

ANNEX 2-B

SCHEDULE OF PERU

GENERAL NOTES

1. The provisions of this Schedule are generally expressed in terms of the Customs Tariff Schedule of Peru (*Arancel de Aduanas de la República del Perú (AAPERU)*), and the interpretation of the provisions of this Schedule, including the product coverage of subheadings of this Schedule, shall be governed by the General Notes, Section Notes and Chapter Notes of the AAPERU. To the extent that provisions of this Schedule are identical to the corresponding provisions of the AAPERU, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the AAPERU.

2. The following staging categories shall apply to the elimination of customs duties by Peru pursuant to Article 2-4:

- (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 Peru;
- (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 "B10" shall be eliminated in 10 annual stages, and these goods shall be duty-free effective January 1 of year 10;
- (d) customs duties on originating goods provided for in the items in staging category "TRQ DR" (Dairy Products) are exempt from tariff elimination. Notwithstanding the above, Peru shall allow duty-free imports (ad valorem duties and the specific duties derived from the application of the Peruvian Price Band System established in the Supreme Decree N° 115-2001-EF and its amendments will not be applied) for an aggregate quota in any calendar year specified herein, and shall not exceed the quantity specified below for Peru in each such year:

Year	Quantity (Metric Tons)
1	7,000
2	7,300

Year	Quantity (Metric Tons)
3	7,700
4	8,000
5	8,300
6	8,700
7	9,000
8	9,300
9	9,700
10 and subsequent years	10,000

The quantities shall enter on a first-come, first-served basis.

This paragraph applies to the following tariff items: 0401100000, 0401200000, 0402101000, 0402109000, 0402211100, 0402211900, 0402219100, 0402219900, 0402291100, 0402291900, 0402299100, 0402299900, 0402991000, 0404109000, 0405100000, 0405902000, 0405909000, 0406300000, 0406904000, 0406905000, 0406906000, 0406909000, 1901902000, 1901909000, 2106907900 and 2106909000.

- (e) customs duties on originating goods provided for in the items in staging category "TRQ SG" (Sugar) are exempt from tariff elimination. Notwithstanding the above, Peru shall allow duty-free imports (ad valorem duties and the specific duties derived from the application of the Peruvian Price Band System established in the Supreme Decree N° 115-2001-EF and its amendments will not be applied) for an aggregate quota in any calendar year specified herein, and shall not exceed the quantity specified below for Peru in each such year:

Year	Quantity (Metric Tons)
1	30,000
2	37,500
3	45,000
4	52,500
5	60,000
6	62,400
7	64,700
8	67,000
9	69,300
10	71,600
11	73,900
12	76,200
13	78,500
14	80,800

Year	Quantity (Metric Tons)
15	83,100
16	85,400
17	87,700
18 and subsequent years	90,000

The quantities shall enter on a first-come, first-served basis.

This paragraph applies to the following tariff items: 1701120000, 1701140000, 1701999000, 1702600000, 1702902000, 1702903000 and 1702904000.

- (f) customs duties on originating goods provided for in the items in staging category "TRQ RC" (Rice) are exempt from tariff elimination. Notwithstanding the above, Peru shall allow duty-free imports (ad valorem duties and the specific duties derived from the application of the Peruvian Price Band System established in the Supreme Decree N° 115-2001-EF and its amendments will not be applied) for an aggregate quota in any calendar year specified herein, and shall not exceed the quantity specified below for Peru in each such year:

Year	Quantity (Metric Tons)
1	9,000
2	10,250
3	11,500
4	12,750
5 and subsequent years	14,000

The quantities shall enter on a first-come, first-served basis.

This paragraph applies to the following tariff items: 1006109000, 1006200000, 1006300000 and 1006400000.

- (g) customs duties on originating goods provided for in the items in staging category "TRQ SH" (Sorghum) are exempt from tariff elimination. Notwithstanding the above, Peru shall allow duty-free imports (ad valorem duties and the specific duties derived from the application of the Peruvian Price Band System established in the Supreme Decree N° 115-2001-EF and its amendments will not be applied) for an aggregate quota in any calendar year specified herein, and shall not exceed the quantity specified below for Peru in each such year:

Year	Quantity (Metric Tons)
1	15,000
2	16,250
3	17,500
4	18,750
5 and subsequent years	20,000

The quantities shall enter on a first-come, first-served basis.

This paragraph applies to the following tariff item: 1007900000.

- (h) customs duties on originating goods provided for in the items in staging category "X" are exempt from tariff elimination.