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GENERAL NOTES TARIFF SCHEDULE OF MALAYSIA

1. The provisions of this Schedule are generally expressed in terms of the Malaysian Trade Classification and Customs Duties Order (MTCCDO), and the interpretation of the provisions of this Schedule, including the product coverage of subheading of this Schedule, shall be governed by the General Notes, Section Notes, and Chapter Notes of the MTCCDO. To the extent that provisions of this Schedule are identical to the corresponding provisions of MTCCDO, the provisions of this Schedule shall have the same meaning as the corresponding provisions of MTCCDO.
2. The base rates of duty set out in the Schedule reflect Malaysia's Most-Favoured-Nation (MFN) rates of duty in effect on January 1, 2010.
3. The rates of duty expressed in monetary units shall be rounded down to the nearest hundredth of a Malaysian Ringgit.
4. The following staging categories apply to the elimination of customs duties by Malaysia pursuant to paragraph 2 of Article BB4:
 - (a) Customs duties on originating goods classified under the tariff lines indicated with "EIF" shall be eliminated entirely, and such goods shall be duty-free as from the date of entry into force of this Agreement for Malaysia;
 - (b) Customs duties on originating goods classified under the tariff lines indicated in staging category "B3" shall be eliminated in 3 annual stages from the Base Rate to free, and such goods shall be duty-free effective January 1 of Year 3;
 - (c) Customs duties on originating goods classified under the tariff lines indicated in staging category "B6" shall be eliminated in 6 annual stages from the Base Rate to free, and such goods shall be duty-free effective January 1 of Year 6;
 - (d) Customs duties on originating goods classified under the tariff lines indicated in staging category "B8" shall be eliminated in 8 annual stages from the Base Rate to free, and such goods shall be duty-free effective January 1 of Year 8;
 - (e) Customs duties on originating goods classified under the tariff lines indicated in staging category "B11" shall be in 11 annual stages from the Base Rate to free, and such goods shall be duty-free effective January 1 of Year 11;
 - (f) Customs duties on originating goods classified under the tariff lines indicated in staging category "B13" shall be eliminated in 13

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annual stages from the Base Rate to free, and such goods shall be duty-free effective January 1 of Year 13;

- (g) Customs duties on originating goods classified under the tariff lines indicated in staging category "B16" shall be eliminated in 16 annual stages from the Base Rate to free, and such goods shall be duty-free effective January 1 of Year 16;
- (h) Customs duties on originating goods provided for in the staging category TRQ shall be governed by the terms of the TRQ as outlined in Appendix A to this Schedule. The tariff quota volumes shall increase from entry into force of the Agreement, from the initial TRQ volumes in the first year in Appendix A, at a rate of 1% compounded annually, in perpetuity.
- (i) The tariff lines for Pork Carcass Malaysian HS 2007 Codes: 020311000, 020321000 and Liquid Milk Malaysian HS 2007 Codes: 040110110, 040120110, 040130110, indicated with "TRQ, B16", are subject to a Tariff Rate Quota ("TRQ") until the end of Year 15. The out-quota tariff rate shall be eliminated in 16 annual stages, and such goods shall be duty-free effective January 1 of Year 16. The tariff quota volumes shall increase from entry into force of the Agreement, from the initial TRQ volumes in the first year in Appendix A, at a rate of 1% compounded annually, until the end of Year 15.

5. The annual stages referred to in paragraph 4 for the elimination of customs duties shall be equal, annual stages, except:

- (a) as provided in paragraphs 3(b)(i), 4(a)(ii) and 4(b)(ii) of the General Notes to Annex BB-X; or
- (b) as otherwise provided in paragraph 4.