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GENERAL NOTES OF ANNEX 2-D TARIFF ELIMINATION OF MEXICO

1. The provisions of this Schedule are generally expressed in terms of the Mexico's tariff schedule of the General Import and Export Duties Law ("Tarifa de la Ley de los Impuestos Generales de Importación y de Exportación - LIGIE"), 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 LIGIE. To the extent that provisions of this Schedule are identical to the corresponding provisions of the LIGIE, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the LIGIE.
2. Except as otherwise provided in this Schedule, the base rates of duty set out in this Schedule reflect Mexico's Most-Favored-Nation (MFN) rates of duty in effect on January 1, 2010. For items identified with an asterisk ("*"), the applicable base rates of duty are those set forth in this Schedule.
3. For Mexico, rates of duty expressed in monetary units shall be rounded down to the nearest 0.01 of official monetary unit of Mexico.
4. The following staging categories apply to the elimination or reduction of customs duties by Mexico pursuant to paragraph 2 of Article BB.4:
 - (a) customs duties on originating goods provided for in the items in staging category EIF shall be eliminated entirely, and such goods shall be duty-free on the date of entry into force of this Agreement for Mexico;
 - (b) customs duties on originating goods provided for in the items in staging category B3 shall be eliminated in 3 annual stages, and such goods shall be duty-free effective January 1 of Year 3;
 - (c) customs duties on originating goods provided for in the items in staging category B5 shall be eliminated in 5 annual stages, and such goods shall be duty-free effective January 1 of Year 5;
 - (d) customs duties on originating goods provided for in the items in staging category B8 shall be eliminated in 8 annual stages, and such goods shall be duty-free effective January 1 of Year 8;
 - (e) customs duties on originating goods provided for in the items in staging category B10 shall be eliminated in 10 annual stages, and such goods shall be duty-free effective January 1 of Year 10;

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- (f) customs duties on originating goods provided for in the items in staging category B12 shall be eliminated in 12 annual stages, and such goods shall be duty-free effective January 1 of Year 12;
- (g) customs duties on originating goods provided for in the items in staging category B13 shall be eliminated in 13 annual stages, and such goods shall be duty-free effective January 1 of Year 13;
- (h) customs duties on originating goods provided for in the items in staging category B15 shall be eliminated in 15 annual stages, and such goods shall be duty-free effective January 1 of Year 15;
- (i) customs duties on originating goods provided for in the items in staging category B16 shall be eliminated in 16 annual stages, and such goods shall be duty-free effective January 1 of Year 16;
- (j) customs duties on originating goods provided for in the items in staging category D shall be the rate of customs duty applied under the WTO Agreement;
- (k) customs duties on originating goods provided for in the items in staging category MX10 shall be maintained at the base rate during Year 1 through Year 5 and shall be eliminated in 5 equal, annual stages beginning in Year 6, and such goods shall be duty-free effective January 1 of Year 10;
- (l) customs duties on originating goods provided for in the items in staging category MX11 shall be 16% during Year 1, and shall be eliminated in 10 equal, annual stages beginning in Year 2, and such goods shall be duty-free effective January 1 of Year 11;
- (m) customs duties on originating goods provided for in the items in staging category MX13 shall be maintained at the base rate during Year 1 through Year 3 and shall be eliminated in 10 equal, annual stages beginning in Year 4, and such goods shall be duty-free effective January 1 of Year 13;
- (n) customs duties on originating goods provided for in the items in staging category MX16 shall be maintained at the base rate during Year 1 through Year 5 and shall be eliminated in 11 equal, annual stages beginning in Year 6, and such goods shall be duty-free effective January 1 of Year 16;
- (o) customs duties on originating goods provided for in the items in staging category MXR1 shall be reduced by 50% of the base rate in 10 equal, annual stages beginning on the date of entry into force of this Agreement for Mexico, and the custom duty for such goods shall be 10% effective January 1 of Year 10 and each subsequent year;

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- (p) customs duties on originating goods provided for in the items in staging category MXR2 shall be reduced by 50% of the base rate in 5 equal, annual stages beginning on the date of entry into force of this Agreement for Mexico, and the custom duty for such goods shall be 36% effective January 1 of Year 5 and each subsequent year;
- (q) customs duties on originating goods provided for in the items in staging category MXR3 shall be reduced by 70% of the base rate in 7 equal, annual stages beginning on the date of entry into force of this Agreement for Mexico, and the custom duty for such goods shall be 42% duty effective January 1 of Year 7 and each subsequent year;
- (r) customs duties on originating goods from Japan provided for in the items in staging category MXR4 shall be reduced as follows:
 - (i) the custom duty for such goods shall be reduced to 8% in 8 equal annual stages;
 - (ii) the custom duty for such goods shall be reduced to 7.75% from the level set out in subparagraph (i) effective January 1 of Year 9, and
 - (iii) the custom duty for such goods shall be reduced to 7.5% from the level set out in subparagraph (ii) effective January 1 of Year 10 and each subsequent year.
- (s) customs duties on originating goods from Japan provided for in the items in staging category MXR5 shall be reduced as follows:
 - (i) the custom duty for such goods shall be reduced to 4% in 8 equal annual stages;
 - (ii) the custom duty for such goods shall be reduced to 3.87% from the level set out in subparagraph (i) effective January 1 of Year 9, and
 - (iii) the custom duty for such goods shall be reduced to 3.75% from the level set out in subparagraph (ii) effective January 1 of Year 10 and each subsequent year.
- (t) customs duties on originating goods from Japan provided for in the items in staging category MXR6 shall be reduced as follows:
 - (i) the custom duty for such goods shall be reduced to 1.33% in 8 equal annual stages;
 - (ii) the custom duty for such goods shall be reduced to 1.28% from the level set out in subparagraph (i) effective January 1 of Year 9, and
 - (iii) the custom duty for such goods shall be reduced to 1.25% from the level set out in subparagraph (ii) effective January 1 of Year 10 and each subsequent year.
- (u) customs duties on originating goods provided for in the items in staging category MXR7 shall be reduced to 47.5% on the date of entry into force of this Agreement for Mexico;

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- (v) customs duties on originating goods provided for in the items in staging category CSQ shall be governed by the terms of the CSQ for that specific tariff line, as outlined in Appendix A to Annex 2-D Tariff Elimination of Mexico;
 - (w) customs duties on originating goods provided for in the items in staging category CSA shall be governed by the terms of the CSA for that specific tariff line, as outlined in Appendix B to Annex 2-D Tariff Elimination of Mexico;
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.
6. Appendix C shall apply to section B Tariff Differentials of Annex 2-D.