(B) not subject to a bilateral safeguard measure under Section D of Chapter 8 (Trade Remedies) of 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 twenty-one of the UK's Tariff Schedule under the UK-New Zealand FTA;

(o) customs duties on originating goods provided for in the items in staging category R1 shall be reduced to 62.00 GBP/1000kg on the date of entry into force of this Agreement for the United Kingdom and remain at that rate each subsequent year;

(p)

(i) customs duties on originating goods provided for in the items in staging category R1-PE shall be reduced to 62.00 GBP/1000kg on the date of entry into force of this Agreement for the United Kingdom and remain at that rate each subsequent year.

(ii) Notwithstanding subparagraph (i), if the United Kingdom applies a rate of customs duty other than an in-quota rate of customs duty to goods classified under tariff item 0803.90.10 imported from Brazil, Costa Rica, Guatemala, Honduras, Nicaragua, Panama, El Salvador, Venezuela or from Andean Community Member countries which is less than 62.00 GBP/1000kg, then the United Kingdom shall apply to originating goods from Peru classified under tariff item 0803.90.10 the lowest rate of those customs duties;

(q)

(i) customs duties on originating goods provided for in the items in staging category R1-MX shall be reduced to 62.00 GBP/1000kg on the date of entry into force of this Agreement for the United Kingdom and remain at that rate each subsequent year.

(ii) Notwithstanding subparagraph (i), if the United Kingdom applies a rate of customs duty other than an in-quota rate of customs duty to goods classified under tariff item 0803.90.10 imported from Brazil, Costa Rica, Guatemala, Honduras, Nicaragua, Panama, El Salvador, Venezuela or from Andean Community Member countries which is less than 62.00 GBP/1000kg, then the United Kingdom shall apply to originating goods from Mexico classified under tariff item 0803.90.10 the lowest rate of those customs duties;

(r) customs duties on originating goods provided for in the items in staging category MFN shall be at the most-favoured-nation rate of customs duties in effect at the time of import; and

(s) customs duties on originating goods provided for in the items in staging category CSQ shall be governed by the terms of the CSQ applicable to that tariff item, as outlined in Appendix A (Tariff Rate Quotas of the United Kingdom) to the United Kingdom's Schedule to Annex 2-D.

6. The annual stages referred to in paragraph 5 for the elimination or reduction of customs duties shall be equal, annual stages, except as otherwise provided in paragraph 5.

7. In implementing the commitment on goods in staging category C16-AU provided for in this Schedule, the United Kingdom and Australia agree that, if a good enters the United Kingdom free of customs duty under paragraph 5(l)(ii), the importation of that good may be taken into account for the purposes of:

(a) determining whether a bilateral safeguard measure may be applied under Section D of Chapter 3 (Trade Remedies) of the UK-Australia FTA in respect of goods classified under the same tariff item; and

(b) calculating whether the annual aggregate trigger quantity has been exceeded for PSS 1 or PSS 2 goods under Part 2B-3 (Product Specific Safeguard Measures) of the UK's Tariff Schedule under the UK-Australia FTA.

8. In implementing the commitment on goods in staging category C16-NZ or C21-NZ provided for in this Schedule, the United Kingdom and New Zealand agree that, if a good enters the United Kingdom free of customs duty under paragraph 5(m)(ii) or 5(n)(ii), the importation of that good may be taken into account for the purposes of:

(a) determining whether a bilateral safeguard measure may be applied under Section D of Chapter 8 (Trade Remedies) of the UK-New Zealand FTA in respect of goods classified under the same tariff item; and

(b) In the case of goods in staging category C16-NZ, calculating whether the annual aggregate trigger quantity has been exceeded for PSS-1 goods under Part 2B-3