

**CUSTOMS TARIFF REGULATION  
SCHEDULE 1**

Schedule 1/1  
Section 12

R.9

**CLASSES OF COUNTRIES AND PLACES IN RELATION TO WHICH SPECIAL  
RATES APPLY**

**Part 1 - Forum Island Countries  
Countries that are Forum Island Countries**

| <b>Column 1<br/>Country</b>                  | <b>Column 2<br/>Abbreviation</b> | <b>Column 1<br/>Country</b> | <b>Column 2<br/>Abbreviation</b> |
|----------------------------------------------|----------------------------------|-----------------------------|----------------------------------|
| Cook Islands . . . . .                       | CK                               | Niue . . . . .              | NU                               |
| Fiji. . . . .                                | FJ                               | Papua New Guinea . . . . .  | PG                               |
| Kiribati . . . . .                           | KI                               | Samoa . . . . .             | WS                               |
| Marshall Islands,<br>Republic of . . . . .   | MH                               | Solomon Islands . . . . .   | SB                               |
| Micronesia, Federated<br>States of . . . . . | FM                               | Tonga . . . . .             | TO                               |
| Nauru . . . . .                              | NR                               | Tuvalu . . . . .            | TV                               |
|                                              |                                  | Vanuatu. . . . .            | VU                               |

**Part 2 - Least Developed Countries  
Division 1 - Countries that are Least Developed Countries**

| <b>Column 1<br/>Country</b>      | <b>Column 2<br/>Abbreviation</b> | <b>Column 1<br/>Country</b>     | <b>Column 2<br/>Abbreviation</b> |
|----------------------------------|----------------------------------|---------------------------------|----------------------------------|
| Afghanistan . . . . .            | AF                               | Liberia . . . . .               | LR                               |
| Angola . . . . .                 | AO                               | Madagascar . . . . .            | MG                               |
| Bangladesh . . . . .             | BD                               | Malawi . . . . .                | MW                               |
| Benin . . . . .                  | BJ                               | Maldives . . . . .              | MV                               |
| Bhutan . . . . .                 | BT                               | Mali . . . . .                  | ML                               |
| Burkina Faso . . . . .           | BF                               | Mauritania . . . . .            | MR                               |
| Burundi . . . . .                | BI                               | Mozambique . . . . .            | MZ                               |
| Cambodia . . . . .               | KH                               | Myanmar, Union of . . . . .     | MM                               |
| Cape Verde . . . . .             | CV                               | Nepal . . . . .                 | NP                               |
| Central African Republic . . . . | CF                               | Niger . . . . .                 | NE                               |
| Chad . . . . .                   | TD                               | Rwanda . . . . .                | RW                               |
| Comoros . . . . .                | KM                               | Samoa . . . . .                 | WS                               |
| Congo, Democratic Republic of    | CD                               | Sao Tome and Principe . . . . . | ST                               |
| Djibouti . . . . .               | DJ                               | Senegal . . . . .               | SN                               |
| Equatorial Guinea . . . . .      | GQ                               | Sierra Leone . . . . .          | SL                               |
| Eritrea . . . . .                | ER                               | Solomon Islands . . . . .       | SB                               |

**CUSTOMS TARIFF REGULATION  
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**Schedule 1/2  
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|                                               |    |                              |    |
|-----------------------------------------------|----|------------------------------|----|
| Ethiopia . . . . .                            | ET | Somalia . . . . .            | SO |
| Gambia . . . . .                              | GM | Sudan . . . . .              | SD |
| Guinea . . . . .                              | GN | Tanzania, United Republic of | TZ |
| Guinea-Bissau . . . . .                       | GW | Togo . . . . .               | TG |
| Haiti . . . . .                               | HT | Tuvalu . . . . .             | TV |
| Kiribati . . . . .                            | KI | Uganda . . . . .             | UG |
| Lao People's Democratic<br>Republic . . . . . | LA | Vanuatu . . . . .            | VU |
|                                               |    | Yemen, Republic of . . . . . | YE |
| Lesotho . . . . .                             | LS | Zambia . . . . .             | ZM |

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**Division 2 - Other countries and places that are treated as Least Developed Countries**

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| <b>Column 1<br/>Country or Place</b> | <b>Column 2<br/>Abbreviation</b> |
|--------------------------------------|----------------------------------|
| East Timor (Timor-Leste) . . . .     | TL                               |

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**CUSTOMS TARIFF REGULATION  
SCHEDULE 1**

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Schedule 1/3  
Section 12

**Part 3 - Developing Countries subject to DC rates of duty**

**Division 1 - Countries subject to DC rates of duty**

| Column 1<br>Country               | Column 2<br>Abbreviation | Column 1<br>Country                    | Column 2<br>Abbreviation |
|-----------------------------------|--------------------------|----------------------------------------|--------------------------|
| Afghanistan.....                  | AF                       | Maldives.....                          | MV                       |
| Angola.....                       | AO                       | Mali.....                              | ML                       |
| Bangladesh.....                   | BD                       | ★ Marshall Islands, Republic of.....   | MH                       |
| Benin.....                        | BJ                       | Mauritania.....                        | MR                       |
| Bhutan.....                       | BT                       | ★ Micronesia, Federated States of..... | FM                       |
| Botswana.....                     | BW                       | Mozambique.....                        | MZ                       |
| Burkina Faso.....                 | BF                       | Myanmar, Union of.....                 | MM                       |
| Burundi.....                      | BI                       | Namibia.....                           | NA                       |
| Cambodia.....                     | KH                       | ★ Nauru.....                           | NR                       |
| Cape Verde.....                   | CV                       | Nepal.....                             | NP                       |
| Central African Republic.....     | CF                       | Niger.....                             | NE                       |
| Chad.....                         | TD                       | ★ Niue.....                            | NU                       |
| Comoros.....                      | KM                       | Palau.....                             | PW                       |
| Congo, Democratic Republic of.... | CD                       | ★ Papua New Guinea.....                | PG                       |
| ★ Cook Islands.....               | CK                       | Rwanda.....                            | RW                       |
| Djibouti.....                     | DJ                       | ★ Samoa.....                           | WS                       |
| East Timor (Timor-Leste).....     | TL                       | Sao Tome and Principe.....             | ST                       |
| Equatorial Guinea.....            | GQ                       | Senegal.....                           | SN                       |
| Eritrea.....                      | ER                       | Sierra Leone.....                      | SL                       |
| Ethiopia.....                     | ET                       | ★ Solomon Islands.....                 | SB                       |
| ★ Fiji.....                       | FJ                       | Somalia.....                           | SO                       |
| Gambia.....                       | GM                       | Sudan.....                             | SD                       |
| Guinea.....                       | GN                       | Tanzania, United Republic of.....      | TZ                       |
| Guinea-Bissau.....                | GW                       | Togo.....                              | TG                       |
| Haiti.....                        | HT                       | ★ Tonga.....                           | TO                       |
| ★ Kiribati.....                   | KI                       | ★ Tuvalu.....                          | TV                       |
| Lao People's Democratic Republic  | LA                       | Uganda.....                            | UG                       |
| Lesotho.....                      | LS                       | ★ Vanuatu.....                         | VU                       |
| Liberia.....                      | LR                       | Yemen, Republic of.....                | YE                       |
| Madagascar.....                   | MG                       | Zambia.....                            | ZM                       |
| Malawi.....                       | MW                       |                                        |                          |

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**CUSTOMS TARIFF REGULATION  
SCHEDULE 1**

**Schedule 1/4  
Section 12**

**Division 2 - Places subject to DC rates of duty**

| <b>Column 1<br/>Country</b> | <b>Column 2<br/>Abbreviation</b> | <b>Column 1<br/>Country</b>       | <b>Column 2<br/>Abbreviation</b> |
|-----------------------------|----------------------------------|-----------------------------------|----------------------------------|
| American Samoa . . . . .    | AS                               | New Caledonia . . . . .           | NC                               |
| French Polynesia . . . . .  | PF                               | Pitcairn Island . . . . .         | PN                               |
| Guam . . . . .              | GU                               | Tokelau Islands . . . . .         | TK                               |
| Mariana Islands . . . . .   | MP                               | Wallis and Futuna Islands . . . . | WF                               |

**CUSTOMS TARIFF REGULATION  
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Section 12

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**Part 4 - Developing Countries subject to DCS rates of duty**

**Division 1 - Countries subject to DCS rates of duty**

| <b>Column 1<br/>Country</b>                         | <b>Column 2<br/>Abbreviation</b> | <b>Column 1<br/>Country</b>                                                                                | <b>Column 2<br/>Abbreviation</b> |
|-----------------------------------------------------|----------------------------------|------------------------------------------------------------------------------------------------------------|----------------------------------|
| Albania . . . . .                                   | AL                               | Korea, Republic of . . . . .                                                                               | KR                               |
| Algeria . . . . .                                   | DZ                               | Kuwait . . . . .                                                                                           | KW                               |
| Antigua and Barbuda . . . . .                       | AG                               | Lebanon . . . . .                                                                                          | LB                               |
| Argentina . . . . .                                 | AR                               | Libyan Arab Jamahiriya . . . . .                                                                           | LY                               |
| Bahamas . . . . .                                   | BS                               | Malaysia . . . . .                                                                                         | MY                               |
| Barbados . . . . .                                  | BB                               | Malta . . . . .                                                                                            | MT                               |
| Bahrain . . . . .                                   | BH                               | Mauritius . . . . .                                                                                        | MU                               |
| Belize . . . . .                                    | BZ                               | Mexico . . . . .                                                                                           | MX                               |
| Bolivia . . . . .                                   | BO                               | Mongolia . . . . .                                                                                         | MN                               |
| Bosnia and Herzegovina . . . . .                    | BA                               | Morocco . . . . .                                                                                          | MA                               |
| Brazil . . . . .                                    | BR                               | Nicaragua . . . . .                                                                                        | NI                               |
| Brunei Darussalam . . . . .                         | BN                               | Nigeria . . . . .                                                                                          | NG                               |
| Bulgaria . . . . .                                  | BG                               | Oman . . . . .                                                                                             | OM                               |
| Cameroon . . . . .                                  | CM                               | Pakistan . . . . .                                                                                         | PK                               |
| Chile . . . . .                                     | CL                               | Panama . . . . .                                                                                           | PA                               |
| China, People's<br>Republic of . . . . .            | CN                               | Paraguay . . . . .                                                                                         | PY                               |
| Colombia . . . . .                                  | CO                               | Peru . . . . .                                                                                             | PE                               |
| Congo . . . . .                                     | CG                               | Philippines . . . . .                                                                                      | PH                               |
| Costa Rica . . . . .                                | CR                               | Poland . . . . .                                                                                           | PL                               |
| Cote d'Ivoire . . . . .                             | CI                               | Qatar . . . . .                                                                                            | QA                               |
| Croatia . . . . .                                   | HR                               | Romania . . . . .                                                                                          | RO                               |
| Cuba . . . . .                                      | CU                               | St Christopher and Nevis . . . . .                                                                         | KN                               |
| Cyprus . . . . .                                    | CY                               | St Lucia . . . . .                                                                                         | LC                               |
| Czech Republic . . . . .                            | CZ                               | St Vincent and the<br>Grenadines . . . . .                                                                 | VC                               |
| Dominica . . . . .                                  | DM                               | Saudi Arabia . . . . .                                                                                     | SA                               |
| Dominican<br>Republic . . . . .                     | DO                               | Serbia . . . . .                                                                                           | RS                               |
| Ecuador . . . . .                                   | EC                               | Seychelles . . . . .                                                                                       | SC                               |
| Egypt . . . . .                                     | EG                               | Singapore . . . . .                                                                                        | SG                               |
| El Salvador . . . . .                               | SV                               | Slovak Republic . . . . .                                                                                  | SK                               |
| Gabon . . . . .                                     | GA                               | Slovenia . . . . .                                                                                         | SI                               |
| Ghana . . . . .                                     | GH                               | Sri Lanka . . . . .                                                                                        | LK                               |
| Grenada . . . . .                                   | GD                               | Suriname . . . . .                                                                                         | SR                               |
| Guatemala . . . . .                                 | GT                               | Swaziland . . . . .                                                                                        | SZ                               |
| Guyana . . . . .                                    | GY                               | Syrian Arab Republic . . . . .                                                                             | SY                               |
| Honduras . . . . .                                  | HN                               | Thailand . . . . .                                                                                         | TH                               |
| Hungary . . . . .                                   | HU                               | Trinidad and Tobago . . . . .                                                                              | TT                               |
| India . . . . .                                     | IN                               | Tunisia . . . . .                                                                                          | TN                               |
| Indonesia . . . . .                                 | ID                               | Turkey . . . . .                                                                                           | TR                               |
| Iran . . . . .                                      | IR                               | United Arab Emirates (Abu<br>Dhabi, Dubai, Sharjah,<br>Ajman, Umm al Qaiwain,<br>Fujairah, Ras al Khaimah) | AE                               |
| Iraq . . . . .                                      | IQ                               | Uruguay . . . . .                                                                                          | UY                               |
| Israel . . . . .                                    | IL                               | Venezuela . . . . .                                                                                        | VE                               |
| Jamaica . . . . .                                   | JM                               | Vietnam, Socialist Republic of                                                                             | VN                               |
| Jordan . . . . .                                    | JO                               | Zimbabwe . . . . .                                                                                         | ZW                               |
| Kenya . . . . .                                     | KE                               |                                                                                                            |                                  |
| Korea, Democratic People's<br>Republic of . . . . . | KP                               |                                                                                                            |                                  |

**CUSTOMS TARIFF REGULATION  
SCHEDULE 1**

Schedule 1/6  
Section 12

**Part 4 - continued**

**Division 2 - Places subject to DCS rates of duty**

| <b>Column 1<br/>Place</b>                          | <b>Column 2<br/>Abbreviation</b> | <b>Column 1<br/>Place</b>                                         | <b>Column 2<br/>Abbreviation</b> |
|----------------------------------------------------|----------------------------------|-------------------------------------------------------------------|----------------------------------|
| Anguilla . . . . .                                 | AI                               | Montserrat . . . . .                                              | MS                               |
| Bermuda . . . . .                                  | BM                               | Netherlands Antilles . . . . .                                    | AN                               |
| British Indian Ocean<br>Territory . . . . .        | IO                               | South Georgia and the South<br>Sandwich Islands . . . . .         | GS                               |
| British Virgin Islands . . . . .                   | VG                               | St Helena . . . . .                                               | SH                               |
| Cayman Islands . . . . .                           | KY                               | St Pierre and Miquelon . . . . .                                  | PM                               |
| Falkland Islands . . . . .                         | FK                               | Taiwan Province . . . . .                                         | TW                               |
| Former Yugoslav Republic<br>Of Macedonia . . . . . | MK                               | Territories administered by the<br>Palestinian Authority. . . . . | PS                               |
| Gibraltar . . . . .                                | GI                               | Turks and Caicos Islands . . . . .                                | TC                               |
| Hong Kong . . . . .                                | HK                               | Virgin Islands of the<br>United States . . . . .                  | VI                               |
| Johnston Island . . . . .                          | XA                               | Wake Island . . . . .                                             | WK                               |
| Macao . . . . .                                    | MO                               |                                                                   |                                  |
| Midway Islands . . . . .                           | XB                               |                                                                   |                                  |

**Part 5 - Developing Countries subject to DCT rates of duty**

**Division 1 - Countries subject to DCT rates of duty**

| <b>Column 1<br/>Country</b>  | <b>Column 2<br/>Abbreviation</b> |
|------------------------------|----------------------------------|
| Singapore. . . . .           | SG                               |
| Korea, Republic of . . . . . | KR                               |

**Division 2 - Places subject to DCT rates of duty**

| <b>Column 1<br/>Place</b> | <b>Column 2<br/>Abbreviation</b> |
|---------------------------|----------------------------------|
| Hong Kong . . . . .       | HK                               |
| Taiwan Province . . . . . | TW                               |

**CUSTOMS TARIFF  
SCHEDULE 1**

**(SUPPLEMENTARY PAGE)**

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(Schedule 2 follows)

**Entry into Force Date for the ASEAN-Australia-New Zealand  
Free Trade Agreement (AANZFTA)**

| <b>Country</b>              | <b>Abbreviation</b> | <b>Date on which the AANZ<br/>FTA entered into force</b> | <b>Number and Date of<br/>Gazette Notice</b> |
|-----------------------------|---------------------|----------------------------------------------------------|----------------------------------------------|
| New Zealand . . . . .       | NZ                  | 1 January 2010                                           | GN 48 of 9 December 2009                     |
| Singapore . . . . .         | SG                  | 1 January 2010                                           | GN 48 of 9 December 2009                     |
| Myanmar (Burma) . . . . .   | MM                  | 1 January 2010                                           | GN 48 of 9 December 2009                     |
| Brunei Darussalam . . . . . | BN                  | 1 January 2010                                           | GN 48 of 9 December 2009                     |
| Vietnam . . . . .           | VN                  | 1 January 2010                                           | GN 48 of 9 December 2009                     |
| Malaysia . . . . .          | MY                  | 1 January 2010                                           | GN 50 of 23 December 2009                    |
| Philippines . . . . .       | PH                  | 1 January 2010                                           | GN 1 of 13 January 2010                      |
| Thailand . . . . .          | TH                  | 12 March 2010                                            | GN 8 of 3 March 2010                         |
| Indonesia . . . . .         | ID                  | 10 January 2012                                          | GN 49 of 14 December 2011                    |
| Laos . . . . .              | LA                  | 1 January 2011                                           | GN 48 of 8 December 2010                     |
| Cambodia . . . . .          | KH                  | 4 January 2011                                           | GN 48 of 8 December 2010                     |

