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Appendix A to Annex 2-D Tariff Elimination of Mexico (Tariff Rate Quota)

SECTION A – GENERAL PROVISIONS

1. This Appendix sets out the country-specific tariff rate quotas (TRQs) that Mexico shall apply to certain originating goods under this Agreement. In particular, originating goods of Parties to this Agreement included under this Appendix shall be subject to the rates of duty set out in this Appendix in lieu of the rates of duty specified in Chapters 1 through 97 of the Mexico’s tariff schedule of the General Import and Export Duties Law (“Tarifa de la Ley de los Impuestos Generales de Importación y de Exportación - LIGIE”). Notwithstanding any other provision of LIGIE, originating goods of Parties to this Agreement in the quantities described in this Appendix shall be permitted entry into the territory of Mexico as provided in this Appendix.
2. Mexico shall administer its TRQs provided for in this Agreement and set out in Section B of this Appendix in accordance with: the terms set out in this Appendix and Section D (Tariff Rate Quota Administration) of Chapter 2 (National Treatment and Market Access for Goods).
3. Should Mexico allocate quotas through auctioning, they shall be notified a month in advance, with no restrictions on participation or bid volumes, and all winning bidders will pay the price of the lowest winning bid. Within two weeks of the auction, the names of winning bidders, and prices and quantities of winning bids will be published online.
4. For quotas administered on a first come, first served basis, Mexico may require importers to obtain an import license from the Secretaría de Economía for each shipment. Such licenses will be issued forthwith without any conditions, on presentation of a proof of purchase of goods covered by quotas listed below, provided quota volumes remain available. Mexico may consider the discontinuation of the import license as improvements in customs operations permit.
5. For purposes of this Appendix, the term “metric tonnes” shall be abbreviated as “MT”.

SECTION B – Country Specific Quotas (CSQ)

6. CSQ-MX1: Milk and cream, not concentrated or containing added sugar or other sweetening matter.

- (a) This paragraph sets forth a country-specific tariff-rate quota for the originating goods from Australia, Brunei, Canada, Japan, Malaysia, New Zealand, Singapore and Vietnam identified in subparagraph (e). The CSQ described in this paragraph is designated in the Schedule of Mexico to Annex 2-D with the designation “CSQ-MX1”.

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- (b) The aggregate quantity of originating goods from Australia, Brunei, Canada, Japan, Malaysia, New Zealand, Singapore and Vietnam described in subparagraph (e) that shall be permitted to enter duty-free in each quota year under this CSQ is specified below:

Quota Year	Annual Aggregate Quantity (Liters)
1	250,000
2	262,500
3	275,000
4	287,500
5	300,000
6	312,500
7	325,000
8	337,500
9	350,000
10	362,500
11 and each subsequent year	375,000

- (c) Duties on goods entered in aggregate quantities in excess of the quantities set out in subparagraph (b) shall continue to receive the rate of customs duty applied under the WTO Agreement.
- (d) Mexico may allocate this CSQ through auctioning for no more than 5 quota years after entry into force of the Agreement. From Year 6 onwards, this CSQ shall be administered on a first come, first served basis.
- (e) This CSQ applies to the following heading: 04.01.

7. CSQ-MX2: Milk powder.

- (a) This paragraph sets forth a country-specific tariff-rate quota for the originating goods from Australia, Brunei, Canada, Japan, Malaysia, New Zealand, Singapore and Vietnam identified in subparagraph (e). The CSQ described in this paragraph is designated in the Schedule of Mexico to Annex 2-D with the designation “CSQ-MX2”.
- (b) The aggregate quantity of originating goods from Australia, Brunei, Canada, Japan, Malaysia, New Zealand, Singapore and Vietnam described in subparagraph (e) that shall be permitted to enter duty-free in each quota year under this CSQ is specified below:

Quota Year	Annual Aggregate Quantity (MT)
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1	25,000
2	26,700
3	28,400
4	30,100
5	31,800
6	33,500
7	35,200
8	36,900
9	38,600
10	40,300
11 and each subsequent year	42,000

- (c) Duties on goods entered in aggregate quantities in excess of the quantities set out in subparagraph (b) shall continue to receive the rate of customs duty applied under the WTO Agreement.
- (d) Mexico shall apply the following provisions in the administration of this CSQ:
 - i. From year 1 to Year 10, at least 80% of the CSQ quantities set out in subparagraph (b) shall be allocated to tariff item 0402.21.01.
 - ii. Mexico may allocate this CSQ through auctioning for no more than 3 quota years after entry into force of the Agreement. From Year 4 onwards, this CSQ shall be administered on a first come, first served basis.
- (e) This CSQ applies to the following tariff items: 0402.10.01 and 0402.21.01.

8. CSQ-MX3: Evaporated Milk

- (a) This paragraph sets forth a country-specific tariff-rate quota for the originating goods from Australia, Brunei, Canada, Japan, Malaysia, New Zealand, Singapore and Vietnam identified in subparagraph (e). The CSQ described in this paragraph is designated in the Schedule of Mexico to Annex 2-D with the designation “CSQ-MX3”.
- (b) The aggregate quantity of originating goods from Australia, Brunei, Canada, Japan, Malaysia, New Zealand, Singapore and Vietnam described in subparagraph (e) that shall be permitted to enter duty-free in each quota year under this CSQ is specified below:

Quota Year	Annual Aggregate Quantity (MT)
1	500
2	525

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3	550
4	575
5	600
6	625
7	650
8	675
9	700
10	725
11 and each subsequent year	750

- (c) Duties on goods entered in aggregate quantities in excess of the quantities set out in subparagraph (b) shall continue to receive the rate of customs duty applied under the WTO Agreement.
- (d) Mexico may allocate this CSQ through auctioning.
- (e) This CSQ applies to the following tariff items: 0402.91.01 and 0402.91.99.

9. CSQ-MX4: Condensed Milk

- (a) This paragraph sets forth a country-specific tariff-rate quota for the originating goods from Australia, Brunei, Canada, Japan, Malaysia, New Zealand, Singapore and Vietnam identified in subparagraph (e). The CSQ described in this paragraph is designated in the Schedule of Mexico to Annex 2-D with the designation “CSQ-MX4”.
- (b) The aggregate quantity of originating goods from Australia, Brunei, Canada, Japan, Malaysia, New Zealand, Singapore and Vietnam described in subparagraph (e) that shall be permitted to enter duty-free in each quota year under this CSQ is specified below:

Quota Year	Annual Aggregate Quantity (MT)
1	1,000
2	1,050
3	1,100
4	1,150
5	1,200
6	1,250
7	1,300
8	1,350
9	1,400

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10	1,450
11 and each subsequent year	1,500

- (c) Duties on goods entered in aggregate quantities in excess of the quantities set out in subparagraph (b) shall continue to receive the rate of customs duty applied under the WTO Agreement.
- (d) Mexico may allocate this CSQ through auctioning
- (e) This CSQ applies to the following tariff items: 0402.99.01 and 0402.99.99.

10. CSQ-MX5: Products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included

- (a) This paragraph sets forth a country-specific tariff-rate quota for the originating goods from Australia, Brunei, Canada, Malaysia, New Zealand, Singapore and Vietnam identified in subparagraph (e). The CSQ described in this paragraph is designated in the Schedule of Mexico to Annex 2-D with the designation “CSQ-MX5”.
- (b) The aggregate quantity of originating goods from Australia, Brunei, Canada, Malaysia, New Zealand, Singapore and Vietnam described in subparagraph (e) that shall be permitted to enter duty-free in each quota year under this CSQ is specified below:

Quota Year	Annual Aggregate Quantity (MT)
1	1,000
2	1,100
3	1,200
4	1,300
5	1,400
6	1,500
7	1,600
8	1,700
9	1,800
10	1,900
11 and each subsequent year	2,000

- (c) Duties on goods entered in aggregate quantities in excess of the quantities set out in subparagraph (b) shall continue to receive the rate of customs duty applied under the WTO Agreement.

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- (d) Mexico may allocate this CSQ through auctioning for no more than 5 quota years after entry into force of the Agreement. From Year 6 onwards, this CSQ shall be administered on a first come, first served basis.
- (e) This CSQ applies to the following tariff item: 0404.90.99.

11. CSQ-MX6: Butter

- (a) This paragraph sets forth a country-specific tariff-rate quota for the originating goods from Australia, Brunei, Canada, Japan, Malaysia, New Zealand, Singapore and Vietnam identified in subparagraph (e). The CSQ described in this paragraph is designated in the Schedule of Mexico to Annex 2-D with the designation “CSQ-MX6”.
- (b) The aggregate quantity of originating goods from Australia, Brunei, Canada, Japan, Malaysia, New Zealand, Singapore and Vietnam described in subparagraph (e) that shall be permitted to enter duty-free in each quota year under this CSQ is specified below:

Quota Year	Annual Aggregate Quantity (MT)
1	1,500
2	1,550
3	1,600
4	1,650
5	1,700
6	1,750
7	1,800
8	1,850
9	1,900
10	1,950
11 and each subsequent year	2,000

- (c) Duties on goods entered in aggregate quantities in excess of the quantities set out in subparagraph (b) shall continue to receive the rate of customs duty applied under the WTO Agreement.
- (d) Mexico may allocate this CSQ through auctioning for no more than 3 quota years after entry into force of the Agreement. From Year 4 onwards, this CSQ shall be administered on a first come, first served basis.
- (e) This CSQ applies to subheadings: 0405.10 and 0405.20.

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12. CSQ-MX7: Cheese

- (a) This paragraph sets forth a country-specific tariff-rate quota for the originating goods from Australia, Brunei, Canada, Japan, Malaysia, New Zealand, Singapore and Vietnam identified in subparagraph (e). The CSQ described in this paragraph is designated in the Schedule of Mexico to Annex 2-D with the designation “CSQ-MX7”.
- (b) The aggregate quantity of originating goods from Australia, Brunei, Canada, Japan, Malaysia, New Zealand, Singapore and Vietnam described in subparagraph (e) that shall be permitted to enter duty-free in each quota year under this CSQ is specified below:

Quota Year	Annual Aggregate Quantity (MT)
1	4,250
2	4,475
3	4,700
4	4,925
5	5,150
6	5,375
7	5,600
8	5,825
9	6,050
10	6,275
11 and each subsequent year	6,500

- (c) Duties on goods entered in aggregate quantities in excess of the quantities set out in subparagraph (b) shall continue to receive the rate of customs duty applied under the WTO Agreement.
- (d) Mexico may allocate this CSQ through auctioning for no more than 3 quota years after entry into force of the Agreement. From Year 4 onwards, this CSQ shall be administered on a first come, first served basis.
- (e) This CSQ applies to the following tariff items: 0406.10.01; 0406.20.01; 0406.30.01; 0406.30.99; 0406.90.03; 0406.90.04; 0406.90.05; 0406.90.06 and 0406.90.99.

13. CSQ-MX8: Dairy-based preparations

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- (a) This paragraph sets forth a country-specific tariff-rate quota for the originating goods from Australia, Brunei, Canada, Japan, Malaysia, New Zealand, Singapore and Vietnam identified in subparagraph (e). The CSQ described in this paragraph is designated in the Schedule of Mexico to Annex 2-D with the designation “CSQ-MX8”.
- (b) The aggregate quantity of originating goods from Australia, Brunei, Canada, Japan, Malaysia, New Zealand, Singapore and Vietnam described in subparagraph (e) that shall be permitted to enter duty-free in each quota year under this CSQ is specified below:

Quota Year	Annual Aggregate Quantity (MT)
1	2,000
2	2,050
3	2,100
4	2,150
5	2,200
6	2,250
7	2,300
8	2,350
9	2,400
10	2,450
11 and each subsequent year	2,500

- (c) Duties on goods entered in aggregate quantities in excess of the quantities set out in subparagraph (b) shall continue to receive the rate of customs duty applied under the WTO Agreement.
- (d) Mexico may allocate this CSQ through auctioning for no more than 5 quota years after entry into force of the Agreement. From Year 6 onwards, this CSQ shall be administered on a first come, first served basis.
- (e) This CSQ applies to the following tariff items: 1901.90.04 and 1901.90.05.

14. CSQ-MX9: Palm oil and palm kernel oil

- (a) This paragraph sets forth a country-specific tariff-rate quota for the originating goods from Malaysia identified in subparagraph (e). The CSQ described in this paragraph is designated in the Schedule of Mexico to Annex 2-D with the designation “CSQ-MX9”.

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(b) The aggregate quantity of originating goods from Malaysia described in subparagraph (e) that shall be permitted to enter duty-free in each quota year under this CSQ is specified below:

Quota Year	Annual Aggregate Quantity (MT)
1	10,000
2	11,000
3 and each subsequent year	12,000

(c) Duties on goods entered in aggregate quantities in excess of the quantities set out in subparagraph (b) shall continue to receive the rate of customs duty applied under the WTO Agreement.

(d) Mexico may allocate through auctioning.

(e) This CSQ applies to the following tariff items: 1511.10.01; 1511.90.99 and 1513.29.99.

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**Appendix B to Annex 2-D Tariff Elimination of Mexico
(Country Specific Allocation on Sugar)**

CSA-MX: Country Specific Allocation on Sugar

1. Mexico shall grant tariff concessions on sugar under the Agreement, only when it requires to import to address its domestic demand through unilateral MFN tariff rate quotas (TRQs). Otherwise, all sugar imports into Mexico shall be subject to the rate of customs duty applied under the WTO Agreement.
2. The CSA described in this Appendix is designated in the Schedule of Mexico to Annex 2-D as “CSA-MX”.
3. Mexico shall grant to Australia 7% of any unilateral MFN TRQ Mexico may open subject to the following conditions:
 - a) The sugar CSA allocated to Australia shall be imported duty free;
 - b) Mexico shall allocate this CSA to Australia through auctioning in accordance with Mexico’s internal legal procedures;
 - c) Australia shall notify Mexico if it cannot fulfill the CSA, so that Mexico can reallocate it to other countries;
 - d) Australia may export to Mexico under the unilateral MFN TRQ, during the following two months after the respective certificates are issued. Nevertheless, in cases where the validity of the unilateral sugar TRQ under an MFN basis exceeds more than four months, Australia shall have three months to export to Mexico from the date that quota certificate is issued;
 - e) To be eligible for the tariff preference established in sub-paragraph a), the sugar from Australia shall comply with the applicable specific rule of origin set out in Annex 3-D (Product-Specific Rules of Origin);
 - f) Any amount of CSA not used by Australia shall not be accumulated for subsequent periods;

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- g) For the amount that exceeds the quantity of the CSA allocated to Australia, the conditions established for the unilateral MFN TRQ shall apply, without prejudice to the rights and obligations of this country under the WTO;
- h) For the purposes of this CSA, the scope of "sugar", considers those goods classified under heading 17.01, and tariff items 1702.90.01, 1806.10.01 and 2106.90.05. Mexico shall indicate in its official gazette, as appropriate, the specific tariff lines subject to the CSA.

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**Appendix C
 TARIFF DIFFERENTIALS**

1. For an originating good identified below in Table 2-D-X, if Mexico applies different preferential tariff treatment to other Parties for that originating good in accordance with this Schedule, Mexico shall apply the rate of customs duty for the originating good of the Party:
 - (i) where the good is wholly obtained, either in that Party or in that Party and Mexico;
 - (ii) where the good is produced entirely, exclusively from originating materials, excluding any materials produced in another Party other than Mexico;
 - (iii) where the good is produced entirely, from originating materials, excluding any materials produced in another Party other than Mexico, and from non-originating materials that have met the relevant product specific rule in the Annex 3-D (Product-Specific Rules of Origin); or
 - (iv) where the good is produced from originating materials produced in Parties other than that Party or Mexico, provided that each of those materials satisfies the applicable change in tariff classification requirement set out in Table 2-D-X.

2. If the originating good is produced in a Party from originating materials produced in Parties other than that Party or Mexico and any of those materials do not satisfy the applicable change in tariff classification requirement in Table 2-D-X, an importer may:
 - (i) claim the highest rate of customs duty for the originating good among the Parties where those originating materials were produced; or
 - (ii) in accordance with paragraph 10 of Section B of Annex 2-D, claim the highest rate of customs duty applicable to all Parties for the originating good.

Table 2-D-X

Tariff Item	Description	Tariff Diferencial Rule
8701.20.01	Road tractors for semi-trailers, excluding those of Tariff item 8701.20.02.	A change from any other heading, except from heading 87.06
8702.10.01	With body mounted on chassis, excluding those of Tariff items 8702.10.03 and 8702.10.05.	A change from any other heading, except from heading 87.06

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8702.10.02	With integral body, excluding those of Tariff items 8702.10.04 and 8702.10.05.	A change from any other heading, except from heading 87.06
8702.10.03	Designed for the transportation of 16 or more persons, including the driver, with body mounted on a chassis, excluding those of Tariff item 8702.10.05.	A change from any other heading, except from heading 87.06
8702.10.04	Designed for the transportation of 16 or more persons, including the driver, with unit body, excluding those of Tariff item 8702.10.05.	A change from any other heading, except from heading 87.06
8702.90.02	With body mounted on chassis, excluding those of Tariff items 8702.90.04 and 8702.90.06.	A change from any other heading, except from heading 87.06
8702.90.03	With body mounted on chassis, excluding those of Tariff items 8702.90.05 and 8702.90.06.	A change from any other heading, except from heading 87.06
8702.90.04	Designed for the transportation of 16 or more persons, including the driver, with body mounted on a chassis, excluding those of Tariff item 8702.90.06.	A change from any other heading, except from heading 87.06
8702.90.05	Designed for the transportation of 16 or more persons, including the driver, with unit body, excluding those of Tariff item 8702.90.06.	A change from any other heading, except from heading 87.06
8704.22.01	Scum carriers, excluded for the gathering of domestic garbage.	A change from any other heading, except from heading 87.06
8704.22.04	Of a gross vehicle weight exceeding 7,257 kg but not exceeding 8,845 kg, excluding those of Tariff item 8704.22.07.	A change from any other heading, except from heading 87.06
8704.22.05	Of a gross vehicle weight exceeding 8,845 kg but not exceeding 11,793 kg, excluding those of Tariff item 8704.22.07.	A change from any other heading, except from heading 87.06
8704.22.06	Of a gross vehicle weight exceeding 11,793 kg but not exceeding 14,968 kg, excluding those of Tariff item 8704.22.07.	A change from any other heading, except from heading 87.06
8704.22.99	Other.	A change from any other heading, except from heading 87.06
8704.23.01	Scum carriers.	A change from any other heading, except from heading 87.06
8704.23.99	Other.	A change from any other heading, except from heading 87.06

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8704.32.01	Scum carriers, excluded for the gathering of domestic garbage.	A change from any other heading, except from heading 87.06
8704.32.04	Of a gross vehicle weight exceeding 7,257 kg but not exceeding 8,845 kg, excluding those of Tariff item 8704.32.07.	A change from any other heading, except from heading 87.06
8704.32.05	Of a gross vehicle weight exceeding 8,845 kg but not exceeding 11,793 kg, excluding those of Tariff item 8704.32.07.	A change from any other heading, except from heading 87.06
8704.32.06	Of a gross vehicle weight exceeding 11,793 kg but not exceeding 14,968 kg, excluding those of Tariff item 8704.32.07.	A change from any other heading, except from heading 87.06
8704.32.99	Other.	A change from any other heading, except from heading 87.06
8704.90.01	Powered by electric motor.	A change from any other heading, except from heading 87.06
8704.90.99	Other.	A change from any other heading, except from heading 87.06
8705.20.01	With perforation hydraulic equipment dedicated to the supply programs of drinkable water in the rural environment.	A change from any other heading, except from heading 87.06
8705.40.01	Concrete-mixer lorries (concrete-mixers), excluding those of Tariff item 8705.40.02.	A change from any other heading, except from heading 87.06
8706.00.99	Other.	A change from any other heading