

## SECTION B

### TARIFF ELIMINATION SCHEDULE OF THE EU PARTY

#### SUBSECTION 1

### TARIFF ELIMINATION SCHEDULE OF THE EU PARTY FOR GOODS ORIGINATING IN COLOMBIA

#### A. Tariff Elimination

1. Except as otherwise provided in the Tariff Elimination Schedule of the EU Party included in this Subsection (hereinafter referred to as the "Schedule"), the following categories apply to the elimination of customs duties by the EU Party pursuant to Article 22 (Elimination of Customs Duties) of Title III (Trade in Goods) of this Agreement:
  - (a) customs duties on goods originating in Colombia (hereinafter referred to as "originating goods") provided for in the tariff lines in staging category "0" in the Schedule shall be eliminated entirely and such goods shall be free of any customs duty on the date this Agreement enters into force;

- (b) customs duties on originating goods provided for in the tariff lines in staging category "3" in the Schedule shall be removed in four equal stages beginning on the date this Agreement enters into force, and such goods shall thereafter be free of any customs duty;
- (c) customs duties on originating goods provided for in the tariff lines in staging category "5" in the Schedule shall be removed in six equal stages beginning on the date this Agreement enters into force, and such goods shall thereafter be free of any customs duty;
- (d) customs duties on originating goods provided for in the tariff lines in staging category "7" in the Schedule shall be removed in eight equal stages beginning on the date this Agreement enters into force, and such goods shall thereafter be free of any customs duty;
- (e) customs duties on originating goods provided for in the tariff lines in staging category "10" in the Schedule shall be removed in 11 equal stages beginning on the date this Agreement enters into force, and such goods shall thereafter be free of any customs duty;
- (f) customs duties on originating goods provided for in tariff lines marked with "20 %" in the Schedule shall be reduced by 20% on the date this Agreement enters into force;

- (g) no obligation regarding the elimination of customs duties shall apply with respect to tariff lines in staging category "-" in the Schedule;
- (h) for the tariff lines in staging category "AV0" in the Schedule, the ad valorem element of the customs duty shall be eliminated on the entry into force of this Agreement;
- (i) for the tariff lines in staging category "AV0-3" in the Schedule, the ad valorem element of the customs duty shall be eliminated on the entry into force of this Agreement; the specific element of the customs duty shall be removed in four equal stages beginning on the date this Agreement enters into force, and such goods shall thereafter be free of any customs duty;
- (j) for the tariff lines in staging category "AV0-5" in the Schedule, the ad valorem element of the customs duty shall be eliminated on the entry into force of this Agreement; the specific element of the customs duty shall be removed in six equal stages beginning on the date this Agreement enters into force, and such goods shall thereafter be free of any customs duty;

- (k) for the tariff lines in staging category "AV0-7" in the Schedule, the ad valorem element of the customs duty shall be eliminated on the entry into force of this Agreement; the specific element of the customs duty shall be removed in eight equal stages beginning on the date this Agreement enters into force, and such goods shall thereafter be free of any customs duty;
- (l) customs duties on originating goods provided for in the tariff lines in staging category "0 + EP" in the Schedule, shall be eliminated on the date this Agreement enters into force; the liberalisation concerns the ad valorem duty only; the specific duty linked to the entry price system applicable for these originating goods as laid down in Section A of Appendix 2 of this Annex shall be maintained;
- (m) the ad valorem element of the customs duties on originating goods provided for in the tariff lines in staging category "AV0 + EP" in the Schedule, shall be eliminated on the date this Agreement enters into force; the liberalisation concerns the ad valorem duty only; the specific duty linked to the entry price system applicable for these originating goods as laid down in Section A of Appendix 2 of this Annex shall be maintained;

- (n) the following customs duty on originating goods provided for in the tariff lines in staging category "BA" in the Schedule shall apply:

Year	Preferential customs duty (€/t.)	Trigger import volume (Metric Tonnes)
From 1 January until 31 December 2010	145	1 350 000
From 1 January until 31 December 2011	138	1 417 500
From 1 January until 31 December 2012	131	1 485 000
From 1 January until 31 December 2013	124	1 552 500
From 1 January until 31 December 2014	117	1 620 000
From 1 January until 31 December 2015	110	1 687 500
From 1 January until 31 December 2016	103	1 755 000
From 1 January until 31 December 2017	96	1 822 500
From 1 January until 31 December 2018	89	1 890 000
From 1 January until 31 December 2019	82	1 957 500
As from 1 January 2020	75	Not applicable

The preferential customs duties indicated in the table shall apply from the date of the entry into force of this Agreement; the duties shall not be retroactively reduced;

In 2019, the EU Party and Colombia shall examine the improvement of tariff liberalisation of goods included in staging category "BA";

A stabilisation clause shall be based on the following elements:

- (i) a trigger import volume is set for imports of originating goods provided for in the tariff lines in staging category "BA" for each of the years during the transition period, as indicated in the third column of the table above;
- (ii) once the trigger volume is met during the corresponding calendar year, the EU Party may temporarily suspend the preferential customs duty applicable during that same year for a period of time not exceeding three months, and not going beyond the end of the corresponding calendar year;
- (iii) in the event that the EU Party suspends the said preferential customs duty, the EU Party shall apply the least of the base rate or the Most Favoured Nation (hereinafter referred to as "MFN") duty that will apply at the time this action will be taken;
- (iv) in the event that the EU Party applies the actions mentioned under subparagraphs (ii) and (iii), the EU Party shall immediately enter into consultations with Colombia in order to analyse and evaluate the situation on the basis of available factual data;
- (v) the measures mentioned under paragraphs (ii) and (iii) may be applicable only during the transition period ending on 31 December 2019;

if the EU Party applies for goods provided for in the tariff lines in staging category "BA" imported from Brazil, Costa Rica, Guatemala, Honduras, Nicaragua, Panama, El Salvador, Venezuela or from Andean Community Member countries a duty lesser than the one applied to Colombia, the EU Party shall apply to originating goods provided for in the tariff lines in staging category "BA" the lesser of those duties;

(o) tariff lines included in staging category "AV0-MM", "AV0-SC", "AV0-SP", "BF", "CM", "RM", "SR" and "YT" shall be liberalised under the conditions laid down in point B of this Subsection.

2. The base rate and staging category to determine the rate of customs duty applicable at each stage of reduction for a tariff line are indicated in the corresponding tariff line in the Schedule.
3. For the purposes of the elimination of customs duties, the rate of customs duties applied in each stage shall be rounded down at least to the nearest tenth of a percentage point or, if the rate of customs duty is expressed in monetary units, at least to the nearest tenth of a euro.
4. For the purposes of this Subsection, the first reduction shall take place on the entry into force of this Agreement, and each successive reduction shall take effect on 1 January of the relevant year.

5. If the entry into force of this Agreement corresponds to a date after 1 January and before 31 December of the same year, the in-quota quantity will be pro-rated on a proportional basis for the remainder of the calendar year.

B Tariff Quotas for specific goods

The following tariff concessions shall apply as from the date of entry into force of this Agreement on an annual basis to imports into the EU Party of originating goods.

The EU Party shall allow duty free imports of the following quantities and goods:

- (a) an aggregate quantity of 100 metric tonnes, with an increase by 5 metric tonnes each year, of goods listed in staging category "AV0-MM"; for the aggregate quantities in excess for each year, the *ad valorem* element of the customs duty shall be eliminated on the entry into force of this Agreement;
- (b) an aggregate quantity of 200 metric tonnes, with an increase by 10 metric tonnes each year, of goods listed in staging category "AV0-SC"; for the aggregate quantities in excess for each year, the *ad valorem* element of the customs duty shall be eliminated on the entry into force of this Agreement;

- (c) an aggregate quantity of 20 000 metric tonnes, with an increase by 600 metric tonnes each year, of goods listed in staging category "AV0-SP"; for the aggregate quantities in excess for each year, the *ad valorem* element of the customs duty shall be eliminated on the entry into force of this Agreement;
- (d) an aggregate quantity of 5 600 metric tonnes, with an increase by 560 metric tonnes each year (expressed in product weight), of goods listed in staging category "BF";
- (e) an aggregate quantity of 100 metric tonnes, with an increase by 5 metric tonnes each year, of goods listed in staging category "CM";
- (f) an aggregate quantity of 1 500 hectolitres, with an increase by 100 hectolitres each year (expressed in equivalent of pure alcohol), of goods listed in staging category "RM";
- (g) an aggregate quantity of 62 000 metric tonnes, with an increase by 1 860 metric tonnes each year (expressed in raw sugar equivalent), of goods listed in staging category "SR";
- (h) an aggregate quantity of 100 metric tonnes, with an increase by 5 metric tonnes each year, of goods listed in staging category "YT".

## TARIFF ELIMINATION SCHEDULE OF THE EU PARTY

### GENERAL NOTES

Relation with the Combined Nomenclature (hereinafter referred to as "CN") of the European Union:  
The provisions of this Schedule are generally expressed in terms of the 2007 CN, 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 CN. To the extent that provisions of this Schedule are identical to the corresponding provisions of the CN, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the CN.