***Disclaimer**: In view of the European Commission's transparency policy, the Commission is publishing the texts of its Comprehensive Economic Partnership Agreement with Indonesia following the Ministerial announcement on 23 September 2025. These texts are published for information purposes only and may undergo further modifications including as a result of the process of legal revision. These texts are without prejudice to the outcome of the Agreement between the EU and Indonesia. The texts will be final upon signature. The Agreement will become binding on the Parties under international law only after completion by each Party of its internal legal procedures necessary for the entry into force of the Agreement.*

ANNEX 2-A

ELIMINATION OF CUSTOMS DUTIES

SECTION A

GENERAL PROVISIONS

1. Except as otherwise provided in a Party's Schedule in this Annex, the following staging categories shall apply to the elimination of customs duties by each Party pursuant to Article 2.5 (Elimination of Customs Duties):

(a) Customs duties on originating goods provided for in the items in staging category "A" in a Party's Schedule shall be duty free upon the entry into force of the Agreement.

(b) Customs duties on originating goods provided for in the items in staging category "B3" in a Party's Schedule shall be eliminated in four equal annual stages beginning at the entry into force of this agreement and such goods shall be duty-free on 1 January of Year 3.

(c) The ad valorem component of the customs duties on originating goods provided for in the items in staging category "B3(EP)" in the Union's Schedule shall be eliminated in four equal annual stages beginning at the entry into force of this agreement. and such goods shall be duty-free on 1 January of Year 3 on the ad valorem duty only. The specific duty on

originating goods triggered in a situation where the import price falls below the entry price, shall be maintained.

(d) Customs duties on originating goods provided for in the items in staging category "B5" in a Party's Schedule shall be eliminated in six equal annual stages beginning at the entry into force of this agreement and such goods shall be duty-free on 1 January of Year 5.

(e) Customs duties on originating goods provided for in the items in staging category "B5 50" in Indonesia's Schedule shall be reduced by 50 % at the entry into force of this agreement until Year 4, and such goods shall be duty-free on 1 January of Year 5.

(f) Customs duties on originating goods provided for in the items in staging category "B7" in a Party's Schedule shall be eliminated in eight equal annual stages beginning at the entry into force of this agreement and such goods shall be duty-free on 1 January of Year 7.

(g) Customs duties on originating goods provided for in the items in staging category "C" in a Party's Schedule shall be eliminated in eleven equal annual stages beginning at the entry into force of this agreement and such goods shall be duty-free on 1 January of Year 10.

(h) The ad valorem component of the customs duties on originating goods provided for in the items in staging category "C(EP)" in the Union's Schedule shall be eliminated in eleven equal annual stages beginning at the entry into force of this agreement. and such goods shall be duty-free on 1 January of Year 10 on the ad valorem duty only. The specific duty on originating goods triggered in a situation where the import price falls below the entry price, shall be maintained.

(i) Customs duties on originating goods provided for in the items in staging category "D" in a Party's Schedule shall be eliminated in sixteen equal annual stages beginning at the entry into force of this agreement and such goods shall be duty-free on 1 January of Year 15.

(j) Customs duties on originating goods provided for in the items in staging category "MOP 50" in Indonesia's Schedule shall remain as the Base Rate from the date of entry into force of this

Agreement, and the customs duties of such goods shall be reduced by 50 % from the Base Rate on 1 January of Year

(k) Customs duties on originating goods provided for in the items in staging category "X" in a Party's Schedule shall be excluded from tariff elimination commitments.

(l) Customs duties on originating goods provided for in the items in the staging "TRQ-HS / B5" in in the Union's Schedule containing less than 70 % of sugar shall be eliminated in six equal annual stages, and such goods shall be duty-free on 1 January of year 5; tariff-rate quota of "HS" applies for products containing a sugar content equal or above 70 % (seventy percent) of net weight, pursuant to Section C paragraph 28 of this Annex.

2. For purposes of this Annex and a Party's Schedule to this Annex, year zero means the year of entry into force of this Agreement as provided for in Article [X.X] ([Entry into Force]).

3. For purposes of this Annex and a Party's Schedule to this Annex, beginning in year one, each annual stage of tariff reduction shall take effect on January 1 of the relevant year.

4. The base rate for determining the interim staged rate of customs duty for an item shall be the most favoured nation customs duty rate applied on 1 January 2023.

5. This Annex is based on the Harmonised System, as amended on 1 January 2022

6. Unless otherwise specified in the Schedules:

(a) the customs duty must be reduced according to the staging categories beginning on the date this Agreement enters into force; and

(b) the base rate is expressed as a percentage of the customs value of the good (ad valorem duty).

7. Interim staged rates shall be rounded down, at least to the nearest tenth of a percentage point or, if the rate of duty is expressed in monetary units, at least to the nearest Indonesian rupiah in the case of Indonesia and the nearest 0,01 of one euro in the case of the Union.

8. An application for an import licence shall be granted, fully or partially, or denied within 30 days after an application has been filed. An application for an import licence shall be deemed to be approved if 30 days have passed since the date of the application.

9. Import licencing procedures shall not limit the amount of goods an applicant may import. The amount of goods shall not be considered in the granting, fully or partial, or denial of an application for an import licence.

10. Paragraphs 8 and 9 shall not apply to certain goods identified in the tariff schedule of Indonesia denoted by an asterisk (*).

SECTION B

ADMINISTRATION OF TARIFF RATE QUOTAS

12. This Section sets out the Tariff Rate Quotas ("TRQs") established under this Agreement that the importing Party shall apply from the date of entry into force of this Agreement to specified originating goods of the exporting Party.

13. Parties shall administer TRQs established under this Agreement in a transparent, objective and non-discriminatory manner in accordance with their laws and regulations. This includes making publicly available in a timely and continuous manner all relevant information concerning the administration of TRQs, including volume available and eligibility criteria, as applicable.

14. The management method for all TRQs of both Parties established under this Agreement shall be the "first-come-first-served" method on a full calendar year without sub-allocations and without prejudice to import licences.

15. The products covered by each TRQ are informally identified in the title to the paragraph setting out the TRQ in Section C. These titles are included solely to assist in understanding this

Schedule and shall not alter or supersede the coverage established through the identification of tariff lines specified for each TRQ below.

16. Where the date of entry into force of this Agreement is during a year, the TRQ quantities specified for that year shall be calculated as a proportion of the annual TRQ quantity equal to the number of days remaining in the year. In all subsequent years thereafter, whilst the TRQ is in operation The full annual TRQ quantities shall be available from 1 January.

17. Any quantity of originating goods imported under a TRQ established under this Agreement shall not be counted toward the in-quota quantity of any TRQ provided for those goods under the importing Party's WTO Tariff Schedule.

18. If a matter arises concerning TRQs or any related matter, a Party may make a written request to the other Party to:

(a) hold a meeting of the Committee on Trade in Goods;

(b) promptly respond to specific questions; or

(c) promptly provide information relating to TRQs.

19. On the request of a Party, the Parties shall, within the Committee on Trade in Goods, review the operation of the relevant TRQ and its administration.

SECTION C

TARIFF RATE QUOTAS

Tariff rate quotas of the Union

20. TRQ-GA, garlic tariff rate quota

(a) Originating goods provided for in items with the notation "TRQ-GA" in the Schedule of the Union and listed in subparagraph (c) shall be free of customs duties within the annual aggregate quantity from the entry into force of this Agreement.:

(b) The quota shall be in accordance with the following schedule:

Year	Aggregate quantity (metric tonnes)
Year 0 (Entry into Force) and subsequent years	150 MT

(c) This paragraph applies to originating goods classified in tariff line: 0703.20.00

21. TRQ-SC, sweet corn tariff rate quota

(a) Originating goods provided for in items with the notation "TRQ-SC" in the Schedule of the Union and listed in subparagraph (c) shall be free of customs duties within the annual aggregate quantity from the entry into force of this Agreement.:

(b) The quota shall be in accordance with the following schedule:

Year	Aggregate quantity (metric tonnes)
Year 0 (Entry into Force) and subsequent years	400 MT

(c) This paragraph applies to originating goods classified in tariff lines: 0710.40.00, 0711.90.30 and 2005.80.00

22. TRQ-MR, mushrooms tariff rate quota

(a) Originating goods provided for in items with the notation "TRQ-MR" in the Schedule of the Union and listed in subparagraph (c) shall be free of customs duties within the annual aggregate quantity from the entry into force of this Agreement.:

(b) The quota shall be in accordance with the following schedule:

Year	Aggregate quantity (metric tonnes)
Year 0 (Entry into Force) and subsequent years	150 MT

(c) This paragraph applies to originating goods classified in tariff lines: 0711.51.00, 2001.90.50, 2003.10.20 and 2003.10.30

23. TRQ-MS, manioc starch tariff rate quota

(a) Originating goods provided for in items with the notation "TRQ-MS" in the Schedule of the Union and listed in subparagraph (c) shall be free of customs duties within the annual aggregate quantity from the entry into force of this Agreement.:

(b) The quota shall be in accordance with the following schedule:

Year	Aggregate quantity (metric tonnes)
Year 0 (Entry into Force) and subsequent years	2 000 MT

(c) This paragraph applies to originating goods classified in tariff line: 1108.14.00

24. TRQ-SA, prepared or preserved sardines tariff rate quota

(a) Originating goods provided for in items with the notation "TRQ-SA" in the Schedule of the Union and listed in subparagraph (c) shall be free of customs duties within the annual aggregate quantity from the entry into force of this Agreement.:

(b) The quota shall be in accordance with the following schedule:

Year	Aggregate quantity (metric tonnes)
Year 0 (Entry into Force) and subsequent years	150 MT

(c) This paragraph applies to originating goods classified in tariff line: 1604.13.11

25. TRQ-CT, prepared or preserved tuna tariff rate quota

(a) Originating goods provided for in items with the notation "TRQ-CT" in the Schedule of the Union and listed in subparagraph (c) shall be free of customs duties within the annual aggregate quantity from the entry into force of this Agreement.:

(b) The quota shall be in accordance with the following schedule:

Year	Aggregate quantity (metric tonnes)
Year 0 (Entry into Force) and subsequent years	800 MT

(c) This paragraph applies to originating goods classified in tariff lines: 1604.14.21, 1604.14.28, 1604.14.31, 1604.14.38, 1604.14.41, 1604.14.48, 1604.14.90, 1604.19.39 and 1604.20.70

26. TRQ-TL, tuna loins tariff rate quota

(a) Originating goods provided for in items with the notation "TRQ-TL" in the Schedule of the Union and listed in subparagraph (c) shall be free of customs duties within the annual aggregate quantity from the entry into force of this Agreement.:

(b) The quota shall be in accordance with the following schedule:

Year	Aggregate quantity (metric tonnes)
Year 0 (Entry into Force) and subsequent years	5 000 MT

(c) This paragraph applies to originating goods classified in tariff lines: 1604.14.26, 1604.14.36 and 1604.14.46

27. TRQ-SU, preparations of surimi tariff rate quota

(a) Originating goods provided for in items with the notation "TRQ-SU" in the Schedule of the Union and listed in subparagraph (c) shall be free of customs duties within the annual aggregate quantity from the entry into force of this Agreement.:

(b) The quota shall be in accordance with the following schedule:

Year	Aggregate quantity (metric tonnes)
Year 0 (Entry into Force) and subsequent years	500 MT

(c) This paragraph applies to originating goods classified in tariff line: 1604.20.05

28. TRQ-HS, high sugar content products and processed sugars tariff rate quota

(a) Originating goods provided for in items with the notation "TRQ-HS" in the Schedule of the Union and listed in subparagraph (c) shall be free of customs duties within the annual aggregate quantity from the entry into force of this Agreement.:

(b) The quota shall be in accordance with the following schedule:

Year	Aggregate quantity (metric tonnes)
Year 0 (Entry into Force) and subsequent years	8 000 MT

(c) This paragraph applies to originating goods classified in tariff lines: 1702.30.10, 1702.30.50, 1702.30.90, 1702.40.10, 1702.40.90, 1702.50.00, 1702.60.80, 1702.60.95, 1702.90.30, 1702.90.71, 1702.90.75, 1702.9079, 1702.90.80, 1702.90.95, 1806.10.30(*), 1806.10.90, 1806.20.95, 2101.12.98(*), 2101.20.98(*), 2106.90.59 and 2106.90.98(*)

(d) *Customs duties shall be eliminated according to the B5 category for goods with a sugar content of less than 70 % for tariff lines 1806.10.30, 2101.12.98, 2101.20.98, and 2106.90.98.

Tariff rate quotas of the Republic of Indonesia

29. TRQ-WI, wine tariff rate quota

(a) Originating goods provided for in items with the notation "TRQ-WI" in the Schedule of Indonesia and listed in subparagraph (c) shall be charged with an in-quota customs duty of 5,0 % in the annual aggregate quantity as from the entry into force of this Agreement.:

(b) The quota shall be in accordance with the following schedule:

Year	Aggregate quantity (metric tonnes)
Year 0 (Entry into Force) and subsequent years	1 985

(c) This paragraph applies to originating goods classified under HS code 2204.

30. TRQ-SP, spirits tariff rate quota

(a) Originating goods provided for in items with the notation "TRQ-SP" in the Schedule of Indonesia and listed in subparagraph (c) shall be charged with an intra-quota customs duty of 5,0 % in the aggregate annual as from the entry into force of this Agreement.:

(b) The quota shall be in accordance with the following schedule:

Year	Aggregate quantity (metric tonnes)
Year 0 (Entry into Force)	400

(c) This paragraph applies to originating goods classified under HS code 2208.