

**Annex 2-B  
Schedule of Australia  
General notes**

**GENERAL NOTES  
TARIFF SCHEDULE OF AUSTRALIA**

**1. Base Rates of Customs Duty. Except as otherwise indicated, the base rates of duty set forth in this schedule shall reflect the general rates of duty in Schedule 3 to the Australian *Customs Tariff Act 1995*, in effect 1 January, 2004.**

**2. Rounding. For the purposes of the elimination of customs duties in accordance with this note, interim staged rates shall be rounded down, at least to the nearest half a percentage point (0.5%) or, if the rate of duty is expressed in monetary units, at least to the nearest 0.01 (1 cent) of the official monetary unit of the Party.**

**2. Staging. The following categories apply to the elimination of customs duties by Australia pursuant to Article 2.3 (Elimination of Customs Duties).**

(a) Category “T1(AU)” – duties on goods in category T1 shall be 3 percent from the date this agreement enters into force until 31 December 2009. From January 1 2010 duties will be zero.

(b) Category “Tx(AU)” – duties on goods in category Tx shall be 5.5 percent from the date this agreement enters into force until 31 December 2009. From January 1 2010 the duties will be 3 percent until 31 December 2014. From January 1 2015 the duties will be zero.

(c) Category “T2(AU)” – duties on goods in category T2 shall be 8 percent from the date this agreement enters into force until 31 December 2009. From January 1 2010 the duties will be 3 percent until 31 December 2014. From January 1 2015 the duties will be zero.

(d) Category “T3(AU)” – duties on goods in category T3 shall be 15.5 percent from the date this agreement enters into force until 31 December 2009. From January 1 2010 the duties shall be 8 percent until 31 December 2014. From January 1 2015 the duties will be zero.

(e) Category “L” – duties on goods in category L shall be removed in equal annual stages beginning from the date this agreement enters into force, and such goods shall be duty free, effective January 1 of 2010.

4. Originating goods imported into Australia shall not be subject to any special safeguard that Australia is entitled to apply under Article 5 of the Agreement on Agriculture.