under the tariff lines indicated with "B8" shall be eliminated in nine equal annual installments from the Base Rate to free;

(i) Customs duties on originating goods classified under the tariff lines indicated with "B10" shall be eliminated in 11 equal annual installments from the Base Rate to free;

(j) Customs duties on originating goods classified under the tariff lines indicated with "B10*" shall be eliminated as from the first day of the 11th year in accordance with the terms and conditions set out in the notes indicated in Column 5 in the Schedule of Viet Nam, in Section 2 of this Part;

(k) Customs duties on originating goods classified under the tariff lines indicated with "B12" shall be eliminated in 13 equal annual installments from the Base Rate to free;

(l) Customs duties on originating goods classified under the tariff lines indicated with "B12*" shall be eliminated as from the first day of the 13th year in accordance with the terms and conditions set out in the notes indicated in Column 5 in the Schedule of Viet Nam, in Section 2 of this Part;

(m) Customs duties on originating goods classified under the tariff lines indicated with "B15" shall be eliminated in 16 equal annual installments from the Base Rate to free;

(n) Customs duties on originating goods classified under the tariff lines indicated with "B15*" shall be eliminated as from the first day of the 16th year in accordance with the terms and conditions set out in the notes indicated in Column 5 in the Schedule of Viet Nam, in Section 2 of this Part;

(o) Customs duties on originating goods classified under the tariff lines indicated with "B16" shall be eliminated in 17 equal annual installments from the Base Rate to free;

(p) Customs duties on originating goods classified under the tariff lines indicated with "C" shall be applied at the Base Rate as from the date of entry into force of this Agreement;

(q) Customs duties on originating goods classified under the tariff lines indicated with "P1" shall be applied at the Base Rate as from the date of entry into force of this Agreement, and be reduced to 5.0 percent as from the first day of the 15th year;

(r) Customs duties on originating goods classified under the tariff lines indicated with "P2" shall be applied at the Base Rate as from the date of entry into force of this Agreement, and be reduced to 5.0 percent as from the first day of the 18th year;

(s) Customs duties on originating goods classified under the tariff lines indicated with "P3" shall be applied at the Base Rate as from the date of entry into force of this Agreement and be reduced to 50.0 percent as from the first day of the 16th year;

(t) Customs duties on originating goods classified under the tariff lines indicated with "R1" shall be applied at the Base Rate as from the date of entry into force of this Agreement, and be subject to negotiation for reduction between the Parties in the fifth year;

(u) Customs duties on originating goods classified under the tariff lines indicated with "R" shall be excluded from any tariff commitment referred to in subparagraphs (a) through (t), and be subject to negotiation between Parties in the fifth year;

(v) The originating goods classified under the tariff lines indicated with "X" shall be excluded from any tariff commitment referred to in subparagraphs (a) through (u); and

(w) Customs duties on originating goods classified under the tariff lines indicated with "*" shall be