

PART 3
SCHEDULE OF THE REPUBLIC OF MAURITIUS

Section A
Notes for Schedule of the Republic of Mauritius

1. Base Rates of Customs Duty. The base rates of customs duty set out in this Schedule reflect the Mauritian MFN customs duty rate in effect on 1 January 2017.
2. Staging. The following staging categories apply to the elimination of customs duties by Mauritius in accordance with Article 2.4(1) of Chapter 2 (Trade in Goods):
 - (a) category “immediate” – the base rate of duty for originating goods in category “immediate” shall be eliminated and bound at zero for products of Chinese origin from entry into force of the Agreement;
 - (b) category “gradual” – the base rate of duty shall be reduced to and bound at zero for products of Chinese origin over five (5) equal annual stages beginning from entry into force of the Agreement;
 - (c) category “MOP” – the base rate of duty, which is 30% at the time of entry into force of the Agreement, shall be reduced to and bound at 15% for products of Chinese origin over five (5) equal annual stages beginning from entry into force of the Agreement, except for HS 6303.99.00 and 9401.30.00, whose base rate of duty is 15% at the time of entry into force of the Agreement and shall be reduced and bound at 10% over five (5) equal annual stages;
 - (d) category “sensitive” – the base rate of duty, which is zero at the time of entry into force of the Agreement, shall immediately be fifty per cent of the rate of duty on the MFN basis and shall in no case be above 15% for products of Chinese origin where, in very exceptional circumstances, it is raised by Mauritius on the MFN basis after entry into force of the Agreement; and
 - (e) category “exclusion” – the base rate of duty shall apply for products of Chinese origin.

3. The base rate of customs duty and staging category for an item are indicated for the item in Section B (Schedule of the Republic of Mauritius) of Part 3 of this Annex.