

International Trade, done at Rotterdam on 10 September 1998.

e. *The Stockholm Convention on Persistent Organic Pollutants, done at Stockholm on 22 May 2001.*

Text of the Canada–Panama Free trade agreement – Chapter two: National treatment and market access for goods

Article 2.01: Definitions

For 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 good means a product listed in Annex 1 of the WTO Agreement on Agriculture;

Commercial sample means:

1. a good that is:
 - a. representative of a particular category of good produced outside the territory of a Party, and
 - b. imported only for the purpose of being exhibited or demonstrated to solicit orders for a similar good to be supplied from outside the territory of a Party; or
2. a film, chart, projector, scale model or similar item, imported only for the purpose of illustrating a particular category of good produced outside the territory of a Party to solicit orders for a similar good to be supplied from outside the territory of a Party;

国际贸易, 1998年9月10日订于鹿特丹。

e. 斯德哥尔摩持久性有机污染物公约, 2001年5月22日订于斯德哥尔摩。

加拿大-巴拿马自由贸易协定文本 – 第二章：货物的国民待遇和市场准入

第2.01条：定义

就本章而言：

广告影片和录音指主要由图像或声音组成的录制视觉媒体或音频材料，展示某一缔约方领土内设立或居住的个人供销售或租赁的货物或服务的性质或操作，条件是这些材料适合向潜在客户展示但不适合向公众广播，且其进口时置于包裹中，每部影片或录音不超过一份，且不构成较大托运货物的一部分；

农产品指WTO农业协定附件1所列产品；

商业样品指：

1. 货物是：
 - a. 代表某一缔约方领土外生产的特定类别货物的样品，且 b. 进口仅用于展览或演示以招揽来自缔约方领土外供应的同类货物订单；或
2. 胶片、图表、投影仪、比例模型或类似物品，进口仅用于说明某一缔约方领土外生产的特定类别货物以招揽来自缔约方领土外供应的同类货物订单；

Commercial sample of negligible value means a commercial sample having a value, individually or in the aggregate as shipped, of not more than 1 USD, or the equivalent amount in the currency of either of the Parties, or so marked, torn, perforated or otherwise treated that it is unsuitable for sale or for use except as a commercial sample;

3.

consumed means:

- 1. actually consumed; or
- 2. 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;

good imported for sports purposes means a good required for use in sports contests, demonstrations or training in the territory of the Party into whose territory the good is imported;

good intended for display or demonstration includes the good's component parts, ancillary apparatus and accessories;

printed advertising material means a good classified in Chapter 49 of the Harmonized System, including a brochure, pamphlet, leaflet, trade catalogue, yearbook published by a trade association, tourist promotional material or poster, that is:

- 1. used to promote, publicize or advertise a good or service;
- 2. essentially intended to advertise a good or service; and
- 3. supplied free of charge;

SCM Agreement means the WTO Agreement on Subsidies and Countervailing Measures; and

TRQ means a tariff-rate quota described in Article 2.16.

Article 2.02: Scope of application

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

Section I – National treatment

价值可忽略不计的商业样品指单独或整批运输时价值不超过1美元，或任一缔约方货币等值金额的商业样品，或因标记、撕裂、穿孔或其他处理方式导致不适合销售或仅能作为商业样品使用的样品；

3.

消耗指：

- 1. 实际消耗；或 2. 经过进一步加工或制造，导致货物在价值、形态或用途上发生实质性改变，或用于生产另一货物；

免税指免除关税；

用于体育用途的货物指在进口该货物的缔约方领土内体育比赛、演示或训练中所需使用的货物；

用于展示或演示的货物包括该货物的组成部分、辅助设备及配件；

印刷广告材料指归入协调制度第49章的货物，包括小册子、宣传册、传单、贸易目录、贸易协会出版的年鉴、旅游宣传材料或海报，且满足以下条件：

- 1. 用于推广、宣传或广告货物或服务； 2. 本质上旨在广告货物或服务； 以及3. 免费提供；

补贴与反补贴措施协定指世界贸易组织补贴与反补贴措施协定；以及

关税配额指第2.16条所述的关税税率配额。

第2.02条：适用范围

本章适用于一缔约方的货物贸易，除非本协定另有规定。

第一节 – 国民待遇

Article 2.03: 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 to this end Article III of the GATT 1994 is incorporated into and made part of this Agreement.

The treatment to be accorded by a Party under paragraph 1 means, with respect to a sub-national government, treatment no less favourable than the most favourable treatment accorded by that sub-national government to a like, directly competitive or substitutable good, as the case may be, of the Party of which it forms a part.

Paragraphs 1 and 2 do not apply to a measure set out in Annex 2.03 (Exceptions to Articles 2.03 and 2.08).

Section II – Tariffs

Article 2.04: Tariff elimination

Except as otherwise provided in this Agreement, neither Party may increase any existing customs duty, or adopt any customs duty, on an originating good.

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 2.04.

During the tariff elimination process, each Party shall apply to originating goods traded between the Parties the lesser of the customs duties resulting from a comparison between the rate established in the Party's Schedule to Annex 2.04 and the existing rate under Article II of GATT 1994.

On the request of a Party, the Parties shall discuss accelerating the elimination of customs duties set out in their Schedules to Annex 2.04 or incorporating into a Schedule a good that is not subject to elimination. An agreement between the Parties to accelerate the elimination of a customs duty on a good or to include a good in a Schedule to Annex 2.04 shall supersede a rate of duty or staging category determined pursuant to a Schedule for such good when approved by each Party in accordance with its applicable legal procedures.

The Parties acknowledge Panama's rights and obligations under Article 27.4 of the SCM Agreement and note the Decision of the General Council, WTO document WT/ L/691 of July 31, 2007. However, if Panama enters or has entered into an agreement with a non- Party, in which it undertakes to eliminate a program permitted under Article 27.4 of the SCM Agreement as it applies to a good manufactured in its territory and exported to the non- Party, it shall also eliminate

第2.03条 : 国民待遇

各缔约方应根据1994年关税与贸易总协定第三条给予另一缔约方货物国民待遇，为此目的， 1994年关税与贸易总协定第三条被纳入本协定并成为其组成部分。

缔约方根据第1款给予的待遇，对于地方政府而言，是指该地方政府给予其所属缔约方的同类、直接竞争或可替代货物（视情况而定）的最优惠待遇，且不得低于该最优惠待遇。

第1款和第2款不适用于附件2.03（第2.03条和第2.08条的例外）中列出的措施。

第二部分 – 关税

第2.04条: 关税消除

除本协定另有规定外，任何缔约方不得对原产货物提高任何现有关税或征收任何关税。

除本协定另有规定外，各缔约方应按照附件2.04的减让表逐步取消其原产货物的关税。

在关税消除过程中，各缔约方应对缔约方之间交易的原产货物适用以下两者中较低的关税：依据该缔约方附件2.04减让表确定的税率与1994年关税与贸易总协定第二条现行税率比较后的结果。

应一缔约方请求，缔约方应讨论加速取消其附件2.04减让表中规定的关税或将不适用关税取消的货物纳入减让表。缔约方之间达成的关于加速取消某货物关税或将某货物纳入附件2.04减让表的协议，经各缔约方根据其适用法律程序批准后，应取代该货物减让表中确定的税率或分阶段类别D。

缔约方承认巴拿马根据补贴与反补贴措施协定第27.4条享有的权利和义务，并注意到世界贸易组织总理事会2007年7月31日WT/L/691号文件的决定。然而，如果巴拿马与非缔约方达成或已达成协定，承诺取消补贴与反补贴措施协定第27.4条允许的、适用于其领土内生产并出口至该非缔约方货物的计划，则其亦应取消

the program as it applies to a good manufactured in its territory and exported to Canada.

For greater certainty, a Party may:

- a. modify a tariff outside this Agreement on a good for which no tariff preference is claimed under this Agreement;
- b. raise a customs duty to the level established in its Schedule to Annex 2.04 following a unilateral reduction; or
- c. maintain or increase a customs duty as authorized by the Dispute Settlement Body of the WTO Agreement or an Agreement under the WTO Agreement.

Article 2.05: Temporary admission of goods

1. Each Party shall grant duty-free temporary admission for the following goods, 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 person qualifying for temporary entry pursuant to Chapter Thirteen (Temporary Entry for Business Persons);
- b. equipment for the press or for sound or television broadcasting and cinematographic equipment;
- c. good admitted for sports purposes and good intended for display or demonstration; and
- d. commercial sample and advertising films and recordings.

2. A Party may not impose a condition on the duty-free temporary admission of a good referred to in paragraph

- a. 1(a), (b) or (c), other than to require that the good :
- b. be imported by a national or resident of the other Party seeking temporary entry;
- c. 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;
- d. not be sold or leased while in its territory;
- e. be accompanied by a security in an amount no greater than the charges that would otherwise be owed on entry or final importation, releasable on exportation of the good;
- f. be capable of identification when exported;
- g. be exported on the departure of that person or within such other period as is reasonably related to the purpose of the temporary admission; or
- h. be admitted in no greater quantity than is reasonable for its intended use.

该计划适用于其领土内生产并出口至加拿大货物的情形。

为明确起见，缔约方可：

- a. 对本协定项下未主张关税优惠的货物，在本协定框架外调整关税；b. 在单边降税后将关税提高至附件2.04减让表规定的水平；或c. 根据WTO协定争端解决机构或WTO协定项下协定授权维持或提高关税。

第2.05条：货物的临时准入

1. 各缔约方应准予下列货物免税临时准入，不论其原产地为何，也不论该缔约方领土内是否有类似、直接竞争或可替代货物：

- a. 根据第十三章（商务人士临时入境）有资格临时入境人员开展商业活动、贸易或职业所需的专业设备；b. 新闻设备、声音或电视广播设备及电影设备；c. 为体育目的准入的货物及用于展示或演示的货物；以及d. 商业样品和广告影片和录音。

2 . 缔约方不得对第{paragraph}款所述货物的免税临时准入附加条件

- a. 第1款(a)、(b)或(c)项，除要求该货物：b. 由寻求临时准入的另一缔约方国民或居民进口；c. 仅由该人员在其商业活动、贸易、专业或体育活动中使用或在其个人监督下使用；d. 在其领土内不得出售或租赁；e. 随附金额不超过本应缴纳的入境或最终进口费用的保证金，该保证金可在货物出口时退还；f. 出口时可识别；g. 在该人员离境时或与临时准入目的合理相关的其他期限内出口；或h. 准入数量不超过其预期用途的合理范围。

3.A Party may not impose a condition on the the duty-free temporary admission of a good referred to in paragraph 1(d), other than to require that the good :

- a. be imported solely for soliciting orders for:
 - 1. a good of the other Party or a non- Party, or
 - 2. a service provided from the territory of the other Party or a non- Party;
- b. not be sold, leased or used for anything other than exhibition or demonstration while in its territory;
- c. be capable of identification when exported;
- d. be exported within a period that is reasonably related to the purpose of the temporary import;
- e. be imported in no greater quantity than is reasonable for its intended use; or
- f. be accompanied by a security in an amount no greater than the charges that would otherwise be owed on entry or final importation, releasable on exportation of the good.

4.Where a good is temporarily admitted duty-free under paragraph 1 and a condition a Party imposes under paragraphs 2 or 3 has not been fulfilled, the 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 applicable criminal, civil or administrative penalties that the circumstances may warrant.

5.Except as otherwise provided in this Agreement, a Party may not :

- a. prevent a vehicle or container used in international traffic that enters its territory from the territory of the other Party from departing its territory on a route that is reasonably related to the economic and prompt departure of that vehicle or container;
- b. require a security or impose a penalty or charge solely by reason of a difference between the port of entry and the port of departure of a vehicle or container;
- c. impose a condition on the release of an obligation, including a security, that it imposes in respect of the entry of a vehicle or container into its territory on exiting through a particular port of departure; or
- d. require that the vehicle or carrier bringing a container from the territory of the other Party into its territory be the same vehicle or carrier taking such container to the territory of the other Party.

6.For purposes of paragraph 5, "vehicle" means truck, truck tractor, tractor, trailer unit or trailer, locomotive, or railway car or other railroad equipment.

3. 缔约方不得对第1款(d)项所述货物的免税临时准入施加条件，除要求该货物：

- a. 进口仅用于为以下目的招揽订单：
 - 1. 另一缔约方的货物或非缔约方的货物，或 2. 从另一缔约方领土或非缔约方领土提供的服务；
- b. 在其领土内不得销售、租赁或用于展览或演示以外的任何用途； c. 出口时能够识别； d. 在合理与临时进口目的相关的时间内出口； e. 进口数量不得超过其预期用途的合理范围；或 f. 随附保证金， 金额不超过该货物入境或最终进口时应缴纳的费用，并在货物出口时予以退还。

4. 如货物根据第1款临时免税进口， 且缔约方根据第2款或第3款施加的条件未获满足， 则该缔约方可征收：

- a. 该货物入境或最终进口时应缴纳的关税及其他费用；及 b. 视情况适用的刑事、民事或行政处罚。

5.除本协定另有规定外， 缔约方不得：

- a. 阻止用于国际运输的车辆或集装箱从其领土进入另一缔约方领土后， 以与该车辆或集装箱经济且迅速离境合理相关的路线离开其领土； b. 仅因车辆或集装箱的入境口岸与离境口岸不同而要求提供保证金或施加罚款或费用； c. 对释放义务（包括保证金）施加条件， 该义务是因车辆或集装箱进入其领土而施加的， 要求其通过特定离境口岸离境；或d. 要求将集装箱从另一缔约方领土运入其领土的车辆或承运人， 必须是同一车辆或承运人将该集装箱运往另一缔约方领土。

6. 就第5段而言， “车辆”系指卡车、牵引车、拖拉机、拖车单元或拖车、机车、铁路车辆或其他铁路设备。

Article 2.06: Duty-free entry of certain commercial samples and printed advertising material

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

1.the sample be imported solely for the solicitation of orders for:

- a. a good of the other Party or a non- Party, or
- b. a service provided from the territory of the other Party or a non- Party; or

2. the advertising material be imported in a packet containing no more than one copy of the material and that neither the materials nor the packet form part of a larger consignment.

Article 2.07: Good re-entered after repair or alteration

A Party may 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 wheter such repair or alteration could be performed in its territory.

A Party may 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.

For purposes of this Article, repair or alteration does not include an operation or process that :

- a. destroys the essential characteristics of a good or creates a new or commercially different good; or
- b. transforms an unfinished good into a finished good.

Paragraph 1 does not cover a good imported in bond, into foreign trade zones, or in similar status, that is exported for repair and not re-imported in bond, into foreign trade zones, or in similar status.

Section III – Non-tariff measures

Article 2.08: Import and export restrictions

第2.06条：特定商业样品及

印刷广告材料

一缔约方应准予从另一缔约方领土进口的价值可忽略不计的商业样品及印刷广告材料免税准入，无论其原产地为何，但可要求：

1. 样品必须仅为招揽以下订单而进口：

- a. 另一缔约方或非缔约方的货物；或 b. 由另一缔约方或非缔约方领土提供的服务；或

2. 广告材料应以包裹形式进口，且每包仅含一份材料副本，同时该材料及包裹不得构成更大宗托运货物的一部分。

第2.07条：修理或改造后复运入境的货物

一缔约方不得对货物征收关税，无论其原产地如何，只要该货物从其领土暂时出口至另一缔约方领土进行修理或改造后重新进入其领土，即使此类修理或改造可在其领土内进行。

一缔约方不得对货物征收关税，无论其原产地如何，只要该货物为修理或改造而暂时从另一缔约方领土进口。

就本条而言，修理或改造不包括以下操作或过程：

- a. 破坏货物的基本特征或创造出新的或商业上不同的货物；或 b. 将未完成货物转变为完成货物。

第1款不适用于保税进口、进入对外贸易区或处于类似状态的货物，这些货物被出口修理且未以保税、进入对外贸易区或类似状态重新进口。

第三节 – 非关税措施

第2.0 8条：进出口限制

Except as otherwise provided in this Agreement, a Party may 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 to this end Article XI of the GATT 1994 is incorporated into and made a part of this Agreement.

The Parties understand that the GATT 1994 rights and obligations incorporated by paragraph 1 prohibit:

- a. an export price requirement in a circumstance in which another form of restriction is prohibited; and,
- b. an import price requirement, except as permitted in enforcement of countervailing and antidumping orders and undertakings.

In the event that a Party adopts or maintains a prohibition or restriction on the importation from or exportation to a non- Party of a good, this Agreement does not prevent the Party from:

- a. limiting or prohibiting the importation from the territory of the other Party 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.

In the event that a Party adopts or maintains a prohibition or restriction on the importation of a good from a non- Party, the Parties, on request of the other Party, shall discuss with a view to avoiding undue interference with or distortion of pricing, marketing and distribution arrangements in the other Party.

Paragraphs 1 through 4 do not apply to a measure set out in Annex 2.03.

Article 2.09: Distilled spirits

A Party may not adopt or maintain a measure requiring that distilled spirits imported from the territory of the other Party for bottling be blended with distilled spirits of the Party.

Article 2.10: Export taxes

A Party may not adopt or maintain a duty, tax or other charge on the export of a good to the territory of the other Party unless the duty, tax or charge is adopted or maintained on the good when destined for domestic consumption.

除本协议另有规定外，缔约方不得采取或维持对另一缔约方货物进口或对运往另一缔约方领土的货物出口或销售供出口的禁止或限制，除非符合1994年关税与贸易总协定第十一条的规定。为此目的，1994年关税与贸易总协定第十一条被纳入本协议并成为其组成部分。

缔约方理解，第1款所纳入的1994年关税与贸易总协定权利和义务禁止：

- a. 在禁止其他形式限制的情况下实施出口价格要求；以及， b. 进口价格要求，除非为执行反补贴和反倾销命令及承诺所允许。

如一缔约方对来自或输往非缔约方的货物采取或维持进口或出口禁止或限制措施，本协议不妨碍该缔约方：

- a. 限制或禁止从另一缔约方领土进口该非缔约方的货物；或 b. 作为该缔约方货物出口至另一缔约方领土的条件，要求该货物未经在另一缔约方领土内消耗不得直接或间接复出口至该非缔约方。

如一缔约方对来自非缔约方的货物采取或维持进口禁止或限制措施，应另一缔约方请求，缔约双方应进行磋商，以期避免对另一缔约方的定价、营销和分销安排造成不当干扰或扭曲。

第1至4段不适用于附件2.03所列措施。

第2.09条：蒸馏酒

缔约方不得采取或维持要求将从另一缔约方领土进口用于装瓶的蒸馏酒与该缔约方的蒸馏酒进行混合的措施。

第2.10条：出口税

缔约方不得对出口至另一缔约方领土的货物征收或维持关税、税款或其他费用，除非该货物用于国内消费时亦被征收或维持此类关税、税款或费用。

Article 2.11: Customs user fees and similar charges

No Party may adopt or maintain a fee or charge on or in connection with importation of a good of the other Party that is not commensurate with the cost of services rendered.

Paragraph 1 does not prevent a Party from imposing a customs duty or a charge set out in paragraphs (a), (b), or (d) of the definition of "customs duty".

The Parties affirm that nothing in this Article modifies Article VIII of GATT 1994 as it applies between them.

Article 2.12: Customs valuation

The Customs Valuation Agreement governs the customs valuation rules applied by the Parties to their reciprocal trade.

Section IV – Agriculture

Article 2.13: Agricultural export subsidies

The Parties share the objective of the multilateral elimination of agricultural export subsidies and shall work together toward an agreement in the WTO to eliminate those subsidies and avoid their reintroduction in any form.

A Party shall not adopt or maintain agricultural export subsidies on an agricultural good originating in or shipped from its territory that is exported directly or indirectly to the territory of the other Party.

If a Party adopts or maintains an export subsidy on an agricultural good that is exported to the other Party, the Party applying the measure, at the request of the other Party, shall discuss with a view to agreeing on specific measures that either Party may adopt to counter the effects of the export subsidy, including an increase of the rate of duty on such imports up to the applied Most- Favoured- Nation (MFN) tariff rate.

Article 2.14: Domestic support measures for agricultural products

The Parties agree to cooperate in the WTO agricultural negotiations in order to achieve a substantial reduction of production and trade-distorting domestic support measures.

第2.11条：海关使用费及类似费用

任何缔约方不得对另一缔约方货物的进口或与之相关的行为征收或维持与服务提供成本不相称的费用或收费。

第1款不妨碍缔约方征收关税或"关税"定义中(a)、(b)或(d)项所列费用。

缔约方确认本条内容不修改《1994年关税及贸易总协定》第八条在双方之间的适用。

第2.12条：海关估价

《海关估价协定》规范缔约方在双边贸易中适用的海关估价规则。

第四节 – 农业

第2.1.3条：农业出口补贴

缔约方共同致力于实现多边取消农业出口补贴的目标，并应在世界贸易组织框架下共同努力达成协定，以取消此类补贴并防止其以任何形式重新实施。

任一缔约方不得对原产于或从其领土运出、直接或间接出口至另一缔约方领土的农产品采取或维持农业出口补贴。

若缔约方对出口至另一缔约方的农产品采取或维持出口补贴，则实施该措施的缔约方应在另一缔约方请求下进行磋商，以期就双方可采取的具体措施达成一致，以抵消该出口补贴的影响，包括将此类进口产品的关税税率提高至适用的最惠国（MFN）税率。

Ar第2.1.4条：农产品国内支持措施

缔约方同意在世界贸易组织农业谈判中开展合作，以期实质性削减生产和贸易扭曲的国内支持措施。

If a Party adopts or maintains a domestic support measure that the other Party considers to distort bilateral trade covered by this Agreement, the Party applying the measure, at the request of the other Party, shall consult with a view to avoiding the nullification and impairment of the concessions granted under this Agreement. Those consultations shall be deemed to satisfy the requirement of Article 22.05 (Dispute Settlement - Consultations).

Article 2.15: State trading enterprises

Except as provided in Article 14.04 (Competition Policy, Monopolies And State Enterprises - State Enterprises), the rights and obligations of the Parties with respect to state trading enterprises shall be governed by Article XVII of the GATT 1994 and the Understanding on the Interpretation of Article XVII of the GATT 1994, which are incorporated into and made part of this Agreement.

The Parties agree to cooperate in the WTO negotiations to ensure transparency regarding the operation and maintenance of state trading enterprises.

Article 2.16: Tariff-rate quotas – pork and beef

Notwithstanding the staging categories in Panama's Schedule to Annex 2.04, on originating goods for the items listed below in paragraph 2, upon entry into force of this Agreement, Panama shall provide immediate duty-free access on 200MT subject to a 2% increase per year.

Paragraph 1 applies to the following pork tariff lines in the Arancel de Importación de la República de Panamá : 0203.11.10, 0203.11.20, 0203.12.10, 0203.12.90, 0203.19.10, 0203.19.20, 0203.19.90, 0203.21.10, 0203.21.20, 0210.11.11, 0210.11.19, 0210.11.90, 0210.19.10, 0210.19.21, 0210.19.29, 1602.49.13, 1602.49.14, 1602.49.19 and 1602.49.90.

Notwithstanding the staging categories in Panama's Schedule to Annex 2.04, on originating goods for the items listed below in paragraph 4, upon entry into force of this Agreement, Panama shall provide immediate duty-free access on 450MT of WTO in-quota quantities.

Paragraph 3 applies to the following pork tariff lines in the Arancel de Importación de la República de Panamá : 0203.11.10, 0203.11.20, 0203.12.10, 0203.12.90, 0203.19.10, 0203.19.20, 0203.19.90, 0203.21.10, 0203.21.20, 0203.22.10, 0203.22.90, 0203.29.10, 0203.29.20, 0203.29.90, 0210.11.11, 0210.11.19, 0210.11.90, 0210.19.10, 0210.19.21, 0210.19.29, 0210.19.90, 1602.41.11, 1602.41.19, 1602.42.10, 1602.42.90, 1602.49.13 and 1602.49.19.

Notwithstanding the staging categories in Panama's Schedule to Annex 2.04 on originating goods for the items listed below in paragraph 6, upon entry into force of this Agreement, Panama shall provide immediate duty-free access on 200 MT.

如一缔约方采取或维持另一缔约方认为扭曲本协定所涵盖双边贸易的国内支持措施，则实施该措施的缔约方应在另一缔约方请求下进行磋商，以避免减损本协定项下给予的减让。此类磋商应视为满足第22.05条（争端解决-磋商）的要求。

第2.15条：国营贸易企业

除第14.04条（竞争政策、垄断和国营企业-国营企业）另有规定外，缔约方关于国营贸易企业的权利和义务应受1994年关贸总协定第十七条及《关于解释1994年关贸总协定第十七条的谅解》管辖，上述条款已纳入本协定并成为其组成部分。

缔约方同意在世界贸易组织谈判中开展合作，以确保国营贸易企业运营和维护的透明度。

第2.16条：关税配额-猪肉和牛肉

尽管巴拿马减让表附件2.04中对原产货物的分阶段实施类别另有规定，对于本条第2款所列项目，本协定生效后，巴拿马应立即对200公吨货物提供免税准入，并每年递增2%。

第1款适用于巴拿马共和国进口关税表中下列猪肉税目：0203.11.10、0203.11.20、0203.12.10、0203.12.90，0203.19.10、0203.19.20、0203.19.90、0203.21.10、0203.21.20、0210.11.11、0210.11.19、0210.11.90、0210.19.10、0210.19.21、0210.19.29、1602.49.13、1602.49.14、1602.49.19及1602.49.90。

尽管巴拿马附件2.04减让表中规定了分阶段实施类别，但对于本协定生效后第4款所列项目的原产货物，巴拿马应立即对450公吨世界贸易组织配额内数量提供免税准入。

第3款适用于巴拿马共和国进口关税表中下列猪肉税目：0203.11.10、0203.11.20、0203.12.10、0203.12.90，0203.19.10、0203.19.20、0203.19.90、0203.21.10、0203.21.20、0203.22.10、0203.22.90、0203.29.10、0203.29.20、0203.29.90、0210.11.11、0210.11.19、0210.11.90、0210.19.10、0210.19.21、0210.19.29、0210.19.90、1602.41.11、1602.41.19、1602.42.10、1602.42.90、1602.49.13及1602.49.19。

尽管巴拿马在附件2.04中对原产货物的减让表中对第6段所列项目设定了分阶段实施类别，但本协定生效后，巴拿马应立即对200公吨货物提供免税准入。

Paragraph 5 applies to the following beef tariff lines in the Arancel de Importación de la República de Panamá : 0201.20.00a, 0201.30.00a, 0202.20.00a and 0202.30.00a.

Article 2.17: Administration and implementation of tariff-rate quotas

Panama shall implement and administer its TRQs in accordance with Article XIII of the GATT 1994, and the WTO Agreement on Import Licensing Procedures.

Panama shall ensure that :

- 1. its procedures for administering its TRQs are transparent, made available to the public, timely, non-discriminatory, responsive to market conditions and minimally burdensome to trade;
- 2. subject to subparagraph (c), a person of a Party that fulfills Panama's legal and administrative requirements for TRQs shall be eligible to apply and to be considered for an import license or an in-quota quantity allocation under Panama's TRQs;
- 3. it does not, under its TRQs:
 - a. allocate a portion of an in-quota quantity to a producer or a producer's group,
 - b. condition access to an in-quota quantity on purchase of domestic production, or
 - c. limit access to an in-quota quantity only to processors or to distributors;
- 4. only its national government administers its TRQs and that this administration is not delegated to another person, except that activities related to the bidding process associated with Panama's TRQs may be carried out by a private entity, other than a producer group, under the supervision of its national government; and
- 5. it allocates in-quota quantities under its TRQs in commercially viable bshipping quantities and, to the maximum extent possible, in the amounts that importers request.

Panama shall make every effort to administer its TRQs in a manner that allows importers to fully utilize them.

Panama may not impose a condition on the application for or use of an in-quota quantity allocation under a TRQ on the re-export of an agricultural good.

Panama may not count food aid or other non-commercial shipments in determining whether an in-quota quantity under a TRQ has been filled.

Panama shall discuss with Canada, at Canada's request, Panama's administration of TRQs.

第5段适用于巴拿马共和国进口关税表中的以下牛肉关税税目： 0201.20.00a、0201.30.00a、 0202.20.00a和0202.30.00a。

A第2.17条：关税配额的管理与实施 *e*

配额

巴拿马应根据1994年关贸总协定第13条和WTO进口许可程序协定实施和管理其关税配额。

1994年关税与贸易总协定， 以及WTO进口许可程序协定。

巴拿马应确保：

- 1. 其管理关税配额的程序透明、向公众公开、及时、非歧视、对市场状况反应灵敏且对贸易的负担最小； 2. 在遵守(c)项的前提下， 满足巴拿马关税配额法律和行政要求的缔约方人员有资格申请并被考虑获得巴拿马关税配额下的进口许可证或配额内数量分配；
- 3. 在其关税配额下， 不得：
 - a. 将配额内数量的一部分分配给生产商或生产商团体； b. 将获得配额内数量的条件与购买国内生产的产品挂钩； 或 c. 仅限加工商或分销商获得配额内数量；
- 4. 仅由其国家政府管理其关税配额， 且不得将此管理权委托给他人， 但与巴拿马关税配额相关的招标程序活动可在国家政府监督下由非生产商团体的私营实体执行； 以及
- 5. 其应在商业可行的装运数量下分配关税配额内的数量， 并尽可能按进口商请求的数量进行分配。

巴拿马应尽一切努力以允许进口商充分利用其关税配额的方式进行管理。

巴拿马不得对申请或使用关税配额下的配额内数量分配施加关于农产品再出口的条件。

巴拿马在确定关税配额下的配额内数量是否已用完时， 不得将粮食援助或其他非商业运输计算在内。

应加拿大要求， 巴拿马应与加拿大就关税配额的管理问题进行磋商。

Article 2.18: Agricultural safeguard measures for frozen pork

Notwithstanding Article 2.04, Panama may adopt an agricultural safeguard measure in the form of an additional customs duty on an originating agricultural good listed in Annex 2.18, following the entry into force of the TPA, provided the conditions of this Article are fulfilled.

The total customs duties applied on a good, including the additional customs duty referred to in paragraph 1, shall not exceed the lesser of the amounts resulting from the application of:

- a. the applied MFN rate of duty at the time the measure is adopted; or
- b. the base rate set out in Panama's Schedule to Annex 2.04.

The additional customs duty referred to in paragraph 1 shall not exceed :

1. for frozen pork hams and shoulders as listed in Annex 2.18:
 - A. up to December 31st of the 13th year following the entry into force of the later of the TPA or this Agreement, 100% of the difference between the maximum amount permitted under paragraph 2 and the amount resulting from the applicable rate of duty in Panama's Schedule to Annex 2.04,
 - B. from January 1st of the 14th year following the entry into force of the later of the TPA or this Agreement through December 31 of the 15th year following its entry into force, 75% of the difference between the maximum amount permitted under paragraph 2 and the amount resulting from the applicable rate of duty in Panama's Schedule to Annex 2.04, and
 - C. for the period from January 1st of the 16th year following the entry into force of the later of the TPA or this Agreement to December 31st of the 18th year following its entry into force, 50% of the difference between the maximum amount permitted under paragraph 2 and the amount resulting from the applicable rate of duty in Panama's Schedule to Annex 2.04; and
2. for frozen pork other than hams and shoulders as listed in Annex 2.18:
 - A. up to December 31st of the 8th year following the entry into force of the later of the TPA or this Agreement, 100% of the difference between the maximum amount permitted under paragraph 2 and the applicable amount resulting from the rate of duty in Panama's Schedule to Annex 2.04,
 - B. from January 1st of the 9th year following the entry into force of the later of the TPA or this Agreement through December 31st of the 13th year following its entry into force, 75% of the difference between the maximum amount permitted under paragraph 2 and the amount resulting from the applicable rate of duty in Panama's Schedule to Annex 2.04, and

第2.18条：冷冻猪肉的农业保障措施

尽管有第2.04条规定，在贸易促进协定生效后，若满足本条所列条件，巴拿马可对附件2.18所列原产农产品采取以附加关税为形式的农业保障措施。

对货物征收的关税总额（包括第1段所述的附加关税）不得超过以下两者中的较低者：

- a. 采取措施时适用的最惠国税率；或b. 巴拿马附件2.04减让表中规定的基准税率。

第1段所述的附加关税不得超过：

1. 对于附件2.18所列的冷冻猪腿肉和猪肩肉：
 - A. 在《贸易促进协定》或本协定中较晚生效的协定生效后第13年的12月31日之前，为第2段允许的最高金额与巴拿马附件2.04减让表中适用税率所得金额之间差额的100%，
 - B. 自《贸易促进协定》或本协定中较晚生效者生效后第14年的1月1日起，至其生效后第15年的12月31日止，按附件2.04的巴拿马减让表中适用税率计算得出的金额与第2段允许的最大金额之间差额的75%，以及
 - C. 自《贸易促进协定》或本协定中较晚生效者生效后第16年的1月1日起，至其生效后第18年的12月31日止，按附件2.04的巴拿马减让表中适用税率计算得出的金额与第2段允许的最大金额之间差额的50%；以及
2. 对于附件2.18所列除火腿和肩肉以外的冷冻猪肉：
 - A. 直至较晚生效者生效后第8年的12月31日
贸易促进协定或本协定允许的最大金额与巴拿马附件2.04减让表中适用关税税率所得金额之间差额的100%，
 - B. 自《贸易促进协定》或本协定中较晚生效者生效后第9年的1月1日起，至其生效后第13年的12月31日止，按附件2.04的巴拿马减让表中适用税率计算所得金额与第2段允许的最大金额之间差额的75%，以及

C. for the period from January 1st of the 14th year following the entry into force of the later of the TPA or this Agreement to December 31st of the 15th year following its entry into force, 50% of the difference between the maximum amount permitted under paragraph 2 and the amount resulting from the applicable rate of duty, in Panama's Schedule to Annex 2.04.

Panama may not adopt or maintain an agricultural safeguard measure on an originating good

- a. after the expiration of the tariff elimination period set out in Panama's Schedule to Annex 2.04; or
- b. that increases the duty on an in-quota good subject to a TRQ.

Panama may adopt or maintain an agricultural safeguard measure during a calendar year on an originating agricultural good only where the quantity of imports of the good during that year exceeds the trigger volume for that good, set out in Annex 2.18.

Panama may not adopt or maintain an agricultural safeguard measure under this Article and at the same time adopt or maintain with respect to the same good :

- a. an emergency action pursuant to Chapter Eight (Emergency Action); or
- b. a measure pursuant to Article XIX of the GATT 1994 and the WTO Agreement on Safeguards.

Panama shall adopt an agricultural safeguard measure in a transparent manner. To this end, Panama shall notify Canada in writing and provide relevant information regarding the measure within 60 days of its adoption. Panama shall discuss with Canada on Canada's request regarding the adoption of the agricultural safeguard measure.

Panama may maintain an agricultural safeguard measure only until the end of the calendar year in which it applies the measure.

A Party may not adopt on an originating agriculture good that is subject to tariff elimination under Annex 2.04 a safeguard duty pursuant to Article 5 of the WTO Agreement on Agriculture.

For purposes of this Article and Annex 2.18, "agricultural safeguard measure" means a measure described in paragraph 1.

Section V – Consultations

C. 自《贸易促进协定》或本协定中较晚生效者生效后第14年的1月1日起，至其生效后第15年的12月31日止，按附件2.04的巴拿马减让表中适用税率计算所得金额与第2段允许的最大金额之间差额的50%。

巴拿马不得对原产货物采取或维持农业保障措施

- a. 在巴拿马减让表附件2.04规定的关税取消期届满后；或 b. 提高受关税配额限制的配额内货物的关税。

巴拿马仅可在某日历年期间原产农产品的进口量超过附件2.18规定的该产品触发量时，对该产品采取或维持农业保障措施。

巴拿马不得依据本条采取或维持农业保障措施，同时针对同一货物采取或维持：

- a. 依据第八章（紧急行动）采取的紧急行动；或 b. 依据1994年关贸总协定第19条和WTO保障措施协定采取的措施。

巴拿马应以透明方式实施农业保障措施。为此，巴拿马应在措施实施后60天内书面通知加拿大并提供相关措施信息。应加拿大要求，巴拿马应就农业保障措施的实施与其进行磋商。

巴拿马可维持农业保障措施，但仅限实施该措施的日历年年底前有效。

缔约方不得对附件2.04项下适用关税消除的原产农业货物，依据WTO农业协定第5条实施保障性关税。

就本条及附件2.18而言，“农业保障措施”指第1款所述措施。

第五节 – 磋商

Article 2.19: Consultations and committee on trade in goods and rules of origin

The Parties hereby establish a Committee on Trade in Goods and Rules of Origin, comprising representatives of each Party.

The Committee shall meet periodically, and at any other time on the request of either Party or the Commission, to ensure the effective implementation and administration of this Chapter, Chapter Three (Rules of Origin), Chapter Four (Customs Procedures), Chapter Five (Trade Facilitation), Chapter Eight (Emergency Action) or any Uniform Regulations. In this regard, the Committee shall:

- A. monitor the implementation and administration by the Parties of this Chapter, Chapter Three (Rules of Origin), Chapter Four (Customs Procedures), Chapter Five (Trade Facilitation), Chapter Eight (Emergency Action) or any Uniform Regulations to ensure their uniform interpretation;
- B. review, at the request of either party, a proposed modification of or addition to this Chapter, Chapter Three(Rules of Origin), Chapter Four(Customs Procedures), Chapter Five (Trade Facilitation), Chapter Eight (Emergency Action) or any Uniform Regulations;
- C. review, in a timely manner, amendments to the Harmonized System with a view to reflecting these amendments in Annex 3.02 (Product-Specific Rules of Origin);
- D. recommend to the Commission a modification of or addition to this Chapter, Chapter Three (Rules of Origin), Chapter Four (Customs Procedures), Chapter Five (Trade Facilitation), Chapter Eight (Emergency Action), any Uniform Regulations or any other provision of this Agreement as may be required to conform with a change to the Harmonized System;
- E. consider a tariff or non-tariff issue raised by either Party; or
- F. consider any other matter relating to the implementation and administration by the Parties of this Chapter, Chapter Three (Rules of Origin), Chapter Four (Customs Procedures), Chapter Five (Trade Facilitation), Chapter Eight (Emergency Action) or any Uniform Regulations referred to it by:
 - i. a Party,
 - ii. the Customs Procedures Sub-Committee established under Article 4.14 (Customs Procedures - Customs Procedures Sub-Committee), or
 - iii. the Sub-Committee on Agriculture established under paragraph 4.

If the Committee fails to resolve a matter referred to it pursuant to paragraph 2(b) or (d) within 30 days of such referral, either Party may request a meeting of the Joint

第2.19条：货物贸易和

原产地规则

缔约方特此设立货物贸易及原产地规则委员会，由各缔约方代表组成。

委员会应定期召开会议，或在任一缔约方或委员会要求下随时召开，以确保本章、第三章（原产地规则）、第四章（海关程序）、第五章（贸易便利化）、第八章（紧急行动）或任何统一法规的有效实施和管理。为此，委员会应：

- A. 监督缔约方对本章、第三章（原产地规则）、第四章（海关程序）、第五章（贸易便利化）、第八章（紧急行动）或任何统一法规的实施和管理，以确保其统一解释；B. 应任一缔约方请求，审查对本章、第三章（原产地规则）、第四章（海关程序）、第五章（贸易便利化）、第八章（紧急行动）或任何统一法规的拟议修改或增补；C. 及时审查协调制度的修订，以期将这些修订反映在附件3.02（产品特定原产地规则）中；D. 向委员会建议对本章、第三章（原产地规则）、第四章（海关程序）、第五章（贸易便利化）、第八章（紧急行动）、任何统一法规或本协定其他条款的修改或增补，以符合协调制度的变更；E. 审议任一缔约方提出的关税或非关税问题；或F. 审议缔约方提交的与本章、第三章（原产地规则）、第四章（海关程序）、第五章（贸易便利化）、第八章（紧急行动）或任何统一法规实施和管理相关的任何其他事项，包括：i.

一缔约方，ii. 根据第4.14条（海关程序 - 海关程序分委会）设立的海关程序分委会，或iii. 根据第4段设立的农业分委会。

若委员会未能在根据第2段(b)或(d)项提交事项后30日内解决该事项，任一缔约方可请求召开联合

Commission under Article 21.01 (Administration of the Agreement - Joint Commission).

At the request of a Party, the Committee will establish a Sub-Committee on Agriculture that shall:

- a. meet within 90 days of a request by a Party;
- b. provide a forum for the Parties to discuss issues resulting from the implementation of this Agreement for agricultural goods;
- c. refer to the Committee a matter under subparagraph (b) on which it has been unable to reach an understanding; and
- d. report to the Committee for its consideration an understanding reached under this paragraph.

Each Party, to the maximum extent possible, shall take necessary measures to implement a revision to this Chapter, Chapter Three (Rules of Origin), Chapter Four (Customs Procedures), Chapter Five (Trade Facilitation) or Chapter Eight (Emergency Action) within 180 days of the date on which the Commission approves a revision.

The Parties shall convene on the request of either Party a meeting of their officials responsible for customs, immigration, inspection of food and agricultural products, border inspection facilities, or regulation of transportation as appropriate for the purpose of addressing issues related to movement of goods through the Parties' ports of entry.

Annex 2.03: Exceptions to Articles 2.03 and 2.08

Section I – Canadian measures

Without prejudice to the rights of Canada under the WTO Agreement, Articles 2.03 and 2.08 do not apply to:

- 1. a measure, including that measure's continuation, prompt renewal or amendment, in respect of the following:
 - a. the export of logs of all species,
 - b. the export of unprocessed fish pursuant to applicable provincial legislation,
 - c. the importation of goods of the prohibited provisions of tariff lines 9897.00.00, 9898.00.00 and 9899.00.00 referred to in the Schedule of the Customs Tariff,

委员会会议，依据第21.01条（协定管理-联合委员会）之规定。

应一缔约方请求，委员会将设立农业分委会，其职责包括：

- a. 在缔约方提出请求后90天内召开会议；b. 为缔约方提供讨论本协定农产品实施过程中产生问题的论坛；c. 将分条款(b)中未能达成共识的事项提交委员会；d. 向委员会报告本条款下达成的共识以供审议。

各缔约方应尽最大可能在委员会批准修订后180天内采取必要措施，实施对本协定第二章（货物国民待遇与市场准入）、第三章（原产地规则）、第四章（海关程序）、第五章（贸易便利化）或第八章（紧急行动）的修订。

应任一缔约方请求，缔约双方应召集各自负责海关、移民、食品和农产品检验、边境检查设施或运输监管的官员举行会议，以妥善解决与货物经缔约方入境口岸流动相关的问题。

附件2.03：第2.03条及例外

2.08

第一节 – 加拿大措施

在不损害加拿大根据WTO协定享有的权利的前提下，第2.03条和第2.08条不适用于：

- 1. 一项措施，包括该措施的延续、及时续期或修正，涉及以下方面：
 - a. 所有物种的原木出口，b. 根据适用的省级立法进行的未加工鱼类的出口，c. 海关关税附表中所指的关税税目9897.00.00、9898.00.00和9899.00.00的禁止条款的货物进口，

- d. Canadian excise duties on absolute alcohol used in manufacturing under the existing provisions of the Excise Act, 2001, 2002, c.22, as amended,
- e. the use of ships in the coasting trade of Canada, or
- f. the internal sale and distribution of wine and distilled spirits; and

2.an action authorized by the Dispute Settlement Body of the WTO in a dispute between the Parties under the WTO Agreement.

Section II – Panamanian measures

Without prejudice to the rights of Canada under the WTO Agreement, Articles 2.03 and 2.08 do not apply to:

- a. a measure regulating the importation of officially circulated lottery tickets, pursuant to Cabinet Decree No. 19 of June 30, 2004;
- b. import controls on used vehicles, pursuant to Law No. 36 of May 17, 1996;
- c. a measure regulating the importation of used motor vehicles, pursuant to Law No. 45 of October 31, 2007;
- d. import controls on video and other games classified under item 95.04 that award cash prizes, pursuant to Law No. 2 of February 10, 1998;
- e. a measure relating to the export of wood from national forests, pursuant to Executive Order No. 83 of July 10, 2008; and
- f. an action authorized by the Dispute Settlement Body of the WTO in a dispute between the Parties under the WTO Agreement.

Annex 2.04: Tariff elimination

The following staging categories apply to the elimination of customs duties by each Party pursuant to Article 2.04:

- 1.duties on originating goods shall be eliminated entirely and such goods shall be duty-free on the date this Agreement enters into force:
 - a. for Panama, for goods provided for in the items in staging category A in the Schedule of Panama, and
 - b. for Canada, for goods of Chapters 1 through 97 that are not listed in the Schedule of Canada;
- 2.duties on originating goods provided for in the items in staging category B in a Party's Schedule shall be removed in 3 equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year 3;

- d. 根据经修订的2001年消费税法案（2002年， c.22）现行条款对用于制造的纯酒精征收的加拿大消费税， e. 在加拿大沿海贸易中使用船舶， 或 f. 葡萄酒和蒸馏酒的内部销售和分销； 以及

2.世界贸易组织争端解决机构在缔约方根据WTO协定产生的争端中授权的行动。

第二节 – 巴拿马措施

在不损害加拿大根据WTO协定享有的权利的前提下， 第2.03条和第2.08条不适用于：

- a. 根据2004年6月30日第19号内阁法令， 规范官方流通彩票进口的措施； b. 根据1996年5月17日第36号法律， 对二手车辆实施的进口管制； c. 根据2007年10月31日第45号法律， 规范二手机动车辆进口的措施； d. 根据1998年2月10日第2号法律， 对归类于税目9 5 . 0 4下设有现金奖励的视频及其他游戏实施的进口管制； e. 根据2008年7月10日第83号行政命令， 关于国家森林木材出口的措施； 以及 f. 世界贸易组织争端解决机构在缔约方根据WTO协定产生的争端中授权的行动。

附件2.04： 关税消除

以下分阶段类别适用于各缔约方根据第2.04条取消关税：

- 1. 原产货物的关税应完全取消， 此类货物应在本协定生效之日免税：
 - a. 对于巴拿马， 适用于巴拿马减让表中分阶段类别A项下的货物； 以及 b. 对于加拿大， 适用于第1章至第97章中未列入加拿大关税减让表的货物；
- 2. 对于缔约方减让表中分期类别B项下的原产货物， 其关税应自本协定生效之日起分3个等额年度阶段取消， 此类货物自第3年1月1日起免税；

3.duties on originating goods provided for in the items in staging category C in a Party's Schedule shall be removed in 5 equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year 5;

4.duties on originating goods provided for in the items in staging category D in the Schedule of Panama 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 January 1 of year 10;

5.duties on originating goods provided for in the items in staging category F in the Schedule of Panama shall be reduced by 3% of the base rate beginning on the date this Agreement enters into force. On January 1 of:

- a. year 2, duties shall be reduced by 6% of the base rate,
- b. year 3, duties shall be reduced by 11% of the base rate,
- c. year 4, duties shall be reduced by 16% of the base rate,
- d. year 5, duties shall be reduced by 21% of the base rate,
- e. year 6, duties shall be reduced by 26% of the base rate,
- f. year 7, duties shall be reduced by 44% of the base rate,
- g. year 8, duties shall be reduced by 62% of the base rate,
- h. year 9, duties shall be reduced by 81% of the base rate, and
- i. year 10, duties shall be eliminated entirely so that such goods shall be duty-free;

6.duties on originating goods provided for in the items in staging category G in the Schedule of Panama shall remain at base rates during years 1 through 5. Beginning on January 1 of year 6, duties shall be reduced in 5 equal annual stages, and such goods shall be duty-free, effective January 1 of year 10;

7.duties on originating goods provided for in the items in staging category H in the Schedule of Panama shall be removed in 12 equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year 12;

8.duties on originating goods provided for in the items in staging category I in the Schedule of Panama shall remain at base rates during years 1 through 5. Beginning on January 1 of year 6, duties shall be reduced in 7 equal annual stages, and such goods shall be duty-free, effective January 1 of year 12;

9.duties on originating goods provided for in the items in staging category J in the Schedule of Panama shall be removed in 15 equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year 15;

10.duties on originating goods provided for in the items in staging category K in a Party's schedule shall remain at base rates during years 1 through 5. Beginning on January 1 of year 6, duties shall be reduced in 10 equal annual stages, and such goods shall be duty-free, effective January 1 of year 15;

3. 对于缔约方减让表中分阶段类别C项下的原产货物，其关税应自本协定生效之日起分5个等额年度阶段取消，此类货物自第5年1月1日起免税；

4. 对于《巴拿马减让表》中分阶段类别D项下的原产货物，其关税应自本协定生效之日起分10个等额年度阶段逐步取消，此类货物自第10年1月1日起实现免税；

5. 对于《巴拿马减让表》中分阶段类别F项下的原产货物，其关税应自本协定生效之日起按基准税率的3%逐年降低。具体如下：

- a. 第2年1月1日，关税降至基准税率的94%；b. 第3年1月1日，关税降至基准税率的89%；c. 第4年1月1日，关税降至基准税率的84%；d. 第5年1月1日，关税降至基准税率的79%；e. 第6年1月1日，关税降至基准税率的74%；f. 第7年1月1日，关税降至基准税率的56%；g. 第8年1月1日，关税降至基准税率的38%；h. 第9年1月1日，关税降至基准税率的19%；i. 第10年1月1日，关税完全取消，此类货物实现免税；

6. 巴拿马减让表中分阶段类别G项下的原产货物关税在第1年至第5年期间将维持基准税率不变。自第6年1月1日起，关税将分5个等额年度阶段削减，此类货物自第10年1月1日起实现免税；

7. 巴拿马减让表中分阶段类别H项下的原产货物关税将自本协定生效之日起分12个等额年度阶段取消，此类货物自第12年1月1日起实现免税；

8. 巴拿马减让表中分阶段类别I项下的原产货物关税在第1年至第5年期间将维持基准税率不变。自第6年1月1日起，关税将分7个等额年度阶段削减，此类货物自第12年1月1日起实现免税；

9. 巴拿马减让表中分阶段类别J项下的原产货物关税将自本协定生效之日起分15个等额年度阶段取消，此类货物自第15年1月1日起实现免税；

10. 缔约方减让表中分阶段类别K项下的原产货物关税在第1年至第5年期间应保持基准税率不变。自第6年1月1日起，关税将分10个等额年度阶段削减，此类货物自第15年1月1日起实现免税；

11.duties on originating goods provided for in the items in staging category L in the Schedule of Panama are exempt from tariff elimination until January 1 of the 7th year after the TPA enters into force, following which duties on those originating goods shall be reduced in 9 equal annual stages, and such goods shall be duty-free, effective January 1 of the 15th year following that entry into force;

12.duties on originating goods provided for in the items in staging category M in the Schedule of Panama are exempt from tariff elimination until the TPA enters into force. Once the TPA enters into force, beginning on the later of January 1 of the 8th year of the TPA or January 1 of year 8 of this Agreement, duties on those originating goods shall be reduced in 9 equal annual stages, and such goods shall be duty-free, effective on the later of January 1 of the 16th year of the TPA or January 1 of the year 16 of this Agreement;

13.duties on originating goods provided for in the items in staging category N in the Schedule of Panama are exempt from tariff elimination until the TPA enters into force. Once the TPA enters into force, beginning on the later of January 1 of the 11th year of the TPA or January 1 of year 11 of this Agreement, duties on those originating goods shall be reduced in 7 equal annual stages, and such goods shall be duty-free, effective on the later of January 1 of the 17th year of the TPA or January 1 of year 17 of this Agreement;

14.duties on originating goods provided for in the items in staging category O in the Schedule of Panama are exempt from tariff elimination until the TPA enters into force. Once the TPA enters into force, beginning on the later of January 1 of the 13th year of the TPA or January 1 of year 13 of this Agreement, duties on those originating goods shall be reduced in 7 equal annual stages, and such goods shall be duty-free, effective on the later of January 1 of the 19th year of the TPA or January 1 of the year 19 of this Agreement;

15.duties on the volume over the amount set out in Article 2.16(5), for originating goods provided for in the items in staging category P in the Schedule of Panama shall be removed in 5 equal annual stages, beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year 5; and

16.duties on originating goods provided for in the items in staging category E in a Party's schedule are exempt from tariff elimination.

For purposes of this Annex and each Party's Schedule, year 1 means the year this Agreement enters into force as provided in Article 24.04 (Final Provisions - Entry into Force).

For purposes of this Annex and a Party's Schedule, beginning in year 2, each annual stage of tariff reduction shall take effect on January 1 of the relevant year.

1 1. 巴拿马减让表中分阶段类别L项下的原产货物关税在贸易促进协定生效后的第7年1月1日前豁免关税消除，此后该类原产货物关税将分9个等额年度阶段削减，并自协定生效后的第15年1月1日起实现免税；

1 2. 巴拿马减让表中分阶段类别M项下的原产货物所适用的关税，在贸易促进协定生效前免于关税消除。贸易促进协定生效后，自该协定第8年1月1日或本协定第8年1月1日中较晚者起，上述原产货物的关税将分9个等额年度阶段削减，并于贸易促进协定第16年1月1日或本协定第16年1月1日中较晚者起实现免税；

1 3. 巴拿马减让表中分阶段类别N项下的原产货物所适用的关税，在贸易促进协定生效前免于关税消除。贸易促进协定生效后，自该协定第11年1月1日或本协定第11年1月1日中较晚者起，上述原产货物的关税将分7个等额年度阶段削减，并于贸易促进协定第17年1月1日或本协定第17年1月1日中较晚者起实现免税；

1 4. 巴拿马减让表中分阶段类别O项下的原产货物关税在贸易促进协定生效前免于关税消除。贸易促进协定生效后，自贸易促进协定第13年1月1日或本协定第13年1月1日中较晚者起，上述原产货物的关税将分7个等额年度阶段削减，并于贸易促进协定第19年1月1日或本协定第19年1月1日中较晚者起实现免税；

1 5. 对于巴拿马减让表中分阶段类别P项下的原产货物，超出第2.16(5)条规定数量的部分，其关税应自本协定生效之日起分5个等额年度阶段取消，并于第5年1月1日起实现免税；且

1 6. 缔约方减让表中分阶段类别E项下的原产货物关税免于关税消除。

就本附件及各缔约方减让表而言，第1年指本协定根据第24.04条（最后条款-生效）规定生效的年份。

就本附件及缔约方减让表而言，自第2年起，每个年度降税阶段应于相关年度的1月1日生效。

The base rate of customs duty for an item shall be the most-favoured-nation customs duty rate applied on January 1, 2009.

For the purpose of the elimination of customs duties in accordance with Article 2.04, 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 of the Party.

The Parties agree that :

- a. Panama's Schedule is authentic in the Spanish language; and
- b. Canada's Schedule is authentic in the English, French and Spanish languages but in case of divergence the English and French texts prevail.

Schedule of Canada (Tariff Schedule attached as Separate Volume) Schedule of Panama (Tariff Schedule attached as Separate Volume)

Annex 2.18: Agricultural safeguard measures

for frozen pork

Panama may adopt or maintain an agricultural safeguard measure, in accordance with Article 2.18, only on an originating agricultural good listed in the table below:

Table: Goods, tariff lines and trigger levels	
Good	Tariff Lines
Frozen pork	0203.22.10
Hams and shoulders thereof	0203.22.90
	0203.29.20
Frozen pork	0203.29.10
Other than hams and shoulders thereof	0203.29.90

Text of the Canada–Panama Free trade

agreement – Chapter three: Rules of origin

某项产品的关税基础税率应为2009年1月1日适用的最惠国关税税率。

为根据第2.04条实现关税取消之目的，临时分阶段税率应向下取整（除非本附件所附各缔约方减让表中另有规定），至少精确至0.1个百分点；若税率以货币单位表示，则至少精确至该缔约方官方货币单位的0.001。

缔约方兹同意：

- a. 巴拿马减让表以西班牙语文本为准；且
- b. 加拿大关税减让表以英语、法语和西班牙语文本为准，但如遇分歧，以英语和法语文本为准。

加拿大关税减让表（关税减让表以单独卷册形式附后） 巴拿马减让表（关税减让表以单独卷册形式附后）

附件2.18： 农业保障措施

冷冻猪肉

巴拿马可根据第2.18条，仅对下表中列出的原产农产品采取或维持农业保障措施：

表：货物、关税税目及触发水平	
Good	Tariff Lines
冷冻猪肉	0203.22.10
猪腿肉及其肩肉	0203.22.90
	0203.29.20
冷冻猪肉	0203.29.10
除火腿和肩肉外	0203.29.90

加拿大-巴拿马自由贸易协定文本 – 第三章：原产

地规则
