customs duty to be applied in accordance with paragraph 1, as soon as practicable but not later than the date of the application.

Article 2.5: Acceleration of Tariff Commitments[1]

1. Nothing in this Agreement shall preclude the Parties from amending this Agreement in accordance with Article 20.4 (Amendments), to accelerate or improve the tariff commitments set out in their Schedules in Annex I (Schedules of Tariff Commitments).

2. Two or more Parties[2] may, based on mutual consent, consult on the acceleration or improvement of tariff commitments set out in their Schedules in Annex I (Schedules of Tariff Commitments). An agreement to accelerate or improve the tariff commitments between these Parties shall be implemented through a modification to their Schedules in Annex I (Schedules of Tariff Commitments) in accordance with Article 20.4 (Amendments). Any such acceleration or improvement of tariff commitments shall be extended to all Parties.

3. A Party may, at any time, unilaterally accelerate or improve its tariff commitments set out in its Schedule in Annex I (Schedules of Tariff Commitments). Any such acceleration or improvement of its tariff commitment shall be extended to all Parties. Such Party shall inform the other Parties as early as practicable before the new preferential rate of customs duty takes effect.

4. For greater certainty, following a Party's unilateral acceleration or improvement of its tariff commitments referred to in paragraph 3, that Party may raise its preferential customs duty to a level not exceeding the preferential rate of customs duty set out in its Schedule in Annex I (Schedules of Tariff Commitments) for the relevant year. Such Party shall inform the other Parties of the date from which the new preferential rate of customs duty takes effect, as early as practicable before such date.

[1] For greater certainty, this Article shall apply only to tariff commitments under this Agreement.

[2] For the purposes of this paragraph, "two or more Parties" means some of, but not all of, the Parties.

Article 2.6 Tariff Differentials

1. All originating goods subject to tariff differentials[3] shall be eligible for preferential tariff treatment applicable to the originating goods of an exporting Party pursuant to the importing Party's tariff commitments set out in its Schedule in Annex I (Schedules of Tariff Commitments) at the time of importation, provided that the exporting Party is the RCEP country of origin.

2. The RCEP country of origin for an originating good shall be the Party where the good acquired its originating status in accordance with Article 3.2 (Originating Goods). With regard to subparagraph (b) of Article 3.2 (Originating Goods), the RCEP country of origin for an originating good shall be the exporting Party, provided that the production process, other than the minimal operations set out in paragraph 5, for that originating good occurred in that exporting Party.

3. Notwithstanding paragraph 2, for an originating good identified by an importing Party in its Appendix to its Schedule in Annex I (Schedules of Tariff Commitments), the RCEP country of origin shall be the exporting Party, provided that the good meets the additional requirement specified in that Appendix.

4. In the event that the exporting Party of an originating good is not established to be the RCEP country of origin in accordance with paragraphs 2 and 3, the RCEP country of origin for that originating good shall be the Party that contributed the highest value of originating materials used in the production of that good in the exporting Party. In that case, that originating good shall be eligible for preferential tariff treatment applicable to that originating good of the RCEP country of origin.

5. For the purposes of paragraph 2, a "minimal operation" is any operation set out below:

   (a) preserving operations to ensure that the good remains in good condition for the purposes of transport or storage;

   (b) packaging or presenting goods for transportation or sale;

[3] The Parties understand that "tariff differentials" refers to different tariff treatment that an importing Party applies for the same originating good.