

Article 3
Tariff Reduction and Elimination

1. The tariff reduction or elimination programme of the Parties shall require the applied MFN tariff rates on goods under listed tariff lines to be gradually reduced and, where applicable, eliminated in accordance with this Article.
2. All tariff lines are subject to the tariff reduction or elimination programme under this Agreement and shall be categorised as follows:
- (a) Normal Track: tariff lines placed in the Normal Track by each Party on its own accord shall have their respective applied MFN tariff rates gradually reduced and eliminated in accordance with the modalities set out in Annex 1 with the objective of achieving the targets prescribed in the thresholds therein; and
 - (b) Sensitive Track: tariff lines placed in the Sensitive Track by each Party on its own accord shall have their respective applied MFN tariff rates reduced or eliminated in accordance with the modalities set out in Annex 2.
3. Subject to Annexes 1 and 2, all commitments undertaken by each Party under this Article shall be applied to all the other Parties.

Article 4
Transparency

Article X of GATT 1994 shall, *mutatis mutandis*, be incorporated into and form an integral part of this Agreement.

Article 5
Rules of Origin

The Rules of Origin and the Operational Certification Procedures applicable to the goods covered under this Agreement are set out in Annex 3 and its Appendices.

第三条 关税减让和消除

1. 各缔约方的关税减让或消除计划应要求对列名的关税线项下的商品适用的最惠国关税税率逐步减让, 并在适用的情况下根据本协定消除。
2. 所有关税线均适用本协定项下的关税减让或消除计划, 并按如下方式分类:
- (a) 常规轨道: 各缔约方自行将其置于常规轨道的关税线, 应分别对其适用的最惠国关税税率根据附件1中规定的模式逐步减让和消除, 以实现其中规定的门槛目标; 以及 (b) 敏感轨道: 各缔约方自行将其置于敏感轨道的关税线, 应分别对其适用的最惠国关税税率根据附件2中规定的模式减让或消除。
3. 除附件1和附件2的规定外, 各缔约方根据本协定作出的所有承诺应适用于所有其他缔约方。

第4条 透明度

1994年关税及贸易总协定第X条应, 在不改变实质内容的情况下, 并入本协定并成为其不可分割的一部分。

第5条 原产地规则

原产地规则和适用于本协定项下货物的操作认证程序载于附件3及其附件中。