

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.

附件1
SC关税消除或减让的条款 S

第一部分 一般
说明

1. 除非本附件另有规定, 根据本附件消除或减让关税, 从价关税情况下, 任何小于0.1个百分点的分数应四舍五入至最近的一位小数 (在0.05%的情况下, 该分数四舍五入至0.1%); 从量关税情况下, 任何小于每一缔约方官方货币单位0.01的分数应四舍五入至最近的两位小数 (在0.005的情况下, 该分数四舍五入至0.01)。
2. 本附件基于2002年1月1日修订的协调制度制定。
3. 就本附件而言, “本协定生效日期”一词是指根据第79条第1款规定本协定生效的日期。
4. 为实施等额年度分期, 应适用以下规定, 除非本附件另有规定:
- (a) 首次减少应于本协定生效日期发生; 以及 (b) 在第4部分和第6部分的情况下, 后续减少应于每个下一年度的1月1日发生, 在第2部分、第8部分、第10部分、第11部分和第12部分的情况下, 应于每个下一年度的4月1日发生。
5. 本附件中所有议程所规定的关税消除或减让的逐步实施, 应视为自本协定生效之日起开始, 包括根据第79条第2款适用于东盟成员国且本协定于较晚日期生效的议程所规定的内容。

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

第二部分

文莱达鲁萨兰议程第1部分注释

1. 为第16条之目的，文莱达鲁萨兰议程第2部分第4列中所示下列类别应适用：

- (a) 原产地商品，其关税税号标有“B10”的海关关税，应自本协定生效之日起减免；
- (b) 原产地商品，其关税税号标有“B3”的海关关税，应自基础税率至免税，分四期等额年度减免；
- (c) 原产地商品，其关税税号标有“B4”的海关关税，应自基础税率至免税，分五期等额年度减免；
- (d) 原产地商品，其关税税号标有“B6”的海关关税，应自基础税率至免税，分七期等额年度减免；
- (e) 原产地商品，其关税税号标有“B8”的海关关税，应自基础税率至免税，分九期等额年度减免；
- (f) 原产地商品，其关税税号标有“B10”的海关关税，应自基础税率至免税，分十一期等额年度减免；
- (g) 原产地商品，其关税税号标有“C”的海关关税，应自本协定生效之日起按基础税率征收；
- (h) 原产地商品，其关税税号标有“R”的海关关税，应按照第5栏中注明的注释中列出的条款和条件减免

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.

文莱达鲁萨兰议程第2部分第5列中注明的注释中列出的条款和条件；和

- (i) 以“X”标示的关税线归类原产地商品应从第(a)项至第(h)项所述的任何关税承诺中排除。

2. 以下注释中用(a)或(b)标示的条款和条件应适用于文莱达鲁萨兰议程第2部分第5列中用相应字母指定的原产地商品。

- (a) 关税税率应从基础税率起，分九(9)个等额年度分期降至5.0%；或(
- b) 关税税率应从基础税率起，分十一(11)个等额年度分期降至5.0%。

3. 在本部分中，“年”一词的定义如下：对于第一年，指本协定生效日期至当年3月31日止的期间；对于后续年，指自该年4月1日起的十二个月期间。

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

第3部分

第1节 柬埔寨王国关税表注释

1. 根据第16条，本协定第2部分柬埔寨王国关税表第4列中列出的下列类别应适用：

- (a) 根据关税税号标有“A”的原产地商品的海关关税应自本协定生效之日起消除；
- (b) 根据关税税号标有“B”的原产地商品的海关关税应按照下列议程消除；

X=Base Rate	下列关税消除或减让应 应不迟于下一年1月1日发生。							
	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%	不超过5%*	0%
20%≤X<25%	20%	20%	15%	15%	10%	10%	不超过5%*	0%
15%≤X<20%	15%	15%	15%	10%	10%	10%	不超过5%*	0%
10%≤X<15%	10%	10%	10%	10%	8%	5%	不超过5%*	0%
7%≤X<10%	7%	7%	7%	5%	5%	5%	不超过5%*	0%
5%≤X<7%	5%	5%	5%	5%	5%	5%	不超过5%*	0%
X<5%	基础税率							0%

* 柬埔寨王国应于2023年1月1日前，以书面形式通知其他缔约方应适用的关税税率。

- (c) 原产地商品的海关关税，以“C”标示的关税线所分类的商品应

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.

自本协定生效日期起按基础税率适用；

(d) 以“R”标示的关税税号所列的原产地商品的海关税，应按照柬埔寨王国关税表第2部分第2节第5栏中注明的注释所列的条款和条件进行削减；以及

(e) 以“X”标示的关税税号所列的原产地商品，应从第(a)项至第(d)项所述的任何关税承诺中排除。

2. 柬埔寨王国应于2021年1月1日前，将至少40%的以“A”和“B”标示的关税税号的原产地商品的关税税率削减至不超过5.0%。

3. 柬埔寨王国应于2023年1月1日前，取消至少90%的以“A”和“B”标示的关税税号的原产地商品的关税。

4. 以下注释中规定的条款和条件，应适用于柬埔寨王国关税表第2部分第2节第5栏中以字母(a)指定的原产地商品。

关税税率应根据以下议程降低：

(i) 基础税率，自本协定生效日期起；和

(ii) 5.0%，自第十九年的第一天起。

5. 根据本部分的规定，“年”一词，对于第一年而言，是指本协定生效日期至该年12月31日止的期间，对于每一后续年而言，是指自该年1月1日开始的一年期间。

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:

第4部分

第1部分 印度尼西亚共和国的关税税则注释

1. 根据第16条的规定，本部分第2部分印度尼西亚共和国的关税税则第4列中所示下列类别应适用：

- (a) 标有“A”的关税线下的原产地商品的海关关税，应自本协定生效之日起减免；
- (b) 标有“B2*”的关税线下的原产地商品的海关关税，应按照以下方式从基础税率减免至免税：(i) 首次及后续减免应按照第1部分第4(a)和(b)项下进行；以及(ii) 最终减免应于2010年1月1日进行；
- (c) 标有“B3”的关税线下的原产地商品的海关关税，应分四期等额年度减免从基础税率减免至免税；
- (d) 标有“B3*”的关税线下的原产地商品的海关关税，应按照以下方式从基础税率减免至免税：(i) 首次及后续减免应按照第1部分第4(a)和(b)项下进行；以及(ii) 最终减免应于2011年1月1日进行。
- (e) 标有“B4*”的关税线下的原产地商品的海关关税，应按照以下方式从基础税率减免至免税：

- (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

(i) 首次及后续减免应按照第1部分第4(a)和(b)项下进行; 以及 (ii) 最终减免应于2012年1月1日进行。(f) 标有“B5”的关税线下的原产地商品的海关税, 应分六期等额年度减免从基础税率减免至免税; (g) 标有“B5*”的关税线下的原产地商品的海关税, 应按照以下方式减免: (i) 关税税率为13.0%, 自本协定生效之日起; (ii) 关税税率为10.0%, 自2009年1月1日起; (iii) 关税税率为8.0%, 自2010年1月1日起; (iv) 关税税率为6.0%, 自2011年1月1日起; (v) 关税税率为4.0%, 自2012年1月1日起; 以及 (vi) 海关关税应自2013年1月1日起减免; (h) 标有“B7”的关税线下的原产地商品的海关税, 应分八期等额年度减免从基础税率减免至免税; (i) 标有“B10”的关税线下的原产地商品的海关税, 应分十一期等额年度减免从基础税率减免至免税; (j) 标有

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.

以“C”标示的关税税号应按基础税率自本协定生效之日起适用；

(k) 以“R”标示的关税税号下的原产地商品的海关关税应根据印度尼西亚共和国的关税税则第2部分第2部分第5栏中注明的注释中列出的条款和条件予以降低；和

(l) 以“X”标示的关税税号下的原产地商品应从第(a)项至第(k)项所述的任何关税承诺中排除。

2. 第5栏中以字母(a)指定的原产地商品应适用以下注释中的条款和条件。

关税税率应从基础税率起，分十七(17)个等额年度分期付款降至5.0%。

3. 根据本部分的规定，“年”一词，对于第一年而言，是指本协定生效日期至当年12月31日止的期间；对于每一后续年而言，是指自该年1月1日开始的一年期间。

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

第12部分

日本关税税则第1部分注释

1. 根据第16条的规定，本部分第2部分日本关税税则第4列中所示下列类别应适用：

- (a) 原产地商品，其关税税号标有“B”的，自本协定生效之日起应予减免；
- (b) 原产地商品，其关税税号标有“B5”的，自基础税率至免税，应分六期等额年度减免；
- (c) 原产地商品，其关税税号标有“B7”的，自基础税率至免税，应分八期等额年度减免；
- (d) 原产地商品，其关税税号标有“B10”的，自基础税率至免税，应分十一期等额年度减免；
- (e) 原产地商品，其关税税号标有“B15”的，自基础税率至免税，应分十六期等额年度减免；
- (f) 原产地商品，其关税税号标有“C”的，自本协定生效之日起应适用基础税率；
- (g) 原产地商品，其关税税号标有“R”的，应根据日本关税税则第2部分第2部分中第5栏所注明的注释中列出的条款和条件予以减让；以及

- (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;

- (h) 关税税号标有“X”的原产地商品应排除于本协定生效日期至第(a)项至第(g)项所述的任何关税承诺之外。

2. 下列注释中用 (a) 至 (bb) 标注的条款和条件将适用于本部分第2部分日本关税税则第5列中用相应字母指定的原产地商品。

- (a) 关税税率应从基础税率减少，分十一次等额年度分期降至3.8 百分比；
- (b) 关税税率应从基础税率减少，分十一次等额年度分期降至3.9 百分比；
- (c) 关税税率应从基础税率减少，分十一次等额年度分期降至 4.0 百分比；
- (d) 关税税率应从基础税率减少，分十一次等额年度分期降至 4.2 百分比；
- (e) 关税税率应从基础税率减少，分八次等额年度分期降至 5.0 百分比；
- (f) 关税税率应从基础税率减少，分十一次等额年度分期降至5.0 百分比；
- (g) 关税税率应从基础税率减少，分十一次等额年度分期降至5.3 百分比；
- (h) 关税税率应从基础税率减少，分十一次等额年度分期降至5.9 百分比；
- (i) 关税税率应从基础税率减少，分十一次等额年度分期降至 6.0 百分比；

- (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;

- (j) 关税税率应从基础税率减少，分十一次等额年度分期降至6.2 百分比；
- (k) 关税税率应从基础税率减少，分十一次等额年度分期降至6.4 百分比；
- (l) 关税税率应从基础税率减少，分十一次等额年度分期降至6.6 百分比；
- (m) 关税税率应从基础税率减少，分十一次等额年度分期降至6.7 百分比；
- (n) 关税税率应从基础税率减少，分十一次等额年度分期降至 7.2 百分比；
- (o) 关税税率应从基础税率减少，分十一次等额年度分期降至 7.4 百分比；
- (p) 关税税率应从基础税率减少，分十一次等额年度分期降至 7.8 百分比；
- (q) 关税税率应从基础税率减少，分十一次等额年度分期降至 8.0 百分比；
- (r) 关税税率应从基础税率减少，分十一次等额年度分期降至 9.0 百分比；
- (s) 关税税率应从基础税率减少，分十一次等额年度分期降至 9.3 百分比；
- (t) 关税税率应从基础税率减少，分十一次等额年度分期降至 10.0% ；
- (u) 关税税率应从基础税率减少，分十一次等额年度分期降至10.6 百分比；

- (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;

(v) 关税税率应从基础税率减少，分十一次等额年度分期降至12.5百分比；
(w) 关税税率应从基础税率减少，分十一次等额年度分期降至 15.0% ；
(x) 关税税率应从基础税率减少，分十一次等额年度分期降至20.0%； (y) 关税税率应从每公斤24日元减少，分十一次等额年度分期降至每公斤12日元； (z) 关税税率应从每公斤8.50日元减少，分十一次等额年度分期降至每公斤4.20日元； (aa) 关税税率应按照以下方式减少： (i) 自本协定生效之日起为8.2百分比，或73.70日元/公斤与每公斤关税价值之差，取其较小者； (ii) 自第2年的第一天起为7.9百分比，或73.70日元/公斤与每公斤关税价值之差，取其较小者； (iii) 自第3年的第一天起为7.5百分比，或73.70日元/公斤与每公斤关税价值之差，取其较小者； (iv) 自第4年的第一天起为7.2百分比，或73.70日元/公斤与每公斤关税价值之差，取其较小者； (v) 自第5年的第一天起为6.9百分比，或73.70日元/公斤与每公斤关税价值之差，取其较小者；

- (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;

(vi) 自第6年的第一天起为6.6百分比，或73.70日元/公斤与每公斤关税价值之差，取其较小者；(vii) 自第7年的第一天起为6.3百分比，或73.70日元/公斤与每公斤关税价值之差，取其较小者；(viii) 自第8年的第一天起为6.0百分比，或73.70日元/公斤与每公斤关税价值之差，取其较小者；(ix) 自第9年的第一天起为5.6百分比，或73.70日元/公斤与每公斤关税价值之差，取其较小者；(x) 自第10年的第一天起为5.3百分比，或73.70日元/公斤与每公斤关税价值之差，取其较小者；以及(xi) 自第11年的第一天起为5.0百分比，或73.70日元/公斤与每公斤关税价值之差，取其较小者；或

(bb) 关税税率应如下所示：

(i) 关税税率应如下减少：

(1) 27.9百分比或21.56日元/公斤，取较大者，自本协定生效日期起；(2) 26.1百分比或20.13日元/公斤，取较大者，自第二年的第一天起；(3) 24.2百分比或18.69日元/公斤，取较大者，自第三年的第一天起；

- (4) 22.4 per cent or 17.25 yen per kilogram, whichever is the greater, as from the first day of the forth 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) 22.4百分比或17.25日元/公斤，取较大者，自第四年的第一天起；(5) 20.5百分比或15.81日元/公斤，取较大者，自第五年的第一天起；(6) 18.6百分比或14.38日元/公斤，取较大者，自第六年的第一天起；(7) 16.8百分比或12.94日元/公斤，取较大者，自第七年的第一天起；(8) 14.9百分比或11.50日元/公斤，取较大者，自第八年的第一天起；(9) 13.0百分比或10.06日元/公斤，取较大者，自第九年的第一天起；(10) 11.2百分比或8.63日元/公斤，取较大者，自第十年的第一天起；以及(11) 9.3百分比或7.19日元/公斤，取较大者，自第11年的第一天起；以及

(ii) 不论 (i) 项如何，如果 (i) 项下的从价关税超过 50%，则关税税率为 50%。

3. 第一部分第1段规定，不适用于HS编码0703.10项的原产地商品的海关关税，该关税来源于本协定日本关税税则中第一部分第3栏规定的价值与本协定生效日期之间（第一年）的差额。

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.

4. 就本部分而言，“年”一词，就第一年而言，是指本协定生效日期至当年3月31日止的期间，就后续年而言，是指自该年4月1日起的十二个月期间。

5. 在其特定商品的最惠国适用关税税率低于根据本部分对原产地货物适用的关税税率的情况下，且该原产地货物与该特定商品属于同一关税税号，日本应就该项原产地货物适用较低税率。

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%≤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 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

第5部分

第1部分

No 老挝人民民主共和国议程测试

1. 根据第16条，本部分第2部分《老挝人民民主共和国议程》第4列中所示的以下类别应适用：

(a) 根据下列议程，原产地商品按“B”标明的关税税号分类的海关关税应予以消除；

X=Base Rate	下列标明的关税消除或减让应在以下年份的4月1日或之前进行。							
	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%	不超过5%*	0%
20%≤X<25%	20%	20%	15%	15%	10%	10%	不超过5%*	0%
15%≤X<20%	15%	15%	15%	10%	10%	10%	不超过5%*	0%
10%≤X<15%	10%	10%	10%	10%	8%	5%	不超过5%*	0%
7%≤X<10%	7%	7%	7%	5%	5%	5%	不超过5%*	0%
5%≤X<7%	5%	5%	5%	5%	5%	5%	不超过5%*	0%
X<5%	基础税率							0%

* 老挝人民民主共和国应当于2023年1月1日前，以书面形式通知其他缔约方应适用的关税。

(b) 以“C”标示的关税线所分类的原产地商品的海关关税应自本协定生效日期起按基础税率适用；

(c) 原产地商品的海关关税，其关税税号以“R”标示的，应

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.

根据老挝人民民主共和国第2部分第2部分的第5列中的注释中规定的条款和条件进行减少；和

- (d) 以“X”标示的关税税号归类原产地商品应从第(a)项至第(c)项所述任何关税承诺中排除。

2. 老挝人民民主共和国应于2021年4月1日前，将至少40%的以“A”和“B”标示的关税税号的原产地商品的关税税率降至不超过5.0%。

3. 老挝人民民主共和国应于2023年4月1日前，取消至少90%的以“A”和“B”标示的关税税号的原产地商品的关税。

4. 以下注释中的条款和条件应适用于老挝人民民主共和国议程第5列中以字母(a)指定的原产地商品，本协定第2部分。

关税税率应根据以下议程减少：

- (i) 基础税率，自本协定生效之日起；和
- (ii) 5.0%，自第十九年的第一天起。

5. 根据本部分的规定，“年”一词，对于第一年而言，是指本协定生效日期至当年3月31日止的期间，对于每一后续年而言，是指自该年4月1日开始的一年期间。

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

第6部分

第1部分 马来西亚关税表注释

1. 根据第16条的规定，本部分第2部分马来西亚关税表中第4列所列的以下类别将适用：

(a) 原产地商品属于标有“A”的关税税号的关税，应自本协定生效之日起取消；(b) 原产地商品属于标有“B2*”的关税税号的关税，应按照以下议程取消：(i) 关税税率应为本协定生效之日适用的CEPT税率，或不超过5.0%，以较低者为准，自本协定生效之日起适用；(ii) 关税税率应为2009年1月1日适用的CEPT税率或不超过5.0%，以较低者为准，自2009年1月1日起适用；以及(iii) 关税应自2010年1月1日起取消；注：就第(i)和(ii)分项而言，“CEPT税率”是指马来西亚根据东盟自由贸易区共同有效优惠关税方案协定及相关协议和议定书适用的关税税率；(c) 原产地商品属于标有“B3”的关税税号的关税，应从基础税率到免税，分四(4)等额年度分期取消；(d) 原产地商品属于标有“B4”的关税税号的关税，应

- 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;

从基础税率到免税，分五(5)等额年度分期取消；(e) 原产地商品属于标有“B5”的关税税号的关税，应从基础税率到免税，分六(6)等额年度分期取消；(f) 原产地商品属于标有“B5*”的关税税号的关税，应按照以下议程取消：(i) 关税税率为20.0%，自本协定生效之日起适用；(ii) 关税税率为10.0%，自第四年的第一天起适用；以及(iii) 关税应自第六年的第一天起取消；(g) 原产地商品属于标有“B6”的关税税号的关税，应从基础税率到免税，分七(7)等额年度分期取消；(h) 原产地商品属于标有“B7”的关税税号的关税，应从基础税率到免税，分八(8)等额年度分期取消；(i) 原产地商品属于标有“B7*”的关税税号的关税，应按照以下议程取消：(i) 关税税率为20.0%，自本协定生效之日起适用；(ii) 关税税率为10.0%，自第六年的第一天起适用；以及(iii) 关税应自第八年的第一天起取消；

- (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

(j) 原产地商品属于标有“B9”的关税线，其关税应从基础税率减免至免税，分十（10）期等额年度减免；(k) 原产地商品属于标有“B9*”的关税线，其关税应从基础税率减免至免税，具体如下：(i) 首次及后续减免应按照第1部分第4(a)和(b)项下规定执行；以及(ii) 最终减免应于2017年1月1日执行；(l) 原产地商品属于标有“B10”的关税线，其关税应从基础税率减免至免税，分十一（11）期等额年度减免；(m) 原产地商品属于标有“B10*”的关税线，其关税应以下列议程执行：(i) 关税税率为15.0%，自本协定生效之日起适用；(ii) 关税税率为10.0%，自第六年的第一天起适用；(iii) 关税税率为5.0%，自第八年的第一天起适用；以及(iv) 关税应自第11年的第一天起减免；(n) 原产地商品属于标有“C”的关税线，其关税应自本协定生效之日起按基础税率适用；(o) 原产地商品属于

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.

标有“R”的关税线，其关税应按照马来西亚关税表中第5列中指明的注释中列出的条款和条件，在本部分第2部分中规定的方式执行；以及

- (p) 该原产地商品按关税税号分类以“X”标示的关税税号应从任何分项(a)至(o)中提到的关税承诺中排除。通过 (o)

2. 以下以(a)至(d)标示的条款和条件应适用于马来西亚关税表第2部分第5列中用相应字母指定的原产地商品：

- (a) 关税税率应从基础税率以等额年度分期方式减少至11年后的5.0%；
- (b) 关税税率应从基础税率以等额年度分期方式减少至11年后的10.0%；
- (c) 关税税率应从基础税率以等额年度分期方式减少至11年后的20.0%；
- 或(d) 关税税率应按照以下议程减少： (i) 自本协定生效之日起为50.0%； (ii) 自第六年的第一天起为30.0%； 以及(iii) 自第11年的第一天起为20.0%。

3. 根据本部分的目的，“年”一词是指，对于第一年，从本协定生效日期到当年的12月31日为止的期间，以及对于每一后续年，从该年1月1日开始的一年十二个月期间。

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

第7部分

第1节 缅甸联邦日程表注释

1. 根据第16条，本协定第2部分缅甸联邦日程表第4列中列出的下列类别应适用：

- (a) 根据关税税号标有“A”的原产地商品的海关关税应自本协定生效之日起消除；(b) 根据关税税号标有“B”的原产地商品的海关关税应按照以下日程表消除；

X=Base Rate	以下列出的关税消除或减让应 应不迟于次年4月1日发生。							
	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%	不超过 5%*	0%
20%≤X<25%	20%	20%	15%	15%	10%	10%	不超过 5%*	0%
15%≤X<20%	15%	15%	15%	10%	10%	10%	不超过 5%*	0%
10%≤X<15%	10%	10%	10%	10%	8%	5%	不超过 5%*	0%
7%≤X<10%	7.5%	7.5%	7.5%	5%	5%	5%	不超过 5%*	0%
5%≤X<7%	5%	5%	5%	5%	5%	5%	不超过 5%*	0%
X<5%	基础税率							0%

* 缅甸联邦应当，在2023年1月1日之前，以书面形式通知其他缔约方应适用的关税税率。

- (c) 原产地商品的海关关税，其关税税号以“C”标示的，应自入境之日起按基础税率适用

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.

本协定生效;

(d) 以“R”标示的关税税号所列的原产地商品的海关税, 应按照缅甸联邦日程表第2部分第2节第5栏中注明的条款和条件予以降低; 以及

(e) 以“X”标示的关税税号所列的原产地商品, 应从第(a)项至第(d)项所述的任何关税承诺中排除。

2. 缅甸联邦应于2021年4月1日前, 将至少40%的以“A”和“B”标示的关税税号的原产地商品的关税税率降低至不超过5.0%。

3. 缅甸联邦应于2023年4月1日前, 取消至少90%的以“A”和“B”标示的关税税号的原产地商品的关税。

4. 以下注释中规定的条款和条件, 应适用于缅甸联邦日程表第2部分第2节第5栏中以字母(a)指定的原产地商品。

关税税率应根据以下议程减少:

(i) 基础税率, 自本协定生效日期起; 以及

(ii) 5.0%, 自第十九年的第一天起。

5. 根据本部分的规定, “年”一词的含义是, 对于第一年, 指本协定生效日期至当年3月31日止的期间; 对于每个后续年, 指从该年4月1日开始的一年期。

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

第8部分

第1部分

菲律宾共和国关税表注释

1. 根据第16条的规定，本部分第2部分中菲律宾共和国关税表第4列中所示下列类别应适用：

- (a) 原产地商品属于标有“B10”的关税线，其海关关税应自本协定生效之日起减免；(b) 原产地商品属于标有“B4*”的关税线，其海关关税应自本协定生效之日起为基础税率，并自第五年的第一天起分八期等额年度减免；(c) 原产地商品属于标有“B5”的关税线，其海关关税应自基础税率起分六期等额年度减免至免税；(d) 原产地商品属于标有“B5*”的关税线，其海关关税应自本协定生效之日起为基础税率，并自基础税率起分五期等额年度减免至免税。此年度减免应从第二年至第六年的第一天开始每年进行一次；(e) 原产地商品属于标有“B5**”的关税线，其海关关税应自本协定生效之日起为基础税率，并自第六年的第一天起减免；(f) 原产地商品属于标有“B7”的关税线，其海关关税应自基础税率起分八期等额年度减免至免税；(g) 原产地商品属于标有“B10”的关税线，其海关关税应

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;

自基础税率起分十一期等额年度减免至免税;

- (h) 原产地商品的海关关税
在以“B10*”标示的关税线下的原产地商品的海关关税应为自本协定生效日期起的基础税率，并从基础税率分十（10）期等额年度减免至免税。此年度减少将在第二年至第十一年的每年第一天发生;
- (i) 原产地商品的海关关税
在以“B10**”标示的关税线下的原产地商品的海关关税应为自本协定生效日期起的基础税率，并从基础税率分六（6）期等额年度减免至免税。此年度减少将在第六年至第十一年的每年第一天发生;
- (j) 原产地商品的海关关税
在以“C”标示的关税线下的原产地商品的海关关税应自本协定生效日期起维持在基础税率水平;
- (k) 原产地商品的海关关税
以“R”标示的关税线下的原产地商品应按照菲律宾共和国关税表第2部分第5栏中注明的注释中列出的条款和条件进行减让; 和
- (l) 以“X”标示的关税线下的原产地商品
应从第(a)项至第(k)项中提到的任何关税承诺中排除。

2. 第(a)项至第(c)项中注明的条款和条件应适用于菲律宾共和国关税表第2部分第5栏中用相应字母指定的原产地商品。

- (a) 关税税率应从基础税率以十一（11）等额年度分期降至5.0%;

- (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.

(b) 关税税率应自本协定生效之日起为基础税率，并自本协定生效后第二年的第一天起降至20.0%；或

(c) 关税税率应为基础税率，自本协定生效之日起适用，并自本协定第九年的第一天起降至5.0%。

3. 不论第1部分第1款如何规定，根据本部分消除或减让关税的目的，在从价关税的情况下，任何小于1.0个百分点的分数应四舍五入为最接近的整数（在0.5%的情况下，该分数四舍五入为1.0%）。

4. 根据本部分的规定，“年”一词，对于第一年而言，是指本协定生效日期至当年3月31日止的期间；对于每一后续年而言，是指自该年4月1日开始的一年期。

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.

第9部分
新加坡共和国议程

新加坡共和国应自本协定生效日期起，取消本协定项下所有原产地商品的关税。

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

第10部分

泰国关税税则第1部分注释

1. 根据第16条，本部分第2部分泰国关税税则第4列中所示下列类别应适用：

- (a) 原产地商品属于标有“A”的关税税号的关税，应自本协定生效之日起减免；
- (b) 原产地商品属于标有“B2”的关税税号的关税，应从基础税率起分三（3）期等额年度减免至免税；
- (c) 原产地商品属于标有“B3”的关税税号的关税，应从基础税率起分四（4）期等额年度减免至免税；
- (d) 原产地商品属于标有“B4”的关税税号的关税，应从基础税率起分五（5）期等额年度减免至免税；
- (e) 原产地商品属于标有“B5”的关税税号的关税，应从基础税率起分六（6）期等额年度减免至免税；
- (f) 原产地商品属于标有“B6”的关税税号的关税，应从基础税率起分七（7）期等额年度减免至免税；
- (g) 原产地商品属于标有“B6*”的关税税号的关税，应自本协定生效之日起按基础税率征收，并自第七年的第一天起减免；
- (h) 原产地商品属于标有“B7”的关税税号的关税，应

	be eliminated in eight (8) equal annual instalments from the Base Rate to free;		分八（8）期等额年度减免 从基础税率降至免税；
(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;	(i)	原产地商品的海关关税 根据“B8”标识的关税税号归类原产地商品的海关关税，应从基础税率降至免税，分九等额年度分期消除；
(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;	(j)	原产地商品的海关关税 根据“B9*”标识的关税税号归类原产地商品的海关关税，应自本协定生效之日起按基础税率征收，并自第十年的第一天起消除；
(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;	(k)	原产地商品的海关关税 标有“B10”的关税线下的协定应从基础税率减免至免税，分十一期等额年度减免；
(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;	(l)	标有“B10*”的关税线下的原产地商品的海关关税应自本协定生效之日起按基础税率征收，并自第11年的第一天起减免；
(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;	(m)	标有“C”的关税线下的原产地商品的海关关税应自本协定生效之日起按基础税率征收；
(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;	(n)	标有“C”的关税线下的原产地商品的海关关税应 标有“Q”的关税线下的原产地商品的海关关税应按照泰国关税税则第2部分第2部分中第5栏中注明的注释中列出的条款和条件减免；
(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;	(o)	标有“Q”的关税线下的原产地商品的海关关税应 以“P”标示的关税线项下，应按照泰国关税税则第2部分第5栏中注明的条款和条件予以消除；
(p)	customs duties on originating goods classified under the tariff lines indicated with "R" shall be reduced in accordance with the terms and conditions	(p)	原产地商品的海关关税 以“R”标示的关税线应按照第5栏中注明的泰国关税税则第2部分中的条款和条件进行减少；

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;

泰国关税税则第2部分中的条款和条件; 和

- (q) 以“X”标示的关税税号归类原产地商品应从第(a)项至第(p)项所述的任何关税承诺中排除。

2. 下列(a)项至(f)项所述条款和条件应适用于泰国关税税则第2部分第5列中用相应字母指定的原产地商品。

- (a) 关税税率应从基础税率减少为10.0%，分十一次等额年度分期; (b) 应适用于原产地

进口且在关税配额配额数量内，由泰国根据世界贸易组织协定承诺的关税税率下的原产地商品，应从27.00%减少为0%，分十一次等额年度分期。首次减少应在本协定生效日期发生;

- (c) 应适用于原产地
在泰国根据世界贸易组织协定承诺的关税配额配额数量内进口的货物，在进口时可用，应从40.00百分比减少到零百分比，分十一（11）等额年度分期。第一次减少应于本协定生效日期发生;

- (d) 应用于原产地关税税率
在泰国根据世界贸易组织协定承诺的关税配额配额数量内进口的货物，在进口时可用，应从20.00百分比减少到零百分比，分十一（11）等额年度分期。第一次减少应在本协定生效日期发生;

(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.

(e) 关税税率应如下:

(i) 最惠国适用关税税率, 自本协定生效之日起适用; 或自本协定生效之日起适用5.00%, 以较低者为准; 和

(ii) 自第六年的第一天起免税; 或

(f) 关税税率应从基础税率起, 分十一次等额年度分期降至20.0%。

3. 第一部分第1段不适用于HS编码2710.111、2710.192和2710.193的子目下的原产地商品的海关关税。对于这些商品的具体关税, 任何小于官方货币单位0.001的分数应四舍五入到最接近的三(3)位小数(在0.0005的情况下, 该分数四舍五入为0.001)。

4. 根据本部分的规定, “年”一词, 对于第一年而言, 是指本协定生效日期至当年3月31日止的期间, 对于每一后续年而言, 是指自该年4月1日起的十二个月期间。

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;

第11部分

第1部分

越南社会主义共和国议程注释

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1. 根据第16条的规定，本部分第2部分越南社会主义共和国的关税税则第4列中所示下列类别应适用：

- (a) 原产地商品的海关税，其所属关税税号标有“B”的，应于本协定生效时予以减免；(b) 原产地商品的海关税，其所属关税税号标有“B2”的，应从基础税率减免至免税，分三（3）期等额年度分期；(c) 原产地商品的海关税，其所属关税税号标有“B4”的，应从基础税率减免至免税，分五（5）期等额年度分期；(d) 原产地商品的海关税，其所属关税税号标有“B5*”的，应适用基础税率，并自第六年的第一天起予以减免；(e) 原产地商品的海关税，其所属关税税号标有“B6”的，应从基础税率减免至免税，分七（7）期等额年度分期；(f) 原产地商品的海关税，其所属关税税号标有“B8”的，应从基础税率减免至免税，分九（9）期等额年度分期；(g) 原产地商品的海关税，其所属关税税号标有“B10”的，应从基础税率减免至免税，分十一（11）期等额年度分期；(h) 原产地商品的海关税，其所属关税税号标有“B10*”的，应适用基础税率，并自第11年的第一天起予以减免；

- (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

(i) 原产地商品的海关关税，其所属关税税号标有根据越南社会主义共和国的关税税则，第2部分第2节中第5栏中注明的注释中列出的条款和条件，以“B10**”标明的关税税号下的部分应予以消除；

(j) 原产地商品属于以“B15”标示的关税线的海关关税应从基础税率减免至免税，分十六(16)个等额年度分期付款；(k) 原产地商品属于以“B15*”标示的关税线的海关关税应按基础税率征收，并自第十六年起减免；(l) 原产地商品属于以“B16”标示的关税线的海关关税应从基础税率减免至免税，分十七(17)个等额年度分期付款；(m) 原产地商品属于以“B16*”标示的关税线的海关关税应按基础税率征收，并自第十七年起减免；(n) 原产地商品属于以“C”标示的关税线的海关关税应按基础税率征收；(o) 原产地商品属于以“R1”标示的关税线的海关关税应按基础税率征收，并自第十八年起降至5.0%；(p) 原产地商品属于以“R2”标示的关税线的海关关税应按基础税率征收，并自第十六年起降至50.0%；(q) 原产地商品属于以“X”标示的关税线应排除在(a)至(p)项所述任何关税承诺之外；

(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

(r)原产地商品属于以“*”标示的关税线的海关关税应根据相应的国内分类确定。

2. 以(a)至(d)标示的注释中的条款和条件应适用于越南社会主义共和国关税税则第2部分第5列中用相应字母指定的原产地商品。

- (a) 关税税率应于本协定生效时降至2.0百分比，并于第11年的第一天消除；
- (b) 关税税率应于本协定生效时降至3.0百分比，并于第11年的第一天消除；
- (c) 关税税率应于本协定生效时为基础税率，并于第2年的第一天降至1.0百分比，并于第11年的第一天消除；或(d) 关税税率应于本协定生效时为基础税率，并于第2年的第一天降至3.0百分比，并于第11年的第一天消除。

3. 不论第1部分第1段如何规定，根据本部分消除或减少关税的目的，在从价关税的情况下，任何小于1.0个百分点的分数均应四舍五入至最接近的整数（在0.5%的情况下，该分数四舍五入至1.0%）。

4. 根据本部分，术语“年”是指，对于第一年，自本协定生效日期至当年的3月31日止的期间，以及对于每一后续年，自该年4月1日起的十二个月期间。

5. 在最惠国适用税率

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.

5. 在特定商品的关税最惠国适用税率低于根据本部分对原产地货物（该原产地货物与该特定商品属于同一关税税号）应适用的关税税率的情况下，越南社会主义共和国应根据其国内法规和程序，对该原产地货物适用最惠国适用税率。