

ANNEX 2-A - TARIFF ELIMINATION SCHEDULES

SECTION A - GENERAL PROVISIONS

1. This Annex specifies the obligations of each Party with regard to the reduction or elimination of customs duties in accordance with Article 2.5 (Elimination of customs duties).
2. Each Party shall eliminate customs duties on originating goods of the other Party on the date of entry into force of this Agreement, unless otherwise provided for in this Annex, including in:
 - (a) for the European Union, Appendix 2-A-1 (Tariff schedule of the European Union); and
 - (b) for Australia, Appendix 2-A-2 (Tariff schedule of Australia).

3. For originating goods of a Party set out in the tariff schedules of each Party in Appendices 2-A-1 (Tariff schedule of the European Union) and 2-A-2 (Tariff schedule of Australia), the following staging categories apply to the reduction or elimination of customs duties by each Party pursuant to Article 2.5 (Elimination of customs duties):

- (a) customs duties on originating goods provided for in the tariff lines in the staging category "B3" in the tariff schedule of a Party shall be eliminated in four equal annual stages, and such goods shall be duty-free from 1 January of Year 3;
- (b) customs duties on originating goods provided for in the tariff lines in the staging category "B5" in the tariff schedule of a Party shall be eliminated in six equal annual stages, and such goods shall be duty-free from 1 January of Year 5;
- (c) customs duties on originating goods provided for in the tariff lines in the staging category "B7" in the tariff schedule of a Party shall be eliminated in eight equal annual stages, and such goods shall be duty-free from 1 January of Year 7;

- (d) customs duties on originating goods provided for in the tariff lines in the staging category "B3(AW)" in Appendix 2-A-1 (Tariff schedule of the European Union) shall be eliminated in four equal annual stages, and such goods shall be duty-free from 1 January of Year 3. Those goods shall be accompanied by a certificate of compliance with Council Directive 1999/74/EC¹ or any equivalent animal welfare official standards. For greater certainty, this point applies only to originating goods classified in the tariff items 04072100 and 04079010 and does not entail requirements for all of Australia's egg production systems. The equivalence to the conditions established by the Council Directive 1999/74/EC shall be verified either by official certification or by third party certification;
- (e) the *ad valorem* component of the customs duties on originating goods provided for in the tariff lines in the staging category "A (EP)" in Appendix 2-A-1 (Tariff schedule of the European Union) shall be eliminated as of the date of entry into force of this Agreement; the tariff elimination shall apply to the *ad valorem* duty only; the specific duty on originating goods triggered in a situation where the import price falls below the entry price shall be maintained;

¹ Council Directive 1999/74/EC of 19 July 1999 laying down minimum standards for the protection of laying hens (OJ EC L 203, 3.8.1999, p. 53, ELI: <http://data.europa.eu/eli/dir/1999/74/oj>).

- (f) the *ad valorem* component of the customs duties on originating goods provided for in the tariff lines in the staging category "B3 (EP)" in Appendix 2-A-1 (Tariff schedule of the European Union) shall be eliminated in four equal annual stages as of the date of entry into force of this Agreement; the tariff elimination shall apply to the *ad valorem* duty only; the specific duty on originating goods triggered in a situation where the import price falls below the entry price shall be maintained;
- (g) the *ad valorem* component of the customs duties on originating goods provided for in the tariff lines in the staging category "B5 (EP)" in Appendix 2-A-1 (Tariff schedule of the European Union) shall be eliminated in six equal annual stages as of the date of entry into force of this Agreement; the tariff elimination shall apply to the *ad valorem* duty only; the specific duty on originating goods triggered in a situation where the import price falls below the entry price shall be maintained;
- (h) the *ad valorem* component of the customs duties on originating goods provided for in the tariff lines in the staging category "B7 (EP)" in Appendix 2-A-1 (Tariff schedule of the European Union) shall be eliminated in eight equal annual stages as of the date of entry into force of this Agreement; the tariff elimination shall apply to the *ad valorem* duty only; the specific duty on originating goods triggered in a situation where the import price falls below the entry price shall be maintained;
- (i) customs duties on originating goods provided for in the tariff lines in the staging category "E" in the tariff schedule of a Party are excluded from tariff preferences and shall remain at the base rate of customs duty set out in that Party's schedule; and

- (j) customs duties on originating goods provided for in the tariff lines in the staging "B7 / TRQ – HS > 70 %" in Appendix 2-A-1 (Tariff schedule of the European Union) containing less than 70 % of sugar shall be eliminated in eight equal annual stages, and such goods shall be duty-free from 1 January of Year 7; tariff-rate quota of HS applies for goods containing a sugar content equal or above 70 % of net weight.

4. For the purposes of this Annex, "Year 0" means the period of time beginning on the date of entry into force of this Agreement and ending on 31 December of the calendar year in which this Agreement enters into force. "Year 1" shall begin on 1 January of the calendar year following the date of entry into force of this Agreement and end on 31 December of that calendar year. Each subsequent tariff reduction shall take effect on 1 January of each subsequent year.

5. For the purposes of the reduction or elimination of customs duties in accordance with Article 2.5 (Elimination of customs duties), interim staged duty rates shall be rounded down at least to the nearest tenth of a percentage point or, if the rate of duty is expressed in monetary units, at least to the nearest 0,01 of the official monetary unit of the Party.

6. The provisions set out in the schedule in Appendix 2-A-1 (Tariff schedule of the European Union) are generally expressed in terms of the Combined Nomenclature 2026 ("CN 2026")¹, which is based on the Harmonized System, as amended on 1 January 2022. The interpretation of the provisions of the schedule in Appendix 2-A-1 (Tariff schedule of the European Union), including the product coverage of subheadings of that schedule, shall be governed by the General Notes, Section Notes, and Chapter Notes of the CN 2026. To the extent that provisions of the schedule in Appendix 2-A-1 (Tariff schedule of the European Union) are identical to the corresponding provisions of the CN 2026, the provisions of that schedule shall have the same meaning as the corresponding provisions of the CN 2026. All references to "EP" in the column "Base rate" of Appendix 2-A-1 (Tariff schedule of the European Union) are to be understood as a reference to Column 3 of Part 2 of Commission Implementing Regulation (EU) 2025/1926 of 22 September 2025 amending Annex I to Council Regulation 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff.

¹ CN 2026 is set out in Commission Implementing Regulation (EU) 2025/1926 of 22 September 2025 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ EU L, 2025/1926, 31.10.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/1926/oj).

7. The provisions set out in the schedule in Appendix 2-A-2 (Tariff schedule of Australia) are generally expressed in terms of the corresponding items in Schedule 3 to the Customs Tariff Act 1995 (Cth) (Tariff Act), which is based on the Harmonized System, as amended on 1 January 2022. The interpretation of the provisions of the schedule in Appendix 2-A-2 (Tariff schedule of Australia), including the product coverage of subheadings of that schedule, shall be governed by the Tariff Act. To the extent that provisions of that schedule are identical to the corresponding provisions of the Tariff Act, the provisions of that schedule shall have the same meaning as the corresponding provisions of the Tariff Act. The references in the column "Base rate (Applied MFN at 1 January 2018)" of Appendix 2-A-2 (Tariff schedule of Australia) reflect the most-favoured-nation rate of customs duty applied on 1 January 2018 in Schedule 3 to the Tariff Act.

8. Each Party shall ensure that its obligations under this Annex are not altered as a result of an amendment to the Harmonised System or that Party's nomenclature.

9. Customs duties on originating goods classified under the tariff lines indicated as a Tariff Rate Quota (hereinafter referred to as "TRQ") in the column "Staging Category" in the tariff schedule of the European Union shall be governed by the terms of the TRQ for that specific tariff item, as set out in Sections B (Administration of tariff rate quotas) and C (Tariff rate quotas of the European Union) of this Annex, beginning on the date of entry into force of this Agreement. Section C (Tariff rate quotas of the European Union) of this Annex sets out the TRQ that the European Union shall apply from the date of entry into force of this Agreement to certain originating goods of Australia.

10. For the purposes of Section C (Tariff rate quotas of the European Union), the term "metric tonnes" is abbreviated as "MT".

SECTION B - ADMINISTRATION OF TARIFF RATE QUOTAS

1. This Section sets out the administration of TRQs established under this Agreement that the importing Party shall apply from the date of entry into force of this Agreement to specified originating goods of the exporting Party.
2. Each Party shall administer TRQs established under this Agreement in a transparent, objective, and non-discriminatory manner in accordance with its laws and regulations. This includes making publicly available in a timely and continuous manner all relevant information concerning the administration of TRQs, including quantity available and eligibility criteria.
3. The goods covered by each TRQ are informally identified in the title to the paragraph setting out the TRQs in Section C (Tariff rate quotas of the European Union). Those titles are included solely to assist in understanding the TRQs set out in Section C (Tariff rate quotas of the European Union) and shall not alter or supersede the coverage established through the identification of tariff lines specified for each TRQ in Section C (Tariff rate quotas of the European Union).

4. If the date of entry into force of this Agreement is not the first day of a quota year,¹ the TRQ quantity specified for that quota year shall be calculated as a proportion of the annual TRQ quantity equal to the number of days remaining in that quota year. In all subsequent years thereafter, while the TRQ is in operation, the full annual TRQ quantities shall be available during the course of the quota year.

5. Any quantity of originating goods imported under a TRQ established under this Agreement shall not be counted towards the in-quota quantity of any TRQ provided for those goods under the importing Party's WTO Tariff Schedule or any other trade agreement.

6. The exporting Party may allocate any of the TRQs set out in Section C (Tariff rate quotas of the European Union) to its exporters or producers by issuing TRQ certificates. The exporting Party shall promptly notify the importing Party of a decision to allocate any of the TRQs, including the identity of the issuing authorities that are authorised to issue the TRQ certificates and the format of the certificate used. The format shall be compatible with electronic systems set up by the importing Party, to allow the electronic exchange of TRQ certificates. The exporting Party shall ensure that the TRQ certificates are issued only up to the relevant annual quantity for each TRQ per quota year.

¹ "Quota year" means a period of 12 consecutive months, which commences on a predetermined day of a calendar year for each TRQ.

7. If an import license is required, the importing Party shall ensure that import licenses are issued on demand, in a timely manner and within a pre-established period of time, including, if relevant, as soon as possible after presentation of a TRQ certificate. The importing Party shall provide a mechanism for the return and reissue of unused import licenses in a transparent manner, until the end of the quota year. The importing Party shall promptly notify the exporting Party of the identity of the issuing authorities authorised to issue import licenses and the format of the license used.

8. On the request of a Party, the Parties shall, within the Committee on Trade in Goods and Technical Barriers to Trade, review the operation of the relevant TRQ and its administration, including its effectiveness in ensuring TRQ utilisation, and allowing for openness and responsiveness to market conditions.

SECTION C - TARIFF RATE QUOTAS OF THE EUROPEAN UNION

1. TRQs for meat of bovine animals

- (a) originating goods marked with the notation "TRQ-BF / TRQ-BFG" in Appendix 2-A-1 (Tariff schedule of the European Union) and listed in point (e) of this paragraph shall be subject to the in-quota tariff rate set out in point (b) of this paragraph in the following years and aggregate annual quantities:

Year	Aggregate annual quantity for quota "TRQ-BF" ("beef") (MT – carcass weight equivalent)	Aggregate annual quantity for quota "TRQ-BFG" ("beef grass-fed") (MT – carcass weight equivalent)
0	4 590	5 610
1	4 590	5 610
2	4 590	5 610
3	4 590	5 610
4	4 590	5 610
5	4 590	5 610
6	6 426	7 854
7	8 262	10 098
8	10 098	12 342
9	11 934	14 586
10 and each subsequent year	13 770	16 830

- (b) for the quota "TRQ-BF" ("beef ") the in-quota duty shall be of 7,5 %, and for the quota "TRQ-BFG" ("beef grass-fed") the in-quota duty shall be zero on the date of entry into force of this Agreement;
- (c) originating goods entered in excess of the aggregate annual quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-1 (Tariff schedule of the European Union);
- (d) when calculating quantities imported under this TRQ, the conversion factors set out in Section D (Conversion factors) shall be used to convert product weight to carcass weight equivalent;
- (e) this paragraph applies to originating goods classified in the following tariff items:
 - (i) tariff items eligible for the quota "TRQ-BF" ("beef"): 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 and 1602 50 31;

- (ii) tariff items eligible for the quota "TRQ-BFG" ("beef grass-fed"): 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 and 1602 50 31, to product from animals that have been raised under Australia's pastoral farming and grazing conditions, including where animals are finished on grain for a maximum of 70 days before slaughter;
- (f) upon the request of a Party, and no earlier than five years after the entry into force of this Agreement, the Parties shall, within the Committee on Trade in Goods and Technical Barriers to Trade, review the TRQ "beef", and the TRQ "beef grass-fed" set out in Appendix 2-A-1 (Tariff schedule of the European Union);
- (g) in addition to point (f) of this paragraph, and further to paragraph 8 of Section B (Administration of tariff rate quotas), if a Party considers that the allocation of volumes between the two TRQs is resulting in persistent or systemic under-fill(s), upon the request of that Party, the Parties shall meet in order to promptly address the underlying causes of the under-fill(s).

2. WTO country-specific quota for high-quality fresh, chilled and frozen meat of bovine animals

Originating goods covered by CN tariff lines ex 0201 20 90, ex 0201 30 00, ex 0202 20 90, ex 0202 30, ex 0206 10 95 and ex 0206 29 91 that are imported into the Union under the Union's existing WTO country-specific tariff rate quota for Australia of high-quality fresh, chilled and frozen meat of bovine animals set out in Article 42 of Commission Implementing Regulation (EU) 2020/761¹, with quota order number 09.4451, shall be duty-free on the date of entry into force of this Agreement.

¹ Commission Implementing Regulation (EU) 2020/761 of 17 December 2019 laying down rules for the application of Regulations (EU) No 1306/2013, (EU) No 1308/2013 and (EU) No 510/2014 of the European Parliament and of the Council as regards the management system of tariff quotas with licenses (OJ EU L 185, 12.6.2020, p. 24, ELI: http://data.europa.eu/eli/reg_impl/2020/761/oj).

3. Tariff rate quotas for sheep and goat meat

- (a) originating goods marked with the notation "TRQ-SU" and "TRQ-SU/TRQ-SF" in Appendix 2-A-1 (Tariff schedule of the European Union) and listed in point (d) of this paragraph shall be duty-free on the date of entry into force of this Agreement in the following years and aggregate annual quantities:

Year	Aggregate annual quantity for quota "TRQ-SU" ("sheep") (MT – carcass weight equivalent)	Aggregate annual quantity for quota "TRQ-SF" ("sheep frozen") (MT – carcass weight equivalent)
0	6 042	2 292
1	7 768	2 946
2	9 494	3 601
3	11 220	4 256
4	12 946	4 911
5	14 673	5 565
6	16 399	6 220
7 and each subsequent year	18 125	6 875

- (b) originating goods entered in excess of the aggregate annual quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-1 (Tariff schedule of the European Union);
- (c) when calculating quantities imported under this TRQ, the conversion factors set out in Section D (Conversion factors) shall be used to convert product weight to carcass weight equivalent;
- (d) this paragraph applies to originating goods classified in the following tariff items:
 - (i) tariff items eligible for the quota "TRQ-SU" ("sheep"): 0204 10 00, 0204 21 00, 0204 22 10, 0204 22 30, 0204 22 50, 0204 22 90, 0204 23 00, 0204 30 00, 0204 41 00, 0204 42 10, 0204 42 30, 0204 42 50, 0204 42 90, 0204 43 10, 0204 43 90, 0204 50 11, 0204 50 13, 0204 50 15, 0204 50 19, 0204 50 31, 0204 50 39, 0204 50 51, 0204 50 53, 0204 50 55, 0204 50 59, 0204 50 71, 0204 50 79, 0210 99 21, 0210 99 29, to product from animals that have been raised under Australia's pastoral farming and grazing conditions. For greater certainty, this does not include commercial feedlots;
 - (ii) tariff items eligible for the quota "TRQ-SF" ("sheep frozen"): 0204 30 00, 0204 41 00, 0204 42 10, 0204 42 30, 0204 42 50, 0204 42 90, 0204 43 10, 0204 43 90, 0204 50 51, 0204 50 53, 0204 50 55, 0204 50 59, 0204 50 71, 0204 50 79, 0210 99 21 and 0210 99 29, to product from animals that have been raised under Australia's pastoral farming and grazing conditions. For greater certainty, this does not include commercial feedlots;

- (e) upon the request of a Party, and no earlier than five years after the entry into force of this Agreement, the Parties shall, within the Committee on Trade in Goods and Technical Barriers to Trade, review the TRQ "sheep" and the TRQ "sheep frozen" set out in Appendix 2-A-1 (Tariff schedule of the European Union);
- (f) in addition to point (e), and further to paragraph 8 of Section B (Administration of tariff rate quotas), if a Party considers that the allocation of volumes between the two TRQs is resulting in persistent or systemic under-fill(s), upon the request of that Party, the Parties shall meet in order to promptly address the underlying causes of the under-fill(s).

4. Tariff rate quota for rice (semi-milled/milled)

- (a) originating goods marked with the notation "TRQ-MR" in Appendix 2-A-1 (Tariff schedule of the European Union) and listed in point (c) of this paragraph shall be duty-free on the date of entry into force of this Agreement in the following years and aggregate annual quantities:

Year	Aggregate annual quantity MT
0	5 000
1	5 700
2	6 400
3	7 100
4	7 800
5 and each subsequent year	8 500

- (b) originating goods entered in excess of the aggregate annual quantity set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-1 (Tariff schedule of the European Union);
- (c) this paragraph applies to originating goods classified in the following tariff items: 1006 30 21, 1006 30 23, 1006 30 25, 1006 30 27, 1006 30 29, 1006 30 42, 1006 30 44, 1006 30 46, 1006 30 48, 1006 30 49, 1006 30 61, 1006 30 63, 1006 30 65, 1006 30 67, 1006 30 69, 1006 30 92, 1006 30 94, 1006 30 96, 1006 30 98 and 1006 30 99.

5. Tariff rate quota for raw cane sugar for refining

- (a) originating goods marked with the notation "TRQ-RS" in Appendix 2-A-1 (Tariff schedule of the European Union) and listed in point (c) of this paragraph shall be duty-free on the date of entry into force of this Agreement in the following years and aggregate annual quantities:

Year	Aggregate annual quantity (MT)
0	17 500
1	23 333
2	29 167
3 and each subsequent year	35 000

- (b) originating goods entered in excess of the aggregate annual quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-1 (Tariff schedule of the European Union);
 - (c) this paragraph applies to originating goods classified in the tariff items 1701 13 10 and 1701 14 10, to product accredited or certified by a recognised and credible sustainability standard or scheme, including Bonsucro and Smartcane BMP. Upon the request of a Party, the Committee on Trade in Goods and Technical Barriers to Trade shall discuss and review developments in relation to recognised and credible sustainability standards or schemes.
6. WTO country-specific quota for raw cane sugar for refining

Originating goods covered by CN tariff lines 1701 13 10 and 1701 14 10 which are imported into the Union under the Union's existing WTO country-specific tariff rate quota for Australia for raw cane sugar for refining set out in Article 30 of Commission Implementing Regulation (EU) 2020/761 with an order number of 09.4317 shall be duty-free on the date of entry into force of this Agreement.

7. Tariff rate quota for other sugars and high-sugar content processed food (sugar content equal or above 70 % of net weight)

- (a) originating goods marked with the notation "TRQ-HS" in Appendix 2-A-1 (Tariff schedule of the European Union) and listed in point (c) of this paragraph shall be duty-free on the date of entry into force of this Agreement in the aggregate annual quantity of 4 000 metric tonnes;
- (b) originating goods entered in excess of the aggregate annual quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-1 (Tariff schedule of the European Union);
- (c) this paragraph applies to originating goods classified in the following tariff items: 1702 40 10, 1702 40 90, 1702 50 00, 1702 90 50, 1702 90 95, ex 1806 10 30, 1806 10 90, ex 2101 12 98, ex 2101 20 98, ex 2106 90 98 and ex 3302 10 29.

8. Tariff rate quota for skimmed milk powder

- (a) originating goods marked with the notation "TRQ-SMP" in Appendix 2-A-1 (Tariff schedule of the European Union) and listed in point (c) of this paragraph shall be duty-free on the date of entry into force of this Agreement in the aggregate annual quantities of 8 000 metric tonnes;

- (b) originating goods entered in excess of the aggregate annual quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-1 (Tariff schedule of the European Union);
- (c) this paragraph applies to originating goods classified in the following tariff items: 0402 10 11, 0402 10 19, 0402 10 91 and 0402 10 99.

9. Tariff rate quota for butter

- (a) originating goods marked with the notation "TRQ-BT" in Appendix 2-A-1 (Tariff schedule of the European Union) and listed in point (c) of this paragraph shall be duty-free on the date of entry into force of this Agreement in the aggregate annual quantities of 5 000 metric tonnes;
- (b) originating goods entered in excess of the aggregate annual quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-1 (Tariff schedule of the European Union);
- (c) this paragraph applies to originating goods classified in the following tariff items: 0405 10 11, 0405 10 19, 0405 10 30, 0405 10 50 and 0405 10 90.

10. Tariff rate quota for dairy processed agricultural products ("PAPs") and high protein whey
- (a) originating goods marked with the notation "TRQ-DP" in Appendix 2-A-1 (Tariff schedule of the European Union) and listed in point (c) of this paragraph shall be duty-free on the date of entry into force of this Agreement in the aggregate annual quantities of 2 000 metric tonnes;
 - (b) originating goods entered in excess of the aggregate annual quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-1 (Tariff schedule of the European Union);
 - (c) this paragraph applies to originating goods classified in the following tariff items: 0404 10 12, 0404 10 14, 0404 10 16, 0404 90 21, 0404 90 23, 0404 90 29, 0404 90 81, 0404 90 83, 0404 90 89, 1901 90 95, 1901 90 99, 3502 20 91 and 3502 20 99.
11. WTO country-specific quota for whole cheddar cheeses

Originating goods covered by the CN tariff line ex 0406 90 21 that are imported into the Union under the Union's existing WTO country-specific tariff rate quota for Australia of whole cheddar cheese set out in Article 52 of Commission Implementing Regulation (EU) 2020/761, with quota order number 09.4521, shall be duty-free on the date of entry into force of this Agreement.

12. WTO country-specific quota for cheese for processing

Originating goods covered by CN tariff line 0406 90 01 that are imported into the Union under the Union's existing WTO country-specific tariff rate quota for Australia cheese for processing set out in Article 52 of Commission Implementing Regulation (EU) 2020/761, with quota order number 09.4522, shall be duty-free on the date of entry into force of this Agreement.

13. Tariff rate quota for bulk rum

- (a) originating goods marked with the notation "TRQ-RM" in Appendix 2-A-1 (Tariff schedule of the European Union) and listed in point (c) of this paragraph shall be duty-free on the date of entry into force of this Agreement in the aggregate annual quantities of 750 hectolitres;
- (b) originating goods entered in excess of the aggregate annual quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-1 (Tariff schedule of the European Union);
- (c) this paragraph applies to originating goods classified in the following tariff items: 2208 40 51 and 2208 40 99.

14. Tariff rate quota for sweetcorn

- (a) originating goods marked with the notation "TRQ-SC" in Appendix 2-A-1 (Tariff schedule of the European Union) and listed in point (c) of this paragraph shall be duty-free on the date of entry into force of this Agreement in the aggregate annual quantities of 800 metric tonnes;

- (b) originating goods entered in excess of the aggregate annual quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-1 (Tariff schedule of the European Union);
- (c) this paragraph applies to originating goods classified in the following tariff items: 0710 40 00, 2001 90 30 and 2005 80 00.

15. Tariff rate quota for wheat gluten

- (a) originating goods marked with the notation "TRQ-WG" in Appendix 2-A-1 (Tariff schedule of the European Union) and listed in point (c) of this paragraph shall be duty-free on the date of entry into force of this Agreement in the aggregate annual quantities of 20 000 metric tonnes;

- (b) originating goods entered in excess of the aggregate annual quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-1 (Tariff schedule of the European Union);
- (c) this paragraph applies to originating goods classified in the tariff item 1109 00 00.

16. Tariff rate quota for starch derivatives

- (a) originating goods marked with the notation "TRQ-SH" in Appendix 2-A-1 (Tariff schedule of the European Union) and listed in point (c) of this paragraph shall be duty-free on the date of entry into force of this Agreement in the aggregate annual quantities of 1 000 metric tonnes;
- (b) originating goods entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-1 (Tariff schedule of the European Union);
- (c) this paragraph applies to originating goods classified in the following tariff items: 2905 43 00, 2905 44 11, 2905 44 19, 2905 44 91, 3824 60 11 and 3824 60 19.

17. Tariff rate quota for ethanol

- (a) originating goods marked with the notation "TRQ-EL" in Appendix 2-A-1 (Tariff schedule of the European Union) and listed in point (c) of this paragraph shall be duty-free on the date of entry into force of this Agreement in the aggregate annual quantities of 10 000 metric tonnes;
- (b) originating goods entered in excess of the aggregate annual quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 2-A-1 (Tariff schedule of the European Union);
- (c) this paragraph applies to originating goods classified in the following tariff items: 2207 10 00, 2207 20 00 and 2208 90 99.

SECTION D - CONVERSION FACTORS

1. With respect to the TRQs set out in paragraphs 1 and 3 of Section C (Tariff rate quotas of the European Union), the following conversion factors shall be utilised to convert product weight to carcass weight equivalent:

(a) TRQs set out in paragraph 1 of Section C (Tariff rate quotas of the European Union):

Tariff Line (CN 2026 Code)	Tariff Line Description (for illustrative purposes only)	Conversion Factor
0201 10 00	Carcases or half-carcases of bovine animals; fresh or chilled	100 %
0201 20 20	"Compensated" quarters of bovine animals with bone in; fresh or chilled	100 %
0201 20 30	Unseparated or separated forequarters of bovine animals, with bone in; fresh or chilled	100 %
0201 20 50	Unseparated or separated hindquarters of bovine animals, with bone in; fresh or chilled	100 %
0201 20 90	Bovine cuts, with bone in (excluding carcasses and half-carcasses, "compensated" quarters, forequarters and hindquarters); fresh or chilled	100 %
0201 30 00	Bovine meat, boneless; fresh or chilled	130 %
0202 10 00	Carcases or half-carcases of bovine animals; frozen	100 %

Tariff Line (CN 2026 Code)	Tariff Line Description (for illustrative purposes only)	Conversion Factor
0202 20 10	"Compensated" quarters of bovine animals with bone in; frozen	100 %
0202 20 30	Unseparated or separated forequarters of bovine animals, with bone in; frozen	100 %
0202 20 50	Unseparated or separated hindquarters of bovine animals, with bone in; frozen	100 %
0202 20 90	Bovine cuts, with bone in (excluding carcasses and half-carcasses, "compensated" quarters, forequarters and hindquarters); frozen	100 %
0202 30 10	Bovine boneless forequarters, whole or cut into a maximum of five pieces, each quarter in a single block; "compensated" quarters in two blocks, one containing the forequarter, whole or cut into a maximum of five pieces, and the other the whole hindquarter, excluding the tenderloin, in one piece; frozen	130 %
0202 30 50	Bovine boneless crop, chuck-and-blade and brisket cuts; frozen	130 %
0202 30 90	Bovine boneless meat (excluding forequarters, whole or cut into a maximum of five pieces, each quarter in a single block; "compensated" quarters in two blocks, one containing the forequarter, whole or cut into a maximum of five pieces, and the other the whole hindquarter, excluding the tenderloin, in one piece); frozen	130 %

Tariff Line (CN 2026 Code)	Tariff Line Description (for illustrative purposes only)	Conversion Factor
0206 10 95	Edible offal of bovine animals, thick and thin skirt (excluding for manufacture of pharmaceutical products); fresh or chilled	100 %
0206 29 91	Edible offal of bovine animals, thick and thin skirt (excluding for manufacture of pharmaceutical products); frozen	100 %
0210 20 10	Meat of bovine animals, salted, in brine, dried or smoked; with bone in	100 %
0210 20 90	Meat of bovine animals, salted, in brine, dried or smoked; boneless	135 %
0210 99 51	Edible offal of bovine animals, salted, in brine, dried or smoked; thick skirt and thin skirt	100 %
1602 50 31	Meat preparations, of bovine animals, meat or meat offal; prepared or preserved (excluding livers and homogenised preparations); Corned beef, in airtight containers	125%

(b) TRQs set out in paragraph 3 of Section C (Tariff rate quotas of the European Union):

Tariff Line (CN 2026 Code)	Tariff Line Description (for illustrative purposes only)	Conversion Factor
0204 10 00	Meat of lamb; carcasses and half-carcasses; fresh or chilled	100 %
0204 21 00	Meat of sheep; carcasses and half-carcasses; fresh or chilled	100 %
0204 22 10	Meat of sheep or lamb; cuts with bone in (excluding carcasses and half-carcasses); short forequarters; fresh or chilled	100 %
0204 22 30	Meat of sheep or lamb; cuts with bone in (excluding carcasses and half-carcasses); chines and/or best ends; fresh or chilled	100 %
0204 22 50	Meat of sheep or lamb; cuts with bone in (excluding carcasses and half-carcasses); legs; fresh or chilled	100 %
0204 22 90	Meat of sheep or lamb; cuts with bone in (excluding carcasses and half-carcasses); other; fresh or chilled	100 %
0204 23 00 11	Meat of lamb, domestic; boneless; fresh or chilled	167 %
0204 23 00 19	Meat of sheep, domestic; boneless; fresh or chilled	181 %
0204 23 00 91	Meat of lamb, other; boneless; fresh or chilled	167 %
0204 23 00 99	Meat of sheep, other; boneless; fresh or chilled	181 %
0204 30 00	Meat of lamb; carcasses and half-carcasses; frozen	100 %

Tariff Line (CN 2026 Code)	Tariff Line Description (for illustrative purposes only)	Conversion Factor
0204 41 00	Meat of sheep; carcasses and half-carcasses; frozen	100 %
0204 42 10	Meat of sheep or lamb; cuts with bone in (excluding carcasses and half-carcasses); short forequarters; frozen	100 %
0204 42 30	Meat of sheep or lamb; cuts with bone in (excluding carcasses and half-carcasses); chines and/or best ends; frozen	100 %
0204 42 50	Meat of sheep or lamb; cuts with bone in (excluding carcasses and half-carcasses); legs; frozen	100 %
0204 42 90	Meat of sheep or lamb; cuts with bone in (excluding carcasses and half-carcasses); other; frozen	100 %
0204 43 10	Meat of lamb; boneless; frozen	167 %
0204 43 90	Meat of sheep; boneless; frozen	181 %
0204 50 11	Meat of goats; carcasses and half-carcasses; fresh or chilled	100 %
0204 50 13	Meat of goats; short forequarters; fresh or chilled	100 %
0204 50 15	Meat of goats; chines and/or best ends; fresh or chilled	100 %
0204 50 19	Meat of goats; legs; fresh or chilled	100 %
0204 50 31	Meat of goats; other, cuts with bone in; fresh or chilled	100 %
0204 50 39	Meat of goats; other, boneless cuts; fresh or chilled	167 % (kid) 181 % (other)

Tariff Line (CN 2026 Code)	Tariff Line Description (for illustrative purposes only)	Conversion Factor
0204 50 51	Meat of goats; carcasses and half-carcasses; frozen	100 %
0204 50 53	Meat of goats; short forequarters; frozen	100 %
0204 50 55	Meat of goats; chines and/or best ends; frozen	100 %
0204 50 59	Meat of goats; legs; frozen	100 %
0204 50 71	Meat of goats; other, cuts with bone in; frozen	100 %
0204 50 79	Meat of goats; other, boneless cuts; frozen	167 % (kid) 181 % (other)
0210 99 21	Preserved sheep meat and edible sheep meat offal; salted, in brine, dried or smoked, and edible flours and meals of sheep meat or sheep meat offal; with bone in; fresh or chilled	100 %
0210 99 29	Preserved sheep meat and edible sheep meat offal; salted, in brine, dried or smoked, and edible flours and meals of sheep meat or sheep meat offal; boneless; fresh or chilled	181 %