DONE in a single original in the English language and **SIGNED** on the Fifteenth Day of November in the Year of Two Thousand and Twenty at Bandar Seri Begawan, Brunei Darussalam; Phnom Penh, Cambodia; Bogor, Indonesia; Vientiane, Lao PDR; Kuala Lumpur, Malaysia; Nay Pyi Taw, Myanmar; Manila, Philippines; Singapore; Bangkok, Thailand; Ha Noi, Viet Nam; Canberra, Australia; Beijing, China; Tokyo, Japan; Seoul, Republic of Korea; and Auckland, New Zealand.

ANNEX I

SCHEDULES OF TARIFF COMMITMENTS

GENERAL NOTES

1. This Annex is made based on the 2012 Edition of the Harmonized System, which entered into force on 1 January 2012.

2. For the purposes of this Annex, the base rates set out in each Party's Schedule reflect the Most-Favoured-Nation (MFN) applied rates of customs duty of each Party in effect on 1 January 2014.

3. For the purposes of this Annex, **the date of entry into force of this Agreement** means the date of entry into force of this Agreement pursuant to paragraph 2 of Article 20.6 (Entry into Force).

4. For the purposes of implementing tariff reductions of this Annex, **year**[1] means:

   (a) for Australia, Brunei Darussalam, Cambodia, China, Korea, Lao PDR, Malaysia, Myanmar, New Zealand, Singapore, Thailand, and Viet Nam, with respect to the first year, the period from the date of entry into force of this Agreement until the following 31 December and, with respect to each subsequent year, the 12-month period starting on 1 January of that year; and

   (b) for Indonesia, Japan, and the Philippines, with respect to the first year, the period from the date of entry into force of this Agreement until the following 31 March and, with respect to each subsequent year, the 12-month period starting on 1 April of that year.

5. The staging of the reduction or elimination of customs duties as provided for in all the Schedules in this Annex shall be deemed to have commenced on the date of entry into force of this Agreement, including the staging of the reduction or elimination of customs duties provided for in the Schedules of signatory States for which this Agreement enters into force at later dates pursuant to paragraph 3 of Article 20.6 (Entry into Force).

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[1] For greater certainty, the tariff reductions shall take place on the first day of the relevant year.