

**PROTOCOL ON THE ACCESSION OF  
THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND  
TO THE COMPREHENSIVE AND PROGRESSIVE AGREEMENT  
FOR TRANS-PACIFIC PARTNERSHIP  
(Vol. 1)**



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The Parties to the *Comprehensive and Progressive Agreement for Trans-Pacific Partnership*, done at Santiago on 8 March 2018 (the CPTPP) and the United Kingdom of Great Britain and Northern Ireland (United Kingdom):

**RECALLING** the provisions of the Trans-Pacific Partnership Agreement, done at Auckland on 4 February 2016 that are incorporated, by reference, into and made part of the CPTPP *mutatis mutandis* (the TPP as incorporated into the CPTPP);

**CONSIDERING** that any State or separate customs territory may accede to the CPTPP, subject to such terms and conditions as may be agreed between the Parties and that State or separate customs territory, as set out in Article 5 (Accession) of the CPTPP; and

**TAKING NOTE** of the Report of the Accession Working Group for the United Kingdom of Great Britain and Northern Ireland to the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (the CPTPP) to the Commission in document CPTPP/AWGUK/2023/R001, dated 14 July 2023;

**HAVE AGREED** as follows:

**Section I: General Provisions**

**Article 1: Accession of the United Kingdom to the CPTPP**

1. Upon entry into force of this Protocol pursuant to Article 21 (Entry into Force), the United Kingdom accedes to the CPTPP pursuant to Article 5 (Accession) of the CPTPP and thereby becomes a Party to the CPTPP.
2. This Protocol, including its Annexes and footnotes, shall constitute an integral part of the CPTPP.
3. The CPTPP to which the United Kingdom accedes shall be the CPTPP as rectified, amended or otherwise modified by any legal instruments that are in force on the day on which the United Kingdom becomes a Party to the CPTPP.

## Section II: Specific Provisions

### Article 2: Provisions Relevant to Chapter 1 (Initial Provisions and General Definitions)

#### *Party-Specific Definitions*

1. For the purposes of Article 1.3 (General Definitions) and Annex 1-A (Party-Specific Definitions) of the TPP as incorporated into the CPTPP:

**central level of government** means, for the United Kingdom, His Majesty's Government of the United Kingdom of Great Britain and Northern Ireland. With respect to the provisions of the CPTPP which apply to them, "central level of government" also means the governments of:

- (a) the Bailiwick of Guernsey;
- (b) the Bailiwick of Jersey; and
- (c) the Isle of Man;

**customs administration** means, for the United Kingdom, His Majesty's Revenue and Customs and if relevant, Border Force and the National Crime Agency. With respect to the provisions of the CPTPP which apply to them, "customs administration" also means:

- (a) for the Bailiwick of Guernsey, Guernsey Customs and Excise;
- (b) for the Bailiwick of Jersey, the Jersey Customs and Immigration Service; and
- (c) for the Isle of Man, the Customs and Excise Division of the Isle of Man Treasury;

**existing** for the purposes of Article 2.4 (Elimination of Customs Duties), Article 2.5 (Waiver of Customs Duties), Article 2.12 (Import Licensing), Article 8.7 (Transparency), Article 9.7 (Treatment in Case of Armed Conflict or Civil Strife), Article 9.12.1 (Non-Conforming Measures), Article 10.7 (Non-Conforming Measures), Article 11.10 (Non-Conforming Measures), Article 11.20 (Consultations), Article 13.6 including footnote 8 (International Mobile Roaming), Article 17.2 (Scope), Article 20.16 including footnote 19 (Marine Capture Fisheries), Article 20.17 including footnote 22 (Conservation and Trade) and Article 29.4 (Taxation Measures) of the TPP as incorporated into the CPTPP means, for the United Kingdom, in effect on the date of entry into force of this Protocol;

**natural person who has the nationality of a Party** means, for the United Kingdom, a British citizen in accordance with the applicable laws and regulations of the United Kingdom;

**regional level of government** means, for the United Kingdom:

- (a) England, Northern Ireland, Scotland or Wales; or

- (b) His Majesty's Government of the United Kingdom of Great Britain and Northern Ireland when acting in respect of England, Northern Ireland, Scotland or Wales, but not the United Kingdom as a whole; and

**territory** means, for the United Kingdom:

- (a) the territory of the United Kingdom of Great Britain and Northern Ireland including its territorial sea and airspace;
- (b) all the maritime areas beyond the territorial sea of the United Kingdom, including the sea-bed and subsoil of those areas, over which the United Kingdom may exercise sovereign rights or jurisdiction in accordance with international law; and
- (c) the territories to which the CPTPP applies in accordance with paragraphs 2 through 9 (Geographical Scope of Application).<sup>1</sup>

#### *Geographical Scope of Application*

2. For the United Kingdom, the CPTPP shall also apply, subject to paragraphs 3, 4 and 5, to the following territories for whose international relations the United Kingdom is responsible and which form part of the customs territory of the United Kingdom: the Bailiwick of Guernsey,<sup>2</sup> the Bailiwick of Jersey<sup>3</sup> and the Isle of Man (including their airspace and the territorial sea adjacent to them), except for the following Chapters of the TPP as incorporated into the CPTPP:

- (a) Chapter 9 (Investment);
- (b) Chapter 10 (Cross-Border Trade in Services);
- (c) Chapter 11 (Financial Services);
- (d) Chapter 12 (Temporary Entry for Business Persons);
- (e) Chapter 13 (Telecommunications);
- (f) Chapter 14 (Electronic Commerce);
- (g) Chapter 15 (Government Procurement); and
- (h) Chapter 18 (Intellectual Property).

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<sup>1</sup> The references to territory contained in this Protocol and the CPTPP shall be understood exclusively for the purposes of defining the geographical scope of application of this Protocol and the CPTPP.

<sup>2</sup> The Bailiwick of Guernsey consists of the territories of Guernsey, Alderney and Sark.

<sup>3</sup> The Bailiwick of Guernsey and the Bailiwick of Jersey are jointly known as the Channel Islands.

3. Chapter 16 (Competition Policy), Chapter 17 (State-Owned Enterprises and Designated Monopolies), Chapter 19 (Labour), Chapter 20 (Environment), Chapter 21 (Cooperation and Capacity Building), Chapter 22 (Competitiveness and Business Facilitation), Chapter 23 (Development), Chapter 24 (Small and Medium-Sized Enterprises) and Chapter 25 (Regulatory Coherence) of the TPP as incorporated into the CPTPP shall only apply to Guernsey, the Bailiwick of Jersey and the Isle of Man 24 months after the date of entry into force of this Protocol, unless the Commission decides on a different period of time, including due to any extension of the geographical scope of the CPTPP that the Parties may agree in accordance with paragraph 6 in relation to the aforementioned territories.

4. The United Kingdom shall endeavour to ensure compliance by Guernsey, the Bailiwick of Jersey and the Isle of Man with Chapter 16 (Competition Policy), Chapter 17 (State-Owned Enterprises and Designated Monopolies), Chapter 19 (Labour), Chapter 20 (Environment), Chapter 21 (Cooperation and Capacity Building), Chapter 22 (Competitiveness and Business Facilitation), Chapter 23 (Development), Chapter 24 (Small and Medium-Sized Enterprises) and Chapter 25 (Regulatory Coherence) of the TPP as incorporated into the CPTPP during the period of time specified in paragraph 3.

5. Chapter 16 (Competition Policy), Chapter 17 (State-Owned Enterprises and Designated Monopolies), Chapter 19 (Labour), Chapter 20 (Environment), Chapter 21 (Cooperation and Capacity Building), Chapter 22 (Competitiveness and Business Facilitation), Chapter 23 (Development), Chapter 24 (Small and Medium-Sized Enterprises) and Chapter 25 (Regulatory Coherence) of the TPP as incorporated into the CPTPP shall only apply to Alderney and Sark as and when the Parties may agree.

6. The geographical scope of application of the CPTPP may be extended to such territories for whose international relations the United Kingdom is responsible, as may be agreed among the Governments of all Parties in an exchange of diplomatic notes. Such extension shall enter into force for the Parties as agreed by the Governments of all Parties.

7. For greater certainty, an extension in accordance with paragraph 6 may include the extension of further chapters of the TPP as incorporated into the CPTPP to the Bailiwick of Guernsey, the Bailiwick of Jersey and the Isle of Man, as well as any extension to any other territories for whose international relations the United Kingdom is responsible, including Gibraltar, as the Parties may agree.

8. The United Kingdom may withdraw any territory for whose international relations the United Kingdom is responsible from the application of the CPTPP by providing written notice of that withdrawal to the Depositary and simultaneously notifying the other Parties of that withdrawal through the overall contact points designated under Article 27.5 (Contact Points) of the TPP as incorporated into the CPTPP.

9. If the United Kingdom gives written notice pursuant to paragraph 8, the Parties shall hold consultations promptly with a view to reaching a mutually satisfactory solution. Notwithstanding those consultations, the withdrawal referred to in paragraph 8 shall take effect 24 months after the United Kingdom provides written notice to the Depositary under paragraph

8, unless the Parties agree on a different period. If the United Kingdom withdraws a territory for whose international relations the United Kingdom is responsible, the CPTPP shall remain in force for the United Kingdom, including any other territory for whose international relations the United Kingdom is responsible to which the CPTPP applies in accordance with paragraphs 2 through 9, and the remaining Parties.

10. For greater certainty, for the United Kingdom, references to “Party” in the CPTPP shall include a territory for whose international relations the United Kingdom is responsible only to the extent that the CPTPP applies to that territory in accordance with paragraphs 2 through 9.

### **Article 3: Provisions Relevant to Chapter 2 (National Treatment and Market Access for Goods)**

1. Unless otherwise specified in paragraph 2, all tariff commitments set out in the Schedules of the Parties to Annex 2-D (Tariff Commitments) of the TPP as incorporated into the CPTPP shall be accorded to originating goods of the United Kingdom.

2. For the purposes of Chapter 2 (National Treatment and Market Access for Goods) of the TPP as incorporated into the CPTPP, a Party may set out tariff commitments that shall be accorded to the originating goods of the United Kingdom in Annex A (Party-Specific Tariff Commitments to the United Kingdom) of this Protocol.

3. For the purposes of implementing any annual staging of tariff reduction set out in Annex 2-D (Tariff Schedule of the United Kingdom) of this Protocol, which sets out the Schedule of the United Kingdom to Annex 2-D (Tariff Commitments) of the TPP as incorporated into the CPTPP, the following shall apply:

(a) if this Protocol enters into force on or before 31 December 2023:

- (i) the rates of customs duties provided for in any tariff line in the United Kingdom’s Schedule in any staging category other than “EIF” shall be initially reduced on the date of entry into force of this Protocol for the United Kingdom; and
- (ii) the second stage of tariff reduction shall take effect on January 1 of the following year, and each subsequent annual stage of tariff reduction for the United Kingdom shall take effect on January 1 of each subsequent year;

or

(b) if this Protocol enters into force on any date after 31 December 2023:

- (i) on the date of entry into force of this Protocol for a Party other than the United Kingdom, the United Kingdom shall implement all stages of tariff reduction that it would have implemented up to that date as if this Protocol had entered into force for that Party and the United Kingdom on 31

December 2023. For greater certainty, this does not provide for retroactive preferential tariff treatment for originating goods imported prior to the date of entry into force of this Protocol for that Party, nor does this provide for access to tariff rate quotas provided for in the CPTPP for the quota years prior to the date of entry into force of this Protocol for that Party. Further, quota years that have lapsed prior to the date of entry into force of this Protocol for that Party shall not be available for imports, nor shall such volumes be carried forward; and

- (ii) the next annual stage of tariff reduction following those stages implemented in accordance with subparagraph (i) shall take effect on January 1 of the year after the date of entry into force of this Protocol for that Party, and each subsequent annual stage of tariff reduction for the United Kingdom shall take effect on January 1 of each subsequent year.

4. Notwithstanding paragraph 6(a) of Section A (Tariff Elimination and Reduction) of Annex 2-D of the TPP as incorporated into the CPTPP, for the purposes of Annex 2-D (Tariff Schedule of the United Kingdom) of this Protocol, which sets out the Schedule of the United Kingdom to Annex 2-D of the TPP as incorporated into the CPTPP, **year 1** means the year 2023, **year 2** means the year 2024, **year 3** means the year 2025, **year 4** means the year 2026 and so on.

5. Except as otherwise provided in Annex A, on the date of entry into force of this Protocol for a Party other than the United Kingdom, that Party shall implement all stages of tariff reduction that it would have implemented up to that date as if this Protocol had entered into force for that Party and the United Kingdom on 30 December 2018. For greater certainty, this does not provide for retroactive preferential tariff treatment for originating goods imported prior to the date of entry into force of this Protocol for that Party, nor does this provide for access to tariff rate quotas provided for in the CPTPP for the quota years prior to the date of entry into force of this Protocol for that Party. Further, quota years that have lapsed prior to the date of entry into force of this Protocol for that Party shall not be available for imports, nor shall such volumes be carried forward.

#### **Article 4: Provisions Relevant to Chapter 6 (Trade Remedies)**

1. For the purposes of Chapter 6 (Trade Remedies) of the TPP as incorporated into the CPTPP, in consequence of the constitutional relationship between the United Kingdom, on the one part, and the Bailiwick of Guernsey, the Bailiwick of Jersey and the Isle of Man, on the other part, Article 6.1 (Definitions), Article 6.3 (Imposition of a Transitional Safeguard Measure) and Article 6.5 (Investigation Procedures and Transparency Requirements) of the TPP as incorporated into the CPTPP shall not be construed to require the United Kingdom to undertake an investigation in respect of the Bailiwick of Guernsey, the Bailiwick of Jersey or the Isle of Man in a manner inconsistent with the United Kingdom's laws and regulations.

2. For the purposes of Article 6.1 (Definitions), Article 6.3 (Imposition of a Transitional Safeguard Measure) and Article 6.4 (Standards for a Transitional Safeguard Measure) of the



TPP as incorporated into the CPTPP:

**transition period** means, for a transitional safeguard measure imposed by the United Kingdom, or by another Party on an originating good imported from the United Kingdom, in relation to a particular good, the three-year period beginning on the date of entry into force of this Protocol, except where the tariff elimination for the good occurs over a longer period of time, in which case the transition period shall be the period of the staged tariff elimination for that good.

3. For greater certainty, for the purposes of Article 6.3.1(b) (Imposition of a Transitional Safeguard Measure) of the TPP as incorporated into the CPTPP, “the date of entry into force of this Agreement for those Parties” means, for a transitional safeguard measure imposed by the United Kingdom, the date of entry into force of this Protocol for each of those Parties on whose originating good the transitional safeguard measure is imposed.

## **Article 5: Provisions Relevant to Chapter 8 (Technical Barriers to Trade)**

### *Central Level of Government*

1. For the purposes of Chapter 8 (Technical Barriers to Trade) of the TPP as incorporated into the CPTPP, any technical regulation, standard or conformity assessment procedure of His Majesty’s Government of the United Kingdom of Great Britain and Northern Ireland shall be considered to be a technical regulation, standard or conformity assessment procedure of the central level of government. For greater certainty, this includes when His Majesty’s Government of the United Kingdom of Great Britain and Northern Ireland is acting in respect of England, Northern Ireland, Scotland or Wales.

### *Annex 8-A (Wine and Distilled Spirits)*

2. For the purposes of Annex 8-A (Wine and Distilled Spirits) of the TPP as incorporated into the CPTPP, nothing in paragraph 17 of that Annex shall be construed to require the United Kingdom to apply that paragraph in a manner inconsistent with its obligations under Article 54 of the *Agreement on the Withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community*, done at London and Brussels on 24 January 2020.

## **Article 6: Provisions Relevant to Chapter 9 (Investment)**

1. For the purposes of Article 9.30 (Service of Documents) and Annex 9-D (Service of Documents on a Party under Section B (Investor-State Dispute Settlement)) of the TPP as incorporated into the CPTPP, the place named for the United Kingdom shall be as follows:

### **United Kingdom**

Notices and other documents in disputes under Section B (Investor-State Dispute

Settlement) of Chapter 9 (Investment) of the TPP as incorporated into the CPTPP shall be served on the United Kingdom by delivery to:

Permanent Secretary's Office  
Department for Business and Trade  
Old Admiralty Building  
London  
SW1A 2DY  
United Kingdom

2. For the purposes of Annex 9-H of the TPP as incorporated into the CPTPP:

A decision by the United Kingdom under the *National Security and Investment Act 2021* or on public interest grounds under Part 3 of the *Enterprise Act 2002*, with respect to whether or not to permit a merger or acquisition, shall not be subject to the dispute settlement provisions under Section B (Investor-State Dispute Settlement) or Chapter 28 (Dispute Settlement) of the TPP as incorporated into the CPTPP.

#### **Article 7: Provisions Relevant to Chapter 10 (Cross-Border Trade in Services)**

For the purposes of Article 10.2.2(b) (Scope) and Annex 10-B (Express Delivery Services) of the TPP as incorporated into the CPTPP, and for greater certainty, express delivery services, for the United Kingdom, do not include services in a universal postal service as set out in Part 3 of the *Postal Services Act 2011* and related subordinate legislation.

#### **Article 8: Provisions Relevant to Chapter 11 (Financial Services)**

1. For the purposes of Article 11.6.1 (Cross-Border Trade) and Annex 11-A (Cross-Border Trade) of the TPP as incorporated into the CPTPP, the financial services specified for the United Kingdom shall be as follows:

##### **United Kingdom**

##### *Insurance and insurance-related services*

- (a) Article 11.6.1 (Cross-Border Trade) of the TPP as incorporated into the CPTPP shall apply to the cross-border supply of or trade in financial services, as defined in subparagraph (a) of the definition of “cross-border supply of financial services” in Article 11.1 (Definitions) of the TPP as incorporated into the CPTPP, with respect to:
  - (i) insurance of risks relating to:
    - (A) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all

of the following: the goods being transported, the vehicle transporting the goods, and any liability arising therefrom; and

- (B) goods in international transit;
- (ii) reinsurance and retrocession;
- (iii) insurance intermediation, such as brokerage and agency, as referred to in subparagraph (c) of the definition of “financial service” in Article 11.1 (Definitions) of the TPP as incorporated into the CPTPP, of insurance of risks related to the services listed in subparagraphs (i) and (ii) of this paragraph; and
- (iv) services auxiliary to insurance as described in subparagraph (d) of the definition of “financial service” in Article 11.1 (Definitions) of the TPP as incorporated into the CPTPP.

*Banking and other financial services (excluding insurance)*

- (b) Article 11.6.1 (Cross-Border Trade) of the TPP as incorporated into the CPTPP shall apply to the cross-border supply of or trade in financial services, as defined in subparagraph (a) of the definition of “cross-border supply of financial services” in Article 11.1 (Definitions) of the TPP as incorporated into the CPTPP, with respect to:
  - (i) provision and transfer of financial information, and financial data processing and related software, as referred to in subparagraph (o) of the definition of “financial service” in Article 11.1 (Definitions) of the TPP as incorporated into the CPTPP; and
  - (ii) advisory and other auxiliary financial services relating to banking and other financial services, as referred to in subparagraph (p) of the definition of “financial service” in Article 11.1 (Definitions) of the TPP as incorporated into the CPTPP, but not intermediation as described in that subparagraph.

2. For the purposes of Section A (Portfolio Management) of Annex 11-B (Specific Commitments) of the TPP as incorporated into the CPTPP:

**collective investment scheme** means, for the United Kingdom:

- (a) a “collective investment scheme” as defined in section 235 of the *Financial Services and Markets Act 2000*; or
- (b) an “alternative investment fund” as defined in regulation 3 of the *Alternative Investment Fund Managers Regulations 2013*.

3. For the purposes of Section D (Electronic Payment Card Services) of Annex 11-B (Specific Commitments) of the TPP as incorporated into the CPTPP:

**payment card** means, for the United Kingdom, a credit card, charge card, debit card, cheque card, automated teller machine (ATM) card, prepaid card, whether in physical or electronic form, and the unique account number associated with that card.

Nothing in this commitment restricts the right of the United Kingdom to adopt or maintain measures, in addition to all other measures set forth in this Section, that condition the cross-border supply of electronic payment services into the United Kingdom by a service supplier of another Party that operates a payment system regulated as systemic in the United Kingdom under the *Banking Act 2009* on a contractual relationship between that supplier and an affiliate of the supplier established in the territory of the United Kingdom and subject to regulation or supervision under the law of the United Kingdom, provided that such right is not used as a means of avoiding the United Kingdom's commitments or obligations under Section D (Electronic Payment Card Services) of Annex 11-B (Specific Commitments) of the TPP as incorporated into the CPTPP.

4. For the purposes of Annex 11-D (Authorities Responsible for Financial Services) of the TPP as incorporated into the CPTPP:

for the United Kingdom, the authority responsible for financial services is His Majesty's Treasury or its successor.

#### **Article 9: Provisions Relevant to Chapter 12 (Temporary Entry for Business Persons)**

1. For the purposes of Chapter 12 (Temporary Entry for Business Persons) of the TPP as incorporated into the CPTPP, the Parties acknowledge that:

- (a) the obligations and commitments of a Party other than the United Kingdom under that Chapter shall apply in relation to business persons of the United Kingdom irrespective of where they reside including those who reside in territories for whose international relations the United Kingdom is responsible; and
- (b) pursuant to Article 2.6 and Article 2.7 (Provisions Relevant to Chapter 1 (Initial Provisions and General Definitions)), the geographical scope of application of the CPTPP may be extended to territories for whose international relations the United Kingdom is responsible in relation to the temporary entry of business persons.

2. Further to Article 12.6 (Provision of Information) of the TPP as incorporated into the CPTPP, the United Kingdom shall promptly notify the other Parties of any amendment of any immigration measure, or adoption of a new immigration measure, that affects the temporary entry of business persons of a Party to the following territories:

- (a) the Bailiwick of Guernsey;

- (b) the Bailiwick of Jersey; and
- (c) the Isle of Man.

*Party-Specific Supplementary Commitments for Temporary Entry for Business Persons of the United Kingdom*

3. For the purposes of Article 12.4 (Grant of Temporary Entry) of the TPP as incorporated into the CPTPP, a Party may set out supplementary commitments to the United Kingdom in Annex B (Party-Specific Supplementary Commitments for Temporary Entry for Business Persons of the United Kingdom) of this Protocol.

**Article 10: Provisions Relevant to Chapter 15 (Government Procurement)**

For the purposes of Chapter 15 (Government Procurement) of the TPP as incorporated into the CPTPP, a Party may specify additional information for the United Kingdom in relation to its Schedule to Annex 15-A in Annex C (Party-Specific Additional Information for the United Kingdom Regarding Annex 15-A (Government Procurement)) of this Protocol.

**Article 11: Provisions Relevant to Chapter 17 (State-Owned Enterprises and Designated Monopolies)**

*Article 17.9.2 (Party-Specific Annexes) and Annex 17-D (Application to Sub-Central State-Owned Enterprises and Designated Monopolies)*

1. For the purposes of Article 17.9.2 (Party-Specific Annexes) and Annex 17-D (Application to Sub-Central State-Owned Enterprises and Designated Monopolies) of the TPP as incorporated into the CPTPP, the following obligations shall not apply with respect to a state-owned enterprise owned or controlled by a sub-central level of government and a designated monopoly designated by a sub-central level of government:

For the United Kingdom:

- (a) Article 17.4.1(a) and (b) (Non-discriminatory Treatment and Commercial Considerations);
- (b) Article 17.4.2 (Non-discriminatory Treatment and Commercial Considerations);
- (c) Article 17.6.1(a) (Non-commercial Assistance) and Article 17.6.2(a) (Non-commercial Assistance), with respect to the production and sale of a good in competition with a like good produced and sold by a covered investment in the territory of the United Kingdom;
- (d) Article 17.6.1(b) and (c) (Non-commercial Assistance), and Article 17.6.2(b) and (c) (Non-commercial Assistance); and

- (e) Article 17.10.1 (Transparency).

*Sub-Central Level of Government*

2. Footnote 36 to Annex 17-D (Application to Sub-Central State-Owned Enterprises and Designated Monopolies) of the TPP as incorporated into the CPTPP shall not apply to the United Kingdom. For the purposes of paragraph 1, “sub-central level of government” means, for the United Kingdom, its local level of government and Northern Ireland, Scotland or Wales, but does not include His Majesty’s Government of the United Kingdom of Great Britain and Northern Ireland when acting in respect of England, Northern Ireland, Scotland or Wales.

**Article 12: Provisions Relevant to Chapter 20 (Environment)**

1. For the purposes of Article 20.1 (Definitions) of the TPP as incorporated into the CPTPP:

**statute or regulation** means, for the United Kingdom, an Act or a Regulation, Order in Council or Order made under an Act at the central or regional level of government and any legal enactments of an equivalent type of any territory to which Chapter 20 (Environment) of the TPP as incorporated into the CPTPP applies in accordance with Article 2.2 through Article 2.9 (Provisions Relevant to Chapter 1 (Initial Provisions and General Definitions)) of this Protocol.

2. For the purposes of Article 20.5.1 (Protection of the Ozone Layer) and Annex 20-A of the TPP as incorporated into the CPTPP, the United Kingdom shall be deemed in compliance with Article 20.5.1 (Protection of the Ozone Layer) if it maintains *Regulation (EC) 1005/2009* as it applies in Great Britain as retained European Union law, and as it applies in Northern Ireland directly, and *Regulation (EU) 517/2014* as it applies in Great Britain as retained European Union law, and as it applies in Northern Ireland directly, as amended by *The Ozone-Depleting Substances and Fluorinated Greenhouse Gases (Amendment etc.) (EU Exit) Regulations 2019* and *The Ozone-Depleting Substances and Fluorinated Greenhouse Gases (Amendment etc.) (EU Exit) Regulations 2020*, implementing the United Kingdom’s obligations under the Montreal Protocol, or any subsequent measure or measures that provide an equivalent or higher level of environmental protection.

3. For the purposes of Article 20.6.1 (Protection of the Marine Environment from Ship Pollution) and Annex 20-B of the TPP as incorporated into the CPTPP, the United Kingdom shall be deemed in compliance with Article 20.6.1 (Protection of the Marine Environment from Ship Pollution) if it maintains the *Merchant Shipping Act 1995*, including regulations made thereunder, or any subsequent measure or measures that provide an equivalent or higher level of environmental protection, to the extent that those measures implement the United Kingdom’s obligations under MARPOL.

## **Article 13: Provisions Relevant to Chapter 26 (Transparency and Anti-Corruption)**

### *Central Level of Government*

1. For the purposes of Article 26.2.4 (Publication) and Article 26.2.5 (Publication) of the TPP as incorporated into the CPTPP, any regulation of general application proposed or adopted by His Majesty's Government of the United Kingdom of Great Britain and Northern Ireland shall be considered to be a regulation of general application proposed or adopted by a central level of government. For greater certainty, this includes when His Majesty's Government of the United Kingdom of Great Britain and Northern Ireland is acting in respect of England, Northern Ireland, Scotland or Wales.

### *Annex 26-A (Transparency and Procedural Fairness for Pharmaceutical Products and Medical Devices)*

2. For the purposes of Article 1 (Definitions) of Annex 26-A (Transparency and Procedural Fairness for Pharmaceutical Products and Medical Devices) and the Appendix to Annex 26-A (Party-Specific Definitions) of the TPP as incorporated into the CPTPP:

**national health care authorities** means, for the United Kingdom, the Department of Health and Social Care, the National Institute for Health and Care Excellence, and the National Health Service and equivalent agencies in the Northern Ireland Executive, Scottish Government and Welsh Government, with respect to their roles in informing and making determinations in relation to the listing of pharmaceutical products and medical devices for reimbursement.

## **Article 14: Provisions Relevant to Chapter 28 (Dispute Settlement)**

Article 28.3.3 (Scope) of the TPP as incorporated into the CPTPP shall apply, *mutatis mutandis*, to an instrument entered into by two or more Parties in connection with the conclusion of this Protocol.

## **Article 15: Provisions Relevant to Chapter 29 (Exceptions and General Provisions)**

1. For the purposes of Article 29.4 (Taxation Measures) of the TPP as incorporated into the CPTPP:

**designated authorities** means, for the United Kingdom, the Commissioners for Revenue and Customs or their authorised representative.<sup>4</sup>

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<sup>4</sup> If the Commissioner for Revenue and Customs or their authorised representative considers that an issue referred to it under Article 29.4 (Taxation Measures) of the TPP as incorporated into the CPTPP affects the Bailiwick of Guernsey, the Bailiwick of Jersey or the Isle of Man, it shall notify the relevant designated authorities in the Bailiwick of Guernsey, the Bailiwick of Jersey or the Isle of Man.

In such circumstances, and with respect to the provisions of the CPTPP which apply to them, "designated authorities" also means, to the extent relevant:



*Windsor Framework*<sup>5,6</sup>

2. In the event of an inconsistency between the CPTPP and the Windsor Framework, and amendments thereto and subsequent agreements replacing parts thereof, the CPTPP shall not prevent a Party from adopting or maintaining a measure that is not consistent with its obligations under the CPTPP and relating to the inconsistency, provided that the measure is not applied in a manner that would constitute a means of arbitrary or unjustified discrimination against any other Party or a disguised restriction on trade.

3. Any Party may request consultations with a Party that has adopted a measure pursuant to paragraph 2.<sup>7</sup> On receiving such a request, the requested Party shall hold consultations with any interested Parties in relation to the effects of the measure on the CPTPP and seek a mutually acceptable solution.<sup>8</sup>

4. In the event of changes to the Windsor Framework that substantially affect the operation of the CPTPP, the United Kingdom shall notify the Parties via the Contact Point designated under Article 27.5 (Contact Points) of the TPP as incorporated into the CPTPP.

5. With a view to ensuring the balance of rights and obligations is maintained between the Parties, the Commission shall review the implementation by the United Kingdom of the CPTPP in the context of paragraphs 2 through 4:

- (a) four years after the date of entry into force of this Protocol; and

- 
- (a) for the Bailiwick of Guernsey, the Director of the Revenue Service or his or her delegate;
  - (b) for the Bailiwick of Jersey, the Treasury and Resources Minister or his or her authorised representative; and
  - (c) for the Isle of Man, the Assessor of Income Tax or his or her delegate, and the Collector of Customs and Excise or his or her delegate.

<sup>5</sup> Windsor Framework means the *Protocol on Ireland/Northern Ireland to the Agreement on the Withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community*, done at London and Brussels on 24 January 2020, as amended by *Decision No 1/2023 of the Joint Committee established by the Agreement on the Withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community* of 24 March 2023. In that context, the Parties take note of *Joint Declaration No 1/2023 of the Union and the United Kingdom in the Joint Committee established by the Agreement on the Withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community* of 24 March 2023.

<sup>6</sup> For greater certainty, paragraphs 2 through 7 are without prejudice to Article 26.5 (Provision of Information) of the TPP as incorporated into the CPTPP.

<sup>7</sup> The Parties understand that “consultations” may include requests for information or clarification on a measure a Party adopts or maintains pursuant to paragraph 2.

<sup>8</sup> For greater certainty, this paragraph is without prejudice to the rights and obligations of a Party under the CPTPP, including rights and obligations under Chapter 28 (Dispute Settlement) of the TPP as incorporated into the CPTPP.



(b) every six years thereafter.

6. The Commission shall develop a framework in accordance with which the Commission shall carry out the review under paragraph 5.

7. As part of the general review under Article 27.2.1(b) (Functions of the Commission) of the TPP as incorporated into the CPTPP, the Commission shall review whether paragraphs 2 through 7 remain necessary.

#### **Article 16: Provisions Relevant to Annex II and Annex III**

For the purposes of the following paragraphs of the following entries in the Schedules to Annex II and Annex III of the TPP as incorporated into the CPTPP, for the United Kingdom, “the date of entry into force of this Agreement” means the date of entry into force of this Protocol:

- (a) the first paragraph of the Description of the entry at Annex II – Australia – 19;
- (b) sub-paragraph (a) of the Description of the entry at Annex II – Brunei Darussalam – 4;
- (c) paragraph 1 of the Description of the entry at Annex II – Canada – 13;
- (d) the first paragraph of the Description of the entry at Annex II – Chile – 3;
- (e) paragraph 1 of the Description of the entry at Annex II – Japan – 18;
- (f) the first paragraph of the Description of the entry at Annex II – Malaysia – 7;
- (g) the first paragraph of the Description of the entry at Annex II – Mexico – 11;
- (h) the first paragraph of the Description of the entry at Annex II – New Zealand – 9;
- (i) the first paragraph of the Description of the entry at Annex II – Peru – 1;
- (j) the first paragraph of the Description of the entry at Annex II – Singapore – 36;
- (k) paragraph 1 of the Description of the entry at Annex III – Singapore – 30; and
- (l) sub-paragraph (a) of the Description of the entry at Annex II – Viet Nam – 5.

## Article 17: References to APEC

As long as the United Kingdom is not a member economy of APEC, paragraphs 5, 6 and 7 of Annex 10-A (Professional Services), Article 12.5 (Business Travel), Article 16.7.2 (Transparency) and Article 26.6.1 (Scope) of the TPP as incorporated into the CPTPP shall not apply to the United Kingdom.<sup>9</sup> Until that time, to support and promote the policy objectives underlying these provisions, the United Kingdom:

- (a) acknowledges the work carried out in bilateral and multilateral fora to promote the mutual recognition of professional competence in engineering and architecture and the professional mobility of these professions. In the engineering sector, this includes the work carried out under the International Professional Engineers Agreement;
- (b) recognises the importance of promoting the facilitation of business travel;
- (c) shall endeavour to maintain and update its public information concerning its national competition laws, policies and enforcement activities through links on its official websites consolidated into a single portal that is publicly accessible, recognising the value of transparency of national competition laws, policies and enforcement activities; and
- (d) affirms its resolve to eliminate bribery and corruption in international trade and investment. Recognising the need to build integrity within both the public and private sectors and that each sector has complementary responsibilities in this regard, the United Kingdom affirms its commitments under the *United Nations Convention Against Corruption*, done at New York on 31 October 2003 (UNCAC) in particular Article 7 (Public Sector), Article 8 (Codes of Conduct for Public Officials) and Article 12 (Private Sector) of the UNCAC, and affirms its support for the *OECD Recommendation of the Council on Public Integrity*, adopted on 26 January 2017, and Annex II (Good Practice Guidance on Internal Controls, Ethics and Compliance) to the *OECD Recommendation of the Council for Further Combating Bribery of Foreign Public Officials in International Business Transactions*, adopted on 26 November 2021.

## Section III: Schedules of the United Kingdom<sup>10</sup>

### Article 18: Schedules of the United Kingdom

The Schedules of the United Kingdom annexed to this Protocol that shall become an

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<sup>9</sup> For greater certainty, this is without prejudice to any reservations the United Kingdom may take under APEC if it were to ever join.

<sup>10</sup> For greater certainty, for the purposes of the United Kingdom's Schedules in this Section, "the date of entry into force of this Agreement for the United Kingdom" means the date of entry into force of this Protocol, on which the United Kingdom accedes to the CPTPP and thereby becomes a Party to the CPTPP.

integral part of the CPTPP as the Schedules of the United Kingdom are as follows:

- (a) Annex 2-D (Tariff Schedule of the United Kingdom) of this Protocol sets out the Schedule of the United Kingdom to Annex 2-D (Tariff Commitments) of the TPP as incorporated into the CPTPP;
- (b) Annex 12-A (The United Kingdom's Schedule of Commitments for Temporary Entry for Business Persons) of this Protocol sets out the Schedule of the United Kingdom to Annex 12-A of the TPP as incorporated into the CPTPP;
- (c) Annex 15-A (Schedule of the United Kingdom) of this Protocol sets out the Schedule of the United Kingdom to Annex 15-A of the TPP as incorporated into the CPTPP;
- (d) Annex I (Schedule of the United Kingdom) of this Protocol sets out the Schedule of the United Kingdom to Annex I of the TPP as incorporated into the CPTPP;
- (e) Annex II (Schedule of the United Kingdom) of this Protocol sets out the Schedule of the United Kingdom to Annex II of the TPP as incorporated into the CPTPP; and
- (f) Annex III (Schedule of the United Kingdom) of this Protocol sets out the Schedule of the United Kingdom to Annex III of the TPP as incorporated into the CPTPP.

#### **Section IV: Final Provisions**

##### **Article 19: Acceptance by the United Kingdom**

For a period of 12 months after the date of signature of this Protocol, which may be subject to extension by a decision of the Commission, this Protocol shall be open for acceptance by the United Kingdom by depositing an instrument of accession to the CPTPP with the Depositary indicating in writing that it accepts this Protocol which sets out the terms and conditions for accession of the United Kingdom to the CPTPP.

##### **Article 20: Notification by the Parties to the CPTPP**

Each Party to the CPTPP shall notify the Depositary in writing when it has completed its applicable legal procedures for entry into force of this Protocol.

##### **Article 21: Entry into Force**

1. This Protocol shall enter into force 60 days after either:

- (a) the date on which the United Kingdom deposits an instrument of accession to the CPTPP with the Depositary indicating in writing that it accepts this Protocol which sets out the terms and conditions for the accession of the United Kingdom to the CPTPP; or
- (b) the date on which all Parties to the CPTPP have notified the Depositary in writing of the completion of their respective applicable legal procedures for entry into force of this Protocol,

whichever is later.

2. In the event that this Protocol does not enter into force under paragraph 1 within a period of 15 months of the date of signature of this Protocol, it shall enter into force 60 days after either:

- (a) the date on which the United Kingdom deposits an instrument of accession to the CPTPP with the Depositary indicating in writing that it accepts this Protocol which sets out the terms and conditions for the accession of the United Kingdom to the CPTPP; or
- (b) the date on which at least six Parties to the CPTPP have notified the Depositary in writing of the completion of their respective applicable legal procedures for entry into force of this Protocol,

whichever is later for the United Kingdom and those Parties to the CPTPP; except that if both dates referred to in subparagraphs (a) and (b) of this paragraph occur within a period of 15 months of the date of signature of this Protocol, it shall enter into force for the United Kingdom and those Parties to the CPTPP 60 days after the expiry of that period.

3. For any Party to the CPTPP that has signed this Protocol but for which this Protocol has not entered into force on the date of this Protocol's entry into force under paragraph 2, this Protocol shall enter into force for that Party 60 days after the date on which that Party has notified the Depositary in writing of the completion of its applicable legal procedures for entry into force of this Protocol.

## **Article 22: Depositary**

1. The original English, Spanish and French texts of this Protocol shall be deposited with New Zealand as the Depositary.

2. The Depositary shall promptly provide certified copies of the original texts of this Protocol and of any amendments to this Protocol to each Party to the CPTPP and the United Kingdom.

3. The Depositary shall promptly inform each Party to the CPTPP and the United Kingdom, and provide them with the date and a copy, of:

- (a) the deposit of an instrument of accession under Article 19 (Acceptance by the United Kingdom); and
- (b) a notification under Article 20 (Notification by the Parties to the CPTPP).

### **Article 23: Authentic Texts**

The English, Spanish and French texts of this Protocol are equally authentic. In the event of any divergence between those texts, the English text shall prevail.

In witness whereof the undersigned, being duly authorised by their respective Governments, have signed this Protocol.

Done in a single original at Auckland and Bandar Seri Begawan, the sixteenth day of July, two thousand and twenty three in the English, Spanish and French languages.

## **ANNEX A**

### **PARTY-SPECIFIC TARIFF COMMITMENTS TO THE UNITED KINGDOM**

## **Schedule of Australia's Tariff Commitments to the United Kingdom**

1. Except as provided in this Schedule, Australia shall progressively eliminate its customs duties on originating goods of the United Kingdom in accordance with its Schedule to Annex 2-D of the TPP as incorporated into the CPTPP.
2. Except as otherwise provided for in this Schedule, for the purposes of Australia's tariff commitments to the United Kingdom under this Protocol, year 1 shall be taken to have commenced on December 30, 2018.
3. Notwithstanding paragraph 6(a) of Section A (Tariff Elimination and Reduction) of Annex 2-D of the TPP as incorporated into the CPTPP, for staging categories B10(\*) and B11 provided for in paragraph 4, **year 1** means the year 2023, **year 2** means the year 2024, **year 3** means the year 2025, **year 4** means the year 2026 and so on.
4. The following staging categories shall apply to originating goods of the United Kingdom:
  - (a) customs duties on originating goods of the United Kingdom provided for in the items in staging category B11 shall be eliminated in accordance with Table 1, and these goods shall be duty-free under this Agreement from January 1 of year 11; and
  - (b) customs duties on originating goods of the United Kingdom provided for in the items in staging category B10(\*) shall be eliminated in accordance with Table 1, and these goods shall be duty-free under this Agreement from January 1 of year 10, except that:
    - (i) the application of preferential tariffs under this Agreement shall be suspended while the United Kingdom maintains global safeguards on Australian steel products under Chapters 72 or 73 of the Harmonised System.

**Table 1: Staging Categories Applicable to the United Kingdom**

Tariff Line (HS2022)	Description	Base Rate	Staging Category Applicable to the UK	Year 1 (2023)	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11
0406.10.00	-Fresh (unripened or uncured) cheese, including whey cheese, and curd	\$1.220/kg	B11	\$1.109/ kg	\$0.998/ kg	\$0.887/ kg	\$0.776 /kg	\$0.665/ kg	\$0.555/ kg	\$0.444/ kg	\$0.333/ kg	\$0.222/ kg	\$0.111/ kg	0%
	-Grated or powdered cheese, of all kinds	\$1.220/kg	B11	\$1.109/ kg	\$0.998/ kg	\$0.887/ kg	\$0.776 /kg	\$0.665/ kg	\$0.555/ kg	\$0.444/ kg	\$0.333/ kg	\$0.222/ kg	\$0.111/ kg	0%
0406.30.00	-Processed cheese, not grated or powdered	\$1.220/kg	B11	\$1.109/ kg	\$0.998/ kg	\$0.887/ kg	\$0.776 /kg	\$0.665/ kg	\$0.555/ kg	\$0.444/ kg	\$0.333/ kg	\$0.222/ kg	\$0.111/ kg	0%
	---Other	\$1.220/kg	B11	\$1.109/ kg	\$0.998/ kg	\$0.887/ kg	\$0.776 /kg	\$0.665/ kg	\$0.555/ kg	\$0.444/ kg	\$0.333/ kg	\$0.222/ kg	\$0.111/ kg	0%
0406.40.90	---Other	\$1.220/kg	B11	\$1.109/ kg	\$0.998/ kg	\$0.887/ kg	\$0.776 /kg	\$0.665/ kg	\$0.555/ kg	\$0.444/ kg	\$0.333/ kg	\$0.222/ kg	\$0.111/ kg	0%
0406.90.90	---Other	\$1.220/kg	B11	\$1.109/ kg	\$0.998/ kg	\$0.887/ kg	\$0.776 /kg	\$0.665/ kg	\$0.555/ kg	\$0.444/ kg	\$0.333/ kg	\$0.222/ kg	\$0.111/ kg	0%
7208.10.00	-In coils, not further worked than hot-rolled, with	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%



	patterns in relief																	
7208.25.00	--Of a thickness of 4.75 mm or more	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%				
7208.26.00	--Of a thickness of 3 mm or more but less than 4.75 mm	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%				
7208.27.00	--Of a thickness of less than 3 mm	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%				
7208.36.00	--Of a thickness exceeding 10 mm	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%				
7208.37.00	--Of a thickness of 4.75 mm or more but not exceeding 10 mm	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%				
7208.38.00	--Of a thickness of 3 mm or more	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%				





7209.26.00	--Of a thickness exceeding 1 mm but less than 3 mm	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%
7209.27.00	--Of a thickness of 0.5 mm or more but not exceeding 1 mm	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%
7209.28.00	--Of a thickness of less than 0.5 mm	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%
7209.90.00	-Other	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%
7210.41.00	--Corrugated	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%
7210.49.00	--Other	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%
7210.50.00	-Plated or coated with chromium oxides or with chromium and chromium oxides	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%

7210.61.00	--Plated or coated with aluminium-zinc alloys	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%
7210.69.00	--Other	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%
7210.70.00	-Painted, varnished or coated with plastics	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%
7210.90.00	-Other	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%
7211.14.00	--Other, of a thickness of 4.75 mm or more	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%
7211.19.00	--Other	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%
7211.23.00	--Containin g by weight less than 0.25% of carbon	5.00%	B10 (*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%
7211.29.00	--Other	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%
7211.90.00	-Other	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%
7212.30.00	- Otherwise plated or coated with zinc	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%

7212.40.00	-Painted, varnished or coated with plastics	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%
7212.50.00	- Otherwise plated or coated	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%
7213.10.00	- Containin g indentatio ns, ribs, grooves or other deformation s produced during the rolling process	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%
7213.91.00	--Of circular cross-section measuring less than 14 mm in diameter	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%
7213.99.00	--Other	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%
7214.20.00	- Containin g	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%



	of less than 80 mm																	
7216.21.00	--L sections	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%				
7216.31.00	--U sections	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%				
7216.32.00	--I sections	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%				
7216.33.00	--H sections	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%				
7216.40.00	-L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%				
7217.10.00	-Not plated or coated, whether or not polished	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%				
7217.20.00	-Plated or coated with zinc	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%				
7217.30.00	-Plated or coated	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%				



	with other base metals																	
7217.90.00	-Other	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%				
7222.20.00	-Bars and rods, not further worked than cold- formed or cold- finished	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%				
7225.30.00	-Other, not further worked than hot- rolled, in coils	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%				
7225.40.00	-Other, not further worked than hot- rolled, not in coils	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%				
7225.50.00	-Other, not further worked than cold- rolled (cold- reduced)	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%				
7225.91.00	-- Electrolyti cally	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%				



7227.90.10	---Goods, as follows: (a) of high alloy steel; (b) "flattened circles" and "modified rectangles " as defined in Note 1(l) to Chapter 72	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%
7227.90.90	---Other	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%
7228.10.00	-Bars and rods, of high speed steel	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%
7228.20.10	--- "Flattened circles" and "modified rectangles " as defined in Note 1(m) to Chapter 72	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%
7228.20.21	----Not further worked	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%



	(b) "flattened circles" and "modified rectangles " as defined in Note 1(m) to Chapter 72																			
7228.60.90	---Other	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%						
7228.70.00	-Angles, shapes and sections	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%						
7228.80.00	-Hollow drill bars and rods	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%						
7229.20.00	-Of silico- manganes e steel	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%						
7229.90.90	---Other	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%						
7306.30.00	-Other, of welded, of circular cross- section, of iron or non-alloy steel	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%						
7306.50.00	-Other, of welded, of circular cross-	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%						

	section, of other alloy steel																	
7306.61.00	--Of square or rectangula r cross- section	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%				
7306.69.00	--Of other non- circular cross- section	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%				
7306.90.00	-Other	5.00%	B10(*)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0%	0%				

## Schedule of Canada's Tariff Commitments to the United Kingdom

1. Except as provided in Table 1 below, Canada shall progressively eliminate its customs duties on originating goods of the United Kingdom in accordance with its Schedule to Annex 2-D of the TPP as incorporated into the CPTPP.

**Table 1: Differential Tariff Commitments to the United Kingdom**

<b>Tariff Line (1 Jan 2015)</b>	<b>Description</b>	<b>Base Rate (1 Jan 2010)</b>	<b>Staging Category Applicable to the UK</b>	<b>Remarks</b>
0201.10.20	Over access commitment	26.5%	TRQ	Treatment for the United Kingdom: See CSQ-CA1 of Appendix A (Tariff Rate Quota of Canada Specific to the United Kingdom)
0201.20.20	Over access commitment	26.5%	TRQ	Treatment for the United Kingdom: See CSQ-CA1 of Appendix A (Tariff Rate Quota of Canada Specific to the United Kingdom)
0201.30.20	Over access commitment	26.5%	TRQ	Treatment for the United Kingdom: See CSQ-CA1 of Appendix A (Tariff Rate Quota of Canada Specific to the United Kingdom)
0202.10.20	Over access commitment	26.5%	TRQ	Treatment for the United Kingdom: See CSQ-CA1 of Appendix A (Tariff Rate Quota of Canada Specific to the United Kingdom)
0202.20.20	Over access commitment	26.5%	TRQ	Treatment for the United Kingdom: See CSQ-CA1 of Appendix A (Tariff Rate Quota of Canada Specific to the United Kingdom)
0202.30.20	Over access commitment	26.5%	TRQ	Treatment for the United Kingdom: See CSQ-CA1 of Appendix A (Tariff Rate Quota of Canada Specific to the United Kingdom)

2. Except as otherwise provided in Appendix A to this Schedule, for the purposes of Canada's tariff commitments to the United Kingdom under this Agreement, year 1 commenced

on December 30, 2018, and for the purposes of TRQ-CA1 through TRQ-CA20, quota year 1 commenced on December 30, 2018.

## **Appendix A to the Tariff Schedule of Canada: Tariff Rate Quota of Canada Specific to the United Kingdom**

### ***Section A: General Provisions***

1. This Appendix sets out the modifications to the Schedule to Canada's *Customs Tariff* that reflect the country-specific tariff rate quota (CSQ) that Canada shall apply to certain originating goods of the United Kingdom under this Agreement. In particular, originating goods of the United Kingdom included under this Appendix shall be subject to the rates of duty set out in this Appendix in lieu of the rates of duty specified in Chapters 1 through 97 of the Schedule to Canada's *Customs Tariff*. Notwithstanding any other provision of Canada's *Customs Tariff*, originating goods under this Agreement in the quantities described in this Appendix shall be permitted entry into the territory of Canada as provided in this Appendix. Furthermore, any quantity of originating goods of the United Kingdom under the CSQ provided for in this Appendix shall not be counted toward the in-quota quantity of any TRQ provided for such goods under Canada's WTO tariff schedule or any other trade agreement.

2. The products covered by the CSQ set out in Section B are informally identified in the title to the paragraph setting out the CSQ. The title is included solely to assist readers in understanding this Appendix and shall not alter or supersede the coverage established through identification of covered codes of Canada's *Customs Tariff*.

3. Canada shall administer the CSQ set out in Section B of this Appendix according to the following provisions:

- (a) Canada shall administer the CSQ through an import licensing system.
- (b) Notwithstanding the definition of "year" provided in paragraph 6(c) of Section A to Annex 2-D of the TPP as incorporated into the CPTPP, **quota year** in this Appendix means the 12-month period over which the CSQ applies and is allocated. **Quota year 1** means the period from January 1, 2023 through December 31, 2023, and with respect to each subsequent quota year, the twelve-month period beginning on January 1 of that year. For greater certainty, quota years that have lapsed prior to the date of entry into force of this Agreement for the United Kingdom and Canada shall not be available for imports, nor shall such volumes be carried forward. If this Agreement enters into force for Canada and the United Kingdom during a quota year, the quota quantity for that year shall be prorated in accordance with Article 2.30.2 (Allocation), *mutatis mutandis*.
- (c) Canada will allocate the CSQ each quota year to applicants determined to be eligible in accordance with the *Export and Import Permits Act* and its regulations for the import of these products. In assessing eligibility, Canada shall not discriminate against applicants who have not previously imported the



product subject to the CSQ but who meet the residency, activity and compliance criteria.

4. Canada's CSQ shall apply to originating goods of the United Kingdom.
5. For the purposes of this Appendix, the term "metric tonnes" shall be abbreviated as "MT".

***Section B: CSQ***

**6. CSQ-CA1: Beef and Veal**

- (a) The aggregate quantity of originating goods described in subparagraph (c) that shall be permitted to enter duty-free in each quota year under this CSQ is:

Quota Year	Aggregate Quantity (MT)
1	2,600
2	3,756
3	4,912
4	6,068
5	7,224
6	8,380
7	9,536
8	10,692
9	11,848
10	13,000

Starting in year 10, the quantity shall remain at 13,000 MT per year.

- (b) Goods entered in aggregate quantities in excess of the quantities set out in subparagraph (a) shall continue to receive MFN tariff treatment.
- (c) This paragraph applies to the following tariff items: 0201.10.20, 0201.20.20, 0201.30.20, 0202.10.20, 0202.20.20 and 0202.30.20.

## Schedule of Chile's Tariff Commitments to the United Kingdom

1. Except as provided in this Schedule, Chile shall progressively eliminate its customs duties on originating goods of the United Kingdom in accordance with its Schedule to Annex 2-D of the TPP as incorporated into the CPTPP.
2. For the purposes of Chile's tariff commitments to the United Kingdom under this Protocol, year 1 shall be taken to have commenced on December 30, 2018.
3. The following staging categories shall apply to originating goods of the United Kingdom:
  - (a) customs duties on originating goods of the United Kingdom provided for in the items in staging categories CL-UK-Wheat and CL-UK-Sugar, as set out in Table 1, shall be as established for the same items in the *Agreement establishing an Association between the United Kingdom of Great Britain and Northern Ireland and the Republic of Chile*, done at Santiago on January 30, 2019; and
  - (b) customs duties on originating goods of the United Kingdom provided for in the items in Table 2 shall be subject to the staging categories specified in that Table.

**Table 1: Staging Categories Applicable to the United Kingdom**

Tariff Line (HS 2012)	Description	Base Rate	Staging Category Applicable to the UK
1001.91.00	-- For sowing	6% + Specific Duty	CL-UK-Wheat
1001.99.11	---- Containing humid gluten higher or equal to 30%, by weight	6% + Specific Duty	CL-UK-Wheat
1001.99.12	---- Containing humid gluten higher or equal to 25%, but not more than 30%, by weight	6% + Specific Duty	CL-UK-Wheat
1001.99.13	---- Containing humid gluten higher or equal to 18%, but not more than 25%, by weight	6% + Specific Duty	CL-UK-Wheat
1001.99.19	---- Other	6% + Specific Duty	CL-UK-Wheat
1001.99.21	---- Containing humid gluten higher or equal to 30%, by weight	6% + Specific Duty	CL-UK-Wheat
1001.99.22	---- Containing humid gluten higher or equal to 25%, but not more than 30%, by weight	6% + Specific Duty	CL-UK-Wheat
1001.99.23	---- Containing humid gluten higher or equal to 18%, but not more than 25%, by weight	6% + Specific Duty	CL-UK-Wheat
1001.99.29	---- Other	6% + Specific Duty	CL-UK-Wheat

<b>Tariff Line (HS 2012)</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category Applicable to the UK</b>
1001.99.31	---- Containing humid gluten higher or equal to 30%, by weight	6% + Specific Duty	CL-UK-Wheat
1001.99.32	---- Containing humid gluten higher or equal to 25%, but not more than 30%, by weight	6% + Specific Duty	CL-UK-Wheat
1001.99.33	---- Containing humid gluten higher or equal to 18%, but not more than 25%, by weight	6% + Specific Duty	CL-UK-Wheat
1001.99.39	---- Other	6% + Specific Duty	CL-UK-Wheat
1001.99.41	---- Containing humid gluten higher or equal to 30%, by weight	6% + Specific Duty	CL-UK-Wheat
1001.99.42	---- Containing humid gluten higher or equal to 25%, but not more than 30%, by weight	6% + Specific Duty	CL-UK-Wheat
1001.99.43	---- Containing humid gluten higher or equal to 18%, but not more than 25%, by weight	6% + Specific Duty	CL-UK-Wheat
1001.99.49	---- Other	6% + Specific Duty	CL-UK-Wheat
1001.99.51	---- Containing humid gluten higher or equal to 30%, by weight	6% + Specific Duty	CL-UK-Wheat
1001.99.52	---- Containing humid gluten higher or equal to 25%, but not more than 30%, by weight	6% + Specific Duty	CL-UK-Wheat
1001.99.53	---- Containing humid gluten higher or equal to 18%, but not more than 25%, by weight	6% + Specific Duty	CL-UK-Wheat
1001.99.59	---- Other	6% + Specific Duty	CL-UK-Wheat
1001.99.61	---- Containing humid gluten higher or equal to 30%, by weight	6% + Specific Duty	CL-UK-Wheat
1001.99.62	---- Containing humid gluten higher or equal to 25%, but not more than 30%, by weight	6% + Specific Duty	CL-UK-Wheat
1001.99.63	---- Containing humid gluten higher or equal to 18%, but not more than 25%, by weight	6% + Specific Duty	CL-UK-Wheat
1001.99.69	---- Other	6% + Specific Duty	CL-UK-Wheat
1001.99.71	---- Containing humid gluten higher or equal to 30%, by weight	6% + Specific Duty	CL-UK-Wheat
1001.99.72	---- Containing humid gluten higher or equal to 25%, but not more than 30%, by weight	6% + Specific Duty	CL-UK-Wheat
1001.99.73	---- Containing humid gluten higher or equal to 18%, but not more than 25%, by weight	6% + Specific Duty	CL-UK-Wheat
1001.99.79	---- Other	6% + Specific Duty	CL-UK-Wheat
1001.99.91	---- Containing humid gluten higher or equal to 30%, by weight	6% + Specific Duty	CL-UK-Wheat

<b>Tariff Line (HS 2012)</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category Applicable to the UK</b>
1001.99.92	---- Containing humid gluten higher or equal to 25%, but not more than 30%, by weight	6% + Specific Duty	CL-UK-Wheat
1001.99.93	---- Containing humid gluten higher or equal to 18%, but not more than 25%, by weight	6% + Specific Duty	CL-UK-Wheat
1001.99.99	---- Other	6% + Specific Duty	CL-UK-Wheat
1101.00.00	Wheat or meslin flour	6% + Specific Duty	CL-UK-Wheat
1701.12.00	--Beet sugar	6% + Specific Duty	CL-UK-Sugar
1701.13.00	-- Sugar cane mentioned in note number 2 from the subheading of this chapter	6% + Specific Duty	CL-UK-Sugar
1701.14.00	-- Other sugar cane	6% + Specific Duty	CL-UK-Sugar
1701.91.00	--Containing added flavouring or colouring matter	6% + Specific Duty	CL-UK-Sugar
1701.99.10	---Cane sugar, refined	6% + Specific Duty	CL-UK-Sugar
1701.99.20	---Beet sugar, refined	6% + Specific Duty	CL-UK-Sugar
1701.99.90	---Other	6% + Specific Duty	CL-UK-Sugar

**Table 2: Staging Categories Applicable to the United Kingdom**

<b>Tariff Line (HS 2012)</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category Applicable to the UK</b>
0105.11.10	---Breeding animals	6%	EIF
0105.11.90	--- Other	6%	EIF
0105.12.00	-- Turkeys	6%	EIF
0105.94.00	--Fowls of the species Gallus domesticus	6%	EIF
0105.99.00	--Other	6%	EIF
0207.11.00	--Not cut in pieces, fresh or chilled	6%	EIF
0207.12.10	---Weighing less than 2 kg net	6%	EIF
0207.12.90	---Other	6%	EIF
0207.13.00	--Cuts and offal, fresh or chilled	9.3%	EIF
0207.14.11	---- Breasts	9.3%	EIF
0207.14.19	---- Other	9.3%	EIF
0207.14.21	---Halves or quarters	9.3%	EIF

<b>Tariff Line (HS 2012)</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category Applicable to the UK</b>
0207.14.22	---Breasts and cuts thereof	9.3%	EIF
0207.14.23	---Thighs and cuts thereof	9.3%	EIF
0207.14.24	---Wings	9.3%	EIF
0207.14.29	---Other	9.3%	EIF
0207.14.30	---Offal	9.3%	EIF
0207.24.00	-- Not cut in pieces, fresh or chilled	6%	EIF
0207.25.00	--Not cut in pieces, frozen	6%	EIF
0207.26.00	--Cuts and offal, fresh or chilled	9.3%	EIF
0207.27.10	---Breasts	9.3%	EIF
0207.27.90	---Other	9.3%	EIF
0209.10.10	-- Fresh or chilled	6%	EIF
0209.10.20	-- Frozen	6%	EIF
0209.10.90	-- Other	6%	EIF
0209.90.10	-- Fresh or chilled	6%	EIF
0209.90.20	-- Frozen	6%	EIF
0209.90.90	-- Other	6%	EIF
0210.91.00	--Of primates	6%	EIF
0210.92.00	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	6%	EIF
0210.93.00	--Of reptiles (including snakes and turtles)	6%	EIF
0210.99.00	--Other	6%	EIF
0401.10.00	-With a fat content, not exceeding a 1 % by weight	6%	EIF
0401.20.00	-With a fat content, exceeding a 1 % by weight, but not exceeding a 6 %	6%	EIF
0401.40.00	- Of a fat content, exceeding a 1 % by weight, but not exceeding a 10 %	6%	EIF
0401.50.10	-- Of a fat content, exceeding a 10 % by weight, but not exceeding a 12 %	6%	EIF
0401.50.20	-- Of a fat content, equal to a 12 % by weight:	6%	EIF
0401.50.30	-- Of a fat content, exceeding a 12 % by weight, but not exceeding a 26 %	6%	EIF
0401.50.40	- Of a fat content, equal to a 26 % by weight	6%	EIF
0401.50.90	-- Other	6%	EIF
0402.10.00	-In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %	6%	B8

<b>Tariff Line (HS 2012)</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category Applicable to the UK</b>
0403.10.10	--Containing added fruit	6%	EIF
0403.10.20	--Containing added cereal	6%	EIF
0403.10.90	--Other	6%	EIF
0404.10.00	-Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	6%	B8
0404.90.00	-Other	6%	EIF
0406.10.10	--Fresh (unripened or uncured) cheese	6%	EIF
0406.10.20	--Cream cheese	6%	EIF
0406.10.30	--Mozzarella cheese	6%	B8
0406.10.90	--Other	6%	B8
0406.20.00	-Grated or powdered cheese, of all kinds	6%	EIF
0406.30.00	-Processed cheese, not grated or powdered	6%	EIF
0406.40.00	-Blue-veined cheese	6%	EIF
0406.90.10	--Gouda and Gouda-type cheese	6%	B8
0406.90.20	--Cheddar and Cheddar-type cheese	6%	B8
0406.90.30	--Edam and Edam-type cheese	6%	B8
0406.90.40	--Parmesan and Parmesan-type cheese	6%	EIF
0406.90.90	--Other	6%	B8
0407.11.00	-- Of hen from the species Gallus domesticus	6%	EIF
0407.19.00	--- Other	6%	EIF
0407.21.00	-- Of hen from the species Gallus domesticus	6%	EIF
0407.29.00	-- Other	6%	EIF
0407.90.00	- Other	6%	EIF
0408.11.00	--Dried	6%	EIF
0408.19.00	--Other	6%	EIF
0408.91.00	--Dried	6%	EIF
0408.99.00	--Other	6%	EIF
1601.00.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	6%	EIF
1602.10.00	-Homogenized preparations	6%	EIF
1602.20.00	-Of liver of any animal	6%	EIF
1602.31.10	---Cuts prepared, seasoned or spiced	6%	EIF
1602.31.20	--- Pate and spreads	6%	EIF
1602.31.30	---Ham	6%	EIF
1602.31.90	---Other	6%	EIF
1602.32.10	---Cuts, prepared, seasoned or spiced	6%	EIF

<b>Tariff Line (HS 2012)</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category Applicable to the UK</b>
1602.32.20	---Pate and spreads	6%	EIF
1602.32.90	---Other	6%	EIF
1702.20.00	-Maple sugar and maple syrup	6%	B8
1702.30.00	-Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	6%	B8
1702.40.00	-Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar:	6%	B8
1702.60.10	--Of pear	6%	B8
1702.60.20	--Of apple	6%	B8
1702.60.90	--Other	6%	B8
1702.90.10	--Colouring caramel	6%	B8
1702.90.20	--Substitutes of the honey, even mixed with natural honey	6%	B8
1702.90.90	--Other	6%	B8
1704.90.20	--Bonbons	6%	EIF
1704.90.30	--Caramels	6%	EIF
1704.90.50	--Sweets	6%	EIF
1704.90.60	--Sugar gums	6%	EIF
1704.90.70	--Nougat	6%	EIF
1806.10.10	-- Elaborated with organic cocoa grains	6%	EIF
1806.10.90	-- Other	6%	EIF
1806.20.10	-- Elaborated with organic cocoa grains	6%	EIF
1806.20.90	-- Other	6%	EIF
1806.90.00	- Other	6%	EIF
1901.20.10	--Containing more than 25% by weight of milk fat, not put up for retail sale	6%	EIF
1901.20.90	--Other	6%	EIF
1901.90.11	---Caramel	6%	EIF
1901.90.19	---Other	6%	EIF
1901.90.90	--Other	6%	EIF
2101.12.00	--Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	6%	EIF
2101.20.10	--Extracts, essences and concentrates, of tea, and preparations with a basis of these extracts, essences or concentrates, with a basis of tea	6%	EIF

<b>Tariff Line (HS 2012)</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category Applicable to the UK</b>
2101.20.90	--Other	6%	EIF
2103.90.10	--Mixed condiments and mixed seasonings	6%	EIF
2103.90.20	--Mayonnaise	6%	EIF
2103.90.90	--Other	6%	EIF
2105.00.10	-With a basis of water	6%	EIF
2105.00.20	-With a basis of milk or cream	6%	EIF
2105.00.90	-Other	6%	EIF
2106.90.10	--Powders for the preparation of puddings, creams, jellies and the like	6%	EIF
2106.90.20	--Compound non-alcoholic preparations, of a kind used for the manufacture of beverages:	6%	EIF
2106.90.90	--Other	6%	EIF
2202.90.10	--Beverages made from juice of a single fruit or vegetable, fortified with vitamins or minerals	6%	EIF
2202.90.20	--Beverages made from a mixture of fruit or vegetable juices, fortified with vitamins or minerals	6%	EIF
2202.90.31	---With a milk content exceeding 50%	6%	EIF
2202.90.32	---With a milk content not exceeding 50%	6%	EIF
2202.90.40	--Carbonated soft drinks, containing sugar	6%	EIF
2202.90.50	--Carbonated soft drinks, not containing sugar	6%	EIF
2202.90.90	--Other	6%	EIF
2203.00.00	Beer made from malt	6%	B8
2309.90.30	--Milk substitutes for calves, sheeps, goats or horses feeding	6%	EIF
2309.90.40	--Preparations of a kind used in animal feeding, consisting mainly of algae, dried algae and algae byproducts	6%	EIF
2309.90.50	--Mixed feeds containing 20 percent or more of matter of animal origin	6%	EIF
2309.90.90	--Other	6%	EIF
3502.11.00	--Dried	6%	EIF
3502.19.00	--Other	6%	EIF



## Adjustment of the Tariff Schedule of Japan for the United Kingdom

### Section A: Adjustment of the Tariff Schedule of Japan for the United Kingdom under the CPTPP

Notwithstanding paragraph 2 of Section A (Notes for Appendix B-1), paragraph 1 of Section B (Agricultural Safeguard Measure for Beef), paragraph 1 of Section C (Agricultural Safeguard Measure for Pork), paragraph 1 of Section D (Agricultural Safeguard Measure for Processed Pork), paragraph 1 of Section E (Agricultural Safeguard Measure for WPC), paragraph 1 of Section F (Agricultural Safeguard Measure for Whey Powder) and paragraph 1 of Section G (Agricultural Safeguard Measure for Fresh Oranges) of Appendix B-1 (Agricultural Safeguard Measures) to the Tariff Schedule of Japan to Annex 2-D (Tariff Commitments) of the TPP as incorporated into the CPTPP (hereinafter referred to as “Appendix B-1”), the following additional provisions shall apply to the conditions and the terms for the application of an agricultural safeguard measure on originating agricultural goods from the United Kingdom<sup>1</sup>:

- (a) In accordance, *mutatis mutandis*, with the terms set out in Appendix B-1, Japan may also apply an agricultural safeguard measure on the originating agricultural goods provided for in the tariff items indicated with “SG1\*”, “SG1\*\*”, “SG2” (imported at a price less than the threshold price set out in paragraph 1 of Section C of Appendix B-1 (hereinafter referred to as the “threshold price under the CPTPP”)), “SG4\*”, “SG4\*\*” or “SG5” in Column “Remarks” in the Tariff Schedule of Japan to Annex 2-D of the TPP as incorporated into the CPTPP (hereinafter referred to as “SG1\* goods”, “SG1\*\* goods”, “SG2 goods below the threshold price”, “SG4\* goods”, “SG4\*\* goods” and “SG5 goods” respectively) from the United Kingdom, if the aggregate volume of imports<sup>2</sup> of those originating agricultural goods from all the other Parties and the United Kingdom under the CPTPP, and corresponding imports of the originating goods, as defined in Article 3.2.1 (Requirements for originating products) of the *Agreement between the United Kingdom of Great Britain and Northern Ireland and Japan for a Comprehensive Economic Partnership*, done at Tokyo on 23 October 2020 (UK-Japan CEPA) (hereinafter referred to as “UK-Japan CEPA originating goods”), which can be classified under the tariff items indicated with “SG1\*”, “SG1\*\*”, “SG2”, “SG4\*”, “SG4\*\*” or “SG5” in Column “Remarks” in the Tariff Schedule of Japan to Annex 2-D of the TPP as incorporated into the CPTPP, from the United Kingdom for the following period exceeds the trigger level set out in paragraph 1 of Section B, paragraph 1(c)(ii) or (d)(ii) of

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<sup>1</sup> For greater certainty, nothing in this Section shall affect the conditions and terms for the application of an agricultural safeguard measure on originating agricultural goods from other Parties, for which Appendix B-1 shall continue to apply without any additional provisions.

<sup>2</sup> For greater certainty, with respect to SG1\* goods and SG1\*\* goods, paragraph 10(a) of Section B of Appendix B-1 applies in calculating “the aggregate volume of imports”.

Section C, paragraph 1 of Section E, paragraph 1 of Section F or paragraph 1 of Section G of Appendix B-1 respectively:

- (i) with respect to SG1\* goods, SG1\*\* goods, SG2 goods below the threshold price, SG4\* goods and SG4\*\* goods: for the year; and
  - (ii) with respect to SG5 goods: between December 1 and March 31 for the fiscal year.
- (b) In accordance, *mutatis mutandis*, with the terms set out in Section A and the relevant provisions of Section B, including in particular paragraph 5, of Appendix B-1, if, during any year from Year 11 through Year 15, the aggregate volume of imports<sup>3</sup> of SG1\* goods or SG1\*\* goods from all the other Parties and the United Kingdom, and corresponding imports of the UK-Japan CEPA originating goods, which can be classified under the tariff items indicated with “SG1\*” or “SG1\*\*” in Column “Remarks” in the Tariff Schedule of Japan to Annex 2-D of the TPP as incorporated into the CPTPP, from the United Kingdom in any quarter exceeds the quarterly safeguard trigger volume set out in paragraph 5(b) of Section B of Appendix B-1, Japan may also increase the rate of customs duty for SG1\* goods or SG1\*\* goods from the United Kingdom.
- (c) With regard to the conditions for the application of an agricultural safeguard measure set out in paragraphs 1(c)(i) and (d)(i) of Section C, and paragraphs 1(b) and (c) of Section D of Appendix B-1 on originating agricultural goods from the United Kingdom:
  - (i) The aggregate volume of imports of the UK-Japan CEPA originating goods, which can be classified under the tariff items indicated with “SG2” (imported at a price equal to or greater than the threshold price set out in the footnote to paragraph 1(b)(i) of Sub-Section 3 (Agricultural safeguard measure for pork) of Section C (Agricultural safeguard measures) of Part 3 (Tariff elimination and reduction – Japan) of Annex 2-A (Tariff Elimination and Reduction) of the UK-Japan CEPA (hereinafter referred to as the “threshold price under the UK-Japan CEPA”)) or “SG3” in Column “Remarks” in the Tariff Schedule of Japan to Annex 2-D of the TPP as incorporated into the CPTPP, from the United Kingdom, shall be counted towards the aggregate volume of imports of the originating agricultural goods provided for in the tariff items indicated with “SG2” (imported at a price equal to or greater than the threshold price under the CPTPP) or “SG3” in Column “Remarks” in the Tariff Schedule of Japan to Annex 2-D of the TPP as incorporated into the CPTPP (hereinafter referred to as “SG2 goods at or above the threshold price” and “SG3 goods” respectively) from the United Kingdom under the CPTPP, in determining whether the aggregate volume of imports of the originating agricultural goods from the United

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<sup>3</sup> For greater certainty, paragraph 10(a) of Section B of Appendix B-1 applies in calculating “the aggregate volume of imports”.

Kingdom under the CPTPP exceeds the applicable trigger level in accordance with paragraph 1(c)(i) or (d)(i) of Section C or paragraph 1(b) or (c) of Section D of Appendix B-1.

- (ii) In determining the applicable trigger level for the originating agricultural goods from the United Kingdom in accordance with paragraphs 1(c)(i) and (d)(i) of Section C and paragraphs 1(b) and (c) of Section D of Appendix B-1, the aggregate volume of imports of the UK-Japan CEPA originating goods, which can be classified under the tariff items indicated with “SG2” (imported at a price equal to or greater than the threshold price under the UK-Japan CEPA) or “SG3” in Column “Remarks” in the Tariff Schedule of Japan to Annex 2-D of the TPP as incorporated into the CPTPP, from the United Kingdom shall be counted towards the annual aggregate volume of imports referred to in those provisions of Appendix B-1.
- (iii) If the period between the date of entry into force of this Protocol for Japan and the following March 31 is less than 12 months, the applicable trigger level for SG2 goods at or above the threshold price and SG3 goods from the United Kingdom for the year for the purposes of subparagraph (ii) above and paragraphs 1(c)(i) and (d)(i) of Section C and paragraphs 1(b) and (c) of Section D of Appendix B-1 shall be determined by multiplying the trigger level that would be applicable pursuant to those provisions if it were a complete year by a fraction the numerator of which shall be the number of months between the date of entry into force of this Protocol for Japan and the following March 31 and the denominator of which shall be 12. For the purpose of determining the numerator specified in the previous sentence and for the purpose of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).
- (d) For greater certainty, the term “a safeguard measure under this Section” in paragraphs 2(a)(v) and (b)(viii) of Section B of Appendix B-1, the term “an agricultural safeguard measure set out in this Section” in paragraph 2(e) of Section E and paragraph 2(d) of Section F of Appendix B-1, and the term “an agricultural safeguard measure under this Section” in paragraph 6 of Section B, paragraph 4 of Section E and paragraph 4 of Section F of Appendix B-1, shall not include an agricultural safeguard measure applied in accordance with subparagraphs (a) and (b) above.
- (e) Notwithstanding subparagraphs (a) and (b) above and paragraphs 1 and 5 of Section B of Appendix B-1, if any two or more of the conditions set out in those provisions are being met for SG1\* goods or SG1\*\* goods at the same time, Japan may maintain an agricultural safeguard measure on such goods from the United Kingdom under those provisions until the latest of the end of the period

provided for in paragraph 3 of Section B of Appendix B-1 or the 90-day period provided for in paragraph 5(a) of Section B of Appendix B-1.

- (f) For greater certainty, when any of the conditions set out in Sub-Sections 2 (Agricultural safeguard measure for beef) through 7 (Agricultural safeguard measure for fresh oranges) of Section C of Part 3 of Annex 2-A of the UK-Japan CEPA have been met, but the conditions set out in subparagraph (a) or (b) above or Sections B through G of Appendix B-1, which correspond to the first-mentioned conditions, have not been met, further imports of the originating agricultural goods in connection with the latter conditions from the United Kingdom under the CPTPP shall be subject to the rate of customs duty which is determined in accordance with the Tariff Schedule of Japan to Annex 2-D of the TPP as incorporated into the CPTPP.
- (g) For greater certainty, when any of the conditions set out in subparagraph (a) or (b) above or Sections B through G of Appendix B-1 have been met, and the conditions set out in Sub-Sections 2 through 7 of Section C of Part 3 of Annex 2-A of the UK-Japan CEPA, which correspond to the first-mentioned conditions, have been met, then imports of the originating agricultural goods in connection with the former conditions from the United Kingdom under the CPTPP shall be subject to the rate of customs duty which is determined in accordance with the relevant provisions of Sections A through G of Appendix B-1.

## **Section B: Adjustment of the Tariff Schedule of Japan under the UK-Japan CEPA**

- (a) In implementing the commitment on SG1\* goods, SG1\*\* goods, SG2 goods below the threshold price, SG2 goods at or above the threshold price, SG3 goods, SG4\* goods, SG4\*\* goods and SG5 goods, Japan and the United Kingdom agree that, notwithstanding paragraph 2 of Section A (Notes for the Schedule of Japan), paragraphs 1 and 5(b) of Sub-Section 2, paragraph 1 of Sub-Section 3, paragraph 1 of Sub-Section 4 (Agricultural safeguard measure for processed pork), paragraph 1 of Sub-Section 5 (Agricultural safeguard measure for whey protein concentrate (WPC)), paragraph 1 of Sub-Section 6 (Agricultural safeguard measure for whey powder) and paragraph 1 of Sub-Section 7 of Section C of Part 3 of Annex 2-A of the UK-Japan CEPA, the aggregate volume of imports of the originating agricultural goods from the United Kingdom under the CPTPP shall be counted towards the aggregate volume of corresponding imports of the UK-Japan CEPA originating goods, which can be classified under the tariff lines indicated with “SG1\*”, “SG1\*\*”, “SG2”, “SG3”, “SG4\*”, “SG4\*\*” or “SG5” in Column “Remarks” in the Tariff Schedule of Japan to Annex 2-D of the TPP as incorporated into the CPTPP, from the United Kingdom, in determining whether the conditions set out in Sub-Sections 2 through 7 of Section C of Part 3 of Annex 2-A of the UK-Japan CEPA are met.

- (b) In determining the applicable trigger level in accordance with paragraphs 1(b)(i) and (c)(i) of Sub-Section 3 and paragraph 1 of Sub-Section 4 of Section C of Part 3 of Annex 2-A of the UK-Japan CEPA, the aggregate volume of imports of SG2 goods at or above the threshold price and SG3 goods from the United Kingdom shall be counted towards the annual aggregate volume of imports referred to in those provisions.
- (c) For greater certainty, when any of the conditions set out in subparagraph (a) or (b) of Section A above or Sections B through G of Appendix B-1 have been met, but the conditions set out in Sub-Sections 2 through 7 of Section C of Part 3 of Annex 2-A of the UK-Japan CEPA, which correspond to the former conditions, have not been met, further imports of the UK-Japan CEPA originating goods in connection with the latter conditions from the United Kingdom shall be subject to the rate of customs duty which is determined in accordance with Section A of Part 3 of Annex 2-A of the UK-Japan CEPA.

## Schedule of Mexico's Tariff Commitments to the United Kingdom

1. Except as provided in the Table below, Mexico shall progressively eliminate its customs duties on originating goods of the United Kingdom in accordance with its Schedule to Annex 2-D of the TPP as incorporated into the CPTPP.
2. For the purposes of Mexico's tariff commitments to the United Kingdom under this Protocol, year 1 shall be taken to have commenced on December 30, 2018.

**Table: Staging Categories Applicable to the United Kingdom**

<b>Tariff Line (HS 2012)</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>	<b>Remarks</b>
0401.10.01	In airtight containers.	10%	CSQ	Treatment for the United Kingdom: see CSQ-MX1 of Appendix A-1 to Mexico's Schedule to Annex 2-D <sup>1</sup>
0401.10.99	Other.	10%	CSQ	Treatment for the United Kingdom: see CSQ-MX1 of Appendix A-1 to Mexico's Schedule to Annex 2-D <sup>1</sup>
0401.20.01	In airtight containers.	10%	CSQ	Treatment for the United Kingdom: see CSQ-MX1 of Appendix A-1 to Mexico's Schedule to Annex 2-D <sup>1</sup>
0401.20.99	Other.	10%	CSQ	Treatment for the United Kingdom: see CSQ-MX1 of Appendix A-1 to Mexico's Schedule to Annex 2-D <sup>1</sup>
0401.40.01	In airtight containers.	10%	CSQ	Treatment for the United Kingdom: see CSQ-MX1 of Appendix A-1 to Mexico's Schedule to Annex 2-D <sup>1</sup>

<sup>1</sup> Notwithstanding paragraphs 8(a) and (b), 9(a) and (b), 10(a) and (b), 11(a) and (b), 12(a) and (b), 13(a) and (b), 14(a) and (b) and 15(a) and (b) of CSQ-MX1, CSQ-MX2, CSQ-MX3, CSQ-MX4, CSQ-MX5, CSQ-MX6, CSQ-MX7 and CSQ-MX8 respectively, of Section B (Country Specific TRQs (CSQ)) of Appendix A-1 (Tariff Rate Quotas of Mexico), those country-specific tariff-rate quotas also apply to the originating goods of the United Kingdom identified in subparagraph (e) of those CSQs, on the terms and conditions set out in Appendix A-1.

<b>Tariff Line (HS 2012)</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>	<b>Remarks</b>
0401.40.99	Other.	10%	CSQ	Treatment for the United Kingdom: see CSQ-MX1 of Appendix A-1 to Mexico's Schedule to Annex 2-D <sup>1</sup>
0401.50.01	In airtight packages.	10%	CSQ	Treatment for the United Kingdom: see CSQ-MX1 of Appendix A-1 to Mexico's Schedule to Annex 2-D <sup>1</sup>
0401.50.99	Other.	10%	CSQ	Treatment for the United Kingdom: see CSQ-MX1 of Appendix A-1 to Mexico's Schedule to Annex 2-D <sup>1</sup>
0402.10.01	Milk powder or tablets.	63%	CSQ	Treatment for the United Kingdom: see CSQ-MX2 of Appendix A-1 to Mexico's Schedule to Annex 2-D <sup>1</sup>
0402.21.01	Milk powder or tablets.	63%	CSQ	Treatment for the United Kingdom: see CSQ-MX2 of Appendix A-1 to Mexico's Schedule to Annex 2-D <sup>1</sup>
0402.91.01	Evaporated milk.	45%	CSQ	Treatment for the United Kingdom: see CSQ-MX3 of Appendix A-1 to Mexico's Schedule to Annex 2-D <sup>1</sup>
0402.91.99	Other.	20%	CSQ	Treatment for the United Kingdom: see CSQ-MX3 of Appendix A-1 to Mexico's Schedule to Annex 2-D <sup>1</sup>
0402.99.01	Condensed milk.	15% + 0.36 USD/kg on sugar content	CSQ	Treatment for the United Kingdom: see CSQ-MX4 of Appendix A-1 to Mexico's Schedule to Annex 2-D <sup>1</sup>
0402.99.99	Other.	20% + 0.36 USD/kg on sugar content	CSQ	Treatment for the United Kingdom: see CSQ-MX4 of Appendix A-1 to Mexico's Schedule to Annex 2-D <sup>1</sup>



<b>Tariff Line (HS 2012)</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>	<b>Remarks</b>
0404.90.99	Other.	20%	CSQ	Treatment for the United Kingdom: see CSQ-MX5 of Appendix A-1 to Mexico's Schedule to Annex 2-D <sup>1</sup>
0405.10.01	Butter, in containers of a weight not exceeding 1 kg.	20%	CSQ	Treatment for the United Kingdom: see CSQ-MX6 of Appendix A-1 to Mexico's Schedule to Annex 2-D <sup>1</sup>
0405.10.99	Other.	20%	CSQ	Treatment for the United Kingdom: see CSQ-MX6 of Appendix A-1 to Mexico's Schedule to Annex 2-D <sup>1</sup>
0405.20.01	Dairy spreads.	20% + 0.36 USD/kg on sugar content	CSQ	Treatment for the United Kingdom: see CSQ-MX6 of Appendix A-1 to Mexico's Schedule to Annex 2-D <sup>1</sup>
0406.10.01	Fresh (unripened or uncured) cheese, including whey cheese, and curd.	125%	CSQ	Treatment for the United Kingdom: see CSQ-MX7 of Appendix A-1 to Mexico's Schedule to Annex 2-D <sup>1</sup>
0406.20.01	Grated or powdered cheese.	20%	CSQ	Treatment for the United Kingdom: see CSQ-MX7 of Appendix A-1 to Mexico's Schedule to Annex 2-D <sup>1</sup>
0406.30.01	With a fat matter content, by weight, not exceeding 36% and a fat in dry matter content exceeding 48% by weight, presented in containers of a weight exceeding 1 kg.	125%	CSQ	Treatment for the United Kingdom: see CSQ-MX7 of Appendix A-1 to Mexico's Schedule to Annex 2-D <sup>1</sup>
0406.30.99	Other.	125%	CSQ	Treatment for the United Kingdom: see CSQ-MX7 of Appendix A-1 to



<b>Tariff Line (HS 2012)</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>	<b>Remarks</b>
				Mexico's Schedule to Annex 2-D <sup>1</sup>
0406.90.03	Soft, Colonia type, when its composition is: moisture: 35.5% to 37.7%, ash: 3.2% to 3.3%, fat: 29.0% to 30.8%, protein: 25.0% to 27.5%, chlorides: 1.3% to 2.7%, and acidity: 0.8% to 0.9% in lactic acid.	125%	CSQ	Treatment for the United Kingdom: see CSQ-MX7 of Appendix A-1 to Mexico's Schedule to Annex 2-D <sup>1</sup>
0406.90.04	Grana or Parmegiano-reggiano, containing by weight of fat 40% or less, with a weight of water content in non-fatty matter lower or equal to 47%; Danbo, Edam, Fontal, Fontina, Fynbo, Gouda, Havarti, Maribo, Samsøe, Esrom, Italico, Kernhem, Saint-Paulin and Taleggio, containing by weight of fat exceeding 40%, with a weight of water content in non-fatty matter exceeding 47% but not exceeding 72%.	20%	CSQ	Treatment for the United Kingdom: see CSQ-MX7 of Appendix A-1 to Mexico's Schedule to Annex 2-D <sup>1</sup>

<b>Tariff Line (HS 2012)</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>	<b>Remarks</b>
0406.90.05	Petit Suisse type, with the following composition: moisture 68% to 70%, fat 6% to 8% (in moisturized base), dry extract 30% to 32%, minimum protein content 6%, and ferments with or without added fruits, sugars, vegetables, chocolate or honey.	125%	CSQ	Treatment for the United Kingdom: see CSQ-MX7 of Appendix A-1 to Mexico's Schedule to Annex 2-D <sup>1</sup>
0406.90.06	Egmont type, with the following characteristics: minimum fat content (in dry matter): 45%, maximum moisture: 40%, minimum dry matter: 60%, minimum salt in moisture: 3.9%.	45%	CSQ	Treatment for the United Kingdom: see CSQ-MX7 of Appendix A-1 to Mexico's Schedule to Annex 2-D <sup>1</sup>
0406.90.99	Other.	125%	CSQ	Treatment for the United Kingdom: see CSQ-MX7 of Appendix A-1 to Mexico's Schedule to Annex 2-D <sup>1</sup>
1511.10.01	Crude oil.	3%	EIF	Treatment for the United Kingdom
1511.90.99	Other.	5%	EIF	Treatment for the United Kingdom
1513.29.99	Other.	3%	EIF	Treatment for the United Kingdom
1701.12.01	Sugar whose content of sucrose by	0.36 USD/kg on sugar content	D	Treatment for the United Kingdom

<b>Tariff Line (HS 2012)</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>	<b>Remarks</b>
	weight, in the dry state, corresponds to a polarimeter reading of 99.4 or more, but not exceeding 99.5 degrees.			
1701.12.02	Sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 96 or more but not exceeding 99.4 degrees.	0.36 USD/kg on sugar content	D	Treatment for the United Kingdom
1701.12.03	Sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 96 degrees.	0.36 USD/kg on sugar content	D	Treatment for the United Kingdom
1701.13.01	Cane sugar specified in subheading Note 2 to this Chapter.	0.338 USD/kg on sugar content	D	Treatment for the United Kingdom
1701.14.01	Sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 99.4 or more, but not exceeding 99.5 degrees.	0.338 USD/kg on sugar content	D	Treatment for the United Kingdom

<b>Tariff Line (HS 2012)</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>	<b>Remarks</b>
1701.14.02	Sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 96 or more but not exceeding 99.4 degrees.	0.338 USD/kg on sugar content	D	Treatment for the United Kingdom
1701.14.03	Sugar whose sucrose weight content, in dry state, has a polarization lower than 96 degrees.	0.338 USD/kg on sugar content	D	Treatment for the United Kingdom
1701.91.01	Containing added flavouring or colouring matter.	0.36 USD/kg on sugar content	D	Treatment for the United Kingdom
1701.99.01	Sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 99.5 or more, but not exceeding 99.7 degrees.	0.36 USD/kg on sugar content	D	Treatment for the United Kingdom
1701.99.02	Sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 99.7 or more, but not exceeding 99.9 degrees.	0.36 USD/kg on sugar content	D	Treatment for the United Kingdom

<b>Tariff Line (HS 2012)</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>	<b>Remarks</b>
1701.99.99	Other.	0.36 USD/kg on sugar content	D	Treatment for the United Kingdom
1702.90.01	Refined liquid sugar and invert sugar.	0.39586 USD/kg on sugar content	D	Treatment for the United Kingdom
1806.10.01	With a sugar content exceeding 90 percent by weight.	0.36 USD/kg on sugar content	D	Treatment for the United Kingdom
1901.90.04	Preparations based on dairy products containing over 10% of dairy solids, set up for retail sale, whose label contains directions for the direct use of the product in the preparation of food or desserts, for example.	10%	CSQ	Treatment for the United Kingdom: see CSQ-MX8 of Appendix A-1 to Mexico's Schedule to Annex 2-D <sup>1</sup>
1901.90.05	Preparations based on dairy products containing over 50% of dairy solids, by weight, excluding those of Tariff item 1901.90.04.	109%	CSQ	Treatment for the United Kingdom: see CSQ-MX8 of Appendix A-1 to Mexico's Schedule to Annex 2-D <sup>1</sup>
2106.90.05	Aromatized syrops or with coloring matter added.	0.36 USD/kg on sugar content	D	Treatment for the United Kingdom
8701.20.01	Road tractors for semi-trailers, excluding those of Tariff item 8701.20.02.	30%	EIF	Treatment for the United Kingdom
8702.10.01	With body mounted on	30%	EIF	Treatment for the United Kingdom

<b>Tariff Line (HS 2012)</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>	<b>Remarks</b>
	chassis, excluding those of Tariff items 8702.10.03 and 8702.10.05.			
8702.10.02	With integral body, excluding those of Tariff items 8702.10.04 and 8702.10.05.	30%	EIF	Treatment for the United Kingdom
8702.10.03	Designed for the transportation of 16 or more persons, including the driver, with body mounted on a chassis, excluding those of Tariff item 8702.10.05.	30%	EIF	Treatment for the United Kingdom
8702.10.04	Designed for the transportation of 16 or more persons, including the driver, with unit body, excluding those of Tariff item 8702.10.05.	30%	EIF	Treatment for the United Kingdom
8702.90.02	With body mounted on chassis, excluding those of Tariff items 8702.90.04 and 8702.90.06.	30%	EIF	Treatment for the United Kingdom
8702.90.03	With body mounted on chassis, excluding those of Tariff items 8702.90.05 and 8702.90.06.	30%	EIF	Treatment for the United Kingdom

<b>Tariff Line (HS 2012)</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>	<b>Remarks</b>
8702.90.04	Designed for the transportation of 16 or more persons, including the driver, with body mounted on a chassis, excluding those of Tariff item 8702.90.06.	30%	EIF	Treatment for the United Kingdom
8702.90.05	Designed for the transportation of 16 or more persons, including the driver, with unit body, excluding those of Tariff item 8702.90.06.	30%	EIF	Treatment for the United Kingdom
8704.22.01	Scum carriers, excluded for the gathering of domestic garbage.	5%	EIF	Treatment for the United Kingdom
8704.22.04	Of a gross vehicle weight exceeding 7,257 kg but not exceeding 8,845 kg, excluding those of Tariff item 8704.22.07.	30%	EIF	Treatment for the United Kingdom
8704.22.05	Of a gross vehicle weight exceeding 8,845 kg but not exceeding 11,793 kg, excluding those of Tariff item 8704.22.07.	30%	EIF	Treatment for the United Kingdom
8704.22.06	Of a gross vehicle weight exceeding 11,793 kg but not	30%	EIF	Treatment for the United Kingdom

<b>Tariff Line (HS 2012)</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>	<b>Remarks</b>
	exceeding 14,968 kg, excluding those of Tariff item 8704.22.07.			
8704.22.99	Other.	30%	EIF	Treatment for the United Kingdom
8704.23.01	Scum carriers.	5%	EIF	Treatment for the United Kingdom
8704.23.99	Other.	30%	EIF	Treatment for the United Kingdom
8704.32.01	Scum carriers, excluded for the gathering of domestic garbage.	5%	EIF	Treatment for the United Kingdom
8704.32.04	Of a gross vehicle weight exceeding 7,257 kg but not exceeding 8,845 kg, excluding those of Tariff item 8704.32.07.	30%	EIF	Treatment for the United Kingdom
8704.32.05	Of a gross vehicle weight exceeding 8,845 kg but not exceeding 11,793 kg, excluding those of Tariff item 8704.32.07.	30%	EIF	Treatment for the United Kingdom
8704.32.06	Of a gross vehicle weight exceeding 11,793 kg but not exceeding 14,968 kg, excluding those of Tariff item 8704.32.07.	30%	EIF	Treatment for the United Kingdom
8704.32.99	Other.	30%	EIF	Treatment for the United Kingdom
8704.90.01	Powered by electric motor.	15%	EIF	Treatment for the United Kingdom
8704.90.99	Other.	15%	EIF	Treatment for the United Kingdom



<b>Tariff Line (HS 2012)</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>	<b>Remarks</b>
8705.20.01	With perforation hydraulic equipment dedicated to the supply programs of drinkable water in the rural environment.	5%	EIF	Treatment for the United Kingdom
8705.40.01	Concrete-mixer lorries (concrete-mixers), excluding those of Tariff item 8705.40.02.	30%	EIF	Treatment for the United Kingdom
8706.00.99	Other.	30%	EIF	Treatment for the United Kingdom

## ANNEX B

### PARTY-SPECIFIC SUPPLEMENTARY COMMITMENTS FOR TEMPORARY ENTRY FOR BUSINESS PERSONS OF THE UNITED KINGDOM

#### Canada's Schedule of Commitments

In addition to Canada's commitments to "business persons of another Party" as set out in Annex 12-A (Canada's Schedule of Commitments for Temporary Entry for Business Persons) of the TPP as incorporated into the CPTPP, Canada sets out the following supplementary commitments for business persons of the United Kingdom:

- (a) notwithstanding paragraph 2 of Section B (Intra-Corporate Transferees), Canada extends its commitments for "specialists" to the United Kingdom; and
- (b) in Section D (Professionals and Technicians), the following specialty occupations will be granted temporary entry for business persons of the United Kingdom:

#### United Kingdom

##### Professionals:

Canadian educational requirements for professionals shall be deemed to be met for the purpose of entry whenever a United Kingdom professional has met United Kingdom educational requirements and the Canadian client or employer has provided a letter indicating that the United Kingdom professional's qualifications are satisfactory, provided that the United Kingdom maintains similar treatment for Canadians seeking entry under the categories of Contractual Service Suppliers and Independent Professionals in the United Kingdom's schedule of specific commitments.

The following occupations listed in Training, Education, Experience and Responsibilities (TEER)<sup>1</sup> 0 and 1:

*Foreign legal consultants*

*Financial managers*

*Financial auditors and accountants*

*Financial advisors*

*Financial and investment analysts*

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<sup>1</sup> The 2021 National Occupational Classification (NOC) system introduced the classification criteria Training, Education, Experience and Responsibilities (TEER) as a replacement for NOC levels.

*Other financial officers*

*Banking, credit and other investment managers*

*Insurance, real estate and financial brokerage managers*

*Securities agents, investment dealers and brokers*

*Translators, terminologists and interpreters*

*Architecture and science managers*

*Architects*

*Landscape architects*

*Urban and land use planners*

*Land surveyors*

*Engineering managers*

*Software engineers and designers*

*Computer engineers*

*Aerospace engineers*

*Civil engineers*

*Mechanical engineers*

*Metallurgical and materials engineers*

*Electrical and electronics engineers*

*Chemical engineers*

*Petroleum engineers*

*Mining engineers*

*Geological engineers*

*Other professional engineers*

*Forestry professionals*

*Chemists*

*Biologists and related scientists*

*Geoscientists and oceanographers*

*Physicists and astronomers*

*Meteorologists and climatologists*

*Other professional occupations in physical sciences*

*Data scientists*

*Mathematicians, statisticians and actuaries*

*Computer and information systems managers*

*Cybersecurity specialists*

*Business systems specialists*

*Information systems specialists*

*Database analysts and data administrators*

*Computer systems developers and programmers*

*Software developers and programmers*

*Web designers*

*Web developers and programmers*

*Advertising, marketing and public relations managers*

*Professional occupations in advertising, marketing and public relations*

*Other business services managers*

*Professional occupations in business management consulting*

*Human resource professionals*

*Business development officers and marketing researchers and analysts*

*Economists and economic policy researchers and analysts*

*Natural and applied science policy researchers, consultants and program officers*

*Agricultural representatives, consultants and specialists*  
(only occupations related to research and development)

*Recreation, sports and fitness policy researchers, consultants and program officers*  
(only occupations related to research and development)

*Other professional occupations in social science*  
(only occupations related to research and development)

*Managers in natural resource production and fishing*  
(only occupations related to mining advisory and consulting services)

*Utilities managers*  
(only occupations related to environmental services)

*Facility operation and maintenance managers*  
(only occupations related to environmental services and maintenance and repair of metal products, machinery, and personal and household goods)

*Retail and wholesale trade managers*  
(only occupations related to maintenance and repair of metal products, machinery, and personal and household goods)

## **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.