

Annex 1

SCHEDULE OF TARIFF COMMITMENTS

Part B

Tariff Schedule of Cambodia

General Notes

1. Relation to the Customs Tariff of the Kingdom of Cambodia. The provisions of this Schedule are generally expressed in terms of the Customs Tariff of the Kingdom of Cambodia, and the interpretation of the provisions of this Schedule, including the description and product coverage of subheadings of this Schedule shall be governed by the Customs Tariff of the Kingdom of Cambodia.
2. Base Rates of Customs Duty. The base rates of customs duty set out in this Schedule reflect the Most-Favored-Nation tariff rates of the Cambodia customs duty in effect on January 1, 2017.
3. Category. The following categories apply to the reduction and/or elimination of the customs duties by Cambodia:
 - (a) customs duties on originating goods provided for in category "A0" in the Schedule shall be eliminated entirely and such goods shall be free of customs duty on the date this Agreement enters into force;
 - (b) customs duties on originating goods provided for in category "A5" in the Schedule shall be removed in five equal annual stages beginning on the date this Agreement enters into force, and such goods shall be free of customs duty, effective January 1 of year five;
 - (c) customs duties on originating goods provided for in category "A10" in the Schedule shall be removed in ten equal annual stages beginning on the date this Agreement enters into force, and such goods shall be free of customs duty, effective January 1 of year ten;
 - (d) customs duties on originating goods provided for in category "A20" in the Schedule shall be removed in twenty equal annual stages beginning on the date this Agreement enters into force, and such goods shall be free of customs duty, effective January 1 of year twenty;
 - (e) customs duties on originating goods provided for in category "P" in the Schedule shall be reduced to five percent on the date this Agreement enters into force;

- (f) customs duties on originating goods provided for in category "E" in the Schedule shall remain the same as the base rate.
4. The base rate of customs duty and category for determining the interim rate of customs duty at each stage of reduction are indicated for the item in the Schedule.
 5. Reduced rates shall be rounded at least to the nearest tenth of a percentage point or, if the rate of duty is expressed in monetary units, at least to the nearest of one Cambodian Riel.
 6. For the purposes of this Part and the Schedule, description of tariff lines shall be subject to corresponding article description listed in the exchanged Tariff Items Structure table.
 7. For the purposes of this Part and the Schedule, year one means the year this Protocol enters into force.
 8. For the purposes of this Part and the Schedule, beginning in year two, each annual stage of tariff reduction shall take effect on January 1 of the relevant year.