

ANNEX 2A

TARIFF ELIMINATION - HEADNOTES

1. Live animals, animal, natural, industrial and agricultural products originating in Jordan shall be allowed free of customs duties and any other charges having equivalent effect when exported directly into Singapore starting the date of entry into force of this Agreement.
2. Aside from products listed in paragraphs 3, 4, 5, 6 and 7 of this Annex, customs duties and any other charges having equivalent effect on products originating in Singapore and exported directly into Jordan shall remain at base rates for the first five years of implementation. Thereafter, beginning January 1 of year six from date of entry into force of the Agreement, the rates of duty shall be progressively abolished in five equal annual stages over five consecutive years. Such goods shall be duty-free effective January 1 of year ten.
3. Products of List No.1 originating in Singapore shall be allowed free of customs duties and any other charges having equivalent effect when exported directly into Jordan starting the date of entry into force of this Agreement.
4. Customs duties and any other charges having equivalent effect on products of List No. 2 originating in Singapore shall be progressively abolished when exported directly into Jordan starting the date of entry into force of this Agreement in five equal annual stages over five consecutive years. Such goods shall be duty-free effective January 1 of year five.
5. Customs duties and any other charges having equivalent effect on products of List No. 3 originating in Singapore shall be progressively abolished when exported directly into Jordan starting the date of entry into force of this Agreement in ten equal annual stages over ten consecutive years. Such goods shall be duty-free effective January 1 of year ten.
6. Customs duties and any other charges having equivalent effect on products of List No. 4 originating in Singapore shall be progressively reduced when exported directly into Jordan starting the date of entry into force of this Agreement in 10 equal annual stages of five per cent from the base rate. The duty on such goods shall be 50 percent of the base rate effective January 1 of year ten.
7. Products of List No. 5 originating in Singapore shall be excluded from exemption or progressive abolishment of customs duties and any other charges having equivalent effect when exported directly into Jordan.
8. Customs duties and any other charges having equivalent effect not higher than those effective on the date of signing this Agreement shall be approved as a base rate when applying the provisions of this Agreement. Any reductions on customs duties and any other charges having equivalent effect subsequent to the date of entry into force of this Agreement shall replace the above approved base rate as the new base rate.
9. For the purpose of classifying goods and products traded between both Parties under this Agreement the Harmonized Commodity Description and Coding System shall be used. Where there is a difference in classification of any particular good between the Parties, the Parties may request the World Customs Organisation for a determination.
10. For the purposes of paragraphs 2, 4, 5 and 6, the year of entry into force of the Agreement shall be considered as the first year of implementation of the tariff concessions. Thereafter, each year of implementation of tariff concessions shall commence on 1 January of that year.
11. Both parties of the Agreement shall exchange their national Tariff Schedules and lists of other charges effective on the date of signing this Agreement.