

## Part B: NICARAGUA

### GENERAL NOTES

1. The provisions of this Schedule are generally expressed in terms of the Central American Import Tariff, which includes the Central American Tariff System. The interpretation of the provisions of this Schedule, including the description and coverage of headings and subheadings of this Schedule, shall be governed by the General Notes, Section Notes, and Chapter Notes of the Central American Import Tariff. To the extent that provisions of this Schedule are identical to the corresponding provisions of the Central American Import Tariff, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the Central American Import Tariff.

2. For the purposes of this Schedule, the base rates set out in this Schedule reflect the Most-Favoured-Nation (MFN) tariff rates of the Central American Import Tariff, in effect on 1 January 2021.

3. Customs duties on originating goods provided for in category “A0” in this Schedule shall be eliminated entirely and such goods shall be free of customs duty on the date this Arrangement enters into force.

4. For the purposes of this Schedule, the headings, subheadings and article description, which do not state base rate and category, are for reference only and shall not be involved in reduction of customs duty.