(i) shall remain at the base rate under this Agreement until December 31 of year 10 of the United Kingdom's Schedule to Annex 2A (Tariff Commitments) of the *Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and Australia*, done at London on December 16, 2021 and at Adelaide on December 17, 2021 (UK's Tariff Schedule under the UK-Australia FTA);

(ii) shall remain at the base rate under this Agreement from January 1 of year 11 of the UK's Tariff Schedule under the UK-Australia FTA to December 31 of year 15 of the UK's Tariff Schedule under the UK-Australia FTA, except that if a good classified under the same tariff item as the originating good is:

(A) free of customs duty under the UK's Tariff Schedule under the UK-Australia FTA;

(B) not subject to a bilateral safeguard measure under Section D of Chapter 3 (Trade Remedies) of the *Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and Australia*, done at London on December 16, 2021 and at Adelaide on December 17, 2021 (UK-Australia FTA); and

(C) not subject to a product specific safeguard measure under Part 2B-3 (Product Specific Safeguard Measures) of the UK's Tariff Schedule under the UK-Australia FTA,

these originating goods shall be duty-free under this Agreement;

(iii) shall be eliminated and these goods shall be duty-free under this Agreement from January 1 of year 16 of the UK's Tariff Schedule under the UK-Australia FTA;

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

(i) shall remain at the base rate under this Agreement until December 31 of year 10 of the United Kingdom's Schedule to Annex 2A (Tariff Commitments) of the *Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and New Zealand*, done at London on February 28, 2022 (UK's Tariff Schedule under the UK-New Zealand FTA);

(ii) shall remain at the base rate under this Agreement from January 1 of year 11 of the UK's Tariff Schedule under the UK-New Zealand FTA to December 31 of year 15 of the UK's Tariff Schedule under the UK-New Zealand FTA, except that if a good classified under the same tariff item as the originating good is:

(A) free of customs duty under the UK's Tariff Schedule under the UK-New Zealand FTA;

(B) not subject to a bilateral safeguard measure under Section D of Chapter 8 (Trade Remedies) of the UK-New Zealand FTA; and

(C) not subject to a product specific safeguard measure under Part 2B-3 (Product Specific Safeguard Measures) of the UK's Tariff Schedule under the UK-New Zealand FTA,

these originating goods shall be duty-free under this Agreement;

(iii) shall be eliminated and these goods shall be duty-free under this Agreement from January 1 of year 16 of the UK's Tariff Schedule under the UK-New Zealand FTA;

(n) customs duties on originating goods provided for in the items in staging category C21-NZ:

(i) shall remain at the base rate under this Agreement until December 31 of year 15 of the UK's Tariff Schedule under the UK-New Zealand FTA;

(ii) shall remain at the base rate under this Agreement from January 1 of year 16 of the UK's Tariff Schedule under the UK-New Zealand FTA to December 31 of year 20 of the UK's Tariff Schedule under the UK-New Zealand FTA, except that if a good classified under the same tariff item as the originating good is:

(A) free of customs duty under the UK's Tariff Schedule under the UK-New Zealand FTA; and