

## ANNEX C

### PARTY-SPECIFIC ADDITIONAL INFORMATION FOR THE UNITED KINGDOM REGARDING ANNEX 15-A (GOVERNMENT PROCUREMENT)

#### Schedule of Australia

For the purposes of the Schedule of Australia to Annex 15-A of the TPP as incorporated into the CPTPP, notwithstanding paragraph 1 of the Notes to Section B in Section B (Sub-Central Government Entities), Australia also offers coverage of sub-central entities listed in that Section, on the terms and conditions set out in that Section and subject to any applicable exceptions, to the United Kingdom.

#### Schedule of Japan

For the purposes of the Schedule of Japan to Annex 15-A of the TPP as incorporated into the CPTPP, in the Notes to Section B (Sub-Central Government Entities) and Notes to Section C (Other Entities), in case the United Kingdom does not apply Article 15.19 (Domestic Review) of the TPP as incorporated into the CPTPP to suppliers or service providers of Japan in contesting the award of contract by entities, Japan may not apply that Article to suppliers or service providers of the United Kingdom in contesting the award of contracts by the same kind of entities.

#### Schedule of Mexico

For the purposes of the Schedule of Mexico to Annex 15-A of the TPP as incorporated into the CPTPP:

- (a) in Section G (General Notes), paragraphs 1 through 5, including footnote 1, transitional provisions in this Section shall not apply in relation to the United Kingdom; and
- (b) in Section G (General Notes), for the purposes of paragraph 10, including footnote 2, Mexico shall apply to the United Kingdom the equivalent provisions set out in Annex XI (General Notes of Mexico, Part A, Section 2, *Decision No 2/2000 of the EC-Mexico Joint Council of 23 March 2000*, as amended), as incorporated to the *Trade Continuity Agreement between the United Kingdom of Great Britain and Northern Ireland and the United Mexican States*, done at Mexico City on 15 December 2020.



## ANNEX 2-D

### TARIFF SCHEDULE OF THE UNITED KINGDOM

#### GENERAL NOTES

1. The provisions of this Schedule are generally expressed in terms of the *Tariff of the United Kingdom* as established under the *Taxation (Cross-border Trade) Act 2018*, and the interpretation of the provisions of this Schedule, including the product coverage of subheadings of this Schedule, shall be governed by the Rules of Interpretation, Section Notes and Chapter Notes of the *Tariff of the United Kingdom*. To the extent that provisions of this Schedule are identical to the corresponding provisions of the *Tariff of the United Kingdom*, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the *Tariff of the United Kingdom*. This Schedule is expressed in the tariff nomenclature used by the United Kingdom on September 1, 2021.
2. The base rates of customs duty set out in this Schedule reflect the United Kingdom's Most-Favoured-Nation (MFN) rates of duty in effect on September 1, 2021.
3. For the purposes of this Schedule, **year 1** means the period from January 1, 2023 through December 31, 2023. Each subsequent year refers to the twelve-month period which starts on January 1 of that year.
4. In this Schedule, rates of duty expressed in monetary units shall be rounded down to the nearest 0.01 of a British pound sterling.
5. The following staging categories shall apply to the elimination or reduction of customs duties by the United Kingdom pursuant to Article 2.4.2 (Elimination of Customs Duties):
  - (a) customs duties on originating goods provided for in the items in staging category EIF shall be eliminated entirely, and these goods shall be duty-free on the date of entry into force of this Agreement for the United Kingdom;
  - (b) customs duties on originating goods provided for in the items in staging category B5 shall be eliminated in five annual stages, and these goods shall be duty-free effective January 1 of year 5;
  - (c) customs duties on originating goods provided for in the items in staging category B7 shall be eliminated in seven annual stages, and these goods shall be duty-free effective January 1 of year 7;

- (d) customs duties on originating goods provided for in the items in staging category B8 shall be eliminated in eight annual stages, and these goods shall be duty-free effective January 1 of year 8;
- (e) customs duties on originating goods provided for in the items in staging category B10 shall be eliminated in ten annual stages, and these goods shall be duty-free effective January 1 of year 10;
- (f) customs duties on originating goods provided for in the items in staging category B11 shall be eliminated in eleven annual stages, and these goods shall be duty-free effective January 1 of year 11;
- (g) customs duties on originating goods provided for in the items in staging category C2 shall remain at the base rate through December 31 of year 1. The customs duties on these goods shall be eliminated and these goods shall be duty-free effective January 1 of year 2;
- (h) customs duties on originating goods provided for in the items in staging category C3 shall remain at the base rate through December 31 of year 2. The customs duties on these goods shall be eliminated and these goods shall be duty-free effective January 1 of year 3;
- (i) customs duties on originating goods provided for in the items in staging category C5 shall remain at the base rate through December 31 of year 4. The customs duties on these goods shall be eliminated and these goods shall be duty-free effective January 1 of year 5;
- (j) customs duties on originating goods provided for in the items in staging category C8 shall remain at the base rate through December 31 of year 7. The customs duties on these goods shall be eliminated and these goods shall be duty-free effective January 1 of year 8;
- (k) customs duties on originating goods provided for in the items in staging category C15 shall remain at the base rate through December 31 of year 14. The customs duties on these goods shall be eliminated and these goods shall be duty-free effective January 1 of year 15;
- (l) customs duties on originating goods provided for in the items in staging category C16-AU:

- (i) shall remain at the base rate under this Agreement until December 31 of year 10 of the United Kingdom's Schedule to Annex 2A (Tariff Commitments) of the *Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and Australia*, done at London on December 16, 2021 and at Adelaide on December 17, 2021 (UK's Tariff Schedule under the UK-Australia FTA);
- (ii) shall remain at the base rate under this Agreement from January 1 of year 11 of the UK's Tariff Schedule under the UK-Australia FTA to December 31 of year 15 of the UK's Tariff Schedule under the UK-Australia FTA, except that if a good classified under the same tariff item as the originating good is:
  - (A) free of customs duty under the UK's Tariff Schedule under the UK-Australia FTA;
  - (B) not subject to a bilateral safeguard measure under Section D of Chapter 3 (Trade Remedies) of the *Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and Australia*, done at London on December 16, 2021 and at Adelaide on December 17, 2021 (UK-Australia FTA); and
  - (C) not subject to a product specific safeguard measure under Part 2B-3 (Product Specific Safeguard Measures) of the UK's Tariff Schedule under the UK-Australia FTA,these originating goods shall be duty-free under this Agreement;
- (iii) shall be eliminated and these goods shall be duty-free under this Agreement from January 1 of year 16 of the UK's Tariff Schedule under the UK-Australia FTA;
- (m) customs duties on originating goods provided for in the items in staging category C16-NZ:
  - (i) shall remain at the base rate under this Agreement until December 31 of year 10 of the United Kingdom's Schedule to Annex 2A (Tariff Commitments) of the *Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and New Zealand*, done

at London on February 28, 2022 (UK's Tariff Schedule under the UK-New Zealand FTA);

(ii) shall remain at the base rate under this Agreement from January 1 of year 11 of the UK's Tariff Schedule under the UK-New Zealand FTA to December 31 of year 15 of the UK's Tariff Schedule under the UK-New Zealand FTA, except that if a good classified under the same tariff item as the originating good is:

(A) free of customs duty under the UK's Tariff Schedule under the UK-New Zealand FTA;

(B) not subject to a bilateral safeguard measure under Section D of Chapter 8 (Trade Remedies) of the UK-New Zealand FTA; and

(C) not subject to a product specific safeguard measure under Part 2B-3 (Product Specific Safeguard Measures) of the UK's Tariff Schedule under the UK-New Zealand FTA,

these originating goods shall be duty-free under this Agreement;

(iii) shall be eliminated and these goods shall be duty-free under this Agreement from January 1 of year 16 of the UK's Tariff Schedule under the UK-New Zealand FTA;

(n) customs duties on originating goods provided for in the items in staging category C21-NZ:

(i) shall remain at the base rate under this Agreement until December 31 of year 15 of the UK's Tariff Schedule under the UK-New Zealand FTA;

(ii) shall remain at the base rate under this Agreement from January 1 of year 16 of the UK's Tariff Schedule under the UK-New Zealand FTA to December 31 of year 20 of the UK's Tariff Schedule under the UK-New Zealand FTA, except that if a good classified under the same tariff item as the originating good is:

(A) free of customs duty under the UK's Tariff Schedule under the UK-New Zealand FTA; and

(B) not subject to a bilateral safeguard measure under Section D of Chapter 8 (Trade Remedies) of the UK-New Zealand FTA,

these originating goods shall be duty-free under this Agreement;

(iii) shall be eliminated and these goods shall be duty-free under this Agreement from January 1 of year twenty-one of the UK's Tariff Schedule under the UK-New Zealand FTA;

(o) customs duties on originating goods provided for in the items in staging category R1 shall be reduced to 62.00 GBP/1000kg on the date of entry into force of this Agreement for the United Kingdom and remain at that rate each subsequent year;

(p)

(i) customs duties on originating goods provided for in the items in staging category R1-PE shall be reduced to 62.00 GBP/1000kg on the date of entry into force of this Agreement for the United Kingdom and remain at that rate each subsequent year.

(ii) Notwithstanding subparagraph (i), if the United Kingdom applies a rate of customs duty other than an in-quota rate of customs duty to goods classified under tariff item 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 62.00 GBP/1000kg, then the United Kingdom shall apply to originating goods from Peru classified under tariff item 0803.90.10 the lowest rate of those customs duties;

(q)

(i) customs duties on originating goods provided for in the items in staging category R1-MX shall be reduced to 62.00 GBP/1000kg on the date of entry into force of this Agreement for the United Kingdom and remain at that rate each subsequent year.

(ii) Notwithstanding subparagraph (i), if the United Kingdom applies a rate of customs duty other than an in-quota rate of customs duty to goods classified under tariff item 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 62.00

GBP/1000kg, then the United Kingdom shall apply to originating goods from Mexico classified under tariff item 0803.90.10 the lowest rate of those customs duties;

- (r) customs duties on originating goods provided for in the items in staging category MFN shall be at the most-favoured-nation rate of customs duties in effect at the time of import; and
- (s) customs duties on originating goods provided for in the items in staging category CSQ shall be governed by the terms of the CSQ applicable to that tariff item, as outlined in Appendix A (Tariff Rate Quotas of the United Kingdom) to the United Kingdom's Schedule to Annex 2-D.

6. The annual stages referred to in paragraph 5 for the elimination or reduction of customs duties shall be equal, annual stages, except as otherwise provided in paragraph 5.

7. In implementing the commitment on goods in staging category C16-AU provided for in this Schedule, the United Kingdom and Australia agree that, if a good enters the United Kingdom free of customs duty under paragraph 5(l)(ii), the importation of that good may be taken into account for the purposes of:

- (a) determining whether a bilateral safeguard measure may be applied under Section D of Chapter 3 (Trade Remedies) of the UK-Australia FTA in respect of goods classified under the same tariff item; and
- (b) calculating whether the annual aggregate trigger quantity has been exceeded for PSS 1 or PSS 2 goods under Part 2B-3 (Product Specific Safeguard Measures) of the UK's Tariff Schedule under the UK-Australia FTA.

8. In implementing the commitment on goods in staging category C16-NZ or C21-NZ provided for in this Schedule, the United Kingdom and New Zealand agree that, if a good enters the United Kingdom free of customs duty under paragraph 5(m)(ii) or 5(n)(ii), the importation of that good may be taken into account for the purposes of:

- (a) determining whether a bilateral safeguard measure may be applied under Section D of Chapter 8 (Trade Remedies) of the UK-New Zealand FTA in respect of goods classified under the same tariff item; and
- (b) In the case of goods in staging category C16-NZ, calculating whether the annual aggregate trigger quantity has been exceeded for PSS-1 goods under Part 2B-3

(Product Specific Safeguard Measures) of the UK's Tariff Schedule under the UK-New Zealand FTA.

















**TARIFF SCHEDULE OF THE UNITED KINGDOM (HS2017)**

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and subsequent years	
0202.30.10	-- Forequarters, whole or cut into a maximum of five pieces, each quarter being in a single block; 'compensated' quarters in two blocks, one of which contains the forequarter, whole or cut into a maximum of five pieces, and the other, the hindquarter, excluding the tenderloin, in one piece	12.00% + 185.00 GBP/100kg	EIF	Treatment for Japan, Viet Nam	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0202.30.10	-- Forequarters, whole or cut into a maximum of five pieces, each quarter being in a single block; 'compensated' quarters in two blocks, one of which contains the forequarter, whole or cut into a maximum of five pieces, and the other, the hindquarter, excluding the tenderloin, in one piece	12.00% + 185.00 GBP/100kg	C16-NZ	Treatment for New Zealand	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	Free (See Note 5)
0202.30.10	-- Forequarters, whole or cut into a maximum of five pieces, each quarter being in a single block; 'compensated' quarters in two blocks, one of which contains the forequarter, whole or cut into a maximum of five pieces, and the other, the hindquarter, excluding the tenderloin, in one piece	12.00% + 185.00 GBP/100kg	C3	Treatment for Singapore	12.0% + 185.00 GBP/100kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0202.30.50	-- Crop, chuck-and-blade and brisket cuts	12.00% + 185.00 GBP/100kg	C16-AU	Treatment for Australia	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	Free (See Note 4)
0202.30.50	-- Crop, chuck-and-blade and brisket cuts	12.00% + 185.00 GBP/100kg	CSQ	Treatment for Brunei, Canada, Chile, Malaysia, Mexico, Peru	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1
0202.30.50	-- Crop, chuck-and-blade and brisket cuts	12.00% + 185.00 GBP/100kg	EIF	Treatment for Japan, Viet Nam	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0202.30.50	-- Crop, chuck-and-blade and brisket cuts	12.00% + 185.00 GBP/100kg	C16-NZ	Treatment for New Zealand	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	Free (See Note 5)
0202.30.50	-- Crop, chuck-and-blade and brisket cuts	12.00% + 185.00 GBP/100kg	C3	Treatment for Singapore	12.0% + 185.00 GBP/100kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0202.30.90	-- Other	12.00% + 254.00 GBP/100kg	C16-AU	Treatment for Australia	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	Free (See Note 4)
0202.30.90	-- Other	12.00% + 254.00 GBP/100kg	CSQ	Treatment for Brunei, Canada, Chile, Malaysia, Mexico, Peru	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1	CSQ-UK1
0202.30.90	-- Other	12.00% + 254.00 GBP/100kg	EIF	Treatment for Japan, Viet Nam	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0202.30.90	-- Other	12.00% + 254.00 GBP/100kg	C16-NZ	Treatment for New Zealand	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	C16-NZ	Free (See Note 5)











**TARIFF SCHEDULE OF THE UNITED KINGDOM (HS2017)**

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and subsequent years	
0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	12.00% + 143.00 GBP/100kg	EIF	Treatment for Brunei, Canada, Chile, Japan, Malaysia, Mexico, Peru, Singapore, Viet Nam	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	12.00% + 143.00 GBP/100kg	C21-NZ	Treatment for New Zealand	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	Free (See Note 6)
0204.21.00	- Carcasses and half-carcasses	12.00% + 143.00 GBP/100kg	C16-AU	Treatment for Australia	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	Free (See Note 4)
0204.21.00	- Carcasses and half-carcasses	12.00% + 143.00 GBP/100kg	EIF	Treatment for Brunei, Canada, Chile, Japan, Malaysia, Mexico, Peru, Singapore, Viet Nam	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0204.21.00	- Carcasses and half-carcasses	12.00% + 143.00 GBP/100kg	C21-NZ	Treatment for New Zealand	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	Free (See Note 6)
0204.22	-- Other cuts with bone in																									
0204.22.10	--- Short forequarters	12.00% + 100.00 GBP/100kg	C16-AU	Treatment for Australia	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	Free (See Note 4)
0204.22.10	--- Short forequarters	12.00% + 100.00 GBP/100kg	EIF	Treatment for Brunei, Canada, Chile, Japan, Malaysia, Mexico, Peru, Singapore, Viet Nam	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0204.22.10	--- Short forequarters	12.00% + 100.00 GBP/100kg	C21-NZ	Treatment for New Zealand	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	Free (See Note 6)
0204.22.30	--- Chines and/or best ends	12.00% + 157.00 GBP/100kg	C16-AU	Treatment for Australia	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	Free (See Note 4)
0204.22.30	--- Chines and/or best ends	12.00% + 157.00 GBP/100kg	EIF	Treatment for Brunei, Canada, Chile, Japan, Malaysia, Mexico, Peru, Singapore, Viet Nam	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0204.22.30	--- Chines and/or best ends	12.00% + 157.00 GBP/100kg	C21-NZ	Treatment for New Zealand	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	Free (See Note 6)
0204.22.50	--- Legs	12.00% + 186.00 GBP/100kg	C16-AU	Treatment for Australia	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	Free (See Note 4)
0204.22.50	--- Legs	12.00% + 186.00 GBP/100kg	EIF	Treatment for Brunei, Canada, Chile, Japan, Malaysia, Mexico, Peru, Singapore, Viet Nam	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0204.22.50	--- Legs	12.00% + 186.00 GBP/100kg	C21-NZ	Treatment for New Zealand	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	Free (See Note 6)

**TARIFF SCHEDULE OF THE UNITED KINGDOM (HS2017)**

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and subsequent years	
0204.22.90	--- Other	12.00% + 186.00 GBP/100kg	C16-AU	Treatment for Australia	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	Free (See Note 4)
0204.22.90	--- Other	12.00% + 186.00 GBP/100kg	EIF	Treatment for Brunei, Canada, Chile, Japan, Malaysia, Mexico, Peru, Singapore, Viet Nam																						Free
0204.22.90	--- Other	12.00% + 186.00 GBP/100kg	C21-NZ	Treatment for New Zealand	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	Free (See Note 6)
0204.23.00	-- Boneless	12.00% + 260.00 GBP/100kg	C16-AU	Treatment for Australia	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	Free (See Note 4)
0204.23.00	-- Boneless	12.00% + 260.00 GBP/100kg	EIF	Treatment for Brunei, Canada, Chile, Japan, Malaysia, Mexico, Peru, Singapore, Viet Nam																						Free
0204.23.00	-- Boneless	12.00% + 260.00 GBP/100kg	C21-NZ	Treatment for New Zealand	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	Free (See Note 6)
0204.30.00	- Carcasses and half-carcasses of lamb, frozen	12.00% + 107.00 GBP/100kg	C16-AU	Treatment for Australia	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	Free (See Note 4)
0204.30.00	- Carcasses and half-carcasses of lamb, frozen	12.00% + 107.00 GBP/100kg	EIF	Treatment for Brunei, Canada, Chile, Japan, Malaysia, Mexico, Peru, Singapore, Viet Nam																						Free
0204.30.00	- Carcasses and half-carcasses of lamb, frozen	12.00% + 107.00 GBP/100kg	C21-NZ	Treatment for New Zealand	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	Free (See Note 6)
0204.41.00	-- Carcasses and half-carcasses	12.00% + 107.00 GBP/100kg	C16-AU	Treatment for Australia	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	Free (See Note 4)
0204.41.00	-- Carcasses and half-carcasses	12.00% + 107.00 GBP/100kg	EIF	Treatment for Brunei, Canada, Chile, Japan, Malaysia, Mexico, Peru, Singapore, Viet Nam																						Free
0204.41.00	-- Carcasses and half-carcasses	12.00% + 107.00 GBP/100kg	C21-NZ	Treatment for New Zealand	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	Free (See Note 6)
0204.42	-- Other cuts with bone in																									
0204.42.10	--- Short forequarters	12.00% + 75.00 GBP/100kg	C16-AU	Treatment for Australia	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	Free (See Note 4)

**TARIFF SCHEDULE OF THE UNITED KINGDOM (HS2017)**

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and subsequent years		
0204.42.10	--- Short forequarters	12.00% + 75.00 GBP/100kg	EIF	Treatment for Brunei, Canada, Chile, Japan, Malaysia, Mexico, Peru, Singapore, Viet Nam	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0204.42.10	--- Short forequarters	12.00% + 75.00 GBP/100kg	C21-NZ	Treatment for New Zealand	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	Free (See Note 6)	
0204.42.30	--- Chines and/or best ends	12.00% + 118.00 GBP/100kg	C16-AU	Treatment for Australia	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	Free (See Note 4)
0204.42.30	--- Chines and/or best ends	12.00% + 118.00 GBP/100kg	EIF	Treatment for Brunei, Canada, Chile, Japan, Malaysia, Mexico, Peru, Singapore, Viet Nam	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0204.42.30	--- Chines and/or best ends	12.00% + 118.00 GBP/100kg	C21-NZ	Treatment for New Zealand	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	Free (See Note 6)	
0204.42.50	--- Legs	12.00% + 140.00 GBP/100kg	C16-AU	Treatment for Australia	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	Free (See Note 4)	
0204.42.50	--- Legs	12.00% + 140.00 GBP/100kg	EIF	Treatment for Brunei, Canada, Chile, Japan, Malaysia, Mexico, Peru, Singapore, Viet Nam	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0204.42.50	--- Legs	12.00% + 140.00 GBP/100kg	C21-NZ	Treatment for New Zealand	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	Free (See Note 6)	
0204.42.90	--- Other	12.00% + 140.00 GBP/100kg	C16-AU	Treatment for Australia	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	Free (See Note 4)	
0204.42.90	--- Other	12.00% + 140.00 GBP/100kg	EIF	Treatment for Brunei, Canada, Chile, Japan, Malaysia, Mexico, Peru, Singapore, Viet Nam	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0204.42.90	--- Other	12.00% + 140.00 GBP/100kg	C21-NZ	Treatment for New Zealand	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	Free (See Note 6)	
0204.43	-- Boneless																										
0204.43.10	--- Of lamb	12.00% + 196.00 GBP/100kg	C16-AU	Treatment for Australia	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	C16-AU	Free (See Note 4)	
0204.43.10	--- Of lamb	12.00% + 196.00 GBP/100kg	EIF	Treatment for Brunei, Canada, Chile, Japan, Malaysia, Mexico, Peru, Singapore, Viet Nam	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0204.43.10	--- Of lamb	12.00% + 196.00 GBP/100kg	C21-NZ	Treatment for New Zealand	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	C21-NZ	Free (See Note 6)	

















































































































































































































































































































































































































































































































































































































































































































































































































































































































































































**TARIFF SCHEDULE OF THE UNITED KINGDOM (HS2017)**

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and subsequent years	
9620.00.99	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	SECTION XXI - WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES																									
	CHAPTER 97 - WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES																									
97.01	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques																									
9701.10.00	- Paintings, drawings and pastels	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9701.90.00	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9702.00.00	Original engravings, prints and lithographs	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9703.00.00	Original sculptures and statuary, in any material	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9704.00.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9705.00.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9706.00.00	Antiques of an age exceeding 100 years	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Note 1: For commodity code 1001.91.20, the base rate shall be "Free" for subcategory 1001.91.20.20, and this subcategory shall be duty-free from entry into force of this agreement.

Note 2: For commodity code 1001.99.00, the base rate shall be "Free" for subcategories 1001.99.00.13 and 1001.99.00.15, and these subcategories shall be duty-free from entry into force of this agreement.

Note 3: For commodity codes in subheadings 22.04.21, 22.04.22 and 22.04.29 for which the base rate column contains "see Note 3", the base rate varies by actual alcoholic strength as defined in the laws and regulations of the United Kingdom.

Note 4: For details of the staging category C16-AU and its relationship with the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and Australia, see paragraph 5(f) and paragraph 7 of the United Kingdom's General Notes to Tariff Schedule (Annex 2-D).

Note 5: For details of the staging category C16-NZ and its relationship with the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and New Zealand, see paragraph 5(m) and paragraph 8 of the United Kingdom's General Notes to Tariff Schedule (Annex 2-D).

Note 6: For details of the staging category C21-NZ and its relationship with the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and New Zealand, see paragraph 5(n) and paragraph 8 of the United Kingdom's General Notes to Tariff Schedule (Annex 2-D).