

**CUSTOMS TARIFF
SCHEDULE 1**

Schedule 1/1
Section 12

R.8

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

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

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

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

Column 1 Country	Column 2 Abbreviation	Column 1 Country	Column 2 Abbreviation
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
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 Republic	LA	Vanuatu	VU
Lesotho	LS	Yemen, Republic of	YE
		Zambia	ZM

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

Column 1 Country or Place	Column 2 Abbreviation
East Timor (Timor-Leste)	TL

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**Part 3 - Developing Countries subject to DC rates of duty
Division 1 - Countries subject to DC rates of duty**

Column 1 Country	Column 2 Abbreviation	Column 1 Country	Column 2 Abbreviation
Afghanistan	AF	Lesotho	LS
Angola	AO	Liberia	LR
Bangladesh	BD	Madagascar	MG
Benin	BJ	Malawi	MW
Bhutan	BT	Maldives	MV
Botswana	BW	Mali	ML
Burkina Faso	BF	Mauritania	MR
Burundi	BI	Mozambique	MZ
Cambodia	KH	Myanmar, Union of	MM
Cape Verde	CV	Namibia	NA
Central African Republic	CF	Nepal	NP
Chad	TD	Niger	NE
Comoros	KM	Palau	PW
Congo, Democratic Republic of	CD	Rwanda	RW
Djibouti	DJ	Sao Tome and Principe	ST
East Timor (Timor-Leste)	TL	Senegal	SN
Equatorial Guinea	GQ	Sierra Leone	SL
Eritrea	ER	Somalia	SO
Ethiopia	ET	Sudan	SD
Gambia	GM	Tanzania, United Republic of	TZ
Guinea	GN	Togo	TG
Guinea-Bissau	GW	Uganda	UG
Haiti	HT	Yemen, Republic of	YE
Lao People's Democratic Republic	LA	Zambia	ZM

Division 2 - Places subject to DC rates of duty

Column 1 Place	Column 2 Abbreviation	Column 1 Place	Column 2 Abbreviation
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

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**Part 4 - Developing Countries subject to DCS rates of duty
Division 1 - Countries subject to DCS rates of duty**

Column 1 Country	Column 2 Abbreviation	Column 1 Country	Column 2 Abbreviation
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 Republic of	CN	Paraguay	PY
★ Colombia	CO	Peru	PE
Congo	CG	Philippines	PH
Costa Rica	CR	Poland	PO
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 Grenadines	VC
Dominica	DM	Saudi Arabia	SA
Dominican 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 Dhabi, Dubai, Sharjah, Ajman, Umm al Qaiwain, 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 Republic of	KP		

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Part 4 - continued

Division 2 - Places subject to DCS rates of duty

Column 1 Place	Column 2 Abbreviation	Column 1 Place	Column 2 Abbreviation
Anguilla	AI	Montserrat	MS
Bermuda	BM	Netherlands Antilles	AN
British Indian Ocean Territory	IO	South Georgia and the South 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 Of Macedonia	MK	Territories administered by the Palestinian Authority	PS
Gibraltar	GI	Turks and Caicos Islands	TC
Hong Kong	HK	Virgin Islands of the 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

Column 1 Country	Column 2 Abbreviation
Singapore	SG
Korea, Republic of	KR

Division 2 - Places subject to DCT rates of duty

Column 1 Place	Column 2 Abbreviation
Hong Kong	HK
Taiwan Province	TW

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

Country	Abbreviation	Date on which the AANZ FTA entered into force	Number and Date of Gazette Notice
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

Notes:

This table lists the ten ASEAN Member States and New Zealand and their abbreviations.

Goods that are AANZ originating goods imported from the above countries, for which a date and Gazette details appear in the above table, qualify for preferential rates of duty on and from the indicated date of entry into force of the ASEAN-Australia-New Zealand Free Trade Agreement (AANZFTA) for that country, if they meet the provisions of Division 1G of Part VIII of the *Customs Act 1901*.

Further information on eligibility for preferential rates of duty is available from Australian Customs Notice 2009/44. Australian Customs Notice 2009/51 provides information on entry into force of the AANZFTA.

Where applicable, rates of duty for AANZ originating goods are set out in Schedule 8 of the *Customs Tariff Act 1995* (the Tariff Act). Where no rate of duty is specified for a particular tariff classification, the rate for AANZ originating goods is Free.

This table is not part of the Tariff Act but has been included in the Customs Tariff Working Pages for the information of importers. The Australian Customs and Border Protection Service will update the table as required.

The entry into force date for the remaining ASEAN Member State of Indonesia is subject to implementation of domestic legislative requirements by that country.

Imported goods from Indonesia are not originating goods until the AANZFTA enters into force for that country. It is therefore not possible to apply the AANZFTA to goods imported from Indonesia until this occurs.

Revision 1 (R.1) of this page reflects the entry into force of the AANZFTA for Malaysia, from 1 January 2010. Australian Customs Notice 2009/53 refers.

Revision 2 (R.2) of this page reflects the entry into force of the AANZFTA for the Philippines, from 1 January 2010. Australian Customs Notice 2010/02 refers.

Revision 3 (R.3) of this page reflects the entry into force of the AANZFTA for Thailand, from 12 March 2010. Australian Customs Notice 2010/09 refers.

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(Schedule 2 follows)

Revision 4 (R.4) of this page reflects the entry into force of the AANZFTA for Laos, from 1 January 2011. Australian Customs and Border Protection Notice 2010/52 refers.

Revision 4 (R.4) of this page reflects the entry into force of the AANZFTA for Cambodia, from 4 January 2011. Australian Customs and Border Protection Notice 2010/52 refers.

★ Revision 6 (R.6) of this page reflects the entry into force of the AANZFTA for Indonesia, from 10 January 2012. Australian Customs and Border Protection Notice 2011/61 refers.