

## SECTION C

### TARIFF ELIMINATION SCHEDULE OF PERU FOR GOODS ORIGINATING IN THE EUROPEAN UNION

1. Except as otherwise provided in the Tariff Elimination Schedule of Peru included in this Section (hereinafter referred to as the "Schedule"), the following staging categories apply to the elimination of customs duties by Peru pursuant to paragraph 1 of Article 22 (Elimination of Customs Duties) of Title III (Trade in Goods) of this Agreement:
  - (a) customs duties on goods originating in the European Union (hereinafter referred to as "originating goods") corresponding to the tariff lines in staging category (hereinafter referred to as "category") "0" in the Schedule shall be eliminated entirely and such goods shall be duty-free on the date this Agreement enters into force;
  - (b) customs duties on originating goods corresponding to the tariff lines in category "3" in the Schedule shall be removed in four equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective on 1 January of year four;

- (c) customs duties on originating goods corresponding to the tariff lines in category "5" in the Schedule shall be removed in six equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective on 1 January of year six;
- (d) customs duties on originating goods corresponding to the tariff lines in category "6" in the Schedule shall be removed in seven equal yearly stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective on 1 January of year seven;
- (e) customs duties on originating goods corresponding to the tariff lines in category "7" in the Schedule shall be removed in eight equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective on 1 January of year eight;
- (f) customs duties on originating goods corresponding to the tariff lines in category "10" in the Schedule shall be removed in eleven equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective on 1 January of year eleven;
- (g) customs duties on originating goods corresponding to the tariff lines in category "12" in the Schedule shall be removed in thirteen equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective 1 January of year thirteen;

- (h) customs duties on originating goods corresponding to the tariff lines in category "15" in the Schedule shall be removed in sixteen equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective 1 January of year sixteen;
- (i) customs duties on originating goods corresponding to the tariff lines in category "E" in the Schedule shall remain at base rates;
- (j) customs duties on originating goods corresponding to the tariff lines in category "BF" in the Schedule are exempt from tariff elimination; notwithstanding the above, Peru shall allow duty-free imports for an aggregate quota<sup>1</sup> of 1 075 tonnes on the date this Agreement enters into force, with a yearly increase of 107 tonnes;
- (k) customs duties on originating goods corresponding to the tariff lines in category "BR" in the Schedule are exempt from tariff elimination; notwithstanding the above, Peru shall allow duty-free imports for an aggregate quota of 250 tonnes on the date this Agreement enters into force, with a yearly increase of 25 tonnes;

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<sup>1</sup> The quota is expressed in carcase weight equivalent as follows: 100 kilograms of bone-in meat shall be equivalent to 70 kilograms of boneless meat.

- (l) customs duties on originating goods corresponding to the tariff lines in category "CE" in the Schedule shall remain at the base rates from the date this Agreement enters into force through the end of year 10; beginning on 1 January of year eleven, customs duties shall be reduced in seven equal annual stages, and such goods shall be duty-free, effective on 1 January of year eighteen; notwithstanding the above, Peru shall allow duty-free imports for an aggregate quota of 2 500 tonnes on the date this Agreement enters into force, with a yearly increase of 250 tonnes;
  
- (m) customs duties on originating goods corresponding to the tariff lines in category "GC" in the Schedule are exempt from tariff elimination; notwithstanding the above, Peru shall allow duty-free imports for an aggregate quota of 375 tonnes on the date this Agreement enters into force, with a yearly increase of 37 tonnes;
  
- (n) customs duties on originating goods corresponding to the tariff lines in category "IE" in the Schedule shall be reduced in sixteen equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective on 1 January of year sixteen; notwithstanding the above, Peru shall allow duty-free imports for an aggregate quota of 70 tonnes on the date this Agreement enters into force, with a yearly increase of 7 tonnes;

- (o) customs duties on originating goods corresponding to the tariff lines in category "ME" in the Schedule are exempt from tariff elimination; notwithstanding the above, Peru shall allow duty-free imports for an aggregate quota of 10 000 tonnes on the date this Agreement enters into force, with a yearly increase of 1 000 tonnes;
- (p) customs duties on originating goods corresponding to the tariff lines in category "MM" in the Schedule are exempt from tariff elimination; notwithstanding the above, Peru shall allow duty-free imports for an aggregate quota of 50 tonnes on the date this Agreement enters into force, with a yearly increase of five tonnes;
- (q) customs duties on originating goods corresponding to the tariff lines in category "MP" in the Schedule shall remain at the base rates from the date this Agreement enters into force through the end of year ten; beginning on 1 January of year eleven, customs duties shall be reduced in seven equal annual stages, and such goods shall be duty-free, effective on 1 January of year eighteen; notwithstanding the above, Peru shall allow duty-free imports for an aggregate quota of 3 000 tonnes on the date this Agreement enters into force, with a yearly increase of 300 tonnes;

- (r) customs duties on originating goods corresponding to the tariff lines in category "FP" in the Schedule shall remain at the base rates from the date this Agreement enters into force through the end of year eight; beginning on 1 January of year nine, customs duties shall be reduced in seven equal annual stages, and such goods shall be duty-free, effective on 1 January of year sixteen; notwithstanding the above, Peru shall allow duty-free imports for an aggregate quota of 500 tonnes on the date this Agreement enters into force, with a yearly increase of 50 tonnes;
  
- (s) customs duties on originating goods corresponding to the tariff lines in category "PK" in the Schedule shall be reduced in eleven equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective on 1 January of year eleven; notwithstanding the above, Peru shall allow duty-free imports for an aggregate quota of 4 000 tonnes on the date this Agreement enters into force, with a yearly increase of 400 tonnes;
  
- (t) customs duties on originating goods corresponding to the tariff lines in category "PY" in the Schedule are exempt from tariff elimination; notwithstanding the above, Peru shall allow duty-free imports for an aggregate quota of 3 750 tonnes on the date this Agreement enters into force, with a yearly increase of 375 tonnes;

- (u) customs duties on originating goods corresponding to the tariff lines in category "RE" in the Schedule are exempt from tariff elimination; notwithstanding the above, Peru shall allow duty-free imports for an aggregate quota of 17 000 tonnes on the date this Agreement enters into force, with a yearly increase of 1 700 tonnes;
- (v) customs duties on originating goods corresponding to the tariff lines in category "RM" in the Schedule are exempt from tariff elimination; notwithstanding the above, Peru shall allow duty-free imports for an aggregate quota of 500 hectolitres (equivalent of pure alcohol) of rum in bulk, on the date this Agreement enters into force, with a yearly increase of 50 hectolitres (equivalent of pure alcohol);
- (w) customs duties on originating goods corresponding to the tariff lines in category "SC" in the Schedule are exempt from tariff elimination; notwithstanding the above, Peru shall allow duty-free imports for an aggregate quota of 350 tonnes on the date this Agreement enters into force, with a yearly increase of 35 tonnes;
- (x) customs duties on originating goods corresponding to the tariff lines in category "SP" in the Schedule are exempt from tariff elimination; notwithstanding the above, Peru shall allow duty-free imports for an aggregate quota of 5 000 tonnes on the date this Agreement enters into force, with a yearly increase of 150 tonnes;

- (y) customs duties on originating goods corresponding to the tariff lines in category "SR" in the Schedule are exempt from tariff elimination; notwithstanding the above, Peru shall allow duty-free imports for an aggregate quota of 11 000 tonnes on the date this Agreement enters into force, with a yearly increase of 330 tonnes;
- (z) customs duties on originating goods corresponding to the tariff lines in category "SP1" in the Schedule shall be reduced a tenth during five annual stages beginning on year one; beginning on 1 January of year six, customs duties shall remain at the same level as for year five;
- (aa) customs duties on originating goods corresponding to the tariff lines identified with "\*" in column SPFP in the Schedule resulting from the application of the Peruvian Price Band System, are exempt for tariff elimination;
- (ab) customs duties on originating goods corresponding to the tariff lines identified with "\*\*\*" in column SPFP in the Schedule resulting from the application of the Peruvian Price Band System, shall be reduced as it is provided for each item in the Schedule.

2. Staged rates of customs duties shall be rounded down at least to the nearest tenth of a percentage point, or, if the rate of customs duty is expressed in monetary units, at least to the nearest 0,001 of the official monetary unit of Peru.
3. For the purposes of this Section, "year one" means the next year to the year this Agreement enters into force as provided in Article 330 of this Agreement.
4. For the purposes of this Section, beginning in year two, each annual stage of tariff reduction shall take effect on 1 January of the relevant year.
5. If the entry into force of this Agreement corresponds to a date after 1 January and before 31 December of the same year, the in-quota quantity will be pro-rated on a proportional basis for the remainder of that calendar year.
6. Products with high sugar content are those corresponding to tariff lines in category "SP" of:
  - (a) subheading 2009 which have a content of total added sugar of more than 30 percent;  
and,
  - (b) subheadings 170490, 180620, 190190, 200600, 200791, 200799, 210112, 210120, 210690, 330210, which have a content of total added sugar of more than 70 percent.