of the base rate indicated in Korea’s Schedule, shall be as follows:

- (i)

Year one:

95%
- (ii)

Year two:

90%
- (iii)

Year three:

83%
- (iv)

Year four:

76%
- (v)

Year five:

69%
- (vi)

Year six:

59%
- (vii)

Year seven:

49%
- (viii)

Year eight:

39%
- (ix)

Year nine:

22%
- (x)

Year ten:

0%

- (viii)

第八年： 27%

(ix)

第九年： 17%
- (x)

第十年： 0%

(d) 韩国的税率表中所列的J暂存类别中的原产地货物关税应自本协定生效日期起及至第二年为基本税率的5%予以减免，自第三年至第五年为基本税率的7%予以减免，自第六年至第八年为基本税率的10%予以减免，自第九年为基本税率的17%予以减免，自第十年为基本税率的22%予以减免，且此类货物应自第十年的生效之日的周年纪念日免税。为明确起见，韩国的税率表中所列的基本税率的关税率应如下所示：

- (i)

第一年： 95%

(ii)

第二年： 90%
- (iii)

第三年： 83%

(iv)

第四年： 76%
- (v)

第五年： 69%

(vi)

第六年： 59%
- (vii)

第七年： 49%

(viii)

第八年： 39%
- (ix)

第九年： 22%

(x)

第十年： 0%

(e) duties on originating goods provided for in the items in staging category **K** shall be reduced by 5 percent of the base rate on the date this Agreement enters into force and through year two, by 7 percent of the base rate on the anniversary of the date of entry into force in each year from years three through five, by 10 percent of the base rate on the anniversary of the date of entry into force in each year from years six through seven, by 12 percent of the base rate on the anniversary of the date of entry into force in year eight, by 17 percent of the base rate on the anniversary of the date of entry into force in year nine, and by 20 percent of the base rate on the anniversary of the date of entry into force in year ten, and such goods shall be duty-free, effective on the anniversary of the date of entry into force in year ten. For greater certainty, the rate of duty as a percentage of the base rate indicated in Korea’s Schedule, shall be as follows:

(i)	Year one:	95%
(ii)	Year two:	90%
(iii)	Year three:	83%
(iv)	Year four:	76%
(v)	Year five:	69%
(vi)	Year six:	59%
(vii)	Year seven:	49%
(viii)	Year eight:	37%
(ix)	Year nine:	20%
(x)	Year ten:	0%

(f) duties on originating goods provided for in the items in staging category **L** shall be reduced to 25 percent on the date this Agreement enters into force and the remaining duty shall be removed in nine equal annual stages, and such goods shall be duty-free, effective on the anniversary of the date of entry into force in year ten. For greater certainty, the rate of duty as a percentage of the base rate indicated in Korea’s Schedule, shall be as follows:

(i)	Year one:	50.6%
(ii)	Year two:	45.0%

(e) 韩国过渡类别**K**中的原产地货物关税应自本协定生效之日起，通过第二年减少基础税率的5%；自第三年至第五年每年的生效之日的周年纪念日减少基础税率的7%；自第六年至第七年每年的生效之日的周年纪念日减少基础税率的10%；在第八年的生效之日的周年纪念日减少基础税率的12%；在第九年的生效之日的周年纪念日减少基础税率的17%；在第十年的生效之日的周年纪念日减少基础税率的20%；并且此类货物应自第十年的生效之日的周年纪念日日起免税。为明确起见，韩国税率表中的关税率占基础税率的百分比应如下：

(i) 第一年： 95%	(ii) 第二年： 90%
(iii) 第三年： 83%	(iv) 第四年： 76%
(v) 第五年： 69%	(vi) 第六年： 59%
(vii) 第七年： 49%	(viii) 第八年： 37%
(ix) 第九年： 20%	(x) 第十年： 0%

(f) 过渡类别**L**中的原产地商品关税应于本协定生效日期降至25%，剩余关税应在九年等额年度阶段内逐步取消， 此类商品应于第十年生效之日的周年纪念日免税。为明确起见， 关税率按韩国的税率表中所示的基本税率的百分比计算， 如下：

(i) 第一年： 50.6%	(ii) 第二年： 45.0%
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(iii)	Year three:	39.4%
(iv)	Year four:	33.7%
(v)	Year five:	28.1%
(vi)	Year six:	22.5%
(vii)	Year seven:	16.9%
(viii)	Year eight:	11.2%
(ix)	Year nine:	5.6%
(x)	Year ten:	0%

(g) duties on originating goods provided for in the items in staging category **M** shall remain at base rates during years one through eight and from year nine removed in four equal annual stages on the anniversary of the date of entry into force, and such goods shall be duty-free, effective on the anniversary of the date of entry into force in year twelve. For greater certainty, the rate of duty as a percentage of the base rate indicated in Korea’s Schedule, shall be as follows:

(i)	Year one:	100%
(ii)	Year two:	100%
(iii)	Year three:	100%
(iv)	Year four:	100%
(v)	Year five:	100%
(vi)	Year six:	100%
(vii)	Year seven:	100%
(viii)	Year eight:	100%
(ix)	Year nine:	75%
(x)	Year ten:	50%
(xi)	Year eleven:	25%
(xii)	Year twelve:	0%

(iii) 第三年： 39.4% (iv) 第四年： 33.7 % (v) 第五年： 28.1% (vi) 第六年： 22.5% (vii) 第七年： 16.9% (viii) 第八年： 11.2% (ix) 第九年： 5.6% (x) 第十年： 0%

(g) 韩国原产地商品清单中规定的过渡类别**M**项下的原产地货物关税应在前八年内保持基本税率，并在生效之日的周年纪念日从第九年开始分四个等额年度阶段取消，此类货物应免税，自第十二年生效之日的周年纪念日生效。为明确起见，韩国税率表中的关税占基本税率的百分比应如下：

(i) 第一年： 100% (ii) 第二年： 100% (iii) 第三年： 100% (iv) 第四年： 100% (v) 第五年： 100% (vi) 第六年： 100% (vii) 第七年： 100% (viii) 第八年： 100% (ix) 第九年： 75% (x) 第十年： 50% (xi) 第十一年： 25% (xii) 第十二年： 0%

(h) duties on originating goods provided for in the items in staging category **N** shall be reduced to 7.5 percent on the date this Agreement enters into force and the customs duty shall remain at 7.5 percent during years two through nine and from year ten removed in three equal annual stages on the anniversary of the date of entry into force, and such goods shall be duty-free, effective on the anniversary of the entry into force in year twelve. For greater certainty, the rate of duty as a percentage of the base rate indicated in Korea’s Schedule, shall be as follows:

(i)	Year one:	75.0%
(ii)	Year two:	75.0%
(iii)	Year three:	75.0%
(iv)	Year four:	75.0%
(v)	Year five:	75.0%
(vi)	Year six:	75.0%
(vii)	Year seven:	75.0%
(viii)	Year eight:	75.0%
(ix)	Year nine:	75.0%
(x)	Year ten:	50.0%
(xi)	Year eleven:	25.0%
(xii)	Year twelve:	0%

(i) duties on originating goods provided for in items in staging category **O** shall be removed in 12 equal stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective on the anniversary of the date of entry into force in year twelve. For greater certainty, the rate of duty as a percentage of the base rate indicated in Korea’ Schedule, shall be as follows:

(i)	Year one:	91.7%
(ii)	Year two:	83.3%
(iii)	Year three:	75.0%

(h) 分阶段类别**N**中的原产地货物关税应自本协定生效之日起降至7.5%，关税应维持在7.5%，在第二年至第九年期间，并在第十年从基本税率的7.5%开始，分三个相等年度阶段于生效之日的周年纪念日取消，此类货物应自第十二条生效之日的周年纪念日日起免税。为明确起见，关税率作为韩国税率表中所示基本税率的百分比应如下：

(i) 第一年： 75.0% (ii) 第二年： 75.0%
(iii) 第三年： 75.0% (iv) 第四年： 75.0%
(v) 第五年： 75.0% (vi) 第六年： 75.0%
(vii) 第七年： 75.0% (viii) 第八年： 75.0%
(ix) 第九年： 75.0% (x) 第十年： 50.0%
(xi) 第十一年： 25.0%
(xii) 第十二年： 0%

(i) 分阶段类别**O**中规定的原产地货物关税应当自本协定生效之日起分十二个相等阶段取消，并且此类货物应当免税，自第十二年的生效之日的周年纪念日生效。为明确起见，韩国清单中所示的基本税率的关税率百分比如下：

(i) 第一年： 91.7% (ii) 第二年： 83.3%
(iii) 第三年： 75.0%

(iv)	Year four:	66.7%
(v)	Year five:	58.3%
(vi)	Year six:	50.0%
(vii)	Year seven:	41.7%
(viii)	Year eight:	33.3%
(ix)	Year nine:	25.0%
(x)	Year ten:	16.7%
(xi)	Year eleven:	8.3%
(xii)	Year twelve:	0%

(j) duties on originating goods provided for in the items in staging category **P** shall be removed in 13 equal stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective on the anniversary of the date of entry into force in year thirteen. For greater certainty, the rate of duty as a percentage of the base rate indicated in Korea’s Schedule, shall be as follows:

(i)	Year one:	92.3%
(ii)	Year two:	84.6%
(iii)	Year three:	76.9%
(iv)	Year four:	69.2%
(v)	Year five:	61.5%
(vi)	Year six:	53.8%
(vii)	Year seven:	46.2%
(viii)	Year eight:	38.5%
(ix)	Year nine:	30.8%
(x)	Year ten:	23.1%
(xi)	Year eleven:	15.4%

(iv) 第四年： 66.7% (v) 第五年： 58.3%
(vi) 第六年： 50.0% (vii) 第七年：
41.7% (viii) 第八年： 33.3% (ix) 第九
年： 25.0% (x) 第十年： 16.7% (xi) 第
十一年： 8.3% (xii) 第十二年： 0%

(j) 分阶段类别P中的原产地货物关税应自本协定生效之日起分13个等阶段取消， 此类货物应自第十三年生效之日的周年纪念日 起免税。为明确起见， 韩国税率表中的基本税率百分比作为关税率应如下：

(i) 第一年： 92.3% (ii) 第二年： 84.6%
(iii) 第三年： 76.9% (iv) 第四年： 69.2
% (v) 第五年： 61.5% (vi) 第六年：
53.8% (vii) 第七年： 46.2% (viii) 第八
年： 38.5% (ix) 第九年： 30.8% (x) 第
十年： 23.1% (xi) 第十一年： 15.4%

- (xii) Year twelve: 7.7%
- (xiii) Year thirteen: 0%

(k) duties on originating goods provided for in the items in staging category **Q** shall be removed in 15 equal stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective on the anniversary of the date of entry into force in year fifteen. For greater certainty, the rate of duty as a percentage of the base rate indicated in Korea’s Schedule, shall be as follows:

- (i) Year one: 93.3%
- (ii) Year two: 86.7%
- (iii) Year three: 80.0%
- (iv) Year four: 73.3%
- (v) Year five: 66.7%
- (vi) Year six: 60.0%
- (vii) Year seven: 53.3%
- (viii) Year eight: 46.7%
- (ix) Year nine: 40.0%
- (x) Year ten: 33.3%
- (xi) Year eleven: 26.7%
- (xii) Year twelve: 20.0%
- (xiii) Year thirteen: 13.3%
- (xiv) Year fourteen: 6.7%
- (xv) Year fifteen: 0%

- (xii) 第十二年： 7.7% (xiii) 第十三年： 0%

(k) 韩国暂存类别Q中的原产地货物关税应自本协定生效之日起分15个等阶段取消，此类货物应免税，自第十五个生效之日的周年纪念日生效。为明确起见，韩国税率表中的基本税率百分比作为关税率，应如下所示：

- (i) 第一年： 93.3% (ii) 第二年： 86.7%
- (iii) 第三年： 80.0% (iv) 第四年： 73.3%
- (v) 第五年： 66.7% (vi) 第六年： 60.0%
- (vii) 第七年： 53.3% (viii) 第八年： 46.7%
- (ix) 第九年： 40.0% (x) 第十年： 33.3%
- (xi) 第十一年： 26.7%
- (xii) 第十二年： 20.0% (xiii) 第十三年： 13.3%
- (xiv) 第十四年： 6.7% (xv) 第十五年： 0%

(l) duties on originating goods provided for in the items in staging category **R** shall be removed in 18 equal stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective on the anniversary of the date of entry into force in year eighteen. For greater certainty, the rate of duty as a percentage of the base rate indicated in Korea’s Schedule, shall be as follows:

(i)	Year one:	94.4%
(ii)	Year two:	88.9%
(iii)	Year three:	83.3%
(iv)	Year four:	77.8%
(v)	Year five:	72.2%
(vi)	Year six:	66.7%
(vii)	Year seven:	61.1%
(viii)	Year eight:	55.6%
(ix)	Year nine:	50.0%
(x)	Year ten:	44.4%
(xi)	Year eleven:	38.9%
(xii)	Year twelve:	33.3%
(xiii)	Year thirteen:	27.8%
(xiv)	Year fourteen:	22.2%
(xv)	Year fifteen:	16.7%
(xvi)	Year sixteen:	11.1%
(xvii)	Year seventeen:	5.6%
(xviii)	Year eighteen:	0%

(l) 韩国过渡类别**R**中的原产地货物关税，应自本协定生效之日起分**18**个等阶段取消，此类货物应免税，自第十八年生效之日的周年纪念日生效。为明确起见，关税按韩国税率表中的基本税率百分比计算，如下：

(i)	第一年： 94.4%	(ii)	第二年： 88.9%
(iii)	第三年： 83.3%	(iv)	第四年： 77.8%
(v)	第五年： 72.2%	(vi)	第六年： 66.7%
(vii)	第七年： 61.1%	(viii)	第八年： 55.6%
(ix)	第九年： 50.0%	(x)	第十年： 44.4%
(xi)	第十一年： 38.9%	(xii)	第十二年： 33.3%
(xiii)	第十三年： 27.8%	(xiv)	第十四年： 22.2%
(xv)	第十五年： 16.7%	(xvi)	第十六年： 11.1%
(xvii)	第十七年： 5.6%	(xviii)	第十八年： 0%

(m) duties on originating goods provided for in the items in staging category S shall be subject to the following provisions:

- (i) for goods entered into Korea from December 1 through April 30 in each of years one through fifteen, customs duties shall be eliminated entirely and such goods shall be duty-free on the date this Agreement enters into force; and
- (ii) for goods entered into Korea from May 1 through November 30, customs duties shall remain at the base rate during years one through seven and from year eight removed in eight equal annual stages, and such goods shall be duty-free, effective on the anniversary of the date of entry into force in year fifteen. For greater certainty, the rate of duty as a percentage of the base rate indicated in Korea’s Schedule, shall be as follows:

(i)	Year one:	100%
(ii)	Year two:	100%
(iii)	Year three:	100%
(iv)	Year four:	100%
(v)	Year five:	100%
(vi)	Year six:	100%
(vii)	Year seven:	100%
(viii)	Year eight:	87.5%
(ix)	Year nine:	75.0%
(x)	Year ten:	62.5%
(xi)	Year eleven:	50.0%
(xii)	Year twelve:	37.5%
(xiii)	Year thirteen:	25.0%
(xiv)	Year fourteen:	12.5%
(xv)	Year fifteen:	0%

(m) 分阶段类别S中的原产地货物关税应遵守以下规定：

- (i) 对于在第1年至第15年的每年12月1日至4月30日期间进入韩国的货物，关税应完全消除，并且此类货物在本协定生效日期应免税；以及
- (ii) 对于从5月1日至11月30日进入韩国的货物，关税应保持在基本税率水平，在第一年至第七年期间，并在第八年以等额年度阶段逐步取消，此类货物应免税，自生效之日的周年纪念日（第十五年）起生效。为明确起见，韩国税率表中所指示的基本税率的关税率应如下所示：

(i)	第一年：	100%
(ii)	第二年：	100%
(iii)	第三年：	100%
(iv)	第四年：	100%
(v)	第五年：	100%
(vi)	第六年：	100%
(vii)	第七年：	100%
(viii)	第八年：	87.5%
(ix)	第九年：	75.0%
(x)	第十年：	62.5%
(xi)	第十一年：	50.0%
(xii)	第十二年：	37.5%
(xiii)	第十三年：	25.0%
(xiv)	第十四年：	12.5%
(xv)	第十五年：	0%

(n) rates of customs duties on originating goods provided for in the items in staging category **T** shall be applied in accordance with the following table, and such goods shall be duty-free, effective on the anniversary of the date of entry into force in year seven.

Year	Rate of Customs Duties (%)
Year One	4.2
Year Two	3.5
Year Three	2.8
Year Four	2.1
Year Five	1.4
Year Six	0.7
Year Seven	0

(o) rates of customs duties on originating goods provided for in the items in staging category **U** shall be applied in accordance with the following table, and such goods shall be duty-free, effective on the anniversary of the date of entry into force in year three.

Year	Rate of Customs Duties (%)
Year One	3.3
Year Two	1.6
Year Three	0

(p) no obligations regarding customs duties in this Agreement shall apply with respect to items in staging category **X**. Nothing in this Agreement shall affect Korea’s rights and obligations with respect to its implementation of the commitments set out in the WTO document WT/Let/492 (Certification of Modifications and Rectifications to Schedule LX-Republic of Korea) dated April 13, 2005, and amendments thereto.

(n) 分阶段类别**T**中规定的原产地货物关税税率应根据以下表格应用，此类货物应免税，自生效之日的周年纪念日（第七年）起生效。

Year	关税税率 (%)
第一年	4.2
第二年	3.5
第三年	2.8
第四年	2.1
第五年	1.4
第六年	0.7
第七年	0

(o) 分阶段类别**U**中的原产地货物关税税率应根据下表应用，此类货物应免税，自第三年生效之日的周年纪念日生效。

Year	关税税率 (%)
第一年	3.3
第二年	1.6
第三年	0

(p) 本协定中关于关税的义务不适用于暂存类别**X**中的项目。本协定任何内容均不影响韩国在实施2005年4月13日生效的世界贸易组织文件WT/Let/492《对韩国日程表LX的修改和更正证明》及其修正案中所承诺的权利和义务。

Schedule of Canada

加拿大的清单

(TARIFF SCHEDULE ATTACHED AS SEPARATE VOLUME)

(关税税率表作为单独卷宗附后)

Schedule of Korea

韩国的清单

(TARIFF SCHEDULE ATTACHED AS SEPARATE VOLUME)

(关税税率表作为单独卷宗附上)

Annex 2-E

Goods Re-Entered after Repair or Alteration

For the following goods of HS Chapter 89 that re-enter the territory of Canada from the territory of Korea, and are registered under the *Canada Shipping Act*, Canada may apply to the value of repair or alteration of such goods, the rate of customs duty for these goods in accordance with its Schedule to Annex 2-D:

- 8901.10.10
- 8901.10.90
- 8901.20.10
- 8901.20.90
- 8901.90.91
- 8901.90.99
- 8902.00.10
- 8904.00.00
- 8905.10.00
- 8905.20.10
- 8905.20.20
- 8905.90.10
- 8905.90.90
- 8906.90.91
- 8906.90.99

附件2-E

修理或改装后重新入境的货物

对于从韩国领土重新进入加拿大领土的HS章节89的以下货物，如果这些货物根据加拿大航运法案进行注册，加拿大可以按照其附件2-D的清单，对修理或改装此类货物的价值，对上述货物征收关税税率：

- 8901.10.10
- 8901.10.90
- 8901.20.10
- 8901.20.90
- 8901.90.91
- 8901.90.99
- 8902.00.10
- 8904.00.00
- 8905.10.00
- 8905.20.10
- 8905.20.20
- 8905.90.10
- 8905.90.90
- 8906.90.91
- 8906.90.99

Annex 2-F

Agricultural Safeguard Measures

Agricultural Safeguard List for Korea

Subject Goods, Trigger Levels, and Maximum Duties

1. This Annex sets out those originating goods that may be subject to agricultural safeguard measures under Article 2.12, the trigger levels for applying such measures, and the maximum duty that may be applied each year for each such good.
2. Agricultural safeguard measures shall not be applied or maintained after the date the safeguard duties set out below are zero.
- (a) For beef as covered below:

Coverage: HSK 0201100000, 0201201000, 0201209000, 0201300000, 0202201000, 0202209000, 0202300000, 1602501000, and 1602509000

Year	1	2	3	4	5	6	7	8	9	10
Trigger Level (MT)	17,769	18,302	18,851	19,417	19,999	20,599	21,217	21,854	22,509	23,185
Safeguard Duty (%) HSK 0201100000, 0201201000, 0201209000, 0201300000, 0202201000, 0202209000, 0202300000	40.0	40.0	40.0	40.0	40.0	30.0	30.0	30.0	30.0	30.0
Safeguard Duty (%) HSK 1602501000, 1602509000	72.0	72.0	72.0	72.0	72.0	54.0	54.0	54.0	54.0	54.0

附件2-F

农业保障措施

韩国农业保障措施清单

受影响商品、触发水平以及最高关税

1. 本附件列出了可能根据第2.12条受农业保障措施影响的原产商品，规定了采取此类措施时的触发水平，以及每年对每类此类商品可能适用的最高关税。
2. 不得在以下所列保障关税为零的日期之后应用或维持农业保障措施。
- (a) 对于下文所述的牛肉：

保障范围：HSK 0201100000、0201201000、0201209000、0201300000、0202201000、0202209000、0202300000、1602501000，以及1602509000

Year	1	2	3	4	5	6	7	8	9	10
触发水平 (MT)	17,769	18,302	18,851	19,417	19,999	20,599	21,217	21,854	22,509	23,185
保障关税 (%) HSK 0201100000, 0201201000, 0201209000, 0201300000, 0202201000, 0202209000, 0202300000	40.0	40.0	40.0	40.0	40.0	30.0	30.0	30.0	30.0	30.0
保障关税 (%) HSK 1602501000, 1602509000	72.0	72.0	72.0	72.0	72.0	54.0	54.0	54.0	54.0	54.0

Year	11	12	13	14	15	16
Trigger Level (MT)	23,880	24,596	25,334	26,094	26,877	N/A
Safeguard Duty (%) HSK 0201100000, 0201201000, 0201209000, 0201300000, 0202201000, 0202209000, 0202300000	24.0	24.0	24.0	24.0	24.0	0
Safeguard Duty (%) HSK 1602501000, 1602509000	43.2	43.2	43.2	43.2	43.2	0

(b) For pork as covered below:

Coverage: HSK 0203191000 and 0203199000

Year	1	2	3	4	5	6	7	8	9	10
Trigger Level (MT)	6,818	7,091	7,374	7,669	7,976	8,295	8,627	8,972	9,331	9,704
Safeguard Duty (%)	22.5	22.5	22.5	22.5	22.5	15.8	14.6	13.5	12.4	11.3

Year	11	12	13	14
Trigger Level (MT)	10,092	10,496	10,916	N/A
Safeguard Duty (%)	10.1	9.0	7.9	0

(c) For pork as covered below:

Coverage: HSK 0203291000

Year	1	2	3	4	5	6	7	8	9	10
Trigger Level (MT)	545	567	589	613	638	663	690	717	746	776
Safeguard Duty (%)	25.0	25.0	25.0	25.0	25.0	17.5	16.3	15.0	13.8	12.5

Year	11	12	13	14	15	16
触发阈值（MT）	23,880	24,596	25,334	26,094	26,877	N/A
保障关税 (%) HSK 0201100000, 0201201000, 0201209000, 0201300000, 0202201000, 0202209000, 0202300000	24.0	24.0	24.0	24.0	24.0	0
保障关税 (%) HSK 1602501000, 1602509000	43.2	43.2	43.2	43.2	43.2	0

(b) 对于下文所述的猪肉：

保障范围：HSK 0203191000 和 0203199000

Year	1	2	3	4	5	6	7	8	9	10
触发阈值（MT）	6,818	7,091	7,374	7,669	7,976	8,295	8,627	8,972	9,331	9,704
保障关税（%）	22.5	22.5	22.5	22.5	22.5	15.8	14.6	13.5	12.4	11.3

Year	11	12	13	14
触发阈值（MT）	10,092	10,496	10,916	N/A
保障关税（%）	10.1	9.0	7.9	0

(c) 对于下文所述的猪肉：

保障范围：HSK 0203291000

Year	1	2	3	4	5	6	7	8	9	10
触发阈值（MT）	545	567	589	613	638	663	690	717	746	776
保障关税（%）	25.0	25.0	25.0	25.0	25.0	17.5	16.3	15.0	13.8	12.5

Year	11	12	13	14
Trigger Level (MT)	807	839	873	N/A
Safeguard Duty (%)	11.3	10.0	8.8	0

(d) For pork as covered below:

Coverage: HSK 0203299000

Year	1	2	3	4	5	6
Trigger Level (MT)	60,986	63,425	65,962	68,601	71,345	N/A
Safeguard Duty (%)	25.0	20.0	17.5	15.0	12.5	0

(e) For apples as covered below:

Coverage: HSK 0808100000

Year	1	2	3	4	5	6	7	8	9	10
Trigger Level (MT)	3,600	3,708	3,819	3,934	4,052	4,173	4,299	4,428	4,560	4,697
Safeguard Duty (%)	45.0	45.0	45.0	45.0	45.0	33.8	33.8	33.8	33.8	33.8

Year	11	12	13	14	15	16	17	18	19	20	21
Trigger Level (MT)	4,838	4,983	5,133	5,287	5,445	5,609	5,777	5,950	6,129	6,313	N/A
Safeguard Duty (%)	27.0	27.0	27.0	27.0	27.0	22.5	22.5	22.5	22.5	22.5	0

The trigger level is the total metric tonnes of all non-fuji varieties of apples being imported.

Year	11	12	13	14
触发阈值（MT）	807	839	873	N/A
保障关税（%）	11.3	10.0	8.8	0

(d) 对于下文所述的猪肉：

保障范围：HSK 0203299000

Year	1	2	3	4	5	6
触发阈值（MT）	60,986	63,425	65,962	68,601	71,345	N/A
保障关税（%）	25.0	20.0	17.5	15.0	12.5	0

(e) 对于下文所述的苹果：

保障范围：HSK 0808100000

Year	1	2	3	4	5	6	7	8	9	10
触发阈值（MT）	3600	3708	3819	3934	4052	4173	4299	4428	4560	4697
保障关税（%）	45.0	45.0	45.0	45.0	45.0	33.8	33.8	33.8	33.8	33.8

Year	11	12	13	14	15	16	17	18	19	20	21
触发阈值（MT）	4,838	4,983	5,133	5,287	5,445	5,609	5,777	5,950	6,129	不适用	
保障关税（%）	27.0	27.0	27.0	27.0	27.0	22.5	22.5	22.5	22.5	22.5	0

触发水平是所有非富士品种苹果的公吨总数。

(f) For pears as covered below:

Coverage: HSK 0808201000

Year	1	2	3	4	5	6	7	8	9	10
Trigger Level (MT)	223	230	237	244	251	259	266	274	282	291
Safeguard Duty (%)	45.0	45.0	45.0	45.0	45.0	33.8	33.8	33.8	33.8	33.8

Year	11	12	13	14	15	16	17	18	19	20	21
Trigger Level (MT)	300	309	318	327	337	347	358	369	380	391	N/A
Safeguard Duty (%)	27.0	27.0	27.0	27.0	27.0	22.5	22.5	22.5	22.5	22.5	0

The trigger level is the total metric tonnes of all non-Asian varieties of pears being imported.

(g) For unhulled and naked barley as covered below:

Coverage: HSK 1003009010 and 1003009020

Year	1	2	3	4	5	6	7	8	9	10
Trigger level (MT)	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Safeguard Duty (%)										
① 1003009010	324	324	324	324	324	243	243	243	243	243
② 1003009020	299.7	299.7	299.7	299.7	299.7	224.8	224.8	224.8	224.8	224.8

(f) 对于下文所述的梨:

保障范围: HSK 0808201000

Year	1	2	3	4	5	6	7	8	9	10
触发阈值 (MT)	223	230	237	244	251	259	266	274	282	291
保障关税 (%)	45.0	45.0	45.0	45.0	45.0	33.8	33.8	33.8	33.8	33.8

Year	11	12	13	14	15	16	17	18	19	20	21
触发阈值 (MT)	300	309	318	327	337	347	358	369	380	391	N/A
保障关税 (%)	27.0	27.0	27.0	27.0	27.0	22.5	22.5	22.5	22.5	22.5	0

触发水平是所有非亚洲品种的梨的公吨总数。

(g) 对于下文所述的裸麦:

保障范围: HSK 1003009010 和 1003009020

Year	1	2	3	4	5	6	7	8	9	10
触发阈值 (MT)	2500	2500	2500	2500	2500	2500	2500	2500	2500	2500
保障关税 (%)										
CHAPTER TWO Coverage: HSK 0808201000	324	324	324	324	324	243	243	243	243	243
CHAPTER TWO Coverage: HSK 0808201000	299.7	299.7	299.7	299.7	299.7	224.8	224.8	224.8	224.8	224.8

Year	11	12	13	14	15	16
Trigger level (MT)	2,500	2,500	2,500	2,500	2,500	N/A
Safeguard Duty (%)						
① 1003009010	194	194	194	194	194	0
② 1003009020	179.7	179.7	179.7	179.7	179.7	0

For quantities entered at or below the safeguard duty trigger level, see paragraph 3 of Annex 2-G.

(h) For flour, meal, powder, flakes, granules and pellets of potatoes as covered below:

Coverage: HSK 1105100000 and 1105200000

Year	1	2	3	4	5	6	7	8	9	10	11
Trigger level (MT)	500	500	500	500	500	500	500	500	500	500	N/A
Safeguard Duty (%)	304	304	304	304	304	228	228	228	228	228	0

For quantities entered at or below the safeguard duty trigger level, see paragraph 4 of Annex 2-G.

Year	11	12	13	14	15	16
触发阈值（MT）	2500	2500	2500	2500	2500	N/A
保障关税（%）						
CHAPTER TWO Coverage: HSK 0808201000	194	194	194	194	194	0
CHAPTER TWO Coverage: HSK 0808201000	179.7	179.7	179.7	179.7	179.7	0

对于在保障关税触发水平以下输入的数量， 详见附件2-G第3段。

(h) 对于下文所述的面粉、谷粉、粉末、片状、颗粒和土豆小球：

保障范围：HSK 1105100000 和 1105200000

Year	1	2	3	4	5	6	7	8	9	10	11
触发阈值（MT）	500	500	500	500	500	500	500	500	500	500	N/A
保障关税（%）	304	304	304	304	304	228	228	228	228	228	0

对于在保障关税触发水平以下输入的数量， 见附件2-G第4段。

(i) For adzuki beans as covered below:

Coverage: HSK 0713329000

Year	1	2	3	4	5	6	7	8
Main Safeguard Trigger Level (MT)	238	298	357	417	476	500	524	547
Intermediate Safeguard Trigger Level (MT)	119	186	268	364	N/A			
Main Safeguard Duty (%)	412	403	394	385	376	338	325	311
Intermediate Safeguard Duty (%)	55	40	25	15	N/A			

Year	9	10	11	12	13	14	15	16
Main Safeguard Trigger Level (MT)	571	595	619	643	666	690	714	N/A
Main Safeguard Duty (%)	297	283	217	199	180	162	143	0

For greater certainty, for years one through four, all quantities entered at or below the Intermediate Safeguard Trigger Level shall enter duty-free on a first-come, first-served basis, and all quantities entered above the Intermediate Safeguard Trigger Level and at or below the Main Safeguard Trigger Level shall enter at the Intermediate Safeguard Duty listed in the table above.

(i) 对于下文所述的红豆：

保障范围：HSK 0713329000

Year	1	2	3	4	5	6	7	8
Main 保护 触发水平 (MT)	238	298	357	417	476	500	524	547
中间 保护 触发水平 (MT)	119	186	268	364	N/A			
Main 保护 责任 (%)	412	403	394	385	376	338	325	311
中间 保护 责任 (%)	55	40	25	15	N/A			

Year	9	10	11	12	13	14	15	16
Main 保护 触发水平 (MT)	571	595	619	643	666	690	714	N/A
Main 保护 责任 (%)	297	283	217	199	180	162	143	0

为明确起见，对于第一年至第四年，所有在中间保护触发水平以下输入的数量应免税，并按先到先得的原则进入；所有在中间保护触发水平以上且在主要保障触发水平以下输入的数量应按上表中列出的中间保护关税进入。

Beginning with year five, all quantities entered at or below the Main Safeguard Trigger Level shall enter duty-free on a first-come, first-served basis. In any year, all quantities entered above the Main Safeguard Trigger Level shall enter at the Main Safeguard Duty listed in the table above.

从第五年开始，所有数量在或低于主要保障触发水平的入境商品将免税、按先到先得原则进入。在任何年份，所有数量超过主要保障触发水平的入境商品将按照上表中列出的主要保障关税进入。

Administration and Implementation of TRQs

1. This Annex sets out modifications to the Harmonized Schedule of Korea (HSK) that reflect the TRQs that Korea shall apply to certain originating goods under this Agreement. In particular, originating goods of Canada included under this Annex shall be subject to the rates of duty set out in this Annex in lieu of the rates of duty specified in Chapters 1 through 97 of the HSK. Notwithstanding any other provision of the HSK, originating goods of Canada in the quantities described in this Annex shall be permitted entry into the territory of Korea as provided in this Annex. Furthermore, any quantity of originating goods imported from Canada under a TRQ provided for in this Annex shall not be counted toward the in-quota amount of any TRQ provided for such goods elsewhere in the HSK.

Honey, natural

2. (a) The aggregate quantity of goods entered under the provisions listed in subparagraph (c) shall be duty-free in any year specified below, and shall not exceed the quantities specified below for Canada in each such year:

Year	Quantity (Metric Tonnes)
1	100
2	105
3	110
4	115
5	120
6	125
7	130
8	135
9	140
10	145
11	150
12	155
13	160
14	165
15	170

TRQs的管理与实施

1. 本附件规定了韩国协调制度（HSK）的修订，以反映本协定下韩国对某些原产商品的关税配额（TRQ）。特别是，本附件中包含的加拿大原产商品将适用本附件中规定的关税税率，替代HSK第1章至第97章中规定的关税税率。尽管HSK有任何其他规定，但本附件中描述的加拿大原产商品数量将被允许按照本附件的规定进入韩国领土。此外，根据本附件提供的关税配额（TRQ）从加拿大进口的任何数量原产商品，不得计入HSK中其他地方为该商品提供的关税配额的配额内数量。

天然蜂蜜

2. (a) 列入第 (c) 款规定中进口的货物总量，在任何下列年份均应免税，且不应超过下列加拿大在每一年份规定的数量：

Year	数量 (公吨)
1	100
2	105
3	110
4	115
5	120
6	125
7	130
8	135
9	140
10	145
11	150
12	155
13	160
14	165
15	170

Year	Quantity (Metric Tonnes)
16	175
17	180
18	185
19	190
20	195
21	200

After year twenty-one, the in-quota quantity will be 200 metric tonnes annually.

TRQs shall be administered by the Korea Agro-Fisheries Trade Corporation, or its successor, using an auction on a quarterly basis (December, March, June, and September).

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be treated in accordance with the provisions of staging category E as specified in paragraph 2(e) of Annex 2-D.
- (c) Subparagraphs (a) and (b) apply to the following
HSK Provision: 0409000000.

Unhulled and naked barley

- 3. (a) The aggregate quantity of goods entered under the provisions listed in subparagraph (c) shall be duty-free in any year specified below, and shall not exceed the quantities specified below for Canada in each such year:

Year	Quantity (Metric Tonnes)
1-14	2,500 (per year)
15	Unlimited

Year	数量 (公吨)
16	175
17	180
18	185
19	190
20	195
21	200

第二十一年之后，配额内数量将每年为 200 公吨。

TRQs应由韩国农渔贸易公司或其继任者使用季度拍卖（12月、3月、6月和9月）进行管理。

(b) 超过小括号(a)中列出的数量合计进入的货物所征收的关税应根据附件 2-D第2(e)段中规定的E级暂存类别条款进行处理。

(c) 小括号(a)和(b)适用于以下HSK条款：
0409000000。

裸麦

- 3. (a) 列于第 (c) 款规定中的货物总量在任何下列年份内均应免税，且不得超过该等年份加拿大规定的数量：

Year	数量 (公吨)
1-14	2500 (每年)
15	无限

These TRQs shall be administered by the Korea Agro-Fisheries Trade Corporation, or its successor. The Corporation shall allocate licenses on written application on a first-come, first-served basis between the first business day and the last business day of the first month of each year. If the total amount of originating goods applied for during the first month of the year exceeds the total amount of originating goods available within the TRQ, licenses shall be allocated on a prorated basis. If the total amount of originating goods applied for during the first month of the year is less than the total quantity available within the TRQ, licenses shall continue to be available throughout the year. Each license allocated by the Corporation is valid for a period of 90 days from the date of allocation, and unused licenses shall be surrendered to the Corporation upon the expiration of the 90-day period and reallocated to applicants on a first-come, first-served basis within 45 days of the date of surrender.

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with the safeguard duty listed in subparagraph (g) in Annex 2-F.
- (c) Subparagraphs (a) and (b) apply to the following
HSK Provisions: 1003009010 and 1003009020.

Flour, meal, powder, flakes, granules and pellets of potatoes

4. (a) The aggregate quantity of goods entered under the provisions listed in subparagraph (c) shall be duty-free in any year specified below, and shall not exceed the quantities specified below for Canada in each such year:

Year	Quantity (Metric Tonnes)
1-9	500 (per year)
10	Unlimited

这些 TRQ 应由韩国农渔贸易公司或其继任者管理。该公司应于每年第一个工作日至最后一个工作日期间，根据书面申请，按先到先得原则分配许可证。如果一年第一个月申请的原产商品总量超过 TRQ 内可用的原产商品总量，许可证应按比例分配。如果一年第一个月申请的原产商品总量少于 TRQ 内可用的总数量，许可证应继续有效至年底。该公司分配的每张许可证自分配之日起有效期为 90 天，未使用的许可证应在 90 天期限届满后上交该公司，并在上交之日起 45 天内按先到先得原则重新分配给申请人。

(b) 超过小项(a)中列出的数量进入的货物应缴纳的关税，应根据附件2-F 小项(g)中列出的保障关税予以免除。

(c) 小项(a)和(b)适用于以下HSK条款：
1003009010和1003009020。

面粉、谷粉、粉末、片状、颗粒和土豆小球

4. (a) 列于子项 (c) 中的规定项下进入的货物总量，在任何下列年份均应免税，且不应超过该等年份加拿大规定的数量：

Year	数量 (公吨)
1-9	500 (每年)
10	无限

These TRQs shall be administered by the Korea Agro-Fisheries Trade Corporation, or its successor. The Corporation shall allocate licenses upon written application on a first-come, first-served basis between the first business day and the last business day of the first month of each year. If the total amount of originating goods applied for during the first month of the year exceeds the total amount of originating goods available within the TRQ, licenses shall be allocated on a prorated basis. If the total amount of originating goods applied for during the first month of the year is less than the total quantity available within the TRQ, licenses shall continue to be available throughout the year. Each license allocated by the Corporation is valid for a period of 90 days from the date of allocation, and unused licenses shall be surrendered to the Corporation upon the expiration of the 90-day period and reallocated to applicants on a first-come, first-served basis within 45 days of the date of surrender.

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with the safeguard duty listed in subparagraph (h) in Annex 2-F.
- (c) Subparagraphs (a) and (b) apply to the following HSK Provisions: 1105100000 and 1105200000.

Malt

5. (a) The aggregate quantity of goods entered under the provisions listed in subparagraph (c) shall be duty-free in any year specified below, and shall not exceed the quantities specified below for Canada in each such year:

Year	Quantity (Metric Tonnes)
1	13,000
2	14,200
3	15,400
4	16,600
5	17,800
6	19,000
7	20,200
8	21,400
9	22,600
10	23,800

这些 TRQ 应由韩国农渔贸易公司或其继任者管理。该公司应根据书面申请，在每年的第一个工作日至最后一个工作日期间，按先到先得的原则分配许可证。如果一年第一个月申请的原产商品总量超过 TRQ 内可用的原产商品总量，许可证应按比例分配。如果一年第一个月申请的原产商品总量少于 TRQ 内可用的总数量，许可证应继续有效至年底。该公司分配的每张许可证有效期自分配之日起 90 天，90 天期限届满后未使用的许可证应上交该公司，并在上交之日起 45 天内按先到先得的原则重新分配给申请人。

- (b) 超过小项(a)中所列数量进入的货物应按照附件2-F中第(h)小项的保障关税予以免除。

- (c) 小项(a)和(b)适用于以下HSK条款：
1105100000和1105200000。

Malt

5. (a) 列于子项 (c) 中的规定项下进入的货物总量，在任何下列年份均应免税，且不应超过该等年份加拿大规定的数量：

Year	数量 (公吨)
1	13,000
2	14,200
3	15,400
4	16,600
5	17,800
6	19,000
7	20,200
8	21,400
9	22,600
10	23,800

Year	Quantity (Metric Tonnes)
11	25,000
12	Unlimited

These TRQs shall be administered by the Korea Agro-Fisheries Trade Corporation, or its successor. The Corporation shall allocate licenses upon written application on a first-come, first-served basis between the first business day and the last business day of the first month of each year. If the total amount of originating goods applied for during the first month of the year exceeds the total amount of originating goods available within the TRQ, licenses shall be allocated on a prorated basis. If the total amount of originating goods applied for during the first month of the year is less than the total quantity available within the TRQ, licenses shall continue to be available throughout the year. Each license allocated by the Corporation is valid for a period of 90 days from the date of allocation, and unused licenses shall be surrendered to the Corporation upon the expiration of the 90-day period and reallocated to applicants on a first-come, first-served basis within 45 days of the date of surrender.

- (b)

Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with the provisions of staging category O as specified in paragraph 6(i) of Annex 2-D.
- (c)

Subparagraphs (a) and (b) apply to the following
HSK Provision: 1107100000.

Soybeans for Human Consumption, Identity Preserved

6.

(a)

The aggregate quantity of goods entered under the provisions listed in subparagraph (e) shall be duty-free in any year specified below, and shall not exceed the quantities specified below for Canada in each such year:

Year	Quantity (Metric Tonnes)
1	5,000
2	7,500
3	10,000
4	12,500
5	15,000
6	15,400

Year	数量 (公吨)
11	25,000
12	无限

这些 TRQ 应由韩国农渔贸易公司或其继任者管理。该公司应根据书面申请，在每年的第一个工作日至最后一个工作日期间，按先到先得的原则分配许可证。如果一年第一个月申请的原产商品总量超过 TRQ 内可用的原产商品总量，许可证应按比例分配。如果一年第一个月申请的原产商品总量少于 TRQ 内可用的总数量，许可证应继续有效至年底。该公司分配的每张许可证自分配之日起有效期为 90 天，未使用的许可证应在 90 天期限届满后上交该公司，并在上交之日起 45 天内按先到先得的原则重新分配给申请人。

- (b)

超过小项(a)中列出的数量进入的货物关税应根据附件2-D第6(i)段中规定的O阶段类别规定予以免除。
- (c)

小项(a)和(b)适用于以下HSK条款：
1107100000。

供人类消费的保留身份的大豆

6. (a)

列于子项 (e) 中的规定项下进入的货物总量，在任何下列年份均应免税，且不应超过各该年份加拿大规定的数量：

Year	数量 (公吨)
1	5,000
2	7,500
3	10,000
4	12,500
5	15,000
6	15,400

Year	Quantity (Metric Tonnes)
7	15,800
8	16,200
9	16,600
10	17,000

After year ten the in-quota quantity will be 17,000 metric tonnes annually.

An association of soybean processors, which includes the Korea Federation of Soybean Curd Industry Cooperatives, Korea Soy Sauce Industrial Cooperative, Korea Foods Industry Association, and other appropriate associations representing processors of soybeans, shall administer this TRQ through the Korea Agro-Fisheries Trade Corporation. The association shall allocate the TRQ as set out in subparagraph (b) and the Corporation shall automatically issue import licenses for quantities that the association allocates.

- (b)

The Association shall allocate the TRQ in response to written applications from importers accompanied by signed letters of intent to purchase identity preserved soybeans, for delivery no earlier than seven months after an importer applies for an allocation. The Association shall begin allocating the TRQ no later than 1 April of the year prior to the year of importation. Each license is valid for the entire quota year for which it is issued. When requested by the importer, shipments shall be accompanied by a statement from an independent third-party inspector certifying that the product meets the specifications listed in subparagraph (d) for identity-preserved soybeans.
- (c)

Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be treated in accordance with the provisions of staging category E as specified in paragraph 2(e) of Annex 2-D.

Year	数量 (公吨)
7	15,800
8	16,200
9	16,600
10	17,000

在第十年之后，配额内的数量将每年为17,000公吨。

一个由大豆加工商组成的协会，包括韩国豆腐行业协会、韩国酱油工业合作社、韩国食品工业协会以及其他代表大豆加工商的适当协会，应通过韩国农渔贸易公司管理该TRQ。该协会应根据子项 (b) 的规定分配TRQ，公司应自动为该协会分配的数量签发进口许可证。

- (b)

协会应根据进口商提交的书面申请，并附带购买身份保持大豆的意向书，来分配TRQ。协会应在进口商申请配额之日起七个月后将开始分配TRQ。协会应在进口年份的前一年4月1日之前开始分配TRQ。每个许可证在其签发配额年度内有效。当进口商提出要求时，货物应附带独立第三方检验员出具的证明，证明产品符合身份保持大豆在子项(d)中列出的规格。
- (c)

超过小项(a)中列明数量以批量进入的货物所征收的关税应按照附件2-D第2(e)段规定的E级暂存类别条款处理。

- (d) **Identity Preserved Soybeans** means a shipment of soybeans that are not less than 95 percent of any single variety of soybean, and with not more than one percent of foreign material. Identity Preserved Soybeans shall not be shipped in bulk, but shall be shipped in bags or containers.
- (e) Subparagraphs (a) through (d) apply to the following HSK Provisions: 1201009010 and 1201009090.

Fodder, Other

- 7. (a) The aggregate quantity of goods entered under the provisions listed in subparagraph (c) shall be duty-free in any year specified below, and shall not exceed the quantities specified below for Canada in each such year:

Year	Quantity (Metric Tonnes)
1	20,000
2	25,000
3	30,000
4	35,000
5	40,000
6	45,000
7	50,000
8	55,000
9	55,000
10	Unlimited

These TRQs shall be administered by the Korea Feed Ingredients Association, the Korea Feed Association, and the National Agricultural Cooperative Federation, or their respective successors, and allocated through import licenses. Registered mixed feed producers, registered feed ingredients producers, and the livestock breeders are eligible to receive a TRQ quantity based on the performance of the previous 24 months and the quantity requested for the year.

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with the provisions of staging category D as specified in paragraph 2(d) of Annex 2-D.

(d) 身份保持大豆是指大豆装运量中至少有95%为单一品种，且异物含量不超过1%的大豆。身份保持大豆不得散装运输，但应装袋或装入集装箱运输。

(e) 子目 (a) 至 (d) 适用于以下 HSK条款：
1201009010 和 1201009090。

饲料，其他

- 7. (a) 根据 (c) 款中列出的规定进口的货物的总量，在任何下列年份均应免税，且不得超过在每一年份对加拿大规定的数量：

Year	数量 (公吨)
1	20,000
2	25,000
3	30,000
4	35,000
5	40,000
6	45,000
7	50,000
8	55,000
9	55,000
10	无限

这些TRQs应由韩国饲料原料管理
这些TRQ应由韩国饲料原料协会、韩国饲料协会和国家农业合作联邦管理，或由其各自的后继者管理，并通过进口许可证分配。注册混合饲料生产商、注册饲料原料生产商和养殖户有资格根据过去24个月的表现和当年申请的数量获得TRQ数量。

- (b) 超过小项(a)所列数量以批量进入的货物应关税，应根据附件2-D第2(d)段规定的D类过渡期规定予以免除。

- (c) Subparagraphs (a) and (b) apply to the following
HSK Provision: 1214909090.

Supplementary Feeds, Animal

8. (a) The aggregate quantity of goods entered under the provisions listed in subparagraph (c) shall be duty-free in any year specified herein, and shall not exceed the quantities specified below for Canada in each such year:

Year	Quantity (Metric Tonnes)
1	500
2	600
3	700
4	700
5	800
6	800
7	900
8	900
9	1,000
10	Unlimited

These TRQs shall be administered by the Korea Feed Ingredients Association and the Korea Feed Milk Replacer Association, or their respective successors, and allocated through import licenses based on performance of the previous 24 months and the quantity requested for the year.

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with the provisions of staging category D as specified in paragraph 2(d) of Annex 2-D.
- (c) Subparagraphs (a) and (b) apply to the following
HSK Provisions: 2309902099 and 2309909000.

- (c) 小项(a)和(b)适用于以下HSK条款：
1214909090。

补充饲料， 动物

8. (a) 根据第 (c) 款所列规定进口的货物的总量，在任何本协定中指定的年份内均应免税， 且不得超过该等年份加拿大规定的数量：

Year	数量 (公吨)
1	500
2	600
3	700
4	700
5	800
6	800
7	900
8	900
9	1,000
10	无限

这些 TRQ 应由韩国饲料原料协会和韩国饲料乳清粉协会，或其各自的后继者，管理，并通过基于过去 24 个月表现和所申请年份的数量发放的进口许可证进行分配。

- (b) 超过小项(a)中所列数量进入的货物关税应根据附件2-D第2(d)段中规定的D类过渡期规定予以免除。

- (c) 小项(a)和(b)适用于以下HSK条款：
2309902099和2309909000。