

**ANNEX 2A AND ANNEX 2B**  
**SCHEDULES OF TARIFF COMMITMENTS**

**GENERAL NOTES**

1. Annex 2A (Schedule of Tariff Commitments – Thailand) and Annex 2B (Schedule of Tariff Commitments – Sri Lanka) are made based on the 2022 Edition of the Harmonized System. For Thailand, such Harmonized System is effective on 1 January 2022. For Sri Lanka, such Harmonized System is effective on 1 January 2023.
2. For the purposes of Annex 2A (Schedule of Tariff Commitments – Thailand) and Annex 2B (Schedule of Tariff Commitments – Sri Lanka), the base rates set out in each Party’s Schedule reflect the Most-Favoured-Nation (MFN) applied rates of customs duties of each Party in effect on 1 September 2023.
3. For the purposes of Annex 2A (Schedule of Tariff Commitments – Thailand) and Annex 2B (Schedule of Tariff Commitments – Sri Lanka), **the date of entry into force of this Agreement** means the date of entry into force of this Agreement pursuant to Article 14.10 (Entry into Force).
4. For the purposes of implementing tariff reductions of Annex 2A (Schedule of Tariff Commitments – Thailand) and Annex 2B (Schedule of Tariff Commitments – Sri Lanka), **year**<sup>1</sup> means: with respect to the first year, the period from the date of entry into force of this Agreement until the following 31 December and, with respect to each subsequent year, the 12-month period starting on 1 January of that year.
5. The staging of the reduction or eliminations of customs duties as provided for in all the Schedules in Annex 2A (Schedule of Tariff Commitments – Thailand) and Annex 2B (Schedule of Tariff Commitments – Sri Lanka) shall be deemed to have commenced on the date of entry into force of this Agreement.

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<sup>1</sup> For greater certainty, the tariff reductions shall take place on the first day of the relevant year.