

ANNEX 2-D

TARIFF SCHEDULE OF NEW ZEALAND

GENERAL NOTES

1. The provisions of this Schedule are generally expressed in terms of the *Working Tariff Document of New Zealand*, 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 the *Working Tariff Document of New Zealand*. To the extent that 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. The base rates of duty set out in this Schedule reflect New Zealand'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 to the nearest hundredth of a New Zealand dollar.
4. The following staging categories shall apply to the elimination of customs duties by New Zealand 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 on the date of entry into force of this Agreement for New Zealand;
 - (b) customs duties on originating goods provided for in the items in staging category B2 shall be eliminated in two annual stages, and these goods shall be duty-free from January 1 of year 2;
 - (c) customs duties on originating goods provided for in the items in staging category B5 shall be eliminated in five annual stages, and these goods shall be duty-free from January 1 of year 5;
 - (d) customs duties on originating goods provided for in the items in staging category B7 shall be eliminated in seven annual stages, and these goods shall be duty-free from January 1 of year 7; and

- (e) originating goods provided for in the items in staging category NZ-Parts shall receive the same tariff treatment as goods provided for in the corresponding non-parts tariff items.
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) in Section A of this Annex; or
 - (b) as otherwise provided in paragraph 4.
6. (a) Upon request from Japan, New Zealand and Japan shall consult to consider New Zealand's commitments to Japan regarding treatment of originating goods related to the application of customs duties, tariff rate quotas and safeguards in this Schedule no sooner than seven years after the date of entry into force of this Agreement for New Zealand and Japan, with a view to increasing market access.
- (b) Following completion of applicable legal procedures by New Zealand and another State or customs territory necessary for entry into force of an international agreement, or an amendment thereto, granting preferential market access by New Zealand to that other State or customs territory, and on request of Japan, New Zealand and Japan shall consult to consider New Zealand's commitments to Japan regarding treatment of originating goods related to the application of customs duties, tariff rate quotas and safeguards in this Schedule, with a view to providing to the originating goods treatment equivalent to that provided to goods classified in the same tariff lines under the international agreement. New Zealand and Japan shall consult no later than one month after the date of the request, unless New Zealand and Japan agree otherwise.
- (c) For greater certainty, nothing in this paragraph shall be construed to affect the rights or obligations of New Zealand under any other provision of this Agreement.