

**CUSTOMS TARIFF  
SCHEDULE 1**

R.7

Schedule 1/1  
Section 12

**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

**CUSTOMS TARIFF  
SCHEDULE 1**

Schedule 1/2  
Section 12

**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

**CUSTOMS TARIFF  
SCHEDULE 1**

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Schedule 1/3  
Section 12

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

<b>Column 1 Country</b>	<b>Column 2 Abbreviation</b>	<b>Column 1 Country</b>	<b>Column 2 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 Republic of .....	CN	Paraguay .....	PY
Columbia .....	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	Seychelles .....	SC
Ecuador .....	EC	Singapore .....	SG
Egypt .....	EG	Slovak Republic .....	SK
El Salvador .....	SV	Slovenia .....	SI
Gabon .....	GA	Sri Lanka .....	LK
Ghana .....	GH	Suriname .....	SR
Grenada .....	GD	Swaziland .....	SZ
Guatemala .....	GT	Syrian Arab Republic .....	SY
Guyana .....	GY	Thailand .....	TH
Honduras .....	HN	Trinidad and Tobago .....	TT
Hungary .....	HU	Tunisia .....	TN
India .....	IN	Turkey .....	TR
Indonesia .....	ID	United Arab Emirates (Abu Dhabi, Dubai, Sharjah, Ajman, Umm al Qaiwain, Fujairah, Ras al Khaimah) .....	AE
Iran .....	IR	Uruguay .....	UY
Iraq .....	IQ	Venezuela .....	VE
Israel .....	IL	Vietnam, Socialist Republic of .....	VN
Jamaica .....	JM	Zimbabwe .....	ZW
Jordan .....	JO		
Kenya .....	KE		
Korea, Democratic People's Republic of .....	KP		

**CUSTOMS TARIFF**

Schedule 1/4  
Section 12  
(Schedule 2 follows)

**Part 4 - continued**

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

<b>Column 1 Place</b>	<b>Column 2 Abbreviation</b>	<b>Column 1 Place</b>	<b>Column 2 Abbreviation</b>
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**

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

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

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