

Annex 1
Schedules for the Elimination or Reduction of Customs Duties

Part 1
General Notes

1. Unless otherwise provided for in this Annex, for the purposes of the elimination or reduction of customs duties in accordance with this Annex, any fraction less than 0.1 of a percentage point shall be rounded to the nearest one (1) decimal place (in the case of 0.05 per cent, the fraction is rounded to 0.1 per cent) in the cases of ad valorem duties, and any fraction smaller than 0.01 of the official monetary unit of each Party shall be rounded to the nearest two (2) decimal places (in the case of 0.005, the fraction is rounded to 0.01) in the cases of specific duties.

2. This Annex is made based on the Harmonized System, as amended on 1 January 2002.

3. For the purposes of this Annex, the term "the date of entry into force of this Agreement" means the date of entry into force of this Agreement pursuant to paragraph 1 of Article 79.

4. For the purposes of implementing equal annual instalments, the following shall apply, unless otherwise provided for in this Annex:

- (a) The first reduction shall take place on the date of entry into force of this Agreement; and
- (b) The subsequent reductions shall take place on 1 January of each following year in the cases of Parts 4 and 6, and on 1 April of each following year in the cases of Parts 2, 8, 10, 11 and 12.

5. The staging of elimination or reduction of customs duties as provided for in all the Schedules in this Annex shall be deemed to have commenced on the date of entry into force of this Agreement, including those provided for in the Schedules of ASEAN Member States for which this Agreement enters into force at later dates pursuant to paragraph 2 of Article 79.

Part 2

Section 1

Notes for Schedule of Brunei Darussalam

1. For the purposes of Article 16, the following categories indicated in Column 4 in the Schedule of Brunei Darussalam, in Section 2 of this Part, shall apply:

- (a) customs duties on originating goods classified under the tariff lines indicated with "A" shall be eliminated as from the date of entry into force of this Agreement;
- (b) customs duties on originating goods classified under the tariff lines indicated with "B3" shall be eliminated in four (4) equal annual instalments from the Base Rate to free;
- (c) customs duties on originating goods classified under the tariff lines indicated with "B4" shall be eliminated in five (5) equal annual instalments from the Base Rate to free;
- (d) customs duties on originating goods classified under the tariff lines indicated with "B6" shall be eliminated in seven (7) equal annual instalments from the Base Rate to free;
- (e) customs duties on originating goods classified under the tariff lines indicated with "B8" shall be eliminated in nine (9) equal annual instalments from the Base Rate to free;
- (f) customs duties on originating goods classified under the tariff lines indicated with "B10" shall be eliminated in eleven (11) equal annual instalments from the Base Rate to free;
- (g) customs duties on originating goods classified under the tariff lines indicated with "C" shall apply at the Base Rate as from the date of entry into force of this Agreement;
- (h) customs duties on originating goods classified under the tariff lines indicated with "R" shall be reduced in accordance with the terms and conditions

set out in the note indicated in Column 5 in the Schedule of Brunei Darussalam, in Section 2 of this Part; and

- (i) the originating goods classified under the tariff lines indicated with "X" shall be excluded from any tariff commitment referred to in subparagraphs (a) through (h).

2. The terms and conditions in the following note indicated with (a) or (b) shall apply to originating goods specified with the corresponding letter in Column 5 in the Schedule of Brunei Darussalam, in Section 2 of this Part.

- (a) The rate of customs duty shall be reduced in nine (9) equal annual instalments from the Base Rate to 5.0 per cent; or
- (b) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 5.0 per cent.

3. For the purposes of this Part, the term "year" means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming 31 March and, with respect to each subsequent year, the twelve-month period which starts on 1 April of that year.

Part 3

Section 1

Notes for Schedule of the Kingdom of Cambodia

1. For the purposes of Article 16, the following categories indicated in Column 4 in the Schedule of the Kingdom of Cambodia, in Section 2 of this Part, shall apply:

- (a) customs duties on originating goods classified under the tariff lines indicated with "A" shall be eliminated as from the date of entry into force of this Agreement;
- (b) customs duties on originating goods classified under the tariff lines indicated with "B" shall be eliminated in accordance with the following schedule;

X=Base Rate	Elimination or reduction of customs duties indicated below shall take place no later than 1 January of the following year.							
	2008	2011	2014	2017	2019	2021	2023	2026
40%≤X	Base Rate	40%	30%	25%	20%	10%	5%	0%
35%≤X<40%	35%	30%	25%	20%	15%	10%	5%	0%
30%≤X<35%	30%	30%	25%	20%	15%	10%	5%	0%
25%≤X<30%	25%	20%	20%	15%	15%	10%	Not more than 5%*	0%
20%≤X<25%	20%	20%	15%	15%	10%	10%	Not more than 5%*	0%
15%≤X<20%	15%	15%	15%	10%	10%	10%	Not more than 5%*	0%
10%≤X<15%	10%	10%	10%	10%	8%	5%	Not more than 5%*	0%
7%≤X<10%	7%	7%	7%	5%	5%	5%	Not more than 5%*	0%
5%≤X<7%	5%	5%	5%	5%	5%	5%	Not more than 5%*	0%
X<5%	Base Rate							0%

* The Kingdom of Cambodia shall, before 1 January 2023, notify the other Parties in writing of the rate of customs duty to be applied.

- (c) customs duties on originating goods classified under the tariff lines indicated with "C" shall

apply at the Base Rate as from the date of entry into force of this Agreement;

- (d) customs duties on originating goods classified under the tariff lines indicated with "R" shall be reduced in accordance with the terms and conditions set out in the note indicated in Column 5 in the Schedule of the Kingdom of Cambodia, in Section 2 of this Part; and
- (e) the originating goods classified under the tariff lines indicated with "X" shall be excluded from any tariff commitment referred to in subparagraphs (a) through (d).

2. The Kingdom of Cambodia shall reduce the rate of customs duty to not more than 5.0 per cent for the originating goods of at least 40 per cent of the tariff lines indicated with "A" and "B" by 1 January 2021.

3. The Kingdom of Cambodia shall eliminate customs duties for the originating goods of at least 90 per cent of the tariff lines indicated with "A" and "B" by 1 January 2023.

4. The terms and conditions in the following note shall apply to originating goods specified with the letter (a) in Column 5 in the Schedule of the Kingdom of Cambodia, in Section 2 of this Part.

The rate of customs duty shall be reduced in accordance with the following schedule:

- (i) Base Rate, as from the date of entry into force of this Agreement; and
- (ii) 5.0 per cent, as from the first day of the nineteenth year.

5. For the purposes of this Part, the term "year" means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming 31 December and, with respect to each subsequent year, the twelve-month period which starts on 1 January of that year.

Part 4

Section 1

Notes for Schedule of the Republic of Indonesia

1. For the purposes of Article 16, the following categories indicated in Column 4 in the Schedule of the Republic of Indonesia, in Section 2 of this Part, shall apply:

- (a) customs duties on originating goods classified under the tariff lines indicated with "A" shall be eliminated as from the date of entry into force of this Agreement;
- (b) customs duties on originating goods classified under the tariff lines indicated with "B2*" shall be eliminated in equal annual instalments from the Base Rate to free, in accordance with the following:
 - (i) the first and subsequent reductions shall take place in accordance with subparagraphs 4(a) and (b) of Part 1; and
 - (ii) the final reduction shall take place on 1 January 2010;
- (c) customs duties on originating goods classified under the tariff lines indicated with "B3" shall be eliminated in four (4) equal annual instalments from the Base Rate to free;
- (d) customs duties on originating goods classified under the tariff lines indicated with "B3*" shall be eliminated in equal annual instalments from the Base Rate to free, in accordance with the following:
 - (i) the first and subsequent reductions shall take place in accordance with subparagraphs 4(a) and (b) of Part 1; and
 - (ii) the final reduction shall take place on 1 January 2011.
- (e) customs duties on originating goods classified under the tariff lines indicated with "B4*" shall be eliminated in equal annual instalments from the Base Rate to free, in accordance with the following:

- (i) the first and subsequent reductions shall take place in accordance with subparagraphs 4(a) and (b) of Part 1; and
 - (ii) the final reduction shall take place on 1 January 2012.
- (f) customs duties on originating goods classified under the tariff lines indicated with "B5" shall be eliminated in six (6) equal annual instalments from the Base Rate to free;
- (g) customs duties on originating goods classified under the tariff lines indicated with "B5*" shall be eliminated in accordance with the following:
 - (i) the rate of customs duty shall be 13.0 per cent, as from the date of entry into force of this Agreement;
 - (ii) the rate of customs duty shall be 10.0 per cent, as from 1 January 2009;
 - (iii) the rate of customs duty shall be 8.0 per cent, as from 1 January 2010;
 - (iv) the rate of customs duty shall be 6.0 per cent, as from 1 January 2011;
 - (v) the rate of customs duty shall be 4.0 per cent, as from 1 January 2012; and
 - (vi) customs duties shall be eliminated, as from 1 January 2013;
- (h) customs duties on originating goods classified under the tariff lines indicated with "B7" shall be eliminated in eight (8) equal annual instalments from the Base Rate to free;
- (i) customs duties on originating goods classified under the tariff lines indicated with "B10" shall be eliminated in eleven (11) equal annual instalments from the Base Rate to free;
- (j) customs duties on originating goods classified

under the tariff lines indicated with "C" shall apply at the Base Rate as from the date of entry into force of this Agreement;

- (k) customs duties on originating goods classified under the tariff lines indicated with "R" shall be reduced in accordance with the terms and conditions set out in the note indicated in Column 5 in the Schedule of the Republic of Indonesia, in Section 2 of this Part; and
- (l) the originating goods classified under the tariff lines indicated with "X" shall be excluded from any tariff commitment referred to in subparagraphs (a) through (k).

2. The terms and conditions in the following note shall apply to originating goods specified with the letter (a) in Column 5 in the Schedule of the Republic of Indonesia, in Section 2 of this Part.

The rate of customs duty shall be reduced in seventeen (17) equal annual instalments from the Base Rate to 5.0 per cent.

3. For the purposes of this Part, the term "year" means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming 31 December and, with respect to each subsequent year, the twelve-month period which starts on 1 January of that year.

Part 12

Section 1

Notes for Schedule of Japan

1. For the purposes of Article 16, the following categories indicated in Column 4 in the Schedule of Japan, in Section 2 of this Part, shall apply:

- (a) customs duties on originating goods classified under the tariff lines indicated with "A" shall be eliminated as from the date of entry into force of this Agreement;
- (b) customs duties on originating goods classified under the tariff lines indicated with "B5" shall be eliminated in six (6) equal annual instalments from the Base Rate to free;
- (c) customs duties on originating goods classified under the tariff lines indicated with "B7" shall be eliminated in eight (8) equal annual instalments from the Base Rate to free;
- (d) customs duties on originating goods classified under the tariff lines indicated with "B10" shall be eliminated in eleven (11) equal annual instalments from the Base Rate to free;
- (e) customs duties on originating goods classified under the tariff lines indicated with "B15" shall be eliminated in sixteen (16) equal annual instalments from the Base Rate to free;
- (f) customs duties on originating goods classified under the tariff lines indicated with "C" shall apply at the Base Rate as from the date of entry into force of this Agreement;
- (g) customs duties on originating goods classified under the tariff lines indicated with "R" shall be reduced in accordance with the terms and conditions set out in the note indicated in Column 5 in the Schedule of Japan, in Section 2 of this Part; and

- (h) the originating goods classified under the tariff lines indicated with "X" shall be excluded from any tariff commitment referred to in subparagraphs (a) through (g).

2. The terms and conditions in the following note indicated with (a) through (bb) shall apply to originating goods specified with the corresponding letter in Column 5 in the Schedule of Japan, in Section 2 of this Part.

- (a) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 3.8 per cent;
- (b) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 3.9 per cent;
- (c) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 4.0 per cent;
- (d) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 4.2 per cent;
- (e) The rate of customs duty shall be reduced in eight (8) equal annual instalments from the Base Rate to 5.0 per cent;
- (f) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 5.0 per cent;
- (g) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 5.3 per cent;
- (h) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 5.9 per cent;
- (i) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 6.0 per cent;

- (j) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 6.2 per cent;
- (k) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 6.4 per cent;
- (l) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 6.6 per cent;
- (m) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 6.7 per cent;
- (n) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 7.2 per cent;
- (o) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 7.4 per cent;
- (p) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 7.8 per cent;
- (q) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 8.0 per cent;
- (r) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 9.0 per cent;
- (s) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 9.3 per cent;
- (t) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 10.0 per cent;
- (u) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 10.6 per cent;

- (v) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 12.5 per cent;
- (w) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 15.0 per cent;
- (x) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 20.0 per cent;
- (y) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from 24 yen per kilogram to 12 yen per kilogram;
- (z) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from 8.50 yen per kilogram to 4.20 yen per kilogram;
- (aa) The rate of customs duty shall be reduced in accordance with the following:
 - (i) 8.2 per cent or the difference between 73.70 yen per kilogram and the value for customs duty per kilogram, whichever is the less, as from the date of entry into force of this Agreement;
 - (ii) 7.9 per cent or the difference between 73.70 yen per kilogram and the value for customs duty per kilogram, whichever is the less, as from the first day of the second year;
 - (iii) 7.5 per cent or the difference between 73.70 yen per kilogram and the value for customs duty per kilogram, whichever is the less, as from the first day of the third year;
 - (iv) 7.2 per cent or the difference between 73.70 yen per kilogram and the value for customs duty per kilogram, whichever is the less, as from the first day of the fourth year;
 - (v) 6.9 per cent or the difference between 73.70 yen per kilogram and the value for customs duty per kilogram, whichever is the less, as from the first day of the fifth year;

- (vi) 6.6 per cent or the difference between 73.70 yen per kilogram and the value for customs duty per kilogram, whichever is the less, as from the first day of the sixth year;
 - (vii) 6.3 per cent or the difference between 73.70 yen per kilogram and the value for customs duty per kilogram, whichever is the less, as from the first day of the seventh year;
 - (viii) 6.0 per cent or the difference between 73.70 yen per kilogram and the value for customs duty per kilogram, whichever is the less, as from the first day of the eighth year;
 - (ix) 5.6 per cent or the difference between 73.70 yen per kilogram and the value for customs duty per kilogram, whichever is the less, as from the first day of the ninth year;
 - (x) 5.3 per cent or the difference between 73.70 yen per kilogram and the value for customs duty per kilogram, whichever is the less, as from the first day of the tenth year; and
 - (xi) 5.0 per cent or the difference between 73.70 yen per kilogram and the value for customs duty per kilogram, whichever is the less, as from the first day of the eleventh year; or
- (bb) The rate of customs duty shall be as follows:
- (i) the rate of customs duty shall be reduced as follows:
 - (1) 27.9 per cent or 21.56 yen per kilogram, whichever is the greater, as from the date of entry into force of this Agreement;
 - (2) 26.1 per cent or 20.13 yen per kilogram, whichever is the greater, as from the first day of the second year;
 - (3) 24.2 per cent or 18.69 yen per kilogram, whichever is the greater, as from the first day of the third year;

- (4) 22.4 per cent or 17.25 yen per kilogram, whichever is the greater, as from the first day of the fourth year;
 - (5) 20.5 per cent or 15.81 yen per kilogram, whichever is the greater, as from the first day of the fifth year;
 - (6) 18.6 per cent or 14.38 yen per kilogram, whichever is the greater, as from the first day of the sixth year;
 - (7) 16.8 per cent or 12.94 yen per kilogram, whichever is the greater, as from the first day of the seventh year;
 - (8) 14.9 per cent or 11.50 yen per kilogram, whichever is the greater, as from the first day of the eighth year;
 - (9) 13.0 per cent or 10.06 yen per kilogram, whichever is the greater, as from the first day of the ninth year;
 - (10) 11.2 per cent or 8.63 yen per kilogram, whichever is the greater, as from the first day of the tenth year; and
 - (11) 9.3 per cent or 7.19 yen per kilogram, whichever is the greater, as from the first day of the eleventh year; and
- (ii) notwithstanding subparagraph (i), the rate of customs duty shall be 50 per cent if the specific duty under subparagraph (i) is greater than 50 per cent.

3. Paragraph 1 of Part 1 shall not apply to the case of customs duties on originating goods classified under subheading 0703.10 of the HS, derived from the difference between the value for customs duty and the value specified in Column 3 in the Schedule of Japan in this Part.

4. For the purposes of this Part, the term "year" means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming 31 March and, with respect to each subsequent year, the twelve-month period which starts on 1 April of that year.

5. In cases where its most-favoured-nation applied rate of customs duty on a particular good is lower than the rate of customs duty to be applied in accordance with this Part on the originating good which is classified under the same tariff line as that particular good, Japan shall apply the lower rate with respect to that originating good.

Part 5

Section 1

Notes for Schedule of the Lao People's Democratic Republic

1. For the purposes of Article 16, the following categories indicated in Column 4 in the Schedule of the Lao People's Democratic Republic, in Section 2 of this Part, shall apply:

- (a) customs duties on originating goods classified under the tariff lines indicated with "B" shall be eliminated in accordance with the following schedule;

X=Base Rate	Elimination or reduction of customs duties indicated below shall take place no later than 1 April of the following years.							
	2008	2011	2014	2017	2019	2021	2023	2026
$40\% \leq X$	Base Rate	40%	30%	25%	20%	10%	5%	0%
$35\% \leq X < 40\%$	35%	30%	25%	20%	15%	10%	5%	0%
$30\% \leq X < 35\%$	30%	30%	25%	20%	15%	10%	5%	0%
$25\% \leq X < 30\%$	25%	20%	20%	15%	15%	10%	Not more than 5%*	0%
$20\% \leq X < 25\%$	20%	20%	15%	15%	10%	10%	Not more than 5%*	0%
$15\% \leq X < 20\%$	15%	15%	15%	10%	10%	10%	Not more than 5%*	0%
$10\% \leq X < 15\%$	10%	10%	10%	10%	8%	5%	Not more than 5%*	0%
$7\% \leq X < 10\%$	7%	7%	7%	5%	5%	5%	Not more than 5%*	0%
$5\% \leq X < 7\%$	5%	5%	5%	5%	5%	5%	Not more than 5%*	0%
$X < 5\%$	Base Rate							0%

* The Lao People's Democratic Republic shall, before 1 January 2023, notify the other Parties in writing customs duty to be applied.

- (b) customs duties on originating goods classified under the tariff lines indicated with "C" shall apply at the Base Rate as from the date of entry into force of this Agreement;
- (c) customs duties on originating goods classified under the tariff lines indicated with "R" shall be

reduced in accordance with the terms and conditions set out in the note in Column 5 in the Schedule of the Lao People's Democratic Republic, in Section 2 of this Part; and

- (d) the originating goods classified under the tariff lines indicated with "X" shall be excluded from any tariff commitment referred to in subparagraphs (a) through (c).

2. The Lao People's Democratic Republic shall reduce the rate of customs duty to not more than 5.0 per cent for the originating goods of at least 40 per cent of the tariff lines indicated with "A" and "B" by 1 April 2021.

3. The Lao People's Democratic Republic shall eliminate customs duties for the originating goods of at least 90 per cent of the tariff lines indicated with "A" and "B" by 1 April 2023.

4. The terms and conditions in the following note shall apply to originating goods specified with the letter (a) in Column 5 in the Schedule of the Lao People's Democratic Republic, in Section 2 of this Part.

The rate of customs duty shall be reduced in accordance with the following schedule:

- (i) Base Rate, as from the date of entry into force of this Agreement; and
- (ii) 5.0 per cent, as from the first day of the nineteenth year.

5. For the purposes of this Part, the term "year" means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming 31 March and, with respect to each subsequent year, the twelve-month period which starts on 1 April of that year.

Part 6

Section 1

Notes for Schedule of Malaysia

1. For the purposes of Article 16, the following categories indicated in Column 4 in the Schedule of Malaysia, in Section 2 of this Part, shall apply:

- (a) customs duties on originating goods classified under the tariff lines indicated with "A" shall be eliminated as from the date of entry into force of this Agreement;
- (b) customs duties on originating goods classified under the tariff lines indicated with "B2*" shall be eliminated in accordance with the following schedule:
 - (i) the rate of customs duty shall be the CEPT rate applicable on the date of entry into force of this Agreement, or not more than 5.0 per cent, whichever is the less, as from the date of entry into force of this Agreement;
 - (ii) the rate of customs duty shall be the CEPT rate applicable on 1 January 2009 or not more than 5.0 per cent, whichever is the less, as from 1 January 2009; and
 - (iii) customs duties shall be eliminated, as from 1 January 2010;

Note: For the purposes of subparagraphs (i) and (ii), the term "the CEPT rate" means the rate of customs duty applied by Malaysia, under the Agreement of the Common Effective Preferential Tariff Scheme for the ASEAN Free Trade Area, and all related Agreements and Protocols;

- (c) customs duties on originating goods classified under the tariff lines indicated with "B3" shall be eliminated in four (4) equal annual instalments from the Base Rate to free;
- (d) customs duties on originating goods classified under the tariff lines indicated with "B4" shall

be eliminated in five (5) equal annual instalments from the Base Rate to free;

(e) customs duties on originating goods classified under the tariff lines indicated with "B5" shall be eliminated in six (6) equal annual instalments from the Base Rate to free;

(f) customs duties on originating goods classified under the tariff lines indicated with "B5*" shall be eliminated in accordance with the following schedule:

(i) the rate of customs duty shall be 20.0 per cent, as from the date of entry into force of this Agreement;

(ii) the rate of customs duty shall be 10.0 per cent, as from the first day of the fourth year; and

(iii) customs duties shall be eliminated, as from the first day of the sixth year;

(g) customs duties on originating goods classified under the tariff lines indicated with "B6" shall be eliminated in seven (7) equal annual instalments from the Base Rate to free;

(h) customs duties on originating goods classified under the tariff lines indicated with "B7" shall be eliminated in eight (8) equal annual instalments from the Base Rate to free;

(i) customs duties on originating goods classified under the tariff lines indicated with "B7*" shall be eliminated in accordance with the following schedule:

(i) the rate of customs duty shall be 20.0 per cent, as from the date of entry into force of this Agreement;

(ii) the rate of customs duty shall be 10.0 per cent, as from the first day of the sixth year; and

(iii) customs duties shall be eliminated, as from the first day of the eighth year;

- (j) customs duties on originating goods classified under the tariff lines indicated with "B9" shall be eliminated in ten (10) equal annual instalments from the Base Rate to free;
- (k) customs duties on originating goods classified under the tariff lines indicated with "B9*" shall be eliminated in equal annual instalments from the Base Rate to free, in accordance with the following:
 - (i) the first and subsequent reductions shall take place in accordance with subparagraphs 4(a) and (b) of Part 1; and
 - (ii) the final reduction shall take place on 1 January 2017;
- (l) customs duties on originating goods classified under the tariff lines indicated with "B10" shall be eliminated in eleven (11) equal annual instalments from the Base Rate to free;
- (m) customs duties on originating goods classified under the tariff lines indicated with "B10*" shall be eliminated in accordance with the following schedule:
 - (i) the rate of customs duty shall be 15.0 per cent, as from the date of entry into force of this Agreement;
 - (ii) the rate of customs duty shall be 10.0 per cent, as from the first day of the sixth year;
 - (iii) the rate of customs duty shall be 5.0 per cent, as from the first day of the eighth year; and
 - (iv) customs duties shall be eliminated, as from the first day of the eleventh year;
- (n) customs duties on originating goods classified under the tariff lines indicated with "C" shall apply at the Base Rate as from the date of entry into force of this Agreement;
- (o) customs duties on originating goods classified

under the tariff lines indicated with "R" shall be reduced in accordance with the terms and conditions set out in the note indicated in Column 5 in the Schedule of Malaysia, in Section 2 of this Part; and

- (p) the originating goods classified under the tariff lines indicated with "X" shall be excluded from any tariff commitment referred to in subparagraphs (a) through (o).

2. The terms and conditions in the following note indicated with (a) through (d) shall apply to originating goods specified with the corresponding letter in Column 5 in the Schedule of Malaysia, in Section 2 of this Part:

- (a) the rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 5.0 per cent;
- (b) the rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 10.0 per cent;
- (c) the rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 20.0 per cent; or
- (d) the rate of customs duty shall be reduced in accordance with the following schedule:
 - (i) 50.0 per cent, as from the date of entry into force of this Agreement;
 - (ii) 30.0 per cent, as from the first day of the sixth year; and
 - (iii) 20.0 per cent, as from the first day of the eleventh year.

3. For the purposes of this Part, the term "year" means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming 31 December and, with respect to each subsequent year, the twelve-month period which starts on 1 January of that year.

Part 7

Section 1

Notes for Schedule of the Union of Myanmar

1. For the purposes of Article 16, the following categories indicated in Column 4 in the Schedule of the Union of Myanmar, in Section 2 of this Part, shall apply:

- (a) customs duties on originating goods classified under the tariff lines indicated with "A" shall be eliminated as from the date of entry into force of this Agreement;
- (b) customs duties on originating goods classified under the tariff lines indicated with "B" shall be eliminated in accordance with the following schedule;

X=Base Rate	Elimination or reduction of customs duties indicated below shall take place no later than 1 April of the following year.							
	2008	2011	2014	2017	2019	2021	2023	2026
40%≤X	Base Rate	40%	30%	25%	20%	10%	5%	0%
35%≤X<40%	35%	30%	25%	20%	15%	10%	5%	0%
30%≤X<35%	30%	30%	25%	20%	15%	10%	5%	0%
25%≤X<30%	25%	20%	20%	15%	15%	10%	Not more than 5%*	0%
20%≤X<25%	20%	20%	15%	15%	10%	10%	Not more than 5%*	0%
15%≤X<20%	15%	15%	15%	10%	10%	10%	Not more than 5%*	0%
10%≤X<15%	10%	10%	10%	10%	8%	5%	Not more than 5%*	0%
7%≤X<10%	7.5%	7.5%	7.5%	5%	5%	5%	Not more than 5%*	0%
5%≤X<7%	5%	5%	5%	5%	5%	5%	Not more than 5%*	0%
X<5%	Base Rate							0%

* The Union of Myanmar shall, before 1 January 2023, notify the other Parties in writing the rate of customs duty to be applied.

- (c) customs duties on originating goods classified under the tariff lines indicated with "C" shall apply at the Base Rate as from the date of entry

into force of this Agreement;

- (d) customs duties on originating goods classified under the tariff lines indicated with "R" shall be reduced in accordance with the terms and conditions set out in the note indicated in Column 5 in the Schedule of the Union of Myanmar, in Section 2 of this Part; and
- (e) the originating goods classified under the tariff lines indicated with "X" shall be excluded from any tariff commitment referred to in subparagraphs (a) through (d).

2. The Union of Myanmar shall reduce the rate of customs duty to not more than 5.0 per cent for the originating goods of at least 40 per cent of the tariff lines indicated with "A" and "B" by 1 April 2021.

3. The Union of Myanmar shall eliminate customs duties for the originating goods of at least 90 per cent of the tariff lines indicated with "A" and "B" by 1 April 2023.

4. The terms and conditions in the following note shall apply to originating goods specified with the letter (a) in Column 5 in the Schedule of the Union of Myanmar, in Section 2 of this Part.

The rate of customs duty shall be reduced in accordance with the following schedule:

- (i) Base Rate, as from the date of entry into force of this Agreement; and
- (ii) 5.0 per cent as from the first day of the nineteenth year.

5. For the purposes of this Part, the term "year" means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming 31 March and, with respect to each subsequent year, the twelve-month period which starts on 1 April of that year.

Part 8

Section 1

Notes for Schedule of the Republic of the Philippines

1. For the purposes of Article 16, the following categories indicated in Column 4 in the Schedule of the Republic of the Philippines, in Section 2 of this Part, shall apply:

- (a) customs duties on originating goods classified under the tariff lines indicated with "A" shall be eliminated as from the date of entry into force of this Agreement;
- (b) customs duties on originating goods classified under the tariff lines indicated with "B4*" shall be the Base Rate as from the date of entry into force of this Agreement and eliminated as from the first day of the fifth year;
- (c) customs duties on originating goods classified under the tariff lines indicated with "B5" shall be eliminated in six (6) equal annual instalments from the Base Rate to free;
- (d) customs duties on originating goods classified under the tariff lines indicated with "B5*" shall be the Base Rate as from the date of entry into force of this Agreement and eliminated in five (5) equal annual instalments from the Base Rate to free. This annual reduction shall take place on the first day of each year from the second year to the sixth year;
- (e) customs duties on originating goods classified under the tariff lines indicated with "B5**" shall be the Base rate as from the date of entry into force of this Agreement and eliminated as from the first day of the sixth year;
- (f) customs duties on originating goods classified under the tariff lines indicated with "B7" shall be eliminated in eight (8) equal annual instalments from the Base Rate to free;
- (g) customs duties on originating goods classified under the tariff lines indicated with "B10" shall

be eliminated in eleven (11) equal annual instalments from the Base Rate to free;

- (h) customs duties on originating goods classified under the tariff lines indicated with "B10*" shall be the Base Rate as from the date of entry into force of this Agreement and eliminated in ten (10) equal annual instalments from the Base Rate to free. This annual reduction shall take place on the first day of each year from the second year to the eleventh year;
- (i) customs duties on originating goods classified under the tariff lines indicated with "B10**" shall be the Base Rate as from the date of entry into force of this Agreement and eliminated in six (6) equal annual instalments from the Base Rate to free. This annual reduction shall take place on the first day of each year from the sixth year to the eleventh year;
- (j) customs duties on originating goods classified under the tariff lines indicated with "C" shall be maintained at the Base Rate as from the date of entry into force of this Agreement;
- (k) customs duties on originating goods classified under the tariff lines indicated with "R" shall be reduced in accordance with the terms and conditions set out in the note indicated in Column 5 in the Schedule of the Republic of the Philippines, in Section 2 of this Part; and
- (l) the originating goods classified under the tariff lines indicated with "X" shall be excluded from any tariff commitment referred to in subparagraphs (a) through (k).

2. The terms and conditions in the following notes indicated with (a) through (c) shall apply to originating goods specified with the corresponding letter in Column 5 in the Schedule of the Republic of the Philippines, in Section 2 of this Part.

- (a) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 5.0 per cent;

- (b) The rate of customs duty shall be the Base Rate as from the date of entry into force of this Agreement and reduced to 20.0 per cent, as from the first day of the second year of this Agreement; or
- (c) The rate of customs duty shall be the Base Rate as from the date of entry into force of this Agreement and reduced to 5.0 per cent, as from the first day of the ninth year of this Agreement.

3. Notwithstanding paragraph 1 of Part 1, for the purposes of the elimination or reduction of customs duties in accordance with this Part, any fraction less than 1.0 of a percentage point shall be rounded to the nearest whole number (in the case of 0.5 per cent, the fraction is rounded to 1.0 per cent) in the cases of ad valorem duties.

4. For the purposes of this Part, the term "year" means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming 31 March and, with respect to each subsequent year, the twelve-month period which starts on 1 April of that year.

Part 9
Schedule of the Republic of Singapore

The Republic of Singapore shall eliminate customs duties on all originating goods under this Agreement, as from the date of entry into force of this Agreement.

Part 10

Section 1

Notes for Schedule of the Kingdom of Thailand

1. For the purposes of Article 16, the following categories indicated in Column 4 in the Schedule of the Kingdom of Thailand, in Section 2 of this Part, shall apply:

- (a) customs duties on originating goods classified under the tariff lines indicated with "A" shall be eliminated as from the date of entry into force of this Agreement;
- (b) customs duties on originating goods classified under the tariff lines indicated with "B2" shall be eliminated in three (3) equal annual instalments from the Base Rate to free;
- (c) customs duties on originating goods classified under the tariff lines indicated with "B3" shall be eliminated in four (4) equal annual instalments from the Base Rate to free;
- (d) customs duties on originating goods classified under the tariff lines indicated with "B4" shall be eliminated in five (5) equal annual instalments from the Base Rate to free;
- (e) customs duties on originating goods classified under the tariff lines indicated with "B5" shall be eliminated in six (6) equal annual instalments from the Base Rate to free;
- (f) customs duties on originating goods classified under the tariff lines indicated with "B6" shall be eliminated in seven (7) equal annual instalments from the Base Rate to free;
- (g) customs duties on originating goods classified under the tariff lines indicated with "B6*" shall apply at the Base Rate as from the date of entry into force of this Agreement and be eliminated as from the first day of the seventh year;
- (h) customs duties on originating goods classified under the tariff lines indicated with "B7" shall

be eliminated in eight (8) equal annual instalments from the Base Rate to free;

- (i) customs duties on originating goods classified under the tariff lines indicated with "B8" shall be eliminated in nine (9) equal annual instalments from the Base Rate to free;
- (j) customs duties on originating goods classified under the tariff lines indicated with "B9*" shall apply at the Base Rate as from the date of entry into force of this Agreement and be eliminated as from the first day of the tenth year;
- (k) customs duties on originating goods classified under the tariff lines indicated with "B10" shall be eliminated in eleven (11) equal annual instalments from the Base Rate to free;
- (l) customs duties on originating goods classified under the tariff lines indicated with "B10*" shall apply at the Base Rate as from the date of entry into force of this Agreement and be eliminated as from the first day of the eleventh year;
- (m) customs duties on originating goods classified under the tariff lines indicated with "C" shall apply at the Base Rate as from the date of entry into force of this Agreement;
- (n) customs duties on originating goods classified under the tariff lines indicated with "Q" shall be reduced in accordance with the terms and conditions set out in the note indicated in Column 5 in the Schedule of the Kingdom of Thailand, in Section 2 of this Part;
- (o) customs duties on originating goods classified under the tariff lines indicated with "P" shall be eliminated in accordance with the terms and conditions set out in the note indicated in Column 5 in the Schedule of the Kingdom of Thailand, in Section 2 of this Part;
- (p) customs duties on originating goods classified under the tariff lines indicated with "R" shall be reduced in accordance with the terms and conditions

set out in the note indicated in Column 5 in the Schedule of the Kingdom of Thailand, in Section 2 of this Part; and

- (q) the originating goods classified under the tariff lines indicated with "X" shall be excluded from any tariff commitment referred to in subparagraphs (a) through (p).

2. The terms and conditions in the following notes indicated with (a) through (f) shall apply to originating goods specified with the corresponding letter in Column 5 in the Schedule of the Kingdom of Thailand, in Section 2 of this Part.

- (a) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 10.0 per cent;
- (b) The rate of customs duty applied to originating goods imported within the quota quantity of the tariff rate quota committed by the Kingdom of Thailand under the WTO Agreement, as available at the time of importation, shall be reduced in eleven (11) equal annual instalments from 27.00 per cent to zero per cent. The first reduction shall take place on the date of entry into force of this Agreement;
- (c) The rate of customs duty applied to originating goods imported within the quota quantity of the tariff rate quota committed by the Kingdom of Thailand under the WTO Agreement, as available at the time of importation, shall be reduced in eleven (11) equal annual instalments from 40.00 per cent to zero per cent. The first reduction shall take place on the date of entry into force of this Agreement;
- (d) The rate of customs duty applied to originating goods imported within the quota quantity of the tariff rate quota committed by the Kingdom of Thailand under the WTO Agreement, as available at the time of importation, shall be reduced in eleven (11) equal annual instalments from 20.00 per cent to zero per cent. The first reduction shall take place on the date of entry into force of this Agreement;

- (e) The rate of customs duty shall be as follows:
 - (i) the most-favoured-nation applied rate of customs duty in effect at the time of importation or 5.00 per cent, whichever is the less, as from the date of entry into force of this Agreement; and
 - (ii) free, as from the first day of the sixth year; or
- (f) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 20.0 per cent.

3. Paragraph 1 of Part 1 shall not apply to the case of customs duties on originating goods classified under subheadings of 2710.111, 2710.192 and 2710.193 of the HS. For specific duties for these goods, any fraction smaller than 0.001 of the official monetary unit shall be rounded to the nearest three (3) decimal places (in the case of 0.0005, the fraction is rounded to 0.001).

4. For the purposes of this Part, the term "year" means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming 31 March and, with respect to each subsequent year, the twelve-month period which starts on 1 April of that year.

Part 11

Section 1

Notes for Schedule of the Socialist Republic of Viet Nam

1. For the purposes of Article 16, the following categories indicated in Column 4 in the Schedule of the Socialist Republic of Viet Nam, in Section 2 of this Part, shall apply:

- (a) customs duties on originating goods classified under the tariff lines indicated with "A" shall be eliminated upon entry into force of this Agreement;
- (b) customs duties on originating goods classified under the tariff lines indicated with "B2" shall be eliminated in three (3) equal annual instalments from the Base Rate to free;
- (c) customs duties on originating goods classified under the tariff lines indicated with "B4" shall be eliminated in five (5) equal annual instalments from the Base Rate to free;
- (d) customs duties on originating goods classified under the tariff lines indicated with "B5*" shall be applied at the Base Rate and eliminated as from the first day of the sixth year;
- (e) customs duties on originating goods classified under the tariff lines indicated with "B6" shall be eliminated in seven (7) equal annual instalments from the Base Rate to free;
- (f) customs duties on originating goods classified under the tariff lines indicated with "B8" shall be eliminated in nine (9) equal annual instalments from the Base Rate to free;
- (g) customs duties on originating goods classified under the tariff lines indicated with "B10" shall be eliminated in eleven (11) equal annual instalments from the Base Rate to free;
- (h) customs duties on originating goods classified under the tariff lines indicated with "B10*" shall be applied at the Base Rate and eliminated as from the first day of the eleventh year;

- (i) customs duties on originating goods classified under the tariff lines indicated with "B10**" shall be eliminated in accordance with the terms and conditions set out in the note indicated in Column 5 in the Schedule of the Socialist Republic of Viet Nam, in Section 2 of this Part;
- (j) customs duties on originating goods classified under the tariff lines indicated with "B15" shall be eliminated in sixteen (16) equal annual instalments from the Base Rate to free;
- (k) customs duties on originating goods classified under the tariff lines indicated with "B15*" shall be applied at the Base Rate and eliminated as from the first day of the sixteenth year;
- (l) customs duties on originating goods classified under the tariff lines indicated with "B16" shall be eliminated in seventeen (17) equal annual instalments from the Base Rate to free;
- (m) customs duties on originating goods classified under the tariff lines indicated with "B16*" shall be applied at the Base Rate and eliminated as from the first day of the seventeenth year;
- (n) customs duties on originating goods classified under the tariff lines indicated with "C" shall be applied at the Base Rate;
- (o) customs duties on originating goods classified under the tariff lines indicated with "R1" shall be applied at the Base Rate and be reduced to 5.0 per cent as from the first day of the eighteenth year;
- (p) customs duties on originating goods classified under the tariff lines indicated with "R2" shall be applied at the Base rate and be reduced to 50.0 per cent as from the first day of the sixteenth year;
- (q) the originating goods classified under the tariff lines indicated with "X" shall be excluded from any tariff commitment referred to in subparagraphs (a) through (p); and

- (r) customs duties on originating goods classified under the tariff lines indicated with "*" shall be determined in accordance with the corresponding domestic classification.

2. The terms and conditions in the following note indicated with (a) through (d) shall apply to originating goods specified with the corresponding letter in Column 5 of the Schedule of the Socialist Republic of Viet Nam, in Section 2 of this Part.

- (a) The rate of customs duty shall be reduced to 2.0 per cent upon entry into force of this Agreement and eliminated as from the first day of the eleventh year;
- (b) The rate of customs duty shall be reduced to 3.0 per cent upon entry into force of this Agreement and eliminated as from the first day of the eleventh year;
- (c) The rate of customs duty shall be the Base Rate upon entry into force of this Agreement, reduced to 1.0 per cent as from the first day of the second year, and eliminated as from the first day of the eleventh year; or
- (d) The rate of customs duty shall be the Base Rate upon entry into force of this Agreement, reduced to 3.0 per cent as from the first day of the second year, and eliminated as from the first day of the eleventh year.

3. Notwithstanding paragraph 1 of Part 1, for the purposes of the elimination or reduction of custom duties in accordance with this Part, any fraction less than 1.0 of a percentage point shall be rounded to the nearest whole number in cases of ad valorem duties (in the case of 0.5 per cent, the fraction rounded to 1.0 per cent).

4. For the purposes of this Part, the term "year" means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming 31 March and, with respect to each subsequent year, the twelve-month period which starts on 1 April of that year.

5. In cases where the most-favoured-nation applied rate of

customs duty on a particular good is lower than the rate of customs duty to be applied in accordance with this Part on the originating good which is classified under the same tariff line as that particular good, the Socialist Republic of Viet Nam shall apply the most-favoured-nation applied rate with respect to that originating good in accordance with its domestic regulations and procedures.