

## ANNEX I-C

The elimination of duties for avocados originating in the Kingdom of Eswatini shall be subject to an annual quota. The quota level set at 30 metric tons annually shall be subject to a 0% duty. The out of quota rate of duty shall be subject to a 3% annual reduction over a period of five (5) years. For avocados included in the duty-free quota, the Customs Authority of the Republic of China (Taiwan) will require the Certificate of Origin and Tariff Quota Certificate (TQC) (Annex I-D) issued by the Government of the Kingdom of Eswatini.

The relevant tariff code for avocados is set out below:

Avocados	08044000
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