

ANNEX I
SCHEDULE OF TARIFF COMMITMENTS
NEW ZEALAND
HEADNOTES

1. The provisions of this Schedule are generally expressed in terms of the *Working Tariff Document of New Zealand*. The interpretation of the provisions of this Schedule, including the product coverage of the subheadings of this Schedule, shall be governed by the General Notes, Section Notes and Chapter Notes of the *Working Tariff Document of New Zealand*. To the extent that the provisions of this Schedule are identical to the corresponding provisions of the *Working Tariff Document of New Zealand*, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the *Working Tariff Document of New Zealand*.
2. In this Schedule, rates of duty expressed in monetary units shall be rounded to the nearest tenth of a New Zealand dollar.
3. In this Schedule, originating goods provided for in the items in the base rate column identified as "Parts" shall receive the same tariff treatment as goods provided for in the corresponding non-parts tariff.