**ANNEX 2ASCHEDULES OF TARIFF COMMITMENTS**

**PART A**

*General Notes*

For the purpose of this Annex:

**HS Code** and **Description** refer to the relevant national tariff line of each Party and its corresponding description as they existed in that Party’s national tariff schedule as of 1 January 2024.

**Base Rate** refers to the applied most-favoured-nation (MFN) rate of duty in effect as of 1 January 2024 for each Party as indicated in Part B (Schedule of Australia) and Part C (Schedule of the United Arab Emirates).

**Entry into force (EIF)** shall refer to the date of entry into force of this Agreement.

The term **‘year’** means, with respect to the first year (‘Year 1’), the period from the date of entry into force of this Agreement until 31 December of the same year and, with respect to each subsequent year, the twelve-month period which starts on 1 January of that year.

***Additional Notes for Schedule of Australia***

The provisions of this Annex, as they apply to Part B (Schedule of Australia), are generally expressed in terms of the corresponding items in Schedule 3 to the *Customs Tariff Act 1995* (Cth) (“Tariff Act”), and the interpretation of the provisions of this Annex, including the product coverage of subheadings of this Annex, shall be governed by the Tariff Act. To the extent that provisions of this Annex are identical to the corresponding provisions of the Tariff Act, the provisions of this Annex shall have the same meaning as the corresponding provisions of the Tariff Act.

***Additional Notes for Schedule of the United Arab Emirates***

The provisions of this Annex, as they apply to Part C (Schedule of the United Arab Emirates), are generally expressed in terms of the corresponding items in the Unified *Customs Tariff  of the United Arab Emirates (Unified Customs Tariff)*, set out in *Cabinet Resolution N°17* for the year 2022 in force at 1 January 2023, amended by *Cabinet Resolution N°123* for the year 2023 in force at 1 January 2024,  and the interpretation of the provisions of this Annex, including the coverage of goods, shall be governed by the General Notes, Explanatory Notes, Section Notes, Chapter Notes, Heading Notes, Subheading Notes, and the additional Notes of the said Unified Customs Tariff. To the extent that provisions of this Annex are identical to the corresponding provisions of the Unified Customs Tariff, the provisions of this Annex shall have the same meaning as the corresponding provisions of the said Unified Customs Tariff.