(c) customs duties on originating goods classified under the tariff lines indicated with "B7" shall be eliminated as follows:

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

(ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in six 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 seventh year;

(d) customs duties on originating goods classified under the tariff lines indicated with "B10" shall be eliminated as follows:

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

(ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in nine 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 tenth year;

(e) customs duties on originating goods classified under the tariff lines indicated with "B12" shall be eliminated as follows:

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

(ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in eleven 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 12th year;

(f) customs duties on originating goods classified under the tariff lines indicated with "B15" shall be as follows:

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

(ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in fourteen 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 15th year;

(g) customs duties on originating goods classified under the tariff lines indicated with "EU10" shall be as follows:

(i) on the date of entry into force of this Agreement, until the end of the sixth year, the customs duties shall remain at the base rate; and

(ii) the customs duties shall be eliminated in four equal annual instalments beginning on 1 February of the seventh year, and these originating goods shall be duty-free as from 1 February of the 10th year;

(h) customs duties on originating goods classified under the tariff lines indicated with "X" are excluded from reduction or elimination in this Agreement;

(i) customs duties (including the agricultural element of duty (marked as "EA"[1]) where this element is mentioned as part of the base rate) on originating goods classified under the tariff lines indicated with "R5" shall be reduced from the base rate as follows:

---

1 Legal reference for EA: Any law or regulation of the United Kingdom that applies an agricultural element of duty to certain goods in accordance with Part I, Section I-A (including Annex 1) of Schedule XIX (United Kingdom) to the GATT 1994 adopted by the United Kingdom on or after the date of entry into force of this Agreement.