

Part B: Tariff Schedule of Maldives

General Notes

1. **Base Rates of Customs Duty.** The base rates of duty set out in this Schedule reflect the Most-Favored-Nation tariff rates of the Maldives customs duty in effect on January 1, 2014.
2. **Staging.** The following staging categories apply to the elimination of customs duties by Maldives in accordance with Article 8:
 - (a) customs duties on originating goods provided for in the items in staging category “A” 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 the items in staging category “B” 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 the items in staging category “C” shall be removed in eight 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 eight;
 - (d) customs duties on originating goods provided for in the items in staging category “E” shall remain at base rates.
 - (e) customs duties on products 2202101000 and 2402200000 shall exceed neither the bound rates under WTO nor the Most-Favored-Nation applied rates.
3. The base rate of customs duty and staging category for determining the interim rate of customs duty at each stage of reduction for an item are indicated for the item in this Schedule.
4. Interim staged rates shall be rounded down, at least to the nearest tenth of a percentage point.
5. For the purposes of this General Notes and Schedule, year one means the year this Agreement enters into force.
6. For the purposes of this General Notes and Schedule, beginning in year two, each

annual stage of tariff reduction shall take effect on January 1 of the relevant year.