10. With regard to the rate of customs duty for a tariff line for a particular year, in the event of a discrepancy between the rate determined by the Notes for the Schedule of a Party for the category of that tariff line indicated in that Party's Schedule and the rate for that tariff line specified in the stage of reduction for that particular year in that Party's Schedule, that Party shall apply the former rate of customs duty.

PART 2

Tariff elimination and reduction – the United Kingdom

SECTION A

Notes for the Schedule of the United Kingdom

1. For the purposes of Article 2.8, the following categories indicated in Column "Category" in the Schedule of the United Kingdom in Section B apply:

(a) customs duties on originating goods classified under the tariff lines indicated with "B3" shall be eliminated as follows:

(i) on the date of entry into force of this Agreement, the customs duties shall be half of the base rate; and

(ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in two equal annual instalments beginning on 1 February of the second year, and these originating goods shall be duty-free as from 1 February of the third year;

(b) customs duties on originating goods classified under the tariff lines indicated with "B5" shall be eliminated as follows:

(i) on the date of entry into force of this Agreement, the customs duties shall be two thirds of the base rate; and

(ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in four equal annual instalments beginning on 1 February of the second year, and these originating goods shall be duty-free as from 1 February of the fifth year;