

# Australian Customs Notice No. 2021/49

# Regional Comprehensive Economic Partnership Agreement – Entry into Force

On 1 January 2022, the Regional Comprehensive Economic Partnership Agreement (RCEP) will enter into force for Australia, Brunei, Cambodia, China, Japan, Laos, New Zealand, Singapore, Thailand and Vietnam.

# **RCEP originating goods**

Goods must meet the requirements outlined in Division 1N of Part VIII of the *Customs Act 1901* (Customs Act) to be considered RCEP originating goods.

From 1 January 2022, only materials sourced from Australia, Brunei, Cambodia, China, Japan, Laos, New Zealand, Singapore, Thailand and Vietnam are considered as originating materials for the purposes of determining whether a good is an RCEP originating good.

Goods and materials from the remaining RCEP signatories, namely Indonesia, Korea, Malaysia, Myanmar and the Philippines are not considered as originating materials until RCEP enters into force for that signatory. Under subsection 153ZQB(6) of the Customs Act, the Minister must announce by notifiable instrument, the day on which the Agreement enters into force for a Party (other than Australia).

# Preferential rates of customs duty and duty rate phase down

Schedule 14 of the *Customs Tariff Act 1995* (Customs Tariff Act) outlines the preferential rates of customs duty that apply to RCEP originating goods including customs duty rates for goods that will be incrementally reduced to 'Free'. Schedule 14 provides the preferential rate that will apply for each relevant tariff subheadings on 1 January 2022, any incremental reductions to the preferential customs duty rate, and the day on which those reductions commence.

All RCEP originating goods classified to tariff subheadings that are not listed in Schedule 14 have a 'Free' rate of customs duty at entry into force of RCEP.

Excise-equivalent goods that are classified to tariff subheadings listed in Schedule 14 will be indexed with the equivalent rates listed in Schedule 3 of the Customs Tariff Act.

The preferential rates of customs duty for RCEP originating goods will be available on the Online Tariff from 1 January 2022. The updated Customs Tariff Working Pages for Schedule 14 are at <u>Attachment A</u>. As RCEP enters into force on 1 January 2022, these pages are in 2022 Harmonized System (HS2022) nomenclature. Detailed information about HS2022 can be found on the Australian Border Force 2022 Harmonized System Changes web page at <u>https://www.abf.gov.au/importing-exporting-and-manufacturing/tariff-classification/2022-harmonized-system-changes</u>.

# Claiming preferential rates of customs duty

The Integrated Cargo System (ICS) Preference Scheme, Preference Origin Country and Preference Rules codes for RCEP are outlined in the table below.

	Code	Description
Preference Scheme	RCEP	Regional Comprehensive Economic Partnership Agreement
	BN	Brunei
	KH	Cambodia
	CN	China
	JP	Japan
Preference Origin Country	LA	Laos
	NZ	New Zealand
	SG	Singapore
	TH	Thailand
	VN	Vietnam
	WO	Goods wholly obtained or produced in a Party
Preference Rule	PE	Goods produced from originating materials
	PSR	Goods produced from non-originating materials

# **Refund circumstances**

Refunds of customs duty may be claimed in the circumstances listed in the table below, in accordance with the Customs (International Obligations) Regulation 2015. The information presented in the table is of a general nature and does not constitute legal advice.

Regulation	Class of goods	Circumstances	Period of refund	ICS refund code
Table item 17 of Regulation 23	RCEP originating goods	Duty has been paid on the goods.	International Obligations	
Table item 18 of Regulation 23	Goods that would have been RCEP originating goods if, at the time the goods were imported, the importer held a Proof of Origin (within the meaning of subsection 153ZQB(1) of the Customs Act), or a copy of one, for the goods	Both of the following apply: (a) duty has been paid on the goods; (b) the importer holds a Proof of Origin or a copy of a Proof of Origin for the goods at the time of making the application for the refund.	Regulation 28(2) requires an application for a refund of duty to be made within 4 years after the day on which the duty was paid.	23A17

# **Further information**

The ABF website has information about RCEP, including guidance on determining the originating status of goods under the agreement at <u>https://www.abf.gov.au/importing-exporting-and-manufacturing/free-trade-agreements/RCEP</u>.

Enquiries related to the origin of goods should be directed to <u>origin@abf.gov.au</u>.

The Department of Foreign Affairs and Trade website has additional information on the agreement at <u>https://www.dfat.gov.au/trade/agreements/Pages/trade-agreements</u>.

Enquiries related to this notice can be directed to tradepolicy1@abf.gov.au.

[Signed] Suzanne Ford A/g Assistant Secretary Customs and Trade Policy Branch 7 December 2021

# Attachment A

# **Customs Tariff Working Pages**

# **RCEP ORIGINATING GOODS**

(Sections 15 and 16 of the Customs Tariff Act 1995)

em	Heading or subheading in Schedule 3	Rate #
em	Schedule 5	Rale #
	0405.20.00	3%
		From 1 January 2023: 1%
		From 1 January 2024: Free
	0511.99.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
	0714.50.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: Free
	0902 11 00	
	0802.11.00	4% From 1 Jonuary 2024: 39/
		From 1 January 2024: 3% From 1 January 2026: 2%
		From 1 January 2020: 276 From 1 January 2028: Free
	0806.10.00	4%
	0000.10.00	From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
	0806.20.00	5%
	1105.20.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
	1202.30.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
	1202.41.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
)	1202.42.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1% From 1 January 2041: Free

Heading or subheading in		
em	Schedule 3	Rate #
1	1212.21.10	4%
		From 1 January 2023: 2% From 1 January 2024: Free
2	1302.19.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: Free
3	1514.11.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: Free
4	1514.91.00	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Free
5	1515.11.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: Free
<b>5</b>	1515.29.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
7	1518.00.10	2%
		From 1 January 2023: 1% From 1 January 2024: Free
3	1601.00.00	2% Energy 1 January 2022; 10/
		From 1 January 2023: 1% From 1 January 2024: Free
)	1602.10.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: From
		From 1 January 2028: Free
	1602.42.00	4% From 1 Jonuary 2024, 39/
		From 1 January 2024: 3% From 1 January 2026: 2%
		From 1 January 2028: Free
	1904.30.00	3%
		From 1 January 2024: 2%
		From 1 January 2026: 1% From 1 January 2028: Free
	1005 00 00	5%
	1905.90.00	
		From 1 January 2032: 4%
		From 1 January 2034: 3% From 1 January 2037: 2%
		From 1 January 2037: 2% From 1 January 2039: 1%
		From 1 January 2041: Free

# REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
23	2001.10.00	2% From 1 January 2023: 1% From 1 January 2024: Free
24	2001.90.10	2% From 1 January 2023: 1% From 1 January 2024: Free
25	2005.10.00	5%
26	2005.91.00	4%
		From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
27	2005.99.00	4% From 1 January 2025: 3% From 1 January 2028: 2% From 1 January 2031: 1% From 1 January 2036: Free
28	2006.00.20	4% From 1 January 2025: 3% From 1 January 2028: 2% From 1 January 2031: 1% From 1 January 2036: Free
29	2006.00.39	4% From 1 January 2025: 3% From 1 January 2028: 2% From 1 January 2031: 1% From 1 January 2036: Free
30	2008.40.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
31	2008.50.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
32	2008.70.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
33	2008.93.00	2% From 1 January 2023: 1% From 1 January 2024: Free
34	2009.12.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free

	Heading or	
tem	subheading in Schedule 3	Rate #
5	2009.21.00	4%, or, if lower, \$0.45/kg TSS
		From 1 January 2024: 3%, or, if
		lower, \$0.45/kg TSS
		From 1 January 2026: 2%, or, if
		lower, \$0.45/kg TSS
		From 1 January 2028: Free
6	2009.29.00	4%, or, if lower, \$0.45/kg TSS
		From 1 January 2024: 3%, or, if
		lower, \$0.45/kg TSS
		From 1 January 2026: 2%, or, if
		lower, \$0.45/kg TSS
		From 1 January 2028: Free
57	2009.31.20	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Free
8	2009.31.90	5%, or, if lower, \$0.45/kg TSS
9	2009.39.20	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Free
0	2009.39.90	5%, or, if lower, \$0.45/kg TSS
41	2009.50.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
12	2009.61.00	4%
	2007.01.00	470 From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
13	2009.81.00	497
•J	2007.01.00	4% From 1 January 2024: 3%
		From 1 January 2024: 576 From 1 January 2026: 2%
		From 1 January 2020: 276 From 1 January 2028: Free
1	2203.00.63	\$0.01/J of clockal calculated an
14	2203.00.03	\$9.01/L of alcohol, calculated on that alcohol content by which th
		percentage by volume of alcohol
		of the goods exceeds 1.15
5	2203.00.64	\$45.07/L of alcohol, calculated o
5	4403.00.0 <del>1</del>	that alcohol content by which th
		percentage by volume of alcohol
		of the goods exceeds 1.15

# REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
46	2203.00.65	\$28.23/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
47	2203.00.66	\$52.49/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
48	2203.00.67	\$36.98/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
49	2203.00.69	\$52.49/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
50	2203.00.71	\$9.01/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
51	2203.00.72	\$28.23/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
52	2203.00.79	\$36.98/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
53	2203.00.91	\$88.91/L of alcohol
54	2203.00.99	\$88.91/L of alcohol
55	2204.10.21	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
56	2204.10.23	4%, and \$88.91/L of alcohol From 1 January 2024: 3%, and \$88.91/L of alcohol From 1 January 2026: 2%, and \$88.91/L of alcohol From 1 January 2028: \$88.91/L of alcohol
57	2204.10.29	4%, and \$88.91/L of alcohol From 1 January 2024: 3%, and \$88.91/L of alcohol From 1 January 2026: 2%, and \$88.91/L of alcohol From 1 January 2028: \$88.91/L of alcohol

ltem	Heading or subheading in Schedule 3	Rate #
58	2204.10.81	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
59	2204.10.83	4%, and \$88.91/L of alcohol From 1 January 2024: 3%, and \$88.91/L of alcohol From 1 January 2026: 2%, and \$88.91/L of alcohol From 1 January 2028: \$88.91/L of alcohol
60	2204.10.89	\$88.91/L of alcohol
51	2204.21.10	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
52	2204.21.30	4%, and \$88.91/L of alcohol From 1 January 2024: 3%, and \$88.91/L of alcohol From 1 January 2026: 2%, and \$88.91/L of alcohol From 1 January 2028: \$88.91/L of alcohol
53	2204.21.90	4%, and \$88.91/L of alcohol From 1 January 2024: 3%, and \$88.91/L of alcohol From 1 January 2026: 2%, and \$88.91/L of alcohol From 1 January 2028: \$88.91/L of alcohol
64	2204.22.10	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
65	2204.22.30	4%, and \$88.91/L of alcohol From 1 January 2024: 3%, and \$88.91/L of alcohol From 1 January 2026: 2%, and \$88.91/L of alcohol From 1 January 2028: \$88.91/L of alcohol
66	2204.22.90	4%, and \$88.91/L of alcohol From 1 January 2024: 3%, and \$88.91/L of alcohol From 1 January 2026: 2%, and \$88.91/L of alcohol From 1 January 2028: \$88.91/L of alcohol

# REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
66	2204.22.90	4%, and \$88.91/L of alcohol From 1 January 2024: 3%, and \$88.91/L of alcohol From 1 January 2026: 2%, and \$88.91/L of alcohol From 1 January 2028: \$88.91/L of alcohol
67	2204.29.10	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
68	2204.29.30	4%, and \$88.91/L of alcohol From 1 January 2024: 3%, and \$88.91/L of alcohol From 1 January 2026: 2%, and \$88.91/L of alcohol From 1 January 2028: \$88.91/L of alcohol
69	2204.29.90	4%, and \$88.91/L of alcohol From 1 January 2024: 3%, and \$88.91/L of alcohol From 1 January 2026: 2%, and \$88.91/L of alcohol From 1 January 2028: \$88.91/L of alcohol
70	2204.30.90	4% From 1 January 2025: 3% From 1 January 2028: 2% From 1 January 2031: 1% From 1 January 2036: Free
71	2205.10.10	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
72	2205.10.30	4%, and \$88.91/L of alcohol From 1 January 2024: 3%, and \$88.91/L of alcohol From 1 January 2026: 2%, and \$88.91/L of alcohol From 1 January 2028: \$88.91/L of alcohol
73	2205.10.90	4%, and \$88.91/L of alcohol From 1 January 2024: 3%, and \$88.91/L of alcohol From 1 January 2026: 2%, and \$88.91/L of alcohol From 1 January 2028: \$88.91/L of alcohol

	Heading or	
tem	subheading in Schedule 3	Rate #
74	2205.90.10	4%
-		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
5	2205.90.20	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: Free
6	2205 00 20	-
76	2205.90.30	4%, and \$88.91/L of alcohol From 1 January 2024: 3%, and
		\$88.91/L of alcohol
		From 1 January 2026: 2%, and
		\$88.91/L of alcohol From 1 January 2028: \$88.91/L
		of alcohol
7	2205.90.90	4%, and \$88.91/L of alcohol
-		From 1 January 2024: 3%, and
		\$88.91/L of alcohol
		From 1 January 2026: 2%, and
		\$88.91/L of alcohol
		From 1 January 2028: \$88.91/I of alcohol
8	2206.00.13	\$88.91/L of alcohol
79	2206.00.14	\$88.91/L of alcohol
30	2206.00.21	5%, and \$88.91/L of alcohol
		From 1 January 2032: 4%, and
		\$88.91/L of alcohol
		From 1 January 2034: 3%, and \$88.91/L of alcohol
		From 1 January 2037: 2%, and
		\$88.91/L of alcohol
		From 1 January 2039: 1%, and
		\$88.91/L of alcohol
		From 1 January 2041: \$88.91/I of alcohol
81	2206.00.22	5%, and \$88.91/L of alcohol
		From 1 January 2032: 4%, and
		\$88.91/L of alcohol
		From 1 January 2034: 3%, and
		\$88.91/L of alcohol From 1 January 2037: 2%, and
		\$88.91/L of alcohol
		From 1 January 2039: 1%, and
		\$88.91/L of alcohol
		From 1 January 2041: \$88.91/L of alcohol

# REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
82	2206.00.23	5%, and \$88.91/L of alcohol From 1 January 2032: 4%, and \$88.91/L of alcohol From 1 January 2034: 3%, and \$88.91/L of alcohol From 1 January 2037: 2%, and \$88.91/L of alcohol From 1 January 2039: 1%, and \$88.91/L of alcohol From 1 January 2041: \$88.91/L of alcohol
83	2206.00.24	5%, and \$88.91/L of alcohol From 1 January 2032: 4%, and \$88.91/L of alcohol From 1 January 2034: 3%, and \$88.91/L of alcohol From 1 January 2037: 2%, and \$88.91/L of alcohol From 1 January 2039: 1%, and \$88.91/L of alcohol From 1 January 2041: \$88.91/L of alcohol
84	2206.00.41	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
85	2206.00.42	4% From 1 January 2025: 3% From 1 January 2028: 2% From 1 January 2031: 1% From 1 January 2036: Free
86	2206.00.51	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
87	2206.00.52	5%, and \$88.91/L of alcohol From 1 January 2032: 4%, and \$88.91/L of alcohol From 1 January 2034: 3%, and \$88.91/L of alcohol From 1 January 2037: 2%, and \$88.91/L of alcohol From 1 January 2039: 1%, and \$88.91/L of alcohol From 1 January 2041: \$88.91/L of alcohol
88	2206.00.59	\$88.91/L of alcohol

Heading or		
em	subheading in Schedule 3	Rate #
9	2206.00.61	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
0	2206.00.62	4%, and \$88.91/L of alcohol From 1 January 2025: 3%, and \$88.91/L of alcohol From 1 January 2028: 2%, and \$88.91/L of alcohol From 1 January 2031: 1%, and \$88.91/L of alcohol From 1 January 2036: \$88.91/L of alcohol
1	2206.00.69	\$88.91/L of alcohol
2	2206.00.72	\$9.01/L of alcohol, calculated on that alcohol content by which th percentage by volume of alcohol of the goods exceeds 1.15
3	2206.00.73	\$45.07/L of alcohol, calculated o that alcohol content by which th percentage by volume of alcohol of the goods exceeds 1.15
4	2206.00.76	\$28.23/L of alcohol, calculated o that alcohol content by which th percentage by volume of alcohol of the goods exceeds 1.15
5	2206.00.77	\$52.49/L of alcohol, calculated o that alcohol content by which th percentage by volume of alcohol of the goods exceeds 1.15
6	2206.00.78	\$36.98/L of alcohol, calculated o that alcohol content by which th percentage by volume of alcohol of the goods exceeds 1.15
7	2206.00.79	\$52.49/L of alcohol, calculated o that alcohol content by which th percentage by volume of alcohol of the goods exceeds 1.15
8	2206.00.82	\$9.01/L of alcohol, calculated on that alcohol content by which th percentage by volume of alcohol of the goods exceeds 1.15
9	2206.00.83	\$28.23/L of alcohol, calculated o that alcohol content by which th percentage by volume of alcohol of the goods exceeds 1.15

# REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

100         2206.00.89         \$36.98/L of alcohol, calificat alcohol content by percentage by volume o of the goods exceeds 1.1           101         2206.00.92         \$88.91/L of alcohol           102         2206.00.99         \$88.91/L of alcohol           103         2207.10.00         \$88.91/L of alcohol           104         2207.20.10         4%, and \$0.433/L From 1 January 2024: \$0.433/L From 1 January 2024: \$0.433/L From 1 January 2024: \$0.433/L From 1 January 2026: \$0.433/L for alcohol           107         2208.20.90         4%, and \$88.91/L of alcohol           108         2208.30.00         \$88.91/L of alcohol           109         2208.40.00         \$88.91/L of alcohol	
102       2206.00.99       \$88.91/L of alcohol         103       2207.10.00       \$88.91/L of alcohol         104       2207.20.10       4%, and \$0.433/L From 1 January 2024; : \$0.433/L From 1 January 2024; : \$0.433/L From 1 January 2026; : \$0.433/L From 1 January 2028; :         105       2207.20.90       4%         106       2208.20.10       4%, and \$83.04/L of alcohol From 1 January 2024; : From 1 January 2024; : S83.04/L of alcohol         106       2208.20.10       4%, and \$83.04/L of alcohol From 1 January 2024; : S83.04/L of alcohol From 1 January 2024; : S83.04/L of alcohol         107       2208.20.90       4%, and \$88.91/L of alcohol From 1 January 2026; : S88.91/L of alcohol From 1 January 2026; : S88.91/L of alcohol         108       2208.30.00       \$88.91/L of alcohol From 1 January 2026; : S88.91/L of alcohol         109       2208.40.00       \$88.91/L of alcohol From 1 January 2026; : S88.91/L of alcohol         110       2208.60.00       \$88.91/L of alcohol From 1 January 2024; : S88.91/L of alcohol         111       2208.60.00       2%, and \$88.91/L of alcohol From 1 January 2024; : S88.91/L of alcohol         112       2208.70.00       \$88.91/L of alcohol From 1 January 2024; : of alcohol	which the of alcohol
103       2207.10.00       \$88.91/L of alcohol         104       2207.20.10       4%, and \$0.433/L         From I January 2024: 5       From I January 2024: 5         105       2207.20.90       4%         From I January 2024: 5       From I January 2024: 5         106       2208.20.10       4%, and \$83.04/L of alcohol         From I January 2024: 5       \$83.04/L of alcohol         From I January 2025: 5       \$83.04/L of alcohol         From I January 2026: 5       \$83.04/L of alcohol         From I January 2028: 5       \$91/L of alcohol         From I January 2028: 5       \$91/L of alcohol         107       2208.20.00       \$88.91/L of alcohol         108	
104       2207.20.10       4%, and \$0.433/L         From I January 2024: 1       \$0.433/L         From I January 2026: 2       \$0.433/L         From I January 2026: 2       \$0.433/L         From I January 2026: 2       \$0.433/L         From I January 2028: 5       From I January 2028: 5         105       2207.20.90       4%         From I January 2026: 2       From I January 2026: 2         From I January 2026: 2       From I January 2026: 2         106       2208.20.10       4%, and \$83.04/L of alcohol         From I January 2028: 5       \$83.04/L of alcohol         107       2208.20.90       4%, and \$88.91/L of alcohol         108       2208.30.00       \$88.91/L of alcohol         109       2208.40.00       \$88.91/L of alcohol         110       2208.50.00       \$88.91/L of alcohol         111       2208.60.00       \$88.91/L of alcohol         112       2208.70.00       \$88.91/L of alcohol	
From 1 January 2024: \$       \$0.433/L         From 1 January 2026: \$       \$0.433/L         From 1 January 2026: \$       \$0.433/L         From 1 January 2028: \$       From 1 January 2028: \$         105       2207.20.90       4%         From 1 January 2026: \$       From 1 January 2026: \$         106       2208.20.10       4%, and \$83.04/L of alcohol         From 1 January 2026: \$       From 1 January 2026: \$         106       2208.20.10       4%, and \$83.04/L of alcohol         From 1 January 2026: \$       \$         107       2208.20.90       4%, and \$88.91/L of alcohol         From 1 January 2026: \$       \$         of alcohol       From 1 January 2026: \$         107       2208.20.90       4%, and \$88.91/L of alcohol         From 1 January 2026: \$       \$         of alcohol       From 1 January 2026: \$         108       2208.30.00       \$         109       2208.40.00       \$         110       2208.50.00       \$         111       2208.60.00       2%, and \$         112       2208.70.00       \$         112       2208.70.00       \$	
From 1 January 2024:         S83.04/L of alcohol         From 1 January 2026:         S83.04/L of alcohol         From 1 January 2026:         S83.04/L of alcohol         From 1 January 2028:         of alcohol         From 1 January 2028:         of alcohol         From 1 January 2024:         S88.91/L of alcohol         From 1 January 2028:         of alcohol         From 1 January 2024:         S88.91/L of alcohol         From 1 January 2028:         of alcohol         From 1 January 2028:         of alcohol         S88.91/L of alcohol         From 1 January 2024:	2%, and
From 1 January 2024: \$         \$83.04/L of alcohol         From 1 January 2026: \$         \$83.04/L of alcohol         From 1 January 2026: \$         \$83.04/L of alcohol         From 1 January 2028: \$         of alcohol         107       2208.20.90         4%, and \$88.91/L of alcohol         From 1 January 2024: \$         \$88.91/L of alcohol         From 1 January 2026: \$         \$88.91/L of alcohol         From 1 January 2026: \$         \$88.91/L of alcohol         From 1 January 2028: \$         of alcohol         108       2208.30.00         \$88.91/L of alcohol         From 2 Zous.40.00         \$88.91/L of alcohol         110       2208.50.00         \$88.91/L of alcohol         111       2208.60.00         2208.70.00       \$88.91/L of alcohol         From 1 January 2024: \$         of alcohol         112       2208.70.00	2%
From 1 January 2024: 3         \$88.91/L of alcohol         From 1 January 2026: 2         \$88.91/L of alcohol         From 1 January 2028: 5         of alcohol         108       2208.30.00         109       2208.40.00         110       2208.50.00         111       2208.60.00         2208.60.00       2%, and \$88.91/L of alcohol         111       2208.60.00         112       2208.70.00	3%, and 2%, and
109       2208.40.00       \$88.91/L of alcohol         110       2208.50.00       \$88.91/L of alcohol         111       2208.60.00       2%, and \$88.91/L of alcohol         111       2208.60.00       2%, and \$88.91/L of alcohol         112       2208.70.00       \$88.91/L of alcohol	3%, and 2%, and
110       2208.50.00       \$88.91/L of alcohol         111       2208.60.00       2%, and \$88.91/L of alcohol         111       2208.60.00       2%, and \$88.91/L of alcohol         From 1 January 2023: 1       \$88.91/L of alcohol         112       2208.70.00       \$88.91/L of alcohol	
111       2208.60.00       2%, and \$88.91/L of alco         From 1 January 2023: 1       \$88.91/L of alcohol         From 1 January 2024: 5       of alcohol         112       2208.70.00       \$88.91/L of alcohol	
From 1 January 2023: 1 \$88.91/L of alcohol From 1 January 2024: S of alcohol1122208.70.00\$88.91/L of alcohol	
	1%, and
113 2208.90.10 4%	
From 1 January 2024: 3 From 1 January 2026: 2 From 1 January 2028: 1	2%

ltem	Heading or subheading in Schedule 3	Rate #
114	2208.90.20	\$88.91/L of alcohol
115	2208.90.90	\$88.91/L of alcohol
116	2401.10.00	\$1,598.64/kg
117	2401.20.00	\$1,598.64/kg of tobacco content
118	2401.30.00	\$1,598.64/kg of tobacco content
119	2402.10.20	\$1.11905/stick
120	2402.10.80	\$1,598.64/kg of tobacco content
121	2402.20.20	\$1.11905/stick
122	2402.20.80	\$1,598.64/kg of tobacco content
123	2403.11.00	\$1,598.64/kg of tobacco content
124	2403.19.10	\$1.11905/stick
125	2403.19.90	\$1,598.64/kg of tobacco content
126	2403.91.00	\$1,598.64/kg of tobacco content
127	2403.99.80	\$1,598.64/kg of tobacco content
127A	2404.11.00	\$1,598.64/kg of tobacco content
128	2515.11.00	4% From 1 January 2025: 3% From 1 January 2028: 2% From 1 January 2031: 1% From 1 January 2036: Free
129	2516.20.20	2% From 1 January 2023: 1% From 1 January 2024: Free
130	2523.30.00	2% From 1 January 2023: 1% From 1 January 2024: Free

#### REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

Schedule 14/13

ltem	Heading or subheading in Schedule 3		Rate #
131	2525.10.00		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
132	2705.00.00		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
133	2707.10.00		\$0.433/L
134	2707.20.00		\$0.433/L
135	2707.30.00		\$0.433/L
136	2707.50.00		\$0.433/L
137	2707.99.10		5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
138	2709.00.90		\$0.433/L
139	2710.12.61		\$0.03556/L
140	2710.12.62 *	(Rate No. 001) (Rate No. 002) (Rate No. 003)	\$0.433/L of gasoline plus \$0.433/L of ethanol plus \$0.433/L of other substances (if any) in the blend
141	2710.12.69		\$0.433/L
142	2710.12.70		\$0.433/L
143	2710.19.16		\$0.433/L
144	2710.19.22 *	(Rate No. 001)	\$0.433/L of diesel
		(Rate No. 002)	plus \$0.433/L of ethanol
		(Rate No. 003)	plus \$0.433/L of other substances (if any) in the blend
145	2710.19.28		\$0.433/L
146	2710.19.40		\$0.03556/L
147	2710.19.51		\$0.433/L
148	2710.19.52		\$0.433/L
149	2710.19.53		\$0.433/L

\* For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code and the relevant volume in litres. Statistical codes for each tariff classification are set out in Schedule 3.

#### REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3		Rate #
150	2710.19.70		\$0.433/L
151	2710.19.91		\$0.085/L
152	2710.19.92		\$0.085/kg
153	2710.20.00 *	(Rate No. 001)	\$0.433/L of biodiesel
		(Rate No. 002)	plus \$0.433/L of ethanol (if any)
		(Rate No. 003)	plus \$0.433/L of other substances in the blend
154	2710.91.16		\$0.433/L
155	2710.91.22 *	(Rate No. 001)	\$0.433/L of diesel
		(Rate No. 002)	plus \$0.433/L of ethanol
		(Rate No. 003)	plus \$0.433/L of other substances (if any) in the blend
156	2710.91.28		\$0.433/L
157	2710.91.40		\$0.03556/L
158	2710.91.51		\$0.433/L
159	2710.91.52		\$0.433/L
160	2710.91.53		\$0.433/L
161	2710.91.61		\$0.03556/L
162	2710.91.62 *	(Rate No. 001)	\$0.433/L of gasoline
		(Rate No. 002)	plus \$0.433/L of ethanol
		(Rate No. 003)	plus \$0.433/L of other substances (if any) in the blend
163	2710.91.69		\$0.433/L
164	2710.91.70		\$0.433/L
165	2710.91.80 *	(Rate No. 001)	\$0.433/L of biodiesel
		(Rate No. 002)	plus \$0.433/L of ethanol (if any)
		(Rate No. 003)	plus \$0.433/L of other substances in the blend
166	2710.91.91		\$0.085/L
167	2710.91.92		\$0.085/kg
168	2710.99.16		\$0.433/L

\* For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code and the relevant volume in litres. Statistical codes for each tariff classification are set out in Schedule 3.

#### REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

Schedule 14/15

ltem	Heading or subheading in Schedule 3		Rate #
169	2710.99.22 *	(Rate No. 001)	\$0.433/L of diesel
		(Rate No. 002)	plus \$0.433/L of ethanol
		(Rate No. 003)	plus \$0.433/L of other substances (if any) in the blend
170	2710.99.28		\$0.433/L
171	2710.99.40		\$0.03556/L
172	2710.99.51		\$0.433/L
173	2710.99.52		\$0.433/L
174	2710.99.53		\$0.433/L
175	2710.99.61		\$0.03556/L
176	2710.99.62 *	(Rate No. 001)	\$0.433/L of gasoline
		(Rate No. 002)	plus \$0.433/L of ethanol
		(Rate No. 003)	plus \$0.433/L of other substances (if any) in the blend
177	2710.99.69		\$0.433/L
178	2710.99.70		\$0.433/L
179	2710.99.80 *	(Rate No. 001)	\$0.433/L of biodiesel
		(Rate No. 002)	plus \$0.433/L of ethanol (if any)
		(Rate No. 003)	plus \$0.433/L of other substances in the blend
180	2710.99.91		\$0.085/L
181	2710.99.92		\$0.085/kg
182	2711.11.00		\$0.297/kg
183	2711.12.10 **		\$0.141/L
184	2711.13.10 **		\$0.141/L
185	2711.21.10 **		\$0.297/kg
186	2818.10.90		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free

\* For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code and the relevant volume in litres. Statistical codes for each tariff classification are set out in Schedule 3.

\*\* Refer to notes under Chapter 27 Additional Note 2 and Additional Note 6, in Schedule 3, for information on conversion factors relating to LPG and CNG.

	Heading or	
tem	subheading in Schedule 3	Rate #
87	2833.21.00	2% From 1 January 2023: 1%
		From 1 January 2023: 176 From 1 January 2024: Free
88	2835.26.00	2%
		From 1 January 2023: 1% From 1 January 2024: Free
.89	2840.30.00	4%
07	2040.30.00	From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: Fre
90	2841.50.90	5%
91	2847.00.00	4%
		From 1 January 2024: 3% From 1 January 2026: 2%
		From 1 January 2020: 276
92	2852.10.10	4%
		From 1 January 2024: 3% From 1 January 2026: 2%
		From 1 January 2028: Fre
93	2852.10.20	4%
		From 1 January 2024: 3% From 1 January 2026: 2%
		From 1 January 2028: Fre
94	2852.90.90	4% From 1 Karry 2024, 20/
		From 1 January 2024: 3% From 1 January 2026: 2%
		From 1 January 2028: Fre
95	2902.20.00	\$0.433/L
96	2902.30.00	\$0.433/L
97	2902.41.00	\$0.433/L
98	2902.42.00	\$0.433/L
99	2902.43.00	\$0.433/L
00	2902.44.00	\$0.433/L
201	2903.73.00	4%
		From 1 January 2024: 3% From 1 January 2026: 2%
		From 1 January 2028: Fre
02	2903.74.00	4% From 1 January 2024, 20/
		From 1 January 2024: 3% From 1 January 2026: 2%
		From 1 January 2028: Fre
03	2903.75.00	4% From 1 Jonuary 2024, 39/
		From 1 January 2024: 3% From 1 January 2026: 2%
		From 1 January 2028: Fre

# REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
204	2903.79.10	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
205	2905.31.00	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
206	2907.11.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
207	2909.44.00	2% From 1 January 2023: 1% From 1 January 2024: Free
208	2909.49.00	2% From 1 January 2023: 1% From 1 January 2024: Free
209	2909.50.10	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
210	2912.11.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
211	2912.12.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
212	2912.60.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
213	2914.40.10	2% From 1 January 2023: 1% From 1 January 2024: Free
214	2915.36.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
215	2915.39.20	From 1 January 2023: Free 2% From 1 January 2023: 1% From 1 January 2024: Free

	Heading or	
em	subheading in Schedule 3	Rate #
16	2915.39.90	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
7	2918.91.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
8	2921.43.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
)	2937.50.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
)	2940.00.10	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Free
l	3002.13.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Fre
	3002.14.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Fre
	3002.15.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Fre
	3006.10.11	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1% From 1 January 2041: Fro
		From 1 January 2041: Fre
	3006.10.12	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Fre

# REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

Item	Heading or subheading in Schedule 3	Rate #
226	3006.10.14	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
227	3006.10.19	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1% From 1 January 2041: Free
		·
228	3006.10.21	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2% From 1 January 2039: 1%
		From 1 January 2039: 1% From 1 January 2041: Free
229	3006.10.22	5%
	5000.10.22	From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
230	3006.10.29	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Free
231	3006.92.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
232	3006.92.20	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: Free
		·
233	3006.92.90	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: Free
		·
234	3204.12.00	2% Example 1 Language 2022, 10/
		From 1 January 2023: 1%
		From 1 January 2024: Free
235	3204.13.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
235A	3204.18.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free

	Heading or	
em	subheading in Schedule 3	Rate #
36	3204.19.00	2% From 1 January 2023: 1% From 1 January 2024: Free
37	3204.20.00	2% From 1 January 2023: 1% From 1 January 2024: Free
38	3211.00.00	2% From 1 January 2023: 1% From 1 January 2024: Free
39	3212.10.00	2% From 1 January 2023: 1% From 1 January 2024: Free
40	3302.10.12	4% From 1 January 2025: 3% From 1 January 2028: 2% From 1 January 2031: 1% From 1 January 2036: Free
41	3403.11.10	\$0.085/kg
42	3403.11.90	\$0.085/L
43	3403.19.10	\$0.085/kg
44	3403.19.90	\$0.085/L
45	3403.91.10	\$0.085/kg
46	3403.91.90	\$0.085/L
47	3403.99.10	\$0.085/kg
48	3403.99.90	\$0.085/L
49	3601.00.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
50	3702.10.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
51	3702.32.90	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
52	3702.39.90	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free

# REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

	Heading or subheading in	
tem	Schedule 3	Rate #
53	3702.41.90	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
4	3702.42.90	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
55	3702.52.90	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
56	3702.53.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
57	3702.54.00	4% Example 1 Language 2024, 20/
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: Free
		·
58	3702.96.90	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
9	3705.00.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
60	3707.10.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
51	3806.30.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
52	3808.52.90	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free

tem		Heading or subheading in Schedule 3		Rate #
263		<b>3808.59.90</b> (prescribed goods only*)	(Rate No. 001)	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
	*	Goods prescribed for the Schedule 14 are: The following:	purposes of item 263 of	
		<ul> <li>Chapter 38 of the Cuss other than goods conta aldicarb (ISO), azinplicarbofuran (ISO), end perfluorooctane sulph perfluorooctane sulph perfluorooctane sulph trichlorfon (ISO);</li> <li>(b) goods that are herbicid products, plant-growt insecticides (other that and mosquito spirals a alachlor (ISO), aldicata azinphos-methyl (ISO)</li> </ul>	n Subheading Note 1 to stoms Tariff Act 1995, aining alachlor (ISO), nos-methyl (ISO), losulfan (ISO), losulfan (ISO), nonic acid and its salts, nonamides, nonyl fluoride or des, anti-sprouting h regulators or an camphor, fly-papers and coils) containing rb (ISO), D), carbofuran (ISO), fluorooctane sulphonic luorooctane sulphonyl	
		Other (Rate No. 003)		Free
264		<b>3808.59.90</b> (prescribed goods only*)	(Rate No. 002)	2% From 1 January 2023: 1% From 1 January 2024: Free
	*	Goods prescribed for the Schedule 14 are:	purposes of item 264 of	
		Fungicides containing ala (ISO), azinphos-methyl ( endosulfan (ISO), perfluc and its salts, perfluorooct perfluorooctane sulphony (ISO);	ISO), carbofuran (ISO), prooctane sulphonic acid ane sulphonamides,	
		Other		Free

# REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
265	3808.61.90	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
266	3808.62.90	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: Free
267	3808.69.90	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: Free
268	3808.91.90	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: Free
		·
269	3808.92.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
270	3808.93.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
271	3811.21.10	\$0.085/kg
272	3811.21.90	\$0.085/L
273	3815.11.00	2%
15	5815.11.00	2% From 1 January 2023: 1%
		From 1 January 2023: 176 From 1 January 2024: Free
274	3815.19.00	2% English 1 kan 2023 10/
		From 1 January 2023: 1% From 1 January 2024: Free
		-
275	3817.00.10	\$0.433/L
276	3819.00.00	2%, and \$0.085/L
		From 1 January 2023: 1%, and
		\$0.085/L From 1 Jonuory 2024, \$0.085/J
		From 1 January 2024: \$0.085/L
277	3822.11.21	4% E 1 L 2024 20/
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: Free
277A	3822.12.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: Free
		From 1 January 2020, Free

ltem		Heading or subheading in Schedule 3		Rate #
77B		<b>3822.12.40</b> (prescribed		4% From 1 January 2024: 3%
		goods only*)		From 1 January 2024: 5% From 1 January 2026: 2% From 1 January 2028: Free
	*	Goods prescribed for the purposes of of Schedule 14 are:	f item 277B	110m 10m 11, 2020, 110
		Goods that are not on a backing of plastics		
		Other		Free
		(Rate No. 002)		
277C		3822.19.10		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
277D		3822.19.40 ()	Rate No. 001)	4%
		(prescribed goods only*)		From 1 January 2024: 3%
		Goods prescribed for the purposes of	fitem 277D	From 1 January 2026: 2% From 1 January 2028: Free
	*	of Schedule 14 are:		
		Goods that are not on a backing of pl	lastics	
		Other		Free
		(Rate No. 002)		
278		3823.19.00		2% From 1 January 2023: 1% From 1 January 2024: Free
284		3824.81.00		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
285		3824.82.00		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free

#### REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

Schedule 14/25

ltem	Heading or subheading in Schedule 3		Rate #
286	3824.83.00		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
287	3824.99.30 *	(Rate No. 001)	\$0.433/L of gasoline plus
		(Rate No. 002)	\$0.433/L of ethanol
		(Rate No. 003)	plus \$0.433/L of other substances (if any) in the blend
288	3824.99.40 *	(Rate No. 001)	\$0.433/L of diesel
		(Rate No. 002)	plus \$0.433/L of ethanol
		(Rate No. 003)	plus \$0.433/L of other substances (if any) in the blend
89	3825.10.00		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
390	3825.20.00		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
291	3825.30.11		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
292	3825.30.19		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
293	3825.30.20		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
294	3825.30.90		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
295	3825.41.00		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free

\* For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code and the relevant volume in litres. Statistical codes for each tariff classification are set out in Schedule 3.

# REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

Rate # 4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
From 1 January 2024: 3% From 1 January 2026: 2%
From 1 January 2020. Free
4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
\$0.433/L
(Rate No. 001)       \$0.433/L of biodiesel plus         (Rate No. 002)       \$0.433/L of ethanol (if any)
(Rate No. 003) plus \$0.433/L of other substances in the blend
4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free

\* For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code and the relevant volume in litres. Statistical codes for each tariff classification are set out in Schedule 3.

# REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
302E	3827.90.90	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
303	3901.10.00	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
304	3901.20.00	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
305	3901.30.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
306	3901.40.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
307	3901.90.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
308	3902.10.00	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
309	3902.30.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
310	3902.90.00	5%
311	3903.11.00	5%
312	3903.19.00	5%
313	3903.20.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free

	Heading or subheading in	Rate #
ltem	Schedule 3	
314	3903.30.00	5%
315	3903.90.00	4%
15	5705.70.00	From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
516	3904.10.00	5%
17	3904.21.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
18	3904.22.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3% From 1 January 2037: 2%
		From 1 January 2037: 27%
		From 1 January 2041: Free
19	3904.30.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
20	3904.40.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: Fre
21	3904.50.00	4%
41	3904.30.00	From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
22	3904.61.00	5%
23	3904.69.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
24	3904.90.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: Fre
_		
25	3905.19.00	4% From 1 January 2024: 3%
		From 1 January 2024: 376 From 1 January 2026: 2%
		From 1 January 2028: Free
26	3907.10.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free

# REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
327	3907.21.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
327A	3907.29.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
328	3907.30.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
329	3907.40.00	5%
330	3907.50.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
331	3907.61.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
332	3907.69.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
333	3907.70.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
334	3907.91.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
335	3907.99.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
336	3907.99.90	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free

	Heading or subheading in		D-4- #
tem	Schedule 3		Rate #
337	3909.50.10		2% From 1 January 2023: 1% From 1 January 2024: Free
338	3909.50.90		2% From 1 January 2023: 1% From 1 January 2024: Free
339	3912.90.00		2% From 1 January 2023: 1% From 1 January 2024: Free
340	3913.10.00		2% From 1 January 2023: 1% From 1 January 2024: Fre
341	3913.90.00	(Rate No. 001)	4%
	(prescribed goods only*)		From 1 January 2024: 3%
	goods only )		From 1 January 2026: 2% From 1 January 2028: Fre
3	Goods prescribed for the purpos Schedule 14 are:	es of item 341 of	
	Unmodified immunological proc	ducts, being:	
	<ul> <li>(a) polyethers in the primary for Note 6 to Chapter 39 of Sche <i>Customs Tariff Act 1995</i>; or</li> </ul>		
	(b) natural polymers in the prima described in Note 6 to Chapt Schedule 3 to the <i>Customs T</i>	er 39 of	
	Other		Free
	(Rate No. 002)		
42	3915.20.00		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Fre
43	3915.30.00		5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Fre
344	3915.90.10		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Fre

# REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
345	3916.20.00	2% From 1 January 2023: 1% From 1 January 2024: Free
346	3917.21.10	5%
347	3917.22.00	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
348	3917.23.00	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
349	3917.29.00	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
350	3917.31.10	5%
351	3917.32.10	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
352	3917.33.10	5%
353	3917.39.10	5%
354	3920.10.00	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
355	3920.30.00	5%
356	3920.43.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
357	3920.49.00	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free

	Heading or subheading in	Rate #
ltem	Schedule 3	
358	3920.51.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Fre
359	3920.59.00	5%
60	3920.61.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: Fre
361	3920.62.00	5%
	<i></i>	From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
362	3920.63.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Fre
863	3920.69.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2% From 1 January 2039: 1%
		From 1 January 2039. 176 From 1 January 2041: Fre
364	3920.91.00	4%
04	5720.71.00	From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Fre
365	3920.92.00	5%
366	3920.99.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Fre
67	3921.14.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Fre
68	3926.20.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: Fre
869	3926.20.29	5% Encent 1 January 202(+ 20/
		From 1 January 2026: 3% From 1 January 2028: Fre
		From 1 January 2028: Fre

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

tem	Heading or subheading in Schedule 3	Rate #
370	3926.30.10	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
71	3926.90.10	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
72	4002.39.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
73	4002.41.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
74	4002.51.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
75	4002.59.00	2% From 1 January 2023: 1% From 1 January 2024: Free
76	4002.80.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
77	4002.99.00	2% From 1 January 2023: 1% From 1 January 2024: Free
78	4003.00.00	2% From 1 January 2023: 1% From 1 January 2024: Free
79	4008.21.90	2% From 1 January 2023: 1% From 1 January 2024: Free
880	4008.29.00	2% From 1 January 2023: 1% From 1 January 2024: Free

	Heading or subheading in	
em	Schedule 3	Rate #
81	4009.11.10	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1% From 1 January 2041: Fre
2	4009.12.10	4%
2	4009.12.10	4% From 1 January 2024: 3%
		From 1 January 2024: 5%
		From 1 January 2028: Fre
3	4009.12.90	2%
-		From 1 January 2023: 1%
		From 1 January 2024: Fre
4	4009.21.10	5%
5	4009.22.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Fre
5	4009.31.10	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2% From 1 January 2039: 1%
		From 1 January 2039. 176 From 1 January 2041: Fre
,	4009.32.10	4%
,	4007.52.10	From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Fre
8	4009.32.90	2%
		From 1 January 2023: 1%
		From 1 January 2024: Fre
	4009.41.10	5%
0	4009.42.10	5%
1	4010.31.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: Fre
2	4010.32.00	5% Enorm 1 January 2022: 49/
		From 1 January 2032: 4%
		From 1 January 2034: 3% From 1 January 2037: 2%
		From 1 January 2037: 27%
		From 1 January 2041: Fre
	4010.33.00	5%

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

Item	Heading or subheading in Schedule 3		Rate #
394	4010.34.00		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
395	4010.39.00		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
396	4011.70.00		2% From 1 January 2023: 1% From 1 January 2024: Free
397	4011.80.00	(Rate No. 001)	2%
	(prescribed goods only*)		From 1 January 2023: 1%
	goods only )		From 1 January 2024: Free
	* Goods prescribed for Schedule 14 are:	the purposes of item 397 of	
	industrial handling ve	d used on construction or hicles and machines, that ceeding 61 cm and that have lar tread	
	Other		Free
	(Rate No. 002)		
398	4012.11.00		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
399	4012.12.00		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
400	4012.13.00		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
401	4012.19.00		5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1%
402	4012.20.00		From 1 January 2041: Free 4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free

tem	Heading or subheading in Schedule 3		Rate #
103	4013.10.00		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
04	4014.90.00		2% From 1 January 2023: 1% From 1 January 2024: Free
04A	<b>4015.12.00</b> (Prescribed	(Rate No. 001)	5% From 1 January 2032: 4%
	goods only*)		From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
	* Goods prescribed for th of Schedule 14 are:	he purposes of item 404A	
	Gloves, mittens or mitt medical, dental or veter		
	Other		Free
	(Rate No. 002)		
105	4015.19.90		5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
106	4015.90.21		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
407	4015.90.29		5% From 1 January 2026: 3% From 1 January 2028: Free
408	4016.91.00		5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
409	4016.93.00		5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
item	Schedule 3	Rale #
410	4016.99.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
411	4103.20.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
412	4103.30.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
413	4103.90.91	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
414	4104.11.90	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
415	4104.19.90	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
416	4104.49.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
417	4105.10.90	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
418	4105.30.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
419	4106.21.90	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free

	Heading or	
em	subheading in Schedule 3	Rate #
20	4106.22.00	4%
-•		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
21	4106.31.00	4%
11	4100.51.00	From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
22	4107 22 00	4%
22	4106.32.00	4% From 1 January 2024: 3%
		From 1 January 2024: 376
		From 1 January 2020: 276 From 1 January 2028: Free
23	4106.40.90	4% Erom 1 January 2024, 20/
		From 1 January 2024: 3% From 1 January 2026: 2%
		From 1 January 2028: 2% From 1 January 2028: Free
		-
4	4106.91.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
5	4106.92.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Fre
j	4107.11.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
7	4107.12.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
8	4107.91.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Fre
)	4107.92.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Fre
0	4113.10.00	2%
,	7113.10.00	57% From 1 January 2023: 1%
		From 1 January 2024: Free

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
		Nate #
431	4113.20.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
32	4113.90.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
33	4114.20.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
34	4115.10.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
35	4202.91.90	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
36	4203.10.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1% From 1 January 2041: Free
		·
37	4203.21.10	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3% From 1 January 2037: 2%
		From 1 January 2037: 276 From 1 January 2039: 1%
		From 1 January 2037. 176 From 1 January 2041: Free
38	4203.40.90	5%
39	4205.00.10	5%
لو ل	7403,00,10	5 % From 1 January 2028: 4%
		From 1 January 2020: 470
		From 1 January 2036: Free
40	4302.11.00	4%
<b>U</b>	7502.11.00	470 From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free

	Heading or	
4	subheading in	D-4- #
tem	Schedule 3	Rate #
41	4302.19.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
42	4302.20.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
43	4401.22.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
44	4406.11.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
45	4406.12.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: 1%
		From 1 January 2028: 176 From 1 January 2031: Fre
46	4406.91.00	4%
140	4400.91.00	470 From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
47	4406.92.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
48	4407.27.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
49	4407.28.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: Fre
		From Lignuary 7041. Fro

# REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem		Heading or subheading in Schedule 3	Rate #
450		4407.29.10 (prescribed goods only*)	Rate No. 001) 2% From 1 January 2023: 1%
		goods only")	From 1 January 2024: Free
	*	Goods prescribed for the purposes of Schedule 14 are:	f item 450 of
		Tropical wood specified in Addition Chapter 44 of Schedule 3 to the <i>Cus</i> <i>Act 1995</i> t, other than tropical wood Additional Note 2 to that Chapter	toms Tariff
		Other	Free
		(Rate No. 002)	
451		4407.29.91	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
452		4407.93.90	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
453		4407.94.10	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
454		4407.94.90	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
455		4407.95.10	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
156		4407.95.90	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
457		4407.99.10	2% From 1 January 2023: 1% From 1 January 2024: Free

	Heading or	
	subheading in	D / "
m	Schedule 3	Rate #
	4408.10.11	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Free
	4408.10.12	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
	4408.10.19	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
	4408.31.11	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
	4408.31.12	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: Fre
		-
	4408.39.11	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: Fro
		From 1 January 2028: Fre
	4408.39.12	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Fre
	4408.39.19	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Fre
	4408.90.11	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1% From 1 January 2036: Fre

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

tem	Heading or subheading in Schedule 3	Rate #
57	4408.90.12	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
68	4408.90.13	4% From 1 January 2025: 3% From 1 January 2028: 2% From 1 January 2031: 1% From 1 January 2036: Free
69	4410.12.00	2% From 1 January 2023: 1% From 1 January 2024: Free
70	4410.90.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
71	4411.12.10	2% From 1 January 2023: 1% From 1 January 2024: Free
72	4411.12.90	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
73	4411.13.10	2% From 1 January 2023: 1% From 1 January 2024: Free
74	4411.13.90	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
75	4411.14.90	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
76	4411.93.00	5%
177	4412.10.21	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free

ltem	Heading or subheading in Schedule 3		Rate #
478	4412.41.90 (prescribed goods only*)	(Rate No. 001)	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
	<ul> <li>Goods prescribed for the p</li> <li>Schedule 14 are:</li> <li>Laminated veneered lumba</li> </ul>		
	one outer ply of one of the (a) Mandio-queira; (b) Pau amarelo; (c) Quaruba; (d) Tauari	following woods:	
	Other		Free
	(Rate No. 002)		
479	4412.51.90		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
480	4412.52.00		2% From 1 January 2023: 1% From 1 January 2024: Free
481	<b>4412.91.90</b> (prescribed	(Rate No. 001)	5%
	goods only*)		From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
	* Goods prescribed for the p Schedule 14 are:	urposes of item 481 of	
	Goods with at least one ou following woods:	ter ply of one of the	
	(a) Mandio-queira;		
	<ul><li>(b) Pau amarelo;</li><li>(c) Quaruba;</li></ul>		
	(d) Tauari		
	Other		Free
	(Rate No. 002)		

### REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

#### Schedule 14/45

H		Heading or subheading in		
ltem		Schedule 3		Rate #
481A		4418.11.00		2% From 1 January 2023: 1% From 1 January 2024: Free
481B		4418.19.00		2% From 1 January 2023: 1% From 1 January 2024: Free
482		4418.40.00		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
483		4418.50.00		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
484		4418.73.10		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
485		4418.74.00		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
486		4801.00.50	(Rate No. 001)	<b>4%</b>
		(prescribed goods only*)		From 1 January 2024: 3%
				From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
	*	Goods prescribed for the Schedule 14 are:	e purposes of item 486 of	
		Newsprint that is:		
		(a) in rolls of a width exceeding 36 cm; or		

(a) in rolls of a width exceeding 36 cm; or(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm, in the unfolded state

ltem		Heading or subheading in Schedule 3		Rate #
487		<b>4801.00.50</b> (prescribed goods only*)	(Rate No. 002)	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
	*	Schedule 14 are: Newsprint that is: (a) in rolls of a width ex exceeding 36 cm; or (b) in rectangular (inclu- one side exceeding 28 c	ding square) sheets with	
488		<b>4801.00.60</b> (prescribed goods only*)	(Rate No. 001)	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
	*	Schedule 14 are: Newsprint that is: (a) in rolls of a width ex	ding square) sheets with m and the other side	

# REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

	Heading or		Schedu
ltem	subheading in Schedule 3		Rate #
89	<b>4801.00.60</b> (prescribed goods only*)	(Rate No. 002)	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
	<ul> <li>Schedule 14 are: Newsprint that is:</li> <li>(a) in rolls of a width exceeding 36 cm;</li> <li>(b) in rectangular (incone side exceeding</li> </ul>	Eluding square) sheets with g 28 cm but not exceeding er side exceeding 15 cm, in	
190	<b>4801.00.71</b> (prescribed goods only*)	(Rate No. 001)	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
	* Schedule 14 are:	the purposes of item 490 of	
	Newsprint that is: (a) in rolls of a width (b) in rectangular (inc	exceeding 36 cm; or cluding square) sheets with	

(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm, in the unfolded state

tem		Heading or subheading in Schedule 3		Rate #
191		4801.00.71	(Rate No. 002)	5%
		(prescribed goods only*)		From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
	*	Goods prescribed for the J Schedule 14 are:	purposes of item 491 of	
		Newsprint that is:		
		<ul> <li>(a) in rolls of a width exceeding 36 cm; or</li> <li>(b) in rectangular (includi one side exceeding 28 36 cm and the other signature the unfolded state</li> </ul>	ng square) sheets with	
92		4802.20.21		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
93		4802.20.22		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
194		4802.20.29		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
195		4802.20.39		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
196		4802.20.41		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
497	4802.20.49	4%
-77	4002.20.49	From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
498	4802.40.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
499	4802.40.20	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
500	4802.40.90	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
501	4802.54.21	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1% From 1 January 2041: Free
502	4902 54 20	
502	4802.54.29	4% From 1 January 2025: 3%
		From 1 January 2023: 5% From 1 January 2028: 2%
		From 1 January 2020: 276
		From 1 January 2036: Free
503	4802.55.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
504	4802.55.90	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
505	4802.56.10	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free

	Heading or	
	subheading in	D.1.#
em	Schedule 3	Rate #
07	4802.58.91	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
)8	4802.58.92	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
9	4802.61.21	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
0	4802.61.22	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
1	4802.61.29	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
2	4802.61.41	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2% From 1 January 2039: 1%
		From 1 January 2039: 176 From 1 January 2041: Free
3	4802.61.42	5%
	7004,01,74	From 1 January 2032: 4%
		From 1 January 2032: 470
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
4	4802.61.43	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1% From 1 January 2041: Fre

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

em	Heading or subheading in Schedule 3	Rate #
15	4802.61.51	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
6	4802.61.52	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
.7	4802.61.59	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Free
.8	4802.62.21	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
19	4802.62.22	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
0	4802.62.29	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Free
1	4802.62.41	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
22	4802.62.42	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free

	Heading or	
em	subheading in Schedule 3	Rate #
523	4802.62.43	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
Ļ	4802.62.51	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
5	4802.62.52	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
5	4802.62.53	5%
-		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
	4802.62.59	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
	4802.62.90	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Fre
)	4802.69.21	4%
-		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Fre
	4802.69.22	4%
,	7002.07.22	470 From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Fre
1	4802.69.29	4%
	7002.07.27	470 From 1 January 2024: 3%
		From 1 January 2024: 5%
		From 1 January 2028: Fre

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

Item	Heading or subheading in Schedule 3	Rate #
lem	Schedule 5	
332	4802.69.41	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
533	4802.69.42	4%
		From 1 January 2024: 3% From 1 January 2026: 2%
		From 1 January 2028: Free
534	4802.69.43	4%
554	4802.09.43	4% From 1 January 2024: 3%
		From 1 January 2024: 5%
		From 1 January 2028: Free
335	4802.69.51	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
536	4802.69.59	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
537	4803.00.10	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
538	4804.19.90	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2% From 1 January 2031: 1%
		From 1 January 2031: 170 From 1 January 2036: Free
539	4804.21.00	4%
557	+00+.21.00	From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
540	4804.29.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: From
		From 1 January 2031: Free
541	4804.41.90	4% From 1 Jonuory 2024: 20/
		From 1 January 2024: 3% From 1 January 2026: 2%
		From 1 January 2020: 2% From 1 January 2028: 1%
		From 1 January 2020: 170
542	4804.42.10	4%
	100112410	From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free

	Heading or	
em	subheading in Schedule 3	Rate #
13	4804.42.90	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: Fre
		110m 1 Sundary 2001. 110
14	4804.49.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
5	4804.49.90	4%
-		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
6	4804.52.00	4%
U	70V7. <i>32</i> .VV	470 From 1 January 2024: 3%
		From 1 January 2024: 376 From 1 January 2026: 2%
		From 1 January 2020: 276 From 1 January 2028: 1%
		From 1 January 2020: 170
1	4804.59.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
3	4805.11.90	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
9	4805.12.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
)	4805.12.90	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
1	4805.19.10	5%
Ŧ	7000,17,10	From 1 January 2032: 4%
		From 1 January 2032: 470
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		Unit United y #0071 1/0

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
552	4805.19.20	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1% From 1 January 2041: Free
		From 1 January 2041: Free
53	4805.19.90	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
54	4805.24.91	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
55	4805.24.99	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
56	4805.25.11	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
57	4805.25.19	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
58	4805.25.91	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
59	4805.25.99	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
60	4805.30.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
561	4805.91.10	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1% From 1 January 2041: Free

	Heading or	
em	subheading in Schedule 3	Rate #
562	4805.91.99	2%
02	4005.71.77	From 1 January 2023: 1%
		From 1 January 2023: Free
53	4805.92.11	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
54	4805.92.91	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: Free
5	4805.92.92	4%
0	1003.72.72	From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
56	4808.10.10	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
7	4810.13.21	4% Error 1 Longo - 2024: 20/
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: 1%
		From 1 January 2031: Free
8	4810.14.21	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
)	4810.19.21	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
)	4810.19.29	4% Engre 1 January 2024: 20/
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: 1%
		From 1 January 2028: 1% From 1 January 2031: Free
1	4810.22.20	4%
-		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
item	Schedule 5	
572	4810.22.30	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
573	4810.29.20	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Free
574	4810.29.30	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Free
575	4810.31.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
576	4811.10.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
577	4811.49.10	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Free
578	4811.59.20	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
579	4811.90.10	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Free
580	4811.90.30	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
501	4919 10 00	5%
581	4818.10.00	

	Heading or	
em	subheading in Schedule 3	Rate #
582	4818.50.00	2%
	4010.20.00	From 1 January 2023: 1%
		From 1 January 2024: Free
3	4820.40.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
4	4823.61.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: Fro
		From 1 January 2031: Fre
5	4823.90.31	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3% From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
	4823.90.32	5%
0		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
7	4823.90.33	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2% From 1 January 2039: 1%
		From 1 January 2039. 176 From 1 January 2041: Fre
8	4823.90.34	4%
0	TU201/V10T	470 From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Fre
9	4823.90.35	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
0	4823.90.36	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2% From 1 January 2039: 1%
		From 1 January 2059: 1% From 1 January 2041: Fre

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

Item	Heading or subheading in Schedule 3	Rate #
591	4823.90.37	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
592	4823.90.38	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
593	4823.90.39	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
594	4823.90.41	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
595	4823.90.42	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
596	4823.90.43	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
597	4823.90.44	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
598	4823.90.45	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Free

	Heading or	
tem	subheading in Schedule 3	Rate #
99	4823.90.51	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
00	4823.90.52	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Fre
01	4823.90.53	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Fre
02	4823.90.59	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Fre
03	4823.90.81	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Fre
04	5007.10.10	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Fre
05	5108.10.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
06	5109.10.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Fre
7	5110.00.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
08	5111.11.00	2%
008		From 1 January 2023: 1%

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
609	5111.30.00	2% From 1 January 2023: 1% From 1 January 2024: Free
610	5112.19.00	2% From 1 January 2023: 1% From 1 January 2024: Free
611	5112.90.00	2% From 1 January 2023: 1% From 1 January 2024: Free
612	5113.00.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
613	5204.11.00	2% From 1 January 2023: 1% From 1 January 2024: Free
614	5204.19.00	4% From 1 January 2025: 3% From 1 January 2028: 2% From 1 January 2031: 1% From 1 January 2036: Free
615	5204.20.00	2% From 1 January 2023: 1% From 1 January 2024: Free
616	5205.11.10	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
617	5205.11.90	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
618	5205.12.00	2% From 1 January 2023: 1% From 1 January 2024: Free
619	5205.13.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free

	Heading or	
em	subheading in Schedule 3	Rate #
620	5205.14.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
21	5205.15.00	4%
-1	5205.15.00	From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
2	5205 21 10	407
22	5205.21.10	4% From 1 January 2025: 3%
		From 1 January 2023: 5% From 1 January 2028: 2%
		From 1 January 2020: 270 From 1 January 2031: 1%
		From 1 January 2036: Free
•	5205 21 00	20/
3	5205.21.90	2% From 1 Jonuary 2023, 10/
		From 1 January 2023: 1% From 1 January 2024: Fre
		From 1 January 2024. Fre
4	5205.22.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Fre
5	5205.23.00	2%
0	5205.25.00	From 1 January 2023: 1%
		From 1 January 2024: Fre
\$	5205.24.00	2%
6	5205.24.00	From 1 January 2023: 1%
		From 1 January 2024: Fre
_		
7	5205.26.00	5% From 1 January 2032: 4%
		From 1 January 2032: 4% From 1 January 2034: 3%
		From 1 January 2034: 5% From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
•	5205 27 00	407
8	5205.27.00	4% From 1 January 2025: 3%
		From 1 January 2025: 3% From 1 January 2028: 2%
		From 1 January 2028: 2% From 1 January 2031: 1%
		From 1 January 2036: Fre
)	5205.28.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Fre
)	5205.31.10	4%
	-	From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
631	5205.31.90	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
532	5205.32.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
533	5205.33.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
534	5205.34.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
635	5205.35.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
636	5205.41.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: Free
		From 1 January 2031. Free
537	5205.41.90	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: 1%
		From 1 January 2020: 17% From 1 January 2031: Free
		·
638	5205.43.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3% From 1 January 2037: 2%
		From 1 January 2037: 2 %
		From 1 January 2032: 170
(20)	5205 44.00	
539	5205.44.00	4% From 1 January 2024: 3%
		From 1 January 2024: 376
		From 1 January 2028: 1%
		From 1 January 2031: Free
640	5205.46.00	4%
UTU	5205.70.00	470 From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free

	Heading or	
em	subheading in Schedule 3	Rate #
41	5205.47.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Fre
12	5205.48.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
3	5206.11.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
4	5206.11.90	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
5	5206.12.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
6	5206.13.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
7	5206.14.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
8	5206.15.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
19	5206.21.10	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

Item	Heading or subheading in Schedule 3	Rate #
550	5206.21.90	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1% From 1 January 2041: Free
551	5206.22.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
652	5206.23.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: Free
653	5206.24.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: 1%
		From 1 January 2020: 170
654	5206.25.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
655	5206.31.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: Free
656	5206.31.90	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
657	5206.32.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: 1%
		From 1 January 2028: 17% From 1 January 2031: Free
658	5206.33.00	4%
-		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
659	5206.34.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: Free
		From 1 January 2031: Free

	Heading or	
em	subheading in Schedule 3	Rate #
660	5206.35.00	4%
00		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
51	5206.41.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: Fre
52	5206.41.90	4%
-		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
63	5206.42.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
54	5206.43.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
65	5206.44.00	5% From 1 January 2032: 4%
		From 1 January 2032: 470 From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
66	5206.45.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1% From 1 January 2041: Fre
7	5208.13.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Fre
8	5208.23.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Fre
<b>59</b>	5208.39.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Fre

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

Heading or subheading in Sabadula 2	Rate #
Schedule 3	Rate #
5208.41.00	4%
	From 1 January 2024: 3%
	From 1 January 2026: 2%
	From 1 January 2028: Free
5208.43.00	4%
	From 1 January 2024: 3%
	From 1 January 2026: 2% From 1 January 2028: 1%
	From 1 January 2020: 176 From 1 January 2031: Free
5200 11 00	2%
5207.11.00	From 1 January 2023: 1%
	From 1 January 2023: 170
5209.19.00	5%
	From 1 January 2032: 4%
	From 1 January 2034: 3%
	From 1 January 2037: 2%
	From 1 January 2039: 1%
	From 1 January 2041: Free
5209.39.00	2%
	From 1 January 2023: 1%
	From 1 January 2024: Free
5209.41.00	2%
	From 1 January 2023: 1%
	From 1 January 2024: Free
5209.43.00	4%
	From 1 January 2024: 3%
	From 1 January 2026: 2%
	From 1 January 2028: 1% From 1 January 2031: Free
5200 52 00	4%
5207.52.00	From 1 January 2024: 3%
	From 1 January 2024: 5% From 1 January 2026: 2%
	From 1 January 2028: 1%
	From 1 January 2031: Free
5210.19.00	2%
	From 1 January 2023: 1%
	From 1 January 2024: Free
5210.29.00	4%
	From 1 January 2024: 3%
	From 1 January 2026: 2%
	From 1 January 2028: 1%
	From 1 January 2031: Free
5210.32.00	4%
	From 1 January 2024: 3%
	From 1 January 2026: 2%
	From 1 January 2028: 1%
	From 1 January 2031: Free
	subheading in           5208.41.00           5208.43.00           5209.11.00           5209.11.00           5209.19.00           5209.39.00           5209.41.00           5209.43.00           5209.43.00           5210.19.00           5210.29.00

	Heading or	
em	subheading in Schedule 3	Rate #
681	5210 40 00	4%
01	5210.49.00	4% From 1 January 2024: 3%
		From 1 January 2024: 5%
		From 1 January 2028: Free
32	5210.59.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
83	5211.11.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
84	5211.19.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
85	5211.20.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
6	5211.31.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
87	5211.41.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: From
		From 1 January 2031: Fre
38	5211.42.00	5% From 1 Jonuory 2022: 49/
		From 1 January 2032: 4%
		From 1 January 2034: 3% From 1 January 2037: 2%
		From 1 January 2037: 2% From 1 January 2039: 1%
		From 1 January 2039: 176
9	5211.43.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
0	5211.49.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Fre
1	5211.51.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

Item	Heading or subheading in Schedule 3	Rate #
592	5211.52.00	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Free
593	5212.11.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
694	5212.14.00	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Free
695	5212.21.00	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Free
696	5212.22.00	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Free
697	5212.23.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
698	5212.24.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
699	5306.20.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
700	5307.10.00	<b>4%</b>
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
701	5307.20.00	4%
-		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Free

	Heading or	
em	subheading in Schedule 3	Rate #
702	5401.10.00	2%
		From 1 January 2023: 1% From 1 January 2024: Free
03	5402.39.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2% From 1 January 2039: 1%
		From 1 January 2039: 176
)4	5402.46.00	4%
•••		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
05	5402.51.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
06	5402.53.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: 1%
		From 1 January 2020: 170
)7	5402.59.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: Free
08	5402.62.00	2% Energy 1 January 2022; 19/
		From 1 January 2023: 1% From 1 January 2024: Free
		·
09	5403.31.00	2%
		From 1 January 2023: 1% From 1 January 2024: Free
	- 402 22 00	·
10	5403.32.00	4% From 1 Jonuory 2024, 39/
		From 1 January 2024: 3% From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
11	5403.33.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: Free
12	5403 41 00	4%
14	5403.41.00	4% From 1 January 2024: 3%
		From 1 January 2024: 5%
		From 1 January 2028: Free

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
713	5403.42.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
714	5403.49.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
715	5404.11.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
716	5404.19.00	2%
	5101117100	From 1 January 2023: 1%
		From 1 January 2024: Free
717	5407.20.00	4%
/1/	5407.20.00	470 From 1 January 2024: 3%
		From 1 January 2024: 3% From 1 January 2026: 2%
		From 1 January 2028: Free
-10		
718	5407.30.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: Free
		From 1 January 2028. Free
719	5407.43.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
720	5407.52.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
721	5407.81.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
722	5407.82.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
723	5407.91.00	5%
<b>1</b> 23	5707.72.00	570 From 1 January 2032: 4%
		From 1 January 2032: 470 From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%

	Heading or	
em	subheading in Schedule 3	Rate #
724	5407.92.00	2%
		From 1 January 2023: 1% From 1 January 2024: Free
25	5407.94.00	2% From 1 January 2023: 1%
		From 1 January 2023: 176
6	5408.21.00	4% From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: Free
7	5408.23.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: Free
8	5408.31.00	4%
		From 1 January 2024: 3% From 1 January 2026: 2%
		From 1 January 2020: 2% From 1 January 2028: 1%
		From 1 January 2031: Free
9	5501.11.10	4% From 1 January 2024: 3%
		From 1 January 2024: 5%
		From 1 January 2028: 1%
		From 1 January 2031: Free
<b>DA</b>	5501.19.10	4% From 1 January 2024: 3%
		From 1 January 2024: 5%
		From 1 January 2028: 1%
		From 1 January 2031: Free
)	5501.20.10	4% From 1 January 2024: 3%
		From 1 January 2024: 3% From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
1	5501.30.10	4% Energy 1 January 2024, 29/
		From 1 January 2024: 3% From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
	5501.40.10	4% From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: Free
4	5501.90.10	4%
3	5501.70.10	4% From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

tem	Heading or subheading in Schedule 3	Rate #
lem	Ochedule 5	
34	5508.20.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
735	5509.11.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
736	5509.31.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
737	5509.32.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
738	5509.42.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
739	5509.53.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
740	5509.59.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
741	5509.62.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: Free
742	5509.69.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
743	5509.91.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
744	5509.92.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free

tem	Heading or subheading in Schedule 3	Rate #
45	5509.99.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
46	5510.20.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
747	5510.30.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
748	5511.10.00	2% From 1 January 2023: 1% From 1 January 2024: Free
749	5512.21.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
750	5512.91.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
751	5513.12.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
752	5513.19.00	4% From 1 January 2025: 3% From 1 January 2028: 2% From 1 January 2031: 1% From 1 January 2036: Free
753	5513.29.00	2% From 1 January 2023: 1% From 1 January 2024: Free
754	5513.31.00	2% From 1 January 2023: 1% From 1 January 2024: Free
755	5513.49.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
756	5514.11.00	2% From 1 January 2023: 1% From 1 January 2024: Free
757	5514.12.00	4% From 1 January 2025: 3% From 1 January 2028: 2% From 1 January 2031: 1% From 1 January 2036: Free
758	5514.19.00	2% From 1 January 2023: 1% From 1 January 2024: Free
759	5514.21.00	2% From 1 January 2023: 1% From 1 January 2024: Free
760	5514.22.00	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
761	5514.23.00	2% From 1 January 2023: 1% From 1 January 2024: Free
762	5514.30.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
763	5514.42.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
764	5515.11.00	2% From 1 January 2023: 1% From 1 January 2024: Free
765	5515.21.00	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
766	5515.22.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free

	Heading or	
em	subheading in Schedule 3	Rate #
767	5516.13.00	4%
07	3310.13.00	From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Free
68	5516.14.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
69	5516.21.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
70	5516.31.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
'1	5516.32.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
2	5516.41.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
73	5516.42.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
4	5516.43.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
75	5516.44.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
6	5516.92.00	2% Energy 1 January 2023: 19/
		From 1 January 2023: 1%
		From 1 January 2024: Free
7	5516.93.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
778	5602.21.00	2% From 1 January 2023: 1% From 1 January 2024: Free
779	5603.91.00	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
780	5603.92.00	2% From 1 January 2023: 1% From 1 January 2024: Free
781	5603.93.00	2% From 1 January 2023: 1% From 1 January 2024: Free
782	5603.94.00	2% From 1 January 2023: 1% From 1 January 2024: Free
783	5604.90.00	2% From 1 January 2023: 1% From 1 January 2024: Free
784	5606.00.90	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
785	5607.29.00	2% From 1 January 2023: 1% From 1 January 2024: Free
786	5702.31.00	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
787	5702.32.00	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
788	5702.39.10	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free

	Heading or subheading in	
tem	Schedule 3	Rate #
89	5702.39.90	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2% From 1 January 2031: 1%
		From 1 January 2031: 170 From 1 January 2036: Free
90	5702.41.90	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2% From 1 January 2039: 1%
		From 1 January 2041: Fre
91	5702.42.90	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3% From 1 January 2037: 2%
		From 1 January 2037: 2% From 1 January 2039: 1%
		From 1 January 2007: 170
92	5702.49.10	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2% From 1 January 2039: 1%
		From 1 January 2041: Fre
3	5702.49.90	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2% From 1 January 2039: 1%
		From 1 January 2041: Fre
94	5702.50.90	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: 1%
		From 1 January 2023: 176
95	5702.91.90	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3% From 1 January 2037: 2%
		From 1 January 2037: 2% From 1 January 2039: 1%
		From 1 January 2037. 176
96	5702.92.90	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2% From 1 January 2039: 1%
		From 1 January 2009. 176
97	5702.99.90	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3% From 1 January 2037: 2%
		From 1 January 2037: 2% From 1 January 2039: 1%
		From 1 January 2037. 176 From 1 January 2041: Fre

# REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
98	5703.10.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2% From 1 January 2039: 1%
		From 1 January 2039. 176 From 1 January 2041: Free
799	5703.21.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
800	5703.29.00	5% Energy 1 January 2022, 40/
		From 1 January 2032: 4%
		From 1 January 2034: 3% From 1 January 2037: 2%
		From 1 January 2037: 2% From 1 January 2039: 1%
		From 1 January 2037. 176 From 1 January 2041: Free
800A	5703.31.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
800B	5703.39.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2% From 1 January 2039: 1%
		From 1 January 2005. 170 From 1 January 2041: Free
801	5703.90.90	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1% From 1 January 2041: Free
802	5704.10.10	4% Energy 1 Language 2024, 20/
		From 1 January 2024: 3% From 1 January 2026: 2%
		From 1 January 2028: 2% From 1 January 2028: 1%
		From 1 January 2020: 170 From 1 January 2031: Free
803	5704.10.90	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
804	5704.20.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free

	Heading or	
em	subheading in Schedule 3	Rate #
)5	5704.90.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
6	5705.00.10	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1% From 1 January 2041: Fre
		-
7	5705.00.30	4%
		From 1 January 2025: 3% From 1 January 2028: 2%
		From 1 January 2028: 2% From 1 January 2031: 1%
		From 1 January 2036: Free
8	5705.00.90	5%
D	5705.00.90	From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
)	5801.10.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: 1%
		From 1 January 2023: 176 From 1 January 2031: Free
	7001 10 00	
)	5801.10.99	4% From 1 January 2024: 3%
		From 1 January 2024: 376 From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
L	5801.21.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: Fre
2	5801.23.00	4%
		From 1 January 2024: 3% From 1 January 2026: 2%
		From 1 January 2020: 2% From 1 January 2028: 1%
		From 1 January 2031: Free
	5801.26.00	5%
	3001.20.00	5% From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
Ļ	5801.27.10	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

Item	Heading or subheading in Schedule 3	Rate #
815	5801.27.90	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
816	5801.31.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
817	5801.33.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
818	5802.10.00	5% From 1 January 2026: 3% From 1 January 2028: Free
820	5802.20.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
821	5803.00.91	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
822	5806.10.00	2% From 1 January 2023: 1% From 1 January 2024: Free
823	5810.10.00	2% From 1 January 2023: 1% From 1 January 2024: Free
824	5810.92.00	2% From 1 January 2023: 1% From 1 January 2024: Free
825	5810.99.00	2% From 1 January 2023: 1% From 1 January 2024: Free
826	5811.00.00	2% From 1 January 2023: 1% From 1 January 2024: Free
		•

	Heading or	
	subheading in	D.1.#
tem	Schedule 3	Rate #
27	5902.10.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
28	5902.90.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Fre
29	5903.10.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: 1%
		From 1 January 2028: 1% From 1 January 2031: Free
30	5904.10.00	4%
50	270110.00	From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
31	5905.00.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Fre
32	5905.00.20	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: Fre
	7007.00.00	·
33	5906.99.00	2% From 1 January 2023, 19/
		From 1 January 2023: 1% From 1 January 2024: Fre
34	5910.00.00	2%
~ 1	<i>-/</i> 10.00.00	From 1 January 2023: 1%
		From 1 January 2024: Fre
35	5911.31.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Fre
36	5911.90.90	2%
		From 1 January 2023: 1%
		From 1 January 2024: Fre
37	6001.21.00	5%
		From 1 January 2026: 4%
		From 1 January 2028: 2%
		From 1 January 2031: Fre

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

em	Heading or subheading in Schedule 3	Rate #
em	Schedule S	
38	6001.29.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
9	6001.91.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: Free
40	6003.10.00	4% Forma 1 January 2024, 20/
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: Free
41	6003.20.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
2	6003.40.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
3	6003.90.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
14	6005.21.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
15	6005.22.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
6	6005.23.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: Free
7	6005.24.00	4% Example 1 January 2025, 20/
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Free

tem		Heading or subheading in Schedule 3	Rate #
40		(007.07.00	20/
848		<b>6005.35.00</b> (prescribed	2%
		goods only*)	From 1 January 2023: 1%
			From 1 January 2024: Free
	*	Goods prescribed for the purposes of item 848 of Schedule 14 are:	
		Printed fabrics	
		Other	Free
		(Rate No. 002)	
49		6005.39.00	2%
47		0005.59.00	From 1 January 2023: 1%
			From 1 January 2024: Free
350		6005.41.00	4%
			From 1 January 2024: 3%
			From 1 January 2026: 2%
			From 1 January 2028: 1% From 1 January 2031: Free
51		6005.42.00	2%
			From 1 January 2023: 1%
			From 1 January 2024: Free
52		6005.43.00	4%
			From 1 January 2024: 3%
			From 1 January 2026: 2%
			From 1 January 2028: 1% From 1 January 2031: Free
53		6005.44.00	4%
		0003.11.00	From 1 January 2024: 3%
			From 1 January 2026: 2%
			From 1 January 2028: 1%
			From 1 January 2031: Free
54		6005.90.00	2%
			From 1 January 2023: 1%
			From 1 January 2024: Free
55		6006.41.00	4% Erom 1 January 2024, 39/
			From 1 January 2024: 3% From 1 January 2026: 2%
			From 1 January 2028: 1%
			From 1 January 2031: Free
56		6006.43.00	4%
			From 1 January 2024: 3%
			From 1 January 2026: 2%
			From 1 January 2028: 1%
			From 1 January 2031: Free

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
857	6101.20.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
858	6101.30.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
859	6101.90.00	5%
		From 1 January 2026: 3%
		From 1 January 2028: Free
860	6102.10.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
861	6102.20.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
862	6102.90.00	5%
		From 1 January 2026: 4%
		From 1 January 2028: 2%
		From 1 January 2031: Free
863	6103.10.00	5%
		From 1 January 2026: 3%
		From 1 January 2028: Free
864	6103.22.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
865	6103.23.00	5%
		From 1 January 2028: 4%
		From 1 January 2031: 2%
		From 1 January 2036: Free
866	6103.29.00	5%
		From 1 January 2028: 4%
		From 1 January 2031: 2%
		From 1 January 2036: Free

	Heading or	
em	subheading in Schedule 3	Rate #
867	6103.31.00	5%
		From 1 January 2026: 3% From 1 January 2028: Free
68	6103.32.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3% From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
69	6103.33.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3% From 1 January 2039: 2%
		From 1 January 2039: 276 From 1 January 2040: 1%
		From 1 January 2041: Free
70	6103.39.00	5%
		From 1 January 2026: 4%
		From 1 January 2028: 2% From 1 January 2031: Free
		·
71	6103.41.00	5%
		From 1 January 2037: 4% From 1 January 2038: 3%
		From 1 January 2039: 370
		From 1 January 2040: 1%
		From 1 January 2041: Free
72	6103.43.00	5%
		From 1 January 2028: 4%
		From 1 January 2031: 2% From 1 January 2036: Fre
~	(102.40.00	
3	6103.49.00	5% From 1 January 2026: 4%
		From 1 January 2028: 2%
		From 1 January 2031: Free
74	6104.13.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3% From 1 January 2039: 2%
		From 1 January 2039: 276 From 1 January 2040: 1%
		From 1 January 2041: Free
5	6104.19.00	5%
		From 1 January 2026: 4%
		From 1 January 2028: 2% From 1 January 2031: Fre
6	6104.22.00	5% From 1 January 2037: 4%
		From 1 January 2037: 4% From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
	(10.1.00.00)	
877	6104.23.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
878	6104.29.00	5%
		From 1 January 2026: 3%
		From 1 January 2028: Free
879	6104.31.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2009: 270
		From 1 January 2040. 176 From 1 January 2041: Free
DON	6104 22 00	50/
880	6104.32.00	5% Example 1 Language 2027, 40/
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
881	6104.33.00	5%
		From 1 January 2028: 4%
		From 1 January 2031: 2%
		From 1 January 2036: Free
882	6104.39.00	5%
002	010102000	From 1 January 2026: 3%
		From 1 January 2028: Free
883	6104.41.00	5%
003	0104.41.00	570 From 1 January 2026: 3%
		From 1 January 2020: 576 From 1 January 2028: Free
004	(10.4.40.00	·
884	6104.42.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
885	6104.43.00	5%
		From 1 January 2028: 4%
		From 1 January 2031: 2%
		From 1 January 2036: Free
886	6104.44.00	5%
	V1010100	From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2% From 1 January 2040: 1%
		From I January 2040, 1%
		From 1 January 2041: Free

	Heading or	
tem	subheading in Schedule 3	Rate #
887	6104.49.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Fre
88	6104.51.00	5%
		From 1 January 2026: 3%
		From 1 January 2028: Fre
9	6104.52.00	5%
,,,	0107.52.00	From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Fre
0	6104.53.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Fre
1	6104.59.00	5%
		From 1 January 2026: 3%
		From 1 January 2028: Fre
2	6104.61.00	5%
		From 1 January 2026: 3%
		From 1 January 2028: Fre
3	6104.62.00	5%
0	010102000	From 1 January 2023: 4%
		From 1 January 2024: Fre
94	6104.69.00	5%
- <b>T</b>	VIV7.VV.	570 From 1 January 2026: 3%
		From 1 January 2028: Fre
5	6105.10.00	5%
0	0102+10+00	From 1 January 2028: 4%
		From 1 January 2020: 470
		From 1 January 2036: Fre
	(105 20 00	
6	6105.20.00	5% From 1 January 2028: 4%
		From 1 January 2028: 4% From 1 January 2031: 2%
		From 1 January 2031: 276 From 1 January 2036: Fre
_		
7	6105.90.00	5% Erom 1 January 2026, 20/
		From 1 January 2026: 3% From 1 January 2028: Fro
		From 1 January 2028: Free

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

898		
898		
	6106.10.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
899	6106.20.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
900	6106.90.00	5%
		From 1 January 2026: 3%
		From 1 January 2028: Free
901	6107.12.00	5%
	010711200	From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
902	6107.19.00	5%
/02	0107.12.00	From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
903	6107.21.00	5%
705	0107.21.00	From 1 January 2037: 4%
		From 1 January 2037: 470 From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
904	6107.22.00	5%
/ V T		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
905	6107.29.00	5%
705	0107.47.00	5% From 1 January 2037: 4%
		From 1 January 2037: 4%
		From 1 January 2039: 3% From 1 January 2039: 2%
		From 1 January 2039: 2% From 1 January 2040: 1%
		From 1 January 2040: 178 From 1 January 2041: Free
		·
007		<b>E</b> 0/
906	6107.91.00	5% From 1 January 2026: 3%

	Heading or	
em	subheading in Schedule 3	Rate #
907	6107.99.00	5%
07	0107.22.00	From 1 January 2037: 4%
		From 1 January 2038: 3% From 1 January 2039: 2%
		From 1 January 2039: 276
		From 1 January 2041: Free
)8	6108.11.00	5%
		From 1 January 2026: 3% From 1 January 2028: Free
9	6108.19.00	5%
		From 1 January 2026: 4%
		From 1 January 2028: 2%
		From 1 January 2031: Free
0	6108.21.00	5%
		From 1 January 2037: 4% From 1 January 2038: 3%
		From 1 January 2030: 370
		From 1 January 2040: 1%
		From 1 January 2041: Free
l	6108.22.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3% From 1 January 2039: 2%
		From 1 January 2039: 270
		From 1 January 2041: Free
2	6108.29.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2% From 1 January 2040: 1%
		From 1 January 2040: 176
3	6108.32.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2% From 1 January 2040: 1%
		From 1 January 2040: 170
4	6108.39.00	5%
		From 1 January 2026: 3%
		From 1 January 2028: Free
5	6108.91.00	5% From 1 Jonuary 2028: 49/
		From 1 January 2028: 4% From 1 January 2031: 2%
		From 1 January 2031: 276 From 1 January 2036: Free
6	6108.92.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1% From 1 January 2041: Free

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

917	6108.99.00	
917	6108.99.00	<b>F</b> 0/
		5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2% From 1 January 2040: 1%
		From 1 January 2040: 176 From 1 January 2041: Free
018	6109.10.00	5%
		From 1 January 2023: 4%
		From 1 January 2024: Free
919	6110.11.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1% From 1 January 2041: Free
920	6110.12.00	5%
20	0110.12.00	From 1 January 2026: 4%
		From 1 January 2028: 2%
		From 1 January 2031: Free
921	6110.19.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1% From 1 January 2041: Free
<b></b>	6110.20.00	
922	0110.20.00	5% From 1 January 2023: 4%
		From 1 January 2023: 476 From 1 January 2024: Free
923	6110.90.00	5%
	01100 0000	From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
924	6111.20.90	5% Engra 1 January 2023, 49/
		From 1 January 2023: 4% From 1 January 2024: Free
925	6111.30.10	5%
	VIII.VVIV	From 1 January 2032: 4%
		From 1 January 2032: 470
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
926	6111.30.90	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1% From 1 January 2041: Free

	Heading or	
m	subheading in Schedule 3	Rate #
n	Schedule 5	Rate #
27	6111.90.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
8	6111.90.90	5%
		From 1 January 2026: 4%
		From 1 January 2028: 2%
		From 1 January 2031: Fre
)	6112.11.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Fre
)	6112.12.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Fre
	6112.19.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Fre
	6112.20.00	5%
		From 1 January 2026: 4%
		From 1 January 2028: 2%
		From 1 January 2031: Fre
;	6112.31.00	5%
		From 1 January 2028: 4%
		From 1 January 2031: 2%
		From 1 January 2036: Fre
ļ	6112.39.00	5% Encom 1 January 202(: 49/
		From 1 January 2026: 4%
		From 1 January 2028: 2% From 1 January 2031: Fre
	6112.41.00	5% 5
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2% From 1 January 2040: 1%

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

tem	Heading or subheading in Schedule 3	Rate #
	(112.40.00	-2/
936	6112.49.00	5% Example 1 January 2027, 40/
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1% From 1 January 2041: Free
937	6113.00.19	5%
337	0113.00.19	570 From 1 January 2037: 4%
		From 1 January 2037: 476 From 1 January 2038: 3%
		From 1 January 2038: 576 From 1 January 2039: 2%
		From 1 January 2039: 27% From 1 January 2040: 1%
		From 1 January 2040: 176 From 1 January 2041: Free
20	(112.00.20	
938	6113.00.20	5% From 1 January 2032: 49/
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1% From 1 January 2041: Free
939	6113.00.90	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
940	6114.20.00	5%
		From 1 January 2023: 4%
		From 1 January 2024: Free
941	6114.90.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
942	6115.10.10	5%
-		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
943	6115.21.10	5%
	VV.	From 1 January 2026: 3%
		From 1 January 2028: Free
144	(115 31 00	•
944	6115.21.90	5% Enorm 1 January 202(+ 20/
		From 1 January 2026: 3%
		From 1 January 2028: Free
945	6115.22.00	5%
		Enom 1 January 2026, 20/
		From 1 January 2026: 3% From 1 January 2028: Free

	Heading or	
- 100	subheading in Schedule 3	Rate #
em	Schedule 5	Kale #
46	6115.29.00	5%
	011012/100	From 1 January 2026: 3%
		From 1 January 2028: Free
17	6115.94.10	5%
		From 1 January 2026: 3%
		From 1 January 2028: Free
48	6115.95.10	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
)	6115.95.90	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
50	6115.96.10	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
1	6115.99.10	5%
		From 1 January 2026: 4%
		From 1 January 2028: 2%
		From 1 January 2031: Free
52	6117.90.10	5%
		From 1 January 2028: 4%
		From 1 January 2031: 2%
		From 1 January 2036: Free
53	6117.90.20	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Free
4	6117.90.90	5% Error 1 January 2027, 49/
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1% From 1 January 2041: Fre
5	6201.20.00	5%
~		From 1 January 2028: 4%
		From 1 January 2020: 470 From 1 January 2031: 2%
		1101111 January $2031$ , $2/0$

# REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem		Heading or subheading in Schedule 3		Rate #
956		<b>6201.30.00</b> (prescribed goods only*)	(Rate No. 001)	5% From 1 January 2026: 3% From 1 January 2028: Free
	*	Goods prescribed for the purposes Schedule 14 are:	s of item 956 of	
		Overcoats, raincoats, car-coats, ca similar articles	apes, cloaks and	
57		6201.30.00	(Rate No. 002)	5%
		(prescribed goods only*)		From 1 January 2028: 4%
		8 ···· ,		From 1 January 2031: 2% From 1 January 2036: Free
	*	Goods prescribed for the purposes Schedule 14 are:	s of item 957 of	
		Goods other than overcoats rainc	oats car-coats	

Goods other than overcoats, raincoats, car-coats, capes, cloaks and similar articles

ltem		Heading or subheading in Schedule 3		Rate #
958		6201.40.00 (prescribed goods only*)	(Rate No. 001)	5% From 1 January 2026: 3% From 1 January 2028: Free
	*	Goods prescribed for the pur Schedule 14 are:	poses of item 958 of	
		Overcoats, raincoats, car-coa similar articles	ats, capes, cloaks and	
959		<b>6201.40.00</b> (prescribed	(Rate No. 002)	5% From 1 January 2028: 4%
		goods only*)		From 1 January 2023: 476 From 1 January 2031: 2% From 1 January 2036: Free
	*	Goods prescribed for the pur Schedule 14 are:	poses of item 959 of	
		Goods other than overcoats, capes, cloaks and similar art		
960		6201.90.00		5% From 1 January 2026: 4% From 1 January 2028: 2% From 1 January 2031: Free

# REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

		Heading or		Schedule 14
ltem		subheading in Schedule 3		Rate #
961		6202.20.00	(Rate No. 001)	5%
		(prescribed goods only*)		From 1 January 2028: 4%
		good only ,		From 1 January 2031: 2% From 1 January 2036: Free
	*	Goods prescribed for the Schedule 14 are:	purposes of item 961 of	
		Overcoats, raincoats, car similar articles	-coats, capes, cloaks and	
962		6202.20.00	(Rate No. 002)	5%
		(prescribed goods only*)		From 1 January 2026: 3%
		goods only )		From 1 January 2028: Free
	*	Goods prescribed for the Schedule 14 are:	purposes of item 962 of	
		Goods other than overconcapes, cloaks and similar		
963		6202.30.00		5% From 1 January 2028: 4% From 1 January 2031: 2% From 1 January 2036: Free

ltem		Heading or subheading in Schedule 3		Rate #
964		6202.40.00 (prescribed goods only*)	(Rate No. 001)	5% From 1 January 2028: 4% From 1 January 2031: 2% From 1 January 2036: Free
	*	Goods prescribed for the Schedule 14 are: Overcoats, raincoats, car- similar articles		
965		<b>6202.40.00</b> (prescribed goods only*)	(Rate No. 002)	5% From 1 January 2026: 3% From 1 January 2028: Free
	*	Goods prescribed for the Schedule 14 are:	purposes of item 965 of	
		Goods other than overcoa capes, cloaks and similar		

# REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem		Heading or subheading in Schedule 3		Rate #
966		<b>6202.90.00</b> (prescribed goods only*)	(Rate No. 001)	5% From 1 January 2037: 4%
		goous only )		From 1 January 2038: 3% From 1 January 2039: 2% From 1 January 2040: 1% From 1 January 2041: Free
	*	Goods prescribed for the purposes of Schedule 14 are:	of item 966 of	
		Overcoats, raincoats, car-coats, cap similar articles	es, cloaks and	
967		<b>6202.90.00</b> (prescribed goods only*)	(Rate No. 002)	5% From 1 January 2026: 3% From 1 January 2028: Free
	*	Goods prescribed for the purposes Schedule 14 are:	of item 967 of	
		Goods other than overcoats, raincoats capes, cloaks and similar articles	ats, car-coats,	

	Heading or	
em	subheading in Schedule 3	Rate #
58	6202.92.00	5%
	0202.92.00	From 1 January 2028: 4%
		From 1 January 2031: 2%
		From 1 January 2036: Free
59	6202.93.00	5%
	0_0_000	From 1 January 2026: 3%
		From 1 January 2028: Free
70	6202.99.00	5%
		From 1 January 2026: 3%
		From 1 January 2028: Free
71	6203.11.00	5%
-		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
72	6203.12.00	5%
		From 1 January 2028: 4%
		From 1 January 2031: 2%
		From 1 January 2036: Free
3	6203.19.00	5%
		From 1 January 2028: 4%
		From 1 January 2031: 2%
		From 1 January 2036: Free
4	6203.22.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
5	6203.23.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
6	6203.29.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1% From 1 January 2041: Fre
-	(202 21 00	
7	6203.31.00	5% From 1 January 2027: 49/
		From 1 January 2037: 4%
		From 1 January 2038: 3% From 1 January 2039: 2%
		From 1 January 2039: 2% From 1 January 2040: 1%
		From 1 January 2040: 176 From 1 January 2041: Free

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
item	Schedule 5	Kale #
978	6203.32.00	5%
		From 1 January 2028: 4%
		From 1 January 2031: 2% From 1 January 2036: Free
		·
979	6203.33.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3% From 1 January 2039: 2%
		From 1 January 2039: 2% From 1 January 2040: 1%
		From 1 January 2040. 175 From 1 January 2041: Free
980	6203.39.00	5%
200	0203.37.00	From 1 January 2026: 3%
		From 1 January 2028: Free
981	6203.41.00	5%
		From 1 January 2028: 4%
		From 1 January 2031: 2%
		From 1 January 2036: Free
982	6203.42.00	5%
		From 1 January 2026: 4%
		From 1 January 2028: 2%
		From 1 January 2031: Free
983	6203.43.00	5%
		From 1 January 2026: 4%
		From 1 January 2028: 2% From 1 January 2031: Free
984	(202.40.00	
984	6203.49.00	5% From 1 January 2028: 4%
		From 1 January 2020: 476 From 1 January 2031: 2%
		From 1 January 2036: Free
985	6204.11.00	5%
	020 11210 0	From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
986	6204.12.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2% From 1 January 2040: 1%
		From 1 January 2040: 176 From 1 January 2041: Free
987	6204.13.00	5%
- 01		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free

	Heading or	
tem	subheading in Schedule 3	Rate #
88	6204.19.00	5%
00		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Fre
89	6204.21.00	5%
		From 1 January 2026: 3%
		From 1 January 2028: Fre
0	6204.22.00	5%
	0_0 11_100	From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Fre
1	6204.23.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Fre
2	6204.29.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2% From 1 January 2040: 1%
		From 1 January 2040: 176 From 1 January 2041: Fre
<b>`</b>	6204.31.00	50/
93	0204.31.00	5% From 1 January 2037: 4%
		From 1 January 2037: 470 From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Fre
4	6204.32.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Fre
5	6204.33.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Fre
6	6204.39.00	5%
		From 1 January 2028: 4%
		From 1 January 2031: 2%
		From 1 January 2036: Free

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
tem	Schedule 5	Rate #
97	6204.41.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1% From 1 January 2041: Free
		From 1 January 2041. Free
998	6204.42.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1% From 1 January 2041: Free
		From 1 January 2041. Free
999	6204.43.00	5%
		From 1 January 2028: 4%
		From 1 January 2031: 2%
		From 1 January 2036: Free
1000	6204.44.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
1001	6204.49.00	5%
		From 1 January 2028: 4%
		From 1 January 2031: 2%
		From 1 January 2036: Free
1002	6204.51.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
1003	6204.52.00	5%
		From 1 January 2028: 4%
		From 1 January 2031: 2%
		From 1 January 2036: Free
1004	6204.53.00	5%
		From 1 January 2028: 4%
		From 1 January 2031: 2%
		From 1 January 2036: Free
1005	6204.59.00	5%
		From 1 January 2028: 4%
		From 1 January 2031: 2%
		From 1 January 2036: Free
1006	6204.61.00	5%
1000	V <b>2</b> V7.V1.VV	5% From 1 January 2037: 4%
		From 1 January 2037: 478 From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%

	Heading or	
em	subheading in Schedule 3	Rate #
007	6204.62.00	5%
007	0207.02.00	From 1 January 2023: 4%
		From 1 January 2023: 470 From 1 January 2024: Free
000		
008	6204.69.00	5%
		From 1 January 2028: 4%
		From 1 January 2031: 2%
		From 1 January 2036: Free
009	6206.10.00	5%
		From 1 January 2028: 4%
		From 1 January 2031: 2%
		From 1 January 2036: Free
010	6206.20.00	5%
UTA UTA	0200.20.00	5% From 1 January 2037: 4%
		From 1 January 2037: 4% From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1% From 1 January 2041: Free
		·
011	6206.30.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Fre
)12	6206.40.00	5%
012		From 1 January 2028: 4%
		From 1 January 2031: 2%
		From 1 January 2036: Free
10		
)13	6206.90.00	5%
		From 1 January 2028: 4%
		From 1 January 2031: 2%
		From 1 January 2036: Free
14	6207.11.00	5%
		From 1 January 2028: 4%
		From 1 January 2031: 2%
		From 1 January 2036: Free
15	6207.19.00	5%
,15	V4V/+17+UV	570 From 1 January 2028: 4%
		From 1 January 2023: 4% From 1 January 2031: 2%
		From 1 January 2031: 2% From 1 January 2036: Free
		r i om i January 2030: Free
16	6207.21.00	5%
		From 1 January 2026: 4%
		From 1 January 2028: 2%
		From 1 January 2031: Fre
17	6207.22.00	5%
	· · · · · ·	From 1 January 2028: 4%
		From 1 January 2031: 2%
		From 1 January 2036: Free

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
018	6207.29.00	5%
		From 1 January 2026: 3%
		From 1 January 2028: Free
019	6207.91.00	5%
		From 1 January 2028: 4%
		From 1 January 2031: 2%
		From 1 January 2036: Free
020	6207.99.00	5%
		From 1 January 2026: 3%
		From 1 January 2028: Free
021	6208.11.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1% From 1 January 2041: Free
		From 1 January 2041: Free
022	6208.19.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
023	6208.22.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2% From 1 January 2040: 1%
		From 1 January 2040: 176 From 1 January 2041: Free
0.2.4		50/
.024	6208.29.00	5% From 1 January 2037: 4%
		From 1 January 2037: 476
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
025	6208.91.00	5%
		From 1 January 2028: 4%
		From 1 January 2031: 2%
		From 1 January 2036: Free
.026	6208.92.00	5%
		From 1 January 2028: 4%
		From 1 January 2031: 2%
		From 1 January 2036: Free
1027	6208.99.00	5%
		From 1 January 2026: 3%
		From 1 January 2028: Free

	Heading or subheading in	
m	Schedule 3	Rate #
1028	6209.20.10	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
9	6209.20.90	5%
		From 1 January 2028: 4%
		From 1 January 2031: 2%
		From 1 January 2036: Free
30	6209.30.10	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
1	6209.30.90	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
32	6209.90.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
33	6209.90.90	5%
		From 1 January 2026: 3%
		From 1 January 2028: Free
4	6210.10.90	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free

# REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem		Heading or subheading in Schedule 3		Rate #
1035		6210.20.00 (prescribed goods only*)	(Rate No. 001)	5% From 1 January 2026: 3% From 1 January 2028: Free
	*	Goods prescribed for the Schedule 14 are:	purposes of item 1035 of	
		Overcoats, raincoats, car- similar articles	coats, capes, cloaks and	
1036		<b>6210.20.00</b> (prescribed goods only*)	(Rate No. 002)	5% From 1 January 2037: 4% From 1 January 2038: 3% From 1 January 2039: 2% From 1 January 2040: 1% From 1 January 2041: Free
	*	Goods prescribed for the Schedule 14 are:	purposes of item 1036 of	
		Goods other than overcoa capes, cloaks and similar		
1036A		6210.30.00 (prescribed goods only*)	(Rate No. 001)	5% From 1 January 2026: 3% From 1 January 2028: Free
	*	Goods prescribed for the of Schedule 14 are:	purposes of item 1036A	
		Overcoats, raincoats, car- similar articles	coats, capes, cloaks and	

tem	Heading or subheading in Schedule 3		Rate #
1036B	6210.30.00 (prescribed goods only*)	(Rate No. 002)	5% From 1 January 2037: 4% From 1 January 2038: 3% From 1 January 2039: 2% From 1 January 2040: 1% From 1 January 2041: Free
	* Goods prescribed for the pu of Schedule 14 are:	urposes of item 1036B	
	Goods other than overcoats capes, cloaks and similar and		
1037	6210.40.90		5% From 1 January 2037: 4% From 1 January 2038: 3% From 1 January 2039: 2% From 1 January 2040: 1% From 1 January 2041: Free

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
1038	6210.50.10	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Free
1039	6210.50.90	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
1040	6211.11.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
1041	6211.12.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
1042	6211.20.00	5%
1042	0211.20.00	From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
1043	6211.32.90	5%
1043	0211.52.70	From 1 January 2028: 4%
		From 1 January 2031: 2%
		From 1 January 2036: Free
1044	6211.33.90	5%
1077	V#11,JJ,7V	From 1 January 2026: 4%
		From 1 January 2020: 476
		From 1 January 2031: Free
1045	6211.39.90	5%
1043	V411.37.7V	5% From 1 January 2037: 4%
		From 1 January 2037: 476 From 1 January 2038: 3%
		From 1 January 2038: 576 From 1 January 2039: 2%
		From 1 January 2039. 276 From 1 January 2040: 1%
		From 1 January 2040: 176 From 1 January 2041: Free
1046	6211.42.00	5%
1040	V <b>211,72,</b> VV	570 From 1 January 2028: 4%
		From 1 January 2031: 2%

tem	Heading or subheading in Schedule 3	Rate #
047	6211.43.00	5% From 1 January 2028: 4% From 1 January 2031: 2% From 1 January 2036: Free
048	6211.49.00	5% From 1 January 2026: 4% From 1 January 2028: 2% From 1 January 2031: Free
.049	6212.10.00	5% From 1 January 2023: 4% From 1 January 2024: Free
050	6212.20.00	5% From 1 January 2026: 4% From 1 January 2028: 2% From 1 January 2031: Free
1051	6212.30.00	5% From 1 January 2028: 4% From 1 January 2031: 2% From 1 January 2036: Free
1052	6212.90.10	5% From 1 January 2026: 3% From 1 January 2028: Free
1053	6212.90.90	2% From 1 January 2023: 1% From 1 January 2024: Free
1054	6215.10.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1055	6215.20.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1056	6217.10.10	2% From 1 January 2023: 1% From 1 January 2024: Free
1057	6217.90.90	5% From 1 January 2026: 3% From 1 January 2028: Free
1058	6301.90.90	2% From 1 January 2023: 1% From 1 January 2024: Free
1059	6302.10.00	5% From 1 January 2028: 4% From 1 January 2031: 2% From 1 January 2036: Free

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

Item	Heading or subheading in Schedule 3	Rate #
1060	6302.21.00	5%
		From 1 January 2028: 4%
		From 1 January 2031: 2%
		From 1 January 2036: Free
1061	6302.22.00	5%
		From 1 January 2028: 4%
		From 1 January 2031: 2%
		From 1 January 2036: Free
1062	6302.29.00	5%
		From 1 January 2028: 4%
		From 1 January 2031: 2%
		From 1 January 2036: Free
1063	6302.39.00	5%
		From 1 January 2028: 4%
		From 1 January 2031: 2%
		From 1 January 2036: Free
1064	6302.51.90	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
1065	6302.60.00	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
1066	6302.91.20	5%
		From 1 January 2028: 4%
		From 1 January 2031: 2%
		From 1 January 2036: Free
1067	6302.91.90	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
1068	6303.12.10	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free
1069	6303.19.10	5%
		From 1 January 2037: 4%
		From 1 January 2038: 3%
		From 1 January 2039: 2%
		From 1 January 2040: 1%
		From 1 January 2041: Free

uary 2037: 4%
uary 2038: 3% uary 2039: 2%
uary 2039. 27% uary 2040: 1%
uary 2041: Fre
2027. 40/
uary 2037: 4% uary 2038: 3%
uary 2030: 376 uary 2039: 2%
uary 2040: 1%
uary 2041: Fre
uary 2037: 4%
uary 2038: 3% uary 2039: 2%
uary 2039. 276 uary 2040: 1%
uary 2041: Fre
<b>•</b> •• <b>•</b> ••••
uary 2032: 4%
uary 2034: 3% uary 2037: 2%
uary 2039: 1%
uary 2041: Fre
2022 10/
uary 2023: 1% uary 2024: Fre
uary 2023: 1%
uary 2024: Fre
uary 2023: 1% uary 2024: Fre
2022 18/
uary 2023: 1% uary 2024: Fre
uary 2023: 1% uary 2024: Fro
u

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
1079	6306.19.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1080	6306.30.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1081	6307.10.10	2% From 1 January 2023: 1% From 1 January 2024: Free
1082	6307.90.10	2% From 1 January 2023: 1% From 1 January 2024: Free
1083	6307.90.21	4% From 1 January 2025: 3% From 1 January 2028: 2% From 1 January 2031: 1% From 1 January 2036: Free
1084	6401.10.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
1085	6401.92.90	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
1086	6401.99.20	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
1087	6401.99.90	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
1088	6402.19.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1089	6402.20.00	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free

	Heading or	
tem	subheading in Schedule 3	Rate #
090	6402.91.90	4%
1090	0402.71.70	From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
)91	6402.99.90	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: Free
092	6403.19.00	4%
072	0405.17.00	From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Free
093	6403.40.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2% From 1 January 2039: 1%
		From 1 January 2039: 176
094	6403.51.00	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Free
)95	6403.59.00	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1% From 1 January 2036: Fre
096	6403.91.00	4%
		From 1 January 2023: 2% From 1 January 2024: Free
097	6403.99.00	2%
.077	0405.22.00	From 1 January 2023: 1%
		From 1 January 2024: Free
098	6404.11.90	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
)99	6404.19.90	4%
		From 1 January 2025: 3% From 1 January 2028: 2%
		From 1 January 2028: 2% From 1 January 2031: 1%
		From 1 January 2031: 170 From 1 January 2036: Free
100	6404.20.00	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Free

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

14 a ma	Heading or subheading in	Data #
tem	Schedule 3	Rate #
101	6405.10.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
1102	6405.20.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: Free
		·
1103	6405.90.90	4% E 1 L 2025 20/
		From 1 January 2025: 3%
		From 1 January 2028: 2% From 1 January 2031: 1%
		From 1 January 2036: Free
1104	6406.10.10	4%
1104	0400.10.10	4 % From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
1105	6505.00.10	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
1106	6802.21.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
1107	6806.90.10	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1% From 1 January 2036: Free
108	6811.40.00	4%
1100	0811.40.00	4% From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
1109	6811.81.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
1110	6811.89.00	2% Example 1 Harrison 2022, 10/
		From 1 January 2023: 1%
		From 1 January 2024: Free
1111	6812.80.20	4% E 1 L 2024 20/
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: Free
		riom i January 2051; rree

2024: 3%
2026: 2%
2028: Fre
2032: 4%
2034: 3%
2037: 2% 2039: 1%
2039: 176 2041: Fre
2032: 4%
2034: 3%
2037: 2%
2039: 1%
2041: Fre
2032: 4%
2034: 3%
2037: 2%
2039: 1% 2041: Fre
2071, PIC
0000 101
2023: 1%
2024: Fre
2032: 4%
2034: 3%
2037: 2% 2039: 1%
2039: 1% 2041: Fre
2024: 3%
2026: 2%
2028: Fre
2023: 1%
2024: Fre
0000 101
2023: 1%
2024: Fre
2023: 1%
2024: Fre
2024: 3%
2026: 2% 2028: Fre
20

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem		Heading or subheading in Schedule 3		Rate #
1123		7005.10.00		2% From 1 January 2023: 1% From 1 January 2024: Free
1124		7005.29.00		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
1125		7007.11.11		5%
1126		7007.21.11		5%
1127		7009.10.10		5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
1128		7010.10.00		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
1129		7014.00.20		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
1130		7019.12.00		2% From 1 January 2023: 1% From 1 January 2024: Free
1131		7019.13.00		4% From 1 January 2025: 3% From 1 January 2028: 2% From 1 January 2031: 1% From 1 January 2036: Free
1132		<b>7019.80.00</b> (prescribed goods only*)	(Rate No. 001)	2% From 1 January 2023: 1% From 1 January 2024: Free
	*	Goods prescribed for the purposes Schedule 14 are:	of item 1132 of	
		Glass wool and articles of glass wo webs, mattresses, boards and simil products		
		Other		Free
		(Rate No. 002)		

	Heading or	
em	subheading in Schedule 3	Rate #
1133	7204.50.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
134	7206.90.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: Fre
125	7207 11 00	
135	7207.11.00	4% From 1 January 2024: 3%
		From 1 January 2024: 5% From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
36	7207.12.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
37	7207.19.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
38	7207.20.00	<b>4%</b>
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: Fre
39	7208.10.00	4%
	7200.10.00	From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
40	7208.36.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
41	7208.37.00	4% Engre 1 January 2024: 20/
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: 1%
		From 1 January 2026: 176 From 1 January 2031: Free
42	7208.38.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

tem	Heading or subheading in Schedule 3	Rate #
143	7208.39.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
144	7208.40.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
145	7208.51.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
146	7208.52.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
147	7208.53.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
148	7208.54.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
149	7208.90.00	5%
150	7209.15.00	49/
150	/203.13.00	4% From 1 January 2024: 3%
		From 1 January 2024: 3% From 1 January 2026: 2%
		From 1 January 2026: 2% From 1 January 2028: 1%
		From 1 January 2028: 1% From 1 January 2031: Free
151	7209.16.00	4%
131	1207.10.00	47% From 1 January 2024: 3%
		From 1 January 2024. 5%
		From 1 January 2028: 2% From 1 January 2028: 1%

	Heading or subheading in	Rate #
ltem	Schedule 3	
52	7209.17.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: Fre
53	7209.18.00	5%
54	7209.25.00	4% From 1 Jonuory 2024, 20/
		From 1 January 2024: 3% From 1 January 2026: 2%
		From 1 January 2028: Fre
55	7209.26.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
56	7209.27.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: Fre
.7	7209.28.00	
57	7209.28.00	4% From 1 January 2024: 3%
		From 1 January 2024: 370 From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
58	7209.90.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: Fre
.59	7210.30.00	4% Ensem 1 January 2024: 20/
		From 1 January 2024: 3% From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
0	7210.41.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
1	7210.49.00	5%
62	7210.50.00	<b>4%</b>
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: Fre
53	7210 61 00	
3	7210.61.00	5%

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
1164	7210.69.00	4% Energy 1 Language 2024, 20/
		From 1 January 2024: 3% From 1 January 2026: 2%
		From 1 January 2020: 2 % From 1 January 2028: 1%
		From 1 January 2020: 170 From 1 January 2031: Free
11/7	5010 50 00	40/
1165	7210.70.00	4%
		From 1 January 2024: 3% From 1 January 2026: 2%
		From 1 January 2020: 276
		From 1 January 2020: 170 From 1 January 2031: Free
11//	7210.00.00	
1166	7210.90.00	5% Enore 1 January 2022: 49/
		From 1 January 2032: 4%
		From 1 January 2034: 3% From 1 January 2037: 2%
		From 1 January 2037: 27% From 1 January 2039: 1%
		From 1 January 2037. 176 From 1 January 2041: Free
11/8	8011 10 00	-
1167	7211.13.00	4% Engen 1 January 2024: 20/
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: 1%
		From 1 January 2020: 176 From 1 January 2031: Free
11/0	<b>50</b> 11 10 00	
1168	7211.19.00	5% From 1 January 2032: 4%
		From 1 January 2032: 476
		From 1 January 2034: 5 %
		From 1 January 2037: 276
		From 1 January 2007: 170
1169	7211.23.00	4%
1107	7211.23.00	470 From 1 January 2024: 3%
		From 1 January 2024: 5 %
		From 1 January 2020: 276
1170	7211.29.00	407
1170	7211.29.00	4% Erom 1 Jonuary 2024: 39/
		From 1 January 2024: 3% From 1 January 2026: 2%
		From 1 January 2020: 2 % From 1 January 2028: 1%
		From 1 January 2020: 170
1171	7211.90.00	5%
1172	7212.20.00	4%
	,,	From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
1173	7212.30.00	5%
1174	7212.40.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free

	Heading or subheading in	
ltem	Schedule 3	Rate #
175	7212.50.00	5%
76	7212.60.00	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1% From 1 January 2036: Fre
77	7213.10.00	4%
	7213.10.00	From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
78	7213.20.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
79	7213.91.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
80	7214.20.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2% From 1 January 2039: 1%
		From 1 January 2037: 170 From 1 January 2041: Free
81	7214.30.00	4%
01	/21100000	From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
82	7214.91.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2% From 1 January 2030: 1%
		From 1 January 2039: 1% From 1 January 2041: Fre
33	7214.99.00	4% From 1 January 2024: 3%
		From 1 January 2024: 3% From 1 January 2026: 2%
		From 1 January 2028: Free
84	7215.10.10	4%
~ •	, = 10 11 VILV	From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

Item	Heading or subheading in Schedule 3	Rate #
lem		
1185	7215.10.90	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
186	7215.50.10	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
187	7215.50.90	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
188	7216.10.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
1189	7216.21.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
1190	7216.31.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
191	7216.32.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
192	7216.33.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
1193	7216.40.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
1194	7216.50.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free

	Heading or	
em	subheading in Schedule 3	Rate #
1195	7216.61.00	2%
	12100100	From 1 January 2023: 1% From 1 January 2024: Free
196	7217.10.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: Fre
197	7217.20.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
198	7217.30.00	5%
199	7217.90.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2% From 1 January 2039: 1%
		From 1 January 2009. 176 From 1 January 2041: Fre
200	7218.10.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: Fre
01	7218.91.00	4%
201	/210./1.00	From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
202	7218.99.00	4% Energy 1 Language 2024, 20/
		From 1 January 2024: 3% From 1 January 2026: 2%
		From 1 January 2020: 276
203	7219.12.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Fre
204	7219.13.00	2% From 1 Jonuory 2023: 19/
		From 1 January 2023: 1% From 1 January 2024: Fre
~ <b>-</b>		
205	7219.21.00	2% Erom 1 Jonuary 2023: 19/
		From 1 January 2023: 1% From 1 January 2024: Fre
206	7219.22.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Fre

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

Item	Heading or subheading in Schedule 3	Rate #
1207	7219.23.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1208	7219.24.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1209	7219.31.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1210	7219.32.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1211	7219.34.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1212	7219.35.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1213	7219.90.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1214	7220.11.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1215	7220.12.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1216	7220.20.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1217	7220.90.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1218	7221.00.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1219	7222.19.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1220	7222.20.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1221	7222.30.00	2% From 1 January 2023: 1% From 1 January 2024: Free

	Heading or	
em	subheading in Schedule 3	Rate #
222	7222.40.00	2%
		From 1 January 2023: 1% From 1 January 2024: Free
223	7223.00.00	2%
		From 1 January 2023: 1% From 1 January 2024: Free
224	7224.10.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
225	7224.90.00	2%
		From 1 January 2023: 1% From 1 January 2024: Free
226	7225.11.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Fre
27	7225.19.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Fre
228	7225.30.00	4% From 1 Lower 2024, 20/
		From 1 January 2024: 3% From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
29	7225.40.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: Fre
230	7225.50.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: Fre
231	7225.91.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
232	7225.92.00	5%
233	7225.99.00	5%
234	7226.11.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
1235	7226.19.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
1236	7226.20.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
1237	7226.91.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
1238	7226.92.00	4%
1230	7220.92.00	From 1 January 2024: 3%
		From 1 January 2024: 576
		From 1 January 2028: 1% From 1 January 2031: Free
		From 1 January 2051: Free
1239	7226.99.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
1240	7227.20.10	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
1241	7227.20.20	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
1242	7227.20.90	5%
		From 1 January 2032: 4%
		From 1 January 2032: 470 From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2037: 276 From 1 January 2039: 1%
		From 1 January 2039: 176 From 1 January 2041: Free
1242	7227 00 10	
1243	7227.90.10	4% Encent 1 January 2024: 20/
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free

	Heading or	
em	subheading in Schedule 3	Rate #
244	7228.10.00	5%
	/==0.10.00	From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
45	7228.20.10	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
6	7228.20.21	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
7	7228.20.29	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
8	7228.20.90	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1% From 1 January 2041: Fre
10	7778 70 10	·
49	7228.30.10	5% From 1 January 2032: 4%
		From 1 January 2032: 4% From 1 January 2034: 3%
		From 1 January 2034: 5% From 1 January 2037: 2%
		From 1 January 2037: 27%
		From 1 January 2007: 170
50	7228,30,90	5%
	,	From 1 January 2032: 4%
		From 1 January 2032: 470
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
51	7228.40.10	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
1252	7228.50.00	4%
1202	/ 220.20.00	From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
1253	7228.60.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
1254	7228.70.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
1255	7228.80.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
1256	7229.20.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
1257	7229.90.90	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
1258	7301.10.00	5% Exam 1 January 2022; 49/
		From 1 January 2032: 4%
		From 1 January 2034: 3% From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
1259	7301.20.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
1260	7302.10.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
1261	7302.30.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free

	Heading or subheading in	
Item	Schedule 3	Rate #
262	7303.00.00	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
263	7304.11.00	5%
264	7304.19.00	5%
265	7304.22.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
266	7304.23.00	2% From 1 January 2023: 1% From 1 January 2024: Free
267	7304.24.00	2% From 1 January 2023: 1% From 1 January 2024: Free
268	7304.29.00	2% From 1 January 2023: 1% From 1 January 2024: Free
269	7304.31.00	2% From 1 January 2023: 1% From 1 January 2024: Free
270	7304.39.00	2% From 1 January 2023: 1% From 1 January 2024: Free
271	7304.41.00	2% From 1 January 2023: 1% From 1 January 2024: Free
272	7304.49.00	2% From 1 January 2023: 1% From 1 January 2024: Free
273	7304.51.00	2% From 1 January 2023: 1% From 1 January 2024: Free
274	7304.59.00	2% From 1 January 2023: 1% From 1 January 2024: Free
275	7304.90.00	2% From 1 January 2023: 1% From 1 January 2024: Free

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	subheading in Schedule 3	Rate #
1276	7305.11.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
1277	7305.12.00	5%
1278	7305.19.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
1279	7305.20.00	4% Energy 1 Language 2024, 20/
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: 1%
		From 1 January 2020: 176 From 1 January 2031: Free
1280	7305.31.00	5%
	1000101100	From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
1281	7305.39.00	5%
1282	7305.90.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
1283	7306.11.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: Free
1284	7306.19.00	5%
1407	/ 500.17.00	570 From 1 January 2032: 4%
		From 1 January 2032: 470
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
1285	7306.21.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
1286	7306.29.00	4% Energy 1 Language 2024, 20/
		From 1 January 2024: 3%
		E 1 I
		From 1 January 2026: 2% From 1 January 2028: 1%

	Heading or subheading in	
ltem	Schedule 3	Rate #
1287	7306.30.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1% From 1 January 2041: Fre
288	7306.40.00	5%
200	/ 500.40.00	From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
89	7306.50.00	5%
90	7306.61.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
91	7306.69.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
92	7306.90.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1% From 1 January 2041: Fre
03	7307.11.00	-
293	/30/.11.00	4% From 1 January 2024: 3%
		From 1 January 2024: 5%
		From 1 January 2028: Fre
94	7307.19.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
95	7307.21.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1% From 1 January 2041: Fre
	<b>7207 22 00</b>	5%
296	7.507.22.00	
6 7	7307.22.00 7307.23.00	5%

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

Item	Heading or subheading in Schedule 3	Rate #
1298	7307.29.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1299	7307.91.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1300	7307.92.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1301	7307.93.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1302	7307.99.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1303	7308.10.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
1304	7308.20.00	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
1305	7308.30.00	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
1306	7308.40.00	4% From 1 January 2025: 3% From 1 January 2028: 2% From 1 January 2031: 1% From 1 January 2036: Free
1307	7308.90.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
1308	7309.00.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free

	Heading or	
tem	subheading in Schedule 3	Rate #
.309	7312.10.00	5%
507	7512.10.00	From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
310	7318.23.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Fre
311	7320.10.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1% From 1 January 2041: Fre
312	7320.20.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1% From 1 January 2041: Fre
313	7320.90.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1% From 1 January 2041: Fre
314	7322.11.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
315	7323.10.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Fre
316	7323.93.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1% From 1 January 2041: Fre
317	7324.10.00	5%
318	7325.10.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Fre

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

319       7325.91.00       5%         From 1 January 2032: 4%       From 1 January 2032: 4%         From 1 January 2031: 2%       From 1 January 2031: 2%         From 1 January 2031: 1%       From 1 January 2031: 1%         From 1 January 2032: 4%       From 1 January 2032: 4%         From 1 January 2032: 4%       From 1 January 2032: 4%         From 1 January 2032: 4%       From 1 January 2032: 4%         From 1 January 2032: 4%       From 1 January 2032: 4%         From 1 January 2032: 4%       From 1 January 2032: 4%         From 1 January 2031: 5%       From 1 January 2031: 3%         From 1 January 2031: 5%       From 1 January 2031: 5%         322       7326.20.00       4%         From 1 January 2024: 3%       From 1 January 2024: 3%         From 1 January 2024: 3%       From 1 January 2024: 3%         From 1 January 2024: 3%       From 1 January 2024: 3%         From 1 January 2024: 3%       From 1 January 2024: 3%         From 1 January 2023: 1%       From 1 January 2024: 3%         From 1 January 2024: 3%       From 1 January 2024: 3%         From 1 January 2024: 5%       From 1 January 2024: 5%         323       7326.90.10       2%         From 1 January 2023: 1%       From 1 January 2023: 1%         From 1 January 2024: 5%	Heading or subheading in em Schedule 3	Rate #
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320       7326.11.00       4%       From 1 January 2031: 1%         520       7326.11.00       4%       From 1 January 2024: 3%         521       7326.19.00       5%       From 1 January 2026: 2%         521       7326.19.00       5%       From 1 January 2032: 4%         522       7326.20.00       4%       From 1 January 2032: 4%         521       7326.20.00       4%       From 1 January 2032: 4%         522       7326.20.00       4%       From 1 January 2032: 1%         523       7326.20.00       2%       From 1 January 2024: 3%         523       7326.90.10       2%       From 1 January 2024: 3%         523       7326.90.10       2%       From 1 January 2023: 1%         524       7407.29.00       2%       From 1 January 2023: 1%         525       7409.19.00       2%       From 1 January 2023: 1%         526       7410.11.00       5%       From 1 January 2032: 4%         57       From 1 January 2032: 4%       From 1 January 2032: 4%         57       From 1 January 2032: 4%       From 1 January 2032: 4%         57       7410.11.00       5%       From 1 January 2032: 4%         57       From 1 January 2032: 4%       From 1 January 2032: 4% </td <td></td> <td></td>		
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321       7326.19.00       5%         321       7326.19.00       5%         520       5%       From 1 January 2023: 4%         From 1 January 2034: 3%       From 1 January 2034: 3%         From 1 January 2037: 2%       From 1 January 2037: 2%         From 1 January 2037: 2%       From 1 January 2039: 1%         From 1 January 2041: Free       322         322       7326.20.00       4%         From 1 January 2024: 3%       From 1 January 2024: 3%         From 1 January 2024: 5%       From 1 January 2024: 3%         From 1 January 2024: 5%       From 1 January 2024: 5%         323       7326.90.10       2%         524       7407.29.00       2%         7407.29.00       2%       From 1 January 2023: 1%         From 1 January 2023: 1%       From 1 January 2023: 1%         From 1 January 2024: Free       325       7409.19.00         2%       From 1 January 2023: 1%       From 1 January 2024: Free         326       7410.11.00       5%         327       7410.22.00       5%         328       7411.10.00       5%         From 1 January 2032: 4%       From 1 January 2032: 4%         From 1 January 2033: 1%       From 1 January 2033: 1% <tr< td=""><td></td><td></td></tr<>		
321       7326.19.00       5%         321       7326.19.00       5%         322       7326.20.00       4%         From 1 January 2031: 1%       From 1 January 2031: 1%         From 1 January 2032: 1%       From 1 January 2024: 3%         From 1 January 2024: 3%       From 1 January 2024: 3%         From 1 January 2024: 3%       From 1 January 2024: 3%         From 1 January 2024: 3%       From 1 January 2024: 3%         From 1 January 2024: 3%       From 1 January 2024: 1%         From 1 January 2023: 1%       From 1 January 2023: 1%         From 1 January 2024: Free       2%         324       7407.29.00       2%         S25       7409.19.00       2%         From 1 January 2023: 1%       From 1 January 2023: 1%         From 1 January 2024: Free       326         326       7410.11.00       5%         S26       7410.11.00       5%         S27       7410.22.00       5%         328       7411.10.00       5%         From 1 January 2032: 4%       From 1 January 2033: 1%         From 1 January 2034: 3%       From 1 January 2034: 3%         From 1 January 2034: 1%       From 1 January 2034: 3%         From 1 January 2034: 1%       From 1 January		
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	347 /413.49.00	
EPAM I IANDAWY //// EWAA		From 1 January 2023: 1% From 1 January 2024: Free

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1330	7415.33.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1331	7418.10.00	2% From 1 January 2023: 1% From 1 January 2024: Free
332	7604.10.00	5%
333	7604.21.00	5%
1334	7604.29.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
1335	7605.19.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1336	7605.21.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
1337	7608.10.00	5%
338	7608.20.00	5%
1339	7610.10.00	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
1340	7613.00.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1341	7907.00.90	2% From 1 January 2023: 1% From 1 January 2024: Free
1342	8201.50.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1343	8201.60.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1344	8202.39.00	2% From 1 January 2023: 1% From 1 January 2024: Free

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
1345	8202.99.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1346	8205.10.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1347	8205.30.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1348	8207.13.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1349	8207.30.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1350	8207.60.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1351	8207.70.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1352	8211.92.90	2% From 1 January 2023: 1% From 1 January 2024: Free
1353	8211.94.10	4% From 1 January 2025: 3% From 1 January 2028: 2% From 1 January 2031: 1% From 1 January 2036: Free
1354	8211.95.10	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
1355	8211.95.90	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
1356	8301.20.00	5%
1357	8301.30.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1358	8301.60.00	5%
1359	8301.70.00	5%

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em	subheading in Schedule 3	Rate #
2(0	9202 10 00	50/
360	8302.10.00	5% From 1 January 2032: 4%
		From 1 January 2032: 470
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
861	8302.30.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: Fre
62	8309.10.00	5%
363	8310.00.00	5%
	001000000	From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
864	8401.10.00	4%
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		From 1 January 2028: 1% From 1 January 2031: Fre
865	8401.30.00	4%
	010160000	From 1 January 2024: 3%
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		From 1 January 2031: Fre
66	8401.40.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Fre
367	8402.11.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: Fre
		·
68	8402.90.00	2% From 1 January 2023: 1%
		From 1 January 2023: 1% From 1 January 2024: Fre
69	8405.90.00	5% From 1 January 2032: 4%
		From 1 January 2032: 470
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

Item	Heading or subheading in Schedule 3	Rate #
1370	8407.33.10	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
1371	8407.34.10	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
1372	8407.90.10	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
1373	8408.20.10	5%
1374	8408.20.20	5%
1375	8409.99.10	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
1376	8410.12.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
1377	8412.31.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1378	8413.19.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1379	8413.30.90	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
1380	8414.30.00	5%
1381	8414.40.20	2% From 1 January 2023: 1% From 1 January 2024: Free
1382	8414.59.10	5%
1383	8415.20.00	5%

	Heading or	
Item	subheading in Schedule 3	Rate #
384	8416.30.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
385	8417.80.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
386	8419.39.10	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Free
387	8419.50.30	5%
388	8421.23.00	5%
	01212000	From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
389	8421.31.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
390	8421.91.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
391	8422.30.10	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
392	8422.40.10	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
393	8424.89.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
	Joneune J	
1394	8424.90.90	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
395	8425.42.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
1396	8426.11.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
397	8426.99.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
398	8428.31.00	4%
	0.2002.000	From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
398A	8428.70.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
399	8428.90.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
400	8430.49.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
1401	8430.50.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
1402	8433.30.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
403	8433.52.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free

	Heading or	
em	subheading in Schedule 3	Rate #
1404	8433.53.00	4%
	0-00.00	From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
405	8436.29.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Fre
06	8436.99.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Fre
407	8438.10.90	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
108	8438.40.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
09	8450.90.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
10	8454.10.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
11	8460.39.90	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Free
12	8460.40.90	4% E 1 L 2024 20/
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: 1%
		From 1 January 2020: 176
13	8464.10.00	2% From 1 January 2023: 1%
		From 1 January 2023: 176 From 1 January 2024: Free
14	8465.10.00	2% Enorm 1 January 2023: 10/
		From 1 January 2023: 1%
		From 1 January 2024: Free
15	8466.92.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
1416	8467.99.10	2%
		From 1 January 2023: 1% From 1 January 2024: Free
1417	8468.90.00	2% From 1 January 2023: 1%
		From 1 January 2024: Free
1418	8474.10.00	5% From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2% From 1 January 2039: 1%
		From 1 January 2001: Free
1419	8474.32.00	2% From 1 January 2023: 1%
		From 1 January 2023: 176 From 1 January 2024: Free
1420	8474.39.00	2%
		From 1 January 2023: 1% From 1 January 2024: Free
1421	8477.59.00	2%
		From 1 January 2023: 1% From 1 January 2024: Free
1422	8479.50.20	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: 1%
		From 1 January 2023: 176 From 1 January 2031: Free
1423	8479.79.00	4%
		From 1 January 2024: 3% From 1 January 2026: 2%
		From 1 January 2020: 276 From 1 January 2028: Free
1424	8479.82.00	5%
		From 1 January 2032: 4% From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
1425	8480.41.00	2% From 1 January 2023: 1%
		From 1 January 2024: Free
1426	8481.10.00	5% From 1 January 2032: 4%
		From 1 January 2032: 4% From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free

	Heading or	
ltem	subheading in Schedule 3	Rate #
1427	8481.20.00	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
1428	8481.30.00	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
1429	8481.40.00	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
1430	8482.10.10	5%
1431	8482.20.10	5%
1432	8482.40.11	5%
1433	8482.40.19	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
1434	8482.91.10	5%
1435	8482.99.10	5%
1436	8483.10.91	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
1437	8483.20.00	5%
1438	8483.30.10	5%
1439	8483.40.11	5%
1440	8483.40.19	2% From 1 January 2023: 1% From 1 January 2024: Free
1441	8483.40.90	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
	Schedule 5	Nate #
1442	8483.50.11	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
1443	8483.50.90	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: Free
1444	8483.60.10	5%
1444	8483.00.10	5%
1445	8483.90.00	5% Example 1 Language 2022, 49/
		From 1 January 2032: 4% From 1 January 2034: 3%
		From 1 January 2034: 576
		From 1 January 2039: 1%
		From 1 January 2041: Free
1446	8484.10.10	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2% From 1 January 2039: 1%
		From 1 January 2039: 176 From 1 January 2041: Free
		•
1447	8484.90.10	5%
1448	8487.10.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
1449	8501.10.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: 1%
		From 1 January 2031: Free
1450	8501.61.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1% From 1 January 2041: Free
1451	8501.62.00	5% From 1 January 2032: 4%
		From 1 January 2032: 4% From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
1451A	8501.80.10	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2% From 1 January 2039: 1%
		From 1 January 2039. 176 From 1 January 2041: Free

subheading in Schedule 3 8502.31.90 8502.40.00	Rate # 5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free 4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
	From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Fre 4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1%
	From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Fre 4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1%
8502.40.00	From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Fre 4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1%
8502.40.00	From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Fre 4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1%
8502.40.00	From 1 January 2039: 1% From 1 January 2041: Fre 4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1%
8502.40.00	From 1 January 2041: Fre 4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1%
8502.40.00	From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1%
	From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1%
	From 1 January 2026: 2% From 1 January 2028: 1%
	From 1 January 2028: 1%
8503.00.00	5%
	From 1 January 2032: 4%
	From 1 January 2034: 3%
	From 1 January 2037: 2%
	From 1 January 2039: 1%
	From 1 January 2041: Fre
8504.22.00	5%
	From 1 January 2032: 4%
	From 1 January 2034: 3%
	From 1 January 2037: 2%
	From 1 January 2039: 1%
	From 1 January 2041: Fre
8507.10.10	5%
	From 1 January 2032: 4%
	From 1 January 2034: 3%
	From 1 January 2037: 2%
	From 1 January 2039: 1% From 1 January 2041: Fre
8507.20.00	5%
0507.40.00	5% From 1 January 2032: 4%
	From 1 January 2032: 470
	From 1 January 2037: 2%
	From 1 January 2039: 1%
	From 1 January 2041: Fre
8507.90.10	4%
	From 1 January 2024: 3%
	From 1 January 2026: 2%
	From 1 January 2028: 1%
	From 1 January 2031: Fre
8511.10.00	5%
	From 1 January 2032: 4%
	From 1 January 2034: 3%
	From 1 January 2037: 2%
	From 1 January 2039: 1%
	From 1 January 2041: Fre

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
1460	8511.30.00	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
1461	8511.40.10	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
1462	8511.50.10	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
1463	8511.80.00	5%
1464	8511.90.00	5%
1465	8512.20.00	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
1466	8512.40.00	5%
1467	8512.90.10	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
1468	8514.20.00	2% From 1 January 2023: 1% From 1 January 2024: Free
1469	8516.21.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
1470	8516.29.00	5%
1471	8519.20.90	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free

	Heading or	
em	subheading in Schedule 3	Rate #
1472	8530.90.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
473	8531.10.91	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Fre
474	8535.10.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Fre
475	8535.29.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Fre
176	8535.40.10	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
477	8536.10.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Fre
78	8536.61.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Fre
79	8536.70.11	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Fre
80	8536.70.21	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
81	8538.90.11	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1% From 1 January 2041: Fre
87	8538 00 13	4%
82	8538.90.13	4% From 1 January 2025: 3%
		From 1 January 2023: 376 From 1 January 2028: 2%
		From 1 January 2020: 270
		From 1 January 2036: Fre

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

tem	Heading or subheading in Schedule 3	Rate #
lem	Schedule 5	Kale #
1483	8538.90.14	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
484	8539.10.90	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
485	8539.49.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
486	8540.79.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
487	8544.30.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
489	8601.10.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
490	8601.20.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: Free
491	8602.90.00	4% From 1 January 2024: 3%
		From 1 January 2024: 5% From 1 January 2026: 2%
		From 1 January 2020: 2% From 1 January 2028: 1%
		From 1 January 2020: 176 From 1 January 2031: Free
492	8603.90.00	4%
7/4	0000.70.00	470 From 1 January 2024: 3%
		From 1 January 2024: 5%
		From 1 January 2028: 1%
		From 1 January 2031: Free

	Heading or subheading in	
em	Schedule 3	Rate #
493	8605.00.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
94	8607.11.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
95	8607.19.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Free
96	8701.21.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
96A	8701.22.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
6B	8701.23.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
96C	8701.24.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
96D	8701.29.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free

	Heading or subheading in		
m	Schedule 3		Rate #
1497	8701.91.90	(Rate No. 001)	<b>4%</b>
	(prescribed goods only*)		From 1 January 2024: 3%
			From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
	* Goods prescribed for the Schedule 14 are:	purposes of item 1497 of	
	Tractors for dumpers		
	Other		Free
	(Rate No. 002)		
98	8701.92.90	(Rate No. 001)	4%
	(prescribed goods only*)		From 1 January 2024: 3%
			From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
	* Goods prescribed for the Schedule 14 are:	purposes of item 1498 of	
	Tractors for dumpers		
	Other		Free
	(Rate No. 002)		
99	8701.93.90	(Rate No. 001)	4%
	(prescribed goods only*)		From 1 January 2024: 3%
			From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
	* Goods prescribed for the Schedule 14 are:	purposes of item 1499 of	
	Tractors for dumpers		
	Other		Free
	Other		1100

tem		Heading or subheading in Schedule 3		Rate #
1500		<b>8701.94.90</b> (prescribed goods only*)	(Rate No. 001)	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
	*	Goods prescribed for the pu Schedule 14 are: Tractors for dumpers	rposes of item 1500 of	
		Other (Rate No. 002)		Free
1501		(Rate No. 002) 8701.95.90 (prescribed goods only*)	(Rate No. 001)	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
	*	Goods prescribed for the pu Schedule 14 are:	rposes of item 1501 of	
		Tractors for dumpers		
		Other		Free
		(Rate No. 002)		
1502		8702.10.10		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
1503		8702.10.90		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
1504		8702.20.10		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
1505		8702.20.90		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
1506	8702.30.10	5%
1507	8702.30.90	5%
1508	8702.40.10	5%
1509	8702.40.90	5%
1510	8702.90.10	5%
1511	8702.90.90	5%
1512	8703.10.00	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
1513	8703.21.11	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
1514	8703.21.19	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
1515	8703.21.20	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
1516	8703.21.90	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
1517	8703.22.11	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free

	Heading or	
tem	subheading in Schedule 3	Rate #
518	8703.22.19	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
9	8703.22.20	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
20	8703.22.90	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
21	8703.23.11	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
22	8703.23.19	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: Fre
23	8703.23.20	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2% From 1 January 2039: 1%
		From 1 January 2039: 176 From 1 January 2041: Fre
24	8703.23.90	5%
	0/00/20/20	From 1 January 2032: 4%
		From 1 January 2032: 470
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
25	8703.24.11	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
526	8703.24.19	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
527	8703.24.20	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
528	8703.24.90	4%
	U / VJ • # T• / V	From 1 January 2024: 3%
		From 1 January 2024: 370 From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2020: 170
529	8703.31.11	5%
549	8/03.31.11	5 % From 1 January 2032: 4%
		From 1 January 2032: 476 From 1 January 2034: 3%
		From 1 January 2034: 576
		From 1 January 2037: 276 From 1 January 2039: 1%
		From 1 January 2037. 170 From 1 January 2041: Free
520	9702 21 10	4%
530	8703.31.19	4% From 1 January 2024: 3%
		From 1 January 2024: 370 From 1 January 2026: 2%
		From 1 January 2020: 270 From 1 January 2028: Free
		-
531	8703.31.20	4% Enore 1 January 2024, 20/
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: Free
532	8703.31.90	4% Erom 1 Jonnow: 2024: 20/
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: Free
533	8703.32.11	5% Exam 1 January 2022: 49/
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1% From 1 January 2041: Free
		-
.534	8703.32.19	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free

em	Heading or subheading in Schedule 3	Rate #
535	8703.32.20	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
536	8703.32.90	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
537	8703.33.11	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
38	8703.33.19	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
39	8703.33.20	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
540	8703.33.90	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
41	8703.40.11	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre

# REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

tem		Heading or subheading in Schedule 3		Rate #
1542	(t	8703.40.19 (Ra (prescribed goods only*)	ate No. 001)	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
	*	Goods prescribed for the purposes of i Schedule 14 are: Vehicles of a cylinder capacity not exc 1,500 cm <sup>3</sup>		
1543		8703.40.19 (Ra (prescribed goods only*)	ate No. 002)	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
	*	Goods prescribed for the purposes of i Schedule 14 are: Vehicles of a cylinder capacity exceed 1,500 cm <sup>3</sup> but not exceeding 3,000 cm	ling	
544		8703.40.19 (Ra (prescribed goods only*)	ate No. 003)	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
	*	Goods prescribed for the purposes of i Schedule 14 are: Vehicles of a cylinder capacity exceed 3,000 cm <sup>3</sup>		

em	Heading or subheading in Schedule 3		Rate #
545	8703.40.20 (prescribed	(Rate No. 001)	5%
	goods only*)		From 1 January 2032: 4%
			From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Fre
:	* Goods prescribed for the p Schedule 14 are:	purposes of item 1545 of	
	Vehicles of a cylinder cap 3,000 cm <sup>3</sup>	acity not exceeding	
546	8703.40.20	(Rate No. 002)	4%
	(prescribed goods only*)		From 1 January 2024: 3%
			From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Fre
:	<ul> <li>Goods prescribed for the p</li> <li>Schedule 14 are:</li> </ul>	ourposes of item 1546 of	
	Vehicles of a cylinder cap 3,000 cm <sup>3</sup>	acity exceeding	
547	8703.40.90	(Rate No. 001)	5%
	(prescribed goods only*)		From 1 January 2032: 4%
			From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Fre
:	* Goods prescribed for the p Schedule 14 are:	ourposes of item 1547 of	
	Vehicles of a cylinder cap 3,000 cm <sup>3</sup>	acity not exceeding	
	<ul> <li>goods only*)</li> <li>Goods prescribed for the p Schedule 14 are:</li> <li>Vehicles of a cylinder cap</li> </ul>	-	From 1 January 20 From 1 January 20 From 1 January 20

				Schedule 14/15
ltem		Heading or subheading in Schedule 3		Rate #
1548		<b>8703.40.90</b> (prescribed goods only*)	(Rate No. 002)	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
	*	Goods prescribed for the Schedule 14 are: Vehicles of a cylinder cap 3,000 cm <sup>3</sup>		
1549		8703.50.11		5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
1550		8703.50.19 (prescribed goods only*)	(Rate No. 001)	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
	*	Goods prescribed for the Schedule 14 are: Vehicles of a cylinder cap 1,500 cm <sup>3</sup>		
1551		<b>8703.50.19</b> (prescribed goods only*)	(Rate No. 002)	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
	*	Goods prescribed for the Schedule 14 are: Vehicles of a cylinder cap 1,500 cm <sup>3</sup> but not exceed	bacity exceeding	

Item		Heading or subheading in Schedule 3		Rate #
552		8703.50.19	(Rate No. 003)	4%
		(prescribed goods only*)		From 1 January 2024: 3%
				From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
	*	Goods prescribed for the Schedule 14 are:	purposes of item 1552 of	
		Vehicles of a cylinder ca $2,500 \text{ cm}^3$	pacity exceeding	
553		8703.50.20	(Rate No. 001)	4%
		(prescribed goods only*)		From 1 January 2024: 3%
				From 1 January 2026: 2% From 1 January 2028: Fre
	*	Goods prescribed for the Schedule 14 are:	purposes of item 1553 of	
		Vehicles of a cylinder ca 1,500 cm <sup>3</sup>	pacity not exceeding	
554		8703.50.20	(Rate No. 002)	5%
		(prescribed goods only*)		From 1 January 2032: 4%
				From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Fre
	*	Goods prescribed for the Schedule 14 are:	purposes of item 1554 of	
		Vehicles of a cylinder ca 1,500 cm <sup>3</sup> but not exceed		

em		Heading or subheading in Schedule 3		Schedule Rate #
555		8703.50.20 (l (prescribed goods only*)	Rate No. 003)	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
		Goods prescribed for the purposes of Schedule 14 are: Vehicles of a cylinder capacity excee 2,500 cm <sup>3</sup>		
556		8703.50.90 (l (prescribed goods only*)	Rate No. 001)	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
		Goods prescribed for the purposes of Schedule 14 are: Vehicles of a cylinder capacity not e: 1,500 cm <sup>3</sup>		
57		8703.50.90 (1 (prescribed goods only*)	Rate No. 002)	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
	*	Goods prescribed for the purposes of Schedule 14 are: Vehicles of a cylinder capacity excee 1,500 cm <sup>3</sup> but not exceeding 2,500 c	ding	

Item		Heading or subheading in Schedule 3		Rate #
1558		<b>8703.50.90</b> (prescribed goods only*)	(Rate No. 003)	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
	*	Goods prescribed for the Schedule 14 are:	purposes of item 1558 of	
		Vehicles of a cylinder cap 2,500 cm <sup>3</sup>	pacity exceeding	
1559		8703.60.11		5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
1560		<b>8703.60.19</b> (prescribed goods only*)	(Rate No. 001)	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
	*	Goods prescribed for the Schedule 14 are:	purposes of item 1560 of	
		Vehicles of a cylinder cap $1,500 \text{ cm}^3$	pacity not exceeding	
1561		8703.60.19 (prescribed goods only*)	(Rate No. 002)	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
	*	Goods prescribed for the Schedule 14 are:	purposes of item 1561 of	
		Vehicles of a cylinder cap 1,500 cm <sup>3</sup> but not exceed	pacity exceeding	

				Schedule 14
ltem		Heading or subheading in Schedule 3		Rate #
1562		<b>8703.60.19</b> (prescribed goods only*)	(Rate No. 003)	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
	*	Goods prescribed for the Schedule 14 are: Vehicles of a cylinder cap 3,000 cm <sup>3</sup>		
1563		<b>8703.60.20</b> (prescribed goods only*)	(Rate No. 001)	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
	*	Goods prescribed for the Schedule 14 are: Vehicles of a cylinder cap 3,000 cm <sup>3</sup>	purposes of item 1563 of pacity not exceeding	
1564		<b>8703.60.20</b> (prescribed goods only*)	(Rate No. 002)	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
	*	Goods prescribed for the Schedule 14 are: Vehicles of a cylinder cap 3,000 cm <sup>3</sup>		

ltem		Heading or subheading in Schedule 3		Rate #
1565		<b>8703.60.90</b> (prescribed goods only*)	(Rate No. 001)	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
	*	Goods prescribed for the Schedule 14 are:	purposes of item 1565 of	
		Vehicles of a cylinder ca 3,000 cm <sup>3</sup>	pacity not exceeding	
1566		<b>8703.60.90</b> (prescribed goods only*)	(Rate No. 002)	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
	*	Goods prescribed for the Schedule 14 are:	purposes of item 1566 of	
		Vehicles of a cylinder cap 3,000 cm <sup>3</sup>	pacity exceeding	
1567		8703.70.11		5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
1568		8703.70.19 (prescribed	(Rate No. 001)	4%
		goods only*)		From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
	*	Goods prescribed for the Schedule 14 are:	purposes of item 1568 of	
		Vehicles of a cylinder cap 1,500 cm <sup>3</sup>	pacity not exceeding	

# REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem		Heading or subheading in Schedule 3		Rate #
1569	<b>8703.70.19</b> (prescribed goods only*)	(prescribed	(Rate No. 002)	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
	*	Goods prescribed for the purpo Schedule 14 are: Vehicles of a cylinder capacity 1,500 cm <sup>3</sup> but not exceeding 2,	exceeding	
1570		<b>8703.70.19</b> (prescribed goods only*)	(Rate No. 003)	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
	*	Goods prescribed for the purpo Schedule 14 are: Vehicles of a cylinder capacity 2,500 cm <sup>3</sup>		
571		<b>8703.70.20</b> (prescribed goods only*)	(Rate No. 001)	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
	*	Goods prescribed for the purpo Schedule 14 are: Vehicles of a cylinder capacity 1,500 cm <sup>3</sup>		

tem		Heading or subheading in Schedule 3		Rate #
1572		8703.70.20	(Rate No. 002)	5%
		(prescribed goods only*)		From 1 January 2032: 4%
		goods only )		From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
	*	Goods prescribed for the Schedule 14 are:	purposes of item 1572 of	
		Vehicles of a cylinder ca $1,500 \text{ cm}^3$ but not exceed	pacity exceeding ling 2,500 cm <sup>3</sup>	
1573		8703.70.20	(Rate No. 003)	4%
		(prescribed goods only*)		From 1 January 2024: 3%
		g, ,		From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
	*	Goods prescribed for the Schedule 14 are:	purposes of item 1573 of	
		Vehicles of a cylinder ca $2,500 \text{ cm}^3$	pacity exceeding	
1574		8703.70.90	(Rate No. 001)	4%
		(prescribed goods only*)		From 1 January 2024: 3%
				From 1 January 2026: 2% From 1 January 2028: Free
	*	Goods prescribed for the Schedule 14 are:	purposes of item 1574 of	
		Vehicles of a cylinder ca $1,500 \text{ cm}^3$	pacity not exceeding	

# REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem		Heading or subheading in Schedule 3	Rate #
1575		<b>8703.70.90</b> (R (prescribed goods only*)	ate No. 002) 5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
	*	Goods prescribed for the purposes of i Schedule 14 are: Vehicles of a cylinder capacity exceed 1,500 cm <sup>3</sup> but not exceeding 2,500 cm	ing
1576		<b>8703.70.90</b> (R (prescribed goods only*)	ate No. 003) 4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
	*	Goods prescribed for the purposes of i Schedule 14 are: Vehicles of a cylinder capacity exceed 2,500 cm <sup>3</sup>	
1577		8703.80.11	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
1578		8703.80.19	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
1579		8703.80.20	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
1580		8703.80.90	4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free

	Heading or	
em	subheading in Schedule 3	Rate #
581	8703.90.11	5%
	8703.30.11	570 From 1 January 2032: 4%
		From 1 January 2032: 470
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
582	8703.90.19	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
583	8703.90.20	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
584	8703.90.90	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
585	8704.21.10	2%
		From 1 January 2023: 1%
		From 1 January 2024: Fre
586	8704.31.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
87	8704.31.90	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
587A	8704.41.10	2%
		From 1 January 2023: 1%
		From 1 January 2024: Fre
87B	8704.51.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Fre
587C	8704.51.90	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: Fro
		Enom L Longowy 7021, Enc

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

em	Heading or subheading in Schedule 3	Rate #
588	8705.10.00	4%
00	8703.10.00	470 From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
89	8706.00.10	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
90	8706.00.91	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
91	8706.00.99	5%
92	8707.10.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
93	8707.10.91	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
94	8707.10.99	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2% From 1 January 2028: 1%
		From 1 January 2028: 176 From 1 January 2031: Free
95	8707.90.10	5%
		From 1 January 2032: 4%
		From 1 January 2032: 470
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
96	8707.90.90	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free

	Heading or	
em	subheading in Schedule 3	Rate #
597	8708.10.10	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
598	8708.10.90	5%
599	8708.21.10	5%
600	8708.21.90	5%
601	8708.29.91	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1% From 1 January 2041: Fre
502	8708.29.99	5%
002	0/00.29.99	570 From 1 January 2032: 4%
		From 1 January 2032: 470
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
503	8708.30.12	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
604	8708.30.19	5%
		From 1 January 2032: 4% From 1 January 2034: 3%
		From 1 January 2034: 5% From 1 January 2037: 2%
		From 1 January 2037: 276 From 1 January 2039: 1%
		From 1 January 2001: Fre
605	8708.30.91	4%
		From 1 January 2025: 3%
		From 1 January 2028: 2%
		From 1 January 2031: 1%
		From 1 January 2036: Fre
606	8708.30.93	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3% From 1 January 2037: 2%
		From 1 January 2037: 2% From 1 January 2039: 1%
		From 1 January 2039: 176 From 1 January 2041: Fre

# REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

Item	Heading or subheading in Schedule 3	Rate #
1607	8708.30.99	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2%
		From 1 January 2039: 1% From 1 January 2041: Free
1608	8708.40.42	5%
1609	8708.40.43	5%
1610	8708.40.49	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
1611	8708.40.52	5%
1612	8708.40.59	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
1613	8708.50.42	2% From 1 January 2023: 1% From 1 January 2024: Free
1614	8708.50.43	5%
1615	8708.50.49	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
1616	8708.50.52	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
1617	8708.50.59	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
1618	8708.50.62	5%

	Heading or	
em	subheading in Schedule 3	Rate #
619	8708.50.69	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
20	8708.70.99	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
21	8708.80.42	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1% From 1 January 2041: Fro
		From 1 January 2041: Fre
22	8708.80.49	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre
23	8708.80.92	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1% From 1 January 2041: Fre
24	8708.80.99	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1% From 1 January 2041: Fre
		·
25	8708.91.31	5% Enorm 1 Lammann 2022: 49/
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2% From 1 January 2039: 1%
		From 1 January 2039: 176 From 1 January 2041: Fre
26	8708.91.33	5%
	57 007 1.55	576 From 1 January 2032: 4%
		From 1 January 2032: 470 From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Fre

# REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
1627	8708.91.39	5%
		From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2%
		From 1 January 2039: 1% From 1 January 2041: Free
1628	8708.91.42	5%
1629	8708.91.49	5%
1630	8708.92.42	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
1631	8708.92.49	5%
1632	8708.92.52	5%
1633	8708.92.59	5%
1634	8708.93.30	5%
1635	8708.93.91	5%
1636	8708.93.99	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
1637	8708.94.42	5% From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
1638	8708.94.49	5% From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2% From 1 January 2039: 1%
		From 1 January 2041: Free
1639	8708.94.52	5% From 1 January 2032: 4%
		From 1 January 2032: 4% From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1% From 1 January 2041: Free

Rate #
5%
From 1 January 2032: 4%
From 1 January 2034: 3%
From 1 January 2037: 2%
From 1 January 2039: 1%
From 1 January 2041: Fre
5%
5%
5%
From 1 January 2032: 4%
From 1 January 2034: 3%
From 1 January 2037: 2%
From 1 January 2039: 1% From 1 January 2041: Fre
5%
From 1 January 2032: 4%
From 1 January 2034: 3%
From 1 January 2037: 2%
From 1 January 2039: 1%
From 1 January 2041: Fre
5%
From 1 January 2032: 4%
From 1 January 2034: 3% From 1 January 2037: 2%
From 1 January 2037: 276
From 1 January 2001: Fre
5%
From 1 January 2032: 4%
From 1 January 2034: 3%
From 1 January 2037: 2%
From 1 January 2039: 1% From 1 January 2041: Fre
-
5%
From 1 January 2032: 4%
From 1 January 2034: 3% From 1 January 2037: 2%
From 1 January 2037: 2% From 1 January 2039: 1%
From 1 January 2039: 176 From 1 January 2041: Fre
2%
From 1 January 2023: 1%
From 1 January 2024: Fre
4%
From 1 January 2024: 3%
From 1 January 2026: 2% From 1 January 2028: Fre

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

			Concura
14	Heading or subheading in		D-4- #
ltem	Schedule 3		Rate #
1650	8906.10.10		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
1651	8906.90.10		2% From 1 January 2023: 1% From 1 January 2024: Free
1652	8907.10.00		2% From 1 January 2023: 1% From 1 January 2024: Free
1653	9001.10.00		2% From 1 January 2023: 1% From 1 January 2024: Free
1654	9006.59.10		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
1655	9008.50.10		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: Free
1656	9021.10.20		5%
1657	9021.10.49 (prescribed goods only*)	(Rate No. 001)	4% From 1 January 2025: 3% From 1 January 2028: 2% From 1 January 2031: 1% From 1 January 2036: Free
	* Goods prescribed for the put Schedule 14 are:	rposes of item 1657 of	
	Parts that are not of metal ar of 9021.10.20 or 9021.10.30 <i>Customs Tariff Act 1995</i>		
	Other		Free
	(Rate No. 003)		

tem		Heading or subheading in Schedule 3		Rate #
1658		9021.10.49 (prescribed goods only*)	(Rate No. 002)	5% From 1 January 2032: 4% From 1 January 2034: 3% From 1 January 2037: 2% From 1 January 2039: 1% From 1 January 2041: Free
	*	Goods prescribed for the Schedule 14 are:	purposes of item 1658 of	
		Parts that are of metal and 9021.10.20 or 9021.10.30 <i>Customs Tariff Act 1995</i> ,	) of Schedule 3 to the	
		<ul> <li>(a) nails, tacks, drawing p staples and similar art</li> <li>(b) screws, bolts, nuts, co washers, of iron or ste</li> </ul>	ticles, of iron or steel; or otters, cotter-pins and	
		Other		Free
		(Rate No. 003)		
1659		9026.10.20		5%
1660		9026.20.20		5%
1661		9026.80.20		5%
1662		9028.10.10		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
1663		9029.10.20		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
1664		9029.20.10		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free
1665		9029.90.10		5%
1666		9032.89.11		5%
1667		9032.90.20		4% From 1 January 2024: 3% From 1 January 2026: 2% From 1 January 2028: 1% From 1 January 2031: Free

## REGIONAL COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

ltem	Heading or subheading in Schedule 3	Rate #
1668	9110.90.10	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: Free
		From 1 January 2051. Free
1669	9113.10.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
1670	9113.90.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
1671	9305.10.00	4%
10/1	/505.10.00	From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
1672	9306.30.00	2%
1072	/500.50.00	From 1 January 2023: 1%
		From 1 January 2024: Free
1673	9401.20.00	5%
1075	7401.20.00	570
1674	9401.59.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
1675	9401.61.00	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1%
		From 1 January 2031: Free
676	9401.99.20	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
1677	9403.30.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
1678	9403.82.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
1679	9403.83.00	2%
		From 1 January 2023: 1%
		1 1 0 11 1 Januar v 2023, 1 /0

	Heading or	
em	subheading in Schedule 3	Rate #
	0.40.4.40.00	-0/
679A	9404.40.00	5%
		From 1 January 2032: 4% From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1%
		From 1 January 2041: Free
580	9404.90.00	5%
		From 1 January 2032: 4%
		From 1 January 2034: 3%
		From 1 January 2037: 2%
		From 1 January 2039: 1% From 1 January 2041: Free
		-
681	9405.92.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
82	9506.62.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
83	9601.90.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
84	9602.00.10	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
685	9602.00.90	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
686	9608.99.00	2%
		From 1 January 2023: 1%
		From 1 January 2024: Free
687	9613.80.90	4%
		From 1 January 2024: 3%
		From 1 January 2026: 2%
		From 1 January 2028: 1% From 1 January 2031: Free
-00	0.410.00.20	
688	9619.00.30	5%
589	9619.00.41	5%
00	9619.00.49	5%