

ANNEX 2A
SCHEDULES OF TARIFF COMMITMENTS

Section A: General Notes

1. For the purposes of this Annex, the **base rates** of customs duty set out in each Party's Schedule reflect the Most-Favoured-Nation (MFN) applied rates of customs duty of each Party in effect on 15 July 2023.
2. For the purposes of this Annex, **the date of entry into force** of this Agreement means the date of entry into force of this Agreement pursuant to Article 18.5 (Entry into Force).
3. The base rate of customs duty and category for determining the interim rate of customs duty at each stage of reduction for an item are specified for that item in each Party's Schedule.
4. Rates of customs duties in the interim stages shall be rounded down to the first decimal place according to the following formula:
 - (a) in cases where the second decimal place is less than 5, the first decimal place remains unchanged (e.g. 0.04% will be rounded to 0%); and
 - (b) in cases where the second decimal place is equal to or more than 5, the first decimal place will be increased by one (e.g. 0.05% will be rounded to 0.1%).
5. For the purposes of implementing equal annual stages, the following shall apply:
 - (a) the first stage of tariff reduction shall take place on the date of entry into force of this Agreement; and
 - (b) the subsequent annual reductions shall take place on 1 January of each following year.

Section B: Notes for Schedule of the UAE

1. The provisions of this Schedule are generally expressed in terms of the corresponding items in the *Unified Customs Tariff of the United Arab Emirates (Unified Customs Tariff)*, and the interpretation of the provisions of this Schedule, including the coverage of goods, shall be governed by the General Notes, Explanatory Notes, Section Notes, Chapter Notes, Heading Notes, Subheading Notes, and the additional Notes of the said Unified Customs Tariff. To the extent that provisions of this Schedule are identical to the corresponding provisions of the Unified Customs Tariff,

the provisions of this Schedule shall have the same meaning as the corresponding provisions of the said Unified Customs Tariff.

2. Explanatory note of tariff schedule:

Definition

- (a) **Column “Code”**: the code used in the nomenclature of the Harmonized System (HS) 2022;
 - (b) **Column “Description”**: description of the product falling under the heading;
 - (c) **Column “Base Rate”**: the basic customs duty from which the tariff reduction and/or elimination program starts; and
 - (d) **Column “Category”**: the category under which the product concerned falls for the purposes of tariff reduction and/or elimination.
3. For the purposes of Article 2.4 (Reduction or Elimination of Customs Duties), the following categories apply to the reduction or elimination of customs duties by UAE:
- (a) **E(0)**: customs duties shall be eliminated entirely and such goods shall be duty-free immediately on the date this Agreement enters into force.
 - (b) **E(3)**: customs duties on originating goods provided for in the items in category “E(3)” in UAE’s Schedule shall be eliminated in four equal stages, the first one taking place on the date of entry into force of this Agreement and the other three on 1 January of each successive year, and such goods shall be duty-free, effective 1 January of year four;
 - (c) **E(5)**: customs duties on originating goods provided for in the items in category “E (5)” in UAE’s Schedule shall be eliminated in six equal stages, the first one taking place on the date of entry into force of this Agreement and the other five on 1 January of each successive year, and such goods shall be duty-free, effective 1 January of year six;
 - (d) **E(10)**: customs duties on originating goods provided for in the items in category “E (10)” in UAE’s Schedule shall be eliminated in eleven equal stages, the first one taking place on the date of entry into force of this Agreement and the other ten on 1 January of each successive year, and such goods shall be duty-free, effective 1 January of year eleven;
 - (e) **EX**: customs duties on originating goods provided for in the items in category “EX” in UAE’s Schedule shall be excluded from any commitment.

- (f) **SG** (Special goods): customs duties on originating goods provided for in the items in category “SG” in UAE’s Schedule shall be excluded from any commitment.
- (g) **PG** (Prohibited goods): customs duties on originating goods provided for in the items in category “PG” in UAE’s Schedule shall be excluded from any commitment.

Appendix 2A-a: Tariff Schedule of the UAE

Section C: Notes for Schedule of Viet Nam

1. The provisions of this Schedule are generally expressed in terms of the Viet Nam's Export and Import Classification Nomenclature (hereinafter referred to as "EICN" in this Schedule), and the interpretation of the provisions of this Schedule, including the coverage of goods, shall be governed by the General Notes, Explanatory Notes, Section Notes and Chapter Notes, Heading Notes, Subheading Notes, and the additional Notes of the EICN. To the extent that provisions of this Schedule are identical to the corresponding provisions of the EICN, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the EICN.

2. Explanatory note of tariff schedule:

Definition

- (a) **Column "Code"**: the code used in the nomenclature of the Harmonized System (HS) 2022;
 - (b) **Column "Description"**: description of the product falling under the heading;
 - (c) **Column "Base Rate"**: the basic customs duty from which the tariff reduction and/or elimination program starts; and
 - (d) **Column "Category"**: the category under which the product concerned falls for the purposes of tariff reduction and/or elimination.
3. For the purposes of Article 2.4 (Reduction or Elimination of Customs Duties), the following categories apply to the reduction or elimination of customs duties by Viet Nam:
- (a) **Category A** - customs duties on originating goods provided for in the items in category "A" in Viet Nam's Schedule shall be eliminated entirely, and such goods shall be duty-free on the date of entry into force of this Agreement;
 - (b) **Category B3** - customs duties on originating goods provided for in the items in category "B3" in Viet Nam's Schedule shall be eliminated in four equal stages, the first one taking place on the date of entry into force of this Agreement and the other three on 1 January of each successive year, and such goods shall be duty-free, effective 1 January of year four;
 - (c) **Category B5** - customs duties on originating goods provided for in the items in category "B5" in Viet Nam's Schedule shall be eliminated in six equal stages, the first one taking place on the date of entry into force of this Agreement and the other five on 1 January of each successive year, and

such goods shall be duty-free, effective 1 January of year six;

- (d) **Category B5*** - customs duties on originating goods provided for in the items in category "B5*" in Viet Nam's Schedule shall be reduced from the base rate to 7% in five equal stages, the first one taking place on the date of entry into force of this Agreement and the other four on 1 January of each successive year, and such goods shall be duty-free, effective 1 January of year six;
- (e) **Category B5**** - customs duties on originating goods provided for in the items in category "B5**" in Viet Nam's Schedule shall be reduced from the base rate to 7% in three equal stages, the first one taking place on the date of entry into force of this Agreement and the other two on 1 January of each successive year, and be maintained at 7% in year four and year five; and such goods shall be duty-free, effective 1 January of year six;
- (f) **Category B5***** - customs duties on originating goods provided for in the items in category "B5***" in Viet Nam's Schedule shall be bound to the base rates in its schedule in five years from the date of entry into force of this Agreement; and such goods shall be duty-free, effective 1 January of year six;
- (g) **Category B7** - customs duties on originating goods provided for in the items in category "B7" in Viet Nam's Schedule shall be eliminated in eight equal stages, the first one taking place on the date of entry into force of this Agreement and the other seven on 1 January of each successive year, and such goods shall be duty-free, effective 1 January of year eight;
- (h) **Category B10** - customs duties on originating goods provided for in the items in category "B10" in Viet Nam's Schedule shall be eliminated in eleven equal stages, the first one taking place on the date of entry into force of this Agreement and the other ten on 1 January of each successive year, and such goods shall be duty-free, effective 1 January of year eleven;
- (i) **Category MFN stand-still** - customs duties on originating goods provided for in the items in category "MFN stand-still" in Viet Nam's Schedule shall be bound to the base rates indicated in its schedule;
- (j) **Category X** - customs duties on originating goods provided for in the items in category "X" in Viet Nam's Schedule shall be excluded from any commitment;
- (k) **CKD** - tariff lines indicated with "CKD" in Viet Nam's Schedule are no longer valid.

Appendix 2A-b: Tariff Schedule of Viet Nam