

2. LIST OF COUNTRIES OR TERRITORIES SUBJECT TO TARIFF RATE (COLUMN II)

1	PA	Panama	Since Jan. 1 2004
2	GT	Guatemala	Since Jul. 1 2006
3	NI	Nicaragua	Since Jan. 1 2008
4	SV	Salvador	Since Mar. 1 2008
5	HN	Honduras	Since Jul. 15 2008
6	CN	China	Since Jan. 1 2011(Products in the ECFA Early Harvest List Apply Only)
7	NZ	New Zealand	Since Dec. 1 2013
8	SG	Singapore	Since Apr.19 2014
9	PY	Paraguay	Since Feb. 28 2018
10	SZ	Eswatini	Since Dec. 27 2018
11	LDCs	Least Developed Countries	Since Dec.9 2015

Notes: Column II tariff rates apply to certain import goods from less developed or developing countries or territories, or countries or territories concluded a FTA or ECA with us.

LDCs Identification Criteria

1. Low Income Threshold: Measured by the average annual gross national income (GNI) per capita of 3 years. If the country's annual income per person is below US\$1,025, it will be included in the LDC category and the graduation threshold is US\$1,230.
2. Human Assets Measurement Criteria includes:
 - a. nutrition (measured by the percentage of undernourished people);
 - b. health (measured by mortality rates of children under 5 years old);
 - c. education (measured by secondary school enrolment rates);
 - d. adults literacy rate.
3. Economic Vulnerability Measurement Criteria includes:
 - a. population;
 - b. remoteness;
 - c. merchandise export concentration;

- d. primary industry's shares in GDP;
- e. share of population in low elevated coastal zone;
- f. instability of exports of goods and services;
- g. victims of natural disasters;
- h. instability of agricultural production.

Countries are eligible to enter the list of LDCs defined by the United Nations, if they meet all the above three criteria and have a population of no more than 75million.

The Committee for Development Policy (CDP) of the UN reviews the list of LDCs every three years. If a country fails to meet any two of the three criteria twice in a row as reviewed by CDP, it will be eligible to leave the LDC category. However, if the average annual GNI per capita of a country has increased to twice of the graduation threshold, the country is deemed as eligible to graduate, no matter the performances of the other two criteria.

Note: Abstracted from the Identification Criteria at the latest UN website.

The List of LDCs

1	AF	Afghanistan
2	AO	Angola
3	BD	Bangladesh
4	BJ	Benin
5	BT	Bhutan
6	BF	Burkina Faso
7	BI	Burundi
8	KH	Cambodia
9	CF	Central African Republic
10	TD	Chad
11	KM	Comoros
12	CD	Democratic Republic of the Congo

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13	DJ	Djibouti
14	ER	Eritrea
15	ET	Ethiopia
16	GM	Gambia
17	GN	Guinea
18	GW	Guinea-Bissau
19	HT	Haiti
20	KI	Kiribati
21	LA	Lao People's Democratic Republic
22	LS	Lesotho
23	LR	Liberia
24	MG	Madagascar
25	MW	Malawi
26	ML	Mali
27	MR	Mauritania
28	MZ	Mozambique
29	MM	Myanmar
30	NP	Nepal
31	NE	Niger
32	RW	Rwanda
33	ST	Sao Tome and Principe
34	SN	Senegal
35	SL	Sierra Leone

36	SB	Solomon Islands
37	SO	Somalia
38	SS	South Sudan
39	SD	Sudan
40	TL	Timor Leste
41	TG	Togo
42	TV	Tuvalu
43	UG	Uganda
44	TZ	United Republic of Tanzania
45	VU	Vanuatu
46	YE	Yemen
47	ZM	Zambia

3. THE CRITERIA OF ASCERTAINMENT OF COUNTRY OF ORIGIN

The country of origin for a product shall be determined in accordance with the “Rules of Origin on Imported Goods” jointly promulgated by the Ministry of Finance and the Ministry of Economic Affairs. It is to be ascertained by verifying articles imported and their relevant documents by Customs. In case of the country of origin being unable to be ascertained, or when deemed necessary, the Customs may request the duty payer to submit a certificate of country of origin for purpose of ascertainment.