

## Section II

### Tariff Elimination Schedule of Pakistan

#### General Notes

1. Relation to the Pakistan Customs Tariff. The provisions of this Schedule are generally expressed in terms of the Pakistan Customs Tariff, 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 Pakistan Customs Tariff.
2. Base Rates of Customs Duty. The base rates of customs duty set out in this Schedule reflect the applied rates under the Free Trade Agreement in effect on January 1, 2013.
3. Category. The following categories apply to the reduction or elimination of customs duties by Pakistan:
  - (a) customs duties on originating goods provided for in category "A-0" in the Schedule shall be eliminated entirely and such goods shall be free of customs duty on the date this Protocol enters into force;
  - (b) customs duties on originating goods provided for in category "A-7" in the Schedule shall be removed in 6 equal annual stages beginning on year 2, and such goods shall be free of customs duty, effective January 1 of year seven;
  - (c) customs duties on originating goods provided for in category "A-15" in the Schedule shall be removed in 12 equal annual stages beginning on year 4, and such goods shall be free of customs duty, effective January 1 of year fifteen;
  - (d) customs duties on originating goods provided for in category "MOP1" in the Schedule shall be reduced by twenty percent of the base rates on the date this Protocol enters into force;
  - (e) customs duties on originating goods provided for in category "MOP2" in the Schedule shall be reduced by twenty percent of the base rates on January 1 of 2022; and
  - (f) customs duties on originating goods provided for in category "C1" in the Schedule shall remain at base rates.
  - (g) customs duties on originating goods provided for in category "C2" in the Schedule shall not be subject to any tariff concession.
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 Pakistan Rupee in the case of Pakistan.
6. For the purposes of this Section and the Schedule, year one means the year this Protocol enters into force.
7. For the purposes of this Section and the Schedule, beginning in year two, each annual stage of tariff reduction shall take effect on January 1 of the relevant year.