

## APPENDIX A

### TARIFF RATE QUOTAS OF THE UNITED KINGDOM

#### Section A: General Provisions

1. This Appendix sets out the country-specific tariff rate quotas (TRQs) that the United Kingdom shall apply to certain originating goods of Parties under this Agreement. In particular, originating goods of Parties included under this Appendix shall be subject to the rates of duty set out in this Appendix in lieu of the rates of duty specified in Chapters 1 through 97 of the *Tariff of the United Kingdom*. Notwithstanding any other provision of the *Tariff of the United Kingdom*, originating goods of Parties in the quantities described in this Appendix shall be permitted entry into the territory of the United Kingdom as provided in this Appendix. Furthermore, any quantity of originating goods imported from a Party under a TRQ provided for in this Appendix shall not be counted toward the in-quota quantity of any TRQ provided for such goods under the United Kingdom's WTO Tariff Schedule or any other trade agreement.

2. For the purposes of this Appendix, **year 1** means the period from January 1, 2023 through December 31, 2023 and, with respect to each subsequent year, the 12-month period which starts on January 1 of that year.

3. If this Agreement enters into force for the United Kingdom during a TRQ year, the quota quantity for that year shall be calculated in accordance with Article 2.30.2 (Allocation) of the TPP as incorporated into the CPTPP.

4. With respect to CSQ-UK1 to CSQ-UK6, the United Kingdom may change the administration of a TRQ in this Appendix from a first-come, first-served system to an import licensing system, or return from an import licensing system to a first-come, first-served system in accordance with the following conditions:

- (a) if 75 per cent or more of the annual aggregate quantity is imported into the United Kingdom under a TRQ for two consecutive years, the United Kingdom may change the administration of the TRQ for the following years to an import licensing system;
- (b) if, subsequent to the change from a first-come, first-served system to an import licensing system as referred to in paragraph 4(a), less than 75 per cent of the annual aggregate quantity is imported into the United Kingdom under a TRQ in a given year, the United Kingdom and the Parties subject to the CSQ may consider returning to a first-come, first-served system following

consultations between the United Kingdom and the Parties subject to the CSQ on the necessity and opportunity of such change;

- (c) the United Kingdom shall publish a notice of its intention to change the system of administration of the TRQ and shall inform the Parties by providing the relevant website links that provide notification;
- (d) the change shall only take effect from January 1 of the year following publication of that notice; and
- (e) the publication of the notice shall occur at least 90 days prior to the change taking effect.

5. With respect to CSQ-UK1 to CSQ-UK6, if the United Kingdom changes to an import licensing system as per paragraph 4(a), the United Kingdom may:

- (a) require that, to be eligible for quota allocation, an applicant is established in the United Kingdom and registered under the *Value Added Tax Act 1994*;
- (b) require that an applicant provide evidence of having imported, at any point during the relevant reference period<sup>1</sup>, at least 25 tonnes of goods of a description falling within the same sector as specified on the licence application, but shall not otherwise discriminate against eligible applicants who have not previously imported the product;
- (c) require that an applicant pay a security, to be received within the same time limit as a quota application, with the security to be limited to the approximate amount required to dissuade speculative acquisition of TRQ licenses; or
- (d) proportionally reduce each licence application if a quota is oversubscribed, using a uniform allocation coefficient that shall be made public.

6. The product or products covered by each TRQ set out in Section B of this Appendix are informally identified in the title to the paragraph setting out the TRQ. These titles are included solely to assist readers in understanding this Appendix and shall not alter or supersede the coverage established through identification of covered tariff items of the *Tariff of the United Kingdom*.

7. For the purposes of this Appendix, the term “metric tonnes” shall be abbreviated as “MT”.

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<sup>1</sup> “Relevant reference period” means the 12-month period ending two months before an application can be submitted for any given quota year and the 12-month period immediately prior to that.

8. Unless otherwise specified in Section B of this Appendix, each TRQ set out in this Appendix shall apply to an aggregate quantity of originating goods of any Party identified in the first subparagraph of the paragraph setting out the TRQ. For the purposes of this Appendix, an originating good shall be deemed to be of the Party identified in the first subparagraph of the paragraph setting out the TRQ if the United Kingdom would apply for that good the rate of customs duty for the originating good of that Party pursuant to paragraph 8 of Section B (Tariff Differentials) of Annex 2-D (Tariff Commitments).

## Section B: Country-Specific TRQs (CSQ)

### 9. CSQ-UK1: Beef

- (a) This paragraph sets out a CSQ for the originating goods of Brunei, Canada, Chile, Malaysia, Mexico and Peru described in subparagraph (d). The CSQ set out in this paragraph is designated in the Tariff Schedule of the United Kingdom to Annex 2-D (Tariff Commitments) with the designation “CSQ-UK1”.
- (b) The aggregate quantity of originating goods of Brunei, Canada, Chile, Malaysia, Mexico and Peru described in subparagraph (d) that shall be permitted to enter duty-free each year under this CSQ is:

Year	Aggregate quantity (MT)
1	2,600
2	3,756
3	4,912
4	6,068
5	7,224
6	8,380
7	9,536
8	10,692
9	11,848
10	13,000

Starting in year 10, the quantity shall remain at 13,000 MT per year.

- (c) Goods entered in aggregate quantities in excess of the quantities set out in subparagraph (b) shall continue to receive MFN tariff treatment.
- (d) This paragraph applies to the following tariff items: 0201.10.00, 0201.20.20, 0201.20.30, 0201.20.50, 0201.20.90, 0201.30.00, 0202.10.00, 0202.20.10, 0202.20.30, 0202.20.50, 0202.20.90, 0202.30.10, 0202.30.50, 0202.30.90, 0206.10.95, 0206.29.91, 0210.20.10, 0210.20.90, 0210.99.51, 0210.99.59, 1602.50.10, 1602.50.31, 1602.50.95, 1602.90.61 and 1602.90.69.
- (e) CSQ-UK1 shall be administered on a first-come, first-served basis on the date of entry into force of this Agreement for the United Kingdom. The United Kingdom reserves the right to use an import licensing system, in accordance with paragraphs 4 and 5 of this Appendix.

10. **CSQ-UK2: Pork**

- (a) This paragraph sets out a CSQ for the originating goods of Brunei, Canada, Chile, Malaysia, Mexico, Peru, Singapore and Viet Nam described in subparagraph (e). The CSQ set out in this paragraph is designated in the Tariff Schedule of the United Kingdom to Annex 2-D (Tariff Commitments) with the designation “CSQ-UK2”.
- (b) The aggregate quantity of originating goods of Brunei, Canada, Chile, Malaysia, Mexico, Peru, Singapore and Viet Nam described in subparagraph (e) that shall be permitted to enter duty-free each year under this CSQ is:

<b>Year</b>	<b>Aggregate quantity (MT)</b>
1	10,000
2	15,000
3	20,000
4	25,000
5	30,000
6	35,000
7	40,000
8	45,000
9	50,000
10	55,000

Starting in year 10, the quantity shall remain at 55,000 MT per year.

- (c) Goods entered in aggregate quantities in excess of the quantities set out in subparagraph (b) shall continue to receive MFN tariff treatment.
- (d) Notwithstanding subparagraphs (a) to (c), the access to CSQ-UK2 for originating goods of Singapore and Viet Nam shall be on a transitional basis as set out below:
- (i) originating goods of Singapore shall have access to CSQ-UK2 until December 31 of year 2, and these goods shall be duty-free effective January 1 of year 3;
- (ii) originating goods of Viet Nam shall have access to CSQ-UK2 until December 31 of year 4, and these goods shall be duty-free effective January 1 of year 5.

- (e) This paragraph applies to the following tariff items: 0203.11.10, 0203.12.11, 0203.12.19, 0203.19.11, 0203.19.13, 0203.19.15, 0203.19.55, 0203.19.59, 0203.21.10, 0203.22.11, 0203.22.19, 0203.29.11, 0203.29.13, 0203.29.15, 0203.29.55, 0203.29.59, 0209.10.11, 0209.10.19, 0209.10.90, 0210.11.11, 0210.11.19, 0210.11.31, 0210.11.39, 0210.11.90, 0210.12.11, 0210.12.19, 0210.12.90, 0210.19.10, 0210.19.20, 0210.19.30, 0210.19.40, 0210.19.50, 0210.19.60, 0210.19.70, 0210.19.81, 0210.19.89, 0210.19.90, 0210.99.41, 0210.99.49, 1601.00.10, 1601.00.91, 1601.00.99, 1602.41.10, 1602.41.90, 1602.42.10, 1602.42.90, 1602.49.11, 1602.49.13, 1602.49.15, 1602.49.19, 1602.49.30, 1602.49.50, 1602.49.90, 1602.90.10 and 1602.90.51.
- (f) CSQ-UK2 shall be administered on a first-come, first-served basis on the date of entry into force of this Agreement for the United Kingdom. The United Kingdom reserves the right to use an import licensing system, in accordance with paragraphs 4 and 5 of this Appendix.

**11. CSQ-UK3: Chicken**

- (a) This paragraph sets out a CSQ for the originating goods of Brunei, Canada, Chile, Malaysia, Mexico, Peru, Singapore and Viet Nam described in subparagraph (e). The CSQ set out in this paragraph is designated in the Tariff Schedule of the United Kingdom to Annex 2-D (Tariff Commitments) with the designation “CSQ-UK3”.
- (b) The aggregate quantity of originating goods of Brunei, Canada, Chile, Malaysia, Mexico, Peru, Singapore and Viet Nam described in subparagraph (e) that shall be permitted to enter duty-free each year under this CSQ is:

<b>Year</b>	<b>Aggregate quantity (MT)</b>
1	2,000
2	2,889
3	3,778
4	4,667
5	5,556
6	6,445
7	7,334
8	8,223
9	9,112
10	10,000

Starting in year 10, the quantity shall remain at 10,000 MT per year.

- (c) Goods entered in aggregate quantities in excess of the quantities set out in subparagraph (b) shall continue to receive MFN tariff treatment.
- (d) Notwithstanding subparagraphs (a) to (c), the access to CSQ-UK3 for originating goods of Singapore and Viet Nam shall be on a transitional basis as set out below:
  - (i) originating goods of Singapore shall have access to CSQ-UK3 until December 31 of year 2, and these goods shall be duty-free effective January 1 of year 3;
  - (ii) originating goods of Viet Nam shall have access to CSQ-UK3 until December 31 of year 4, and these goods shall be duty-free effective January 1 of year 5.
- (e) This paragraph applies to the following tariff items: 0207.11.10, 0207.11.30, 0207.11.90, 0207.12.10, 0207.12.90, 0207.13.10, 0207.13.20, 0207.13.30, 0207.13.40, 0207.13.50, 0207.13.60, 0207.13.70, 0207.13.91, 0207.13.99, 0207.14.10, 0207.14.20, 0207.14.30, 0207.14.40, 0207.14.50, 0207.14.60, 0207.14.70, 0207.14.91, 0207.14.99, 0209.90.00, 0210.99.39, 0210.99.79, 0210.99.90, 1602.32.11, 1602.32.19, 1602.32.30 and 1602.32.90.
- (f) CSQ-UK3 shall be administered on a first-come, first-served basis on the date of entry into force of this Agreement for the United Kingdom. The United Kingdom reserves the right to use an import licensing system, in accordance with paragraphs 4 and 5 of this Appendix.

**12. CSQ-UK4: Rice for Viet Nam**

- (a) This paragraph sets out a CSQ for the originating goods of Viet Nam described in subparagraph (d). The CSQ set out in this paragraph is designated in the Tariff Schedule of the United Kingdom to Annex 2-D (Tariff Commitments) with the designation “CSQ-UK4”.
- (b) The aggregate quantity of originating goods of Viet Nam described in subparagraph (d) that shall be permitted to enter duty-free each year under this CSQ is:

<b>Year</b>	<b>Aggregate quantity (MT)</b>
1	3,300
2	5,354
3	7,378

4	9,402
5	11,426
6	13,450
7	15,474
8	17,500

Starting in year 8, the quantity shall remain at 17,500 MT per year.

- (c) Goods entered in aggregate quantities in excess of the quantities set out in subparagraph (b) shall continue to receive MFN tariff treatment.
- (d) This paragraph applies to the following tariff items: 1006.30.25, 1006.30.27, 1006.30.46, 1006.30.48, 1006.30.65, 1006.30.67, 1006.30.96 and 1006.30.98.
- (e) CSQ-UK4 shall be administered on a first-come, first-served basis on the date of entry into force of this Agreement for the United Kingdom. The United Kingdom reserves the right to use an import licensing system, in accordance with paragraphs 4 and 5 of this Appendix.

**13. CSQ-UK5: Rice for Brunei, Chile, Malaysia and Peru**

- (a) This paragraph sets out a CSQ for the originating goods of Brunei, Chile, Malaysia and Peru described in subparagraph (d). The CSQ set out in this paragraph is designated in the Tariff Schedule of the United Kingdom to Annex 2-D (Tariff Commitments) with the designation “CSQ-UK5”.
- (b) The aggregate quantity of originating goods of Brunei, Chile, Malaysia and Peru described in subparagraph (d) that shall be permitted to enter duty-free each year under this CSQ is:

<b>Year</b>	<b>Aggregate quantity (MT)</b>
1	1,000
2	2,000
3	3,000
4	4,000
5	5,000
6	6,000
7	7,000
8	8,000
9	9,000
10	10,000



Starting in year 10, the quantity shall remain at 10,000 MT per year.

- (c) Goods entered in aggregate quantities in excess of the quantities set out in subparagraph (b) shall continue to receive MFN tariff treatment.
- (d) This paragraph applies to the following tariff items: 1006.30.25, 1006.30.27, 1006.30.46, 1006.30.48, 1006.30.65, 1006.30.67, 1006.30.96 and 1006.30.98.
- (e) CSQ-UK5 shall be administered on a first-come, first-served basis on the date of entry into force of this Agreement for the United Kingdom. The United Kingdom reserves the right to use an import licensing system, in accordance with paragraphs 4 and 5 of this Appendix.

14. **CSQ-UK6: Sugar**

- (a) This paragraph sets out a CSQ for the originating goods of Brunei, Canada, Chile, Malaysia, Peru, Singapore and Viet Nam described in subparagraph (e). The CSQ set out in this paragraph is designated in the Tariff Schedule of the United Kingdom to Annex 2-D (Tariff Commitments) with the designation “CSQ-UK6”.
- (b) The aggregate quantity of originating goods of Brunei, Canada, Chile, Malaysia, Peru, Singapore and Viet Nam described in subparagraph (e) that shall be permitted to enter duty-free each year under this CSQ is:

<b>Year</b>	<b>Aggregate quantity (MT)</b>
1	4,500
2	6,778
3	9,056
4	11,334
5	13,612
6	15,890
7	18,168
8	20,446
9	22,724
10	25,000

Starting in year 10, the quantity shall remain at 25,000 MT per year.

- (c) Goods entered in aggregate quantities in excess of the quantities set out in subparagraph (b) shall continue to receive MFN tariff treatment.
- (d) Notwithstanding subparagraphs (a) to (c), the access to CSQ-UK6 for originating goods of Canada and Singapore shall be on a transitional basis as set out below:
  - (i) originating goods of Canada shall have access to CSQ-UK6 until December 31 of year 1, and these goods shall be duty-free effective January 1 of year 2;
  - (ii) originating goods of Singapore shall have access to CSQ-UK6 until December 31 of year 2, and these goods shall be duty-free effective January 1 of year 3.
- (e) This paragraph applies to the following tariff items: 1701.13.10, 1701.13.90, 1701.14.10, 1701.14.90, 1701.91.00, 1701.99.10 and 1701.99.90.
- (f) CSQ-UK6 shall be administered on a first-come, first-served basis on the date of entry into force of this Agreement for the United Kingdom. The United Kingdom reserves the right to use an import licensing system, in accordance with paragraphs 4 and 5 of this Appendix.

**15. CSQ-UK7: Bananas for Peru**

- (a) This paragraph sets out a CSQ for the originating goods of Peru described in subparagraph (d). The CSQ set out in this paragraph is designated in the Tariff Schedule of the United Kingdom to Annex 2-D (Tariff Commitments) with the designation “CSQ-UK7”.
- (b) The aggregate quantity of originating goods of Peru described in subparagraph (d) and the in-quota rate of customs duty are specified below:

<b>Year</b>	<b>Aggregate quantity (MT)</b>	<b>In-quota customs duty</b>
1	8,000	40.00 GBP/MT

For year 1 and for each subsequent year, the quota quantity shall remain at 8,000 MT per year and the in-quota customs duty shall remain at 40.00 GBP/MT.

- (c) Goods entered in aggregate quantities in excess of the quantity set out in subparagraph (b) shall continue to receive the preferential rate of customs duty set out in the Tariff Schedule of the United Kingdom to Annex 2-D

(Tariff Commitments). For greater certainty, this includes the rate specified by paragraph 5(p)(ii) of the General Notes to the United Kingdom’s Schedule to Annex 2-D (Tariff Commitments), if applicable.

- (d) This paragraph applies to the following tariff item: 0803.90.10.
- (e) CSQ-UK7 shall be administered on a first-come, first-served basis.
- (f) Notwithstanding subparagraph (b), if the United Kingdom applies an in-quota rate of customs duty to goods classified in 0803.90.10 imported from Brazil, Costa Rica, Guatemala, Honduras, Nicaragua, Panama, El Salvador, Venezuela or from Andean Community Member countries which is less than 40.00 GBP/MT, then the United Kingdom shall apply the lowest of those in-quota rate of customs duty to originating goods of Peru that enter under CSQ-UK7.

**16. CSQ-UK8: Bananas for Mexico**

- (a) This paragraph sets out a CSQ for the originating goods of Mexico described in subparagraph (d). The CSQ set out in this paragraph is designated in the Tariff Schedule of the United Kingdom to Annex 2-D (Tariff Commitments) with the designation “CSQ-UK8”.
- (b) The aggregate quantity of originating goods of Mexico described in subparagraph (d) and the in-quota rate of customs duty are specified below:

<b>Year</b>	<b>Aggregate quantity (MT)</b>	<b>In-quota customs duty</b>
1	8,000	40.00 GBP/MT

For year 1 and for each subsequent year, the quota quantity shall remain at 8,000 MT per year, and the in-quota customs duty shall remain at 40.00 GBP/MT.

- (c) Goods entered in aggregate quantities in excess of the quantity set out in subparagraph (b) shall continue to receive the preferential rate of customs duty set out in the Tariff Schedule of the United Kingdom to Annex 2-D (Tariff Commitments). For greater certainty, this includes the rate specified by paragraph 5(q)(ii) of the General Notes to the United Kingdom’s Schedule to Annex 2-D (Tariff Commitments), if applicable.
- (d) This paragraph applies to the following tariff item: 0803.90.10.
- (e) CSQ-UK8 shall be administered on a first-come, first-served basis.

- (f) Notwithstanding subparagraph (b), if the United Kingdom applies an in-quota rate of customs duty to goods classified in 0803.90.10 imported from Brazil, Costa Rica, Guatemala, Honduras, Nicaragua, Panama, El Salvador, Venezuela or from Andean Community Member countries which is less than 40.00 GBP/MT, then the United Kingdom shall apply the lowest of those in-quota rates of customs duty to originating goods of Mexico that enter under CSQ-UK8.