

# China-Pakistan Free Trade Agreement Agreement on the Early Harvest Programme Annex IV

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Corporate Establishment, Tax, Accounting & Payroll Throughout Asia

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## **Tariff Reduction Model of Zero-Tariff Items**

### **Under China-Pakistan Early Harvest Program**

All products covered under the Early Harvest Programme shall be divided into 3 product categories for tariff reduction and elimination as defined and to be implemented in accordance with the timeframes set out as follows:.

#### **A. Product Categories For Tariff Reduction And Elimination**

The 3 product categories are defined as follows:

(i) **Category 1**

For China and Pakistan, this refers to all products with applied MFN tariff rates higher than 15%.

(ii) **Category 2**

For China and Pakistan, this refers to all products with applied MFN tariff rates between 5% (inclusive) and 15% (inclusive).

(iii) **Category 3**

For China and Pakistan, this refers to all products with

applied MFN tariff rates lower than 5%.

**B. Implementation Timeframes**

The Early Harvest Programme shall be implemented no later than 1 January 2006 as follows:

<b>Product Category</b>	<b>Not later than 1 Jan 2006</b>	<b>Not later than 1 Jan 2007</b>	<b>Not later than 1 Jan 2008</b>
<b>1</b>	<b>10%</b>	<b>5%</b>	<b>0%</b>
<b>2</b>	<b>5%</b>	<b>0%</b>	<b>0%</b>
<b>3</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>

## 《中巴自贸协定早期收获计划协议》零关税产品降税模式

“早期收获”计划项下所有零关税产品将分为三类，并根据下表时间框架来实行降税：

## 一、零关税产品分为以下三类

产品类别 1，对于中国和巴基斯坦，指 2005 年实施的最惠国关税税率高于 15% 的所有产品。

产品类别 2，对于中国和巴基斯坦，指 2005 年实施的最惠国关税税率在 5%（含）—15%（含）的所有产品。

产品类别 3，对于中国和巴基斯坦，指 2005 年实施的最惠国关税税率低于 5% 的所有产品。

## 二、零关税产品关税减让时间框架

产品类别	不迟于 2006 年 1 月 1 日	不迟于 2007 年 1 月 1 日	不迟于 2008 年 1 月 1 日
1	10%	5%	0%
2	5%	0%	0%
3	0%	0%	0%