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

Tariff Line (1 Jan 2015)	Description	Base Rate (1 Jan 2010)	Staging Category Applicable to the UK	Remarks
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