

ANNEX 2-A

ELIMINATION OF CUSTOMS DUTIES

1. All customs duties by a Party on goods originating in the other Party shall be eliminated as from the date of the entry into force of this Agreement, except as otherwise provided in the respective Party's Schedules included in this Annex.
2. The following staging categories apply to the elimination of customs duties by each Party pursuant to Article 2.6 (Reduction and/or Elimination of Customs Duties on Imports) for those customs duties not eliminated at the entry into force of this Agreement:
 - (a) customs duties on originating goods provided for in the items in staging category "3" in a Party's Schedule shall be removed in four equal annual stages beginning on the date this Agreement enters into force, and such goods shall thereafter be free of any customs duty;
 - (b) customs duties on originating goods provided for in the items in staging category "5" in a Party's Schedule shall be removed in six equal annual stages beginning on the date this Agreement enters into force, and such goods shall thereafter be free of any customs duty;
 - (c) no obligations under this Agreement regarding customs duties shall apply with respect to items in staging category "X".
3. In relation to goods under a particular tariff code, the base rate of the customs duty and the staging category for determining the interim rate of the customs duty at each stage of reduction are indicated for that tariff code in each Party's Schedule.
4. For the purposes of paragraph 2, rates of customs duties in the interim stages shall be rounded down, at least to the nearest tenth of a percentage point and/or, in the case of the Union, to the nearest euro cent, where applicable.
5. For the purposes of this Annex and a Party's Schedule, each annual reduction shall take effect on the first day of the relevant year as defined in paragraph 6 of this Annex.
6. For the purposes of this Annex:
 - (a) "year one" means the twelve-month period beginning on the date this Agreement enters into force;
 - (b) "year two" means the twelve-month period beginning on the first anniversary of the entry into force of this Agreement;
 - (c) "year three" means the twelve-month period beginning on the second anniversary of the entry into force of this Agreement;
 - (d) "year four" means the twelve-month period beginning on the third anniversary of the entry into force of this Agreement;

(e) “year five” means the twelve-month period beginning on the fourth anniversary of the entry into force of this Agreement.

7. Appendices 2-A-1 and 2-A-2 form an integral part of this Annex.

TARIFF SCHEDULE OF SINGAPORE

Appendix 2-A-1

Customs Duties Elimination Schedule – Singapore

1. The provisions of this Schedule are expressed in terms of the Singapore Trade Classification, Customs and Excise Duties (hereinafter referred to as “STCCE”), and the interpretation of the provisions of this Schedule, including the product coverage of subheadings of this Schedule, shall be governed by the General Notes, Section Notes, Chapter Notes and subheading notes of the STCCE. To the extent that provisions of this Schedule are identical to the corresponding provisions of the STCCE, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the STCCE.
2. Pursuant to Article 2.6 (Reduction and/or Elimination of Customs Duties on Imports), Singapore shall eliminate customs duties on all originating goods of the Union as of the date of entry into force of this Agreement.

TARIFF SCHEDULE OF THE UNION

Appendix 2-A-2

Customs Duties Elimination Schedule - The Union

General notes

1. Relation to the Combined Nomenclature (hereinafter referred to as “CN”) of the Union: the provisions of this Schedule are generally expressed in terms of the CN, and the interpretation of the provisions of this Schedule, including the product coverage of subheadings of this Schedule, shall be governed by the General Notes, Section Notes, and Chapter Notes of the CN. To the extent that provisions of this Schedule are identical to the corresponding provisions of the CN, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the CN.
2. Base Rates of Customs Duty: the base rates of customs duty set forth in this Schedule reflect the European Community’s Common Customs Tariff rates of duty in effect on 1 January 2010.
3. Pursuant to Article 2.6 (Reduction and/or Elimination of Customs Duties on Imports), the Union shall eliminate customs duties on all originating goods of

Singapore under this Agreement, as from the date of entry into force of this Agreement except for those listed in the Union tariff schedule.

Entry price system

4. Paragraph 5 to 7 of this Annex sets out modifications to the entry price scheme that the Union applies to certain fruits and vegetables in accordance with the Common Customs Tariff provided for in Commission Regulation (EC) No 927/2012 of 9 October 2012 (and successor acts) and Union WTO Schedule CXL. In particular, originating goods of Singapore included under this Annex shall be subject to the entry price scheme set out in this Annex in lieu of the entry price scheme specified in the Common Customs Tariff provided for in Commission Regulation (EC) No 927/2012 of 9 October 2012 (and successor acts) and Union WTO Schedule CXL.
5. For originating goods of Singapore to which the Union applies its entry price scheme in accordance with Commission Regulation (EC) No 927/2012 of 9 October 2012 and Union WTO Schedule CXL, the *ad valorem* customs duties on such goods shall be removed in accordance with the staging categories as set out in the Union's Schedule.
6. The specific customs duties provided for in Commission Regulation (EC) No 948/2009 of 30 September 2009 on the goods under paragraph 5 shall not be subject to the elimination of customs duties in accordance with the staging categories as set out in the Union's Schedule. Instead, the specific customs duties shall be maintained for the following goods:

CN 2013 code	Description
0702 00 00	Tomatoes, fresh or chilled
0707 00 05	-Cucumbers
0709 91 00	--Globe artichokes
0709 93 10	---Courgettes
0805 10 20	--Sweet oranges, fresh
0805 20 10	--Clementines
0805 20 30	--Monreales and satsumas
0805 20 50	--Mandarins and wilkings
0805 20 70	--Tangerines
0805 20 90	--Other
0805 50 10	--Lemons (Citrus limon, Citrus limonum)
0806 10 10	--Table grapes

CN 2013 code	Description
0808 10 80	--Other
0808 30 90	--Other
0809 10 00	-Apricots
0809 21 00	--Sour cherries (<i>Prunus cerasus</i>)
0809 29 00	--Other
0809 30 10	--Nectarines
0809 30 90	--Other
0809 40 05	--Plums
2009 61 10	---Of a value exceeding € 18 per 100 kg net weight
2009 69 19	----Other
2009 69 51	-----Concentrated
2009 69 59	-----Other
2204 30 92	----Concentrated
2204 30 94	----Other
2204 30 96	----Concentrated
2204 30 98	----Other

7. The specific duty under paragraph 6 shall not exceed the lesser specific duty of the prevailing MFN applied rate, or the MFN applied rate of duty in effect on the day immediately preceding the date this Agreement enters into force.