

[This translation is for reference only. The interpretation of the Cross-Straits Economic Cooperation Framework Agreement shall be based solely on the authentic copy in the Chinese language.]

Cross-Straits Economic Cooperation Framework Agreement

Preamble

The Association for Relations Across the Taiwan Straits and the Straits Exchange Foundation, adhering to the principles of equality, reciprocity and progressiveness and with a view to strengthening cross-Straits trade and economic relations,

Have agreed, in line with the basic principles of the World Trade Organization (WTO) and in consideration of the economic conditions of the two Parties, to gradually reduce or eliminate barriers to trade and investment for each other, create a fair trade and investment environment, further advance cross-Straits trade and investment relations by signing the *Cross-Straits Economic Cooperation Framework Agreement* (hereinafter referred to as this Agreement), and establish a cooperation mechanism beneficial to economic prosperity and development across the Straits.

The two Parties have agreed through consultations to the following:

Chapter 1 General Principles

Article 1 Objectives

The objectives of this Agreement are:

1. To strengthen and advance the economic, trade and investment cooperation between the two Parties;
2. To promote further liberalization of trade in goods and services between the two Parties and gradually establish fair, transparent and facilitative investment and investment protection mechanisms;
3. To expand areas of economic cooperation and establish a cooperation mechanism.

Article 2 Cooperation Measures

The two Parties have agreed, in consideration of their economic conditions, to take measures including but not limited to the following, in order to strengthen cross-Straits economic exchange and cooperation:

1. Gradually reducing or eliminating tariff and non-tariff barriers to trade in a substantial majority of goods between the two Parties;
2. Gradually reducing or eliminating restrictions on a large number of sectors in trade in services between the two Parties;
3. Providing investment protection and promoting two-way investment;
4. Promoting trade and investment facilitation and industry exchanges and

cooperation.

Chapter 2 Trade and Investment

Article 3 Trade in Goods

1. The two Parties have agreed, on the basis of the Early Harvest for Trade in Goods as stipulated in Article 7 of this Agreement, to conduct consultations on an agreement on trade in goods no later than six months after the entry into force of this Agreement, and expeditiously conclude such consultations.

2. The consultations on the agreement on trade in goods shall include, but not be limited to:

- (1) modalities for tariff reduction or elimination;
- (2) rules of origin;
- (3) customs procedures;
- (4) non-tariff measures, including but not limited to technical barriers to trade (TBT) and sanitary and phytosanitary (SPS) measures;
- (5) trade remedy measures, including measures set forth in the *Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994*, the *Agreement on Subsidies and Countervailing Measures* and the *Agreement on Safeguards* of the World Trade Organization, and the safeguard measures between the two Parties applicable to the trade in goods between the two Parties.

3. Goods included in the agreement on trade in goods pursuant to this Article shall be divided into three categories: goods subject to immediate tariff elimination, goods subject to phased tariff reduction, and exceptions or others.

4. Either Party may accelerate the implementation of tariff reduction at its discretion on the basis of the commitments to tariff concessions in the agreement on trade in goods.

Article 4 Trade in Services

1. The two Parties have agreed, on the basis of the Early Harvest for Trade in Services as stipulated in Article 8, to conduct consultations on an agreement on trade in services no later than six months after the entry into force of this Agreement, and expeditiously conclude such consultations.

2. The consultations on the agreement on trade in services shall seek to:

- (1) gradually reduce or eliminate restrictions on a large number of sectors in trade in services between the two Parties;
- (2) further increase the breadth and depth of trade in services;
- (3) enhance cooperation in trade in services between the two Parties.

3. Either Party may accelerate the liberalization or elimination of restrictive measures at its discretion on the basis of the commitments to liberalization in the agreement on trade in services.

Article 5 Investment

1. The two Parties have agreed to conduct consultations on the matters referred to in paragraph 2 of this Article within six months after the entry into force of this

Agreement, and expeditiously reach an agreement.

2. Such an agreement shall include, but not be limited to, the following:

(1) establishing an investment protection mechanism;

(2) increasing transparency on investment-related regulations;

(3) gradually reducing restrictions on mutual investments between the two Parties;

(4) promoting investment facilitation.

Chapter 3 Economic Cooperation

Article 6 Economic Cooperation

1. To enhance and expand the benefits of this Agreement, the two Parties have agreed to strengthen cooperation in areas including, but not limited to, the following:

(1) intellectual property rights protection and cooperation;

(2) financial cooperation;

(3) trade promotion and facilitation;

(4) customs cooperation;

(5) e-commerce cooperation;

(6) discussion on the overall arrangements and key areas for industrial cooperation, promotion of cooperation in major projects, and coordination of the resolution of issues that may arise in the course of industrial cooperation between the two Parties;

(7) promotion of small and medium-sized enterprises cooperation between the two Parties, and enhancement of the competitiveness of these enterprises;

(8) promotion of the mutual establishment of offices by economic and trade bodies of the two Parties.

2. The two Parties shall expeditiously conduct consultations on the specific programs and contents of the cooperation matters listed in this Article.

Chapter 4 Early Harvest

Article 7 Early Harvest for Trade in Goods

1. To accelerate the realization of the objectives of this Agreement, the two Parties have agreed to implement the Early Harvest Program with respect to the goods listed in Annex I. The Early Harvest Program shall start to be implemented within six months after the entry into force of this Agreement.

2. The Early Harvest Program for trade in goods shall be implemented in accordance with the following rules:

(1) the two Parties shall implement the tariff reductions in accordance with the product list and tariff reduction arrangements under the Early Harvest stipulated in Annex I, unless their respective non-interim tariff rates generally applied on imports from all other WTO members are lower, in which case such rates shall apply;

(2) the products listed in Annex I of this Agreement shall be subject to the Provisional Rules of Origin stipulated in Annex II. Each Party shall accord

preferential tariff treatment to the above-mentioned products that are determined, pursuant to such Rules, as originating in the other Party upon importation;

(3) the provisional trade remedy measures applicable to the products listed in Annex I of this Agreement refer to measures provided for in subparagraph (5) of paragraph 2 of Article 3 of this Agreement. The safeguard measures between the two Parties are specified in Annex III of this Agreement.

3. As of the date of the entry into force of the agreement on trade in goods to be reached by the two Parties pursuant to Article 3 of this Agreement, the Provisional Rules of Origin stipulated in Annex II and the provisional trade remedy measures provided for in subparagraph (3) of paragraph 2 of this Article shall cease to apply.

Article 8 Early Harvest for Trade in Services

1. To accelerate the realization of the objectives of this Agreement, the two Parties have agreed to implement the Early Harvest Program on the sectors and liberalization measures listed in Annex IV. The Early Harvest Program shall be implemented expeditiously after the entry into force of this Agreement.

2. The Early Harvest Program for Trade in Services shall be implemented in accordance with the following rules:

(1) each Party shall, in accordance with the Sectors and Liberalization Measures Under the Early Harvest for Trade in Services in Annex IV, reduce or eliminate the restrictive measures in force affecting the services and service suppliers of the other Party;

(2) the definition of service suppliers stipulated in Annex V applies to the sectors and liberalization measures with respect to trade in services in Annex IV of this Agreement;

(3) as of the date of the entry into force of the agreement on trade in services to be reached by the two Parties pursuant to Article 4 of this Agreement, the definitions of service suppliers stipulated in Annex V of this Agreement shall cease to apply;

(4) in the event that the implementation of the Early Harvest Program for Trade in Services has caused a material adverse impact on the services sectors of one Party, the affected Party may request consultations with the other Party to seek a solution.

Chapter 5 Other Provisions

Article 9 Exceptions

No provision in this Agreement shall be interpreted to prevent either Party from adopting or maintaining exception measures consistent with the rules of the World Trade Organization.

Article 10 Dispute Settlement

1. The two Parties shall engage in consultations on the establishment of appropriate dispute settlement procedures no later than six months after the entry into force of this Agreement, and expeditiously reach an agreement in order to settle any dispute arising from the interpretation, implementation and application of this Agreement.

2. Any dispute over the interpretation, implementation and application of this Agreement prior to the date the dispute settlement agreement mentioned in paragraph 1 of this Article enters into force shall be resolved through consultations by the two Parties or in an appropriate manner by the Cross-Straits Economic Cooperation Committee to be established in accordance with Article 11 of this Agreement.

Article 11 Institutional Arrangements

1. The two Parties shall establish a Cross-Straits Economic Cooperation Committee (hereinafter referred to as the Committee), which consists of representatives designated by the two Parties. The Committee shall be responsible for handling matters relating to this Agreement, including but not limited to:

(1) concluding consultations necessary for the attainment of the objectives of this Agreement;

(2) monitoring and evaluating the implementation of this Agreement;

(3) interpreting the provisions of this Agreement;

(4) notifying important economic and trade information;

(5) settling any dispute over the interpretation, implementation and application of this Agreement in accordance with Article 10 of this Agreement.

2. The Committee may set up working group(s) as needed to handle matters in specific areas pertaining to this Agreement, under the supervision of the Committee.

3. The Committee will convene a regular meeting on a semi-annual basis and may call *ad hoc* meeting(s) when necessary with consent of the two Parties.

4. Matters related to this Agreement shall be communicated through contact persons designated by the competent authorities of the two Parties.

Article 12 Documentation Formats

The two Parties shall use the agreed documentation formats for communication of matters arising from this Agreement.

Article 13 Annexes and Subsequent Agreements

All annexes to this Agreement and subsequent agreements signed in accordance with this Agreement shall be parts of this Agreement.

Article 14 Amendments

Amendments to this Agreement shall be subject to consent through consultations between, and confirmation in writing by, the two Parties.

Article 15 Entry into Force

After the signing of this Agreement, the two Parties shall complete the relevant procedures respectively and notify each other in writing. This Agreement shall enter into force as of the day following the date that both Parties have received such notification from each other.

Article 16 Termination

1. The Party terminating this Agreement shall notify the other Party in writing. The two Parties shall start consultations within 30 days from the date the termination notice is issued. In case the consultations fail to reach a consensus, this Agreement

shall be terminated on the 180th day from the date the termination notice is issued by the notifying Party.

2. Within 30 days from the date of termination of this Agreement, the two Parties shall engage in consultations on issues arising from the termination.

This Agreement is signed in quadruplicate on this 29th day of June [2010] with each Party retaining two copies. The different wording of the corresponding text of this Agreement shall carry the same meaning, and all four copies are equally authentic.

Annex I: Product List and Tariff Reduction Arrangements Under the Early Harvest for Trade in Goods

Annex II: Provisional Rules of Origin Applicable to Products Under the Early Harvest for Trade in Goods

Annex III: Safeguard Measures Between the Two Parties Applicable to Products Under the Early Harvest for Trade in Goods

Annex IV: Sectors and Liberalization Measures Under the Early Harvest for Trade in Services

Annex V: Definitions of Service Suppliers Applicable to Sectors and Liberalization Measures Under the Early Harvest for Trade in Services

President
Association for Relations
Across the Taiwan Straits

Chairman
Straits Exchange Foundation

Annex I

Product List and Tariff Reduction Arrangements

Under the Early Harvest for Trade in Goods

Product List Under the Early Harvest on the Mainland Side

No.	Tariff Line in 2009	Description of Goods (for short)	Import Tariff in 2009 (%)
1	03019999	Live fish, nes	10.5
2	03026990	Fresh or chilled fish, nes	12
3	03037990	Frozen fish, nes	10
4	03042990	Other frozen fillets	10
5	04100090	Other edible products of animal origin, nes	20
6	06031300	Fresh orchids	10
7	07095930	Winter mushroom, fresh or chilled	13
8	08030000	Bananas, including plantains, fresh or dried	10
9	08051000	Oranges, fresh or dried	11
10	08055000	Lemons and limes, fresh or dried	11
11	08071910	Hami melons, fresh	12
12	08109080	dragon fruit, fresh	20
13	09021090	Unflavoured green tea in immediate packings \leq 3kg	15
14	09022090	Unflavoured green tea in immediate packings > 3kg	15
15	09023010	Oolong tea in immediate packings \leq 3kg	15
16	09023090	Other black tea & partly fermented tea nes, in immediate packings \leq 3kg	15
17	09024010	Oolong tea in immediate packings > 3kg	15
18	09024090	Other black tea & partly fermented tea nes, in immediate packings > 3kg	15
19	25231000	Cement clinkers, whether or not coloured	8
20	25232100	White cement, whether or not artificially coloured	6
21	25232900	Portland cement (excl. white), whether or not coloured	8
22	27101911	Aviation kerosene	9
23	27101919	Kerosene distillages, nes & preparations thereof	6
24	27101993	Basic oils for lubricating oils	6
25	27101994	Liquid paraffin and heavy liquid paraffin	6
26	28030000	Carbon (carbon blacks and other forms of carbon, nes)	5.5
27	29012200	Propene (propylene)	2

No.	Tariff Line in 2009	Description of Goods (for short)	Import Tariff in 2009 (%)
28	29012400	Buta-1, 3-diene and isoprene	2
29	29024100	o-Xylene	2
30	29024200	m-Xylene	2
31	29024300	p-Xylene	2
32	29024400	Mixed xylene isomers	2
33	29029030	Dodecylbenzene	2
34	29031300	Chloroform (trichloromethane)	10
35	29032100	Vinyl chloride (chloroethylene)	5.5
36	29051220	Propan-2-ol (isopropyl alcohol)	5.5
37	29051300	Butan-1-ol (n-butyl alcohol)	5.5
38	29051410	Iso-butyl alcohol	5.5
39	29094100	2,2'-Oxydiethanol (diethylene glycol, digol)	5.5
40	29094300	Monobutyl ethers of ethylene glycol or of diethylene glycol	5.5
41	29103000	1-Chloro-2, 3-epoxypropane (epichlorohydrin)	5.5
42	29152110	Acetic acid, glacial	5.5
43	29153200	Vinyl acetate	5.5
44	29161300	Methacrylic acid and its salts	6.5
45	29161400	Esters of methacrylic acid	6.5
46	29173200	Dioctyl orthophthalates	6.5
47	29173300	Dinonyl or didecyl orthophthalates	6.5
48	29173490	Other esters of orthophthalic	6.5
49	29241910	N,N-dimethylformamide	6.5
50	29291010	Toluene diisocyanate	6.5
51	29321100	Tetrahydrofuran	6
52	29333100	Pyridine and its salts	6
53	32041200	Acid dyes, whether or not premetallized, & preparations based thereon whether or not chemically defined; mordant dyes & preparations based thereon whether or not chemically defined	6.5
54	32041400	Direct dyes & preparations based thereon, whether or not chemically defined	6.5
55	32041600	Reactive dyes & preparations based thereon, whether or not chemically defined	6.5
56	32041700	Pigments & preparations based thereon, whether or not chemically defined	6.5
57	32041990	Synthetic organic colouring matters, incl. mixtures of colouring matter of two or more of the subheadings Nos.3204.11 to 3204.19, whether or not chemically defined	6.5

No.	Tariff Line in 2009	Description of Goods (for short)	Import Tariff in 2009 (%)
58	32042000	Synthetic organic products used as fluorescent brightening agents, whether or not chemically defined	6.5
59	32061110	Titanium white	6.5
60	32061900	Pigments & preparations based on titanium dioxide, containing <80% by weight of titanium dioxide calculated on the dry weight	10
61	32064900	Colouring matter, nes; preparations as specified in Note 3 to chapter 32, other than those of heading 32.03, 32.04 or 32.05, nes	6.5
62	32081000	Paints & vanishes based on polyesters, dispersed or dissolved in a non-aqueous medium	10
63	32082010	Paints & vanishes based on acrylic polymers, dispersed or dissolved in a non-aqueous medium	10
64	32089090	Paints & varnishes, dispersed or dissolved in a non-aqueous medium, nes	10
65	32099010	Paints & varnishes based on epoxy resin	10
66	32099090	Other Paints & varnishes	10
67	32100000	Paints and varnishes (incl. enamels, lacquers & distemper), nes; prepared water pigments for leather finishing	10
68	32151900	Printing ink, whether or not concentrated or solid (excl. black)	6.5
69	34021300	Non-ionic surface-active agents, (excl. soap), whether or not put up for retail sale	6.5
70	35061000	Products suitable for use as glues or adhesives, put up for retail sale, net weight ≤ 1kg	10
71	35069110	Adhesives based on polyamide	10
72	35069120	Adhesives based on epoxy resin	10
73	35069190	Adhesives based on rubber or plastic, nes	10
74	35069900	Prepared glues & other prepared adhesives, nes	10
75	38170000	Mixed alkylbenzenes and mixed alkyl naphthalenes, other than those of heading 27.07 or 29.02	6.5
76	39023010	Ethylene-propylene copolymers, in primary forms, monomer of propylene by weight more than of ethylene	6.5
77	39029000	Polymers of propylene or other olefins, in primary forms, nes	6.5
78	39032000	Styrene-acrylonitrile (SAN) copolymers, in primary forms	12
79	39039000	Polymers of styrene, in primary forms, nes	6.5
80	39052100	Vinyl acetate copolymers, in aqueous dispersion	10

No.	Tariff Line in 2009	Description of Goods (for short)	Import Tariff in 2009 (%)
81	39053000	Polyvinyl alcohols, in primary forms, whether or not containing unhydrolyzed acetate groups	14
82	39061000	Polymethyl methacrylate, in primary forms	6.5
83	39069010	Polyacrylamide	6.5
84	39069090	Acrylic polymers, in primary forms, nes	6.5
85	39071010	Polyoxymethylene in primary forms	6.5
86	39072010	Polytetramethylene Ether Glycol	6.5
87	39073000	Epoxide resins, in primary forms	6.5
88	39074000	Polycarbonates, in primary forms	6.5
89	39075000	Alkyd resins, in primary forms	10
90	39079100	Unsaturated polyesters, in primary forms, nes	6.5
91	39079990	Other polyesters in primary forms, other than unsaturated	6.5
92	39091000	Urea resins; thiourea resins, in primary forms	6.5
93	39092000	Melamine resins, in primary forms	6.5
94	39093090	Other amino-resins in primary forms other than poly	6.5
95	39094000	Phenolic resins, in primary forms	6.5
96	39095000	Polyurethanes, in primary forms	6.5
97	39100000	Silicones in primary forms	6.5
98	39111000	Petroleum resins, coumarone, indene or coumarone-indene resins & polyterpenes in primary forms	6.5
99	39191099	Self-adhesive tape, plates, strip, sheet, film, foil & other flat shapes, of plastics, in rolls, width \leq 20cm, nes	6.5
100	39199090	Self-adhesive plates, tape, strip, sheet, film, foil & other flat shapes of plastics, nes	6.5
101	39201090	Plate/foil/strip/sheet/film of polymers of ethylene, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, others	6.5
102	39202090	Plate/foil/strip/sheet/film of polymers of propylene, not reinforced, laminated, supported or similarly combined with other materials, non-cellular others	6.5
103	39203000	Plate/foil/strip/sheet/film of polymers of styrene, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5
104	39204300	Plate/foil/strip/sheet/film of PVC, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, containing by weight \geq 6% of plasticisers	6.5

No.	Tariff Line in 2009	Description of Goods (for short)	Import Tariff in 2009 (%)
105	39204900	Plate/foil/strip/sheet/film of PVC, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, containing by weight <6% of plasticisers	6.5
106	39205100	Plate/foil/strip/sheet/film of polymethyl methacrylate, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5
107	39206100	Plate/foil/strip/sheet/film of polycarbonates, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5
108	39206200	Plate/foil/strip/sheet/film of polyethylene terephthalate, not reinforced, laminated, supported or similarly combined with other materials, non-cellular	6.5
109	39206900	Plate/foil/strip/sheet/film of other polyesters, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, nes	10
110	39209990	Plate/foil/strip/sheet/film of other plastics, not reinforced, laminated, supported or similarly combined with other materials, non-cellular, nes	6.5
111	39211210	Cellular plates, strips, sheet, film of PVC combined with textile fabrics	9
112	39211310	Cellular plates, strips, sheet, film of polyurethanes with textile fabrics	9
113	39211990	Cellular plates, strips, sheet, film of plastics, nes	6.5
114	39219090	Other plates, strips, sheet, film of plastics, nes	6.5
115	39231000	Boxes, cases, crates & similar articles of plastics	10
116	39235000	Stoppers, lids, caps & other closures of plastics	10
117	39239000	Articles for conveyance or packing of goods, of plastics, nes	10
118	39269010	Machine or instruments parts of plastics	10
119	39269090	Articles of plastics, nes	10
120	40029911	Synthetic rubber, in primary forms, nes	7.5
121	40111000	New pneumatic tyres, of rubber of a kind used on motor cars	10
122	40112000	New pneumatic tyres, of rubber of a kind used on buses or lorries	10
123	40114000	New pneumatic tyres, of rubber of a kind used on motorcycles	15
124	40115000	New pneumatic tyres, of rubber of a kind used on bicycles	20

No.	Tariff Line in 2009	Description of Goods (for short)	Import Tariff in 2009 (%)
125	40116100	New pneumatic tyres, of rubber, nes, of herring-bone or similar tread, of a kind used on agricultural or forestry vehicles and machines	17.5
126	40116900	New pneumatic tyres, of rubber, of herring-bone or similar tread, nes	17.5
127	40119200	New pneumatic tyres, of rubber, nes, (excl.of herring-bone or similar tread), of a kind used on agricultural or forestry vehicles and machines	25
128	42021210	Trunks and suitcases with outer surface of plastics or textile materials	20
129	42021290	Vanity-cases, executive-cases, brief-cases, school satchels and similar containers nes, with outer surface of plastics or of textile materials	20
130	42021900	Trunks, suitcases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, nes (for example, with outer surface of vulcanized fibre or of paperboard)	20
131	42022200	Handbags, whether or not with shoulder strap, incl. those without handle, with outer surface of plastic sheeting or of textile materials	10
132	52051100	Uncombed single cotton yarn, with $\geq 85\%$ cotton, nprs, $\leq 14\text{mn}$, not put up for retail sale	5
133	52051200	Uncombed single cotton yarn, with $\geq 85\%$ cotton, nprs, $>14\text{mn}$ but $\leq 43\text{mn}$, not put up for retail sale	5
134	52061200	Uncombed single cotton yarn, with $<85\%$ cotton, nprs, $>14\text{mn}$ but $\leq 43\text{mn}$, not put up for retail sale	5
135	52062200	Combed single cotton yarn, with $<85\%$ cotton, nprs, $>14\text{mn}$ but $\leq 43\text{mn}$, not put up for retail sale	5
136	52062400	Combed single cotton yarn, with $<85\%$ cotton, nprs, $>52\text{mn}$ but $\leq 80\text{mn}$, not put up for retail sale	5
137	52083100	Dyed plain cotton weave, with $\geq 85\%$ cotton, $\leq 100\text{g/m}^2$	10
138	52083200	Dyed plain cotton weave, with $\geq 85\%$ cotton, $>100\text{g/m}^2$, $\leq 200\text{g/m}^2$	10
139	52083900	Dyed woven cotton fabrics, with $\geq 85\%$ cotton, nes	10
140	52084200	Coloured plain cotton weave, with $\geq 85\%$ cotton, $>100\text{g/m}^2$, $\leq 200\text{g/m}^2$	10
141	52085990	Other printed fabrics, with $\geq 85\%$ cotton	10
142	52093100	Dyed plain cotton weave, with $\geq 85\%$ cotton, $>200\text{g/m}^2$	10
143	52093200	Dyed 3 or 4-thread twill (incl. cross twill), with $\geq 85\%$ cotton, $>200\text{g/m}^2$	10

No.	Tariff Line in 2009	Description of Goods (for short)	Import Tariff in 2009 (%)
144	52093900	Dyed woven cotton fabrics, with $\geq 85\%$ cotton, $>200\text{g/m}^2$, nes	10
145	52094100	Coloured plain cotton weave, with $\geq 85\%$ cotton, $>200\text{g/m}^2$	10
146	52094200	Denim, with $\geq 85\%$ cotton, $>200\text{g/m}^2$	10
147	52103100	Dyed plain cotton weave, with $<85\%$ cotton, $\leq 200\text{g/m}^2$	10
148	52103900	Dyed woven cotton fabrics, nes, with $<85\%$ cotton, $\leq 200\text{g/m}^2$	10
149	52104100	Coloured plain cotton weave, with $<85\%$ cotton, $\leq 200\text{g/m}^2$	10
150	52104990	Woven fabrics of yarns of different colours, mixed mainly or solely with man-made fibres, with $<85\%$ cotton, $\leq 200\text{g/m}^2$	10
151	52113900	Dyed woven cotton fabrics, nes, with $<85\%$ cotton, $>200\text{g/m}^2$	10
152	54011010	Sewing thread of synthetic filaments, not for retail sale	5
153	54022000	High tenacity filaments yarn of polyesters, nprs, not put up for retail sale	5
154	54023310	Elastic filament of polyesters, not put up for retail sale	5
155	54026200	Multiple or cabled yarn of polyesters, nprs, not put up for retail sale	5
156	54071010	Woven fabrics of high tenacity yarn of nylon.or othr polyamides	10
157	54071020	Woven fabrics of high tenacity yarn of polyesters	10
158	54074100	Unbleached or bleached woven fabrics, $\geq 85\%$ nylon...	10
159	54074200	Dyed woven fabrics of synthetic filament yarn, $\geq 85\%$ nylon...	10
160	54074300	Coloured woven fabrics of synthetic filament yarn, $\geq 85\%$ nylon...	10
161	54075100	Unbleached or bleached woven fabrics, $\geq 85\%$ textured polyester	10
162	54075200	Dyed woven fabrics of synthetic filament yarn, $\geq 85\%$ texturd polyester	10
163	54075300	Coloured woven fabrics of synthetic yarn, $\geq 85\%$ textured polyester	10
164	54075400	Printed woven fabrics of synthetic yarn, $\geq 85\%$ textured polyester	10
165	54076100	Other woven fabrics of synthetic yarn, $\geq 85\%$ non-textured polyester	10
166	54076900	Other woven fabrics of synthetic yarn, $\geq 85\%$ polyester, nes	10

No.	Tariff Line in 2009	Description of Goods (for short)	Import Tariff in 2009 (%)
167	54077100	Unbleached or bleached woven fabrics, $\geq 85\%$ synthetic filaments, nes	10
168	54077200	Dyed woven fabrics, $\geq 85\%$ synthetic filaments, nes	10
169	54078200	Dyed woven fabrics, $< 85\%$ synthetic filaments, mixed with cotton	10
170	54078300	Coloured woven fabrics, $< 85\%$ synthetic filaments, mixed with cotton	10
171	54079200	Dyed woven fabrics of synthetic filament yarn, nes	10
172	54079300	Coloured woven fabrics of synthetic filament yarn, nes	10
173	54082220	Dyed woven fabrics, $\geq 85\%$ of cellulose acetate filament	10
174	54082290	Dyed woven fabrics, $\geq 85\%$ of other artificial filaments	10
175	54082390	Coloured woven fabrics, $\geq 85\%$ of other artificial filaments	10
176	54083200	Dyed woven fabrics of artificial filament yarn, nes	10
177	55039000	Synthetic staple fibres, nes, not carded, etc	5
178	55049000	Artificial staple fibres, (excl. viscose), not carded, etc	5
179	55093200	Multiple or cabled yarn, $\geq 85\%$ acrylic/modacrylic staple fibres, nprs, not put up for retail sale	5
180	55095300	Yarn, $< 85\%$ polyester staple fibres, mixed with cotton, nprs, not put up for retail sale	5
181	55099200	Yarn, $< 85\%$ synthetic staple fibres, nes, mixed with cotton, nprs, not put up for retail sale	5
182	55101100	Single yarn, with $\geq 85\%$ artificial staple fibres, nprs, not put up for retail sale	5
183	55101200	Multiple or cabled yarn, with $\geq 85\%$ artificial staple fibres, nprs, not put up for retail sale	5
184	55103000	Yarn, with $< 85\%$ artificial staple fibres, mixed with cotton, nprs, not put up for retail sale	5
185	55121100	Unbleached or bleached woven fabrics, $\geq 85\%$ polyester staple fibres	16.9
186	55121900	Printed, dyed or coloured woven fabrics, $\geq 85\%$ polyester staple fibres	10
187	55129900	Printed, dyed, coloured woven fabrics, $\geq 85\%$ synthetic fibres, nes	10
188	55132100	Dyed plain weave fabrics, $< 85\%$ polyester fibres + cotton, $\leq 170\text{g/m}^2$	10
189	55151100	Woven fabrics, $< 85\%$ polyester staple fibres with viscose rayon fibres	10
190	55151200	Woven fabrics of polyester staple fibres mixed with man-made filaments	10
191	55161200	Dyed woven fabrics, $\geq 85\%$ artificial staple fibres	10

No.	Tariff Line in 2009	Description of Goods (for short)	Import Tariff in 2009 (%)
192	55162200	Dyed woven fabrics, <85% artificial fibres, with man-made filaments	10
193	56012290	Other wadding of man-made fibres & articles thereof, nes	12
194	56031110	Nonwovens of man-made filament, ≤ 25g/m ² , coated, etc.	10
195	56031290	Nonwovens of man-made filament, >25g/m ² but ≤ 70g/m ² , not coated, etc.	10
196	56031310	Nonwovens of man-made filament, >70g/m ² but ≤ 150g/m ² , coated, etc.	10
197	56031390	Nonwovens of man-made filament, >70g/m ² but ≤ 150g/m ² , not coated, etc.	10
198	56031410	Nonwovens of man-made filament, >150g/m ² , coated, etc.	10
199	56031490	Nonwovens of man-made filament, >150g/m ² , not coated, etc.	10
200	56039290	Nonwovens of other materials, >25g/m ² but ≤ 70g/m ² , not coated, etc.	10
201	56039390	Nonwovens of other materials, >70g/m ² but ≤ 150g/m ² , not coated, etc.	10
202	56039410	Nonwovens of other materials, >150g/m ² , coated, etc.	10
203	56039490	Nonwovens of other materials, >150g/m ² , not coated, etc.	10
204	56075000	Twine, cordage, ropes & cables, of synthetic fibres, nes	5
205	56081900	Knotted netting of man-made textile materials (excl. fishing nets)	12
206	58012200	Cut corduroy of cotton	10
207	58013300	Weft pile fabrics of man-made fibres, nes	10
208	58041030	Tulles & other net fabrics of man-made fibres	12
209	58041090	Tulles & other net fabrics of other textile materials, nes	10
210	58042100	Lace of man-made fibres in piece/strips/motifs, machine made	10
211	58061090	Narrow woven pile/chenille fabrics of other textl materials, nes	10
212	58062000	Narrow woven fabrics, with ≥ 5% elastomeric yarn or rubber thread	10
213	58063200	Narrow woven fabrics of man-made fibres, nes	10
214	58071000	Labels, badges... of textiles, woven, in piece..., not embroidered	10
215	58109200	Embroidery of man-made fibres, in the piece, in strips or in motifs	10
216	59031020	Textile imitation leather treated with polyvinyl chloride	10
217	59031090	Other textile fabrics treated with polyvinyl chloride	10

No.	Tariff Line in 2009	Description of Goods (for short)	Import Tariff in 2009 (%)
218	59032020	Textile imitation leather treated with polyurethane	10
219	59032090	Other textile fabrics treated with polyurethane	10
220	59039020	Textile imitation leater treated with other plastics, nes	10
221	59039090	Other textile fabrics treated with other plastics, nes	10
222	59069100	Rubberized textile fabrics, knitted or crocheted	10
223	59069990	Other rubberized textile fabrics, not knitted or crocheted, nes	10
224	59100000	Transmission or conveyor belts or belting, of textile material	8
225	60019200	Pile fabrics of man-made fibres, nes, knitted or crocheted	10
226	60041030	Knitted/crochetd fabrics of synthetic fibres, wid>30cm, elastomeric yarn \geq 5%	10
227	60041090	Other knitted/crochetd fabrics, wid>30cm, elastomeric yarn \geq 5%	10
228	60049030	Knitted/crochetd fabrics of synthetic fibres, wid>30cm, \geq 5%, elastomeric rubber thread	10
229	60049090	Other knitted/crochetd fabrics, wid>30cm, \geq 5%, elastomeric rubber thread	10
230	60053100	Other warp knit fabrics of unbleached or bleached synthetic fibres	10
231	60053200	Other warp knit fabrics of dyed synthetic fibres	10
232	60062400	Other knitted/crocheted fabrics of printed cotton, nes	10
233	60063100	Other knitted/crocheted fabrics of unbleached/bleached synthetic fibres	10
234	60063200	Other knitted/crocheted fabrics of dyed synthetic fibres, nes	10
235	60063300	Other knitted/crocheted fabrics of synthetic fibres of different colors	10
236	60063400	Other knitted/crocheted fabrics of printed synthetic fibres, nes	10
237	60064200	Other knitted/crocheted fabrics of dyed artificial fibres, nes	10
238	61051000	Men's or boys' shirts of cotton, knitted or crocheted	16
239	61069000	Women's or girls' blouses, etc, of other textiles, knitted/crocheted	16
240	61101100	Jerseys, pullovers, etc, of wool, knitted or crocheted	14
241	61102000	Jerseys, pullovers, etc, of cotton, knitted or crocheted	14
242	61103000	Jerseys, pullovers, etc, of man-made fibres, knitted or crocheted	16
243	61124100	Women's or girls' swimwear of synthetic fibres, knitted or crocheted	17.5

No.	Tariff Line in 2009	Description of Goods (for short)	Import Tariff in 2009 (%)
244	61152200	Panty hose and tights of synthetic fibres, measuring per single yarn 67 decitex or more	16
245	61152990	Panty hose and tights of other textile materials, knitted or crocheted	14
246	61159900	Hosiery & footwear, of other textiles, knitted or crocheted, nes	14
247	61178010	Ties, bow ties and cravats, knitted or crocheted	14
248	61178090	Other parts of garments or of clothing accessories, knitted or crocheted	14
249	61179000	Parts of garments or clothing accessories, knitted or crocheted	14
250	62089200	Women's or girls' dressing gowns, panties, etc, of man-made fibres	16
251	62121010	Brassieres, of man-made fibres	16
252	62121090	Brassieres, of other textiles	14
253	62122010	Girdles & panty-girdles, of man-made fibres	16
254	62122090	Girdles & panty-girdles, of other textiles	14
255	62129010	Braces, suspenders and the like, of man-made fibres	16
256	62129090	Braces, suspenders and the like, of other textiles, nes	14
257	62171010	Stocking, socks and sockettes	14
258	62171020	Kimono belts	14
259	62171090	Other made up clothing accessories, nes	14
260	62179000	Parts of garments or of clothing accessories, nes	14
261	63019000	Other blankets & travelling rugs, nes	16
262	63026010	Bath towels of cotton terry fabrics	14
263	63026090	Other toilet linen & kitchen linen of cotton terry fabrics	14
264	63071000	Floor-cloths, dish-cloths, dusters & similar cleaning cloths	14
265	64061000	Uppers & parts thereof (excl. stiffeners)	15
266	64062010	Outer soles & heels of rubber	15
267	64069900	Non-wood parts of footwear (excl. uppers, outer soles & heels)	15
268	70031900	Cast glass sheets non-wired, nes	17.5
269	70060000	Glass of 70.03, 70.04, 70.05 bent, edge-worked etc not framed etc	15
270	70091000	Rear-view mirrors for vehicles	10
271	70191100	Chopped strands of glass, length \leq 50mm	12
272	70191900	Slivers, yarn & other chopped strands of glass	10
273	70193900	Webs, mattresses, boards & similar nonwoven products of glass fibres	10.5

No.	Tariff Line in 2009	Description of Goods (for short)	Import Tariff in 2009 (%)
274	72082790	Other flat rlld prod, i/nas, in coil, hr,w \geq 600mm, pickled, thk<3mm	5
275	72083890	Flat rlld prod, i/nas, in coil, hr,w \geq 600mm, 3mm \leq thk \leq 4.75mm	5
276	72083990	Flat rlld prod, i/nas, in coil, hr,w \geq 600mm, thk<3mm	3
277	72091690	Other flat rlld prod, i/nas, not in coil, cr,w \geq 600mm,1mm \leq thk \leq 3mm,	6
278	72091790	Other flat rlld prod, i/nas, not in coil, cr,w \geq 600mm,0.5mm \leq thk \leq 1mm,	3
279	72091890	Other flat rlld prod, i/nas, not in coil, cr,w \geq 600mm,thk<0.5mm	6
280	72103000	Flat rlld prod, i/nas, electrocly platd/coatd with zinc,w \geq 600mm	8
281	72104900	Flat rlld prod, i/nas, plated or coated with zinc,w \geq 600mm, nes	4
282	72171000	Wire,iron or non alloy steel, not plated or coated	8
283	72191200	Flat rlld prod, stains steel, hr, in coil,w \geq 600mm, 4.75mm \leq th \leq 10mm	4
284	72191319	Of a thickness of 3mm or more but less than 4.75mm,not acid pickled ,other stainless steel,incoil	4
285	72191329	Of a thickness of 3mm or more but less than 4.75mm,acid pickled ,other stainless steel,incoil	4
286	72192300	Flat rlld prod, stainless steel, hr, nic,w \geq 600mm, 3mm \leq thk<4.75mm	10
287	72192410	Flat rlld prod, stainless steel, hr, nic,w \geq 600mm, 1mm \leq thk<3mm	10
288	72193100	Flat rlld prod, stainless steel, cr,w \geq 600mm, 4.75mm or more thick	10
289	72193200	Flat rlld prod, stainless steel, cr,w \geq 600mm, 3mm \leq thick<4.75mm	10
290	72193300	Flat rlld prod, stainless steel, cr,w \geq 600mm, 1mm<thick <3mm	10
291	72193400	Flat rlld prod, stainless steel, cr,w \geq 600mm, 0.5mm \leq thick \leq 1mm	10
292	72193500	Flat rlld prod, stainless steel, cr,w \geq 600mm, thick<0.5mm	10
293	72199000	Flat rlld prod, stainless steel, 600mm or more wide, nes	10
294	72209000	Flat rlld prod, stainless steel,w<600mm, nes	10
295	72251900	Flat rlld prd of Si-electricl steel,w \geq 600mm, nes	6
296	74071000	Bars, rods & profiles of refined Cu	4
297	74072100	Bars, rods & profiles of Cu-Zn base alloys	7

No.	Tariff Line in 2009	Description of Goods (for short)	Import Tariff in 2009 (%)
298	74072900	Bars, rods & profiles, Cu alloy nes	7
299	74081100	Wire of refined Cu of which the max cs dimension >6mm	4
300	74081900	Wire of refined Cu of which the max cs dimension ≤ 6mm	4
301	74082100	Wire, Cu-zinc base alloy	7
302	74091900	Plate, sheet & strip of refined Cu, not in coil, thick >0.15mm	4
303	74092100	Plate, sheet & strip of Cu-Zn base alloys, in coil, thick >0.15mm	7
304	74092900	Plate, sheet & strip of Cu-Zn base alloys, not in coil, thick > 0.15mm	7
305	74093100	Plate, sheet & strip of Cu-tin base alloys, in coil, thick >0.15mm	7
306	74093900	Plate, sheet & strip of Cu-tin base alloys, not in coil, thick > 0.15mm	7
307	74094000	Plate, sheet & strip of Cu-Ni / Cu-Ni-Zn base alloy, thick >0.15mm	7
308	74099000	Plate, sheet & strip of Cu alloy, thick >0.15mm, nes	7
309	74101100	Foil of refined Cu, not backed	4
310	74101210	Foil of Cu-Ni base / Cu-Ni-Zn base alloys, not backed	7
311	74101290	Foil of Cu alloys, nes, not backed	7
312	74102110	Refined Copper foil (backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15mm, Suitable for manufacturing printed circuit board	4
313	74102190	Foil of refined Cu, backed	4
314	76061190	Plate/sheet/strip, Al, not alloyed, rect' sq, thick >0.2mm, nes	6
315	76061220	Plate, sheet' strip, Al alloy, rect' sq, 0.2<thick<0.28mm	6
316	76061230	Plate, sheet' strip, Al alloy, rect' sq, 0.28mm ≤ thick ≤ 0.35	6
317	76069100	Plate, sheet' strip, Al, not alloyed, >0.2mm thick, nes	6
318	76069200	Plate, sheet' strip, Al alloy, >0.2mm thick, nes	10
319	76071190	Foil, Al, not backed, rolled but not further worked, ≤ 0.2mm, >0.007mm	6
320	76071900	Foil, Al, not backed & not >0.2mm thick, nes	6
321	76072000	Foil, Al, backed, not >0.2mm thick excluding any backing	6
322	81130000	Cermets & articles thereof, incl. waste & scrap	8.4
323	82032000	Pliers (incl. cutting pliers), pincers, tweezers & similar tools	10.5

No.	Tariff Line in 2009	Description of Goods (for short)	Import Tariff in 2009 (%)
324	82041200	Wrenches, hand-operated, with adjustable jaws	10
325	82052000	Hammers & sledge hammers	10
326	82054000	Screwdrivers	10.5
327	82055900	Tools for masons, watchmakers, miners & hand tools nes	10
328	82072010	Dies for drawing/extruding metal with workng part of diamond/cubic BN	8
329	82072090	Dies for drawng/extrudng metal with workng part of oth materials, nes	8
330	82073000	Tools for pressing, stamping or punching	8
331	82074000	Tools for taping or threading	8
332	82075010	Tools for drilling, nes, with working part of diamond/cubic BN	8
333	82075090	Tools for drilling, with workng part of oth materials, nes	8
334	82076010	Tools for boring/broaching, with working part of diamond/cubic BN	8
335	82077000	Tools for milling	8
336	82078000	Tools for turning	8
337	82079010	Interchangeable tools, nes, with working part of diamond/cubic BN	8
338	82079090	Interchangeable tools, nes, with workng part of oth maerials	8
339	82082000	Knives & blades for machines/mechanical appliances for wood working	8
340	82084000	Knives & blades for agricultural, horticultural' forestry machines	8
341	82089000	Knives & blades for leather, paper, tobacco machines & oth industries	8
342	84122100	Hydraulic power engines & motors linear acting (cylinders)	12
343	84123100	Pneumatic power engines & motors linear acting (cylinders)	14
344	84138100	Pumps, nes	8
345	84139100	Parts of pumps for liquids	5
346	84141000	Vacuum pumps	8
347	84143013	Compressors for airconditioner, 0.4kw <motor power ≤ 5kw	10
348	84143014	Compressors for airconditioner, motor power >5 kw	10
349	84145120	Window fans, with a built-in electric motor of output ≤ 125W	20
350	84145199	Fans nes, with a built-in electric motor of output ≤ 125W	10
351	84145990	Other fans, nes	8

No.	Tariff Line in 2009	Description of Goods (for short)	Import Tariff in 2009 (%)
352	84148090	Air or gas compressors/hoods, nes	7
353	84149019	Parts of compressors of subheadng Nos. 84143011-84143014, 84143090	8
354	84149020	Parts of machines of subheading Nos. 84145110-84145190, 84146000	12
355	84149090	Parts of machines of other subheadings of 84.14, nes	7
356	84159090	Parts of air conditioners of other subheadings of 84.15	10
357	84178090	Industrial/lab furnaces/ovens, non-electric, nes	10
358	84191900	Instantaneous' storage water heaters, non-electric, nes	35
359	84193200	Dryers for wood, paper pulp, paper' paperboard	9
360	84193990	Other dryers, nes	9
361	84195000	Heat exchange units, non-domestic, non-electric	10
362	84199090	Parts of other machinery, plant & equip of heading 84.19	4
363	84201000	Calendering' rolling machines, excl for metals' glass	8.4
364	84212190	Filtering' purifying machines for water, non-household type	5
365	84212990	Filtering' purifying machinery & apparatus for liquids nes	5
366	84213910	Filtering' purifying machines for gases nes, household type	15
367	84213921	Electrostatic dust collectors for industry uses	5
368	84213923	Cyclone dust collectors for industry uses	5
369	84213929	Other dust collectors for industry uses, nes	5
370	84213990	Other dust collectors, nes	5
371	84219990	Parts for filtering' purifying machines of non-household type	5
372	84243000	Steam' sand blasting machines & similar jet projecting machines	8.4
373	84281090	Other lifts and skip hoists	6
374	84283300	Continous-action elevators/conveyors for goods nes, belt type	5
375	84283910	Continous-action elevators/conveyors for goods, nes, chain type	5
376	84283920	Continous-action elevators/conveyors for goods, nes, roller type	5
377	84283990	Continous-action elevators/conveyors for goods, nes	5
378	84289090	Other lifting, handling, loading or unloading machinery	5
379	84388000	Other machinery for the industrial preparation/manufacture of food/drink, excl. for the extraction/preparation of animal/fixed vegetable fats/oils	8.5
380	84392000	Machinery for making paper' paperboard	8.4

No.	Tariff Line in 2009	Description of Goods (for short)	Import Tariff in 2009 (%)
381	84393000	Machinery for finishing paper' paperboard	8.4
382	84411000	Cutting machines for paper pulp, paper' paperboard of all kinds	12
383	84418090	Machinery for making up paper pulp, paper ' paperboard, nes	12
384	84431922	Platen screen press	10
385	84431929	Other screen printing machinery	10
386	84431980	Other printing machinery	8
387	84440010	Synthetic filament spinning jets	10
388	84463040	Water jet looms for weaving fabrics of a width >30cm, shuttless	8
389	84471100	Circular knitting machines with cylinder diameter ≤165 mm	8
390	84471200	Circular knitting machines with cylinder diameter >165 mm	8
391	84472020	Other flat knitting machines	8
392	84485900	Other parts/accessories of machns of 84.47/their auxiliary machinery	6
393	84514000	Washing, bleaching' dyeing machines	8.4
394	84515000	Machines for reeling,unreeling,folding,cut' pink textile fabrics	8
395	84518000	Machines for wring/dress/finishing/coating' impreg tex yarns etc	12
396	84522190	Other non-household type automatic sewing machines nes	12
397	84529099	Parts of non-household sewing machines, nes	14
398	84581100	Horizontal lathes numerically controlled	9.7
399	84589100	Lathes nes numerically controlled	5
400	84592100	Drilling machines nes, numerically controlled	9.7
401	84601100	Fl-surf grindg mach,pos of one axis acc to 0.01mm, numerical controd	9.7
402	84604020	Lapping machines	13
403	84609010	Grinding wheel mechines	15
404	84609020	Polishing machines	15
405	84612020	Slotting machines	15
406	84613000	Broaching machines	12
407	84615000	Sawing' cutting-off machines by removing metal	12
408	84619011	Double-column (open-side) planing machines	15
409	84619019	Other planing machines, nes	15
410	84621010	Forging' die-stamping mach & hammers,numerically controlled	9.7

No.	Tariff Line in 2009	Description of Goods (for short)	Import Tariff in 2009 (%)
411	84621090	Forging ' die-stamping mach & hammers, not numerically contrld	12
412	84624900	Punching/notching machines, not numerically controlled	10
413	84629910	Mechanical presses	10
414	84631019	Cold-drawing tube benches, >300t	10
415	84662000	Work holders for use with machines of 84.56 to 84.65	7
416	84669400	Parts & accessories nes for use on mach of hdg No 84.62 or 84.63	6
417	84772010	Plastic granulators	5
418	84772090	Extruders for working rubber' plastics nes	5
419	84774010	Plastics bridge-die-forming mahines	5
420	84774020	Plastics calender-forming machines	5
421	84774090	Vacuum moldng/thermoforming mach for workng rubber/plastic nes	5
422	84775900	Mach for moulding' otherwise forming rubber' plastics nes	5
423	84778000	Mach for working rubber' plastics' for the mfr of prods therefrom	5
424	84798110	Electric wire coil-winders	9.5
425	84798190	Other machines for treating metal	9.5
426	84798200	Machines for mixing/kneading/crushing/grinding, etc	7
427	84804100	Moulds, injection' compression types, for metal' metal carbides	8
428	84807900	Moulds for rubber' plastics, nes	5
429	84812010	Valves for oleohydraulic transmissions	5
430	84813000	Valves, check	5
431	84814000	Valves, safety' relief	5
432	84818010	Other valves	7
433	84819010	Parts of valves	8
434	84819090	Parts of taps, cocks' similar appliances	8
435	84824000	Bearings, needle roller	8
436	84829900	Bearing parts, nes	6
437	84834010	Roller screws	8
438	84834090	Gears/gearing,ball screws,gear boxes,speed changers, etc	8
439	84839000	Toothed wheels, chain sprockets and other transmission elements presented separately;parts of applianced of heading No. 84.83	8
440	84841000	Gaskets of metal sheeting combined with other material	8
441	84879000	Machinery parts, not specified or included elsewhere in this chapter	8
442	85011010	Electric motors of an output ≤ 37.5 W, for toys	24.5

No.	Tariff Line in 2009	Description of Goods (for short)	Import Tariff in 2009 (%)
443	85011099	Electric motors of an output ≤ 37.5 W, nes	9
444	85013100	DC motors, DC generators, of an output not exceeding 750 W	12
445	85030010	Parts of electric motors of subheading No. 8501.1010, 8501.1091	12
446	85030090	Parts of other machines of heading No. 85.01 or 85.02	8
447	85043110	Mutual inductors, capacity ≤ 1 KVA	5
448	85043190	Other transformers, capacity ≤ 1 KVA, nes	5
449	85049019	Parts of other transformers, nes	8
450	85049020	Parts of voltage stabilized suppliers and UPS	8
451	85049090	Parts of ballasts, static converters and other inductors	8
452	85051110	Permanent magnets/articles going to be permanent magnets, of rare-earth	7
453	85051190	Permanent magnets/articles going to be permanent magnets, of oth metal	7
454	85078020	Lithium ion	12
455	85081100	Vacuum cleaners with self-contained electric motor, of a power not exceeding 1500W and having a dust bag or other receptacle capacity not exceeding 20l	10
456	85094090	Other domestic food grinders & mixers; fruit or veg juice extractors	10
457	85122010	Lighting equipment of a kind used for motor vehicles	10
458	85129000	Parts of electrical lighting, signalling & defrosting equipment	8
459	85158000	Other electric/laser/ultrasonic machines for weld/cut nes or for hot spray of metals/cermets	8
460	85162100	Electric space heating apparatus, having storage heating radiators	35
461	85164000	Electric smoothing irons	35
462	85166030	Electric cookers	15
463	85166050	Electric oven	15
464	85167210	Automatic bread makers	32
465	85181000	Microphones & stands therefor	10
466	85184000	Audio-frequency electric amplifiers	12
467	85189000	Parts of microphones, loudspeakers, headphones, earphones & electric sound amplifiers	10.5
468	85258013	Other television cameras, not for special purposes	35
469	85299042	Camera modules without special purpose	12
470	85299049	Parts for other TV cameras	12
471	85361000	Electrical fuses, for a voltage not exceeding 1,000 volts	10

No.	Tariff Line in 2009	Description of Goods (for short)	Import Tariff in 2009 (%)
472	85371011	Programmable controuers	5
473	85371019	Other numerical control panels, for a voltage \leq 1,000 V	5
474	85389000	Parts for switches,fuses,panels and etc,nes	7
475	85393990	Other discharge lamps, for other uses nes	8
476	85399000	Parts of elect filament or disch lamps,UV or IR lamps & arc-lamps	8
477	85408900	Valve & tubes, nes	8
478	85432010	General signal generators, output frequecy<1,500 MHz	15
479	85432090	Other signal generators, nes	8
480	85441100	Insulated winding wire of copper	10
481	85442000	Co-axial cable & other co-axial electric conductors	10
482	85444929	Electric conductors, not fitted with connectors, for a voltage exceeding 80V but not exceeding 1000V	12
483	87081000	Bumpers & parts of motor vehicles	10
484	87082930	Windowpane raiser	10
485	87082941	Motor vehicles electic sunroofs	10
486	87082942	Motor vehicles manual sunroofs	10
487	87082951	Side panels	10
488	87082952	Car doors	10
489	87082953	Engine hood	10
490	87082954	Front wall	10
491	87082955	Baggage compartment lids(or back door)	10
492	87082956	Rear wall	10
493	87082957	Fender	10
494	87082959	Other body Coverings	10
495	87082990	Parts & accessories of bodies nes for motor vehicles	10
496	87084010	Gear boxes of tractors	6
497	87084020	Gear boxes of buses with seats \geq 30	10
498	87084030	Gear boxes of dumpers	6
499	87084040	Gear boxes of trucks of 8704.2100/2230/3100/3230	10
500	87084050	Gear boxes of trucks of 8704.2240, 8704.2300	10
501	87084060	Gear boxes of vehicles of 87.05	10
502	87084099	Gearshift of other motor vehicles of 87.02 to 87.04	10
503	87087010	Road wheel & parts of tractors	6
504	87087020	Road wheel & parts of buses with seats \geq 30	10
505	87087030	Road wheel & parts of dumpers	6
506	87087040	Road wheel & parts of trucks of 8704.2100/2230/3100/3230	10
507	87087050	Road wheel & parts of trucks of 8704.2240, 8704.2300	10
508	87087060	Road wheel & parts of vehicles of 87.05	10

No.	Tariff Line in 2009	Description of Goods (for short)	Import Tariff in 2009 (%)
509	87087090	Road wheel & parts of other vehicles of 87.02 to 87.04	10
510	87089991	Frames of other vehicles of 87.02 to 87.04	10
511	87089992	Motor vehicles shafts	10
512	87089999	Other parts & accessories nes of other vehicles of 87.02 to 87.04	10
513	87120020	Racing bicycles	13
514	87120030	Mountain bicycles	13
515	87120041	Cross-country bicycles, 16", 18", 20"	13
516	87120049	Cross-country bicycles, nes	13
517	87120081	Other bicycles, not larger than 16"	13
518	87120089	Bicycles, nes	13
519	87120090	Non-motorised cycles, nes	23
520	87149100	Bicycle frames & forks, & parts thereof	12
521	87149200	Bicycle wheel rims & spokes	12
522	87149310	Hubs of bicycle	12
523	87149320	free wheel	12
524	87149390	Free-wheel, sprocket wheel of bicycle	12
525	87149400	Bicycle brakes, including coaster braking hubs, & parts	12
526	87149500	Bicycle saddles	12
527	87149610	Bicycle padals and parts thereof	12
528	87149620	Bicycle crank-gears and parts thereof	12
529	87149900	Bicycle parts nes	12
530	90021190	Objective lenses for photo camera/enlarger/reducer, projector, nes	15
531	90021990	Objective lenses, nes	15
532	90029010	Other optical elements, mounted, for photo cameras	15
533	90029090	Other optical elements, mounted, nes	15
534	90213100	Artificial joints	4
535	90318090	Measuring or checking instruments, appliances & machines, nes	5
536	95063900	Golf equipment, nes	14
537	95069110	Gymnasium or recovered equipment	12
538	96062100	Buttons of plastics, not covered with textile material	21
539	96062200	Buttons of base metal, not covered with textile material	15

Note: The descriptions of goods in the table are in their shortened forms. The specific product scope shall follow the corresponding tariff lines of the Mainland's Customs Tariff of Import and Export in 2009.

Tariff Reduction Arrangements for Products

Under the Early Harvest on the Mainland Side

	Import Tariff in 2009 (X%)	Agreement Tariff Rate		
		The First Year of Implementing the Early Harvest Program	The Second Year of Implementing the Early Harvest Program	The Third Year of Implementing the Early Harvest Program
1	$0 < X \leq 5$	0		
2	$5 < X \leq 15$	5	0	
3	$X > 15$	10	5	0

Notes:

1. Import tariff in 2009 refers to the non-interim import tariff rate that the Mainland generally applied to other members of the World Trade Organization in 2009.
2. If the Cross-Straits Economic Cooperation Framework Agreement enters into force in the first half of the year, the Early Harvest Program shall be implemented on July 1st of the same year; if the Agreement enters into force in the second half of the year, the Early Harvest Program shall be implemented on January 1st of the next year.
3. The Agreement Tariff Rate of the products under the Early Harvest Program shall be reduced to zero by a maximum of three installments in no more than two years after the implementation of the Program. The reduction of tariff rates in the first year shall commence on the date of implementing the Early Harvest Program, and the reductions in the second year and the third year shall commence on January 1st of the respective year.

Product List Under the Early Harvest on the Taiwan Side

No.	Tariff Line in 2009	Description of Goods	Import Tariff in 2009 (%)
1	27079100	Creosote oils	1.0
2	27101941	Fuel oil, at 15 degrees C, over 0.93 specific gravity	5.0
3	27111990	Other liquefied gases hydrocarbons	5.0
4	27131200	Petroleum coke, calcined	1.0
5	28030010	Carbon black	2.5
6	28121010	Phosphorus trichloride	5.0
7	28151200	Sodium hydroxide, in aqueous solution (soda lye or liquid soda)	2.5
8	28161010	Magnesium hydroxide	5.0
9	28230090	Other titanium oxides	2.0
10	28258000	Antimony oxides	2.5
11	28273990	Other metal chlorides (sodium chloride classified in heading 2501)	3.4
12	28332400	Sulphates of nickel	2.7
13	28352500	Calcium hydrogenorthophosphate (dicalcium phosphate)	5.0
14	28362010	Soda crystal (washing soda)	5.5
15	28362090	Disodium carbonate	3.5
16	28419090	Other salts of oxometallic or peroxometallic acids	5.0
17	29033990	Other fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	5.0
18	29034900	Other halogenated derivatives of acyclic hydrocarbons containing two or more different halogens	5.5
19	29055990	Other halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols	2.5
20	29094999	Other ether alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.0
21	29103000	1-Chloro-2, 3-epoxypropane (epichlorohydrin)	1.0
22	29124990	Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function	2.5
23	29145000	Ketone-phenols and ketones with other oxygen function	2.5
24	29151100	Formic acid	2.5
25	29152100	Acetic acid	1.0

No.	Tariff Line in 2009	Description of Goods	Import Tariff in 2009 (%)
26	29153100	Ethyl acetate	2.5
27	29153900	Other esters of acetic acid	2.5
28	29159090	Other saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	4.0
29	29161200	Esters of acrylic acid	2.5
30	29161410	Methyl methacrylate	2.5
31	29163990	Other aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5.0
32	29181400	Citric acid	3.5
33	29182900	Other carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5.0
34	29209049	Other phosphorous ester and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.0
35	29211900	Other acyclic monoamines and their derivatives; salts thereof	1.0
36	29214200	Aniline derivatives and their salts	2.5
37	29215990	Other aromatic polyamines and their derivatives; salts thereof	5.0
38	29222100	Aminohydroxynaphthalene-sulphonic acids and their salts	5.0
39	29224990	Other amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof	5.0
40	29239000	Other quaternary ammonium salts and hydroxides	5.0
41	29241910	Dimethyl formamide (D.M.F.)	2.5
42	29242990	Other cyclic amides (including cyclic carbamates) and their derivatives; salts thereof	5.0
43	29270010	Azobisformamide	5.0
44	29270090	Other diazo-, azo- or azoxy-compounds	5.0
45	29291020	Diphenylmethane diisocyanate	1.2
46	29299000	Compounds with other nitrogen function	4.0

No.	Tariff Line in 2009	Description of Goods	Import Tariff in 2009 (%)
47	29309090	Other organo-sulphur compounds	2.5
48	29310029	Organotin compounds	4.0
49	29321310	Furfuryl alcohol	2.5
50	29321320	Tetrahydrofurfuryl alcohol	5.0
51	29321990	Other compounds containing an unfused furan ring (whether or not hydrogenated) in the structure	5.0
52	29322900	Other lactones	5.0
53	29329900	Other heterocyclic compound with oxygen hetero-atom(s) only	5.0
54	29333990	Other compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure	5.0
55	29336990	Other compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure	5.0
56	29339990	Other heterocyclic compounds with nitrogen hetero-atom(s) only	5.0
57	32041120	Preparations based on disperse dyes	5.0
58	32041210	Acid dyes, whether or not premetallised	5.0
59	32041220	Preparations based on acid dyes	5.0
60	32041230	Mordant dyes	5.0
61	32041240	Preparations based on mordant dyes	5.0
62	32041711	Organic fluorescent pigments	5.0
63	32041719	Other synthetic organic pigments	5.0
64	32041720	Preparations based on synthetic organic pigments	5.0
65	32042000	Synthetic organic products of a kind used as fluorescent brightening agents	5.0
66	32061100	Pigments and preparations, containing 80% or more by weight of titanium dioxide calculated on the dry weight	2.0
67	32061900	Other pigments and preparations based on titanium dioxide	2.0
68	32141090	Other glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' filling	5.0
69	33073000	Perfumed bath salts and other bath preparations	5.0
70	33074100	Agarbatti and other odoriferous preparations which operate by burning	5.0

No.	Tariff Line in 2009	Description of Goods	Import Tariff in 2009 (%)
71	33074900	Other preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites	5.0
72	33079090	Depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included, whether or not perfumed or having disinfectant properties	5.0
73	34021300	Non-ionic organic surface-active agents	4.0
74	34022000	Surface-active preparations, washing preparations and cleaning preparations, put up for retail sale	4.0
75	35061000	products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	6.5
76	35069110	Hot melt adhesives	6.5
77	35069190	Other adhesives based on polymers of headings 39.01 to 39.13 or on rubber	6.5
78	35069900	Other prepared glues and adhesives	6.5
79	37079030	Toners, for photographic uses	3.5
80	38021000	Activated carbon	6.5
81	38061000	Rosin and resin acids	1.2
82	38069090	Other derivatives of rosin and resin acids	1.2
83	38121000	Prepared rubber accelerators	5.0
84	38123020	Other compound stabilisers for rubber or plastics	5.0
85	38151900	Other supported catalysts	1.0
86	38159019	Other catalytics	1.0
87	38160000	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01	2.5
88	38243000	Non-agglomerated metal carbides mixed together or with metallic binders	5.0
89	38249099	Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural mixed products), not elsewhere specified or included	5.0
90	39029090	Other polymers of other olefins, in primary forms	2.5
91	39039090	Other polymers of styrene, in primary forms	2.5
92	39061010	Polymethyl methacrylate granules, in primary forms	2.5

No.	Tariff Line in 2009	Description of Goods	Import Tariff in 2009 (%)
93	39069010	Other acrylic polymers granules, in primary forms	1.0
94	39069090	Other acrylic polymers emulsion, in primary forms	4.0
95	39074000	Polycarbonates, in primary forms	2.5
96	39075000	Alkyd resins, in primary form	5.0
97	39079100	Other polyesters, unsaturated, in primary forms	2.5
98	39091000	Urea resins or thiourea resins, in primary forms	5.0
99	39092000	Melamine resins, in primary forms	5.0
100	39093090	Other amino resins, in primary forms	5.0
101	39094000	Phenolic resins, in primary forms	5.0
102	39095000	Polyurethanes, in primary forms	2.5
103	39100030	Silicone resin	4.0
104	39100040	Silicone rubber	4.0
105	39111010	Petroleum resins	5.0
106	40111000	New pneumatic tyres, of rubber, of a kind used on motor cars (including station wagons and racing cars)	10.0
107	40112000	New pneumatic tyres, of rubber, of a kind used on buses or lorries	10.0
108	40115000	New pneumatic tyres, of rubber, of a kind used on bicycles	5.0
109	52054800	Cotton yarn, multiple (folded) or cabled, of combed fibres, measuring per single yarn less than 83.33 decitex(exceeding 120 metric number per single yarn)	4.0
110	52081300	Woven fabrics of cotton, 3-thread or 4-thread twill, including cross twill, containing 85% or more by weight of cotton, weighing not more than 200 g/square meter, unbleached	7.5
111	52083200	Woven fabrics of cotton, plain weave, containing 85% or more by weight of cotton, weighing more than 100 g/square meter but not more than 200 g/square meter, dyed	10.0
112	52083900	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/square meter, dyed	10.0
113	54021900	Other high tenacity filament yarn of nylon or polyamides, not put up for retail sale	1.5
114	54022000	High tenacity filament yarn of polyesters, not put up	1.5

No.	Tariff Line in 2009	Description of Goods	Import Tariff in 2009 (%)
		for retail sale	
115	54024900	Other synthetic filament yarn, single, untwisted or with a twist not exceeding 50 turns per metre, not put up for retail sale	1.5
116	55039090	Other synthetic staple fibres, not carded, combed or otherwise processed for spinning	1.5
117	55081000	Sewing thread of synthetic staple fibres, whether or not put up for retail sale	4.0
118	55092200	Multiple (folded) or cabled yarn, containing 85% or more by weight of polyester staple fibres, not put up for retail sale	4.0
119	56031290	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5.0
120	56031390	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5.0
121	56039290	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5.0
122	56039490	Other nonwoven fabrics, whether or not impregnated, coated, covered or laminated	5.0
123	58012300	Other weft pile fabrics, of cotton	10.0
124	59021000	Tyre cord fabric of high tenacity yarn of nylon or other polyamides	5.0
125	59031010	PVC synthetic leather	5.0
126	59031020	Other fabrics of cotton, impregnated, coated, covered or laminated with polyvinyl chloride, other than those of heading 59.02	8.0
127	59032010	PU synthetic leather	5.0
128	59069990	Other rubberised textile fabrics, of other textile materials	10.0
129	60041010	Knitted or crocheted fabrics, of a width exceeding 30cm, containing by weight 5% or more of elastomeric yarn but not containing rubber thread, of silk, other than those of heading 60.01	10.0
130	70139100	Other glassware of lead crystal	6.5
131	70140011	Reflective glass for road marking lines and road signs	10.0
132	70140019	Other signalling glassware, not optically worked	10.0

No.	Tariff Line in 2009	Description of Goods	Import Tariff in 2009 (%)
133	70171090	Other laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated, of fused quartz or other fused silica	5.0
134	74111000	Refined copper tubes and pipes	3.0
135	78041900	Lead plates and other lead sheets, strip and foil	1.2
136	82072020	Dies for extruding metal	4.0
137	82073010	Punches and dies for cold pressing and stamping of sheet metal; drop forging dies	10.0
138	82073090	Other interchangeable tools for pressing, stamping or punching	5.0
139	82075010	Interchangeable tools for drilling, hand tools use	4.0
140	82075020	Interchangeable tools for drilling, machines use	5.0
141	82079010	Other interchangeable tools, hand tools use	4.0
142	82089090	Other knives and cutting blades, for machines or for mechanical appliances	5.0
143	84122110	Hydraulic cylinders	5.0
144	84123110	Pneumatic cylinders	5.0
145	84138190	Other pumps for liquids	3.0
146	84139100	Parts of pumps for liquids	3.0
147	84141000	Vacuum pumps	3.0
148	84143010	Compressors, output 600 W and over, but less than 2,000 W, of a kind used in refrigerating equipment	5.0
149	84143020	Other compressors of a kind used in refrigerating equipment	5.0
150	84145900	Other fans	4.7
151	84148011	Centrifugal air compressors	2.5
152	84148019	Other compressors	4.0
153	84148020	Blowers	4.0
154	84148090	Other articles of heading 84.14	4.0
155	84149010	Parts of air pumps and vacuum pumps	3.0
156	84149020	Parts of compressors	3.4
157	84149030	Parts of fans and blowers	3.4
158	84149090	Other parts of articles of heading 84.14	4.0
159	84159000	Parts of air conditioning machines	1.5
160	84178090	Other industrial or laboratory furnaces and ovens,	4.0

No.	Tariff Line in 2009	Description of Goods	Import Tariff in 2009 (%)
		non-electric	
161	84193200	Dryers for wood, paper pulp, paper or paperboard	4.0
162	84193900	Other dryers	4.0
163	84195000	Heat exchange units	3.0
164	84212190	Other filtering or purifying machinery and apparatus for water	4.0
165	84212900	Other filtering or purifying machinery and apparatus for liquids	3.0
166	84213990	Other filtering or purifying machinery and apparatus for gases	4.0
167	84219990	Other parts of filtering or purifying machinery and apparatus for liquids or gases	3.0
168	84243000	Steam or sand blasting machines and similar jet projecting machines	4.0
169	84388000	Other machinery of heading 84.38	4.0
170	84392000	Machinery for making paper or paperboard	4.0
171	84411000	Paper cutting machines	3.0
172	84418090	Other machinery of heading 84.41	4.0
173	84431990	Other printing machines	3.0
174	84440000	Machines for extruding drawing, texturing or cutting man-made textile materials	3.0
175	84471100	Circular knitting machines, with cylinder diameter not exceeding 165 mm	3.0
176	84471200	Circular knitting machines, with cylinder diameter exceeding 165 mm	3.0
177	84472000	Flat knitting machines; stitch-bonding machines	3.0
178	84485900	Other parts and accessories of machines of heading 84.47 or of their auxiliary machinery	2.5
179	84514000	Washing, bleaching or dyeing machines	3.0
180	84515090	Other machines for reeling, unreeling, folding, cutting or pinking textile fabrics	4.0
181	84518090	Other machinery of heading 84.51	4.0
182	84522110	Over-lock sewing machines (cock sewing machines)	2.0
183	84529000	Other parts of sewing machines	2.5
184	84729090	Other office machines of heading 84.72	3.5

No.	Tariff Line in 2009	Description of Goods	Import Tariff in 2009 (%)
185	84772090	Other extruders	3.0
186	84774000	Vacuum moulding machines and other thermoforming machines	3.0
187	84775900	Other machinery for moulding or otherwise forming	3.0
188	84778000	Other machinery of heading 84.77	3.0
189	84779000	Other parts of machinery of heading 84.77	2.5
190	84798100	Machinery for treating metal, including electric wire coil-winders	3.0
191	84798200	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	2.5
192	84798990	Other machinery of heading 84.79	4.0
193	84799090	Other parts of machinery of heading 84.79	2.5
194	84804100	Injection or compression moulds for metal or metal carbides	4.0
195	84807900	Other moulds for rubber or plastics	2.5
196	84812000	Valves for oleohydraulic or pneumatic transmissions	3.0
197	84813000	Check (nonreturn) valves	3.0
198	84814000	Safety or relief valves	3.0
199	84818020	Fire-hydrants and fire-sprinkler heads	2.5
200	84819020	Parts of fire-hydrants	2.5
201	84819090	Other parts of articles of heading 84.81	5.0
202	84824090	Other needle roller bearings	10.0
203	84829910	Steel race for bearings (unfinished)	2.5
204	84829920	Holder for bearings	2.5
205	84829990	Parts of other ball or roller bearings	2.5
206	84834090	Other articles of subheading 8483.40	5.0
207	84839090	Other toothed wheels, chain sprockets and other transmission elements presented separately ; and parts for articles of heading 84.83	5.0
208	84841000	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	5.0
209	85011010	Explosion proof motors, of an output not exceeding 37.5 W	5.0
210	85011090	Other motors of an output not exceeding 37.5 W	5.0

No.	Tariff Line in 2009	Description of Goods	Import Tariff in 2009 (%)
211	85030090	Other parts suitable for use solely or principally with the machines of heading 85.01 or 85.02	1.0
212	85044091	Other power supply, exchangeable type	5.0
213	85049000	Parts of the articles of heading 85.04	1.7
214	85051100	Permanent magnets and articles intended to become permanent magnets after magnetisation, of metal	2.5
215	85051900	Permanent magnets and articles intended to become permanent magnets after magnetisation, of other material	1.7
216	85061021	Manganese dioxide dry cells (neutral), of an external volume not exceeding 300 cm ³	7.5
217	85061090	Other manganese dioxide primary cells and primary batteries	2.5
218	85078000	Other accumulators	2.5
219	85129010	Parts of lighting or visual signaling equipment of a kind used on bicycles	5.0
220	85181090	Other line microphones and stands therefor	7.5
221	85184090	Other audio-frequency electric amplifiers	10.0
222	85189090	Other parts of articles of heading 8518	1.0
223	85258010	Television cameras	5.0
224	85285910	Other colour non-cathode-ray tube monitors	10.0
225	85361000	Fuses, for a voltage not exceeding 1,000 V	6.0
226	85371010	Electronics control devices (including digital controllers, programmed controllers, microprocessors and other similar control devices) exclusively for use with machineries, for a voltage not exceeding 1,000 V	1.0
227	85392100	Tungsten halogen lamps	5.0
228	85393920	Cool cathode lamp	1.0
229	85393990	Other discharge lamps	5.0
230	85399000	Parts of articles of heading 85.39	1.7
231	87120010	Bicycles	6.0
232	87120090	Other cycles	5.0
233	87149120	Other frames and forks, and parts thereof	5.0
234	87149200	Wheel rims and spokes	5.0
235	87149310	Hubs, other than coaster braking hubs and hub	5.0

No.	Tariff Line in 2009	Description of Goods	Import Tariff in 2009 (%)
		brakes	
236	87149320	Free-wheel sprocket-wheels	5.0
237	87149410	Caliper brake and parts thereof	5.0
238	87149420	Coaster braking hub and parts thereof	5.0
239	87149490	Other brakes and parts thereof	5.0
240	87149500	Saddles of cycles	5.0
241	87149610	Pedals and parts thereof	5.0
242	87149620	Crank-gear and parts thereof	5.0
243	87149910	Parts for side cars	5.0
244	87149920	Reflective sheets and bands, suitable for vehicles use	5.0
245	87149990	Other parts and accessories of vehicles of headings 87.11 to 87.13	5.0
246	87150000	Baby carriages and parts thereof	5.0
247	90015000	Spectacle lenses of other materials	3.0
248	90019090	Other optical elements, unmounted	5.0
249	90021100	Objective lenses, for cameras, projectors or photographic enlargers or reducers	5.0
250	90021900	Other objective lenses	3.4
251	90029032	Lenses, additional mounted, for television or cinematographic cameras or projectors	3.4
252	90029090	Other optical elements, mounted	5.0
253	90292090	Other articles of subheading 9029.20	7.5
254	90330090	Other parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	1.7
255	91021100	Wrist-watches, electrically operated, with mechanical display only, other than those of heading 91.01	5.0
256	94051000	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	3.4
257	94059900	Parts of other materials, articles of heading 94.05	3.4

No.	Tariff Line in 2009	Description of Goods	Import Tariff in 2009 (%)
258	95063900	Other golf equipment	5.0
259	95066990	Other balls	3.3
260	95069100	Articles and equipment for general physical exercise, gymnastics or athletics	3.0
261	95089000	Other roundabouts, swings, shooting galleries and other fairground amusements; travelling theatres	5.0
262	96032100	Tooth brushes, including dental-plate brushes	5.0
263	96039090	Other brooms, burshes, hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; squeegees (other than roller squeegees)	3.3
264	96072000	Parts of slide fasteners	2.5
265	96081000	Ball point pens	3.4
266	96091000	Pencils and crayons, with leads encased in a rigid sheath	3.4
267	96170000	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	5.0

Note: The descriptions of goods in the table are in their shortened forms. The specific product scope shall follow the corresponding tariff lines of Taiwan's Customs Import Tariff in 2009.

Tariff Reduction Arrangements for Products

Under the Early Harvest on the Taiwan Side

	Import Tariff in 2009 (X%)	Agreement Tariff Rate		
		The First Year of Implementing the Early Harvest Program	The Second Year of Implementing the Early Harvest Program	The Third Year of Implementing the Early Harvest Program
1	$0 < X \leq 2.5$	0		
2	$2.5 < X \leq 7.5$	2.5	0	
3	$X > 7.5$	5	2.5	0

Notes:

1. Import tariff in 2009 refers to the non-interim import tariff rate that Taiwan generally applied to other members of the World Trade Organization in 2009.
2. If the Cross-Straits Economic Cooperation Framework Agreement enters into force in the first half of the year, the Early Harvest Program shall be implemented on July 1st of the same year; if the Agreement enters into force in the second half of the year, the Early Harvest Program shall be implemented on January 1st of the next year.
3. The Agreement Tariff Rate of the products under the Early Harvest Program shall be reduced to zero by a maximum of three installments in no more than two years after the implementation of the Program. The reduction of tariff rate in the first year shall commence on the date of implementing the Early Harvest Program, and the reduction in the second year and the third year shall commence on January 1st of the respective year.

Annex II

Provisional Rules of Origin Applicable to Products under the Early Harvest for Trade in Goods

Article 1 Definitions

For the purposes of this Provisional Rules:

Customs Valuation Agreement means the *Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994*, which is part of the *Marrakesh Agreement Establishing the World Trade Organization*.

Fungible materials means materials that are interchangeable for commercial purposes and whose properties are essentially identical, and between which it is impractical to differentiate by a mere visual examination.

Generally Accepted Accounting Principles means the recognized essential authoritative accounting standards of one Party with respect to the recording of revenues, expenses, costs, assets and liabilities, the disclosure of information and the preparation of financial statements. These standards may encompass broad guidelines of general application as well as detailed standards, practices and procedures.

Material means a good physically incorporated into another good or used in the production of another good, including ingredients, parts, components, subassemblies or semi-subassemblies.

Neutral elements means articles used in the production, testing or inspection of another good, but not physically incorporated into the good.

Non-originating materials means materials other than those qualified as originating in accordance with the provisions of this Provisional Rules.

Originating materials or originating goods means materials or goods which are qualified as originating in accordance with the provisions of this Provisional Rules.

Production means methods of obtaining goods, including but not limited to, growing, raising, mining, harvesting, fishing, farming, trapping, hunting, capturing, gathering, collecting, breeding, extracting, manufacturing, processing, or assembling.

Harmonized System means the *Harmonized Commodity Description and Coding System* of the World Customs Organization.

Heading means the four–digit code used in the Harmonized System.

Subheading means the six–digit code used in the Harmonized System.

Article 2 Originating Goods

Unless otherwise provided in this Provisional Rules, a good shall be considered as originating in one Party when:

- (a) the good is wholly obtained in one Party in accordance with Article 3;
- (b) the good is produced entirely in one or both Parties, exclusively from originating materials; or
- (c) the good is produced in one or both Parties, using non-originating materials, and conforms to the product specific rules provided in Article 4.

Article 3 Goods Wholly Obtained

For the purpose of subparagraph (a) of Article 2, the following goods shall be considered as wholly obtained in one Party:

- (a) live animals born and raised in one Party;
- (b) products obtained from live animals referred to in subparagraph (a) above in one Party;
- (c) plants or plant products harvested, picked or gathered in one Party;
- (d) goods obtained by hunting, trapping, fishing, farming, gathering or capturing in one Party;
- (e) minerals extracted in one Party;
- (f) products obtained by one Party from its relevant waters, seabed or subsoil beneath the seabed;
- (g) goods processed or manufactured on board factory ships registered in one Party, exclusively from goods referred to in subparagraph (f) above;
- (h) waste and scrap derived from processing operations in one Party and fit only for the recovery of raw materials, or waste collected after consumption in one Party provided that such waste are fit only for the recovery of raw materials; and

- (i) goods obtained in one Party solely from goods referred to in subparagraphs (a) through (h) above.

Article 4 Product Specific Rules

Unless otherwise provided in this Provisional Rules, the originating status of the goods, produced in one or both Parties using non-originating materials, shall be determined in accordance with the corresponding rules set forth in the Attachment to this Provisional Rules, which specifies a change in tariff classification, a regional value content, processing operation or other requirements.

The above-mentioned Attachment shall be implemented subsequent to the agreement to be reached through the consultation between the expert group on Rules of Origin of both Parties.

Article 5 Change in Tariff Classification

For the purpose of a change in tariff classification criterion provided in Article 4 of this Provisional Rules, the non-originating materials used in the production of a good shall undergo a change of tariff classification specified in the Attachment to this Provisional Rules as a result of processes performed in one or both Parties.

Article 6 Regional Value Content

1. For the purpose of the Regional Value Content (RVC) criterion provided in Article 4, the RVC shall be calculated according to the following formula:

$$RVC = \frac{FOB - VNM}{FOB} \times 100\%$$

where:

VNM shall be the value of non-originating materials adjusted based on CIF.

2. Both FOB and CIF values referred to in this Provisional Rules shall be determined pursuant to the *Customs Valuation Agreement* and the Generally Accepted Accounting Principles.

Article 7 Processing Operations

For the purpose of the processing operation criterion provided in Article 4, the goods concerned shall be considered as originating provided that the processing operations specified in the Attachment to this Provisional Rules, have been conducted in one or both Parties.

Article 8 Accumulation Rule

Where an originating material of one Party is incorporated into a good in the other Party, the material so incorporated shall be considered to be originating in the latter Party.

Article 9 Minimal Operations or Processes

1. For the purposes of this Article, “simple” is used to describe operations or processes which need neither professional skill nor specialized machine, apparatus or equipment.

2. Simple operations or processes which contribute minimally to the essential characteristics of the goods, either by themselves or in combination, shall be considered to be minimal operations or processes and do not confer origin. These include but not limited to:

- (a) operations to ensure the preservation of goods in good condition during transportation or storage, such as ventilation, dehumidification, refrigeration, freezing, chilling, oiling, antirust painting, protection wrapping, or placing in salt or aqueous solutions;
- (b) breaking-up and assembling of goods for the purpose of facilitating consignments;
- (c) packaging, unpackaging or repackaging for sale or exhibition purposes;
- (d) slaughtering, freezing, cutting and slicing of animals;
- (e) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles), slitting, bending, coiling, or uncoiling;
- (f) washing, cleaning, removing dust, oxide, oil, paints and other coverings;
- (g) simple painting, polishing, sharpening, grinding, cutting, assembling or disassembling;
- (h) bottling, canning, bagging, casing, boxing, fixing on cards or boards, and other similar packaging operations;
- (i) affixing or printing marks, labels, logos or other like distinguishing signs on products or their packaging;
- (j) diluting, dissolving or simple mixing that does not materially alter the

characteristics of the goods;

- (k) husking, partial or complete bleaching, polishing and glazing of cereals other than rice;
- (l) operations to color sugar or form sugar lumps;
- (m) ironing or pressing of textiles;
- (n) peeling, stoning and shelling of fruits, nuts and vegetables.

Article 10 *De Minimis*

A good that fails to meet the criterion of change in tariff classification, pursuant to the provisions of the Attachment to this Provisional Rules, shall nonetheless be considered to be originating, provided that:

- (a) the value of all non-originating materials, determined pursuant to Article 6, that fail to meet the criterion of change in tariff classification, does not exceed ten percent (10%) of the FOB value of the given good; and
- (b) the good meets all the other applicable requirements of this Provisional Rules.

Article 11 Fungible Materials

1. In determining whether a good is originating, any fungible material shall be distinguished by the physical separation of the goods; or by one of the inventory management methods recognized in the Generally Accepted Accounting Principles of the exporting Party.
2. The selected inventory management method shall be used continuously for that good or material throughout the entire fiscal year.

Article 12 Neutral Elements

In determining whether a good is originating, the origin of the following neutral elements shall be disregarded:

- (a) fuel, energy, catalysts and solvents;
- (b) equipment, devices and supplies used for testing or inspecting the goods;
- (c) gloves, glasses, footwear, clothing, safety equipment and supplies;

- (d) tools, dies and molds;
- (e) spare parts and materials used in the maintenance of equipment and buildings;
and
- (f) any other goods that are not incorporated into the good, whose use in the production of that good can reasonably be demonstrated to be a part of that production.

Article 13 Sets

Sets, as defined in General Rule 3 for the Interpretation of the Harmonized System, shall be considered to be originating in one Party provided all the products of the sets are originating in that Party. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be considered to be originating, provided that the value of the non-originating materials, pursuant to Article 6, does not exceed ten percent (10%) of the FOB value of the set.

Article 14 Packaging Materials and Containers

1. Where goods are subject to a change in tariff classification criterion set out in the Attachment to this Provisional Rules, the origin of the packaging materials and containers in which the goods are packaged for retail sale shall be disregarded in determining the origin of the goods, provided that the packaging materials and containers are classified with the goods. Nevertheless, if the goods are subject to a regional value content requirement, the value of the packaging materials and containers used for retail sale shall be taken into account as originating materials or non-originating materials, as the case may be, in calculating the region value content of the goods.
2. The packaging materials and containers used for transportation shall not be taken into account in determining the origin of the goods.

Article 15 Accessories, Spare Parts and Tools

1. For the purpose of a change in tariff classification criterion provided in the Attachment to this Provisional Rules, accessories, spare parts, tools, manuals and informative materials presented with the goods upon importation shall be disregarded in the determination of the origin of the goods, provided that these are classified with and not invoiced separately from the good.
2. Where the goods are subject to a regional value content requirement, the value of the accessories, spare parts, tools, manuals and informative materials shall be taken into account as originating materials or non-originating materials, as the case may be,

in calculating the region value content of the goods, provided that these are presented with and not invoiced separately from the goods.

3. This Article applies where the quantities and values of the accessories, spare parts, tools, manuals and informative materials are customary for the goods.

Article 16 Direct Consignment

1. Originating goods claiming for preferential tariff treatment shall be directly consigned between the Parties.
2. Goods whose transportation involves transit through one or more third parties, with or without transshipment or temporary storage, shall still be considered as directly consigned between the Parties, provided that:
 - (a) the transit entry is justified for geographical reasons or transportation requirements;
 - (b) the goods do not enter into trade, commerce or consumption in the third party; and
 - (c) the goods do not undergo any operation in the third party other than unloading and reloading, repackaging, or any operation required to keep them in good condition.
3. Under the condition set forth in paragraph 2 of this Article, the duration of temporary storage of the goods in the third party shall not exceed sixty (60) days from the date of their entry into that third party, and during the whole period of its temporary storage, the goods shall remain under the custody of Customs of that third party.
4. For the purpose of the goods as set out in paragraph 2 of this Article, documentation issued by the Customs of the transit party and other evidentiary documents recognized by the customs of the importing Party shall be submitted upon import declaration.

Article 17 Operational Procedures Related to Rules of Origin

Operational procedures for the implementation of this Provisional Rules shall be implemented subsequent to the agreement to be reached through the consultation between the expert group on Rules of Origin of both Parties.

Annex III

Safeguard Measures Between the Two Parties Applicable to Products Under the Early Harvest for Trade in Goods

1. If, as a result of the implementation of the Early Harvest Program by an importing Party, any specific product thereof is being imported from the other Party in such increased quantities, absolute or relative to the production of the importing Party, and under such conditions as to cause or threaten to cause serious injury to the industry of the importing Party that produces like or directly competitive products, the importing Party may request consultations with the other Party to seek a mutually satisfactory solution.

Pursuant to the previous paragraph, if a Party determines to take a safeguard measure between the two Parties after investigation, the Party may increase the tariff rate applicable to the product concerned up to the level of non-interim tariff rate generally applied to the members of the World Trade Organization at the time when such a safeguard measure between the two Parties is taken.

2. The duration of a safeguard measure between the two Parties shall be as short as possible. The measure shall be taken only to the extent necessary to eliminate or prevent injury to the industry of the importing Party. The duration of such a measure shall not exceed one year.

3. When a safeguard measure between the two Parties on a product is terminated by one Party, the tariff rate of this product shall be the rate applicable at the time of the termination of the safeguard measure between the two Parties according to the tariff reduction modalities set forth in Annex I of the *Cross-Straits Economic Cooperation Framework Agreement*.

4. When a safeguard measure between the two Parties is taken, in the event of rules not stipulated in this Annex, the Agreement on Safeguards of the World Trade Organization shall be applied *mutatis mutandis*, except the quantitative restriction measures set forth in Article 5, as well as Articles 9, 13 and 14 of the *Agreement on Safeguards* of the World Trade Organization.

5. Where the *Agreement on Safeguards* of the World Trade Organization is applied *mutatis mutandis* under this Annex, the “Council for Trade in Goods” or the “Committee on Safeguards” mentioned in the *Agreement on Safeguards* of the World Trade Organization refers to “the Cross-Straits Economic Cooperation Committee” under the *Cross-Straits Economic Cooperation Framework Agreement*.

6. Neither Party may simultaneously take the following measures on a product from the other Party:

(1) a safeguard measure between the two Parties;

(2) a measure set forth in Article XIX of the *General Agreement on Tariffs and Trade 1994* and the *Agreement on Safeguards* of the World Trade Organization.

Annex IV

Sectors and Liberalization Measures Under the Early Harvest for Trade in Services

Commitments of the Mainland Side on Liberalization of Non-financial Service Sectors¹

Modes of service supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence

Sector or Sub-sector	Commitments on Market Liberalization	Additional Commitments
1. Business services		
A. Professional Services b. Accounting, auditing and bookkeeping services (CPC862)	(1) No limitation (2) No limitation (3) Unbound except as indicated in the Mainland's WTO commitments.	The validity period of the "Temporary License to Perform Auditing Service", applied for by Taiwan accounting firms for the purpose of conducting auditing business on a temporary basis in the Mainland is one year.

¹ Sectoral classification is based on WTO's GATS Services Sectoral Classification List (GNS/W/120). For the contents of the sectors, reference is made to the relevant CPC, United Nations Provisional Central Product Classification (ST/ESA/STAT/SER.M/77).

Modes of service supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence

Sector or Sub-sector	Commitments on Market Liberalization	Additional Commitments
1. Business services		
B. Computer and Related Services b. Software implementation services (CPC842)	(1) No limitation (2) No limitation (3) On the basis of the Mainland's commitments upon its accession to the WTO, Taiwan service suppliers shall be allowed to set up wholly-owned enterprises to provide software implementation services in the Mainland.	
c. Data processing services (CPC843, excluding CPC8439)	(1) No limitation (2) No limitation (3) On the basis of the Mainland's commitments upon its accession to the WTO, Taiwan service suppliers shall be allowed to set up wholly-owned enterprises to provide data processing services in the Mainland.	

Modes of service supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence

Sector or Sub-sector	Commitments on Market Liberalization	Additional Commitments
1. Business services		
C. Research and Development Services - Research and experimental development services on natural sciences and engineering(CPC8510)	(1) No limitation (2) No limitation (3) Taiwan service suppliers shall be permitted to set up equity joint venture, contractual joint venture or wholly owned enterprises to provide research and experimental development services on natural sciences and engineering in the Mainland.	

Modes of service supply: (1)Cross-border supply (2)Consumption abroad (3)Commercial presence

Sector or Sub-sector	Commitments on Market Liberalization	Additional Commitments
1. Business services		
F. Other Business Services s. Convention services (CPC87909)	<p>(1) No limitation</p> <p>(2) No limitation</p> <p>(3) On the basis of the Mainland's commitments upon its accession to the WTO, Taiwan service suppliers shall be allowed to set up wholly-owned enterp</p>	

	<p>rises to provide convention services in the Mainland.</p>	
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Modes of service supply: (1)Cross-border supply (2)Consumption abroad (3)Commercial presence

Sector or Sub-sector	Commitments on Market Liberalization	Additional Commitments
1. Business services		
F. Other Business Services	(1) No limitation (2) No limitation	

-Specialty design services (CPC87907)	(3) Taiwan service suppliers shall be permitted to set up equity joint venture, contractual joint venture and wholly owned enterprises to provide specialty design services in the Mainland.	
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Modes of service supply: (1)Cross-border supply (2)Consumption abroad (3)Commercial presence

Sector or Sub-sector	Commitments on Market Liberalization	Additional Commitments
2. Communication Services		
D. Audiovisual Services -Videos, including	(1) No limitation (2) No limitation	Chinese language motion pictures produced by

entertainment software and (CPC83202), distribution services -Sound recording distribution services	(3) Unbound except as indicated in the Mainland's WTO commitments.	production companies in Taiwan which are set up or established in accordance with the relevant laws of Taiwan, and which own more than 50% of the copyright of the motion pictures concerned, may be imported for distribution in the Mainland on a quota-free basis, after vetting and approval by the competent authority of the Mainland. Taiwan residents should comprise more than 50% of the total principal personnel ² in the motion pictures concerned.
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Modes of service supply: (1)Cross-border supply (2)Consumption abroad (3)Commercial presence

Sector or Sub-sector	Commitments on Market Liberalization	Additional Commitments
8. Health Related and Social Services (other than those listed under Professional Services)		
A. Hospital Services	(1) Unbound (2) Unbound	

² Principal personnel includes personnel performing the roles of director, screenwriter, leading actor, leading actress, supporting actor, supporting actress, producer, cinematographer, editor, art director, costume designer, action choreographer, and composer of the original film score.

(CPC93 11)	(3) Taiwan service suppliers shall be permitted to set up hospitals with Mainland-Taiwan joint ventures and cooperation in the Mainland and wholly owned hospitals in Shanghai Municipality, Jiangsu Province, Fujian Province, Guangdong Province and Hainan Province of the Mainland. ³	
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Modes of service supply: (1)Cross-border supply (2)Consumption abroad (3)Commercial presence

Sector or Sub-sector	Commitments on Market Liberalization	Additional Commitments
11. Transport Services		
C. Air Transport Services d. Aircraft repair and maintenance services ⁴ (CPC8868)	(1) Unbound ⁵ (2) No limitation (3) On the basis of the Mainland's commitments upon its accession to the WTO, Taiwan service suppliers are permitted to establish wholly owned or equity joint venture enterprises in the Mainland. The Taiwan	

³ The establishment of such hospitals shall comply with relevant regulations on foreign investment in hospitals of joint ventures, cooperation and wholly-ownership.

⁴ The definition in WTO's GATS Annex on Air Transport Services applies.

⁵ Unbound due to the lack of technical feasibility.

	<p>service supplier or the principal investor of a group of service suppliers making a joint investment shall be a juridical person.</p>	
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Commitments of the Mainland side on Liberalization of Financial Service Sectors

Sector	Specific Commitments
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Insurance and Insurance –Related Services	Groups formed by Taiwan insurance companies through integration or strategic mergers shall be allowed to apply for entry into the Mainland insurance market with reference to market access conditions for foreign-funded insurance companies (total assets held by the group of over US\$ 5 billion; more than 30 years of establishment experience of any one of the Taiwan insurance companies in the group; and a representative office established in the Mainland for over 2 years by any one of the Taiwan insurance companies in the group).
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Sector	Specific Commitments
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<p>Banking and Other Financial Services (excluding securities, futures and insurance)</p>	<ol style="list-style-type: none"> 1. For Taiwan banks to set up wholly owned banks or branches (not branches affiliated to a wholly owned bank) in the Mainland with reference to the Regulation on Administration of Foreign-funded Banks, they shall have representative offices in the Mainland for more than one year before application. 2. For the operating branches of Taiwan banks in the Mainland to apply to conduct RMB business, they shall have been operating in the Mainland for more than two years and be profitable in the preceding year before application. 3. For the operating branches of Taiwan banks in the Mainland to apply to conduct RMB business for Taiwan corporates in the Mainland, they shall fulfill the following conditions: they should have been operating in the Mainland for more than one year and been profitable in the preceding year. 4. The operating branches of Taiwan banks in the Mainland may set up special agencies providing financial services to small businesses, the specific requirements of which shall follow relevant rules in the Mainland. 5. Fast tracks shall be established for Taiwan banks applying to set up branches (not branches affiliated to wholly owned banks) in central and western, as well as northeastern regions of the Mainland. 6. In conducting profitability assessment on the branches of Taiwan banks in the Mainland, the relevant authorities shall take into account the overall performance of the Taiwan bank under assessment.
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Sector	Specific Commitments
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<p>Securities, futures and other related services</p>	<ol style="list-style-type: none">1. Proper facility shall be provided to the qualified Taiwan-funded financial institutions applying for qualification of Qualified Foreign Institutional Investor (QFII) in the Mainland.2. Taiwan Stock Exchanges and Taiwan Futures Exchanges shall be included as soon as possible in the List of Overseas Exchanges Recognized by the Mainland for Qualified Domestic Institutional Investors (QDII) to invest in Financial Derivatives; and3. Relevant procedures shall be simplified for Taiwan securities practitioners applying for and obtaining qualifications and certificates of practice in the Mainland.
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Commitments of the Taiwan Side on Liberalization of Non-financial Service Sectors ⁶

Modes of service supply: (1) Cross-border supply(2) Consumption abroad (3) Commercial presence

Sector or Sub-Sector	Commitments on Market Liberalization	Additional Commitments
1. Business services		
C. Research and development services (CPC 851, 852, 853)	(1) No limitation. (2) No limitation. (3) Service suppliers of the Mainland are allowed to establish their Commercial presence in Taiwan in the form of a sole proprietorship, joint venture, partnership or branch, to supply research and development services.	

⁶ Sectors and sub-sectors are classified in accordance with the Services Sectoral Classification List of the World Trade Organization General Agreement on Trade in Services (GNS/W/120). The contents of each sector are based on the corresponding CPC, United Nations Provisional Central Product Classification, ST/ESA/STAT/SER.M/77 as reference.

Modes of service supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence

Sector or Sub-Sector	Commitments on Market Liberalization	Additional Commitments
1. Business services		
F. Other business services (s) Convention services (CPC 87909*) – *Activities of establishments engaged in provision of planning, organizing, managing and marketing services for conventions and similar events (including catering and beverage services)	(1) No limitation. (2) No limitation. (3) Service suppliers of the Mainland are allowed to establish their Commercial presence in Taiwan in the form of a sole proprietorship, joint venture, partnership or branch, to supply convention services.	

Modes of service supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence

Sector or Sub-Sector	Commitments on Market Liberalization	Additional Commitments
1. Business services		
F. Other business services (s) Exhibition services (CPC87909) – Jointly held business-to-business exhibitions only.		The Mainland's enterprises, public institutions and convention-and-exhibition-related bodies or foundations, etc. are allowed to hold business-to-business exhibitions in Taiwan jointly with bodies such as enterprises, associations, or chambers of commerce of Taiwan's convention and exhibition industry, provided the relevant regulations are complied with.

Modes of service supply: (1) Cross-border supply(2) Consumption abroad (3) Commercial presence

Sector or Sub-Sector	Commitments on Market Liberalization	Additional Commitments
1. Business services		
F. Other business services (t) Others v. Specialty design services (CPC87907) – All specialized design services other than interior design are deemed specialty design services, such as design, visual communication (graphic) design and package design services in respect of merchandise such as fashion items, jewelry, furniture and other personal or household items.	(1) No limitation. (2) No limitation. (3) Service suppliers of the Mainland are allowed to establish Commercial presence in Taiwan in the form of a sole proprietorship, joint venture, partnership or branch, to supply specialty design services.	

Modes of service supply: (1) Cross-border supply(2) Consumption abroad (3) Commercial presence

Sector or Sub-Sector	Commitments on Market Liberalization	Additional Commitments
2. Communication services		
D. Audiovisual services (b) Motion pictures projection services – Chinese-language motion pictures and motion pictures jointly produced		A maximum of ten motion pictures of the Mainland which are filmed by production units incorporated in accordance with the relevant regulations of the Mainland and which conform to the definitions in relevant regulations of Taiwan may, upon review and approval of the competent authority of Taiwan, be commercially released and exhibited in Taiwan each year; and regulations governing the release and exhibition of motion pictures of the Mainland shall be complied with.

Modes of service supply: (1) Cross-border supply(2) Consumption abroad (3) Commercial presence

Sector or Sub-Sector	Commitments on Market Liberalization	Additional Commitments
4. Distribution services		
<p>A. Commission agents' services (except live animals) (CPC 621)</p> <p>– Brokerage of sales of tangible commodities for a commission, on a fee or contract basis, is deemed commission agents' service. Commodity brokerage via the Internet is included in this class.</p>	<p>(1) No limitation.</p> <p>(2) No limitation.</p> <p>(3) Service suppliers of the Mainland are allowed to establish Commercial presence in Taiwan in the form of a sole proprietorship, joint venture, partnership or branch, to supply commission agents' services.</p>	

Modes of service supply: (1) Cross-border supply(2) Consumption abroad (3) Commercial presence

Sector or Sub-Sector	Commitments on Market Liberalization	Additional Commitments
10. Recreational, cultural and sporting services (other than audiovisual services)		
D. Sporting and other recreational services(CPC 96411,96412,96419)	(1) No limitation. (2) No limitation. (3) Service suppliers of the Mainland are allowed to establish their Commercial presence in Taiwan in the form of a sole proprietorship, joint venture, partnership or branch, to supply sporting and recreational services.	

Modes of service supply: (1) Cross-border supply(2) Consumption abroad (3) Commercial presence

Sector or Sub-Sector	Commitments on Market Liberalization	Additional Commitments
11. Air transport services		
(c) Computer reservation system ⁷	(1) No limitation. (2) No limitation. (3) Service suppliers of the Mainland are allowed to establish Commercial presence in Taiwan in the form of a sole proprietorship, joint venture, partnership or branch, to supply computer reservation system services.	

⁷ The definition in the Annex on Air Transport Services to the World Trade Organization General Agreement on Trade in Services shall apply.

Commitments of the Taiwan Side on Liberalization of Financial Service Sectors

Sector	Specific Commitments
Banking and other financial services (excluding securities, futures and insurance)	The Mainland's banks which have been permitted to incorporate representative offices in Taiwan and whose representative offices have so incorporated for one full year, may apply for incorporation of branches in Taiwan.

Annex V

Definitions of Service Suppliers Applicable to Sectors and Liberalization

Measures Under the Early Harvest for Trade in Services

The two Parties agree to define Service Supplier¹ in the service sectors and liberalization measures listed in Annex IV of the *Cross-Straits Economic Cooperation Framework Agreement* (hereinafter referred to as Annex IV) that are beyond their respective World Trade Organization commitments as follows:

1. The service supplier applicable to the sectors and liberalization measures under the Early Harvest for trade in services refers to a natural person or juridical person of one Party that provides services to the other Party.²

(1) “Natural person of one Party” refers to the natural person that holds the identity certificate of either Party;

(2) “Juridical person of one Party” refers to the entity that is constituted in either Party according to its regulations, which includes any company, trust, partnership, joint venture, sole proprietorship or association (chamber of commerce).

2. A service supplier of one Party that is a juridical person shall simultaneously meet the following conditions:

(1) the nature and scope of the services supplied in this Party shall include the nature and scope of the services intended to be supplied in the other Party;³

(2) the following requirements shall be met when engaging in substantive business operation in this Party:

a. such a service supplier shall have engaged in business operations with the same nature and scope of services for three consecutive⁴ years or more as such a supplier intends to provide in the other Party. Among which:

A banking institution of one Party that engages in banking and other financial services (excluding securities, futures and insurance) shall have obtained business license(s) from and registered with the banking supervisory and regulatory authority in this Party, and have been engaging in business operations for five consecutive years or more;

A securities and futures company of one Party that engages in securities, futures and related services shall have obtained business license(s) from and registered with the securities and futures supervisory and regulatory authority in this Party, and have been engaging in business operations for five consecutive years or more;

¹ Only applicable to service suppliers that will provide services in the mode of commercial presence.

² Excluding branches, representative offices, liaison offices, or other non-juridical institutions.

³ As to medical service suppliers in Taiwan’s side, such suppliers include: (1) juridical-person medical institutions; (2) the founders of medical institutions; (3) the special-purpose companies established by the medical institutions.

⁴ As to the medical service suppliers in Taiwan’s side, the medical institutions provided for in footnote 3 shall comply with this requirement.

An insurance company of one Party that engages in insurance and related services, shall have obtained business license(s) from and registered with the insurance supervisory and regulatory authority in this Party, and have been engaging in business operations for five consecutive years or more;

b. such a service supplier shall have been paying income tax in this Party;

c. such a service supplier shall own or lease business premises in this Party.

3. In order to be qualified to the preferential treatments that are listed in Annex IV and beyond the commitments in the World Trade Organization, the service supplier of one Party shall file an application, accompanied by appropriate documentation and information, with the competent authority or its consigned institutions of such Party, for a Service Supplier Certificate in accordance with the following requirements:

(1) A natural person service supplier of one Party shall provide identity certificate and other documentation and information deemed necessary by the competent authority or its consigned institutions;

(2) A juridical person service supplier of one Party shall provide:

a. Copy of the registration certificate;

b. Copy of the tax payment certificate of the latest three or five years;

c. Audited financial statements of the latest three or five years;

d. Certificate documents or their copies of business premises ownership or lease;

e. Other documentation or their copies that serve to prove the nature and scope of services provided;

f. Other documentation or information deemed necessary by the competent authority or its consigned institutions.

4. The competent authority or its consigned institutions of one Party shall issue a Service Supplier Certificate to a service supplier of such Party upon finding that the relevant documents and information submitted by such service supplier pursuant to Item 3 of this Annex conform to the provisions of this Annex.

5. When a service supplier of one Party applies to provide in the other Party the services that are listed in Annex IV and beyond the commitments in the World Trade Organization, such a service supplier shall provide related competent authorities with a valid Service Supplier Certificate as well as documents and information required for the related service sectors involved in the application.

6. The service supplier of one Party that has been providing services in the other Party may apply for a Service Supplier Certificate according to related provisions in this Annex to enjoy the preferential treatments that are listed in Annex IV and beyond the commitments in the World Trade Organization.