

ANNEX 2-A

SCHEDULES OF TARIFF COMMITMENTS

TARIFF SCHEDULE OF PERU

GENERAL NOTES

1. The provisions of this Schedule are generally expressed in terms of the Customs Tariff Schedule of Peru, *Arancel de Aduanas de la República del Perú (AAPERU)*, and the interpretation of the provisions of this Schedule, including the product coverage of subheadings of this Schedule, shall be governed by the General Notes, Section Notes and Chapter Notes of the AAPERU. To the extent that provisions of this Schedule are identical to the corresponding provisions of the AAPERU, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the AAPERU.

2. The tariff schedule in this Section contains the following four columns:

- (a) HS: the code used in the nomenclature of the Harmonized System (HS) 2022;
- (b) Description: description of the product falling under the Harmonized System (HS);
- (c) Base Rate: the most-favoured-nation (MFN) customs duty rate applied on 1 April 2022 from which the tariff reduction and/or elimination program starts; and
- (d) Category: the category under which the product concerned falls for the purposes of tariff reduction and/or elimination.

3. For the purposes of this Schedule, the first reduction shall take place on the date of entry into force of this Agreement and the subsequent reductions shall take place on January 1 of each following year.

4. For purposes of this Annex, year one means the year this Agreement enters into force as provided in Article 2.4 (Reduction or Elimination of Customs Duties).

5. The following staging categories shall apply to the reduction or elimination of customs duties by Peru pursuant to Article 2.4 (Reduction or Elimination of Customs Duties):

- (a) **Entry Into Force (EIF):** customs duties on originating goods provided for in the tariff lines in staging category “EIF” shall be eliminated entirely and these goods shall be duty-free on the date of entry into force of this Agreement.
- (b) **Normal Track 1 (NT1):** customs duties on originating goods provided for in the tariff lines in staging category “NT1” shall be eliminated in five equal annual stages

beginning on the date of entry into force of this Agreement, and these goods shall be duty-free, effective from 1 January of Year 5.

- (c) **Normal Track 2 (NT2):** customs duties on originating goods provided for in the tariff lines in staging category “NT2” shall be eliminated in seven equal annual stages beginning on the date of entry into force of this Agreement, and these goods shall be duty-free, effective from 1 January of Year 7.
- (d) **Normal Track 3 (NT3):** customs duties on originating goods provided for in the tariff lines in staging category “NT3” shall be eliminated in ten equal annual stages beginning on the date of entry into force of this Agreement, and these goods shall be duty-free, effective from 1 January of Year 10.
- (e) **Sensitive List 1 (SL1):** customs duties on originating goods provided for in the tariff lines in staging category “SL1” shall be reduced in accordance with the following timetable:

Category	Entry Into Force to Year 4	Year 5 to Year 8	Year 9
SL1	10%	20%	30%

These goods shall benefit from a margin of preference of 30% of the base rate, effective from 1 January of Year 9.

- (f) **Sensitive List 2 (SL2):** customs duties on originating goods provided for in the tariff lines in staging category “SL2” shall be reduced in accordance with the following timetable:

Category	Entry Into Force to Year 3	Year 4 to Year 5	Year 6 to Year 7	Year 8 to Year 9	Year 10
SL2	10%	20%	30%	40%	50%

These goods shall benefit from a margin of preference of 50% of the base rate, effective from 1 January of Year 10.

- (g) **Highly Sensitive List 1 (HSL1):** customs duties on originating goods provided for in the tariff lines in staging category “HSL1” shall be reduced in accordance with the following timetable:

Category	Entry Into Force to Year 2	Year 3 to Year 4	Year 5 to Year 7	Year 8 to Year 10	Year 11
HSL1	5%	10%	15%	20%	25%

These goods shall benefit from a margin of preference of 25% of the base rate, effective from 1 January of Year 11.

- (h) **Highly Sensitive List 2 (HSL2):** customs duties on originating goods provided for in the tariff lines in staging category “HSL2” shall be reduced in accordance with the following timetable:

Category	Entry Into Force to Year 2	Year 3 to Year 5	Year 6 to Year 8	Year 9 to Year 11	Year 12
HSL2	7%	14%	21%	28%	35%

These goods shall benefit from a margin of preference of 35% of the base rate, effective from 1 January of Year 12.

- (i) **Exclusion List (EX):** these tariff lines shall be excluded from any commitment of elimination and/or reduction of customs duties and these goods shall be subject to the MFN rates in effect at the time of import.
- (j) **EIF* Pr>US\$ 22.7:** customs duties on originating goods provided for in the tariff lines in staging category “EIF* Pr>US\$ 22.7” shall be eliminated entirely, and these goods shall be duty-free on the date of entry into force of this Agreement only if the FOB price is greater than US\$ 22.7 per pair. Pairs with a FOB price equal to or below US\$ 22.7 will be excluded from any tariff commitment and shall be subject to the MFN rates in effect at the time of import.

6. Interim staged rates shall be rounded down, at least to the nearest tenth of a percentage point, or, if the rate of duty is expressed in monetary units, at least to the nearest 0.001 of the official monetary unit of the Party.