

## ANNEX 2-A

### SCHEDULES OF TARIFF COMMITMENTS

#### *General Notes*

1. For the purposes of this Annex:

**HS Code** and **Description** refer to the relevant national tariff line of a Party and its corresponding description respectively as they existed in that Party's national tariff schedule as of 1 January 2017; and

**MFN 1 January 2017** refers to the applied most-favoured-nation (MFN) rates of duty in effect on 1 January 2017 in the Customs Tariff Schedule of the Party.

2. Entry into force of this Agreement shall refer to the date of entry into force of this Agreement in accordance with Article 21.4 (Entry into Force) of Chapter 21 (Final Provisions).
3. For the purposes of implementing reduction or elimination of customs duties, the first reduction shall take place on the date of entry into force of this Agreement, and subsequent reductions shall take place on 1 January of each following year.
4. Irrespective of the year of entry into force of this Agreement, the initial reduction or elimination of customs duties shall be implemented at the level of reduction or elimination specified for that year in the schedules of tariff commitments in this Annex.
5. Issues arising from implementation of changes to the HS Code shall be dealt with in accordance with Article 2.10 (Classification of Goods and Transposition of Schedules of Tariff Commitments) of Chapter 2 (Trade in Goods) and the procedures adopted by the Committee on Trade in Goods established in accordance with Article 18.3 (Committees and Subsidiary Bodies) of Chapter 18 (Institutional Provisions).