

ANNEX 2-D

TARIFF SCHEDULE OF BRUNEI DARUSSALAM

GENERAL NOTES

1. The provisions of this Schedule are generally expressed in terms of the corresponding items in *Customs Import Duties Order 2007*, and the interpretation of the provisions of this Schedule, including the product coverage of subheadings of this Schedule, shall be governed by the General Notes, Section Notes and Chapter Notes of Brunei Darussalam's *Customs Import Duties Order 2007*. To the extent that provisions of this Schedule are identical to the corresponding provisions of the the *Customs Import Duties Order 2007*, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the the *Customs Import Duties Order 2007*.
2. The base rates of duty set out in this Schedule reflect Brunei Darussalam's Most-Favoured-Nation (MFN) rates of duty in effect on January 1, 2010.
3. In this Schedule, rates of duty expressed in monetary units shall be rounded down to the nearest hundredth of a Brunei dollar.
4. The following staging categories shall apply to the elimination or reduction of customs duties by Brunei Darussalam pursuant to Article 2.4.2 (Elimination of Customs Duties):
 - (a) customs duties on originating goods provided for in the items in staging category EIF shall be eliminated entirely, and these goods shall be duty-free from the date of entry into force of this Agreement for Brunei Darussalam;
 - (b) customs duties on originating goods provided for in the items in staging category BD3 shall remain at the base rate until December 31 of year 2. The customs duties on these goods shall be eliminated and these goods shall be duty-free from January 1 of year 3;
 - (c) customs duties on originating goods provided for in the items in staging category BD6 shall remain at the base rate until December 31 of year 3. The customs duties shall be reduced to 15 per cent *ad valorem* on January 1 of year 4 and the customs duties on these goods shall be eliminated and these goods shall be duty-free from January 1 of year 6;

- (d) customs duties on originating goods provided for in the items in staging category BD7-A shall remain at the base rate until December 31 of year 6. The customs duties on these goods shall be eliminated and these goods shall be duty-free from January 1 of year 7;
- (e) customs duties on originating goods provided for in the items in staging category BD7-B shall remain at the base rate until December 31 of year 3 and be reduced to 10 per cent *ad valorem* on January 1 of year 4. The customs duties on these goods shall be eliminated and these goods shall be duty-free from January 1 of year 7;
- (f) customs duties on originating goods provided for in the items in staging category BD7-C shall remain at the base rate until December 31 of year 3. The customs duties on these goods shall be 15 per cent *ad valorem* from January 1 of year 4; 10 per cent *ad valorem* from January 1 of year 6; and the customs duties on these goods shall be eliminated and these goods shall be duty-free from January 1 of year 7;
- (g) customs duties on originating goods provided for in the items in staging category BD7-D shall remain at the base rate until December 31 of year 5 and be reduced to five cents per kilogramme on January 1 of year 6. The customs duties on these goods shall be eliminated and these goods shall be duty-free from January 1 of year 7;
- (h) customs duties on originating goods provided for in the items in staging category BD7-E shall remain at the base rate until December 31 of year 5 and be reduced to ten cents per kilogramme from January 1 of year 6. The customs duties on these goods shall be eliminated and these goods shall be duty-free from January 1 of year 7;
- (i) customs duties on originating goods provided for in the items in staging category BD7-F shall remain at the base rate until December 31 of year 5 and be reduced to ten cents per decalitre on January 1 of year 6. The customs duties on these goods shall be eliminated and these goods shall be duty-free from January 1 of year 7;
- (j) customs duties on originating goods provided for in the items in staging category BD7-G shall remain at the base rate until December 31 of year 5 and be reduced to twenty cents per decalitre on January 1 of year 6. The customs duties on these goods shall

be eliminated and these goods shall be duty-free from January 1 of year 7;

- (k) customs duties on originating goods provided for in the items in staging category BD11 shall remain at the base rate until December 31 of year 10. The customs duties on these goods shall be eliminated and these goods shall be duty-free from January 1 of year 11; and
- (l) customs duties on originating goods provided for in the items in staging category BD-A shall remain duty free on the date of entry into force of this Agreement for Brunei Darussalam. The import licensing and import restrictions on these goods shall remain.

5. The annual stages referred to in paragraph 4 for the elimination or reduction of customs duties shall be equal, annual stages, except:

- (a) as provided in paragraphs 3(b)(i), 4(a)(ii) and 4(b)(ii) in Section A of this Annex; or
- (b) as otherwise provided in paragraph 4.