

**ANNEX 1**  
**SCHEDULES OF TARIFF COMMITMENTS**

**General Notes**

For the purposes of this Annex:

1. “HS Code” and “Description” refer to the relevant tariff line of a Party and its corresponding description and “Base Rate” refers to the applied most-favoured-nation applied rate of customs duty in effect on 11 August 2013.
2. “EIF” refers to the date of entry into force of this Agreement pursuant to Article 15.6 of this Agreement.
3. “,” shall be used as the decimal point in the Parties’ respective schedules of tariff commitments.
4. For the purposes of implementing reduction and/or elimination of customs duties, the first reduction shall take place on the date of entry into force of this Agreement, and the subsequent reductions shall take place on 1 January of each following year.
5. In 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 particular year in the schedules of tariff commitments in this Annex.
6. Originating goods classified under the tariff lines indicated with “U” shall be excluded from any tariff commitment. Customs duties on such originating goods shall be applied in accordance with the most-favoured-nation treatment pursuant to Article 2.1 of this Agreement as from the date of entry into force of this Agreement.
7. Originating goods classified under the tariff lines indicated with “T” shall be exempted from customs duties unless customs duties for such goods are applied in accordance with Article 2.10 of this Agreement.
8. Customs duties on originating goods classified under the tariff lines indicated with “Q” shall be applied in accordance with each Party’s relevant notes on tariff rate quotas in this Annex.