

Annex 2.1
Elimination of Customs Duties

1. Singapore shall entirely eliminate customs duties on all goods on the date this Agreement enters into force.
2. Costa Rica shall entirely eliminate customs duties on all goods on the date this Agreement enters into force, except for goods listed in Appendix 2.1; for which customs duties shall be eliminated according to the respective staging category.
3. The following staging categories apply to the elimination of customs duties by Costa Rica pursuant to Article 2.4 (Elimination of Customs Duties):
 - (a) duties on goods provided for in the items in staging category B shall be removed in 5 equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year five;
 - (b) duties on goods provided for in the items in staging category C shall be removed in 10 equal annual stages beginning on the date this Agreement enters into force, and such goods shall be duty-free, effective January 1 of year ten; and
 - (c) duties on goods provided for in the items in staging category D shall remain at base rates for years one to five. Beginning January 1 of year six, duties shall be removed in 5 equal annual stages, and such goods shall be duty-free, effective January 1 of year ten.
4. For purposes of this Annex and Appendix 2.1, **year one** means the year the Agreement enters into force as provided in Article 19.4 (Entry into Force).
5. For purposes of this Annex and Appendix 2.1, beginning in year two, each annual stage of duty reduction shall take effect on January 1 of the relevant year.