

Part 10

Section 1

Notes for Schedule of the Kingdom of Thailand

1. For the purposes of Article 16, the following categories indicated in Column 4 in the Schedule of the Kingdom of Thailand, in Section 2 of this Part, shall apply:

- (a) customs duties on originating goods classified under the tariff lines indicated with "A" shall be eliminated as from the date of entry into force of this Agreement;
- (b) customs duties on originating goods classified under the tariff lines indicated with "B2" shall be eliminated in three (3) equal annual instalments from the Base Rate to free;
- (c) customs duties on originating goods classified under the tariff lines indicated with "B3" shall be eliminated in four (4) equal annual instalments from the Base Rate to free;
- (d) customs duties on originating goods classified under the tariff lines indicated with "B4" shall be eliminated in five (5) equal annual instalments from the Base Rate to free;
- (e) customs duties on originating goods classified under the tariff lines indicated with "B5" shall be eliminated in six (6) equal annual instalments from the Base Rate to free;
- (f) customs duties on originating goods classified under the tariff lines indicated with "B6" shall be eliminated in seven (7) equal annual instalments from the Base Rate to free;
- (g) customs duties on originating goods classified under the tariff lines indicated with "B6\*" shall apply at the Base Rate as from the date of entry into force of this Agreement and be eliminated as from the first day of the seventh year;
- (h) customs duties on originating goods classified under the tariff lines indicated with "B7" shall

be eliminated in eight (8) equal annual instalments from the Base Rate to free;

- (i) customs duties on originating goods classified under the tariff lines indicated with "B8" shall be eliminated in nine (9) equal annual instalments from the Base Rate to free;
- (j) customs duties on originating goods classified under the tariff lines indicated with "B9\*" shall apply at the Base Rate as from the date of entry into force of this Agreement and be eliminated as from the first day of the tenth year;
- (k) customs duties on originating goods classified under the tariff lines indicated with "B10" shall be eliminated in eleven (11) equal annual instalments from the Base Rate to free;
- (l) customs duties on originating goods classified under the tariff lines indicated with "B10\*" shall apply at the Base Rate as from the date of entry into force of this Agreement and be eliminated as from the first day of the eleventh year;
- (m) customs duties on originating goods classified under the tariff lines indicated with "C" shall apply at the Base Rate as from the date of entry into force of this Agreement;
- (n) customs duties on originating goods classified under the tariff lines indicated with "Q" shall be reduced in accordance with the terms and conditions set out in the note indicated in Column 5 in the Schedule of the Kingdom of Thailand, in Section 2 of this Part;
- (o) customs duties on originating goods classified under the tariff lines indicated with "P" shall be eliminated in accordance with the terms and conditions set out in the note indicated in Column 5 in the Schedule of the Kingdom of Thailand, in Section 2 of this Part;
- (p) customs duties on originating goods classified under the tariff lines indicated with "R" shall be reduced in accordance with the terms and conditions

set out in the note indicated in Column 5 in the Schedule of the Kingdom of Thailand, in Section 2 of this Part; and

- (q) the originating goods classified under the tariff lines indicated with "X" shall be excluded from any tariff commitment referred to in subparagraphs (a) through (p).

2. The terms and conditions in the following notes indicated with (a) through (f) shall apply to originating goods specified with the corresponding letter in Column 5 in the Schedule of the Kingdom of Thailand, in Section 2 of this Part.

- (a) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 10.0 per cent;
- (b) The rate of customs duty applied to originating goods imported within the quota quantity of the tariff rate quota committed by the Kingdom of Thailand under the WTO Agreement, as available at the time of importation, shall be reduced in eleven (11) equal annual instalments from 27.00 per cent to zero per cent. The first reduction shall take place on the date of entry into force of this Agreement;
- (c) The rate of customs duty applied to originating goods imported within the quota quantity of the tariff rate quota committed by the Kingdom of Thailand under the WTO Agreement, as available at the time of importation, shall be reduced in eleven (11) equal annual instalments from 40.00 per cent to zero per cent. The first reduction shall take place on the date of entry into force of this Agreement;
- (d) The rate of customs duty applied to originating goods imported within the quota quantity of the tariff rate quota committed by the Kingdom of Thailand under the WTO Agreement, as available at the time of importation, shall be reduced in eleven (11) equal annual instalments from 20.00 per cent to zero per cent. The first reduction shall take place on the date of entry into force of this Agreement;

- (e) The rate of customs duty shall be as follows:
  - (i) the most-favoured-nation applied rate of customs duty in effect at the time of importation or 5.00 per cent, whichever is the less, as from the date of entry into force of this Agreement; and
  - (ii) free, as from the first day of the sixth year; or
- (f) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 20.0 per cent.

3. Paragraph 1 of Part 1 shall not apply to the case of customs duties on originating goods classified under subheadings of 2710.111, 2710.192 and 2710.193 of the HS. For specific duties for these goods, any fraction smaller than 0.001 of the official monetary unit shall be rounded to the nearest three (3) decimal places (in the case of 0.0005, the fraction is rounded to 0.001).

4. For the purposes of this Part, the term "year" means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming 31 March and, with respect to each subsequent year, the twelve-month period which starts on 1 April of that year.