1. The provisions of this Schedule are generally expressed in terms of the corresponding items in Brunei Darussalam’s *Customs Import Duties Order 2012* (hereinafter referred to as “Duties Order” 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 General Notes, Section Notes, and Chapter Notes of the Duties Order. To the extent that the provisions of this Schedule are identical to the corresponding provisions of the Duties Order, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the Duties Order.

2. In this Schedule, rates of duty expressed in monetary units shall be rounded down to the nearest hundredth of a Brunei dollar.

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