

**AGREEMENT ON ECONOMIC CO-OPERATION BETWEEN
THE GOVERNMENT OF BELIZE
AND THE GOVERNMENT OF THE REPUBLIC OF CHINA (TAIWAN)**

PREAMBLE

The Government of Belize and the Government of the Republic of China (Taiwan), hereinafter referred to collectively as “the Parties”;

AGREEING to formalize trade relations between Belize and the Republic of China (Taiwan), by entering into an Agreement on Economic Co-operation covering co-operation and trade in selected goods;

CONSIDERING that the Parties are members of the World Trade Organization (WTO);

HAVING REGARD to the rights and obligations of Belize under the Revised Treaty of Chaguaramas Establishing the Caribbean Community (CARICOM) including the CARICOM Single Market and Economy;

CONSIDERING the desirability of dynamic and balanced economic and trade relations based on mutual benefits and taking into account the differences in the size of their respective economies, in particular, Belize’s status as a Less Developed Country in CARICOM and a Small Island Developing State (SIDS) as defined by the United Nations;

ACKNOWLEDGING the importance attached by the Parties to the regional and sub-regional integration processes aimed at facilitating their development and competitiveness in international trade;

RECOGNISING that trade and economic co-operation are important and necessary elements for reinforcing bilateral relations and for promoting and protecting investments;

COMMITTED to strengthening the existing friendly and cultural relations between them;

HAVE AGREED as follows:

CHAPTER I INITIAL PROVISIONS

Article 1. Objectives

The objective of this Agreement is to strengthen the commercial and economic relations between the Parties through:

- (a) the facilitation, promotion, diversification and expansion of trade in originating goods from the Parties by granting tariff preferences through phased reduction and elimination of tariffs, avoidance of non-tariff barriers to trade, and establishing clear regulations on technical, sanitary and phytosanitary measures;
- (b) the development of mechanisms for the promotion of investments and modernizing the existing Bilateral Investment Treaty (BIT) as the legal framework for investments;
- (c) the technical co-operation and capacity building activities in technical regulations, standards and conformity assessment, sanitary and phytosanitary measures, innovation, production, technology, distribution, marketing and financing, and any other area that may be mutually acceptable by the Parties;
- (d) support of the conditions for increasing investment and private sector initiatives and enhancing supply capacity, competitiveness and economic growth in Belize;
- (e) the establishment of an efficient, transparent and effective system to resolve trade disputes arising from activities provided for under this Agreement.

CHAPTER II

TARIFF MEASURES AND NON-TARIFF MEASURES

Article 2. Definitions

For the purposes of this Agreement, the following definitions shall apply:

- (a) **Agreement** means the Agreement on Economic Co-operation entered into by the Parties, signed on the thirtieth day of September, 2020;
- (b) **customs duties** include import duties and all “other duties and charges” as defined in the national legislation of each Party collected on, or in connection with the importation of goods, but does not include:
 - i. charges equivalent to an internal tax imposed consistently with paragraph 2 of Article III and the other relevant provisions of the General Agreement on Tariffs and Trade of 1994 (GATT 1994);
 - ii. any antidumping or countervailing duty;
 - iii. any fee or other charges related to imports which are equivalent to the costs of services rendered; and
 - iv. any premium offered or collected on an imported good arising out of any tendering system in respect of the administration of quantitative import restrictions and tariff rate quotas.
- (c) **originating goods** mean goods that meet the qualifying conditions under the rules of origin, as provided for in Annex III of this Agreement;
- (d) **restrictions** mean all measures that have the effect of preventing or making it difficult to import or export goods from one Party into the other Party, except those allowed under GATT 1994 and other relevant WTO agreements.

Article 3. National Treatment

1. Each Party shall accord national treatment to the goods of the other Party in accordance with Article III of GATT 1994, including its interpretative notes.
2. The provisions of the preceding paragraph regarding national treatment shall mean a treatment not less favorable than the most favorable treatment that a Party accords to any like, directly competitive, or substitutable goods of the other Party.

Article 4. Special and Differential Treatment

In this Agreement, special and differential treatment shall mean the application of a

principle which allows both Parties to have an equitable share of the benefits of this Agreement, taking into account the difference in the size of their respective economies, considering Belize's status as a Less Developed Country in CARICOM and Small Island Developing State as defined by the United Nations, and granting asymmetrical treatment to the smaller economy.

Article 5. Tariff Elimination

1. The Parties agree to reduce or eliminate customs duties imposed in connection with the importation of goods listed in Annex I (Tariff Preferences that the Republic of China (Taiwan) Grants to Belize) and Annex II (Tariff Preferences that Belize Grants to the Republic of China (Taiwan)) of this Agreement, when the good complies with the origin criteria.
2. Each Party agrees to grant goods produced in the other Party preferential access to its market in the following categories:
 - (a) Category "A":

tariffs on originating goods provided for in the items in staging category A shall be eliminated entirely and such goods shall be duty-free as the ECA Agreement enters into force;
 - (b) Category "B":

tariffs on originating goods provided for in the items in staging category B shall be eliminated in three (3) equal annual stages beginning on the date this ECA Agreement enters into force, and such goods shall be duty-free, effective January 1 of year three (3);
 - (c) Category "C":

tariffs on originating goods provided for in the items in staging category C shall be eliminated in five (5) equal annual stages beginning on the date this ECA Agreement enters into force, and such goods shall be duty-free, effective January 1 of year five (5);
 - (d) Category "D":

tariffs on originating goods provided for in the items in staging category D shall be eliminated in ten (10) equal annual stages beginning on the date this ECA Agreement enters into force, and such goods shall be duty-free, effective January 1 of year ten (10);
 - (e) Category "E":

the originating goods under this category shall be identified with specific conditions for market access or tariff concessions.
3. The Parties shall not apply other duties and charges in connection with imports of goods listed in Annexes I and II.

4. Notwithstanding the provisions of paragraph 3 of this Article, due to its high revenue dependency from taxes on international trade, Belize shall be entitled to apply Other Duties and Charges in conformity with its Uruguay Round commitments, taking into account its rights under the Understanding on Implementation of Article II:1(b) of the GATT 1947.
5. Tariff reduction or elimination shall be based on the MFN rates of import duty in effect on the date negotiation commences.

Article 6. Elimination of Non-Tariff Barriers

The Parties shall not apply non-tariff barriers to the importation or exportation of the goods established in Annexes I and II, except those recognized in Articles XX and XXI of the GATT 1994.

Article 7. Modifications of the Tariff Preference

The Parties may agree, at any time, to review, modify or expand the list of goods and their tariff preference, as set out in Annexes I and II of this Agreement.

Article 8. Preservation of Tariff Preferences

Recognizing the periodic updating of the Harmonized System (HS), the Parties agree that the tariff preferences agreed to under this Agreement on the basis of the HS 2017 shall remain in effect notwithstanding any approved amendments in a later version of the HS which may result in a different rate than that agreed to under this Agreement.

Article 9. Withdrawal of Concessions

After the entry into force of this Agreement, neither Party may unilaterally modify the tariff preferences already agreed, except where this is done as a consequence of the application of anti-dumping or countervailing duties or the application of a safeguard measure or the suspension of benefits, as permitted under this Agreement.

CHAPTER III RULES OF ORIGIN

Article 10. Establishment of the Rules of Origin Committee

1. The Parties hereby establish the Committee on Rules of Origin. Each Party shall designate two (2) members, as follows:
 - (a) in the case of Belize, one (1) from the Customs and Excise Department and the other from the Ministry with responsibility for Foreign Trade; and
 - (b) in the case of the Republic of China (Taiwan), one (1) from the Ministry of Economic Affairs and the other from Customs Administration, Ministry of Finance.
2. The Committee shall be responsible for dealing with all matters relating to the rules of origin established under this Agreement and for making the necessary recommendations to the Commission for its approval.

Article 11. Rules of Origin

1. For the determination of the origin of the goods benefiting under this Agreement, the Parties agree to adopt the rules of origin regime established in Annex III.
2. The tariff preference and all other benefits established under this Agreement shall apply exclusively to originating goods of the Parties as listed in Annexes I and II.
3. The Committee may, when necessary, make recommendation to the Administration Commission for the adoption of rules of origin regarding:
 - (a) updating the rules of origin to adapt to the advances in technology and changes in the production structures and processes of the Parties;
 - (b) ensuring the effective administration and application of the rules of origin by adopting the necessary regulations and procedures;
 - (c) establishing, modifying, suspending or eliminating specific rules of origin; and
 - (d) dealing with any other matter that the Parties may consider necessary in relation to the interpretation and application of the rules of origin.

Article 12 Customs Valuation

In the matter of customs valuation, the Parties shall be governed by their commitments under Article VII of the GATT 1994.

CHAPTER IV
CUSTOMS CO-OPERATION AND TRADE FACILITATION

Article 13. Scope of Customs and Administrative Co-operation

1. The Parties recognize the importance of customs and trade facilitation in the evolving global trading environment and in the development of bilateral agreement between the Parties.
2. The Parties agree to reinforce co-operation in this area with a view to ensuring that the relevant legislation and procedures, as well as the administrative capacity of the relevant administrations, fulfil the objectives of effective control and the promotion of trade facilitation, and help promote the development and regional integration of the Parties.
3. The Parties recognize that, in implementing this Chapter, legitimate public policy objectives, including those in relation to security and the prevention of fraud, shall not be compromised in any way.

Article 14. Customs and Administrative Co-operation

In order to ensure compliance with the provisions of this Chapter, and the principles and objectives laid down in Article 13, the Parties shall:

- (a) develop joint initiatives in mutually agreed areas;
- (b) establish wherever possible, common positions in international organizations in the field of customs such as the World Trade Organization (WTO); and
- (c) promote coordination among related agencies.

Article 15. Exchange of Information

1. The Parties agree to exchange information related to customs procedures, processes, laws, regulations and other general information upon the request of either Party.
2. Requests for general information shall be addressed directly to the Customs administration of the other Party and shall be made in writing or electronically and accompanied by any information deemed useful for the purpose of complying with such request. Each Customs administration of the Parties shall designate a contact point for this purpose.
3. Where the circumstances so require, requests may be made verbally provided that such requests shall be confirmed in writing or electronically within seven (7) days of such request.

4. Requests for general information shall include the following:
 - (a) a brief description of the matter at issue;
 - (b) the type of information requested; and
 - (c) reasons for request.
5. A Party may decline a request for exchange of general information by the other Party if the requesting Party has failed to act in accordance with paragraphs 2, 3 and 4.
6. The Parties agree that any general information received under this Article shall be used only by the Customs administration of the Parties solely for the purpose specified in the Party's request.
7. The Parties agree that any general information received under this Article shall be treated as confidential subject to any applicable legal or administrative provisions relating to disclosure of either Party. The Customs administration of the Parties shall give advance notice of any applicable legal or administrative provisions relating to the disclosure and obtain approval for such disclosure from the Party giving the information.
8. The Parties shall adopt and maintain the necessary security measures to protect customs related information exchanged under this Agreement from unauthorized access, disclosure, amendment, or dissemination.

Article 16. Customs Legislation and Procedures

1. The Parties agree that their respective trade and customs legislation, provisions and procedures shall draw upon international instruments and standards applicable in the field of customs and trade, including the substantive elements of the Revised Kyoto Convention on the simplification and harmonization of customs procedures, the WCO Framework of Standards to Secure and Facilitate Global Trade, the WCO data set, and the Harmonized Commodity Description and Coding System (HS) Convention.
2. The Parties agree that their respective trade and customs legislation, provisions and procedures shall be based upon:
 - (a) the need to protect and facilitate trade through enforcement of and compliance with legislative requirements and the need to provide for additional facilitation for traders with a high level of compliance;
 - (b) the need to ensure that requirements for economic operators/trusted traders are reasonable, non-discriminatory, safeguard against fraud and do not lead to the application of excessive penalties for minor breaches of customs regulations or procedural requirements;
 - (c) the need to apply modern customs techniques, including risk assessment, simplified

procedures at import and export, post release controls and objective procedures for authorized traders. Procedures should be transparent, efficient and simplified, in order to reduce costs and increase predictability;

- (d) the need for non-discrimination in terms of requirements and procedures applicable to import, export and goods in transit, though it is accepted that consignments might be treated differently according to objective risk assessment criteria;
 - (e) the need for transparency. To this end, the Parties agree to implement a system of binding rulings on customs matters, notably on tariff classification and rules of origin, in accordance with rules laid down in their respective legislation;
 - (f) the need for the progressive development of systems, including those based upon Information Technology, to facilitate the electronic exchange of data among traders, customs administrations and related agencies;
 - (g) the need to facilitate transit movements;
 - (h) transparent and non-discriminatory rules in respect of the licensing of customs brokers, as well as the non-requirement for the mandatory use of independent customs brokers; and
 - (i) the need to avoid the mandatory use of pre-shipment inspections or their equivalent, without prejudice to their rights and obligations pursuant to the WTO Agreement on Pre-shipment Inspections. The Parties shall discuss the matter and may subsequently agree to renounce the possibility of using mandatory pre-shipment inspections or their equivalent.
3. In order to improve working methods, as well as to ensure non-discrimination, transparency, efficiency, integrity and accountability of operations, the Parties shall:
- (a) take further steps towards the reduction, simplification and standardization of data and documentation;
 - (b) simplify requirements and formalities wherever possible, in respect of the rapid release and clearance of goods;
 - (c) provide effective, prompt, non-discriminatory and easily accessible procedures enabling the right of appeal against customs administrative actions, rulings and decisions affecting imports, exports or goods in transit. Any charges shall be commensurate with the cost of the appeal procedures; and
 - (d) ensure that the highest standards of integrity be maintained, through the application of

measures reflecting the principles of the relevant international conventions and instruments in this field.

Article 17. Relations with the Business Community

The Parties agree:

- (a) to ensure that all legislations, procedures, fees, charges, as well as whenever possible the relevant explanations are made publicly available, as far as possible through electronic mean;
- (b) to ensure timely and regular dialogue with the trading community on legislative proposals related to customs and trade procedures;
- (c) to make publicly available, including online, its customs laws, regulations and general administrative procedures and guidelines and to the extent possible; publish in advance regulations of general application governing customs matters that it proposes to adopt and shall provide interested persons the opportunity to comment before adopting the regulation. The Parties shall designate or maintain one or more enquiry points to address enquiries from interested persons concerning customs matters and shall make information concerning the procedures for making such enquiries publicly available online;
- (d) to foster co-operation between the trading community and relevant administrations, and promote fair competition, via the use of non-arbitrary and publicly accessible procedures, such as Memoranda of Understanding, making appropriate use of those promulgated by the WCO;
- (e) that this co-operation should also be aimed at fighting against illicit practices and protecting the security and safety of the citizen, as well as the collection of public revenues;
- (f) to ensure that their respective customs and related requirements and procedures follow best practices, and remain least trade-restrictive.

Article 18. Co-operation

1. The Parties recognize the importance of co-operation as regards customs and trade facilitation measures in order to achieve the objectives of this Agreement.
2. The Parties agree to cooperate, including by facilitating support, through capacity building and technical assistance in the following areas:

- (a) the application of modern customs techniques, including risk assessment, advance binding rulings, simplified procedures for entry and release of goods, post release controls and company audit methods;
- (b) introduction of procedures and practices which reflect as far as practicable, international instruments and standards applicable in the field of customs and trade, including WTO rules and WCO instruments and standards, *inter alia* the Revised Kyoto Convention on the simplification and harmonization of customs procedures and the WCO Framework of Standards to Secure and Facilitate Global Trade; and
- (c) the automation of customs and other trade procedures.

CHAPTER V TRADE REMEDIES

Article 19. Safeguard Measures

The rights and obligations of the Parties with respect to safeguard measures shall be governed by Article XIX of the GATT 1994 and the WTO Agreement on Safeguards.

Article 20. Adoption and Procedure for Bilateral Safeguard Measures

1. The bilateral safeguard measures shall consist of the temporary suspension of the tariff preference granted by virtue of this Agreement, and the immediate reinstatement of the MFN duties applied to the specific goods.
2. The importing Party may apply bilateral safeguard measures if, as a result of an investigation, it is proven that originating goods of one (1) Party are being imported into the other Party in such increased quantities, absolute or relative to domestic production, and under such conditions as to cause or threaten to cause a serious injury to the domestic industry that produces like or directly competitive goods.
3. A Party may apply bilateral safeguard measures according to the application procedures set out in Article XIX of the GATT 1994 and the WTO Agreement on Safeguards and the complementary legislation of each Party.
4. The bilateral safeguard measures shall be applied for a period of up to one (1) year. This period may be renewed for not more than one (1) additional consecutive year if the causes that motivated the imposition of said measures persist.
5. Under exceptional circumstances determined by the Commission, the period may be extended. When a Party needs to extend the period of application of the safeguard measures beyond the period established in the preceding paragraph, that Party has to submit its request ninety (90) calendar days before the date of expiration of the measure in force. Within these ninety (90) days, the Commission shall determine whether or not it is an exceptional circumstance and for this purpose the requesting Party shall provide all evidence within the first thirty (30) calendar days.
6. If the applied safeguard measures exceed three (3) years, starting from the date of its first application, both Parties recognize the right to apply the provisions of Article 8 of the WTO Agreement on Safeguards.

Article 21. Competent Authority

For the investigation and application of the provisions of this Chapter, the competent authority

shall be:

- (a) in the case of the Republic of China (Taiwan), the Ministry of Economic Affairs and the Ministry of Finance or their successors; and
- (b) in the case of Belize, the Ministry with responsibility for Foreign Trade.

Article 22. Notifications

Each Party agrees to promptly notify the other Party, through their respective competent authorities of:

- (a) the initiation of bilateral safeguard measure investigations;
- (b) the preliminary determination, and final conclusion of such investigations;
- (c) the application of provisional or definitive bilateral safeguard measures;
- (d) where applicable, any amendment or modification to the legislation of the Party subsequent to the entry into force of this Agreement; or
- (e) any change in the competent authority.

Article 23. Anti-dumping and Countervailing Duties

In the application of anti-dumping or countervailing measures and with respect to subsidies, the Parties shall be governed by Articles VI and XVI of the GATT 1994, the Agreement on the implementation of Article VI of the GATT 1994, the WTO Agreement on Subsidies and Countervailing Measures and the complementary legislation of each Party.

CHAPTER VI BARRIERS TO TRADE

Article 24. Barriers to Trade

1. The Parties shall not adopt, maintain, or apply standards, technical regulations, conformity assessment procedures, metrological measures, and sanitary and phytosanitary (SPS) measures that create or constitute unnecessary barriers to trade between them.
2. The Parties agree to act in accordance with the provisions of the WTO Agreement on Technical Barriers to Trade (TBT) and Agreement on the Application of Sanitary and Phytosanitary (SPS) Measures in the implementation of this Agreement.
3. The Parties shall work together in the implementation of measures or procedures to facilitate trade between them.
4. The provisions of this Chapter are further developed in Annexes IV - SPS and V – TBT of this Agreement.

CHAPTER VII DISPUTE SETTLEMENT

Article 25. Consultations

1. A Party may request in writing consultations with the other Party with respect to any actual or proposed measure or any other matter that it considers might affect the operation of this Agreement, as referred to in Article 27.
2. The Party shall deliver the request to the other Party, and shall set out the reasons for the request, including an identification of the actual or proposed measure or other matter at issue, and the legal basis for the complaint.
3. The consulting Parties shall make every attempt to arrive at a mutually satisfactory resolution of any matter through consultations under this Article or other consultative provisions of this Agreement.

To this end, the Parties shall:

- (a) provide information to enable a full examination of how the actual or proposed measure or other matter might affect the operation and application of this Agreement; and
- (b) treat any confidential information exchanged in the course of consultations on the same basis as the Party providing the information.

Article 26. Co-operation

The Parties shall at all times endeavour to agree on the interpretation and/or application of this Agreement, and shall make every attempt through co-operation and consultations to arrive at a mutually satisfactory resolution of any matter that might affect its operation.

Article 27. Scope of Application

Except as otherwise provided in this Agreement, the dispute settlement provisions of this Chapter shall apply:

- (a) with respect to the prevention or settlement of all disputes between the Parties regarding the interpretation and/or application of this Agreement; and/or
- (b) wherever a Party considers that an actual or proposed measure of the other Party is or would be inconsistent with the obligations of this Agreement or that the other Party

has otherwise failed to carry out its obligations under this Agreement.

Article 28. Choice of Forum

1. The disputes arising in connection with the provisions of this Agreement and the WTO Agreement or agreements negotiated in accordance with the WTO Agreement may be settled in one (1) of those fora, as mutually agreed by the Parties.
2. Where a Party has requested the establishment of the arbitral panel under Article 30, or has requested the establishment of a panel under Article 6 of the Understanding on Rules and Procedures Governing the Settlement of Disputes of the WTO Agreement, the forum chosen shall be used to the exclusion of the other.

Article 29. Commission – Good Offices, Conciliation and Mediation

1. Any consulting Party may¹ request in writing a meeting of the Administrative Commission established under Article 41 of this Agreement, if the Parties fail to resolve a matter pursuant to Article 25 or Annexes IV- SPS and V-TBT within:
 - (a) thirty (30) days of delivery of a request for consultations; and
 - (b) such other terms as they may agree.
2. The requesting Party shall deliver the request to the other Party and shall set out the reasons for the request, including an identification of the measure or other matter at issue, and the legal basis for the complaint and any other relevant information.
3. Unless it decides otherwise, the Commission shall convene within fifteen (15) calendar days of delivery of the request and shall endeavour to resolve the dispute promptly. The Commission may:
 - (a) call on technical advisers or create working groups or expert groups as it deems necessary;
 - (b) resort to good offices, conciliation, mediation or other dispute resolution procedures; or
 - (c) make recommendations, in order to assist the consulting Parties in reaching a mutually satisfactory resolution of the dispute.
4. Unless otherwise decided, pursuant to this Article, the Commission shall consolidate

¹ This shall not be understood as a preliminary step needed to request the establishment of an arbitral panel, pursuant to Article 30.

two (2) or more proceedings presented for its consideration, relating to the same measure. The Commission may consolidate two (2) or more proceedings presented for its consideration, relating to other matters whenever it deems appropriate to consider these proceedings jointly.

Article 30. Establishment of an Arbitral Panel

1. Any Party that requested a meeting of the Commission in accordance with Article 29 may request in writing the establishment of an arbitral panel to consider the matter, and shall set out the reasons for the request, including an identification of the actual or proposed measure or other matter at issue, and the legal basis for the complaint, if the Parties fail to resolve the matter within:
 - (a) thirty (30) calendar days after the Commission has convened pursuant to Article 29;
 - (b) thirty (30) days after the Commission has convened in respect of the matter most recently referred to it, where proceedings have been consolidated pursuant to Article 29 (4);
 - (c) fifteen (15) days after a Party has delivered a request for consultations under Article 25 in a matter regarding Annex VI - SPS and V- TBT, if the Commission has not convened pursuant to Article 29 (3);
 - (d) thirty (30) days after a Party has delivered a request for consultations under Article 25, if the Commission has not convened pursuant to Article 29 (3); or
 - (e) such other terms as the consulting Parties may agree.
2. An arbitral panel shall be established upon delivery of a request.
3. The complaining Party shall deliver the request to the other Party, and shall set out the reasons for the request, including an identification of the measure or other matter at issue and the legal basis for the complaint.
4. The Parties may consolidate two (2) or more proceedings regarding other issues whenever they deem it appropriate to consider these proceedings jointly.
5. Arbitral panel procedures shall be considered invoked when the Party complained against receives the request to establish a panel. The Parties shall adopt all necessary measures pursuant to Article 31 for the establishment of said panel.
6. Unless otherwise decided by the Parties, the panel shall be established and shall carry

out its functions in consistency with the provisions of this Chapter.

7. Notwithstanding paragraph 1, an arbitral panel may not be established to review a proposed measure.

Article 31. Roster

1. Within six (6) months of the date of entry into force of this Agreement, the Parties shall establish and maintain a roster of up to twenty (20) individual with the required qualification to serve as panelists. Said roster shall be composed of the “Roster Panelist of the Parties” and the “Roster of Panelist of Non-Party Countries”. Each Party may designate five (5) national panelists to form the “Roster of Panelists of the Parties”, and five (5) panelists of Non-Party countries to form the “Roster Panelists of Non-Party Countries”.
2. The roster of panelists may be modified every three (3) years.
3. Notwithstanding paragraph 2, the Commission may revise, by request of a Party, the roster of panelists before the expiration of the three (3) year period.
4. The members of the roster of panelists shall meet the qualifications set forth in Article 32.

Article 32. Qualifications of the Panelists

1. The panelists shall meet the following qualifications:
 - (a) have expertise or experience in law, international trade, other matters covered by this Agreement, or the resolution of disputes arising under international trade agreements;
 - (b) be chosen strictly on the basis of objectivity, reliability, and sound judgment;
 - (c) be independent of, and not be affiliated with or take instructions from, any Party; and
 - (d) comply with a Code of Conduct to be established by the Commission.
2. Individuals may not serve as panelists for a dispute in which they have participated pursuant to Article 29.

Article 33. Composition of Arbitral Panel

1. In the establishment of the arbitral panel, the Parties shall observe the following procedures:
 - (a) the arbitral panel shall be composed of three (3) members;
 - (b) the Parties shall endeavour to agree on the designation of the chair of the arbitral panel within fifteen (15) days of receipt of the request for the establishment of the arbitral panel;
 - (c) if the Parties do not reach an agreement within the above-mentioned time-frame, the chair shall be chosen by drawing lot from the “Roster of Panelists of Non-party Countries”;
 - (d) within fifteen (15) days after the designation of the chair, each Party shall select a panelist from the “Roster of Panelists of the Parties” and the panelist selected could be of either of the Party’s nationality; and
 - (e) if a Party does not select a panelist, the panelist shall be chosen by drawing from the “Roster of Panelists of the Parties” and shall be of that Party’s nationality.
2. Where a Party considers that a panelist has violated the Code of Conduct, the Parties shall hold consultations and decide whether to remove that panelist and select a new one pursuant to the provisions of this Article.

Article 34. Model Rules of Procedure

1. Upon the entry into force of this Agreement, the Commission shall establish the Model Rules of Procedure in accordance with the following principles:
 - (a) the procedures shall ensure the right to at least one (1) hearing before the arbitral panel and an opportunity for each Party to provide initial and rebuttal written submissions; and
 - (b) the hearing before the arbitral panel, the deliberations and the preliminary report, as well as all the writings and communications presented in it shall be in English and confidential.
2. Unless the Parties otherwise agree, the arbitral panel shall conduct its proceedings in accordance with the Model Rules of Procedure.
3. Unless the Parties otherwise agree, within twenty (20) days of receipt of the request for the establishment of the arbitral panel, the terms of reference shall be:

"To examine, in the light of the provisions of this Agreement, the matters submitted for its consideration and to make findings, decisions, and recommendations as provided in Articles 36 (2) and 37".

Article 35. Role of Experts

Upon request of a Party, or *ex officio*, the arbitral panel may seek information and technical advice from any persons or institutions that it deems appropriate under the Model Rules of Procedure.

Article 36. Preliminary Report

1. Unless the Parties otherwise agree, the arbitral panel shall base its preliminary report on the communications and arguments presented by the Parties, as well as the relevant provisions of this Agreement and any information received, pursuant to Article 35.
2. Unless the Parties otherwise agree, within ninety (90) days after the last panelist is selected, the arbitral panel shall present to the Parties a preliminary report containing:
 - (a) findings of fact, including any findings pursuant to a request under Article 30;
 - (b) a decision about whether the measure in question is or could be inconsistent with the obligations arising from this Agreement, or any other decision requested in the terms of reference; and
 - (c) its recommendations, if any, to settle the dispute.
3. Either Party may submit written comments to the arbitral panel on its preliminary report within fourteen (14) days of presentation of the report. After considering any written comments on the preliminary report, the arbitral panel upon request of a Party, or *ex officio*, may:
 - (a) reconsider its report; or
 - (b) take any steps deemed appropriate.

Article 37. Final Report

1. Within thirty (30) days of the presentation of the preliminary report, unless the Parties otherwise agree, the arbitral panel shall notify the Parties of its final report.
2. Unless the Parties otherwise agree, the Parties shall release the final report to the public

within fifteen (15) days of its notification to the Parties.

Article 38. Implementation of the Final Report

1. The final report of the arbitral panel shall be compulsory for the Parties to implement under the terms and conditions specified in it. The term of implementation shall not exceed six (6) months from the date on which the final report was notified to the Parties, unless the Parties otherwise agree. The final report of an arbitral panel shall not be subject to appeal.
2. When the final report of arbitral panel determines that a measure has not conformed to a Party's obligations under this Agreement, the Party complained against shall be prevented from implementing the measure or shall eliminate the non-conformity.

Article 39. Compliance with Decisions and Suspension of Benefits

1. If the Party complained against fails to comply with a decision of the Arbitral Panel within thirty (30) calendar days from the date of the final report released, or within any other time-frame agreed upon by the Parties, the complaining Party may withhold from the other Party benefits afforded under this Agreement to the same extent as the injury caused to the complaining Party.
2. When the Party complained against cannot comply with the final report, within thirty (30) days after the arbitral panel submits the final report, the said Party may request consultations with the complaining Party to reach an agreement on alternative measures to compensate the complaining Party.
3. If an agreement on alternative measures is not reached, the complaining Party may suspend the benefits, notwithstanding the provisions established in paragraphs 1, and 2, to the extent necessary to persuade the Party complained against to comply with the final report. In the application of this provision, the difference in the development levels of the Parties will be taken into consideration.

Article 40 Costs and Expenses

1. Unless the Parties otherwise agree, the costs of the arbitral panel and other expenses associated with the conduct of its proceedings shall be borne in equal parts by the Parties.
2. Each Party shall bear its own legal costs and expenses in the arbitral proceedings.

CHAPTER VIII
ADMINISTRATION OF THE AGREEMENT

Article 41. Establishment of the Administrative Commission

The Parties hereby establish an Administrative Commission (“the Commission”), which shall be headed by:

- (a) in the case of the Republic of China (Taiwan), the Minister of Economic Affairs; and
- (b) in the case of Belize, the Minister with responsibility for Foreign Trade;

who shall appoint the members of their respective delegations.

Article 42. Meetings of the Commission

- (a) The Commission shall meet once a year for the first three years and thereafter every two years or as needed, or upon request of one of the Parties. The Parties shall agree in writing the date and place of the first meeting which shall occur six (6) months after the signature of the Agreement.
- (b) The meetings of the Commission shall be held alternately in the Republic of China (Taiwan) and in Belize.
- (c) The Parties shall agree in writing on the agenda of each meeting, at least fifteen (15) calendar days prior to the date of such meeting.

Article 43. Functions of the Commission

The Parties agree that the functions of the Commission shall include the following:

- (a) to approve and adopt its rules of procedure and others it considers pertinent for the effective implementation of this Agreement, which shall be attached as Annexes VII and VIII to this Agreement;
- (b) to supervise the administration, implementation, and compliance with the provisions of this Agreement by both Parties, and to recommend the adoption of suitable measures and mechanisms thereof;
- (c) to review the list of goods in Annexes I and II of this Agreement and to recommend modifications, including the expansion of the list of goods;
- (d) pursuant to Chapter VII (Dispute Settlement) of this Agreement, to examine and

resolve the disputes referred to the Commission;

- (e) to serve as a forum of consultation in relation to the application of safeguard measures contemplated under this Agreement;
- (f) to recommend to the Parties any amendment to the provisions of the present Agreement which it deems necessary for the facilitation of the proper implementation thereof;
- (g) to operationalize all Committees established by this Agreement at their first meeting;
- (h) to establish as necessary other technical groups, which may include committees and task force, to assist it in the performance of its functions and to support it in the effective implementation of the provisions of this Agreement;
- (i) to periodically review the operation of this Agreement and prepare an evaluation report and to recommend to the Parties the measures it considers necessary to improve and expand trade relations between them;
- (j) to promote business encounters between the private sector of the Parties with the aim of improving bilateral trade between them; and
- (k) to carry out any other function established under this Agreement or those which may be agreed upon by the Parties to facilitate the effective implementation of this Agreement.

Article 44. Decisions of the Commission

All decisions of the Commission shall be taken by consensus, unless it agrees otherwise.

CHAPTER IX
INVESTMENT PROMOTION AND CO-OPERATION

The Parties recognize the importance of investment in their economies and note that the promotion and protection of investment of investors of either Party is covered in the 1999 Agreement Between the Government of the Republic of China and the Government of Belize on the Promotion and Reciprocal Protection of Investments.

The Parties agree to review said Agreement with a view to its update within one (1) year of the date of entry into force of this Agreement.

Article 45. Investment Promotion and Co-operation

Recognizing the importance of promoting cross-border investment flows and technology transfers as means for achieving economic growth and development, and in order to increase investment flows, the Parties shall:

- (a) cooperate to promote investments through information exchanges, including potential sectors and investment opportunities, laws and regulations, so as to increase awareness on their investment environment;
- (b) encourage and support investment promotion activities, establish investment promotion programmes, facilitate official business missions and organize investment fairs or exhibitions;
- (c) review and modernize the Bilateral Investment Treaty (BIT) that exists between them within one (1) year after the entry into force of this Agreement;
- (d) pursue an Agreement on the Avoidance of Double Taxation within one (1) year after entry into force; and
- (e) develop mechanisms for investments conducted by the private sector on the basis of commercial considerations and in any other areas.

CHAPTER X BILATERAL CO-OPERATION

Article 46 Economic and Technical Co-operation

1. The Parties recognize that economic and technical co-operation is a fundamental element for the realization of the objectives of this Agreement as laid out in Article 1.
2. Economic and technical co-operation shall be focused on the following areas:
 - (a) enhancing the technological and research capabilities of Belize in order to facilitate the development of and compliance with internationally recognized sanitary and phytosanitary measures and technical standards;
 - (b) encouraging studies aiming at identifying potential investment sectors to develop clusters on agro-industrial activities;
 - (c) the provision of technical assistance to build human, and institutional capacity to facilitate Belize's ability to implement this Agreement; and
 - (d) the provision of support measures directed at promoting private sector and enterprise development in particular among small, and medium sized enterprises thereby enhancing international competitiveness and diversification.

Article 47 Mechanisms for Technical and Economic Co-operation

The Parties agree to establish a mechanism for trade and technical co-operation through the creation of a Technical and Economic Co-operation Committee hereinafter referred to as the TEC Committee, comprising representatives of the two Parties. The Committee shall be headed by the Minister of the Ministry with responsibility for Investment, Trade and Commerce or his designate, in the case of Belize; and by the Minister of the Ministry of Economic Affairs or his designate, in the case of the Republic of China (Taiwan). The respective national delegations shall be comprised of their relevant technical personnel. Both Parties will consider the relevance of allowing the participation of their respective private sector in the meetings.

1. Meetings of the Technical and Economic Co-operation Committee:

The Committee will meet in ordinary session annually, alternating in Belize and the Republic of China (Taiwan) and shall be chaired by a representative of each Party. Meeting dates and agenda shall be sent via diplomatic channels. The Parties can meet in extraordinary

sessions whenever the circumstances so require it, and can communicate *via* electronic means as may be deemed necessary.

2. Functions of the Technical and Economic Co-operation Committee:

The TEC Committee shall have, in particular, the following functions:

- (a) assisting the Administrative Commission in the performance of its functions regarding economic development co-operation matters of this Agreement;
- (b) monitoring the implementation of the co-operation provisions specified in the Agreement;
- (c) identifying the areas of common interest for the implementation of specific bilateral co-operation projects listed in Article 46; the available resources needed for the implementation of such projects shall originate from the existing bilateral co-operation framework between the Parties.
- (d) proposing, when necessary, the required amendments to the projects that are presented for approval, and those that are being implemented.

CHAPTER XI FINAL PROVISIONS

Article 48. Entry into Force

1. This Agreement shall enter into force from the date on which the Parties exchange written notifications certifying that they have completed their respective internal legal requirements.
2. The object and the purpose of this Agreement shall not be prejudiced upon signature whereby no Party will be allowed to terminate the Agreement without being subject to the withdrawal procedure as laid out in Article 50.

Article 49. Duration

The present Agreement shall be of indefinite duration.

Article 50. Withdrawal

1. A Party may withdraw from this Agreement only after the end of the first year of its entry into force.
2. The present Agreement shall continue in force until one of the Parties gives written notification to the other Party of its decision to withdraw. Said withdrawal shall take effect after six (6) months from the date of receipt of the notification by the other Party, unless otherwise agreed upon by the Parties.

Article 51. Annexes

The Annexes to this Agreement shall constitute an integral part thereof.

Article 52. Amendments

1. This Agreement may be amended by mutual agreement of the Parties. Said amendments shall be subject to ratification by the Parties in accordance with their respective necessary internal legal requirements.
2. Any amendment shall be formalized through an additional instrument to this Agreement.

3. Any amendment shall enter into force in accordance with Article 48 (Entry into Force) of the present Agreement.

Article 53. Balance of Payments

In the application of the provisions of this Agreement, the Parties agree to comply with their rights and obligations under the GATT1994, in particular, Section B of Article XVIII, and with the Understanding on the Balance-of-Payments Provisions of the GATT 1994.

Article 54. Reservations

No reservation may be made to this Agreement.

Article 55. Authentic Texts

The English and Chinese texts of this Agreement are equally authentic. In the event of any discrepancy in the interpretation of this Agreement, the English version shall prevail.

IN WITNESS WHEREOF, the undersigned, being duly authorized by their respective Governments, have signed this Agreement.

DONE in duplicate in the English and Chinese languages.

FOR THE GOVERNMENT OF
BELIZE

FOR THE GOVERNMENT OF
THE REPUBLIC OF CHINA (TAIWAN)

HON. TRACY TAEGAR-PANTON
MINISTER OF STATE,
MINISTRY OF INVESTMENT,
TRADE AND COMMERCE

MEI-HUA WANG
MINISTER,
MINISTRY OF ECONOMIC AFFAIRS

Date:
Place:

Date:
Place:

ANNEX I

Tariff Preferences that the Republic of China (Taiwan) Grants to Belize

List of Products of the Republic of China (Taiwan)			
HS Code (version)	Product Description	Categories	Note
01069000	Other live animals	A	
02011010	Special quality carcasses and half-carcasses of bovine animals, fresh or chilled	A	
02011090	Other carcasses and half- carcasses of bovine animals, fresh or chilled	A	
02012010	Special quality beef quarter-carcasses and cuts of steaks (rib, loins, sirloins, rump), of bovine animals, with bone in, fresh or chilled	A	
02012020	Prime or choice grade shin/shank, short plate, brisket, ribs, rib finger, of bovine animals, with bone in, fresh or chilled	A	
02012090	Other cuts of bovine animals, with bone in, fresh or chilled	A	
02013010	Special quality beef quarter-carcasses and cuts of steaks (rib, loins, sirloins, rump), of bovine animals, boneless, fresh or chilled	A	
02013020	Prime or choice grade shin/shank, short plate, brisket, ribs, rib finger, of bovine animals, boneless, fresh or chilled	A	
02013090	Other meat of bovine animals, boneless, fresh or chilled	A	
02021010	Special quality carcasses and half-carcasses of bovine animals, frozen	A	
02021090	Other carcasses and half-carcasses of bovine animals, frozen	A	
02022010	Special quality beef quarter-carcasses and cuts of steaks (rib, loins, sirloins, rump), of bovine animals, with bone in, frozen	A	
02022020	Prime or choice grade shin/shank, short plate, brisket, ribs, rib finger, of bovine animals, with bone in, frozen	A	
02022090	Other cuts of bovine animals, with bone in, frozen	A	
02023010	Special quality beef quarter-carcasses and cuts of steaks (rib, loins, sirloins, rump), of bovine animals, boneless, frozen	A	

02023020	Prime or choice grade shin/shank, short plate, brisket, ribs, rib finger, of bovine animals, boneless, frozen	A	
02023090	Other meat of bovine animals, boneless, frozen	A	
02031100	Carcasses and half-carcasses of swine, fresh or chilled	B	See Note 1
02031200	Hams, shoulders and cuts thereof, of swine, with bone in, fresh or chilled	B	
02031919	Other meat of swine, boneless, fresh or chilled	B	
02031999	Other meat of swine, with bone in, fresh or chilled	B	
02032100	Carcasses and half-carcasses of swine, frozen	B	
02032200	Hams, shoulders and cuts thereof, of swine, with bone in, frozen	B	
02032919	Other meat of swine, boneless, frozen	B	
02032999	Other meat of swine, with bone in, frozen	B	
02041000	Carcasses and half-carcasses of lamb, fresh or chilled	B	
02042100	Carcasses and half-carcasses of sheep, fresh or chilled	B	
02042200	Other cuts of sheep, with bone in, fresh or chilled	B	
02042300	Meat of sheep, boneless, fresh or chilled	B	
02043000	Carcasses and half-carcasses of lamb, frozen	B	
02044100	Carcasses and half-carcasses of sheep, frozen	B	
02044200	Other cuts of sheep, with bone in, frozen	B	
02044300	Meat of sheep, boneless, frozen	B	
02061010	Bone with meat of bovine animals, fresh or chilled	A	
02061090	Other edible offal of bovine animals, fresh or chilled	A	
02062100	Tongues of bovine animals, frozen	A	
02062200	Livers of bovine animals, frozen	A	
02062910	Bone with meat of bovine animals, frozen	A	
02062990	Other edible offal of bovine animals, frozen	A	
02063010	Bone with meat of swine, fresh or chilled	B	See Note 1
02063090	Other edible offal of swine, fresh or chilled	B	
02064100	Livers of swine, frozen	B	
02064990	Other edible offals of swine, frozen	B	
02068011	Bone with meat of sheep, lambs and goats,	B	

	fresh or chilled		
02068019	Other edible offal of sheep, lambs and goats, fresh or chilled	B	See Note 1
02069010	Bone with meat of sheep, lambs and goats, frozen	B	
02069090	Other edible offal of sheep, lambs and goats, frozen	B	
02072400	Meat of turkeys, not cut in pieces, fresh or chilled	A	
02072500	Meat of turkeys, not cut in pieces, frozen	A	
02072620	Livers of turkeys, fresh or chilled	B	See Note 1
02072710	Meat of turkeys, cut in pieces, frozen	A	
02072721	Liver of turkeys, frozen	B	See Note 1
02072722	Heart of turkeys, frozen	B	
02101100	Hams, shoulders and cuts thereof of swine, with bone in	B	
02101200	Bellies (streaky) and cuts thereof, of swine	B	
02101900	Other meat of swine, salted, in brine, dried or smoked	B	
03027100	Tilapias, fresh or chilled	A	
03032300	Tilapias, frozen	A	
03038920	Yellow croaker (<i>Larimichthys crocea</i>), frozen	B	See Note 1
03038989	Other fish, frozen	A	
03043100	Tilapia fillets, fresh or chilled	A	
03045110	Catfish meat (whether or not minced), fresh or chilled	A	
03045190	Other fish meat (whether or not minced), fresh or chilled	A	
03046100	Tilapias fillets, frozen	A	
03048990	Other fish fillets, frozen	A	
03049310	Other fish, minced (surimi) frozen	A	
03049320	Fish meat (whether or not minced), frozen	A	
03053100	Tilapia fillets, catfish fillets, carp fillets, eel fillets, Nile Perch fillets and snakeheads fillets, dried, salted or in brine, but not smoked	A	
03054490	Other fish, smoked	A	
03056990	Other fish, salted or in brine	A	
03061111	Smoked rock lobster and other sea crawfish, frozen	A	

03061112	Rock lobster and other sea crawfish, not smoked, frozen	A	
03061211	Smoked lobster, frozen	A	
03061212	Lobster, not smoked, frozen	A	
03061410	Smoked crabs, frozen	B	See Note 1
03061421	Swamp crabs (<i>Scylla</i> spp), not smoked, frozen	B	
03061429	Other crabs, not smoked, frozen	A	
03061700	Other shrimps and prawns, frozen, smoked included	A	
03061910	Sea crawfish and crawfish, frozen, smoked included	A	
03061920	Other crustaceans, frozen (smoked included), including flours, meals and pellets of crustaceans, fit for human consumption	B	See Note 1
03063100	Rock lobster and other sea crawfish, live, fresh or chilled	A	
03063200	Lobster, live, fresh or chilled	A	
03063620	Other shrimps and prawns, live, fresh or chilled	A	
03063920	Other sea crawfish or crawfish, live, fresh or chilled	B	See Note 1
03063990	Other crustaceans, live, fresh or chilled	A	
03069110	Rock lobster and other sea crawfish, dried, salted or in brine, but not smoked	A	
03069120	Rock lobster and other sea crawfish, smoked	B	See Note 1
03069210	Lobster, dried, salted or in brine, but not smoked	A	
03069220	Lobster, smoked	B	See Note 1
03069511	Shrimp skin (<i>Sergestidae</i>), dried but not smoked	A	
03069519	Other shrimps and prawns, dried, salted or in brine, but not smoked	A	
03069910	Sea crawfish or crawfish, smoked	B	See Note 1
03069990	Other crustaceans, dried, salted or in brine (smoked included), including flours, meals and pellets of crustaceans, fit for human consumption	A	

03071190	Other oysters, live, fresh or chilled	A	
03079170	Locos, live, fresh or chilled	A	
03079190	Other molluscs, live, fresh or chilled	A	
03079959	Other molluscs, dried, salted or in brine, including flours, meals and pellets of molluscs, fit for human consumption, but not smoked	B	See Note 1
04062000	Grated or powdered cheese, of all kinds	A	
04063000	Processed cheese, not grated or powdered	A	
04069000	Other cheese	A	
04090000	Natural honey	B	See Note 1
05080011	Coral and similar material	A	
07082000	Beans (<i>Vigna</i> spp, <i>Phaseolus</i> spp), fresh or chilled	A	
07099990	Other vegetables, fresh or chilled	B	See Note 1
07102200	Beans (<i>Vigna</i> spp, <i>Phaseolus</i> spp), frozen	B	
07133390	Other kidney beans, including white pea beans (<i>phaseolus vulgaris</i>), dried	A	
07133990	Other beans (<i>Vigna</i> spp, <i>Phaseolus</i> spp)	A	
08044000	Avocados, fresh, dried	B	See Note 1
08071990	Other fresh melons	B	
08119039	Other frozen fruits and nuts, not containing added sugar or other sweetening matter	B	
08134090	Other dried fruits	A	
08140000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	B	See Note 1
11031300	Groats and meal of corn (maize)	A	
11042300	Other worked maize (corn)	B	See Note 1
11062010	Flour, meal and powder of manioc	A	
11081410	Manioc (cassava) starch, for edible use	A	
11081420	Manioc (cassava) starch, for non-edible use	A	
12081000	Flours and meals of soya beans	A	
15071000	Crude soy-bean oil ,whether or not degummed	A	
16010090	Other sausages and similar products, of meat, meat offal or blood; food preparations based on these products:	B	See Note 1
16023919	Other prepared or preserved meat of poultry	B	

	of heading 0105		
16024100	Prepared or preserved hams and cuts thereof	B	
16024200	Prepared or preserved swine meat of shoulders and cuts thereof	B	
16024910	Prepared or preserved pork belly (including spare ribs)	B	See Note 1
16024990	Other prepared or preserved meat offal of swine	B	
16029020	Prepared or preserved meat of other animals	B	
16029090	Prepared or preserved meat offal of other animal	B	
16052900	Other shrimps and prawns, prepared or preserved	B	
16053000	Lobster, prepared or preserved	B	
16055990	Other mulluscs, prepared or preserved	B	
17011300	Cane sugar specified in Subheading Note 2 to this Chapter	E	See Note 2
17011400	Other cane sugar, not containing added flavouring or colouring matter		
17019110	Raw sugar, containing added flavouring or colouring matter		
17019990	Other sugar, refined		
17031010	Cane molasses, flavoured or coloured	A	
18061000	Cocoa powder, containing added sugar or other sweetening matter	A	
18062000	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	A	
18063100	Other chocolate preparations, in blocks, slabs or bars, weighing not exceeding 2 kg, filled	A	
18063200	Other chocolate preparations, in blocks, slabs or bars, weighing not exceeding 2 kg, not filled	A	
18069010	Mixes and bases with a basis of cocoa, for making ice cream	A	
18069020	Preparations for infants or young children use, put up for retail sale - of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa calculated on a totally defatted basis;	A	

	or of goods of heading No0401 to 0404, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis		
18069030	Mixed and doughs for the preparation of bakers' wares of heading 1905, containing 40% or more but less than 50% by weight of cocoa calculated on a totally defatted basis	A	
18069040	Preparations of malt extract (Horlick's malted milk, Ovaltine and the like), containing 40% or more but less than 50% by weight of cocoa calculated on a totally defatted basis	A	
18069051	Milk powder, prepared, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis	A	
18069052	Cream, evaporated or sterilized, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis	B	See Note 1
18069054	Prepared milk, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis, not containing added sugar or other sweetening matter	B	
18069059	Other milk, prepared, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis	B	
18069069	Other cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), precooked or otherwise prepared, not elsewhere specified or included, containing more than 6% but not more than 8% by weight of cocoa calculated on a totally defatted basis	A	
18069079	Other prepared foods obtained by swelling or roasting of cereals or cereal products (for example, corn flakes), containing more than 6% but not more than 8% by weight of cocoa calculated on a totally defatted basis	B	See Note 1
18069091	Other food preparations of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa calculated on a defatted basis, not elsewhere specified	A	

	or included; other food preparations of goods of heading Nos0401 to 0404, containing 5% or more but less than 10% by weight of cocoa calculated on a defatted basis		
18069099	Other articles of heading 1806	A	
19030010	Products prepared from manioc starch (tapioca), in the form of flakes, grains, pearls, or in similar forms	A	
20021000	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid, whole or in pieces	A	
20079190	Other citrus fruit jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations	B	See Note 1
20079990	Other articles of heading No2007	B	
20081120	Peanut Butter	B	
20083000	Citrus fruit, otherwise prepared or preserved	B	
20089930	Mangoes, otherwise prepared or preserved	B	
20089991	Fruit, and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter	A	
20091110	Orange juice, unfermented and not containing added spirit, nature, frozen	B	See Note 1
20091121	Other juice, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more, frozen	A	
20091122	Orange juice, unfermented and not containing added spirit, concentrated, in a package less than 18 kg, frozen	A	
20091210	Orange juice, unfermented and not containing added spirit, nature, not frozen, of a Brix value not exceeding 20	B	See Note 1
20091221	Orange juice, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more, not frozen, Brix value not exceeding 20	A	
20091222	Orange juice, unfermented and not containing added spirit, concentrated, in a package less than 18 kg, not frozen, of a Brix value not exceeding 20	A	
20091910	Other orange juice, unfermented and not containing added spirit, nature, not frozen	B	See Note 1

20091921	Other orange juice, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more, not frozen	A	
20091922	Other orange juice, unfermented and not containing added spirit, concentrated, in a package less than 18 kg, not frozen	A	
20092111	Grapefruit juice, unfermented and not containing added spirit, of a Brix value not exceeding 20, in a package of 18kg or more	B	See Note 1
20092112	Grapefruit juice, unfermented and not containing added spirit, of a Brix value not exceeding 20, in a package less than 18 kg	A	
20092911	Other grapefruit juice, unfermented and not containing added spirit, in a package of 18 kg or more	B	See Note 1
20092912	Other grapefruit juice, unfermented and not containing added spirit, in a package less than 18 kg	A	
20093111	Juice of any other single citrus fruit, unfermented and not containing added spirit, of a Brix value not exceeding 20, in a package of 18 kg or more	B	See Note 1
20093112	Juice of any other single citrus fruit, unfermented and not containing added spirit, of a Brix value not exceeding 20, in a package less than 18 kg	B	
20093911	Other juice of any other single citrus fruit, unfermented and not containing added spirit, in a package of 18 kg or more	B	
20093912	Other juice of any other single citrus fruit, unfermented and not containing added spirit, in a package less than 18 kg	B	
20094110	Pineapple juice, unfermented and not containing added spirit, nature, of a Brix value not exceeding 20	B	
20094121	Pineapple juice, unfermented and not containing added spirit, concentrated, of a Brix value not exceeding 20, in a package of 18 kg or more	B	
20094122	Pineapple juice, unfermented and not containing added spirit, concentrated, of a Brix value not exceeding 20, in a package less than 18 kg	B	

20094910	Other pineapple juice, unfermented and not containing added spirit, nature	B	See Note 1
20094921	Other pineapple juice, unfermented and not containing added spirit, concentrated, in a package of 18kg or more	B	
20094922	Other pineapple juice, unfermented and not containing added spirit, concentrated, in a package less than 18 kg	B	
20098940	Juice of any single fruit or vegetable unfermented and not containing added spirit for use as infants or young children food	A	
20098990	Other juice of any other single fruit or vegetable, nature, unfermented and not containing added spirit	B	See Note 1
20099090	Other mixtures of juices	B	
21011100	Extracts, essences and concentrates	A	
21039090	Other articles of heading 2103	A	
21050010	Ice cream, whether or not containing cocoa	A	
21050090	Other edible ice, whether or not containing cocoa	A	
22021000	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	A	
22029990	Other waters, containing added sugar or other sweetening matter or flavoured, and other nonalcoholic beverages	A	
22060090	Other fermented beverages; mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	A	
34022000	Surface-active preparations, washing preparations and cleaning preparations, put up for retail sale	A	
38021000	Activated carbon	A	
39239090	Other articles for the conveyance or packing of goods, of plastics	A	
39241000	Tableware and kitchenware, of plastics	A	
39249000	Other household articles and hygienic or toilet articles, of plastics	A	
44123310	Other unfinished plywood (other than bamboo veneer), with at least one outer ply	A	

	of non-coniferous wood of the species alder, ash, beech, birch, cherry, chestnut, elm, eucalyptus, hickory, horse chestnut, lime, maple, oak, plane tree, poplar and aspen, robinia, tulipwood or walnut, each ply not exceeding 6 mm thickness		
76101000	Doors, windows and their frames and thresholds for doors, of aluminum	A	

Note 1: Tariffs on originating goods provided for in the items in staging category B shall be eliminated in three (3) equal annual stages beginning on the date this ECA Agreement enters into force, pursuant to the table below, and such goods shall be duty-free, effective January 1 of year three (3).

HS Code	Base Rate	Year 1	Year 2	the 1st day of January of Year 3
02031100	12.5%	8.3%	4.2%	0%
02031200	12.5%	8.3%	4.2%	0%
02031919	12.5%	8.3%	4.2%	0%
02031999	12.5%	8.3%	4.2%	0%
02032100	12.5%	8.3%	4.2%	0%
02032200	12.5%	8.3%	4.2%	0%
02032919	12.5%	8.3%	4.2%	0%
02032999	12.5%	8.3%	4.2%	0%
02041000	NT\$11.3/KGM or 15% whichever is higher	NT\$7.5KGM or 10% whichever is higher	NT\$3.8KGM or 5% whichever is higher	0%
02042100	NT\$11.3/KGM or 15% whichever is higher	NT\$7.5KGM or 10% whichever is higher	NT\$3.8KGM or 5% whichever is higher	0%
02042200	NT\$11.3/KGM or 15% whichever is higher	NT\$7.5KGM or 10% whichever is higher	NT\$3.8KGM or 5% whichever is higher	0%
02042300	NT\$11.3/KGM or 15% whichever is higher	NT\$7.5KGM or 10% whichever is higher	NT\$3.8KGM or 5% whichever is higher	0%
02043000	NT\$11.3/KGM or 15% whichever is higher	NT\$7.5KGM or 10% whichever is higher	NT\$3.8KGM or 5% whichever is higher	0%

02044100	NT\$11.3/K GM or 15% whichever is higher	NT\$7.5KGM or 10% whichever is higher	NT\$3.8KGM or 5% whichever is higher	0%
02044200	NT\$11.3/K GM or 15% whichever is higher	NT\$7.5KGM or 10% whichever is higher	NT\$3.8KGM or 5% whichever is higher	0%
02044300	NT\$11.3/K GM or 15% whichever is higher	NT\$7.5KGM or 10% whichever is higher	NT\$3.8KGM or 5% whichever is higher	0%
02063010	35%	23.3%	11.7%	0%
02063090	15%	10%	5%	0%
02064100	15%	10%	5%	0%
02064990	15%	10%	5%	0%
02068011	35%	23.3%	11.7%	0%
02068019	42.5%	28.3%	14.2%	0%
02069010	35%	23.3%	11.7%	0%
02069090	42.5%	28.3%	14.2%	0%
02072620	30%	20%	10%	0%
02072721	25%	16.7%	8.3%	0%
02072722	34%	22.7%	11.3%	0%
02101100	15%	10%	5%	0%
02101200	20%	13.3%	6.7%	0%
02101900	15%	10%	5%	0%
03038920	27%	18%	9%	0%
03061410	20%	13.3%	6.7%	0%
03061421	25%	16.7%	8.3%	0%
03061920	20%	13.3%	6.7%	0%
03063920	25%	16.7%	8.3%	0%
03069120	20%	13.3%	6.7%	0%
03069220	20%	13.3%	6.7%	0%
03069910	20%	13.3%	6.7%	0%
03079959	30%	20%	10%	0%
04090000	35%	23.3%	11.7%	0%
07099990	25%	16.7%	8.3%	0%
07102200	20%	13.3%	6.7%	0%
08044000	15%	10%	5%	0%
08071990	25%	16.7%	8.3%	0%
08119039	10%	6.7%	3.3%	0%
08140000	15%	10%	5%	0%
11042300	17%	11.3%	5.7%	0%
16010090	20%	13.3%	6.7%	0%
16023919	34%	22.7%	11.3%	0%
16024100	32%	21.3%	10.7%	0%
16024200	33%	22%	11%	0%
16024910	40%	26.7%	13.3%	0%

16024990	15%	10%	5%	0%
16029020	23%	15.3%	7.7%	0%
16029090	40%	26.7%	13.3%	0%
16052900	20%	13.3%	6.7%	0%
16053000	20%	13.3%	6.7%	0%
16055990	22.5%	15%	7.5%	0%
18069052	20%	13.3%	6.7%	0%
18069054	26%	17.3%	8.7%	0%
18069059	25%	16.7%	8.3%	0%
18069079	20%	13.3%	6.7%	0%
20079190	20%	13.3%	6.7%	0%
20079990	20%	13.3%	6.7%	0%
20081120	25%	16.7%	8.3%	0%
20083000	26%	17.3%	8.7%	0%
20089930	25%	16.7%	8.3%	0%
20091110	30%	20%	10%	0%
20091210	30%	20%	10%	0%
20091910	30%	20%	10%	0%
20092111	22.5%	15%	7.5%	0%
20092911	22.5%	15%	7.5%	0%
20093111	20%	13.3%	6.7%	0%
20093112	20%	13.3%	6.7%	0%
20093911	20%	13.3%	6.7%	0%
20093912	20%	13.3%	6.7%	0%
20094110	30%	20%	10%	0%
20094121	20%	13.3%	6.7%	0%
20094122	25%	16.7%	8.3%	0%
20094910	30%	20%	10%	0%
20094921	20%	13.3%	6.7%	0%
20094922	25%	16.7%	8.3%	0%
20098990	25%	16.7%	8.3%	0%
20099090	25%	16.7%	8.3%	0%

Note 2: The market access conditions for the product of sugar are described below:

1. The Republic of China (Taiwan) shall implement a duty-free (0%) quota for raw sugar and refined sugar originating in Belize. For the sugar included in the duty-free (0%) quota, the Republic of China (Taiwan) will require the certificate of origin and Tariff Quota Certificate (TQC) issued by the authorized entity of Belize.
2. The total annual quota level will be set at 35,000 metric tons. The quota will be subdivided into two categories for raw sugar (tariff lines of which include 17011300, 17011400 and 17019110) and refined sugar (tariff line of which includes 17019990) respectively. That is, the quota quantity shall be set at 25,000 metric tons for raw sugar annually and 10,000 metric tons for refined sugar annually. However, Belize may choose to export raw sugar

instead of refined sugar, up to 100% of the total quota.

ANNEX II

Tariff Preferences that Belize Grants to the Republic of China (Taiwan)

List of Products of Belize			
HS Code (version)	Product Description	Categories	Note
19030000	Food preparations; tapioca and substitutes thereof, prepared from starch in the form of flakes, grains, pearls, siftings or similar	C	See Note 2
40114000	Rubber; new pneumatic tyres, of a kind used on motorcycles	D	See Note 3
40115000	Rubber; new pneumatic tyres, of a kind used on bicycles	D	
54075200	Fabrics, woven; containing 85% or more by weight of textured polyester filaments, dyed	D	
66011000	Garden or similar umbrellas	C	See Note 2
66020000	Walking-sticks, seat-sticks, whips, riding-crops and the like	C	
70091000	Glass; rear-view mirrors for vehicles	C	
72111910	Iron or non-alloy steel; flat-rolled, hot-rolled, of a width less than 600mm, less than 4.75mm thick, excluding those of item no. 7211.13	A	
82032000	Tools, hand; pliers (including cutting pliers), pincers, tweezers and similar tools	D	See Note 3
82033000	Tools, hand; metal cutting shears and similar tools	A	
82041100	Tools, hand; hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches), non-adjustable	D	See Note 3
82042000	Tools, hand; interchangeable spanner sockets, with or without handles	D	
82054000	Tools, hand; screwdrivers	C	See Note 2
82060010	Tools, hand; two or more of heading no. 8202 to 8205, put up in sets for retail sale	C	
84142000	Pumps; hand or foot-operated air pumps	C	
84521000	Sewing machines; of the household type	C	
84621000	Machine-tools; forging or die-stamping machines (including presses) and hammers, for working metal	B	See Note 1
84659100	Machine-tools; for working wood, cork, bone,	D	See Note

	hard rubber, hard plastics or similar hard materials; sawing machines		3
84659200	Machine-tools; for working wood, cork, bone, hard rubber, hard plastics or similar hard materials; planing, milling or moulding (by cutting) machines	C	See Note 2
84671900	Tools; for working in the hand, pneumatic, other than rotary type	C	
84871000	Ships' or boats' propellers and blades therefor	C	
85011000	Electric motors; of an output not exceeding 37.5W	D	See Note 3
85299000	Reception and transmission apparatus; for use with the apparatus of heading no. 8525 to 8528, excluding aerials and aerial reflectors	D	
85423900	Electronic integrated circuits; n.e.c. in heading no. 8542	C	See Note 2
87149200	Cycles; parts thereof, wheel rims and spokes	B	See Note 1
87149300	Cycles; parts thereof, hubs (other than coaster braking hubs and hub brakes) and free-wheel sprocket-wheels	B	
87149400	Cycles; parts thereof, brakes, including coaster braking hubs and hub-brakes, and parts thereof	A	
87149500	Cycles; parts thereof, saddles	B	See Note 1
87149600	Cycles; parts, pedals and crank-gear, and parts thereof	A	
87149900	Cycles; parts thereof, n.e.c. in item no. 8714.9	D	See Note 3
90049000	Other - goggles and the like; (other than sunglasses) corrective, protective or other (Except for Spectacles)	D	
95062100	Sailboards; for water sport	C	See Note 2
95062900	Water sport equipment; water-skis, surfboards and other water-sport equipment, excluding sailboards	D	See Note 3

Note 1: Tariffs on originating goods provided for in the items in staging category B shall be eliminated in three (3) equal annual stages beginning on the date this ECA Agreement enters into force, pursuant to the table below, and such goods shall be duty-free, effective January 1 of year three (3).

HS Code	Base Rate	Year 1	Year 2	the 1st day of January of Year 3
84621000	5%	3.33%	1.67%	0.00%
87149200	5%	3.33%	1.67%	0.00%
87149300	5%	3.33%	1.67%	0.00%
87149500	5%	3.33%	1.67%	0.00%

Note 2: tariffs on originating goods provided for in the items in staging category C shall be eliminated in five (5) equal annual stages beginning on the date this ECA Agreement enters into force, pursuant to the table below, and such goods shall be duty-free, effective January 1 of year five (5).

HS Code	Base Rate	Year 1	Year 2	Year 3	Year 4	the 1st day of January of Year 5
19030000	15%	12%	9%	6%	3.00%	0.00%
66011000	20%	16%	12%	8%	4.00%	0.00%
66020000	20%	16%	12%	8%	4.00%	0.00%
70091000	10%	8%	6%	4%	2.00%	0.00%
82054000	5%	4%	3%	2%	1.00%	0.00%
82060010	20%	16%	12%	8%	4.00%	0.00%
84142000	5%	4%	3%	2%	1.00%	0.00%
84521000	5%	4%	3%	2%	1.00%	0.00%
84659200	5%	4%	3%	2%	1.00%	0.00%
84671900	5%	4%	3%	2%	1.00%	0.00%
84871000	5%	4%	3%	2%	1.00%	0.00%
85423900	5%	4%	3%	2%	1.00%	0.00%
95062100	10%	8.00%	6%	4%	2.00%	0.00%

Note 3: Tariffs on originating goods provided for in the items in staging category D shall be eliminated in ten (10) equal annual stages beginning on the date this ECA Agreement enters into force, pursuant to the table below, and such goods shall be duty-free, effective January 1 of year ten (10).

HS Code	Base Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	the 1st day of January of Year 10
40114000	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0.00%
40115000	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0.00%
54075200	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0.00%
82032000	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0.00%
82041100	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0.00%
82042000	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0.00%
84659100	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0.00%
85011000	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0.00%
85299000	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0.00%
87149900	5%	4.5%	4%	3.5%	3%	2.5%	2%	1.5%	1%	0.5%	0.00%

90049000	20%	18%	16%	14%	12%	10%	8%	6%	4%	2%	0.00%
95062900	10%	9%	8%	7%	6%	5%	4%	3%	2%	1%	0.00%

ANNEX III
Rules of Origin

SECTION I
GENERAL PROVISIONS

Article 1. Definitions

For the purposes of this Annex:

- (a) “certifying authority” in the case of Belize is the Customs and Excise Department and in the case of the Republic of China (Taiwan), the Bureau of Foreign Trade (BOFT), Ministry of Economic Affairs, or its successor, or other agencies as authorized by BOFT or its successor;
- (b) aquaculture means the farming of aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants from seed-stock such as eggs, fry, fingerlings and larvae, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding or protection from predators;
- (c) “CIF” means the value of imported goods including the costs of insurance and freight to the port or place in the importing Party;
- (d) “customs authority” means the Customs Administration, Ministry of Finance for the Government of the Republic of China (Taiwan), and the Customs and Excise Department, Ministry of Finance of the Government of Belize;
- (e) “Customs Valuation Agreement” means the agreement established by the World Trade Organization (WTO) on the implementation of Article VII of the General Agreement on Tariffs and Trade 1994, set out in Annex IA to the WTO Agreement;
- (f) “Ex-works” means that the seller delivers when it places the goods at the disposal of the buyer at the seller's premises or at another named place (i.e., works, factory, warehouse, etc.). The seller does not need to load the goods on any collecting vehicle, nor does it need to clear the goods for export, where such clearance is applicable;
- (g) “Generally Accepted Accounting Principles” mean those principles recognised by consensus or with substantial authoritative support in the territory of a Party with respect to the recording of revenues, expenses, costs, assets and liabilities; the disclosure of information; and the preparation of financial statements. These principles may encompass broad guidelines for general application, as well as detailed standards, practices and procedures;
- (h) “goods” mean any merchandise, product, article or materials.

- (i) “harmonized system” means the Harmonized Commodity Description and Coding System;
- (j) “heading” means the first four digits of classification of the Harmonized Commodity Description and Coding System;
- (k) “identical goods” mean goods which are the same in all respects, including physical characteristic, quality and reputation. Minor differences in appearance would not preclude goods otherwise conforming to the definition from being regarded as identical;
- (l) “manufacture” means working or processing, including assembling;
- (m) “material” means any ingredient, raw material, component or part used in the manufacture of a product;
- (n) “non-originating material” or “non-originating part” means a material or part that does not qualify as originating in accordance with this Annex;
- (o) “originating good” or “originating material” means a good or material that qualifies as originating in accordance with this Annex;
- (p) “producer” means a person who engages in the production of a good;
- (q) “production” means operations including growing, cultivating, raising, mining, harvesting, fishing, breeding, extracting, aquaculture, manufacturing, or processing; and
- (r) “transaction value” means the price actually paid or payable for the good when sold for export or other value determined in accordance with the Customs Valuation Agreement.

Article 2. Interpretation and application

1. The Parties shall use, for the application and/or interpretation of the rules of origin of this Agreement, the nomenclature of the harmonized system, including the headings, sub-headings, corresponding numerical codes, notes to the sections, chapters and sub-headings, as well as the general rules for the interpretation.
2. The Parties shall review their respective tariff nomenclature with the aim of adapting it with any revised version of the harmonized system.
3. The Parties shall apply the rules of the Customs Valuation Agreement to domestic transactions, with the modifications required by the circumstances, as they should apply to international transactions when determining the origin of a good.

SECTION II
ORIGIN DETERMINATION

Article 3. General Requirements

For the purposes of this Agreement, a good shall be considered as originating in a Party if it has been:

- (a) wholly obtained in a Party, in accordance with Article 4 of this Annex;
- (b) produced in a Party exclusively from materials originating in the Party; and
- (c) produced in the territory of one or both Parties from non-originating materials providing that such material have undergone sufficient working or processing within the meaning of Article 6 and the good satisfies all the other applicable requirements of this Annex.

Article 4. Wholly Obtained Goods

The following goods shall be considered as wholly obtained in a Party:

- (a) minerals and other naturally occurring substances extracted or taken from its soil, waters, seabed or beneath the seabed there;
- (b) plant and plant products grown and harvested there;
- (c) live animals born and raised there;
- (d) products from live animals, raised there;
- (e) products from slaughtered animals born and raised there;
- (f) products obtained by hunting, trapping, fishing² or aquaculture including mariculture³ conducted there;
- (g) waste and scrap resulting from manufacturing operations conducted there fit only for the recovery of raw materials and not for their original purpose;
- (h) used products collected there fit only for the recovery of raw materials and not for their original purpose; or
- (i) products obtained or produced in a Party solely from products referred to in subparagraphs (a) to (h) or from their derivatives.

² Not beyond the outer limits of the Exclusive Economic Zone.

³ Not beyond the outer limits of the Exclusive Economic Zone.

Article 5. Specific Rules of Origin

1. The Parties agree to establish specific rules of origin for the qualification of the goods contained in Annexes I and II, which are included in Annex III-A (specific rules of origin).
2. The Parties agree to establish, in future negotiations, as deemed necessary, specific rules of origin to be applied to goods agreed upon.
3. Any Party may request the revision of the origin requirements established in Annex III-A. The request must propose the changes, and explain the applicable requirements for the goods.
4. The specific rules of origin shall take precedence over the general criteria established under Article 3 of this Annex.

Article 6. Sufficiently worked or processed goods

1. For the purposes of Article 3, goods which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in Annex III-A are fulfilled.
2. The conditions referred to in paragraph 1 above indicate, for all goods covered by the Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. Accordingly, it follows that if a good, which has acquired originating status by fulfilling the conditions set out in Annex III-A, is used in the manufacture of another good, the conditions applicable to the good in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.
3. Notwithstanding paragraph 1, non-originating materials which, according to the conditions set out in Annex III-A should not be used in the manufacture of a given good may nevertheless be used, provided that their total value does not exceed 10 per cent of the ex-works price of the good;
4. Paragraphs 1 to 3 shall apply except as provided in Article 7.

Article 7. Minimal operations or processes

1. Without prejudice to paragraph 2, the following minimal operations or processes shall be considered as insufficient to confer the status of originating products, whether or not the requirements of Article 3 (c) are satisfied:
 - (a) preserving operations to ensure that the products remain in good condition during transport and storage;
 - (b) changing of packaging and breaking-up and assembly of packages;
 - (c) washing, cleaning, the removal of dust, oxide, oil, paint or other coverings;
 - (d) ironing or pressing of textiles;
 - (e) painting and polishing operations;
 - (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
 - (g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar⁴;
 - (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
 - (i) sharpening, simple grinding, separating or simple cutting;
 - (j) sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);
 - (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
 - (l) affixing or printing marks, labels, logos and other similar signs on products or their packaging;
 - (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any material⁵;
 - (n) simple assembly of non-originating parts to constitute a complete product or disassembly of products into parts;
 - (o) simple addition of water or dilution or dehydration or denaturation of products;
 - (p) a combination of two or more operations specified in subparagraphs (a) to (o); and
 - (q) slaughtering of animals.

⁴ This is understood to mean the reduction of the size of the sugar particles as a result of grinding or milling.

⁵ For the purpose of applying this subparagraph and in relation to Article 5 (Specific Rules of Origin), the Parties agree that paragraph 2 of Article 7 means that the use of one or more materials already originating in the country of manufacture implies that a processing going beyond a "minimal operation" has already been carried out in that country of manufacture.

2. All operations carried out either in the Republic of China (TAIWAN) or in BELIZE on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Article 8. Bilateral Accumulation of Origin

Notwithstanding Article 3, originating materials and products from a Party, used in working or processing of goods in the other Party, shall be considered as originating in the other Party, provided that they have undergone sufficient working or processing in one of the Parties, within the meaning of this Annex.

Article 9. Regional Value Content

1. Each Party shall provide for regional value content requirement according to the following method:

$$RVC = \frac{TV - VNM}{TV} \times 100$$

Where:

RVC: is the regional value content, expressed as a percentage;

TV: is the transaction value of the good adjusted to ex-works price basis, unless as stated in paragraph 2. In the event that there does not exist or it is not possible to determine the value in accordance with the principles and rules of the Agreement on Customs Valuation, then the transaction value shall be calculated according to the principles and rules of Articles 2 through 7 of that Agreement.

VNM: “value of non-originating materials” means the transaction value of the non-originating materials, when they were first acquired or supplied to the producer of the goods, adjusted on a CIF basis. If such value does not exist or cannot be determined pursuant to the principles of Article 1 of the Customs Valuation Agreement, it shall be calculated pursuant to that Agreement.

2. When the producer of a good does not export directly, the value shall be adjusted to the point where the buyer receives the good in the territory where the producer is located.
3. When the origin is determined by the method of regional value content, the percentage required is specified in Annex III-A.

4. All the records of costs considered for the calculation of regional value content shall be registered and maintained according to the generally accepted accounting principles applicable in the territory of the Party from where the good is produced.

Article 10. Direct Consignment and Transshipment

1. In order for goods to benefit from the preferential treatment, such goods must be directly consigned from one Party to the other.
2. Notwithstanding paragraph 1, goods shall be considered as directly consigned if transported through the territories of other countries not party to this Agreement due to geographic or transport-related reasons and provided that such goods remain under customs control, including during any temporary storage of the goods during transshipment.
3. Originating goods that are transshipped through territory of another country not party to this Agreement, shall retain their status as originating goods, if-
 - i. the transshipment is justified by reasons of geographical logistics or by considerations related to transportation requirements;
 - ii. the goods are not destined for trade or use during transshipment and are not traded or used during transshipment; and
 - iii. during transportation or storage, the goods do not undergo any operation other than operations to keep them in good condition or ensure their conservation, including loading or unloading.

Article 11. Exhibitions

1. Originating goods, sent from one Party to the other for exhibition in a country or territory not under the Agreement and sold after the exhibition for importation into one Party or the other shall benefit on importation from the provisions of the Agreement provided it is shown to the satisfaction of the customs authority that:
 - (a) an exporter has consigned these goods from one Party to the other country in which the exhibition is held and has exhibited them there;
 - (b) the goods have been sold or otherwise disposed of by that exporter to a person in one Party or the other;
 - (c) the goods have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
 - (d) the goods have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A Certificate of Origin must be issued and submitted to the customs authority of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.
3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organized for private purposes in shops or business premises with a view to the sale of foreign goods, and during which the goods remain under customs control.

Article 12. Treatment of Packing Materials and Containers

1. Packing materials and containers exclusively used for transportation and shipment of goods shall not be taken into account in determining the origin of any goods.
2. Packing materials and containers in which goods are packaged for retail sale, when classified together with those goods, shall not be taken into account in determining whether all of the non-originating materials used in the production of the goods have met the applicable change in tariff classification requirements for the goods.
3. If goods are subject to a regional value content requirement, the value of the packing materials and containers in which the goods are packaged for retail sale shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the goods.

Article 13. Accessories, Spare Parts, Tools and Instructional or Information Material

Accessories, spare parts, tools and instructional or other information materials presented with the good shall be considered part of that good and shall be disregarded in determining whether all the non-originating materials used in the production of the originating good have undergone the applicable change in tariff classification, provided that:

- (a) the accessories, spare parts, tools and instructional or other information materials are not invoiced separately from the good;
- (b) the quantities and value of the accessories, spare parts, tools and instructional or other information materials are customary for the good; and
- (c) if the good is subject to a regional value content requirement, the value of the accessories, spare parts, tools and instructional or other information materials shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.

SECTION III

Customs Procedures on rules of origin

Article 14. Certificate of Origin

1. For the purposes of this Annex, the Parties shall establish a single format of Certificate of Origin, which shall enter into force on the same day as this Agreement and may be modified by mutual consent.
2. The Certificate of Origin established in paragraph 1 shall be used to certify that a good being exported from the territory of a Party into the territory of the other Party qualifies as originating.
3. The certifying authority of each Party shall require its exporters or producers to complete the certificate, in writing, in the English language, sign and date such Certificate of Origin for each export of goods for which an importer of the other Party may claim preferential tariff treatment.
4. The Certificate of Origin shall be certified by the certifying authority of the exporting Party. For this purpose the certifying authority shall ensure that the goods to which a Certificate of Origin is applicable, satisfies the requirements established in Chapter III of this Agreement and in Article 5 of Annex III .
5. Each Party shall require the Certificate of Origin be sealed or stamped, signed and dated by the certifying authority of the exporting Party, when the goods may be considered originating according to the requirement established in Chapter III and in article 5 of Annex III. The Certificate of Origin shall also carry a serial number allowing its identification.
6. The certifying authority of each Party shall certify the origin of the goods covered by a Certificate of Origin, based on the information provided by the exporter or producer of the good, who shall be responsible for the veracity of the information provided and for those established in the Certificate of Origin. The certification shall be valid, while the circumstances or facts on which the certification is based do not change.
7. The certifying authority of the exporting Party shall:
 - (a) maintain the administrative procedures for certification of the Certificate of Origin that its producer or exporter completed and signed;
 - (b) provide, if requested by the customs authority of the importing Party, information about the origin of the imported goods with preferential tariff treatment; and

- (c) notify in writing upon entry into force of this Agreement, the list of the names, designations, signatures and corresponding seal or stamp of officials authorized to certify the certificate of origin. Modifications to this list shall be notified immediately in writing to the other Party and shall enter into force thirty (30) days after the date on which that Party receives that notification of the modification.
8. Each Party shall require that the Certificate of Origin be completed and signed by the exporter applicable to a single importation of one or more goods.
9. Each Party shall require that the Certificate of Origin be accepted by the customs authority of the importing Party for a period of one hundred eighty (180) calendar days from the signature date of the certifying authority.
10. In case of loss of the certificate, an officially certified duplicate shall be issued on the basis of the exporter documents in their possession.
11. When a Party considers that Certificate of Origin presented to the customs authority in the importing country does not fulfill the provisions of this Annex, the customs authority of the importing Party shall communicate with the certifying authority of the exporting Party, so that the latter can perform verification procedures.
12. In case of a doubt regarding the authenticity of the Certificate of Origin, or of a presumption that the origin requirements are not being correctly stated in accordance with this Agreement, the importing Party may request additional proof, but shall not stop the importation of the goods.

Article 15. Preservation of Certificates and Documents

1. Each Party shall require the certifying authority to maintain the sealed or stamped, signed and dated copy of the issued Certificate of Origin for a minimum period under their respective laws and regulations.
2. Each Party shall require the exporter or the final producer who completes and signs a Certificate of Origin to keep all records and documents pertaining to the origin of the goods for a minimum period under their respective laws and regulations from the date of the issuance of the certificate.

Article 16. Procedures for the Verification of the Origin of Goods

1. The importing Party, may where necessary, require further evidence to support any declaration or Certificate of Origin to be furnished.

2. The importing Party shall not prevent the importer from taking delivery of the goods solely on the grounds that it requires such further evidence, but may require security for any duty or other charge which may be payable; provided that where goods are subject to any import restrictions or prohibitions, the stipulation for delivery under security shall not apply.
3. Where, under paragraph 1 of this Article, a Party has required further evidence to be furnished, those concerned in the other Party shall be free to produce it to a certifying authority of the latter Party, who shall, after thorough verification of the evidence, furnish an appropriate report to the importing Party.
4. Where it is necessary to do so by reason of its legislation, a Party may prescribe that requests by the customs authority of the importing Party for further evidence from those concerned in the other Party, who shall after thorough verification of the evidence furnish an appropriate report to the importing Party.
5. If the importing Party wishes an investigation to be instituted into the accuracy of the evidence which it has received, it may make a request to that effect to the other Party concerned.
6. Information obtained under the provisions of this Article by the importing Party shall be treated as confidential.

Article 17. Confidentiality

1. The Parties agree that any information provided under this Annex shall be treated as confidential subject to any applicable legal or administrative provisions relating to disclosure of either Party. The Customs authority of the Parties shall give advance notice of any applicable legal or administrative provisions relating to the disclosure and obtain approval for such disclosure from the Party providing the information.
2. The Parties shall adopt and maintain the necessary security measures to protect information provided under this Annex from unauthorized access, disclosure, amendment or dissemination.

Article 18. Administrative Co-operation

1. Each Party shall inform the other Party the names, addresses and specimen impressions of seals or stamps of each certifying authority designated to issue certificates.
2. Where the customs authority of the importing Party has reasonable doubt about the authenticity of a certificate and the information contained therein or an issue with the compliance of the goods covered by the certificate, with the origin criteria, they may

send a verification request for additional or more detailed information to the certifying authority of the exporting Party.

3. The customs authority may request its Embassy in the territory of the other Party for assistance in channeling the verification request.
4. A certificate may be regarded as invalid if:
 - (a) the customs authority receives no reply within a maximum of six (6) months after the date of a verification request from the certifying authority of the exporting Party;
 - (b) the certifying authority of the exporting Party has confirmed that the certificate had not been issued (i.e. forged) or had been issued on the basis of invalid documents and/or false information; or
 - (c) according to research by the customs authority of the importing Party, it is revealed that the certificate has been issued in violation of the requirements of this Annex.
5. Goods shall not be considered as originating in the exporting Party until a duly completed certificate and other requested information are submitted.
6. Tariff preferences for such goods are provided only after receiving a satisfactory response of the certifying authority of the exporting Party.

ANNEX III-A

Specific Rules of Origin General Notes

For the purposes of the product specific rules set out in this ANNEX III-A:

1. The specific rule, or specific set of rules, that applies to a particular heading or subheading is set out immediately adjacent to the heading or subheading. Where a product is subject to alternative specific rules of origin, it shall be sufficient to comply with one of the rules.
2. The Specific Rules of Origin in this ANNEX III-A are based on the HS 2017.
3. The following definitions apply:
 - (a) **Section** means a section of the Harmonized System;
 - (b) **Chapter** means a chapter of the Harmonized System;
 - (c) **Heading** means the first four digits in the tariff classification number under the Harmonized System; and
 - (d) **Subheading** means the first six digits in the tariff classification number under the Harmonized System.
4. For the purposes of a product specific rule of this ANNEX III-A:
 - (a) **WO** means goods wholly obtained or produced entirely in a Party;
 - (b) **CC** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at chapter level;
 - (c) **CTH** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at heading level;
 - (d) **CTSH** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at subheading level; and
 - (e) **RVC (XX⁶)** means that the good must have a regional value content of not less than XX percent. RVC (XX) shall be elaborated in the specific product list in the tariff preferences of Annex I & Annex II.

⁶ XX refers to a number.

Annex III-A-1 Specific Rules of Origin of the Republic of China (Taiwan)

List of Products of the Republic of China (Taiwan)		
8-digit HS Code	Description of Goods	Specific Rules of Origin
01069000	Other live animals	Wholly Obtained
02011010	Special quality carcasses and half-carcasses of bovine animals, fresh or chilled	Wholly Obtained
02011090	Other carcasses and half- carcasses of bovine animals, fresh or chilled	Wholly Obtained
02012010	Special quality beef quarter-carcasses and cuts of steaks (rib, loins, sirloins, rump), of bovine animals, with bone in, fresh or chilled	Wholly Obtained
02012020	Prime or choice grade shin/shank, short plate, brisket, ribs, rib finger, of bovine animals, with bone in, fresh or chilled	Wholly Obtained
02012090	Other cuts of bovine animals, with bone in, fresh or chilled	Wholly Obtained
02013010	Special quality beef quarter-carcasses and cuts of steaks (rib, loins, sirloins, rump), of bovine animals, boneless, fresh or chilled	Wholly Obtained
02013020	Prime or choice grade shin/shank, short plate, brisket, ribs, rib finger, of bovine animals, boneless, fresh or chilled	Wholly Obtained
02013090	Other meat of bovine animals, boneless, fresh or chilled	Wholly Obtained
02021010	Special quality carcasses and half-carcasses of bovine animals, frozen	Wholly Obtained
02021090	Other carcasses and half-carcasses of bovine animals, frozen	Wholly Obtained
02022010	Special quality beef quarter-carcasses and cuts of steaks (rib, loins, sirloins, rump), of bovine animals, with bone in, frozen	Wholly Obtained
02022020	Prime or choice grade shin/shank, short plate, brisket, ribs, rib finger, of bovine animals, with bone in, frozen	Wholly Obtained
02022090	Other cuts of bovine animals, with bone in, frozen	Wholly Obtained

02023010	Special quality beef quarter-carcasses and cuts of steaks (rib, loins, sirloins, rump), of bovine animals, boneless, frozen	Wholly Obtained
02023020	Prime or choice grade shin/shank, short plate, brisket, ribs, rib finger, of bovine animals, boneless, frozen	Wholly Obtained
02023090	Other meat of bovine animals, boneless, frozen	Wholly Obtained
02031100	Carcasses and half-carcasses of swine, fresh or chilled	Wholly Obtained
02031200	Hams, shoulders and cuts thereof, of swine, with bone in, fresh or chilled	Wholly Obtained
02031919	Other meat of swine, boneless, fresh or chilled	Wholly Obtained
02031999	Other meat of swine, with bone in, fresh or chilled	Wholly Obtained
02032100	Carcasses and half-carcasses of swine, frozen	Wholly Obtained
02032200	Hams, shoulders and cuts thereof, of swine, with bone in, frozen	Wholly Obtained
02032919	Other meat of swine, boneless, frozen	Wholly Obtained
02032999	Other meat of swine, with bone in, frozen	Wholly Obtained
02041000	Carcasses and half-carcasses of lamb, fresh or chilled	Wholly Obtained
02042100	Carcasses and half-carcasses of sheep, fresh or chilled	Wholly Obtained
02042200	Other cuts of sheep, with bone in, fresh or chilled	Wholly Obtained
02042300	Meat of sheep, boneless, fresh or chilled	Wholly Obtained
02043000	Carcasses and half-carcasses of lamb, frozen	Wholly Obtained
02044100	Carcasses and half-carcasses of sheep, frozen	Wholly Obtained
02044200	Other cuts of sheep, with bone in, frozen	Wholly Obtained
02044300	Meat of sheep, boneless, frozen	Wholly Obtained
02061010	Bone with meat of bovine animals, fresh or chilled	Wholly Obtained
02061090	Other edible offal of bovine animals, fresh or chilled	Wholly Obtained
02062100	Tongues of bovine animals, frozen	Wholly Obtained
02062200	Livers of bovine animals, frozen	Wholly Obtained

02062910	Bone with meat of bovine animals, frozen	Wholly Obtained
02062990	Other edible offal of bovine animals, frozen	Wholly Obtained
02063010	Bone with meat of swine, fresh or chilled	Wholly Obtained
02063090	Other edible offal of swine, fresh or chilled	Wholly Obtained
02064100	Livers of swine, frozen	Wholly Obtained
02064990	Other edible offals of swine, frozen	Wholly Obtained
02068011	Bone with meat of sheep, lambs and goats, fresh or chilled	Wholly Obtained
02068019	Other edible offal of sheep, lambs and goats, fresh or chilled	Wholly Obtained
02069010	Bone with meat of sheep, lambs and goats, frozen	Wholly Obtained
02069090	Other edible offal of sheep, lambs and goats, frozen	Wholly Obtained
02072400	Meat of turkeys, not cut in pieces, fresh or chilled	Wholly Obtained
02072500	Meat of turkeys, not cut in pieces, frozen	Wholly Obtained
02072620	Livers of turkeys, fresh or chilled	Wholly Obtained
02072710	Meat of turkeys, cut in pieces, frozen	Wholly Obtained
02072721	Liver of turkeys, frozen	Wholly Obtained
02072722	Heart of turkeys, frozen	Wholly Obtained
02101100	Hams, shoulders and cuts thereof of swine, with bone in	Wholly Obtained
02101200	Bellies (streaky) and cuts thereof, of swine	Wholly Obtained
02101900	Other meat of swine, salted, in brine, dried or smoked	Wholly Obtained
03027100	Tilapias, fresh or chilled	Wholly Obtained
03032300	Tilapias, frozen	Wholly Obtained
03038920	Yellow croaker (<i>Larimichthys crocea</i>), frozen	Wholly Obtained
03038989	Other fish, frozen	Wholly Obtained
03043100	Tilapia fillets, fresh or chilled	Wholly Obtained
03045110	Catfish meat (whether or not minced), fresh or chilled	Wholly Obtained
03045190	Other fish meat (whether or not minced), fresh or chilled	Wholly Obtained
03046100	Tilapias fillets, frozen	Wholly Obtained
03048990	Other fish fillets, frozen	Wholly Obtained
03049310	Other fish, minced (surimi) frozen	Wholly Obtained

03049320	Fish meat (whether or not minced), frozen	Wholly Obtained
03053100	Tilapia fillets, catfish fillets, carp fillets, eel fillets, Nile Perch fillets and snakeheads fillets, dried, salted or in brine, but not smoked	Wholly Obtained
03054490	Other fish, smoked	Wholly Obtained
03056990	Other fish, salted or in brine	Wholly Obtained
03061111	Smoked rock lobster and other sea crawfish, frozen	Wholly Obtained
03061112	Rock lobster and other sea crawfish, not smoked, frozen	Wholly Obtained
03061211	Smoked lobster, frozen	Wholly Obtained
03061212	Lobster, not smoked, frozen	Wholly Obtained
03061410	Smoked crabs, frozen	Wholly Obtained
03061421	Swamp crabs (<i>Scylla</i> spp), not smoked, frozen	Wholly Obtained
03061429	Other crabs, not smoked, frozen	Wholly Obtained
03061700	Other shrimps and prawns, frozen, smoked included	Wholly Obtained
03061910	Sea crawfish and crawfish, frozen, smoked included	Wholly Obtained
03061920	Other crustaceans, frozen (smoked included), including flours, meals and pellets of crustaceans, fit for human consumption	Wholly Obtained
03063100	Rock lobster and other sea crawfish, live, fresh or chilled	Wholly Obtained
03063200	Lobster, live, fresh or chilled	Wholly Obtained
03063620	Other shrimps and prawns, live, fresh or chilled	Wholly Obtained
03063920	Other sea crawfish or crawfish, live, fresh or chilled	Wholly Obtained
03063990	Other crustaceans, live, fresh or chilled	Wholly Obtained
03069110	Rock lobster and other sea crawfish, dried, salted or in brine, but not smoked	Wholly Obtained
03069120	Rock lobster and other sea crawfish, smoked	Wholly Obtained
03069210	Lobster, dried, salted or in brine, but not smoked	Wholly Obtained
03069220	Lobster, smoked	Wholly Obtained

03069511	Shrimp skin (Sergestidae), dried but not smoked	Wholly Obtained
03069519	Other shrimps and prawns, dried, salted or in brine, but not smoked	Wholly Obtained
03069910	Sea crawfish or crawfish, smoked	Wholly Obtained
03069990	Other crustaceans, dried, salted or in brine (smoked included), including flours, meals and pellets of crustaceans, fit for human consumption	Wholly Obtained
03071190	Other oysters, live, fresh or chilled	Wholly Obtained
03079170	Locos, live, fresh or chilled	Wholly Obtained
03079190	Other molluscs, live, fresh or chilled	Wholly Obtained
03079959	Other molluscs, dried, salted or in brine, including flours, meals and pellets of molluscs, fit for human consumption, but not smoked	Wholly Obtained
04062000	Grated or powdered cheese, of all kinds	Wholly Obtained
04063000	Processed cheese, not grated or powdered	Wholly Obtained
04069000	Other cheese	Wholly Obtained
04090000	Natural honey	Wholly Obtained
05080011	Coral and similar material	Wholly Obtained
07082000	Beans (<i>Vigna</i> spp, <i>Phaseolus</i> spp), fresh or chilled	Wholly Obtained
07099990	Other vegetables, fresh or chilled	Wholly Obtained
07102200	Beans (<i>Vigna</i> spp, <i>Phaseolus</i> spp), frozen	Wholly Obtained
07133390	Other kidney beans, including white pea beans (<i>phaseolus vulgaris</i>), dried	Wholly Obtained
07133990	Other beans (<i>Vigna</i> spp, <i>Phaseolus</i> spp)	Wholly Obtained
08044000	Avocados, fresh, dried	Wholly Obtained
08071990	Other fresh melons	Wholly Obtained
08119039	Other frozen fruits and nuts, not containing added sugar or other sweetening matter	Wholly Obtained
08134090	Other dried fruits	Wholly Obtained

08140000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	Wholly Obtained
11031300	Groats and meal of corn (maize)	Wholly Obtained
11042300	Other worked maize (corn)	Wholly Obtained
11062010	Flour, meal and powder of manioc	Manufacture in which all the materials used are classified within a heading other than that of the product.
11081410	Manioc (cassava) starch, for edible use	Manufacture in which all the materials used are classified within a heading other than that of the product.
11081420	Manioc (cassava) starch, for non-edible use	Manufacture in which all the materials used are classified within a heading other than that of the product.
12081000	Flours and meals of soya beans	Wholly Obtained
15071000	Crude soy-bean oil ,whether or not degummed	Manufacture in which all the materials used are classified within a heading other than that of the product.
16010090	Other sausages and similar products, of meat, meat offal or blood; food preparations based on these products:	Wholly Obtained
16023919	Other prepared or preserved meat of poultry of heading 0105	Wholly Obtained
16024100	Prepared or preserved hams and cuts thereof	Wholly Obtained
16024200	Prepared or preserved swine meat of shoulders and cuts thereof	Wholly Obtained
16024910	Prepared or preserved pork belly (including spare ribs)	Wholly Obtained
16024990	Other prepared or preserved meat offal of swine	Wholly Obtained
16029020	Prepared or preserved meat of other animals	Wholly Obtained
16029090	Prepared or preserved meat offal of other animal	Wholly Obtained
16052900	Other shrimps and prawns, prepared or preserved	Wholly Obtained
16053000	Lobster, prepared or preserved	Wholly Obtained
16055990	Other mulluscs, prepared or preserved	Wholly Obtained
17011300	Cane sugar specified in Subheading Note 2 to this Chapter	Wholly Obtained

17011400	Other cane sugar, not containing added flavouring or colouring matter	Wholly Obtained
17019110	Raw sugar, containing added flavouring or colouring matter	Wholly Obtained
17019990	Other sugar, refined	Wholly Obtained
17031010	Cane molasses, flavoured or coloured	Wholly Obtained
18061000	Cocoa powder, containing added sugar or other sweetening matter	Manufacture in which all the materials used are classified within a chapter other than that of the product, and RCV 50 of the export price of the finished good.
18062000	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	Manufacture in which all the materials used are classified within a heading other than that of the product.
18063100	Other chocolate preparations, in blocks, slabs or bars, weighing not exceeding 2 kg, filled	Manufacture in which all the materials used are classified within a heading other than that of the product.
18063200	Other chocolate preparations, in blocks, slabs or bars, weighing not exceeding 2 kg, not filled	Manufacture in which all the materials used are classified within a heading other than that of the product.
18069010	Mixes and bases with a basis of cocoa, for making ice cream	Manufacture in which all the materials used are classified within a heading other than that of the product.
18069020	Preparations for infants or young children use, put up for retail sale - of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa calculated on a totally defatted basis; or of goods of heading No0401 to 0404, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis	Manufacture in which all the materials used are classified within a heading other than that of the product.
18069030	Mixed and doughs for the preparation of bakers' wares of heading 1905, containing 40% or more but less than 50% by weight of cocoa calculated on a totally defatted basis	Manufacture in which all the materials used are classified within a heading other than that of the product.
18069040	Preparations of malt extract (Horlick's malted milk, Ovaltine and the like), containing 40% or more but less than 50% by weight	Manufacture in which all the materials used are classified within a heading other than that of the product.

	of cocoa calculated on a totally defatted basis	
18069051	Milk powder, prepared, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis	Manufacture in which all the materials used are classified within a heading other than that of the product, or RCV 50 of the export price of the finished good.
18069052	Cream, evaporated or sterilized, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis	Manufacture in which all the materials used are classified within a heading other than that of the product, or RCV 50 of the export price of the finished good.
18069054	Prepared milk, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis, not containing added sugar or other sweetening matter	Manufacture in which all the materials used are classified within a heading other than that of the product, or RCV 50 of the export price of the finished good.
18069059	Other milk, prepared, containing 5% or more but less than 10% by weight of cocoa calculated on a totally defatted basis	Manufacture in which all the materials used are classified within a heading other than that of the product, or RCV 50 of the export price of the finished good.
18069069	Other cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), precooked or otherwise prepared, not elsewhere specified or included, containing more than 6% but not more than 8% by weight of cocoa calculated on a totally defatted basis	Manufacture in which all the materials used are classified within a chapter other than that of the product, and RCV 50 of the export price of the finished good.
18069079	Other prepared foods obtained by swelling or roasting of cereals or cereal products (for example, corn flakes), containing more than 6% but not more than 8% by weight of cocoa calculated on a totally defatted basis	Manufacture in which all the materials used are classified within a chapter other than that of the product, and RCV 50 of the export price of the finished good.
18069091	Other food preparations of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa calculated on a defatted basis, not elsewhere specified or included; other food preparations of goods of heading Nos0401 to 0404, containing 5% or more but less	Manufacture in which all the materials used are classified within a heading other than that of the product.

	than 10% by weight of cocoa calculated on a defatted basis	
18069099	Other articles of heading 1806	Manufacture in which all the materials used are classified within a heading other than that of the product.
19030010	Products prepared from manioc starch (tapioca), in the form of flakes, grains, pearls, or in similar forms	A change to heading 19.03 from any other chapter, except from heading 10.06(Rice)
20021000	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid, whole or in pieces	Wholly Obtained
20079190	Other citrus fruit jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations	Wholly Obtained
20079990	Other articles of heading No2007	Wholly Obtained
20081120	Peanut Butter	Wholly Obtained
20083000	Citrus fruit, otherwise prepared or preserved	Wholly Obtained
20089930	Mangoes, otherwise prepared or preserved	Wholly Obtained
20089991	Fruit, and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter	Wholly Obtained
20091110	Orange juice, unfermented and not containing added spirit, nature, frozen	Wholly Obtained
20091121	Other juice, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more, froze	Wholly Obtained
20091122	Orange juice, unfermented and not containing added spirit, concentrated, in a package less than 18 kg, frozen	Wholly Obtained

20091210	Orange juice, unfermented and not containing added spirit, nature, not frozen, of a Brix value not exceeding 20	Wholly Obtained
20091221	Orange juice, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more, not frozen, Brix value not exceeding 20	Wholly Obtained
20091222	Orange juice, unfermented and not containing added spirit, concentrated, in a package less than 18 kg, not frozen, of a Brix value not exceeding 20	Wholly Obtained
20091910	Other orange juice, unfermented and not containing added spirit, nature, not frozen	Wholly Obtained
20091921	Other orange juice, unfermented and not containing added spirit, concentrated, in a package of 18 kg or more, not frozen	Wholly Obtained
20091922	Other orange juice, unfermented and not containing added spirit, concentrated, in a package less than 18 kg, not frozen	Wholly Obtained
20092111	Grapefruit juice, unfermented and not containing added spirit, of a Brix value not exceeding 20, in a package of 18kg or more	Wholly Obtained
20092112	Grapefruit juice, unfermented and not containing added spirit, of a Brix value not exceeding 20, in a package less than 18 kg	Wholly Obtained
20092911	Other grapefruit juice , unfermented and not containing added spirit , in a package of 18 kg or more	Manufacture in which all the materials used are classified within a chapter other than that of the product, and RCV 50 of the export price of the finished good.
20092912	Other grapefruit juice , unfermented and not containing added spirit , in a package less than 18 kg	Wholly Obtained
20093111	Juice of any other single citrus fruit, unfermented and not containing added spirit, of a Brix value not exceeding 20, in a package of 18 kg or more	Manufacture in which all the materials used are classified within a chapter other than that of the product, and RCV 50 of the export price of the finished good.
20093112	Juice of any other single citrus fruit, unfermented and not containing added spirit, of a Brix	Manufacture in which all the materials used are classified within a chapter other than that of the product, and RCV 50 of the export price of the finished good.

	value not exceeding 20, in a package less than 18 kg	
20093911	Other juice of any other single citrus fruit, unfermented and not containing added spirit, in a package of 18 kg or more	Manufacture in which all the materials used are classified within a chapter other than that of the product, and RCV 50 of the export price of the finished good.
20093912	Other juice of any other single citrus fruit, unfermented and not containing added spirit, in a package less than 18 kg	Manufacture in which all the materials used are classified within a chapter other than that of the product, and RCV 50 of the export price of the finished good.
20094110	Pineapple juice, unfermented and not containing added spirit, nature, of a Brix value not exceeding 20	Manufacture in which all the materials used are classified within a chapter other than that of the product, and RCV 50 of the export price of the finished good.
20094121	Pineapple juice, unfermented and not containing added spirit, concentrated, of a Brix value not exceeding 20, in a package of 18 kg or more	Manufacture in which all the materials used are classified within a chapter other than that of the product, and RCV 50 of the export price of the finished good.
20094122	Pineapple juice, unfermented and not containing added spirit, concentrated, of a Brix value not exceeding 20, in a package less than 18 kg	Manufacture in which all the materials used are classified within a chapter other than that of the product, and RCV 50 of the export price of the finished good.
20094910	Other pineapple juice, unfermented and not containing added spirit, nature	Manufacture in which all the materials used are classified within a chapter other than that of the product, and RCV 50 of the export price of the finished good.
20094921	Other pineapple juice, unfermented and not containing added spirit, concentrated, in a package of 18kg or more	Manufacture in which all the materials used are classified within a chapter other than that of the product, and RCV 50 of the export price of the finished good.
20094922	Other pineapple juice, unfermented and not containing added spirit, concentrated, in a package less than 18 kg	Manufacture in which all the materials used are classified within a chapter other than that of the product, and RCV 50 of the export price of the finished good.
20098940	Juice of any single fruit or vegetable unfermented and not containing added spirit for use as infants or young children food	Manufacture in which all the materials used are classified within a chapter other than that of the product, and RCV 50 of the export price of the finished good.
20098990	Other juice of any other single fruit or vegetable, nature, unfermented and not containing added spirit	Manufacture in which all the materials used are classified within a chapter other than that of the product, and RCV 50 of the export price of the finished good.
20099090	Other mixtures of juices	Manufacture in which all the materials used are classified within a chapter other than that of the product, and RCV 50 of the export price of the finished good.

21011100	Extracts, essences and concentrates	Manufacture in which all the materials used are classified within a heading other than that of the product.
21039090	Other articles of heading 2103	Manufacture in which all the materials used are classified within a heading other than that of the product.
21050010	Ice cream, whether or not containing cocoa	Manufacture in which all the materials used are classified within a heading other than that of the product.
21050090	Other edible ice, whether or not containing cocoa	Manufacture in which all the materials used are classified within a heading other than that of the product.
22021000	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	Manufacture in which all the materials used are classified within a heading other than that of the product.
22029990	Other waters, containing added sugar or other sweetening matter or flavoured, and other nonalcoholic beverages	Manufacture in which all the materials used are classified within a heading other than that of the product.
22060090	Other fermented beverages; mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	Wholly Obtained
34022000	Surface-active preparations, washing preparations and cleaning preparations, put up for retail sale	Manufacture in which all the materials used are classified within a heading other than that of the product.
38021000	Activated carbon	Manufacture in which all the materials used are classified within a heading other than that of the product.
39239090	Other articles for the conveyance or packing of goods, of plastics	Manufacture in which all the materials used are classified within a heading other than that of the product.
39241000	Tableware and kitchenware, of plastics	Manufacture in which all the materials used are classified within a heading other than that of the product.
39249000	Other household articles and hygienic or toilet articles, of plastics	Manufacture in which all the materials used are classified within a heading other than that of the product.

44123310	Other unfinished plywood (other than bamboo veneer), with at least one outer ply of non-coniferous wood of the species alder, ash, beech, birch, cherry, chestnut, elm, eucalyptus, hickory, horse chestnut, lime, maple, oak, plane tree, poplar and aspen, robinia, tulipwood or walnut, each ply not exceeding 6 mm thickness	Manufacture in which all the materials used are classified within a heading other than that of the product.
76101000	Doors, windows and their frames and thresholds for doors, of aluminium	Manufacture in which all the materials used are classified within a heading other than that of the product.

Annex III-A-2 Specific Rules of Origin of Belize

List of Products of Belize		
8-digit HS Code	Description of Goods	Specific Rules of Origin
19030000	Food preparations; tapioca and substitutes thereof, prepared from starch in the form of flakes, grains, pearls, siftings or similar	A change to heading 19.03 from any other chapter, except from heading 10.06. (Rice)
40114000	Rubber; new pneumatic tyres, of a kind used on motorcycles	Manufacture in which all the materials used are classified within a heading other than that of the product or RVC 40 of the export price of the finished good.
40115000	Rubber; new pneumatic tyres, of a kind used on bicycles	Manufacture in which all the materials used are classified within a heading other than that of the product or RVC 40 of the export price of the finished good.
54075200	Fabrics, woven; containing 85% or more by weight of textured polyester filaments, dyed	Manufacture which result in RVC 70 of the export price of the finished good.
66011000	Garden or similar umbrellas	Manufacture in which all the materials used are classified within a chapter other than that of the product.
66020000	Walking-sticks, seat-sticks, whips, riding-crops and the like	Manufacture in which all the materials used are classified within a chapter other than that of the product.
70091000	Glass; rear-view mirrors for vehicles	Manufacture in which all the materials used are classified within a subheading other than that of the product.
72111910	Iron or non-alloy steel; flat-rolled, hot-rolled, of a width less than 600mm, less than 4.75mm thick, excluding those of item no. 7211.13	Manufacture from ingots or other primary forms or semi-finished materials of headings 7206 or 7207.
82032000	Tools, hand; pliers (including cutting pliers), pincers, tweezers and similar tools	Manufacture in which all the materials used are classified within a heading other than that of the product.

82033000	Tools, hand; metal cutting shears and similar tools	Manufacture in which all the materials used are classified within a heading other than that of the product.
82041100	Tools, hand; hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches), non-adjustable	Manufacture in which all the materials used are classified within a heading other than that of the product.
82042000	Tools, hand; interchangeable spanner sockets, with or without handles	Manufacture in which all the materials used are classified within a heading other than that of the product.
82054000	Tools, hand; screwdrivers	Manufacture in which all the materials used are classified within a heading other than that of the product.
82060010	Tools, hand; two or more of heading no. 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified within a heading other than heading 8202 to 8205. However, tools of heading 8202 to 8205 may be incorporated into the set provided their value does not exceed 15% of the CIF price of the set.
84142000	Pumps; hand or foot-operated air pumps	Manufacture in which all the materials used are classified within a heading other than that of the product or RVC 50 of the export price of the finished good.
84521000	Sewing machines; of the household type	Manufacture in which all the materials used are classified within a heading other than that of the product or RVC 50 of the export price of the finished good.
84621000	Machine-tools; forging or die-stamping machines (including presses) and hammers, for working metal	Manufacture in which all the materials used are classified within a heading other than that of the product or RVC 50 of the export price of the finished good.

84659100	Machine-tools; for working wood, cork, bone, hard rubber, hard plastics or similar hard materials; sawing machines	Manufacture in which all the materials used are classified within a heading other than that of the product or RVC 50 of the export price of the finished good.
84659200	Machine-tools; for working wood, cork, bone, hard rubber, hard plastics or similar hard materials; planing, milling or moulding (by cutting) machines	Manufacture in which all the materials used are classified within a heading other than that of the product or RVC 50 of the export price of the finished good.
84671900	Tools; for working in the hand, pneumatic, other than rotary type	Manufacture in which all the materials used are classified within a heading other than that of the product or RVC 50 of the export price of the finished good.
84871000	Ships' or boats' propellers and blades therefor	Manufacture in which all the materials used are classified within a heading other than that of the product or RVC 50 of the export price of the finished good.
85011000	Electric motors; of an output not exceeding 37.5W	Manufacture in which all the materials used are classified within a heading other than that of the product or RVC 50 of the export price of the finished good.
85299000	Reception and transmission apparatus; for use with the apparatus of heading no. 8525 to 8528, excluding aerials and aerial reflectors	Manufacture which result in RVC 50 of the export price of the finished good.
85423900	Electronic integrated circuits; n.e.c. in heading no. 8542	Manufacture which result in RVC 50 of the export price of the finished good.
87149200	Cycles; parts thereof, wheel rims and spokes	Manufacture which result in RVC 50 of the export price of the finished good.
87149300	Cycles; parts thereof, hubs (other than coaster braking hubs and hub brakes) and free-wheel sprocket-wheels	Manufacture which result in RVC 50 of the export price of the finished good.
87149400	Cycles; parts thereof, brakes, including coaster braking hubs and hub-brakes, and parts thereof	Manufacture which result in RVC 50 of the export price of the finished good.
87149500	Cycles; parts thereof, saddles	Manufacture which result in RVC 50 of the export price of the finished good.

87149600	Cycles; parts, pedals and crank-gear, and parts thereof	Manufacture which result in RVC 50 of the export price of the finished good.
87149900	Cycles; parts thereof, n.e.c. in item no. 8714.9	Manufacture which result in RVC 50 of the export price of the finished good.
90049000	Other - goggles and the like; (other than sunglasses) corrective, protective or other (Except for Spectacles)	Manufacture which result in RVC 50 of the export price of the finished good.
95062100	Sailboards; for water sport	Manufacture which result in RVC 50 of the export price of the finished good.
95062900	Water sport equipment; water-skis, surfboards and other water-sport equipment, excluding sailboards	Manufacture which result in RVC 50 of the export price of the finished good.

ANNEX III-B

**Agreement on Economic Co-Operation between the Government of the Republic of China
(Taiwan) and the Government of Belize**

Certificate of Origin (Original/ Copy)

Please type or print		This Certificate shall not be valid if it presents amendments, blotches, scratches or writing		
1. Name and address of the exporter :		Certificate No. : Validity: 180 calendar days from the date of signature		
Telephone: Fax: E-mail:				
2. Name and address of the importer :				
Telephone: Fax: E-mail:				
3. Quantity and commercial unit of goods (with measure unit)	4. Description of goods	5. Tariff Classification	6. Criterion for preferential tariff treatment	7. Other Criteria
8. Observations:				

<p>9. I declare that:</p> <ul style="list-style-type: none"> • the information on this document is true and accurate and I assume the responsibility for proving such representations. • the goods covered under this Certificate of Origin are originating in the territory of one or both of the parties, and comply with the origin requirements specified for those goods in the Agreement between the Republic of China (Taiwan) and Belize. <p>_____</p> <p>Signature of authorized person from the enterprise</p> <p>_____</p> <p>Date of Certification of Declaration of Origin</p> <p>This Certificate consists of _____ pages, including all its annexes.</p>	<p>10. Certification from Certifying Authority:</p> <p>It is certified that the goods covered under this Certificate of Origin comply with the Rules of Origin established in the Agreement between the Republic of China (Taiwan) and Belize.</p> <p>_____</p> <p>Authorized Signature and Seal or Stamp from the Certifying Authority</p> <p>_____</p> <p>Date of Certification</p>
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**Agreement on Economic Co-Operation between the Government of the Republic of China
(Taiwan) and the Government of Belize**

Certificate of Origin (Original/ Copy)

Annex Page No.____

**This Certificate shall not be valid if it presents
amendments, blotches, scratches or writing
between the lines.**

3. Quantity and commercial unit of goods (with measure unit)	4. Description of goods	5. Tariff Classification	6. Criterion for preferential tariff treatment	7. Other Criteria
8. Observations:				

<p>9. I declare that:</p> <ul style="list-style-type: none"> • the information on this document is true and accurate and I assume the responsibility for proving such representations. • the goods covered under this Certificate of Origin are originating in the territory of one or both of the parties, and comply with the origin requirements specified for those goods in the Agreement between the Republic of China (Taiwan) and Belize. <p>_____</p> <p>Signature of authorized person from the enterprise</p> <p>_____</p> <p>Date of Certification of Declaration of Origin</p>	<p>10. Certification from certifying authority:</p> <p>It is certified that the goods covered under this Certificate of Origin comply with the Rules of Origin established in the Agreement between the Republic of China (Taiwan) and Belize.</p> <p>_____</p> <p>Authorized Signature and Seal or Stamp from the Certifying Authority</p> <p>_____</p> <p>Date of Certification</p>
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INSTRUCTIONS FOR FILLING THE CERTIFICATE OF ORIGIN

For purposes to obtain preferential tariff treatment, this document shall be filled in legible form and completed by the exporter of the good or goods, without scratches, blotches, amendments or writing between the lines. The importer shall provide the certificate to the importing Customs at the time of presenting the import declaration. Please type or print the information. In case of requiring additional space, you shall use the annex page of the Certificate of Origin and the form must be numbered in a correlative manner.

The Certificate of Origin shall be completed by the exporter in English. In addition each Certificate of Origin shall carry a serial number allowing its identification.

The space provided for the Certificate No. is exclusively for the use of the Certifying Authority.

Field 01: Indicate the full legal name, the denomination or trade name, the residency (including the address, the city and the country), the telephone number, the fax number, and the electronic mail of the exporter.

Field 02: Indicate the full legal name, the denomination or trade name, the residency (including the address, the city and the country), the telephone number, the fax number, and the electronic mail of the importer.

Field 03: Specify the quantity and commercial unit to be exported and the unit set out in the invoice for each item of goods as shown on the Customs declaration thereof.

Field 04: Provide a full description of each good. The description shall be sufficiently detailed to relate it to the description of the good contained in the invoice, as well as with the description that corresponds to it in the HS. In case the certificate covers a single import of goods, the invoice number shall be indicated, as it appears in the commercial invoice. In case it is not known, another unique reference number shall be indicated, as the shipping order number, the order of purchase order number or any other number that is able to identify the goods.

Field 05: For each good described in Field 04, identify the eight digits corresponding to the HS tariff classification of the List of Products of the Republic of China (Taiwan) prescribed in Annex I or the List of Products of Belize in Annex II of the Agreement.

Field 06: For each good described in Field 04, indicate the applicable criterion (from A to C). The rules of origin are contained in Annex III (Rules of Origins) of the Agreement. In order to take advantage of the preferential tariff treatment, each good must fulfill one or more of the following criteria:

Criteria for Preferential Tariff Treatment

- (a) the good is wholly obtained or produced entirely in the territory of a Party according to Article 4 of Annex III;

- (b) the good is produced entirely in the territory of one or both Parties exclusively from originating materials according to Article 3 of Annex III; or
- (c) the good is produced in the territory of one or both Parties from non-originating materials that satisfies the specific rules of origin set out in Annex III-A of the Agreement;

Field 07: For determining the origin of the good, some of the options to acquire origin established in Annex III of the Agreement were used, indicate:

ACU: Accumulation.

DMI: *De Minimis*.

IG: Identical goods.

Where inapplicable indicate "NO".

Field 08: This field shall only be used when some observations exist in relation to this certificate, among others, in case the good is invoiced by an operator of a third Party or non-Party country, the producer or exporter of the country of origin shall indicate the name, the denomination or trade name and residency (including the address, the city and the country) of this operator.

Field 09: In this field there shall be the signature of the authorized person from the exporter in its representation, and the date the Certificate was completed and signed.

Field 10: In this field there shall be the signature of the authorized official and the seal or stamp from the certifying authority of the exporting Party, as well as the date of issue of the Certificate of Origin.

ANNEX IV

SANITARY AND PHYTOSANITARY MEASURES

Article 1. General Provisions

1. The Parties agree to act in accordance with the provisions of the Agreement on the Application of Sanitary and Phytosanitary (SPS) Measures of the World Trade Organization (WTO) when trading products or by-products. The said Agreement hereinafter referred to as the SPS Agreement.
2. The competent authorities shall be the authorities with legal responsibility for ensuring compliance with the SPS requirements established in this Annex.
3. The Parties shall use the definitions of Annex A of the SPS Agreement, as well as the glossary of terms established by the World Organisation for Animal Health (OIE), Codex Alimentarius Commission (CODEX) and the International Plant Protection Convention (IPPC). Both Parties shall comply with the procedures established in this Annex.

Article 2: Objectives

The objectives of this Chapter are to:

- (a) protect human, animal and plant life or health in the territory of each Party;
- (b) ensure that the Parties' SPS measures do not create unjustified barriers to trade; and
- (c) enhance the implementation of the SPS Agreement.

Article 3: Scope and Coverage

This Annex applies to all SPS measures that may, directly or indirectly, affect trade between the Parties.

Article 4: Relation to other Agreements

1. The Parties affirm their existing rights and obligations with respect to each other under the SPS Agreement.
2. Without prejudice to the rights of the Parties under the WTO, the Parties agree to use the mechanisms established in this Annex for the resolution of SPS issues arising out of the implementation of this Annex.

Article 5. Harmonization

1. In the harmonization process, the Parties shall base their SPS measures on the standards, guidelines and recommendations established by the OIE, CODEX and the IPPC.
2. The Parties may introduce or maintain SPS measures which result in a higher level of sanitary or phytosanitary protection than would be achieved by measures based on the relevant international standards and guidelines or recommendations, if there is a scientific justification, or as a consequence of the level of sanitary or phytosanitary protection a Party determines to be appropriate in accordance with the relevant provisions of paragraph 1 through 8 of Article 5 of the SPS Agreement. Notwithstanding the above, all measures which result in a level of sanitary or phytosanitary protection different from that which would be achieved by measures based on international standards, guidelines or recommendations shall not be inconsistent with any other provision of this Agreement.
3. In the absence of international standards, the Parties may also take into consideration the standards and guidelines of other international organizations agreed upon by both Parties.

Article 6. Equivalence

1. Each Party shall accept the SPS measures of the other Party as equivalent, even if these measures differ from their own or from those used by other WTO Members trading in the same products or by-products, if the exporting Party objectively demonstrates to the importing Party that its measures achieve the importing Party's appropriate level of SPS protection. For this purpose, reasonable access shall be given, upon request, to the importing Party for inspection, testing and other relevant procedures.
2. The Parties, through the SPS Committee established under this Annex, may reach agreements of recognition of equivalence SPS measures for a given product or by-product, in accordance with the standards, guidelines and recommendations of the OIE, CODEX and IPPC, in accordance with Article 4 of the SPS Agreement and this Article.

Article 7. Risk Assessment and determination of the appropriate level of sanitary and phytosanitary protection

1. The Parties shall ensure that their SPS measures are based on an adequate assessment, as appropriate to the circumstances, of the risks to human (food safety) and animal life and health or to the preservation of plant health, taking into account the guidelines and risk assessment techniques established by the competent international organizations.
2. When a risk assessment is required to allow the importation of a product or by-product, the importing Party shall proceed with the evaluation once the exporting Party has provided all the information required for such assessment.

3. In assessing the risk posed by a product or by-product and establishing the appropriate levels of protection, the Parties shall take into account factors such as the following:
 - (a) the scientific and technical information available;
 - (b) the existence of pests or diseases and the recognition of pest- and disease-free areas and areas of low pest and disease prevalence;
 - (c) the epidemiology of regulated pests and diseases;
 - (d) an analysis of critical control points for sanitary (food safety) and phytosanitary aspects;
 - (e) the pertinent ecological and environmental conditions;
 - (f) the production processes and methods, and inspection, sampling and testing methods;
 - (g) the structure and organization of SPS services;
 - (h) the protection, surveillance, diagnosis and treatment procedures to ensure product safety;
 - (i) the production or sales losses in the event of a pest or disease entering, taking root or propagating;
 - (j) the quarantine measures and applicable treatments to satisfy the importing Party with respect to risk mitigation; and
 - (k) the pest or disease control or eradication costs in the territory of the importing Party and the cost-effectiveness ratio of other possible risk reduction methods.
4. Upon completion of the assessment, a technical report with the findings shall be presented to the other Party.
5. In establishing their appropriate level of protection, the Parties shall take into account the objective of minimizing the negative effects on trade and, with the purpose of achieving consistency in protection levels, shall avoid arbitrary or unjustifiable distinctions that could lead to discrimination or which constitute a disguised restriction on trade among the Parties.
6. Where a Party performs a risk assessment and concludes that the scientific information is insufficient, it may adopt a provisional sanitary or phytosanitary measure on the basis of available information, including information from the competent international organizations and the sanitary or phytosanitary measures applied by another Party. Once the necessary

information becomes available, the Party shall conclude the assessment and, when warranted, shall proceed to modify the sanitary or phytosanitary measure.

7. A risk analysis conducted by a Party shall be performed as quickly as reasonably possible given the availability of pertinent information and other resources. If the results of the analysis indicate refusal of the importation, the scientific basis for the decision shall be notified in writing.
8. When a Party has reason to believe that a specific SPS measure established or maintained by another Party restricts or may restrict its exports and that measure is not based on pertinent international standards, guidelines or recommendations, or such standards, guidelines or recommendations do not exist, it may ask for an explanation of the reasons for those SPS measures and the Party that maintains the measures shall provide an explanation within thirty (30) calendar days after the date on which the competent authority receives the request.
9. In an SPS emergency, the importing Party shall adopt SPS measures on the basis of available pertinent information and shall immediately notify the exporting Party of the measures adopted. Once additional technical and scientific information becomes available, the importing Party shall conduct a risk assessment to determine whether emergency measures must be maintained, eliminated or changed, depending on the findings of such assessment. The exporting Party shall be responsible for prompt and full compliance with the measures as determined by the risk assessment by the importing Party.

Article 8. Recognition of Pest- or Disease- Free Areas, and Areas of Low Pest or Disease Prevalence

1. Based on Article 6 of the SPS Agreement, the Parties shall not impede the access of a product or by-product, from an area or zone that has been bilaterally recognized as a pest or disease free area or an area of low pest or disease prevalence, although the entire country has not been so declared.
2. The exporting Party shall be responsible of objectively demonstrating to the importing Party the status of an area or zone as pest or disease free or an area of low pest or disease prevalence.
3. When a Party receives a request from the other Party for the recognition of an area or zone as pest or disease free or an area of low pest or disease prevalence, the requested Party shall communicate its decision within the timeframe agreed upon by the Parties.

4. In the process of acquiring recognition of pest and disease free areas or zones or areas of low pest or disease prevalence, the Parties shall base their measures on the standards, guidelines and recommendations as established by OIE, IPPC and CODEX.
5. When an area or zone is recognized as a pest or disease free area or as an area of low pest or disease prevalence, it must be subjected to effective monitoring measures and control against the introduction and establishment of pest or disease from which it was recognized as free of or of low pest prevalence.

Article 9. Control, Inspection and Approval Procedures

1. Control, inspection and approval procedures applied by the Parties shall comply with the provisions of this Annex and Article 8 and Annex C of the SPS Agreement and standards, guidelines and recommendations established by the OIE, IPPC and CODEX.
2. Each Party shall ensure that their respective competent authorities:
 - (a) examine, without delay, upon receipt of the request, the documentation to ensure that it is complete and precise;
 - (b) notify the exporting Party, in a precise and complete manner, any deficiency that may have been identified or detected;
 - (c) provide the exporting Party upon its request, in accordance with the agreed timeframes, the reasons for any delay, when the exporting Party has any deficiencies regarding processes or procedures;
 - (d) transmit to the exporting Party, as soon as possible, the results of the procedure in a very precise and complete manner, such that the exporting Party may be able to apply necessary corrective actions;
 - (e) limit requests for information from the exporting Party to only what is necessary in order for the importing Party to carry out the procedure;
 - (f) categorize as confidential or restricted, the information derived from the conduct of such procedures, for the good of both Parties;
 - (g) protect the legitimate commercial interests of both Parties in conformity with the current legislation of each Party;
 - (h) limit, to the extent necessary, any requirement for a specific sample of a product or by-product;

- (i) apply fees that are only applicable to such products or by-products when carrying out the necessary procedures;
 - (j) identify the specific location or address of the facilities where the particular procedures are to be applied, as well as the sampling of the products or by-products, with the objective of not creating any unnecessary inconveniences to the requesting Party or his representative;
3. Each Party shall ensure when the specification of a product or by-product is modified after control and inspection, based on the applicable regulation, the prescribed procedure for such product or by-product is subject to only whatever is necessary to determine if the good is compliant with required measures.
4. The SPS Committee established under this Annex shall develop formal protocols or procedures for implementing the provisions of this Article and shall consider the SPS requirements of a specific product, or by-products.
5. Any Party may report to the SPS Committee established under this Annex, any alleged discrimination or more trade restrictive measures which may result from the conduct of the procedure and for the adoption of corrective measures when such allegation is justified.

Article 10. Technical Assistance and Co-operation

1. The Parties shall provide each other with technical assistance and agree to develop and promote co-operation programmes through international and regional organizations to strengthen activities related to:
 - (a) the application of this Annex;
 - (b) the application of the SPS Agreement;
 - (c) a more active participation in the relevant international organizations and their auxiliary bodies; and
 - (d) supporting the development and application of international and regional standards, guidelines and recommendations.
2. In addition, the Parties shall, wherever possible, co-ordinate positions in those international fora where SPS-related standards, guidelines or recommendations are developed.
3. The Parties shall also:

- (a) facilitate the provision of technical advice, information and assistance, on terms and conditions mutually agreed to in order to strengthen their SPS measures, as well as their activities, including research, processing technology, infrastructure and the establishment of national regulatory bodies. Such assistance may include donations and funds for the acquisition of technical skills, training and equipment that facilitates adjustment and implementation of a SPS measure of a Party;
- (b) provide information on its programmes of technical assistance relating to SPS measures in areas of particular interest; and
- (c) cover the costs of technical assistance activities, which shall be subject to the availability of funding and priority areas for each Party.

Article 11. Transparency

1. Each Party, when proposing the adoption or modification of a SPS measure of general application, shall notify each other through its competent authorities of:
 - (a) the adoption and modification of such measures. It shall also facilitate information on them, in accordance with Annex B of the SPS Agreement, making the appropriate adaptations;
 - (b) the changes or modifications in SPS measures with a significant effect on trade among the Parties, no less than sixty (60) days prior to the entry into force of the new provision, to permit another Party to comment. In emergency situations the term shall be waived, in accordance with Annex B of the SPS Agreement;
 - (c) the changes in the field of animal health and the appearance of exotic diseases and listed diseases of the OIE, within twenty-four (24) hours after detection of the problem;
 - (d) the changes in the field of plant health, such as the appearance of quarantine pests or the spread of pests under official control, within seventy-two (72) hours after verification; and
 - (e) the findings of epidemiological importance and significant changes in relation to diseases and pests not included in (c) or (d) that could affect trade among the Parties, within a maximum of ten (10) days.
2. Parties shall use the notification and information centres established in the SPS Agreement as channels of communication. In the event of emergency actions, the Parties agree to notify each other in writing immediately, briefly indicating the objective and justification of the measure, and the nature of the problem.
3. Each Party shall provide each other with the name, official address and contact information of their respective contact points through whom they shall respond to reasonable requests

for information from another Party and provide the pertinent documentation, in accordance with the principles established in Annex B, paragraph 3, of the SPS Agreement.

Article 12: Committee on Sanitary and Phytosanitary Measures

1. The Parties hereby establish a Committee on Sanitary and Phytosanitary Measures, hereafter referred to as the SPS Committee, comprising of representatives of each Party from the relevant trade and regulatory agencies, ministries or other institutions who have responsibilities for SPS matters.
2. The SPS Committee shall be comprised of representatives from the Parties as follows:
 - (a) For Belize:
 - i. The Ministry of Health;
 - ii. The Belize Agricultural Health Authority;
 - iii. The Directorate General for Foreign Trade or the Ministry with responsibility for Foreign Trade; and
 - iv. The Belize Bureau of Standards.
 - (b) For the Republic of China (Taiwan):
 - i. Bureau of Animal and Plant Health Inspection and Quarantine, Council of Agriculture;
 - ii. Food and Drug Administration, Ministry of Health and Welfare; and
 - iii. Bureau of Foreign Trade, Ministry of Economic Affairs.
3. The SPS Committee shall consider, *inter alia*:
 - (a) the design, implementation and review of technical and institutional co-operation programs;
 - (b) the consultations⁷ related to the development and application of SPS measures;
 - (c) as needed and taking into account decisions or guidelines developed or being developed by the WTO Committee on Sanitary and Phytosanitary Measures, the OIE, CODEX and IPPC, the development of guidelines for the practical implementation of:
 - i. mutual recognition and equivalence agreements;
 - ii. the recognition of pest-or disease-free areas;
 - iii. risk assessment procedures; or
 - iv. product or by-product control, inspection and approval procedures;
 - (d) the review and assessment of progress of specific bilateral SPS market access issues;

⁷ Consultations in this context entail an exchange of information at the technical level between the Parties and should not be considered as invoking the dispute settlement mechanism within this Agreement.

- (e) the promotion of enhanced transparency of SPS measures;
 - (f) the identification and resolution of SPS-related issues;
 - (g) the promotion of bilateral consultations on SPS issues under discussion in the multilateral and international fora such as the WTO SPS Committee, the OIE, CODEX and IPPC, and other international or regional fora on food safety, animal, and plant health;
 - (h) the promotion of co-operation, technical assistance and scientific exchanges, including co-operation in the development, application and compliance with SPS measures; and
 - (i) the establishment of ad hoc technical working groups, as needed.
4. Unless the Parties otherwise agree, the SPS Committee shall meet no later than six (6) months following the first meeting of the Administrative Commission. The SPS Committee shall establish its rules of procedures and work program at that meeting.
 5. Following its initial meeting, the SPS Committee shall meet as required, normally on an annual basis, and report on its activities and work program to the Commission as necessary. The SPS Committee may meet in person, through teleconference, videoconference, or by any other means that ensures its effective operation and the fulfillment of its responsibilities.
 6. Upon entry into force of this Agreement, each Party shall designate a Contact Point to coordinate the SPS Committee's agenda and to facilitate communications on trade-related SPS matters.

Article 13: Sanitary and Phytosanitary Issue Avoidance and Resolution

Without prejudice to the Parties' rights and obligations under the SPS Agreement and Chapter VII (Dispute Settlement) of this Agreement, the following mechanism is hereby established for SPS issue avoidance and resolution.

1. The Parties agree to work expeditiously to resolve any specific SPS-related trade issues and, to this end, commit to carry out the necessary technical level discussions to resolve any such issue including an assessment of the scientific basis of the measure at issue.
2. The Parties agree to hold technical level discussions to avoid and resolve SPS issues by the following means:
 - (a) meeting in person;
 - (b) using technological means (via teleconference, videoconference); and

- (c) utilizing opportunities that may arise in international fora.
- 3. In the event that the Parties are unable to resolve an issue expeditiously by technical level discussions, a Party may refer the issue to the SPS Committee. The SPS Committee should consider any matter referred to it as expeditiously as possible.
- 4. Pursuant to paragraph 3, in the event that the SPS Committee is unable to resolve an issue expeditiously, the SPS Committee shall, upon request of a Party, report promptly to the Commission on the matter.
- 5. Any report submitted to the Commission may constitute consultations under dispute settlement if mutually agreed to by both Parties.

ANNEX V STANDARDS - RELATED MEASURES

Article 1. Definitions

For the purpose of this Annex:

international standard means a standard, a guide or a recommendation adopted by an international standardizing body and made available to the public;

national quality infrastructure systems mean standardization, metrology, conformity assessment and accreditation; and

standards-related measure means a standard, technical regulation or conformity assessment procedure.

Article 2. General Provisions

For the purposes of this Annex, the meaning of the terms given in Annex 1 of the World Trade Organization Agreement on Technical Barriers to Trade (WTO TBT Agreement), shall apply.

Article 3. General Objectives and Principles

1. The Parties agree to act in accordance with the provisions of WTO TBT Agreement and agree to support the development and application of international standards.
2. The objective of the provisions of this Annex is to prevent standards-related measures of the Parties, and their application, from creating unnecessary technical barriers to trade.
3. The Parties agree to strengthen and guide their activities related to standards-related measures based on the recommendations of the relevant international organisations in the aforementioned areas.

Article 4. Conformity Assessment Procedures

1. Conformity assessment procedures shall be prepared, adopted and applied so as to grant access for goods originating in the territory of the other Party under conditions no less favourable than those accorded to suppliers of like good of the Party or of a non-Party in a comparable situation.
2. With respect to its conformity assessment procedures, each Party shall ensure that:

- (a) the procedures are initiated and completed as expeditiously as possible, in non-discriminatory order;
 - (b) the normal processing period for each such procedure is published or the anticipated processing period is communicated to the applicant upon request;
 - (c) when receiving an application, the competent body or authority promptly examines the completeness of the documentation and informs the applicant in a precise and complete manner of all deficiencies; the competent body transmits as soon as possible the results of the assessment in a precise and complete manner to the applicant so that corrective action may be taken if necessary; even when the application has deficiencies, the competent body proceeds as far as practicable with the conformity assessment if the applicant so requests; and that, upon request, the applicant is informed of the stage of the procedure, with any delay being explained;
 - (d) the information requirements are limited to what is necessary to assess conformity and determine fees;
 - (e) the confidentiality of information about a good originating in the territory of the other Party arising from or supplied in connection with such conformity assessment procedures is respected in the same way as for a domestic good and in such a manner that legitimate commercial interests are protected;
 - (f) any fees imposed for assessing the conformity of a good originating in the territory of the other Party are equitable in relation to any fees chargeable for assessing the conformity of like goods of national origin, taking into account communication, transportation and other costs arising from differences between the location of facilities of the applicant and the conformity assessment body;
 - (g) the siting of facilities used in conformity assessment procedures and the selection of samples are not such as to cause unnecessary inconvenience to applicants or their agents;
 - (h) whenever specifications of a good are changed subsequent to the determination of its conformity to the applicable standards-related measures for the modified good is limited to what is necessary to determine whether adequate confidence exists that the good still meets the technical regulations or standards concerned; and
 - (i) a procedure exists to review complaints concerning the operation of a conformity assessment procedure and to take corrective action when a complaint is justified.
3. To facilitate trade, a Party shall give due consideration to a request by the other Party to negotiate agreements for the mutual recognition of the results of their respective conformity assessment procedures recognizing differences in levels of development and national

quality infrastructure systems.

4. Each Party shall, as far as practicable, accept the results of conformity assessment procedures in the other Party, provided they offer satisfactory guarantees, equivalent to those provided by the procedures carried out by the accepting Party in its territory or which are carried out in its territory and whose results it accepts, that the pertinent good conforms to the applicable technical regulation or standard adopted or maintained in the territory of that Party.
5. Before accepting the results of a conformity assessment procedure, as provided in paragraph 4, and with the aim of enhancing the sustained reliability of the results of the conformity assessment of each Party, the Parties may consult on aspects such as the technical capacity of conformity assessment bodies, including verified conformity with relevant international standards through methods such as accreditation.
6. Recognizing that this should be to the mutual advantage of the Parties, each Party shall accredit, approve or otherwise recognize the conformity assessment bodies in the territory of the other Party under conditions no less favourable than it accords to such bodies in its territory.

Article 5. Transparency

1. The Parties confirm their commitment to implementing the transparency provisions set out in the WTO TBT Agreement. In addition, the Parties shall endeavour to inform each other at an early stage of proposals to modify or introduce standards-related measures that are especially relevant to trade between them.
2. The Parties shall, except in those urgent circumstances relating to safety, health, environmental protection or national security, which may arise or threaten to arise, allow, a reasonable interval between the publication of standard-related measure and their entry into force, in order to allow time for producers in the exporting Party, to adapt their products or methods of production to the requirements of the importing Party.

Article 6. Equivalence

1. The Parties, recognizing the differences in the respective levels of institutional capacity shall develop mechanisms to:
 - (a) determine the equivalence of technical regulations; and
 - (b) promote the equivalence of the results of conformity assessment procedures which shall be formalized in mutual recognition agreements provided they are satisfied that these

regulations and procedures adequately fulfill the legitimate objectives taking into account, inter alia: national security requirements; the prevention of deceptive practices; protection of human health or safety, animal or plant life or health, or the environment.

2. When a Party does not accept a standards-related measure of the other Party as equivalent to its own, it shall explain its decision at the request of the other Party. The Parties recognize that it may be necessary to develop common views, methods and procedures to facilitate the use of equivalency.

Article 7. Technical Assistance and Co-operation

1. The Parties shall develop co-operation programmes and provide technical assistance to each other with the aim of achieving full and effective compliance with their obligations under the WTO TBT Agreement.
2. The Parties shall co-operate in the development of standards-related measures with the aim to facilitate market access, increase knowledge on the national quality infrastructure systems of the other Party and strengthen confidence between the Parties.
3. A Party shall upon request of the other Party and taking into consideration the level of development of that other Party:
 - (a) facilitate the provision of technical advice, information and assistance on terms and conditions mutually agreed to in order to strengthen their standard-related measures and related activities including research, infrastructure, and the establishment and strengthening of national regulatory authorities. Such assistance may include provision of equipment and funding for technical training that facilitates the development of the national quality infrastructure systems, and the implementation of standards-related measures of a Party; or
 - (b) provide information on its programs of technical assistance relating to standards-related measures in areas of particular interest.
4. The provision of technical assistance activities shall be subject to the availability of funding and priority areas for each Party.
5. The Parties may make joint efforts to arrange for technical-co-operation from non-Party countries.

Article 8. Committee on Technical Barriers to Trade

1. The Parties hereby establish the Committee on Technical Barriers to Trade (TBT Committee), which shall be comprised of the representatives of each Party.

2. These representatives shall be designated as follows:
 - (a) in the case of The Republic of China (Taiwan):
 - i. Bureau of Standards, Metrology and Inspection, Ministry of Economic Affairs (MOEA); and
 - ii. Bureau of Foreign Trade, Ministry of Economic Affairs (MOEA).
 - (b) in the case of Belize:
 - i. The Directorate General for Foreign Trade or the Ministry with responsibility for Trade;
 - ii. The Belize Agricultural Health Authority;
 - iii. The Ministry responsible for Health (MOH); and
 - iv. The Belize Bureau of Standards (BBS).

Provided that the Committee may invite representation of other related agencies to participate in matters related to TBT.

Article 9. Functions of the Committee on Technical Barriers to Trade

The functions of the TBT Committee shall include:

- (a) to identify, monitor and make recommendations to the Commission for the permanent elimination of unnecessary obstacles to trade;
- (b) to facilitate the process by determining the principles and other related issues to be considered by the Parties in negotiating Mutual Recognition Agreements as provided for in Article 6.1(b);
- (c) to monitor conformity assessment procedures so that their application is conducted in an expeditious and transparent manner;
- (d) to ensure activities related to standardization and procedures for assessment of conformity are conducted in accordance with the international standards;
- (e) to promote co-operation and technical exchanges of personnel, including co-operation in the development and application of metrology, standards and conformity assessment procedures;
- (f) to establish ad hoc technical working groups, as needed;
- (g) to the extent possible, guarantee traceability of the Parties' metrological standards, in

accordance with the recommendations of the International Bureau of Weights and Measures (BIPM) and the International Organization for Legal Metrology (OIML);

- (h) to analyse specific issues and concerns arising from the interpretation and application of standards-related measures which one Party considers to be unnecessary barriers to trade and make recommendations to the Commission, including the provision of technical assistance;
- (i) to consider any specific matter arising from the application of standards-related measures or any other related measures, whenever any Party has any doubts on the interpretation or application of this Annex, including the provision of non-mandatory technical advice and recommendations; and
- (j) to report annually to the Commission on the application of the provisions of this Annex and shall meet at least once a year, or as otherwise agreed upon by the Parties.

Article 10. Technical Barriers to Trade - Issue Avoidance and Resolution

Without prejudice to the Parties' rights and obligations under the WTO TBT Agreement, the following mechanisms are hereby established for avoiding and resolving technical barriers to trade-related issue:

1. The Parties shall work expeditiously to resolve any specific technical barriers to trade-related issues and, to this end, commit to carry out the necessary technical level discussions to resolve any such issue relating to standards-related measures at issue.
2. The Parties agree to hold technical level discussions to avoid and resolve standards-related measures at issue by the following means:
 - (a) meeting in person,
 - (b) using technological means (via teleconference, video conference) and
 - (c) utilizing opportunities that may arise in international fora.
3. In the event that the Parties are unable to resolve an issue expeditiously by technical level discussions, a Party may refer the issue to the TBT Committee in writing and the TBT Committee shall consider any matter referred to it as expeditiously as possible.
4. In the event that the TBT Committee is unable to resolve an issue expeditiously pursuant to paragraph 3, the TBT Committee shall upon the request of a Party, refer the matter promptly to the Commission.
5. Any report submitted to the Commission may constitute consultations under (dispute settlement) if mutually agreed to by both Parties.