

**ANNEX II**  
**TARIFFS AND TARIFF-RELATED PROVISIONS OF THE UNITED STATES**

**General Notes of the United States**

1. The provisions of this Schedule are generally expressed in terms of the Harmonized Tariff Schedule of the United States (HTSUS), 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 HTSUS. To the extent that provisions of this Schedule are identical to the corresponding provisions of the HTSUS, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the HTSUS.
2. The base rates of customs duty set out in this Schedule reflect the United States' Most-Favored-Nation (MFN) rates of duty in effect on January 1, 2019.
3. Interim staged and final duty rates shall be rounded up to the nearest hundredth of a percentage point.
4. The United States shall eliminate or reduce customs duties pursuant to paragraph 1 of Article 5 in accordance with the following staging categories:
  - (a) customs duties on originating goods provided for in the items in staging category A shall be eliminated entirely, and these originating goods shall be duty-free on the date of entry into force of this Agreement;
  - (b) customs duties on originating goods provided for in the items in staging category B shall be reduced by three percentage points on the date of entry into force of this Agreement, and these originating goods shall be duty-free in year two;
  - (c) customs duties on originating goods provided for in the items in staging category C shall be eliminated in two equal annual stages, and these originating goods shall be duty-free in year two;
  - (d) customs duties on originating goods provided for in the items in staging category D shall be eliminated in five equal annual stages, and these originating goods shall be duty-free in year five;
  - (e) customs duties on originating goods provided for in the items in staging category E shall be eliminated in ten equal annual stages, and these originating goods shall be duty-free in year ten;
  - (f) customs duties on originating goods provided for in the items in staging category F shall be reduced to 50 percent of the base rate on the date of entry into force of this

Agreement, and duties on these originating goods shall remain at the resulting duty rates;

- (g) customs duties on originating goods provided for in the items in staging category G shall be reduced by three percentage points on the date of entry into force of this Agreement, and shall be further reduced to 50 percent of the base rate in year two. Duties on these originating goods shall remain at the resulting duty rates;
- (h) customs duties on originating goods provided for in the items in staging category H shall be reduced by three percentage points on the date of entry into force of this Agreement, and shall be further reduced by three percentage points in year two. Duties on these originating goods shall be reduced to 50 percent of the base rate in year three, and shall remain at the resulting duty rates;
- (i) customs duties on originating goods provided for in the items in staging category I shall be reduced to 50 percent of the base rate in two equal annual stages, and duties on these originating goods shall remain at the resulting duty rates;
- (j) customs duties on originating goods provided for in the items in staging category J shall be reduced to 50 percent of the base rate in three equal annual stages, and duties on these originating goods shall remain at the resulting duty rates; and
- (k) customs duties on originating goods provided for in the items in staging category K shall be reduced to 50 percent of the base rate in five equal annual stages, and duties on these originating goods shall remain at the resulting duty rates.

5. For purposes of this Schedule, “year one” means the year this Agreement enters into force as provided for in Article 9.

6. For purposes of this Schedule, the annual stage of tariff reduction in year two shall take effect on the date that is one year after the date of entry into force of this Agreement. Beginning in year three, each annual stage of tariff reduction shall take effect on the date that is one year after the date of the previous tariff reduction.

7. Customs duties on automobile and auto parts will be subject to further negotiations with respect to the elimination of customs duties.

## Tariff Schedule of the United States

Tariff Line January 1, 2019	Description	Base Rate	Staging Category
06023000	Rhododendron and azalea plants, grafted or not	1.9%	A
06029030	Live herbaceous perennials, other than orchid plants, with soil attached to roots	1.4%	A
06029040	Live herbaceous perennials, other than orchid plants, without soil attached to roots	3.5%	C
06029060	Other live plants nesoi, with soil attached to roots	1.9%	A
06029090	Other live plants nesoi, other than those with soil attached to roots	4.8%	C
06031230	Miniature (spray) carnations, fresh cut	3.2%	C
06031270	Other Carnations, fresh cut	6.4%	I
06031300	Orchids, fresh cut	6.4%	I
06031400	Chrysanthemums, fresh cut	6.4%	I
06031500	Fresh cut Lilies (Lillium spp.)	6.4%	I
06031901	Fresh cut, Anthuriums, Alstroemeria, Gypsophilia, Lilies, Snapdragons and flowers, nesoi	6.4%	I
06039000	Cut flowers and flower buds, suitable for bouquets or ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared	4%	C
07143010	Fresh or chilled yams (Dioscorea spp.), whether or not sliced or in the form of pellets	6.4%	J
07143060	Dried yams (Dioscorea spp.), whether or not sliced but not in pellets	8.3%	J
08071130	Watermelons, fresh, if entered during the period from December 1, in any year, to the following March 31, inclusive	9%	J
08071910	Cantaloupes, fresh, if entered during the period from August 1 through September 15, inclusive	12.8%	K
08071950	Ogen and Galia melons, fresh, if entered during the period from December 1, in any year, to the following May 31, inclusive	1.6%	A
08071960	Ogen and Galia melons, fresh, if entered during the period from June 1 through November 30, inclusive	6.3%	J
08071970	Other melons nesoi, fresh, if entered during the period from December 1, in any year, to the following May 31, inclusive	5.4%	F
08071980	Other melons nesoi, fresh, if entered during the period from June 1 through November 30, inclusive	28%	K
08107000	Persimmons, fresh	2.2%	A
09021010	Green tea in packages not over 3 kg, flavored	6.4%	J
09022010	Green tea in packages over 3 kg, flavored	6.4%	J
15159060	Joboba oil and its fractions, whether or not refined, not chemically modified	2.3%	A
15159080	Fixed vegetable fats and oils and their fractions nesoi, whether or not refined, not chemically modified	3.2%	C

<b>Tariff Line January 1, 2019</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
17041000	Chewing gum, not containing cocoa, whether or not sugar-coated	4%	E
17049010	Candied nuts, not containing cocoa	4.5%	E
17049035	Sugar confections or sweetmeats ready for consumption, not containing cocoa, other than candied nuts or cough drops	5.6%	K
17049052	Sugar confectionery nesoi, not containing cocoa, subject to gen. note 15 of the HTSUS	12.2%	K
18062022	Chocolate, ov 2kg, cont. milk solids, not in blocks 4.5 kg or more, subj. to gen. note 15 of the HTSUS	5%	C
18062060	Confectioners' coatings & other products, not less than 6.8% non-fat solids of the cocoa bean nib and not less than 15% vegetable fats	2%	D
18062067	Chocolate/oth preps with cocoa, ov 2kg but n/o 4.5 kg, o/65% by wt of sugar, subject to gen. note 15 of the HTSUS	10%	K
18062079	Chocolate/oth preps with cocoa, ov 2kg but n/o 4.5 kg, n/o 65% by wt of sugar, not in blocks 4.5 kg or more, subj to GN 15	10%	J
18063100	Chocolate and other cocoa preparations, in blocks, slabs or bars, filled, not in bulk	5.6%	J
18063201	Chocolate, not filled, in blocks/slabs/bars 2kg or less, subj. to GN15	5%	C
18063255	Cocoa preps, not filled, in blocks, slabs or bars weighing 2 kg or less, subject to gen. note 15 of the HTSUS	7%	K
18069001	Cocoa preps, not in blocks/slabs/bars, subj. to gen. note 15 of the HTSUS	3.5%	D
21031000	Soy sauce	3%	D
21039040	Nonalcoholic preparations of yeast extract (other than sauces)	3.2%	D
21039072	Mixed condiments and mixed seasonings (described in add US note 3 to Ch. 21), subject to gen. note 15 of the HTSUS	7.5%	J
21050005	Ice cream, whether or not w/cocoa, subject to gen. note 15 of the HTSUS	20%	K
21050025	Edible ice (dairy prod. described in add US note 1 to Ch. 4), subject to gen note 15 of the HTSUS	20%	K
28419050	Salts of oxometallic or peroxometallic acids nesoi	3.7%	B
29341010	Aromatic or modified aromatic heterocyclic compounds cont. an unfused thiazole ring, described in add. U.S. note 3 to section VI	6.5%	G
29341090	Other compounds (excluding aromatic or modified aromatic) containing an unfused thiazole ring (whether or not hydrogenated) in the structure	6.5%	G
29349915	Aromatic or modified aromatic herbicides of other heterocyclic compounds, nesoi	6.5%	G
34031910	Lubricating preparations containing 50% but less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals	0.2%	A
34031950	Lubricating preparations containing less than 50% by weight of petroleum oils or of oils from bituminous minerals	5.8%	F
34039110	Preparations for the treatment of textile materials, nesoi	6%	F
34039150	Preparations nesoi, for the treatment of leather, furskins or other materials nesoi	6.5%	G
34039900	Lubricating preparations (incl. lubricant-based preparations), nesoi	6.5%	G
37012000	Instant print film in the flat, sensitized, unexposed, whether or not in packs	3.7%	B

<b>Tariff Line January 1, 2019</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
38099100	Finishing agents, dye carriers and like products, nesoi, used in the textile or like industries	6%	F
38249992	Chemical products and preparations and residual products of the chemical or allied industries, nesoi	5%	B
39263010	Handles and knobs for furniture, coachwork or the like, of plastics	6.5%	G
39263050	Fittings for furniture, coachwork or the like, other than handles and knobs, of plastics	5.3%	F
40091100	Tubes, pipes and hoses of vulcanized rubber other than hard rubber, not reinforced or combined w/other materials, without fittings	2.5%	A
40118020	New pneumatic tires of a kind used on construction, mining or industrial handling vehicles and machines having a radial tread	4%	B
40118080	New pneumatic tires of a kind used on construction, mining or industrial handling vehicles and machines, other	3.4%	B
40169350	Gaskets, washers and other seals, of noncellular vulcanized rubber other than hard rubber, not for use in automotive goods in C87	2.5%	A
69091950	Ceramic wares for laboratory, chemical or other technical uses (o/than of porcelain or china), nesoi	4%	B
70099150	Glass mirrors (o/than rearview mirrors), unframed, over 929 cm2 in reflecting area	6.5%	G
70099250	Glass mirrors (o/than rearview mirrors), framed, over 929 cm2 in reflecting area	6.5%	G
73079110	Iron or nonalloy steel, flanges for tubes/pipes, forged, not machined, not tooled and not otherwise processed after forging	3.3%	B
73079130	Alloy steel (o/than stainless), not cast, flanges for tubes/pipes, forged, not machined/tooled and not otherwise processed after forging	3.2%	B
73079150	Iron or steel (o/than stainless), not cast, flanges for tubes/pipes, not forged or forged and machined, tooled & processed after forging	5.5%	F
73079290	Iron or steel (o/than stainless), not cast, threaded elbow and bends for tubes/pipes	6.2%	G
73079910	Iron or nonalloy steel, fittings for tubes/pipes, nesoi, forged, not machined, not tooled and not otherwise processed after forging	3.7%	B
73079930	Alloy steel (o/than stainless), fittings for tubes/pipes, nesoi, forged, not machined/tooled and not otherwise processed after forging	3.2%	B
73079950	Iron/steel (o/than stainless), n/cast, fittings for tubes/pipes, nesoi, not forged or forged and machined, tooled & processed after forging	4.3%	B
73181410	Iron or steel, self-tapping screws, w/shanks or threads less than 6 mm in diameter	6.2%	G
73181450	Iron or steel, self-tapping screws, w/shanks or threads 6 mm or more in diameter	8.6%	G
73181900	Iron or steel, threaded articles similar to screws, bolts, nuts, coach screws & screw hooks, nesoi	5.7%	F
73182100	Iron or steel, spring washers and other lock washers	5.8%	F
73182400	Iron or steel, cotters and cotter pins	3.8%	B
73182900	Iron or steel, nonthreaded articles similar to rivets, cotters, cotter pins, washers and spring washers	2.8%	A

<b>Tariff Line January 1, 2019</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
73201090	Iron or steel, leaf springs & leaves therefore, not suitable for motor vehicle suspension	3.2%	B
73209050	Iron or steel, springs (o/than leaf springs, helical springs or hairsprings)	2.9%	A
73269086	Iron or steel, articles, nesoi	2.9%	A
74101100	Refined copper, foil, w/thickness of 0.15 mm or less, not backed	1%	A
74101200	Copper alloys, foil, w/thickness of 0.15 mm or less, not backed	1%	A
74102130	Refined copper, clad laminates, w/thickness of 0.15 mm or less, backed	3%	A
74102160	Refined copper, foil, w/thickness of 0.15 mm or less, backed	1.5%	A
74102200	Copper alloys, foil, w/thickness of 0.15 mm or less, backed	1.5%	A
76161070	Aluminum, screws, bolts, nuts, screw hooks, washers and similar articles w/shanks, threads, or holes o/6 mm in diameter	5.5%	F
82054000	Screwdrivers and base metal parts thereof	6.2%	G
82055910	Pipe tools and base metal parts thereof	7.2%	G
82071960	Interchangeable tools for rock drilling or earth boring tools, w/working part nesoi, and base metal parts thereof	2.9%	A
82072000	Interchangeable dies for drawing or extruding metal, and base metal parts thereof	3.9%	B
82073030	Interchangeable tools for pressing, stamping or punching, suitable for cutting metal, and base metal parts thereof	5.7%	F
82073060	Interchangeable tools for pressing, stamping or punching, not suitable for cutting metal, and base metal parts thereof	2.9%	A
82074030	Interchangeable tools for tapping or threading, w/cutting pts ov 0.2% by wt of Cr, Mo, W, or ov 0.1% V, & base metal pts thereof	5.7%	F
82074060	Interchangeable tools for tapping or threading, nesoi, and base metal parts thereof	4.8%	B
82075020	Interchangeable tools for drilling (o/than rock drilling) w/cutting part ov 0.2% Cr, Mo or W, or ov 0.1% V & base metal parts thereof	5%	B
82076000	Interchangeable tools for boring or broaching, and base metal parts thereof	4.8%	B
82077030	Interchangeable tools for milling, w/cutting part ov 0.2% by wt of Cr, Mo or W, or ov 0.1% by wt of V & base metal parts thereof	5%	B
82077060	Interchangeable tools for milling, nesoi, and base metal parts thereof	2.9%	A
82079075	Interchangeable tools (o/than for handtools) nesoi, not suitable for cutting metal, nesoi and base metal parts thereof	3.7%	B
82090000	Cermet plates, sticks, tips and the like for tools, unmounted	4.6%	B
83014030	Base metal luggage locks	3.1%	B
83014060	Base metal locks (o/than padlocks, locks for motor vehicles or furniture, luggage locks)	5.7%	F
83016000	Base metal parts of padlocks, other locks, and clasps and frames with clasps incorporating locks	2.8%	A
83017000	Base metal keys for padlocks, other locks, and clasps and frames with clasps incorporating locks	4.5%	B

<b>Tariff Line January 1, 2019</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
84068110	Steam turbines other than for marine propulsion, of an output exceeding 40 MW	6.7%	G
84069030	Parts of steam turbines, rotors, not further worked than cleaned or machined for removal of fins, etc., or certain other working	5%	B
84069040	Parts of steam turbines, blades, rotating or stationary	5%	B
84069045	Parts of steam turbines, other	5%	B
84119990	Parts of gas turbines nesoi, other than those of subheading 8411.99.10	2.4%	A
84141000	Vacuum pumps	2.5%	A
84159080 (partial)	Parts for air conditioning machines, nesoi, excluding parts of automotive air conditioners	1.4%	A
84195010	Brazed aluminum plate-fin heat exchangers	4.2%	B
84239090	Other parts of weighing machinery, including weights	2.8%	A
84248990	Other mechanical appliances for projecting, dispersing or spraying liquids or powders, nesoi	1.8%	A
84249010	Parts of simple piston pump sprays and powder bellows	2.9%	A
84561110	Machine tools operated by laser, for working metal	3.5%	B
84569031	Machine tools operated by electro-chemical or ionic-beam processes, for working metal	3.5%	B
84571000	Machining centers for working metal	4.2%	B
84573000	Multistation transfer machines for working metal	3.3%	B
84581100	Horizontal lathes (including turning centers) for removing metal, numerically controlled	4.4%	B
84589110	Vertical turret lathes (including turning centers) for removing metal, numerically controlled	4.2%	B
84589150	Lathes (including turning centers), other than horizontal or vertical turret lathes, for removing metal, numerically controlled	4.4%	B
84593100	Boring-milling machines, numerically controlled, nesoi	4.2%	B
84596100	Milling machines, other than knee type, numerically controlled, nesoi	4.2%	B
84602901	Other grinding machines, other than numerically controlled	4.4%	B
84609040	Other machine tools for deburring, polishing or otherwise finishing metal or cermets, nesoi, numerically controlled	4.4%	B
84614010	Gear cutting machines for working by removing metal or cermets	5.8%	F
84615080	Sawing or cutting-off machines for working by removing metal or cermets, other than numerically controlled	4.4%	B
84621000	Forging or die-stamping machines (including presses) and hammers	4.4%	B
84622100	Bending, folding, straightening or flattening machines (including presses) numerically controlled for working metal or metal carbides	4.4%	B
84622900	Bending, folding, straightening or flattening machines (including presses) not numerically controlled for working metal or metal carbides	4.4%	B
84624100	Punch/notch machines (incl. presses), incl. combined punch & shearing machines, numerically controlled for working metal or metal carbides	4.4%	B

<b>Tariff Line January 1, 2019</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
84629980	Machine tools (including nonhydraulic presses) for working metal or metal carbides, nesoi, not numerically controlled	4.4%	B
84633000	Machines for working wire of metal or cermets, without removing material	4.4%	B
84639000	Machine tools for working metal or cermets, without removing material, nesoi	4.4%	B
84659200	Planing, milling or molding (by cutting) machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	3%	A
84659300	Grinding, sanding or polishing machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	3%	A
84661001	Tool holders and self-opening dieheads for use solely or principally with machines of headings 8456 to 8465, nesoi	3.9%	B
84662080	Work holders for machine tools other than those used in cutting gears, nesoi	3.7%	B
84669250	Parts and accessories nesoi, for machines of heading 8465	4.7%	B
84669353	Certain specified parts and accessories for machines of headings 8456 to 8461, nesoi	4.7%	B
84669398	Other parts and accessories for machines of headings 8456 to 8461, nesoi	4.7%	B
84669485	Other parts and accessories for machines of heading 8462 or 8463, nesoi	4.7%	B
84771090	Injection-molding machines of a type used for working or manufacturing products from rubber or plastics, nesoi	3.1%	B
84772000	Extruders for working rubber or plastics or for the manufacture of products from these materials, nesoi	3.1%	B
84773000	Blow-molding machines for working rubber or plastics or for the manufacture of products from these materials	3.1%	B
84775901	Machinery for molding or otherwise forming rubber or plastics other than for molding or retreading pneumatic tires, nesoi	3.1%	B
84778000	Machinery for working rubber or plastics or for the manufacture of products from these materials, nesoi	3.1%	B
84779085	Parts of machinery for working rubber or plastics or for the manufacture of products from these materials, nesoi	3.1%	B
84804100	Molds for metal or metal carbides, injection or compression types	3.1%	B
84807180	Molds for rubber or plastics, injection or compression types, other than for shoe machinery or for manufacture of semiconductor devices	3.1%	B
84807990	Molds for rubber or plastics, other than injection or compression types, other than for shoe machinery	3.1%	B
84818030	Taps, cocks, valves & similar appliances for pipes, boiler shells, tanks, vats or the like, hand operated, of iron or steel, nesoi	5.6%	F
85015120	AC motors nesoi, multi-phase, of an output exceeding 37.5 W but not exceeding 74.6 W	2.5%	A
85015140	AC motors, nesoi, multi-phase, of an output exceeding 74.6 W but not exceeding 735 W	2.5%	A
85015150	AC motors, nesoi, multi-phase, of an output exceeding 735 W but under 746 W	3.3%	B

<b>Tariff Line January 1, 2019</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
85015160	AC motors nesoi, multi-phase of an output of 746 W but not exceeding 750 W	2.5%	A
85016200	AC generators (alternators) of an output exceeding 75 kVA but not exceeding 375 kVA	2.5%	A
85016400	AC generators (alternators) of an output exceeding 750 kVA	2.4%	A
85021100	Electric generating sets with compression-ignition internal-combustion piston engines, of an output not exceeding 75 kVA	2.5%	A
85021200	Electric generating sets with compression-ignition internal-combustion piston engines, of an output exceeding 75 kVA but not over 375 kVA	2.5%	A
85022000	Electric generating sets with spark-ignition internal-combustion piston engines	2%	A
85023900	Electric generating sets, nesoi	2.5%	A
85043300	Electrical transformers other than liquid dielectric, having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	1.6%	A
85043400	Electrical transformers other than liquid dielectric, having a power handling capacity exceeding 500 kVA	1.6%	A
85051100	Permanent magnets and articles intended to become permanent magnets after magnetization, of metal	2.1%	A
85068000	Primary cells and primary batteries, nesoi	2.7%	A
85078081	Other storage batteries nesoi, other than of a kind used as the primary source of power for electric vehicles	3.4%	B
85153100	Electric machines and apparatus for arc (including plasma arc) welding of metals, fully or partly automatic	1.6%	A
85159020	Parts of electric welding machines and apparatus	1.6%	A
85287216	Non-high def. color television reception app., nonprojection, w/CRT, display diag. ov 34.29 cm but n/ov 35.56 cm, incorp. VCR or player	3.9%	B
85287224	Non-high def. color television reception app., nonprojection, w/CRT, display diag. ov 34.29 cm but n/ov 35.56 cm, n/incorp. VCR or player	5%	B
85287228	Non-high definition color television reception app., nonprojection, w/CRT, video display diag. ov 35.56 cm, incorporating a VCR or player	3.9%	B
85287232	Non-high definition color television reception apparatus, nonprojection, w/CRT, video display diag. ov 35.56 cm, not incorp. a VCR or player	5%	B
85287236	Non-high definition color television reception apparatus, projection type, with a cathode-ray tube, incorporating a VCR or player	3.9%	B
85287240	Non-high definition color television reception apparatus, projection type, with a cathode-ray tube, not incorporating a VCR or player	5%	B
85287244	High definition color television reception apparatus, nonprojection, with cathode-ray tube, incorporating a VCR or player	3.9%	B
85287248	High definition color television reception apparatus, nonprojection, with cathode-ray tube, not incorporating a VCR or player	5%	B
85287252	High definition color television reception apparatus, projection type, with cathode-ray tube, incorporating a VCR or player	3.9%	B
85287256	High definition color television reception apparatus, projection type, with cathode-ray tube, not incorporating a VCR or player	5%	B

<b>Tariff Line January 1, 2019</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
85287264	Color television reception apparatus w/flat panel screen, video display diagonal over 34.29 cm, incorporating a VCR or player	3.9%	B
85287272	Color television reception apparatus w/flat panel screen, video display diagonal over 34.29 cm, not incorporating a VCR or player	5%	B
85287280	Color television reception apparatus nesoi, video display diagonal over 34.29 cm, incorporating a VCR or player	3.9%	B
85287297	Color television reception apparatus nesoi, video display diagonal over 34.29 cm, not incorporating a VCR or player, nesoi	5%	B
85352900	Automatic circuit breakers, for a voltage of 72.5 kV or more	2%	A
85389030	Printed circuit assemblies, suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537, nesoi	3.5%	B
85389060	Molded parts nesoi, suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537	3.5%	B
85389081	Other parts nesoi, suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537	3.5%	B
85392910	Electrical filament Christmas-tree lamps, designed for a voltage not exceeding 100 V	5.8%	F
85392920	Electrical filament lamps, voltage not exceeding 100 V, having glass envelopes n/o 6.35 mm in diameter, suitable in surgical instruments	5.2%	F
85392940	Electrical filament lamps, designed for a voltage exceeding 100 V, of a power exceeding 200 W	2.6%	A
85446020	Insulated electric conductors nesoi, for a voltage exceeding 1,000 V, fitted with connectors	3.7%	B
85446040	Insulated electric conductors nesoi, of copper, for a voltage exceeding 1,000 V, not fitted with connectors	3.5%	B
85446060	Insulated electric conductors nesoi, not of copper, for a voltage exceeding 1,000 V, not fitted with connectors	3.2%	B
85462000	Electrical insulators of ceramics	3%	A
86071990	Parts of railway/tramway locomotives/rolling stock, parts of truck assemblies for self-propelled vehicles or for non-self propelled nesoi	2.6%	A
86079950	Parts, nesoi, of railway or tramway rolling stock, nesoi	3.1%	B
87120015	Bicycles, not motorized, w/both wheels not over 63.5 cm in diameter	11%	G
87120025	Bicycles, not motorized, w/both wheels o/63.5 cm in diam., weighing under 16.3 kg & not design. for tires w/x-sect. diam. o/4.13cm	5.5%	F
87120035	Bicycles, not motorized, w/both wheels o/63.5 cm in diam., weighing 16.3 kg or more, and/or for use w/tires w/x-sect. diam. o/4.13 cm	11%	G
87120044	Bicycles, n/motor., w/front wheel diam. o/55 cm but n/o 63.5 cm & rear wheel diam. o/63.5 cm in diam., & wt <16.3 kg w/o acces., value \$200+	5.5%	F
87120048	Bicycles, n/motor., w/front wheel w/diameter different than rear wheel diam., nesoi	11%	G
87120050	Cycles (o/than bicycles) (including delivery tricycles), not motorized	3.7%	B
87149120	Pts. & access. for bicycles & o/cycles, frames, valued over \$600 each	3.9%	B
87149130	Pts. & access. for bicycles & o/cycles, frames, valued at \$600 or less each	3.9%	B

<b>Tariff Line January 1, 2019</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
87149150	Pts. & access. for bicycles, sets of steel tubing cut to exact length for the assembly (w/other pts) into the frame & fork of one bicycle	6%	F
87149210	Pts. & access. for bicycles & o/cycles, wheel rims	5%	B
87149250	Pts. & access. for bicycles & o/cycles, wheel spokes	10%	G
87149328	Pts. & access. for bicycles & o/cycles, variable speed hubs, w/internal gear changing mechanisms, nesoi	3%	A
87149335	Pts. & access. for bicycles & o/cycles, non-variable speed hubs, nesoi	10%	G
87149490	Pts. & access. for bicycles & o/cycles, brakes and parts thereof, nesoi	10%	G
87149500	Pts. & access. for bicycles & o/cycles, saddles	8%	G
87149610	Pts. & access. for bicycles & o/cycles, pedals and parts thereof	8%	G
87149690	Pts. & access. for bicycles & o/cycles, crank-gear nesoi and parts thereof	10%	G
87149980	Pts. & access. nesoi, for bicycles and other cycles of heading 8712	10%	G
90021190	Objective lenses and parts & access. thereof, for cameras, projectors, or photographic enlargers or reducers, except projection, nesoi	2.3%	A
90041000	Sunglasses, corrective, protective or other	2%	A
90049000	Spectacles, goggles and the like, corrective, protective or other, other than sunglasses	2.5%	A
90131010	Telescopic sights for rifles not designed for use with infrared light	14.9%	H
90178000	Instruments for measuring length, for use in the hand, nesoi (for example, measuring rods and tapes)	5.3%	F
90321000	Automatic thermostats	1.7%	A
92011000	Upright pianos	4.7%	B
92012000	Grand pianos	4.7%	B
92051000	Wind musical instruments, o/than w/elect. sound or ampl., brass-wind instruments	2.9%	A
92059014	Keyboard musical instruments, o/than w/elect. sound or ampl., harmoniums and similar keyboard instruments with free metal reeds	2.7%	A
92059018	Accordions (o/than piano accordions) and similar instruments, o/than w/elect. sound or ampl.	2.6%	A
92059040	Wind musical instruments, o/than w/elect. sound or ampl., woodwind instruments (o/than bagpipes)	4.9%	B
92071000	Keyboard musical instruments (o/than accordions), the sound of which is produced, or must be amplified, electrically	5.4%	F
92079000	Musical instruments (o/than keyboard except accordions) nesoi, the sound of which is produced, or must be amplified, electrically	5%	B
92099480	Parts & access. nesoi, for the musical instruments w/elect. sound or ampl. of heading 9207 nesoi	2.7%	A
95063100	Golf clubs, complete	4.4%	B
95063900	Golf equipment (o/than golf footwear) nesoi and parts & accessories thereof	4.9%	B
95065140	Lawn-tennis rackets, not strung	3.9%	B
95065160	Parts and accessories for lawn-tennis rackets	3.1%	B

<b>Tariff Line January 1, 2019</b>	<b>Description</b>	<b>Base Rate</b>	<b>Staging Category</b>
95072080	Fish hooks, not snelled	4.8%	B
95073060	Fishing reels, valued over \$8.45 each	3.9%	B
95079020	Fishing line, put up and packaged for retail sale	3.7%	B
95079040	Fishing casts or leaders	5.6%	F
95079070	Artificial baits and flies	9%	G
96082000	Pens and markers, w/felt tip or other porous-tip	4%	B
96084040	Pencils, propelling or sliding, w/mechanical action for extending, or for extending and retracting, the lead	6.6%	G
96121090	Ribbons, inked or otherwise prepared (whether or not on spools) nesoi, for typewriters and similar uses	7.9%	G

## Rules of Origin and Origin Procedures of the United States

1. For the purposes of these Rules of Origin and Origin Procedures, set forth in paragraphs 2 through 19:

- (a) “Harmonized System” means the *Harmonized Commodity Description and Coding System*, including its General Rules of Interpretation, Section Notes, Chapter Notes, and Subheading Notes as adopted and implemented by the United States in its law;
- (b) “preferential tariff treatment” means the rate of duty applicable to an originating good, pursuant to the Tariff Schedule of the United States; and
- (c) “value of the good” means the value determined in accordance with Articles 1 through 8, Article 15, and the corresponding interpretative notes of the *Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994*, set out in Annex 1A of the WTO Agreement, adjusted, if necessary, to exclude any costs, charges, or expenses incurred for transportation, insurance, and related services incidental to the international shipment of the merchandise from the country of exportation to the place of importation.

2. For a good listed in the Tariff Schedule of the United States, the United States shall provide that a good is originating from Japan, except as otherwise provided in these Rules of Origin and Origin Procedures, if it is:

- (a) wholly obtained or produced entirely in one or both of the Parties, as defined in paragraph 3;
- (b) produced entirely in one or both of the Parties, exclusively from originating materials; or
- (c) produced entirely in one or both of the Parties, using non-originating materials provided such materials satisfy the applicable change in tariff classification requirement under the Product-Specific Rules of Origin set forth in paragraphs 17 through 19 and the table below,

and the good satisfies all other applicable requirements of these Rules of Origin and Origin Procedures.

3. The United States shall provide that for the purposes of paragraph 2, a good is wholly obtained or produced entirely in one or both of the Parties if it is:

- (a) a plant or plant good, grown, cultivated, harvested, picked, or gathered there;

- (b) a live animal born and raised there;
  - (c) a good obtained from a live animal there;
  - (d) an animal obtained by hunting, trapping, fishing, gathering, or capturing there;
  - (e) a mineral or other naturally occurring substance, not included in subparagraphs (a) through (d), extracted or taken from there; and
  - (f) a good produced there, exclusively from goods referred to in subparagraphs (a) through (e), or from their derivatives.
4. (a) Except as provided in subparagraph (c), for a good listed in the Tariff Schedule of the United States, the United States shall provide that a good that contains non-originating materials that do not satisfy the applicable change in tariff classification requirement specified in the Product-Specific Rules of Origin set forth in paragraphs 17 through 19 and the table below is nonetheless an originating good of Japan if the value of all such materials does not exceed 10 percent of the value of the good and the good meets all the other applicable requirements of these Rules of Origin and Origin Procedures.
- (b) Subparagraph (a) applies only when using a non-originating material in the production of another good.
  - (c) Subparagraph (a) does not apply to non-originating materials of headings 04.01 through 04.06, or non-originating dairy preparations containing over 10 percent by dry weight of milk solids of subheading 1901.90, used in the production of goods of heading 21.05.
5. For a good listed in the Tariff Schedule of the United States, the United States shall provide that a fungible good or material is originating if:
- (a) when originating and non-originating fungible materials are used in the production of a good, the determination of whether the materials are originating is made on the basis of an inventory management method recognized in the Generally Accepted Accounting Principles of, or otherwise accepted by, the Party in which the production is performed; or
  - (b) when originating and non-originating fungible goods are commingled and exported in the same form, the determination of whether the goods are originating is made on the basis of an inventory management method recognized in the Generally Accepted Accounting Principles of, or otherwise accepted by, the Party from which the production is exported.

6. The inventory management method selected under paragraph 5 must be used throughout the fiscal year of the producer or the person that selected the inventory management method.

7. For a good listed in the Tariff Schedule of the United States, the United States shall provide that the following materials shall be disregarded in determining whether a good is wholly obtained, or satisfies a process or change in tariff classification requirement as set out in the Product-Specific Rules of Origin set forth in paragraphs 17 through 19 and the table below:

- (a) packaging materials and containers in which a good is packaged for retail sale that are classified with the good;
- (b) packing materials and containers for shipment;
- (c) accessories, spare parts, tools, or instructional or other information materials that are customary for the good and that are classified and delivered with, but not invoiced separately from, the good; and
- (d) an indirect material used in the production, testing, or inspection of a good but not physically incorporated into the good, or an indirect material used in the maintenance of buildings or the operation of equipment associated with the production of a good.

8. The United States shall provide that for a set classified in the Tariff Schedule of the United States as a result of the application of rule 3 of the General Rules for the Interpretation of the Harmonized System, the set is originating only if each good in the set is originating and both the set and the goods meet the other applicable requirements of these Rules of Origin and Origin Procedures.

9. Notwithstanding paragraph 8, for a set classified as a result of the application of rule 3 of the General Rules for the Interpretation of the Harmonized System, the set is originating if the value of all the non-originating goods in the set does not exceed 10 percent of the value of the set.

10. The United States shall provide that a good is not an originating good if the good:

- (a) undergoes subsequent production or any other operation outside the territories of the Parties other than unloading; reloading; separation from a bulk shipment; storing; labeling or marking required by the United States; or any other operation necessary to preserve it in good condition or to transport the good to the territory of the United States; or
- (b) does not remain under customs control in the territory of a non-Party.

11. The United States shall provide that an importer may make a claim for preferential tariff treatment for a good listed in the Tariff Schedule of the United States based on the importer's knowledge or on information in the importer's possession that the good is originating.

12. The United States shall provide that, for the purposes of claiming preferential tariff treatment, the importer shall make a statement forming part of the import documentation that the good qualifies as an originating good.

13. The United States may require that an importer be prepared to submit, upon request, a statement setting forth the reasons that the good qualifies as an originating good, including pertinent manufacturing information. The statement need not be in a prescribed format and may be submitted electronically, where feasible.

14. The United States may request any information or documentation necessary to demonstrate that a good is originating and qualified for preferential tariff treatment. The importer may arrange for the exporter or producer to provide such information or documentation directly to the United States.

15. The United States may deny a claim for preferential tariff treatment if:

- (a) it determines that the good does not qualify for preferential tariff treatment;
- (b) pursuant to paragraph 14, it has not received sufficient information to determine that the good qualifies for preferential tariff treatment; or
- (c) the importer fails to comply with the requirements of these Rules of Origin and Origin Procedures.

16. The United States shall establish or maintain one or more inquiry points to address inquiries from interested persons concerning any matter with respect to the implementation or application of preferential tariff treatment under this Agreement, and shall make information concerning the procedures for making such inquiries publicly available online.

#### *Product-Specific Rules of Origin*

17. For the purposes of interpreting the Product-Specific Rules of Origin set forth in paragraphs 18 and 19 and the table below:

- (a) "chapter" means a chapter of the Harmonized System;
- (b) "heading" means the first four digits in the tariff classification number under the Harmonized System; and

- (c) “subheading” means the first six digits in the tariff classification number under the Harmonized System.

18. For the purposes of interpreting the Product-Specific Rules set forth in this paragraph, paragraph 19, and the table below:

- (a) the specific rule that applies to the good is set out in Column 2 and adjacent to the national tariff line of the good at the 8-digit level;
- (b) the requirement of a change in tariff classification applies only to non-originating materials;
- (c) where a specific rule of origin is defined using the criterion of a change in tariff classification, and it is written to exclude tariff provisions at the level of a chapter, heading, or subheading of the Harmonized System, it shall be construed to mean that the rule of origin requires that materials classified in those excluded provisions be originating for the good to qualify as originating. Such materials shall be considered originating if they are wholly obtained or produced entirely in the United States or Japan, or if they have been substantially transformed in the United States or Japan from any materials from or produced outside the Parties, as provided in U.S. law;
- (d) when a heading or subheading is subject to alternative specific rules of origin, the rule will be considered to be met if a good satisfies one of the alternatives; and
- (e) when General Rule of Interpretation (GRI) 2(a) of the HTSUS is referred to as an exception to a change in tariff classification, this means that such change will not be acceptable for purposes of meeting the change in tariff classification requirement if the change results from the assembly of parts into an incomplete or unfinished good which is classifiable in the same manner as a complete or finished good pursuant to GRI 2(a) of the HTSUS.

19. For the purposes of Column 2 in the table below, the following definitions shall apply:

- (a) “CC” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 2-digit level;
- (b) “CTH” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 4-digit level;
- (c) “CTSH” means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 6-digit level; and

- (d) “Simple assembly” means the fitting together of five or fewer parts all of which are non-originating (excluding fasteners such as screws, bolts, etc.) by bolting, gluing, soldering, or sewing or by other means without more than minor processing.

<b>Column 1</b> <b>(HS Classification)</b>	<b>Column 2</b> <b>(Product-Specific Rule of Origin)</b>
06023000	CC
06029030	CC
06029040	CC
06029060	CC
06029090	CC
06031230	CC
06031270	CC
06031300	CC
06031400	CC
06031500	CC
06031901	CC
06039000	CC
07143010	CC
07143060	CC
08071130	CC
08071910	CC
08071950	CC
08071960	CC
08071970	CC
08071980	CC
08107000	CC
09021010	CC
09022010	CC
15159060	CC
15159080	CC
17041000	CTH
17049010	CTH
17049035	CTH
17049052	CTH
18062022	CTH
18062060	CTH
18062067	CTH
18062079	CTH
18063100	CTSH
18063201	CTSH

18063255	CTSH
18069001	CTSH
21031000	CTH
21039040	CTSH
21039072	CTSH
21050005	CTH, except from headings 04.01 through 04.06 or dairy preparations of subheading 1901.90 containing more than 10 percent by dry weight of milk solids or dairy preparations of subheading 2106.90 containing more than 10 percent by dry weight of milk solids
21050025	CTH, except from headings 04.01 through 04.06 or dairy preparations of subheading 1901.90 containing more than 10 percent by dry weight of milk solids or dairy preparations of subheading 2106.90 containing more than 10 percent by dry weight of milk solids
28419050	CTSH
29341010	CTSH
29341090	CTSH
29349915	CTSH
34031910	CTSH
34031950	CTSH
34039110	CTSH
34039150	CTSH
34039900	CTSH
37012000	CTH, except from heading 37.02 or 37.03
38099100	CTH
38249992	CTSH provided that no more than 60 percent by weight of the good classified in this subheading is attributable to one substance or compound
39263010	CTH
39263050	CTH
40091100	CTH
40118020	CTH
40118080	CTH
40169350	CTH
69091950	CC
70099150	CTH
70099250	CTH
73079110	CTH, except from headings 72.08 through 72.29 or 73.01 through 73.26
73079130	CTH, except from headings 72.08 through 72.29 or 73.01 through 73.26

73079150	CTH, except from headings 72.08 through 72.29 or 73.01 through 73.26
73079290	CTH, except from headings 72.08 through 72.29 or 73.01 through 73.26
73079910	CTH, except from headings 72.08 through 72.29 or 73.01 through 73.26
73079930	CTH, except from headings 72.08 through 72.29 or 73.01 through 73.26
73079950	CTH, except from headings 72.08 through 72.29 or 73.01 through 73.26
73181410	CTH
73181450	CTH
73181900	CTH
73182100	CTH
73182400	CTH
73182900	CTH
73201090	CTH
73209050	CTH
73269086	CTH
74101100	CTH, except from plate, sheet, or strip classified in heading 74.09 of a thickness less than 5mm
74101200	CTH, except from plate, sheet, or strip classified in heading 74.09 of a thickness less than 5mm
74102130	CTH, except from plate, sheet, or strip classified in heading 74.09 of a thickness less than 5mm
74102160	CTH, except from plate, sheet, or strip classified in heading 74.09 of a thickness less than 5mm
74102200	CTH, except from plate, sheet, or strip classified in heading 74.09 of a thickness less than 5mm
76161070	CTSH
82054000	CC
82055910	CC
82071960	CTSH
82072000	CTSH
82073030	CTSH
82073060	CTSH
82074030	CTSH
82074060	CTSH
82075020	CTSH
82076000	CTSH
82077030	CTSH
82077060	CTSH

82079075	CTSH
82090000	CC
83014030	CTSH
83014060	CTSH
83016000	CC
83017000	CC
84068110	CTSH, except from subheading 8406.82
84069030	CTH
84069040	CTH
84069045	CTH
84119990	CTH
84141000	CTSH
84159080	CTSH, except from headings 74.11, 76.08, 84.14, 85.01, or 85.35 through 85.37 when resulting from a simple assembly
84195010	CTSH
84239090	CTH
84248990	CTSH
84249010	CTH
84561110	CTH, except from machine-tools for dry-etching patterns on semiconductor materials of subheading 8486.20
84569031	CTH, except from machine-tools for dry-etching patterns on semiconductor materials of subheading 8486.20
84571000	CTH, except from machine-tools for dry-etching patterns on semiconductor materials of subheading 8486.20
84573000	CTH
84581100	CTH
84589110	CTH
84589150	CTH
84593100	CTH
84596100	CTH
84602901	CTH
84609040	CTH
84614010	CTH
84615080	CTH
84621000	CTH
84622100	CTH
84622900	CTH
84624100	CTH
84629980	CTH
84633000	CTH
84639000	CTH

84659200	CTH
84659300	CTH
84661001	CTH, except from heading 85.01 when resulting from a simple assembly
84662080	CTH, except from heading 85.01 when resulting from a simple assembly
84669250	CTH, except from heading 85.01 when resulting from a simple assembly
84669353	CTH, except from heading 85.01 when resulting from a simple assembly
84669398	CTH, except from heading 85.01 when resulting from a simple assembly
84669485	CTH, except from heading 85.01 when resulting from a simple assembly
84771090	CTSH
84772000	CTSH
84773000	CTSH
84775901	CTSH
84778000	CTSH
84779085	CTH, except from heading 85.01 when resulting from a simple assembly
84804100	CTH
84807180	CTH
84807990	CTH
84818030	CTH, or CTSH from heading 8481.90 except when resulting from a simple assembly
85015120	CTH
85015140	CTH
85015150	CTH
85015160	CTH
85016200	CTH
85016400	CTH
85021100	CTH
85021200	CTH
85022000	CTH
85023900	CTH
85043300	CTSH, except from subheadings 8504.10 through 8504.50
85043400	CTSH, except from subheadings 8504.10 through 8504.50
85051100	CTSH
85068000	CTSH, except from subheadings 8506.50 through 8506.60
85078081	CTSH
85153100	CTSH, except from subheadings 8515.11 through 8515.80

85159020	CTH
85287216	CTSH
85287224	CTSH
85287228	CTSH
85287232	CTSH
85287236	CTSH
85287240	CTSH
85287244	CTSH
85287248	CTSH
85287252	CTSH
85287256	CTSH
85287264	CTSH
85287272	CTSH
85287280	CTSH
85287297	CTSH
85352900	CTSH
85389030	CTH
85389060	CTH
85389081	CTH
85392910	CTSH
85392920	CTSH
85392940	CTSH
85446020	CTSH, except when resulting from a simple assembly
85446040	CTSH, except when resulting from a simple assembly
85446060	CTSH, except when resulting from a simple assembly
85462000	CTSH
86071990	CTSH
86079950	CTH, except to mounted brake linings and pads from subheading 6813.81
87120015	CTH, except from heading 87.14 when that change is pursuant to General Rule of Interpretation 2(a) of the HTSUS
87120025	CTH, except from heading 87.14 when that change is pursuant to General Rule of Interpretation 2(a) of the HTSUS
87120035	CTH, except from heading 87.14 when that change is pursuant to General Rule of Interpretation 2(a) of the HTSUS
87120044	CTH, except from heading 87.14 when that change is pursuant to General Rule of Interpretation 2(a) of the HTSUS
87120048	CTH, except from heading 87.14 when that change is pursuant to General Rule of Interpretation 2(a) of the HTSUS
87120050	CTH, except from heading 87.14 when that change is pursuant to General Rule of Interpretation 2(a) of the HTSUS

87149120	CTH, except to mounted brake linings or pads from subheading 6813.81
87149130	CTH, except to mounted brake linings or pads from subheading 6813.81
87149150	CTH, except to mounted brake linings or pads from subheading 6813.81
87149210	CTH, except to mounted brake linings or pads from subheading 6813.81
87149250	CTH, except to mounted brake linings or pads from subheading 6813.81
87149328	CTH, except to mounted brake linings or pads from subheading 6813.81
87149335	CTH, except to mounted brake linings or pads from subheading 6813.81
87149490	CTH, except to mounted brake linings or pads from subheading 6813.81
87149500	CTH, except to mounted brake linings or pads from subheading 6813.81
87149610	CTH, except to mounted brake linings or pads from subheading 6813.81
87149690	CTH, except to mounted brake linings or pads from subheading 6813.81
87149980	CTH, except to mounted brake linings or pads from subheading 6813.81
90021190	CTSH, except from subheading 9001.90 or from lens blanks of heading 70.14
90041000	CTH, except from subheading 9001.40 or 9001.50
90049000	CTH, except from subheading 9001.40 or 9001.50
90131010	CTSH, except from optical telescopes of subheading 9005.80
90178000	CTSH
90321000	CTSH
92011000	CTH
92012000	CTH
92051000	CTH
92059014	CTH
92059018	CTH
92059040	CTH
92071000	CTH
92079000	CTH
92099480	CTH
95063100	CTSH, except from subheading 9506.39
95063900	CTSH

95065140	CTSH
95065160	CTSH
95072080	CC
95073060	CC
95079020	CTSH, except from headings 50.04 through 50.06, 54.04, 54.06, or 56.03, or from subheadings 5402.11 through 5402.49
95079040	CTSH, except from headings 50.04 through 50.06, 54.04, 54.06, or 56.03, or from subheadings 5402.11 through 5402.49
95079070	CTSH, except from headings 50.04 through 50.06, 54.04, 54.06, or 56.03, or from subheadings 5402.11 through 5402.49
96082000	CTSH, except from subheading 9608.60
96084040	CTSH, except from subheading 9608.60
96121090	CTH