## ANNEX III

## LISTS OF EXCEPTED IMPORTS AND APPLICABLE TARIFFS

| Country               | Description  | Tariff Code<br>(Harmonized<br>System) <sup>1</sup> | Current<br>Tariff<br>Rate <sup>2</sup> |
|-----------------------|--|--|--|
| Cooks Islands         |  |  |  |
|                       | No Products on List                                    |  |  |
|                       |  | <u> </u>   |  |
| Federated States of I | <del></del>  |  |  |
|                       | To be submitted at time of signature                   |  | <del></del>                            |
| T                     |  |  |  |
| Fiji Islands          | DV D 1   | <del> </del>                                       |  |
|                       | No Products on List                                    |  |  |
| Kiribati              |  |  |  |
| Nitoan                | Chickens, whole or in pieces, fresh, chilled or frozen | 0207.0011  | 40%                                    |
|                       | Bird's eggs, in shell, preserved or cooked             | 0407.0000  | 65%                                    |
| <u></u>               | Cooking Oil - Coconut                                  | 1513.0000  | 30%                                    |
|                       | Cabin Biscuits   | 1905.9010  | 75%                                    |
|                       | Noni Juice   | 2009.8000  | 10%                                    |
|                       | Soap (Toilet Soap)                                     | 3401.1100  | 50%                                    |
|                       | Soap (Laundry)   | 3401.2000  | 50%                                    |
| <del></del>           | Foot wear with upper straps or thongs (Flip Flops)     | 6402.2000  | 75%                                    |
|                       | Nails  | 7317.0000  | 10%                                    |
| Republic of the Man   | rchall Islands   | <u> </u>   |  |
|                       | To be submitted at time of signature                   |  |  |
| Nauru                 |  |  | <u> </u>                               |
|                       | No Products on List                                    |  |  |
| Niue                  |  | <u> </u>   |  |
|                       | Natural Honey  | 0409.0000  | 20%                                    |
|                       | Noni Juice   | 2009.8000  | 20%                                    |
|                       | Coconut Oil  | 1513.0000  | 10%                                    |
| Republic of Palau     |  | <u></u>  | <u> </u>                               |
| I Sprint of I wash    | No Products on List                                    |  |  |
| Papua New Guine       | a  | J  | <u> </u>                               |
| Tapina 2 von Ganno    | Birds' eggs, in shell, fresh, preserved or cooked      | 0407.0000  | 1.50 Kina<br>per dozen                 |
|                       | Potato chips or slices                                 | 0712.1010  | 35%                                    |

| Country         | Description  | Tariff Code<br>(Harmonized<br>System) <sup>1</sup> | Current<br>Tariff<br>Rate <sup>2</sup> |
|-----------------|--|--|--|
| PNG (Continued) | Potatoes whether or not cut or sliced but not further prepared   | 0712.1090  | 35%                                    |
|                 | Wheat or maslin flour  | 1101.0000  | 25%                                    |
|                 | Cereal flours other of wheat or maslin   | 1102.0000  | 25%                                    |
|                 | Flour, meal, powder, flakes, granules and pellets of potatoes  | 1105.0000  | 25%                                    |
|                 | Flour meal and powder of leguminous vegetables (except coconut milk powder)  | 1106.0000  | 25%                                    |
|                 | Sugar beet   | 1212.9100  | 25%                                    |
|                 | Sugar cane   | 1212.9200  | 25%                                    |
|                 | Other - Sugars   | 1212.9900  | 25%                                    |
|                 | Vegetable saps and extracts of opium   | 1302.1100  | 50%                                    |
|                 | Cane or beet sugar and chemically pure sucrose, in solid form  | 1701.0000  | 76%                                    |
|                 | Molasses resulting from the extraction or refining of sugar  | 1703.0000  | 25%                                    |
|                 | Sugar confectionery, not containing cocoa  | 1704.0000  | 35%                                    |
|                 | Prepared food obtained by the swelling or roasting of cereals or cereal products in grain form or other worked grain       | 1904.1000  | 25%                                    |
|                 | Flakes   | 1904.2000  | 35%                                    |
|                 | Other prepared food obtained by the swelling or roasting of cereals or cereal products in grain form or other worked grain | 1904.9000  | 35%                                    |
|                 | Potatoes chips or French fries, prepared or preserved, frozen  | 2004.2000  | 35%                                    |
|                 | Potatoes, prepared or preserved, not frozen  | 2005.2000  | 35%                                    |
|                 | Vegetables, fruits, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace, crystallised)          | 2006.0000  | 35%                                    |
|                 | Jams   | 2007.1020  | 35%                                    |
|                 | Marmalades   | 2007.1040  | 35%                                    |
|                 | Ground-nuts (peanuts)  | 2008.1110  | 35%                                    |
|                 | Peanut butter  | 2008.1120  | 35%                                    |
|                 | Pineapples – Prepared or preserved   | 2008.2000  | 35%                                    |
|                 | Citrus fruits – Prepared or preserved  | 2008.3000  | 35%                                    |
|                 | Concentrated fruit juices in the form of crystals of powder  | 2009.9020  | 35%                                    |
|                 | Preparations of a kind used in animal feeding  | 2309.9090  | 35%                                    |
|                 | Paints and varnishes, including enamels and lacquers (Oil Based)   | 3208.0000  | 25%                                    |
|                 | Paints and varnishes, including enamels and lacquers (Water Based)   | 3209.0000  | 25%                                    |
|                 | Paper, of size A3 or under   | 4810.1210  | 25%                                    |
|                 | Light-weight coated paper, of size A3 or under   | 4810.2110  | 25%                                    |
|                 | Paper, printed   | 4811.2110  | 25%                                    |

| Country         | Description  | Tariff Code<br>(Harmonized<br>System) 1 | Current<br>Tariff<br>Rate <sup>2</sup> |
|-----------------|--|---|--|
| PNG (Continued) | Bleached paper, printed  | 4811.3110                               | 25%                                    |
|                 | Wallpaper and similar wall coverings; window transparencies of paper   | 4814.0000                               | 25%                                    |
|                 | Carbon or similar copying paper, size A3 or under  | 4816.1010                               | 25%                                    |
|                 | Self-copy paper, size A3 or under  | 4816.2010                               | 25%                                    |
|                 | Envelopes, printed and personalised  | 4817.1020                               | 25%                                    |
|                 | Letter cards, plain postcards and correspondence cards   | 4817.2000                               | 25%                                    |
|                 | Boxes, pouches, wallets and writing compendiums, of paper  | 4817.3000                               | 25%                                    |
|                 | Tablecloths and serviettes   | 4818.3000                               | 25%                                    |
|                 | Articles of apparel and clothing accessories (Paper)   | 4818.5000                               | 25%                                    |
|                 | Others – as defined in heading 4818  | 4818.9000                               | 25%                                    |
|                 | Sacks and bags (having a base width less than 40cm)  | 4819.4000                               | 25%                                    |
|                 | Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries, exercise books; binders, folders and file covers; manifold business forms and inter-leaved carbon sets; albums for samples or for collections (except 4820.2000 Exercise Books & Computer Stationery) | 4820.0000                               | 25%                                    |
|                 | Labels, printed  | 4821.1000                               | 25%                                    |
|                 | Other paper and paperboard   | 4823.0000                               | 25%                                    |
|                 | Picture postcards  | 4909.0030                               | 25%                                    |
|                 | Other cards  | 4909.0090                               | 25%                                    |
|                 | Calendars of any kind, printed, including calendar blocks  | 4910.0000                               | 25%                                    |
|                 | Other printed matter   | 4911.0000                               | 25%                                    |
|                 | Made up fishing nets   | 5608.1100                               | 25%                                    |
|                 | Other nets (except 6608.9010)  | 5608.9000                               | 25%                                    |
|                 | Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage or cables, not elsewhere specified or included.  | 5609.0000                               | 25%                                    |
|                 | Embroidery in the piece, in strips or in motifs  | 5810.0000                               | 25%                                    |
|                 | Men's or boy's Trousers, bib and brace overalls, breeches and shorts, knitted or crocheted   | 6103.4000                               | 35%                                    |
|                 | Dresses  | 6104.4000                               | 35%                                    |
|                 | Skirts and divided skirts  | 6104.5000                               | 35%                                    |
|                 | Men's or boy's Shirts, knitted or crocheted  | 6105.0000                               | 20%                                    |
|                 | Women's or girl's blouses, shirts or silk blouses knitted or crocheted   |   | 20%                                    |
|                 | T-shirts, singlets and other vests knitted and crocheted   | 6109.0000                               | 20%                                    |
|                 | Jerseys  | 6110.0000                               | 35%                                    |
|                 | Tracksuits   | 6112.1000                               | 35%                                    |
|                 | Other garments knitted or crocheted of cotton  | 6114.0000                               | 35%                                    |
|                 | Other similar garments of cotton   | 6115.9000                               | 35%                                    |

| Country         | Description   | Tariff Code<br>(Harmonized<br>System) <sup>1</sup> | Current<br>Tariff<br>Rate <sup>2</sup> |
|-----------------|---|--|--|
| PNG (Continued) | Men's or boy's Suits, Ensembles, Jackets, Blazers,<br>Trousers, bib and brace overalls, breeches, and<br>shorts (other than swimwear)                                     | 6203.0000  | 20%                                    |
|                 | Women's or girl's suits, ensembles, jackets, blazers,<br>Dresses, skirts, divided skirts, trousers, bib and brace<br>overalls, breeches, and shorts (other than swimwear) | 6204.0000  | 20%                                    |
|                 | Men's or boy's shirts   | 6205.0000  | 20%                                    |
|                 | Women's or girl's blouses, shirts or silk blouses   | 6206.0000  | 20%                                    |
|                 | Other men's or boy's garments   | 6210.4000  | 35%                                    |
|                 | Other women's or girl's garments  | 6210.5010  | 35%                                    |
|                 | Other men's or boy's garments   | 6211.3000  | 35%                                    |
|                 | Other women's or girl's garments  | 6211.4000  | 35%                                    |
|                 | Bed Linen, table linen, toilet linen and kitchen linen  | 6302.0000  | 25%                                    |
|                 | Bed Spreads, and other furnishing articles, excluding those of heading 9404.0000  | 6304.0000  | 25%                                    |
|                 | Sails   | 6306.3000  | 25%                                    |
|                 | Pneumatic mattresses  | 6306.4000  | 25%                                    |
|                 | Other made up articles including dress patterns   | 6307.0000  | 35%                                    |
|                 | Footwear parts of wood  | 6406.9100  | 25%                                    |
|                 | Prefabricated structural components for building or civil engineering   | 6810.9100  | 35%                                    |
|                 | Articles of Jewellery   | 7113.0000  | 50%                                    |
|                 | Goldsmiths' or silversmiths' wares  | 7114.0000  | 50%                                    |
|                 | Other articles of precious metal  | 7115.0000  | 50%                                    |
|                 | Articles of natural or cultured pearls  | 7116.0000  | 50%                                    |
|                 | Imitation jewellery   | 7117.0000  | 50%                                    |
|                 | Aluminium structures (except 7610.1000)   | 7610.0000  | 25%                                    |
|                 | Knives of spring type loading   | 8211.9390  | 50%                                    |
|                 | Sign-plates, name plates, address-plates and similar plates, numbers, letters and other symbols of base metal   | 8310.0000  | 35%                                    |
|                 | Prefabricated buildings (except 9406.10 of wood components only sourced from within)  | 9406.0000  | 50%                                    |
| Samoa           |   | L  | l <u></u>                              |
| O WINOW         | Paints and varnishes, including enamels and lacquers (Oil Based)  | 3208.0000  | 20%                                    |
|                 | Paints and varnishes, including enamels and lacquers (Water Based)  | 3209.0000  | 20%                                    |
|                 | Mineral waters and aerated waters in sealed containers holding 2.5 litres or less.  | <u></u>  | ST\$1.00<br>per litre                  |
|                 | Bird's eggs, in shell, preserved or cooked  | 0407.0000  | 20%                                    |
|                 | Building blocks and bricks of cement or concrete  | 6810.1100  | 10%                                    |
| Solomon Islands |   | <del></del>  |  |
|                 | Frozen Poultry  | 0207.1200  | 20%                                    |
|                 | Flour from Wheat  | 1101.0000  | 20%                                    |
|                 | Mixes and dough for Bakers ware   | 1901.2000  | 20%                                    |

| Country                               | Description   | Tariff Code<br>(Harmonized<br>System) <sup>1</sup> | Current<br>Tariff<br>Rate <sup>2</sup> |
|---------------------------------------|---|--|--|
|                                       | Prepared food obtained by the swelling or roasting of cereal or cereal products                             | <u> </u>   | 20%                                    |
|                                       | Bread, pastry, cakes and other Bakers ware (excluding biscuits)   | 1905.0000  | 20%                                    |
| · · · · · · · · · · · · · · · · · · · | Water, including artificial mineral water   | 2201.0000  | 20%                                    |
|                                       | Non-alcoholic beverages (soft drinks)   | 2202.1000  | 20%                                    |
|                                       | Swine Feed  | 2309.9000  | 20%                                    |
|                                       | Paint and varnishes (oil based)   | 3208.0000  | 20%                                    |
|                                       | Paint and varnishes (water based)   | 3209.0000  | 20%                                    |
|                                       | Soap -laundry bar, cakes, or powder   | 3401.0000  | 20%                                    |
|                                       | Surface active agent (detergent)  | 3402.0000  | 20%                                    |
|                                       | Men's or boy's suits, ensembles, jackets, trousers and shorts   | 6203.0000  | 20%                                    |
|                                       | Women's or girl's suits, ensembles, jackets, dresses, skirts, divided skirts, trousers, breaches and shorts | 6204.0000  | 20%                                    |
|                                       | Men's or boy's shirts   | 6205.0000  | 20%                                    |
|                                       | Women's or girls blouses, shirts and shirt blouses  | 6206.0000  | 20%                                    |
| <b>4</b>                              |   |  |  |
| Tonga                                 | Bird's eggs, in shell, preserved or cooked  | 0407.0090  | 50%                                    |
| Tuvalu                                |   | <u> </u>   |  |
| I uvuin                               | Coconut Oil   | 1513.0000  | 20%                                    |
|                                       | Sausages (Pork)   | 1601.0000  | 40%                                    |
|                                       | Sausages (Fish)   | 1604.2000  | 40%                                    |
|                                       | Soap - laundry bar, cakes, or powder  | 3401.0000  | 30%                                    |
|                                       | Surface active agent (detergent)  | 3402.0000  | 30%                                    |
|                                       | Surface active agent (detergent)  | 3402.0000  | 3070                                   |
| Vanuatu                               |   | <u> </u>   |  |
|                                       | Meat and edible offal of the poultry of heading No 0105, fresh, chilled or frozen                           | 0207.0000  | 50%                                    |
|                                       | Birds eggs, in shell, fresh, preserved or frozen  | 0407.0000  | 50%                                    |
|                                       | Canned beef   | 1602.5000  | 25%                                    |
|                                       | Fruit juices  | 2009.0000  | 50%                                    |
|                                       | Ice cream   | 2105.0000  | 50%                                    |
|                                       | Paints and varnishes, including enamels and lacquers (oil based)  | 3208.0000  | 350 Vatu<br>per litre                  |
|                                       | Paint and varnishes, including enamels and lacquers (water based)   | 3209.0000  | 350 Vatu<br>per litre                  |
|                                       | Other Paints and Varnishes, including enamels and lacquers  | 3210.0000  | 350 Vatu<br>per litre                  |
|                                       | Pigments used to manufacture paint; and dyes  | 3212.0000  | 350 Vatu<br>per litre                  |
|                                       | Fibreglass tanks exceeding 300 litres   | 3925.1000  | 30%                                    |
|                                       | Toilet Paper  | 4818.1000  | 50%                                    |
|                                       | Fibre glass boats   | 8903.9900  | 35%                                    |
|                                       | Wooden furniture – Offices  | 9403.3000  | 35%                                    |
|                                       | Wooden furniture – Kitchen  | 9403.4000  | 35%                                    |
|                                       | Wooden furniture – Bedroom  | 9403.5000  | 35%                                    |

| Country | Description              | Tariff Code<br>(Harmonized<br>System) <sup>1</sup> | Current<br>Tariff<br>Rate <sup>2</sup> |
|---------|--------------------------|--|--|
|         | Wooden furniture – Other | 9403.6000  | 35%                                    |
|         | Plastic Furniture        | 9403.7000  | 35%                                    |
|         | Pre fabricated buildings | 9406.0000  | 30%                                    |

- 1. Harmonized Commodity Description and Coding System 1996 version to 6 digits. The last two digits are local options and may vary from country to country.
- 2. The tariff rate noted is the rate applicable at Signature, and is used for information purposes only. The "base rate" tariff will be determined when the Agreement enters into force for each Party. See Article 7.1 for more information.