1. The provisions of this Schedule are generally expressed in terms of the corresponding items in Schedule 3 to the *Customs Tariff Act 1995* (Commonwealth) (hereinafter referred to as “Tariff Act” in this Schedule). The interpretation of the provisions of this Schedule, including the product coverage of the subheadings of this Schedule, shall be governed by the Tariff Act. To the extent that the provisions of this Schedule are identical to the corresponding provisions of the Tariff Act, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the Tariff Act.

2. Tariff lines indicated with “U” in each stage of reduction in this Schedule shall be excluded from any commitment of tariff reduction or elimination.