

Tariff schedules and appendices are subject to legal review, transposition and verification by the Parties. The only authentic tariff commitments are those that are set out in the Tariff Elimination Annex that accompanies the final, signed Agreement.

GENERAL NOTES TARIFF SCHEDULE OF BRUNEI DARUSSALAM

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 *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. This Schedule is made based on the Harmonized System, as amended on 1 January 2007. 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. For the purposes of the provisions of paragraph 2 of the General Notes to this Annex, rounding should be to the nearest hundredth of a Bruneian dollar.
4. For originating goods listed in this Schedule, the following staging categories apply to the elimination or reduction of customs duties:
 - (a) customs duties on goods in staging category A shall be eliminated, and such goods shall be duty-free from the date of entry into force of this Agreement for Brunei Darussalam;
 - (b) customs duties on goods in staging category BD3 shall remain at the base rate until 31 December of Year 2. The customs duties on these goods shall be eliminated and such goods shall be duty-free from January 1 of Year 3;
 - (c) customs duties on goods in staging category BD6 shall remain at the base rate until 31 December of Year 3. The customs duties shall be reduced to 15 per cent from 1 January of Year 4 and the customs duties on these goods shall be eliminated and such goods shall be duty-free from January 1 of Year 6;
 - (d) customs duties on goods in staging category BD7-A shall remain at the base rate until 31 December of Year 6. The customs duties on these goods shall be eliminated and such goods shall be duty-free from January 1 of Year 7;
 - (e) customs duties on goods in staging category BD7-B shall remain at the base rate until 31 December of Year 3 and reduced to 10 per cent from 1 January of Year 4. The customs duties on these goods shall be eliminated and such goods shall be duty-free from January 1 of Year 7;
 - (f) customs duties on goods in staging category BD7-C shall remain at the base rate until 31 December of Year 3. The customs duties on these goods

Tariff schedules and appendices are subject to legal review, transposition and verification by the Parties. The only authentic tariff commitments are those that are set out in the Tariff Elimination Annex that accompanies the final, signed Agreement.

will be 15 per cent from 1 January of Year 4; 10 per cent from 1 January of Year 6 and the customs duties on these goods shall be eliminated and such goods shall be duty-free from January 1 of Year 7;

- (g) customs duties on goods in staging category BD7-D shall remain at the base rate until 31 December of Year 5 and reduced to 5¢ per kilogram from 1 January of Year 6. The customs duties on these goods shall be eliminated and such goods shall be duty-free from January 1 of Year 7;
- (h) customs duties on goods in staging category BD7-E shall remain at the base rate until 31 December of Year 5 and reduced to 10¢ per kilogram from 1 January of Year 6. The customs duties on these goods shall be eliminated and such goods shall be duty-free from January 1 of Year 7;
- (i) customs duties on goods in staging category BD7-F shall remain at the base rate until 31 December of Year 5 and reduced to 10¢ per decalitre on 1 January of Year 6. The customs duties on these goods shall be eliminated and such goods shall be duty-free from January 1 of Year 7;
- (j) customs duties on goods in staging category BD7-G shall remain at the base rate until 31 December of Year 5 and reduced to 20¢ per decalitre on 1 January of Year 6. The customs duties on these goods shall be eliminated and such goods shall be duty-free from January 1 of Year 7;
- (k) customs duties on goods in staging category BD11 shall remain at the base rate until 31 December of Year 10. The customs duties on these goods shall be eliminated and such goods shall be duty-free from January 1 of Year 11; and
- (l) customs duties on goods in staging category BDA shall remain duty free on the date this Agreement enters into force 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 of customs duties shall be equal annual stages, except:
- (a) as provided in paragraphs 3(b)(i), 4(a)(ii) and 4(b)(ii) of the General Notes to Annex BB-X; or
 - (b) as otherwise provided in paragraph 4.