APPENDIX

IN RELATION TO PARAGRAPH 3 OF ARTICLE 2.6 (TARIFF DIFFERENTIALS)

1. For the purposes of this Appendix:

   (a) **additional requirement** means the requirement that an exporting Party of an originating good is the Party where no less than 20 per cent of the total value of the originating good has been added in the production of that originating good, as calculated, *mutatis mutandis*, under Article 3.5 (Calculation of Regional Value Content)[1]; and

   (b) **period** means the period of time during which the Philippines imposes the additional requirement. Such imposition shall be limited to the period during which the originating good is subject to a tariff differential by the Philippines.

2. For greater certainty, the eight-digit codes of the tariff classification number of the Philippines and their product descriptions referred to in the table in this Appendix correspond respectively to those referred to in the Schedule of Tariff Commitments of the Philippines.

3. Tariff lines subject to tariff differentials in relation to India, an original RCEP participating country, including any additional requirements, shall be incorporated in this Appendix upon accession of India pursuant to paragraph 5 of Article 20.9 (Accession).

AHTN Code	Product Description	Period
0711.90.10	- - Sweet corn	From year 1 onwards
0711.90.20	- - Chillies (fruits of genus *Capsicum*)	From year 1 onwards
0711.90.40	- - Onions, preserved by sulphur dioxide gas	From year 1 onwards
0711.90.50	- - Onions, preserved other than by sulphur dioxide gas	From year 1 onwards
0711.90.60	- - Other, preserved by sulphur dioxide gas	From year 1 onwards
0711.90.90	- - Other	From year 1 onwards
3506.91.00	- - Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	From year 1 to year 14
3506.99.00	- - Other	From year 1 onwards
4010.31.00	- - Endless transmission belts of trapezoidal cross-section (V- belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	From year 1 to year 14
4010.32.00	- - Endless transmission belts of trapezoidal cross-section (V- belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	From year 1 to year 14
4011.10.00	- Of a kind used on motor cars (including station wagons and racing cars)	From year 1 to year 14
4014.90.40	- - Stoppers for pharmaceutical use	From year 1 to year 14
4016.91.10	- - - Mats	From year 1 to year 14
4016.91.20	- - - Tiles	From year 1 to year 14
4016.91.90	- - - Other	From year 1 to year 14
4016.99.15	- - - - For vehicles of heading 87.09, 87.13, 87.15 or 87.16	From year 1 to year14
4016.99.16	- - - - Bicycle mudguards	From year 1 to year 14
4016.99.17	- - - - Bicycle parts	From year 1 to year 14
4016.99.18	- - - - Other bicycle accessories	From year 1 to year 14
4016.99.19	- - - - Other	From year 1 to year 14
4016.99.20	- - - Parts and accessories of rotochutes of heading 88.04	From year 1 to year 14
4016.99.30	- - - Rubber bands	From year 1 to year 14
4016.99.40	- - - Wall tiles	From year 1 to year 14
4016.99.91	- - - - Table coverings	From year 1 to year 14
4016.99.99	- - - - Other	From year 1 to year 14
6402.20.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	From year 1 to year 14
7007.11.10	- - - Suitable for vehicles of Chapter 87	From year 1 to year 14
7118.10.10	- - Silver coin	From year 1 to year 14
7118.10.90	- - Other	From year 1 to year 14
7320.90.10	- - Suitable for use on motor vehicles	From year 1 to year 14
8414.59.20	- - - - Explosion-proof air fans, of a kind used in underground mining	From year 1 to year 14
8414.59.30	- - - - Blowers	From year 1 to year 14
8414.59.41	- - - - - With protective screen	From year 1 to year 14
8414.59.49	- - - - - Other	From year 1 to year 14
8414.59.50	- - - - Blowers	From year 1 to year 14
8414.59.91	- - - - - With protective screen	From year 1 to year 14
8414.59.99	- - - - - Other	From year 1 to year 14
8415.82.31	- - - - Of an output not exceeding 26.38 kW	From year 1 to year 14
8415.82.39	- - - - Other	From year 1 to year 14
8415.82.91	- - - - Of an output not exceeding 26.38 kW	From year 1 to year 14
8415.82.99	- - - - Other	From year 1 to year 14

[1] For the purposes of calculating the total value of the originating good in accordance with this Appendix, notwithstanding paragraph 1 of Article 3.4 (Cumulation), goods and materials produced in another Party or Parties shall be considered, regardless of their originating status, as non-originating.