

TARIFF ELIMINATION SCHEDULES

SECTION A

GENERAL PROVISIONS

1. 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 same calendar year that this Agreement enters into force. "Year 1" shall begin on 1 January following the date of entry into force of this Agreement and end on 31 December of the same calendar year. Each subsequent tariff reduction shall take effect on 1 January of each subsequent year.
2. Unless otherwise provided in this Annex, each Party shall reduce or eliminate all customs duties on originating goods of the other Party on the date of entry into force of this Agreement.

3. For originating goods from a Party set out in the Tariff schedules of each Party included in Appendices 2-A-1 (Tariff schedule of the European Union) and 2-A-2 (Tariff schedule of New Zealand) to this Annex, the following staging categories apply to the 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 items in staging category "A" in the Tariff schedule of a Party shall be eliminated on the date of entry into force of this Agreement;
- (b) customs duties on originating goods provided for in the items in staging category "B3" in Appendix 2-A-1 (Tariff schedule of the European Union) shall be eliminated in four equal annual stages beginning on the date of entry into force of this Agreement and such goods shall be duty-free on 1 January of Year 3;
- (c) customs duties on originating goods provided for in the items in staging category "B5" in Appendix 2-A-1 (Tariff schedule of the European Union) shall be eliminated in six equal annual stages beginning on the date of entry into force of this Agreement and such goods shall be duty-free on 1 January of Year 5;

- (d) customs duties on originating goods provided for in the items in staging category "B7" in Appendix 2-A-1 (Tariff schedule of the European Union) shall be eliminated in eight equal annual stages beginning on the date of entry into force of this Agreement and such goods shall be duty-free on 1 January of Year 7;
  - (e) the *ad valorem* component of the customs duties on originating goods provided for in the items in staging category "A (EP)" in Appendix 2-A-1 (Tariff schedule of the European Union) shall be eliminated on the date of entry into force of this Agreement. For greater certainty, the specific duty on originating goods triggered in a situation where the import price falls below the entry price<sup>1</sup> shall be maintained; and
  - (f) the *ad valorem* component of the customs duties on originating goods provided for in the items in staging category "B3 (EP)" in Appendix 2-A-1 (Tariff schedule of the European Union) shall be eliminated in four equal annual stages beginning on the date of entry into force of this Agreement and shall be eliminated on 1 January of Year 3. For greater certainty, the specific duty on originating goods triggered in a situation where the import price falls below the entry price shall be maintained.
4. The base rate for determining the interim staged rate of customs duty for an item shall be the most-favoured-nation customs duty rate applied by each Party on 1 July 2018.

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<sup>1</sup> Annex 2 to Commission Implementing Regulation (EU) 2017/1925 of 12 October 2017 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 282, 31.10.2017, p. 1).

5. For the purposes of the 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. This Annex is based on the Harmonized System, as amended on 1 January 2017.

## SECTION B

### ADMINISTRATION OF TARIFF RATE QUOTAS

7. This Section sets out the Tariff Rate Quotas (hereinafter referred to as "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.
8. Each Party shall administer TRQs established under this Agreement in a transparent, objective and non-discriminatory manner.
9. The goods covered by each TRQ are generically identified in the title to the paragraph setting out the TRQ in Section C (Tariff rate quotas of the European Union). Those titles are included solely to assist in understanding this Annex 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).

10. If the date of entry into force of this Agreement is a date other than 1 January, the TRQ quantity for that year shall be calculated as a proportion of the annual TRQ quantity equal to the number of days remaining in that year divided by the number of days in that year. In all subsequent years thereafter while the TRQ is in operation, the full annual TRQ quantities shall be available from 1 January.
11. Any quantity of originating goods imported under a TRQ established under this Agreement shall not be counted toward the in-quota quantity of any TRQ provided for those goods under the importing Party's WTO Tariff Schedule or any other trade agreement.
12. A Party shall not apply or maintain a bilateral safeguard measure on any good imported under a TRQ established under this Agreement.
13. To access a TRQ established under this Agreement, with the exception of TRQs specified in point (b) of paragraph 14, the importer must present a valid certificate of eligibility issued by the exporting Party or a delegated authority of that Party that is in effect for the goods. The exporting Party shall ensure that certificates of eligibility are issued only up to the relevant quantity for each TRQ.

14. The following import requirements apply:
- (a) imports under TRQ-2 Fresh/Chilled Sheep and Goat Meat, TRQ-3 Frozen Sheep and Goat Meat, and TRQ-7 Dairy Processed Agricultural Products (hereinafter referred to as "PAPs") and High Protein Whey shall be on a first-come first-served basis upon presentation by the importer of a valid certificate of eligibility as set out in paragraph 19. No import licences shall be required;
  - (b) imports under TRQ-8 Sweetcorn and TRQ-9 Ethanol shall be administered by the importing Party, which shall make publicly available in a timely and continuous manner all relevant information concerning quota administration, including the volume available; and
  - (c) imports under all other TRQs established under this Agreement shall be on the basis of an import licence, issued on demand, conditional only on presentation by the importer of a valid certificate of eligibility as set out in paragraph 19. Import licences shall be issued without delay as soon as possible after presentation of the certificate of eligibility and shall be valid until the end of the quota year.
15. Imports under TRQs established under this Agreement shall not be subject to any additional requirements, conditions or restrictions than those set out in paragraph 14, unless mutually agreed.

16. With the exception of TRQs specified in point (a) of paragraph 14, the importing Party shall provide a mechanism for the return and reissue, until the end of the quota year, of unused import licences in a timely and transparent manner.

17. The exporting Party shall promptly notify the importing Party of the identity of any delegated authority authorised to issue certificates of eligibility and the format of the certificate used.

18. The issuing authorities of the exporting Party shall send to the importing Party, without delay, a copy of each authenticated certificate of eligibility, including a description of the goods, the total quantity of goods covered, and the period of validity (until the end of the applicable quota year). Where appropriate, the issuing authorities of the exporting Party shall notify the importing Party of any cancellation of, or any corrections or amendments to, a certificate of eligibility.

19. Each certificate of eligibility shall:

- (a) bear an individual serial number allocated by the issuing authority;
- (b) be valid only if they are duly completed and endorsed by the issuing authority, specifying the order number or order numbers of the TRQ or TRQs concerned; and

- (c) be considered to have been duly endorsed if they state the date and place of issue and bear a printed seal or the stamp of the issuing authority and the signature of the person or persons empowered to sign them.

Any additional requirements of the certificate of eligibility shall be subject to mutual agreement.

20. If a matter arises concerning TRQs or any related matter, a Party may make a written request to the other Party to:

- (a) hold a meeting of the Committee on Trade in Goods;
- (b) promptly respond to specific questions; and
- (c) promptly provide information relating to the TRQ or TRQs concerned.

## SECTION C

### TARIFF RATE QUOTAS OF THE EUROPEAN UNION

21. TRQ-1 Beef tariff rate quota

- (a) Originating goods provided for in items with the notation "TRQ-1 Beef" in Appendix 2-A-1 (Tariff schedule of the European Union) and listed in point (b) shall be subject to the following quota treatment from the date of entry into force of this Agreement:



Year	Aggregate quantity (metric tonnes ("MT") – carcass weight equivalent)	In-quota tariff
Year 0 (Entry into force)	3 333 MT	7,5 %
Year 1	4 286 MT	7,5 %
Year 2	5 238 MT	7,5 %
Year 3	6 190 MT	7,5 %
Year 4	7 143 MT	7,5 %
Year 5	8 095 MT	7,5 %
Year 6	9 048 MT	7,5 %
Year 7 and subsequent years	10 000 MT	7,5 %

- (b) Point (a) applies to originating goods classified in the following tariff lines: 0201, 0202, 0206.10.95, 0206.29.91, 0210.20.10, 0210.20.90, 0210.99.51, 0210.99.59, ex 1502.10.90 (beef only), ex 1502.90.90 (beef only), and 1602.50,<sup>1</sup> to product from animals that have been raised under New Zealand's pastoral farming conditions. For greater certainty, this does not include commercial feedlots.
- (c) Goods from New Zealand that are imported into the Union under the Union's existing WTO country-specific quota for New Zealand for beef, as set out in Commission Implementing Regulation (EU) 2020/761<sup>2</sup> with quota order number 09.4454, shall be subject to a 7,5 % duty from the date of entry into force of this Agreement.

<sup>1</sup> For tariff lines ex 1502.10.90 and ex 1502.90.90, the applicable in-quota tariff rate shall be 3,2%, the base rate of customs duty set out in Appendix 2-A-1 (Tariff schedule of the European Union).

<sup>2</sup> 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 licences (OJ EU L 185, 12.6.2020, p. 24).

- (d) Originating goods imported under this Agreement in excess of the aggregate quantities set out in point (a) shall be subject to the base rate of customs duty set out in Appendix 2-A-1 (Tariff schedule of the European Union), or the applicable most-favoured-nation rate, whichever is lower.
- (e) When calculating quantities imported under TRQ-1 Beef, the conversion factors set out in Section D (Conversion factors) shall be used to convert product weight to carcass weight equivalent.

22. TRQ-2 Fresh/Chilled Sheep and Goat Meat tariff rate quota

- (a) Originating goods provided for in items with the notation "TRQ-2 Fresh/Chilled Sheep and Goat Meat" in Appendix 2-A-1 (Tariff schedule of the European Union) and listed in point (b) shall be subject to the following quota treatment from the date of entry into force of this Agreement:

Year	Aggregate quantity (metric tonnes ("MT") – carcass weight equivalent)	In-quota tariff
Year 0 (Entry into force)	4 433 MT	0 %
Year 1	5 911 MT	0 %
Year 2	7 389 MT	0 %
Year 3	8 867 MT	0 %
Year 4	10 344 MT	0 %
Year 5	11 822 MT	0 %
Year 6 and subsequent years	13 300 MT	0 %

- (b) Point (a) applies to originating goods classified in the following tariff lines: 0204.10.00, 0204.21.00, 0204.22.10, 0204.22.30, 0204.22.50, 0204.22.90, 0204.23.00, 0204.50.11, 0204.50.13, 0204.50.15, 0204.50.19, 0204.50.31, 0204.50.39, ex 0210.99.21 (only fresh/chilled), and ex 0210.99.29 (only fresh/chilled).
  - (c) Originating goods imported under this Agreement in excess of the aggregate quantities set out in point (a) shall be subject to the base rate of customs duty set out in Appendix 2-A-1 (Tariff schedule of the European Union), or the applicable most-favoured-nation rate, whichever is lower.
  - (d) When calculating quantities imported under TRQ-2 Fresh/Chilled Sheep and Goat Meat, the conversion factors set out in Section D (Conversion factors) shall be used to convert product weight to carcass weight equivalent.
23. TRQ-3 Frozen Sheep and Goat Meat tariff rate quota
- (a) Originating goods provided for in items with the notation "TRQ-3 Frozen Sheep and Goat Meat" in Appendix 2-A-1 (Tariff schedule of the European Union) and listed in point (b) shall be subject to the following quota treatment from the date of entry into force of this Agreement:

Year	Aggregate quantity (metric tonnes ("MT") – carcass weight equivalent)	In-quota tariff
Year 0 (Entry into force)	8 233 MT	0 %
Year 1	10 978 MT	0 %
Year 2	13 722 MT	0 %
Year 3	16 467 MT	0 %
Year 4	19 211 MT	0 %
Year 5	21 956 MT	0 %
Year 6 and subsequent years	24 700 MT	0 %

- (b) Point (a) applies to originating goods classified in the following tariff lines: 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, ex 0210.99.21 (only frozen), and ex 0210.99.29 (only frozen).
- (c) Originating goods imported under this Agreement in excess of the aggregate quantities set out in point (a) shall be subject to the base rate of customs duty set out in Appendix 2-A-1 (Tariff schedule of the European Union), or the applicable most-favoured-nation rate, whichever is lower.
- (d) When calculating quantities imported under TRQ-3 Frozen Sheep and Goat Meat, the conversion factors set out in Section D (Conversion factors) shall be used to convert product weight to carcass weight equivalent.

24. TRQ-4 Milk Powders tariff rate quota

- (a) Originating goods provided for in items with the notation "TRQ-4 Milk Powders" in Appendix 2-A-1 (Tariff schedule of the European Union) and listed in point (b) shall be subject to the following quota treatment from the date of entry into force of this Agreement:

Year	Aggregate quantity (metric tonnes ("MT"))	In-quota tariff
Year 0 (Entry into force)	5 000 MT	20 % of the MFN rate
Year 1	6 428 MT	20 % of the MFN rate
Year 2	7 857 MT	20 % of the MFN rate
Year 3	9 286 MT	20 % of the MFN rate
Year 4	10 714 MT	20 % of the MFN rate
Year 5	12 143 MT	20 % of the MFN rate
Year 6	13 571 MT	20 % of the MFN rate
Year 7 and subsequent years	15 000 MT	20 % of the MFN rate

- (b) Point (a) applies to originating goods classified in the tariff lines of the following subheadings: 0402.10, 0402.21, and 0402.29.
- (c) Originating goods imported under this Agreement in excess of the aggregate quantities set out in point (a) shall be subject to the base rate of customs duty set out in Appendix 2-A-1 (Tariff schedule of the European Union), or the applicable most-favoured-nation rate, whichever is lower.

25. TRQ-5 Butter tariff rate quota

- (a) Originating goods provided for in items with the notation "TRQ-5 Butter" in Appendix 2-A-1 (Tariff schedule of the European Union) and listed in point (b) shall be subject to the following quota treatment from the date of entry into force of this Agreement:

Year	Aggregate quantity (metric tonnes ("MT"))	In-quota tariff (percentage of the MFN rate)
Year 0 (Entry into force)	5 000 MT	20 % of the MFN rate
Year 1	6 428 MT	15 % of the MFN rate
Year 2	7 857 MT	13,33 % of the MFN rate
Year 3	9 286 MT	11,64 % of the MFN rate
Year 4	10 714 MT	9,98 % of the MFN rate
Year 5	12 143 MT	8,32 % of the MFN rate
Year 6	13 571 MT	6,66 % of the MFN rate
Year 7 and subsequent years	15 000 MT	5 % of the MFN rate

- (b) Point (a) applies to originating goods classified in the tariff lines of the following subheadings: 0405.10, 0405.20, and 0405.90.
- (c) Originating goods imported under this Agreement in excess of the aggregate quantities set out in point (a) shall be subject to the base rate of customs duty set out in Appendix 2-A-1 (Tariff schedule of the European Union), or the applicable most-favoured-nation rate, whichever is lower.

- (d) Goods from New Zealand that are imported into the Union under the Union's existing WTO country-specific quotas for New Zealand for butter, as set out in Commission Implementing Regulation (EU) 2020/761 with quota order numbers 09.4182 and 09.4195, shall be subject to the treatment set out in the following tables from the date of entry into force of this Agreement, and shall be subject to the additional tariff quota administration provisions set out in point (f):

Year	Aggregate quantity (metric tonnes ("MT"))	In-quota tariff (percentage of the MFN rate)
Year 0 (Entry into force)	21 000 MT	20 % of the MFN rate
Year 1	21 000 MT	15 % of the MFN rate
Year 2	21 000 MT	13,33 % of the MFN rate
Year 3	21 000 MT	11,64 % of the MFN rate
Year 4	21 000 MT	9,98 % of the MFN rate
Year 5	21 000 MT	8,32 % of the MFN rate
Year 6	21 000 MT	6,66 % of the MFN rate
Year 7 and subsequent years	21 000 MT	5 % of the MFN rate

and:

Year	Aggregate quantity (metric tonnes ("MT"))	In-quota tariff (percentage of the MFN rate)
Year 0 (Entry into force)	14 000 MT	30 % of the MFN rate
Year 1	14 000 MT	30 % of the MFN rate
Year 2	14 000 MT	30 % of the MFN rate
Year 3	14 000 MT	30 % of the MFN rate
Year 4	14 000 MT	30 % of the MFN rate
Year 5	14 000 MT	30 % of the MFN rate
Year 6	14 000 MT	30 % of the MFN rate
Year 7 and subsequent years	14 000 MT	30 % of the MFN rate

- (e) The WTO quota specified in point (d) applies to goods classified in the tariff lines of the subheading 0405.10.
- (f) The order numbers for the WTO quota specified in point (d) shall be merged, and a split between traditional and new importers shall cease to apply. Quota subperiods shall also cease to apply.

26. TRQ-6 Cheese tariff rate quota

- (a) Originating goods provided for in items with the notation "TRQ-6 Cheese" in Appendix 2-A-1 (Tariff schedule of the European Union) and listed in point (b) shall be subject to the following quota treatment from the date of entry into force of this Agreement:



Year	Aggregate quantity (metric tonnes ("MT"))	In-quota tariff
Year 0 (Entry into force)	8 333 MT	0 %
Year 1	10 714 MT	0 %
Year 2	13 095 MT	0 %
Year 3	15 467 MT	0 %
Year 4	17 857 MT	0 %
Year 5	20 238 MT	0 %
Year 6	22 619 MT	0 %
Year 7 and subsequent years	25 000 MT	0 %

- (b) Point (a) applies to originating goods classified in the tariff lines of the following subheadings: 0406.10, 0406.20, 0406.30, 0406.40, and 0406.90. Starting on 1 January of Year 7, originating goods of New Zealand for tariff lines in subheadings 0406.30 and 0406.40 shall not count towards the quantities specified in point (a).
- (c) Originating goods imported under this Agreement in excess of the aggregate quantities set out in point (a) shall be subject to the base rate of customs duty set out in Appendix 2-A-1 (Tariff schedule of the European Union), or the applicable most-favoured-nation rate, whichever is lower, with the exception of tariff lines in subheadings 0406.30 and 0406.40, for which customs duties shall be removed in accordance with the provisions of staging category "B7".

- (d) Goods from New Zealand that are imported into the Union under the Union's existing WTO country-specific quotas for New Zealand for cheese, as set out in Commission Implementing Regulation (EU) 2020/761 with quota order number 09.4514 and 09.4515<sup>1</sup>, shall be duty free in the aggregate annual quantity of 6 031 MT from the date of entry into force of this Agreement.

27. TRQ-7 Dairy PAPs and High Protein Whey tariff rate quota

- (a) Originating goods provided for in items with the notation "TRQ-7 Dairy PAPs and High Protein Whey" in Appendix 2-A-1 (Tariff schedule of the European Union) and listed in point (b) shall be subject to the following quota treatment from the date of entry into force of this Agreement:

Year	Aggregate quantity (metric tonnes ("MT"))	In-quota tariff
Year 0 (Entry into force)	1 167 MT	0 %
Year 1	1 556 MT	0 %
Year 2	1 945 MT	0 %
Year 3	2 334 MT	0 %
Year 4	2 722 MT	0 %
Year 5	3 111 MT	0 %
Year 6 and subsequent years	3 500 MT	0 %

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<sup>1</sup> These two quotas shall be merged on the date of entry into force of this Agreement, and the product coverage shall be expanded to all 0406 tariff lines.

- (b) Point (a) applies to originating goods classified in the following tariff lines: 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, 1806.20.70, 1901.90.99, 2106.90.92, 2106.90.98, 3502.20.91, and 3502.20.99.
- (c) Originating goods imported under this Agreement in excess of the aggregate quantities set out in point (a) shall be subject to the base rate of customs duty set out in Appendix 2-A-1 (Tariff schedule of the European Union), or the applicable most-favoured-nation rate, whichever is lower.

28. TRQ-8 Sweetcorn tariff rate quota

- (a) Originating goods provided for in items with the notation "TRQ-8 Sweetcorn" in Appendix 2-A-1 (Tariff schedule of the European Union) and listed in point (b) shall be duty-free in the aggregate annual quantity of 800 MT from the date of entry into force of this Agreement.
- (b) Point (a) applies to originating goods classified in the following tariff lines: 0710.40.00, and 2005.80.
- (c) Originating goods imported in excess of the aggregate quantities set out in point (a) shall be subject to the base rate of customs duty set out in Appendix 2-A-1 (Tariff schedule of the European Union), or the applicable most-favoured-nation rate, whichever is lower.

29. TRQ-9 Ethanol tariff rate quota

- (a) Originating goods provided for in items with the notation "TRQ-9 Ethanol" in Appendix 2-A-1 (Tariff schedule of the European Union) and listed in point (b) shall be duty-free in the aggregate annual quantity of 4 000 MT from the date of entry into force of this Agreement.
- (b) Point (a) applies to originating goods classified in the following tariff lines: 2207.10.00, 2207.20.00, and 2208.90.99.
- (c) Originating goods imported under this Agreement in excess of the aggregate quantities set out in point (a) shall be subject to the base rate of customs duty set out in Appendix 2-A-1 (Tariff schedule of the European Union), or the applicable most-favoured-nation rate, whichever is lower.

## SECTION D

### CONVERSION FACTORS

30. With respect to TRQ-1 Beef, TRQ-2 Fresh/Chilled Sheep and Goat Meat and TRQ-3 Frozen Sheep and Goat Meat, the following conversion factors shall be utilised to convert product weight to carcass weight equivalent:

- (a) TRQ-1 Beef set out in paragraph 21:

Tariff line (CN 2018 Code)	Tariff line description (for illustrative purposes only)	Conversion factor
0201.10.00	Carcasses or half-carcasses 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	Carcasses or half-carcasses of bovine animals; frozen	100 %
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 %

Tariff line (CN 2018 Code)	Tariff line description (for illustrative purposes only)	Conversion factor
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 %
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 %
0210.99.59	Edible offal of bovine animals, salted, in brine, dried or smoked; excluding thick skirt and thin skirt	100 %
ex 1502.10.90 (beef only)	Fats of bovine animals, other than those of heading 1503 and tallow; not for industrial uses (other than the manufacture of foodstuffs for human consumption)	100 %
ex 1502.90.90 (beef only)	Fats of bovine animals, other than those of heading 1503 and tallow; not for industrial uses (other than the manufacture of foodstuffs for human consumption)	100 %

Tariff line (CN 2018 Code)	Tariff line description (for illustrative purposes only)	Conversion factor
1602.50.10	Meat preparations, of bovine animals, meat or meat offal; prepared or preserved (excluding livers and homogenised preparations); uncooked, mixtures of cooked meat or offal and uncooked meat or offal	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	100 %
1602.50.95	Meat preparations, of bovine animals, meat or meat offal; prepared or preserved (excluding livers and homogenised preparations); Other	100 %

(b) TRQ-2 Fresh/Chilled Sheep and Goat Meat set out in paragraph 22:

Tariff line (CN 2018 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 %

Tariff line (CN 2018 Code)	Tariff line description (for illustrative purposes only)	Conversion factor
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 %
0204.50.11	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)
ex 0210.99.21 (fresh/chilled)	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 %
ex 0210.99.29 (fresh/chilled)	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	167 %

(c) TRQ-3 Frozen Sheep and Goat Meat set out in paragraph 23:

Tariff line (CN 2018 Code)	Tariff line description (for illustrative purposes only)	Conversion factor
0204.30.00	Meat of lamb; carcasses and half-carcasses; frozen	100 %
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 %



Tariff line (CN 2018 Code)	Tariff line description (for illustrative purposes only)	Conversion factor
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 %
0204.50.51	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)
ex 0210.99.21 (frozen)	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; frozen	100 %
ex 0210.99.29 (frozen)	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; frozen	167 %

