ANNEX 2-D

TARIFF SCHEDULE OF THE UNITED KINGDOM

GENERAL NOTES

1. The provisions of this Schedule are generally expressed in terms of the *Tariff of the United Kingdom* as established under the *Taxation (Cross-border Trade) Act 2018,* and the interpretation of the provisions of this Schedule, including the product coverage of subheadings of this Schedule, shall be governed by the Rules of Interpretation, Section Notes and Chapter Notes of the *Tariff of the United Kingdom*. To the extent that provisions of this Schedule are identical to the corresponding provisions of the *Tariff of the United Kingdom*, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the *Tariff of the United Kingdom*. This Schedule is expressed in the tariff nomenclature used by the United Kingdom on September 1, 2021.

2. The base rates of customs duty set out in this Schedule reflect the United Kingdom's Most-Favoured-Nation (MFN) rates of duty in effect on September 1, 2021.

3. For the purposes of this Schedule, **year 1** means the period from January 1, 2023 through December 31, 2023. Each subsequent year refers to the twelve-month period which starts on January 1 of that year.

4. In this Schedule, rates of duty expressed in monetary units shall be rounded down to the nearest 0.01 of a British pound sterling.

5. The following staging categories shall apply to the elimination or reduction of customs duties by the United Kingdom pursuant to Article 2.4.2 (Elimination of Customs Duties):

(a) customs duties on originating goods provided for in the items in staging category EIF shall be eliminated entirely, and these goods shall be duty-free on the date of entry into force of this Agreement for the United Kingdom;

(b) customs duties on originating goods provided for in the items in staging category B5 shall be eliminated in five annual stages, and these goods shall be duty-free effective January 1 of year 5;

(c) customs duties on originating goods provided for in the items in staging category B7 shall be eliminated in seven annual stages, and these goods shall be duty-free effective January 1 of year 7;

(d) customs duties on originating goods provided for in the items in staging category B8 shall be eliminated in eight annual stages, and these goods shall be duty-free effective January 1 of year 8;

(e) customs duties on originating goods provided for in the items in staging category B10 shall be eliminated in ten annual stages, and these goods shall be duty-free effective January 1 of year 10;

(f) customs duties on originating goods provided for in the items in staging category B11 shall be eliminated in eleven annual stages, and these goods shall be duty-free effective January 1 of year 11;

(g) customs duties on originating goods provided for in the items in staging category C2 shall remain at the base rate through December 31 of year 1. The customs duties on these goods shall be eliminated and these goods shall be duty-free effective January 1 of year 2;

(h) customs duties on originating goods provided for in the items in staging category C3 shall remain at the base rate through December 31 of year 2. The customs duties on these goods shall be eliminated and these goods shall be duty-free effective January 1 of year 3;

(i) customs duties on originating goods provided for in the items in staging category C5 shall remain at the base rate through December 31 of year 4. The customs duties on these goods shall be eliminated and these goods shall be duty-free effective January 1 of year 5;

(j) customs duties on originating goods provided for in the items in staging category C8 shall remain at the base rate through December 31 of year 7. The customs duties on these goods shall be eliminated and these goods shall be duty-free effective January 1 of year 8;

(k) customs duties on originating goods provided for in the items in staging category C15 shall remain at the base rate through December 31 of year 14. The customs duties on these goods shall be eliminated and these goods shall be duty-free effective January 1 of year 15;

(l) customs duties on originating goods provided for in the items in staging category C16-AU: