

How to Read the WTO Tariff Bindings

The schedule numbers for the original GATT countries are based on the alphabetical order of their listing in 1947. Other members' numbers reflect the order of their joining GATT or the WTO.

Schedule XX - UNITED STATES OF AMERICA

PART I - MOST-FAVOURLED-NATION TARIFF

SECTION I - Agricultural Products

SECTION I - A Tariffs

Agricultural and non-agricultural products are listed in separate schedules, but are read identically.

The "Base Rate of Duty" was the rate from which the reductions began. It was generally the applied rate at the start of the Uruguay Round.

Tariff item number	Description of products	Base rate of duty			Bound rate of duty			Implementation period from/to	Special safeguard	Initial negotiating right
		Ad valorem (%)	Other	U/B	Ad valorem (%)	Other				
1	2	3			4			5	6	7
0101	Live horses, asses, mules and hinnies:									
	Horses:									
0101.11.00	Purebred breeding animals.....	0.0			0.0					
0101.19.00	Other.....	0.0			0.0					
0101.20	Asses, mules and hinnies:									
	Asses:									
0101.20.10	Purebred breeding animals.....	0.0			0.0					
0101.20.20	Other.....	15.0		U	6.8					
	Mules and hinnies:									
0101.20.30	Imported for immediate slaughter.....	0.0			0.0					
0101.20.40	Other.....	10.0			4.5					
0102	Live bovine animals:									
0102.10.00	Purebred breeding animals.....	0.0			0.0					
0102.90	Other:									
0102.90.20	Cows imported specially for dairy purposes.....	0.0			0.0					
0102.90.40	Other:									
	A Weighing 90 kg or more but less than 320 kg each.....		2.2¢/kg	U		1¢/kg				
	B Other.....		2.2¢/kg			1¢/kg				
0103	Live swine:									
0103.10.00	Purebred breeding animals.....	0.0			0.0					
	Other:									
0103.91.00	Weighing less than 50 kg each.....	0.0			0.0					
0103.92.00	Weighing 50 kg or more each.....	0.0			0.0					
0104	Live sheep and goats:									
0104.10.00	Sheep.....	0.0			0.0					

The "Bound Rate of Duty" is the MFN rate at the end of the implementation period.

Because no dates are listed in the "Implementation period" column, all of these new rates were subject to the default schedule (i.e., were cut in five equal annual stages, starting on January 1, 1995). If this column listed anything else, that would indicate a different schedule for reduction. The longest phase-in period allowed in the Uruguay Round was ten years.

Any country listed as having "Initial negotiating rights" would have a special right to compensation in the event that a country were to seek a derogation from its tariff-reduction schedule for this item.

The "U" indicates that this item had been unbound before the Uruguay Round. The new rate shown in the "bound" column is, by definition, a bound rate.

The "A" and "B" items correspond to the statistical suffixes (i.e., the 10-digit items) in the U.S. schedule. Note that these face the same rates at the 8-digit level.