

## ANNEX 2B : SINGAPORE TARIFF SCHEDULE

### GENERAL NOTES

1. Customs duties on originating goods provided for in the items in staging category A shall be eliminated entirely and such goods will be duty-free on the date this Agreement enters into force.
2. Customs duties on goods provided for in the items in staging category B shall be eliminated from base rates in five equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year five.
3. Customs duties on goods provided for in the items in staging category C shall be eliminated from base rates in ten equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year ten.
4. Customs duties on goods provided for in the items in staging category D shall be eliminated from base rates in twelve equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year twelve.
5. Customs duties on goods provided for in the items in staging category E shall be eliminated from base rates in fifteen equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year fifteen.
6. Customs duties on goods provided for in the items in staging category F1 shall remain at base rates during the years one through four. Beginning on January 1 of year five, custom duties shall be eliminated from base rates in thirteen equal annual stages, and such goods shall be duty-free, effective January 1 of year seventeen.
7. Customs duties on goods provided for in the items in staging category F2 shall remain at base rates during the years one through eight. Beginning on January 1 of year nine, custom duties shall be eliminated from base rates in nine equal annual stages, and such goods shall be duty-free, effective January 1 of year seventeen.
8. Customs duties on goods provided for in the items in staging category F3 shall remain at base rates during the years one through ten. Beginning on January 1 of year eleven, custom duties shall be eliminated from base rates in seven equal annual stages, and such goods shall be duty-free, effective January 1 of year seventeen.
9. For the purposes of this Agreement, the base rate of customs duty and staging category for determining the rate of customs duty at each

stage of reduction for an item shall be the most-favoured-nation customs duty rate applied on 1 June 2006.

10. For the purpose of the elimination of customs duties in accordance with this Annex, interim staged rates shall be rounded down, at least to the nearest tenth of a percentage point or, if the rate of duty is expressed in monetary units, at least to the nearest 0.001 of the official monetary unit of the Party.

11. For the purpose of classifying goods and products traded between the Parties under the Agreement, the Harmonized System shall be used.