SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
0101.21.00	- -- Pure-bred breeding animals	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0101.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0101.30.00	- - Asses	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0101.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0102.21.00	- -- Pure-bred breeding animals	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0102.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0102.31.00	- -- Pure-bred breeding animals	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0102.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0102.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0103.10.00	- - Pure-bred breeding animals	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0103.91.00	- -- Weighing less than 50 kg	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0103.92.00	- -- Weighing 50 kg or more	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0104.10.00	- - Sheep	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0104.20.00	- - Goats	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0105.11.00	- -- Fowls of the species Gallus domesticus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0105.12.00	- -- Turkeys	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0105.13.00	- -- Ducks	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0105.14.00	- -- Geese	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0105.15.00	- -- Guinea fowls	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0105.94.00	- -- Fowls of the species Gallus domesticus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0105.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0106.11.00	- -- Primates	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0106.12.00	- -- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0106.13.00	- -- Camels and other camelids (Camelidae)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0106.14.00	- -- Rabbits and hares	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0106.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0106.20.00	- - Reptiles (including snakes and turtles)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0106.31.00	- -- Birds of prey	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0106.32.00	- -- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0106.33.00	- -- Ostriches; emus (Dromaius novaehollandiae)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0106.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0106.41.00	- -- Bees	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0106.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0106.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0201.10.00	- - Carcasses and half-carcasses	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
0201.20.00	- - Other cuts with bone in	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
0201.30.00	- - Boneless	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
0202.10.00	- - Carcasses and half-carcasses	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0202.20.00	- - Other cuts with bone in	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0202.30.00	- - Boneless	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0203.11.00	- -- Carcasses and half-carcasses	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0203.12.00	- -- Hams, shoulders and cuts thereof, with bone in	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0203.19.00	- -- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

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Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
0203.21.00	- -- Carcasses and half-carcasses	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0203.22.00	- -- Hams, shoulders and cuts thereof, with bone in	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0203.29.00	- -- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0204.10.00	- - Carcasses and half-carcasses of lamb, fresh or chilled	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0204.21.00	- -- Carcasses and half-carcasses	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0204.22.00	- -- Other cuts with bone in	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0204.23.00	- -- Boneless	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0204.30.00	- - Carcasses and half-carcasses of lamb, frozen	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0204.41.00	- -- Carcasses and half-carcasses	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0204.42.00	- -- Other cuts with bone in	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0204.43.00	- -- Boneless	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0204.50.00	- - Meat of goats	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0205.00.00	- Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0206.10.00	- - Of bovine animals, fresh or chilled	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0206.21.00	- -- Tongues	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0206.22.00	- -- Livers	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0206.29.00	- -- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0206.30.00	- - Of swine, fresh or chilled	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0206.41.00	- -- Livers	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0206.49.00	- -- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0206.80.00	- - Other, fresh or chilled	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0206.90.00	- - Other, frozen	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0207.11.00	- -- Not cut in pieces, fresh or chilled	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0207.12.00	- -- Not cut in pieces, frozen	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0207.13.00	- -- Cuts and offal, fresh or chilled	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0207.14.00	- -- Cuts and offal, frozen	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0207.24.00	- -- Not cut in pieces, fresh or chilled	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0207.25.00	- -- Not cut in pieces, frozen	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0207.26.00	- -- Cuts and offal, fresh or chilled	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0207.27.00	- -- Cuts and offal, frozen	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0207.41.00	- -- Not cut in pieces, fresh or chilled	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0207.42.00	- -- Not cut in pieces, frozen	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0207.43.00	- -- Fatty livers, fresh or chilled	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0207.44.00	- -- Other, fresh or chilled	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0207.45.00	- -- Other, frozen	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0207.51.00	- -- Not cut in pieces, fresh or chilled	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0207.52.00	- -- Not cut in pieces, frozen	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0207.53.00	- -- Fatty livers, fresh or chilled	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0207.54.00	- -- Other, fresh or chilled	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0207.55.00	- -- Other, frozen	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0207.60.00	- - Of guinea fowls	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0208.10.00	- - Of rabbits or hares	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0208.30.00	- - Of primates	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
0208.40.00	- - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0208.50.00	- - Of reptiles (including snakes and turtles)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0208.60.00	- - Of camels and other camelids (Camelidae)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0208.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0209.10.00	- - Of pigs	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0209.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0210.11.00	- -- Hams, shoulders and cuts thereof, with bone in	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0210.12.00	- -- Bellies (streaky) and cuts thereof	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0210.19.00	- -- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0210.20.00	- - Meat of bovine animals	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0210.91.00	- -- Of primates	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0210.92.00	- -- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0210.93.00	- -- Of reptiles (including snakes and turtles)	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0210.99.00	- -- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0301.11.00	- -- Freshwater	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0301.19.00	- -- Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0301.91.00	- -- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0301.92.00	- -- Eels (Anguilla spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0301.93.00	- -- Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0301.94.00	- -- Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0301.95.00	- -- Southern bluefin tunas (Thunnus maccoyii)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0301.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.11.00	- -- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.13.00	- -- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.14.00	- -- Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.21.00	- -- Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.22.00	- -- Plaice (Pleuronectes platessa)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

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Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
0302.23.00	- -- Sole (Solea spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.24.00	- -- Turbots (Psetta maxima)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.31.00	- -- Albacore or longfinned tunas (Thunnus alalunga)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.32.00	- -- Yellowfin tunas (Thunnus albacares)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.33.00	- -- Skipjack or stripe-bellied bonito	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.34.00	- -- Bigeye tunas (Thunnus obesus)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.35.00	- -- Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.36.00	- -- Southern bluefin tunas (Thunnus maccoyii)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.41.00	- -- Herrings (Clupea harengus, Clupea pallasii)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.42.00	- -- Anchovies (Engraulis spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.43.00	- -- Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.44.00	- -- Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.45.00	- -- Jack and horse mackerel (Trachurus spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.46.00	- -- Cobia (Rachycentron canadum)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.47.00	- -- Swordfish (Xiphias gladius)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.51.00	- -- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.52.00	- -- Haddock (Melanogrammus aeglefinus)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.53.00	- -- Coalfish (Pollachius virens)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.54.00	- -- Hake (Merluccius spp., Urophycis spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.55.00	- -- Alaska Pollack (Theragra chalcogramma)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.56.00	- -- Blue whitings (Micromesistius poutassou, Micromesistius australis)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.59.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.71.00	- -- Tilapias (Oreochromis spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.72.00	- -- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.73.00	- -- Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.74.00	- -- Eels (Anguilla spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.79.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.81.00	- -- Dogfish and other sharks	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.82.00	- -- Rays and skates (Rajidae)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.83.00	- -- Toothfish (Dissostichus spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.84.00	- -- Seabass (Dicentrarchus spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.85.00	- -- Seabream (Sparidae)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.89.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0302.90.00	- - Livers and roes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.11.00	- -- Sockeye salmon (red salmon) (Oncorhynchus nerka)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

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Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
0303.12.00	- -- Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.13.00	- -- Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.14.00	- -- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.23.00	- -- Tilapias (Oreochromis spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.24.00	- -- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.25.00	- -- Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.26.00	- -- Eels (Anguilla spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.31.00	- -- Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.32.00	- -- Plaice (Pleuronectes platessa)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.33.00	- -- Sole (Solea spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.34.00	- -- Turbots (Psetta maxima)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.41.00	- -- Albacore or longfinned tunas (Thunnus alalunga)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.42.00	- -- Yellowfin tunas (Thunnus albacares)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.43.00	- -- Skipjack or strip-bellied bonito	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.44.00	- -- Bigeye tunas (Thunnus obesus)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.45.00	- -- Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.46.00	- -- Southern bluefin tunas (Thunnus maccoyii)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.51.00	- -- Herrings (Clupea harengus, Clupea pallasii)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.53.00	- -- Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.54.00	- -- Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.55.00	- -- Jack and horse mackerel (Trachurus spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.56.00	- -- Cobia (Rachycentron canadum)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.57.00	- -- Swordfish (Xiphias gladius)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.63.00	- -- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.64.00	- -- Haddock (Melanogrammus aeglefinus)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.65.00	- -- Coalfish (Pollachius virens)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.66.00	- -- Hake (Merluccius spp., Urophycis spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.67.00	- -- Alaska Pollack (Theragra chalcogramma)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
0303.68.00	- -- Blue whitings (Micromesistius poutassou, Micromesistius australis)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.69.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.81.00	- -- Dogfish and other sharks	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.82.00	- -- Rays and skates (Rajidae)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.83.00	- -- Toothfish (Dissostichus spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.84.00	- -- Seabass (Dicentrarchus spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.89.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0303.90.00	- - Livers and roes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.31.00	- -- Tilapias (Oreochromis spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.32.00	- -- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.33.00	- -- Nile Perch (Lates niloticus)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.41.00	- -- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Huchohucho)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.42.00	- -- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.43.00	- -- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.44.00	- -- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.45.00	- -- Swordfish (Xiphias gladius)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.46.00	- -- Toothfish (Dissostichus spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.51.00	- -- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla sp	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.52.00	- -- Salmonidae	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.53.00	- -- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.54.00	- -- Swordfish (Xiphias gladius)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.55.00	- -- Toothfish (Dissostichus spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.59.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.61.00	- -- Tilapias (Oreochromis spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.62.00	- -- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.63.00	- -- Nile Perch (Lates niloticus)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.69.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
0304.71.00	- -- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.72.00	- -- Haddock (Melanogrammus aeglefinus)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.73.00	- -- Coalfish (Pollachius virens)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.74.00	- -- Hake (Merluccius spp., Urophycis spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.75.00	- -- Alaska Pollack (Theragra chalcogramma)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.79.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.81.00	- -- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Huchohucho)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.82.00	- -- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.83.00	- -- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.84.00	- -- Swordfish (Xiphias gladius)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.85.00	- -- Toothfish (Dissostichus spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.86.00	- -- Herrings (Clupea harengus, Clupea pallasii)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.87.00	- -- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.89.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.91.00	- -- Swordfish (Xiphias gladius)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.92.00	- -- Toothfish (Dissostichus spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.93.00	- -- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla sp	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.94.00	- -- Alaska Pollack (Theragra chalcogramma)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.95.00	- -- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (Theragra chalcogramma)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0304.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0305.10.00	- - Flours, meals and pellets of fish, fit for human consumption	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0305.20.00	- - Livers and roes of fish, dried, smoked, salted or in brine	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0305.31.00	- -- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla sp	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
0305.32.00	- -- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0305.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0305.41.00	- -- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0305.42.00	- -- Herrings (Clupea harengus, Clupea pallasii)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0305.43.00	- -- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0305.44.00	- -- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla sp	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0305.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0305.51.00	- -- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0305.59.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0305.61.00	- -- Herrings (Clupea harengus, Clupea pallasii)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0305.62.00	- -- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0305.63.00	- -- Anchovies (Engraulis spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0305.64.00	- -- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla sp	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0305.69.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0305.71.00	- -- Shark fins	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0305.72.00	- -- Fish heads, tails and maws	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0305.79.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0306.11.00	- -- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0306.12.00	- -- Lobsters (Homarus spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0306.14.00	- -- Crabs	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0306.15.00	- -- Norway lobsters (Nephrops norvegicus)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0306.16.00	- -- Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0306.17.00	- -- Other shrimps and prawns	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0306.19.00	- -- Other, including flours, meals and pellets of crustaceans, fit for human consumption	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0306.21.00	- -- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0306.22.00	- -- Lobsters (Homarus spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
0306.24.00	- -- Crabs	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0306.25.00	- -- Norway lobsters (Nephrops norvegicus)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0306.26.00	- -- Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0306.27.00	- -- Other shrimps and prawns	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0306.29.00	- -- Other, including flours, meals and pellets of crustaceans, fit for human consumption	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0307.11.00	- -- Live, fresh or chilled	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0307.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0307.21.00	- -- Live, fresh or chilled	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0307.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0307.31.00	- -- Live, fresh or chilled	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0307.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0307.41.00	- -- Live, fresh or chilled	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0307.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0307.51.00	- -- Live, fresh or chilled	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0307.59.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0307.60.00	- - Snails, other than sea snails	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0307.71.00	- -- Live, fresh or chilled	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0307.79.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0307.81.00	- -- Live, fresh or chilled	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0307.89.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0307.91.00	- -- Live, fresh or chilled	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0307.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0308.11.00	- -- Live, fresh or chilled	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0308.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0308.21.00	- -- Live, fresh or chilled	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0308.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0308.30.00	- - Jellyfish (Rhopilema spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0308.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0401.10.00	- - Of a fat content, by weight, not exceeding 1 %	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
0401.20.00	- - Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
0401.40.00	- - Of a fat content, by weight, exceeding 6 % but not exceeding 10 %	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
0401.50.00	- - Of a fat content, by weight, exceeding 10 %	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
0402.10.00	- - In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
0402.21.00	- -- Not containing added sugar or other sweetening matter	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
0402.29.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
0402.91.00	- -- Not containing added sugar or other sweetening matter	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
0402.99.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
0403.10.00	- - Yogurt	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
0403.90.00	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
0404.10.00	- - Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	25%	25%	25%	25%	20%	20%	20%	15%	15%	15%	10%	10%	10%	10%	0%
0404.90.00	- - Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	25%	25%	25%	25%	20%	20%	20%	15%	15%	15%	10%	10%	10%	10%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
0405.10.00	- - Butter	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
0405.20.00	- - Dairy spreads	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
0405.90.00	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
0406.10.00	- - Fresh (unripened or uncured) cheese, including whey cheese, and curd	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
0406.20.00	- - Grated or powdered cheese, of all kinds	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
0406.30.00	- - Processed cheese, not grated or powdered	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
0406.40.00	- - Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
0406.90.00	- - Other cheese	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
0407.11.00	- -- Of fowls of the species Gallus domesticus	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0407.19.00	- -- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0407.21.00	- -- Of fowls of the species Gallus domesticus	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0407.29.00	- -- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0407.90.00	- - Others	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0408.11.00	- -- Dried	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0408.19.00	- -- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0408.91.00	- -- Dried	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0408.99.00	- -- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
0409.00.00	- Natural honey.	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
0410.00.00	- Edible products of animal origin, not elsewhere specified or included.	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
0501.00.00	- Human hair, unworked, whether or not washed or scoured; waste of human hair.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0502.10.00	- - Pigs', hogs' or boars' bristles and hair and waste thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0502.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0504.00.00	- Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0505.10.00	- - Feathers of a kind used for stuffing; down	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0505.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0506.10.00	- - Ossein and bones treated with acid	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0506.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0507.10.00	- - Ivory; ivory powder and waste	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0507.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0508.00.00	- Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0510.00.00	- Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0511.10.00	- - Bovine semen	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0511.91.00	- -- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0511.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
0601.10.00	- - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0601.20.00	- - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0602.10.00	- - Unrooted cuttings and slips	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0602.20.00	- - Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0602.30.00	- - Rhododendrons and azaleas, grafted or not	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0602.40.00	- - Roses, grafted or not	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0602.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0603.11.00	- -- Roses	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0603.12.00	- -- Carnations	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0603.13.00	- -- Orchids	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0603.14.00	- -- Chrysanthemums	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0603.15.00	- -- Lilies (Lilium spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0603.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0603.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0604.20.00	- - Fresh	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0604.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0701.10.00	- - Seed	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0701.90.00	- - Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0702.00.00	- Tomatoes, fresh or chilled.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0703.10.00	- - Onions and shallots	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0703.20.00	- - Garlic	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0703.90.00	- - Leeks and other alliaceous vegetables	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0704.10.00	- - Cauliflowers and headed broccoli	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0704.20.00	- - Brussels sprouts	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0704.90.00	- - Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0705.11.00	- -- Cabbage lettuce (head lettuce)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0705.19.00	- -- Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0705.21.00	- -- Witloof chicory (Cichorium intybus var. foliosum)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0705.29.00	- -- Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0706.10.00	- - Carrots and turnips	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0706.90.00	- - Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0707.00.00	- Cucumbers and gherkins, fresh or chilled.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0708.10.00	- - Peas (Pisum sativum)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0708.20.00	- - Beans (Vigna spp., Phaseolus spp.)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0708.90.00	- - Other leguminous vegetables	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0709.20.00	- - Asparagus	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0709.30.00	- - Aubergines (egg-plants)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0709.40.00	- - Celery other than celeriac	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0709.51.00	- -- Mushrooms of the genus Agaricus	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0709.59.00	- -- Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0709.60.00	- - Fruits of the genus Capsicum or of the genus Pimenta	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0709.70.00	- - Spinach, New Zealand spinach and orache spinach (garden spinach)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
0709.91.00	- -- Globe artichokes	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0709.92.00	- -- Olives	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0709.93.00	- -- Pumpkins, squash and gourds (Cucurbita spp.)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0709.99.00	- -- Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0710.10.00	- - Potatoes	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0710.21.00	- -- Peas (Pisum sativum)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0710.22.00	- -- Beans (Vigna spp., Phaseolus spp.)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0710.29.00	- -- Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0710.30.00	- - Spinach, New Zealand spinach and orache spinach (garden spinach)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0710.40.00	- - Sweet corn	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0710.80.00	- - Other vegetables	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0710.90.00	- - Mixtures of vegetables	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0711.20.00	- - Olives	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0711.40.00	- - Cucumbers and gherkins	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0711.51.00	- -- Mushrooms of the genus Agaricus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0711.59.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0711.90.00	- - Other vegetables; mixtures of vegetables	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0712.20.00	- - Onions	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0712.31.00	- -- Mushrooms of the genus Agaricus	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0712.32.00	- -- Wood ears (Auricularia spp.)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0712.33.00	- -- Jelly fungi (Tremella spp.)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0712.39.00	- -- Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0712.90.00	- - Other vegetables; mixtures of vegetables	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0713.10.00	- - Peas (Pisum sativum)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0713.20.00	- - Chickpeas (garbanzos)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0713.31.00	- -- Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0713.32.00	- -- Small red (Adzuki) beans (Phaseolus or Vigna angularis)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0713.33.00	- -- Kidney beans, including white pea beans (Phaseolus vulgaris)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0713.34.00	- -- Bambara beans (Vigna subterranea or Voandzeia subterranea)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0713.35.00	- -- Cow peas (Vigna unguiculata)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0713.39.00	- -- Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0713.40.00	- - Lentils	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0713.50.00	- - Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0713.60.00	- - Pigeon peas (Cajanus cajan)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0713.90.00	- - Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0714.10.00	- - Manioc (cassava)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0714.20.00	- - Sweet potatoes	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0714.30.00	- - Yams (Dioscorea spp.)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0714.40.00	- - Taro (Colocasia spp.)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0714.50.00	- - Yautia (Xanthosoma spp.)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0714.90.00	- - Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0801.11.00	- -- Desiccated	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

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Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
0801.12.00	- -- In the inner shell (endocarp)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0801.19.00	- -- Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0801.21.00	- -- In shell	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0801.22.00	- -- Shelled	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0801.31.00	- -- In shell	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0801.32.00	- -- Shelled	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0802.11.00	- -- In shell	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0802.12.00	- -- Shelled	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0802.21.00	- -- In shell	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0802.22.00	- -- Shelled	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0802.31.00	- -- In shell	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0802.32.00	- -- Shelled	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0802.41.00	- -- In shell	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0802.42.00	- -- Shelled	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0802.51.00	- -- In shell	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0802.52.00	- -- Shelled	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0802.61.00	- -- In shell	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0802.62.00	- -- Shelled	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0802.70.00	- - Kola nuts (Cola spp.)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0802.80.00	- - Areca nuts	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0802.90.00	- - Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0803.10.00	- - Plantains	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0803.90.00	- - Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0804.10.00	- - Dates	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0804.20.00	- - Figs	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0804.30.00	- - Pineapples	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0804.40.00	- - Avocados	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0804.50.00	- - Guavas, mangoes and mangosteens	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0805.10.00	- - Oranges	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0805.20.00	- - Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0805.40.00	- - Grapefruit, including pomelos	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0805.50.00	- - Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0805.90.00	- - Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0806.10.00	- - Fresh	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0806.20.00	- - Dried	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0807.11.00	- -- Watermelons	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0807.19.00	- -- Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0807.20.00	- - Papaws (papayas)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0808.10.00	- - Apples	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0808.30.00	- - Pears	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0808.40.00	- - Quinces	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0809.10.00	- - Apricots	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0809.21.00	- -- Sour cherries (Prunus cerasus)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0809.29.00	- -- Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0809.30.00	- - Peaches, including nectarines	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
0809.40.00	- - Plums and sloes	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0810.10.00	- - Strawberries	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0810.20.00	- - Raspberries, blackberries, mulberries and loganberries	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0810.30.00	- - Black, white or red currants and gooseberries	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0810.40.00	- - Cranberries, bilberries and other fruits of the genus Vaccinium	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0810.50.00	- - Kiwifruit	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0810.60.00	- - Durians	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0810.70.00	- - Persimmons	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0810.90.00	- - Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0811.10.00	- - Strawberries	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0811.20.00	- - Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0811.90.00	- - Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0812.10.00	- - Cherries	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0812.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0813.10.00	- - Apricots	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0813.20.00	- - Prunes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0813.30.00	- - Apples	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0813.40.00	- - Other fruit	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0813.50.00	- - Mixtures of nuts or dried fruits of this Chapter	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0814.00.00	- Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0901.11.00	- -- Not decaffeinated	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	12%	12%	12%	12%	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
0901.12.00	- -- Decaffeinated	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0901.21.00	- -- Not decaffeinated	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	12%	12%	12%	12%	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
0901.22.00	- -- Decaffeinated	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0901.90.00	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
0902.10.00	- - Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0902.20.00	- - Other green tea (not fermented)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0902.30.00	- - Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	12%	12%	12%	12%	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
0902.40.00	- - Other black tea (fermented) and other partly fermented tea	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	12%	12%	12%	12%	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
0903.00.00	- Maté.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0904.11.00	- -- Neither crushed nor ground	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0904.12.00	- -- Crushed or ground	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0904.21.00	- -- Dried, neither crushed nor ground	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0904.22.00	- -- Crushed or ground	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0905.10.00	- - Neither crushed nor ground	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0905.20.00	- - Crushed or ground	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0906.11.00	- -- Cinnamon (Cinnamomum zeylanicum Blume)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0906.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0906.20.00	- - Crushed or ground	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
0907.10.00	- - Neither crushed nor ground	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0907.20.00	- - Crushed or ground	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0908.11.00	- -- Neither crushed nor ground	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0908.12.00	- -- Crushed or ground	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0908.21.00	- -- Neither crushed nor ground	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0908.22.00	- -- Crushed or ground	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0908.31.00	- -- Neither crushed nor ground	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0908.32.00	- -- Crushed or ground	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0909.21.00	- -- Neither crushed nor ground	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0909.22.00	- -- Crushed or ground	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0909.31.00	- -- Neither crushed nor ground	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0909.32.00	- -- Crushed or ground	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0909.61.00	- -- Neither crushed nor ground	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0909.62.00	- -- Crushed or ground	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0910.11.00	- -- Neither crushed nor ground	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0910.12.00	- -- Crushed or ground	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0910.20.00	- - Saffron	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0910.30.00	- - Turmeric (curcuma)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0910.91.00	- -- Mixtures referred to in Note 1 (b) to this Chapter	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0910.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1001.11.00	- -- Seed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1001.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1001.91.00	- -- Seed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1001.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1002.10.00	- - Seed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1002.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1003.10.00	- - Seed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1003.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1004.10.00	- - Seed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1004.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1005.10.00	- - Seed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1005.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1006.10.00	- - Rice in the husk (paddy or rough)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1006.20.00	- - Husked (brown) rice	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1006.30.00	- - Semi-milled or wholly milled rice, whether or not polished or glazed	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1006.40.00	- - Broken rice	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1007.10.00	- - Seed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1007.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1008.10.00	- - Buckwheat	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1008.21.00	- -- Seed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1008.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1008.30.00	- - Canary seeds	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1008.40.00	- - Fonio (Digitaria spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1008.50.00	- - Quinoa (Chenopodium quinoa)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1008.60.00	- - Triticale	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1008.90.00	- - Other cereals	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
1101.00.00	- Wheat or meslin flour.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1102.20.00	- - Maize (corn) flour	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1102.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1103.11.00	- -- Of wheat	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1103.13.00	- -- Of maize (corn)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1103.19.00	- -- Of other cereals	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1103.20.00	- - Pellets	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1104.12.00	- -- Of oats	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1104.19.00	- -- Of other cereals	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1104.22.00	- -- Of oats	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1104.23.00	- -- Of maize (corn)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1104.29.00	- -- Of other cereals	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1104.30.00	- - Germ of cereals, whole, rolled, flaked or ground	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1105.10.00	- - Flour, meal and powder	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1105.20.00	- - Flakes, granules and pellets	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1106.10.00	- - Of the dried leguminous vegetables of heading 07.13	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1106.20.00	- - Of sago or of roots or tubers of heading 07.14	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1106.30.00	- - Of the products of Chapter 8	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1107.10.00	- - Not roasted	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1107.20.00	- - Roasted	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1108.11.00	- -- Wheat starch	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1108.12.00	- -- Maize (corn) starch	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1108.13.00	- -- Potato starch	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1108.14.00	- -- Manioc (cassava) starch	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1108.19.00	- -- Other starches	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1108.20.00	- - Inulin	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1109.00.00	- Wheat gluten, whether or not dried.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1201.10.00	- - Seed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1201.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1202.30.00	- - Seed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1202.41.00	- -- In shell	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1202.42.00	- -- Shelled, whether or not broken	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1203.00.00	- Copra.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1204.00.00	- Linseed, whether or not broken.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1205.10.00	- - Low erucic acid rape or colza seeds	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1205.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1206.00.00	- Sunflower seeds, whether or not broken.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1207.10.00	- - Palm nuts and kernels	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1207.21.00	- -- Seed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1207.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1207.30.00	- - Castor oil seeds	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1207.40.00	- - Sesamum seeds	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1207.50.00	- - Mustard seeds	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1207.60.00	- - Safflower (Carthamus tinctorius) seeds	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1207.70.00	- - Melon seeds	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1207.91.00	- -- Poppy seeds	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1207.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

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Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
1208.10.00	- - Of soya beans	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1208.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1209.10.00	- - Sugar beet seeds	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1209.21.00	- -- Lucerne (alfalfa) seeds	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1209.22.00	- -- Clover (Trifolium spp.) seeds	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1209.23.00	- -- Fescue seeds	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1209.24.00	- -- Kentucky blue grass (Poa pratensis L.) seeds	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1209.25.00	- -- Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1209.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1209.30.00	- - Seeds of herbaceous plants cultivated principally for their flowers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1209.91.00	- -- Vegetable seeds	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1209.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1210.10.00	- - Hop cones, neither ground nor powdered nor in the form of pellets	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1210.20.00	- - Hop cones, ground, powdered or in the form of pellets; lupulin	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1211.20.00	- - Ginseng roots	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1211.30.00	- - Coca leaf	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1211.40.00	- - Poppy straw	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1211.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1212.21.00	- -- Fit for human consumption	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1212.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1212.91.00	- -- Sugar beet	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1212.92.00	- -- Locust beans (carob)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1212.93.00	- -- Sugar cane	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1212.94.00	- -- Chicory roots	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1212.99.00	- -- Other	15%	15%	12%	12%	12%	12%	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1213.00.00	- Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1214.10.00	- - Lucerne (alfalfa) meal and pellets	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1214.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1301.20.00	- - Gum Arabic	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1301.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1302.11.00	- -- Opium	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1302.12.00	- -- Of liquorice	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1302.13.00	- -- Of hops	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1302.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1302.20.00	- - Pectic substances, pectinates and pectates	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1302.31.00	- -- Agar-agar	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1302.32.00	- -- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1302.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1401.10.00	- - Bamboos	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1401.20.00	- - Rattans	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1401.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1404.20.00	- - Cotton linters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
1404.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1501.10.00	- - Lard	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	25%	25%	25%	25%	20%	20%	20%	15%	15%	15%	10%	10%	10%	10%	0%
1501.20.00	- - Other pig fat	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	25%	25%	25%	25%	20%	20%	20%	15%	15%	15%	10%	10%	10%	10%	0%
1501.90.00	- - Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	25%	25%	25%	25%	20%	20%	20%	15%	15%	15%	10%	10%	10%	10%	0%
1502.10.00	- - Tallow	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	25%	25%	25%	25%	20%	20%	20%	15%	15%	15%	10%	10%	10%	10%	0%
1502.90.00	- - Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	25%	25%	25%	25%	20%	20%	20%	15%	15%	15%	10%	10%	10%	10%	0%
1503.00.00	- Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	25%	25%	25%	25%	20%	20%	20%	15%	15%	15%	10%	10%	10%	10%	0%
1504.10.00	- - Fish-liver oils and their fractions	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1504.20.00	- - Fats and oils and their fractions, of fish, other than liver oils	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1504.30.00	- - Fats and oils and their fractions, of marine mammals	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1505.00.00	- Wool grease and fatty substances derived therefrom (including lanolin).	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1506.00.00	- Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1507.10.00	- - Crude oil, whether or not degummed	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
1507.90.00	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
1508.10.00	- - Crude oil	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1508.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1509.10.00	- - Virgin	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1509.90.00	- - Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1510.00.00	- Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1511.10.00	- - Crude oil	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1511.90.00	- - Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1512.11.00	- -- Crude oil	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1512.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1512.21.00	- -- Crude oil, whether or not gossypol has been removed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1512.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1513.11.00	- -- Crude oil	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1513.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1513.21.00	- -- Crude oil	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1513.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1514.11.00	- -- Crude oil	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1514.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1514.91.00	- -- Crude oil	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1514.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1515.11.00	- -- Crude oil	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
1515.19.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
1515.21.00	- -- Crude oil	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
1515.29.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
1515.30.00	- - Castor oil and its fractions	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
1515.50.00	- - Sesame oil and its fractions	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
1515.90.00	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
1516.10.00	- - Animal fats and oils and their fractions	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	25%	25%	25%	25%	20%	20%	20%	15%	15%	15%	10%	10%	10%	10%	0%
1516.20.00	- - Vegetable fats and oils and their fractions	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
1517.10.00	- - Margarine, excluding liquid margarine	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
1517.90.00	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
1518.00.00	- Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1520.00.00	- Glycerol, crude; glycerol waters and glycerol lyes.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1521.10.00	- - Vegetable waxes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1521.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1522.00.00	- Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1601.00.00	- Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1602.10.00	- - Homogenised preparations	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1602.20.00	- - Of liver of any animal	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1602.31.00	- -- Of turkeys	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1602.32.00	- -- Of fowls of the species Gallus domesticus	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1602.39.00	- -- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1602.41.00	- -- Hams and cuts thereof	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1602.42.00	- -- Shoulders and cuts thereof	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1602.49.00	- -- Other, including mixtures	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1602.50.00	- - Of bovine animals	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1602.90.00	- - Other, including preparations of blood of any animal	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1603.00.00	- Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1604.11.00	- -- Salmon	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1604.12.00	- -- Herrings	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1604.13.00	- -- Sardines, sardinella and brisling or sprats	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1604.14.00	- -- Tunas, skipjack and bonito (Sarda spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1604.15.00	- -- Mackerel	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1604.16.00	- -- Anchovies	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1604.17.00	- -- Eels	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1604.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1604.20.00	- - Other prepared or preserved fish	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1604.31.00	- -- Caviar	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1604.32.00	- -- Caviar substitutes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1605.10.00	- - Crab	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1605.21.00	- -- Not in airtight container	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1605.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1605.30.00	- - Lobster	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1605.40.00	- - Other crustaceans	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
1605.51.00	- -- Oysters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1605.52.00	- -- Scallops, including queen scallops	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1605.53.00	- -- Mussels	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1605.54.00	- -- Cuttle fish and squid	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1605.55.00	- -- Octopus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1605.56.00	- -- Clams, cockles and arkshells	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1605.57.00	- -- Abalone	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1605.58.00	- -- Snails, other than sea snails	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1605.59.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1605.61.00	- -- Sea cucumbers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1605.62.00	- -- Sea urchins	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1605.63.00	- -- Jellyfish	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1605.69.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1701.12.00	- -- Beet sugar	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1701.13.00	- -- Cane sugar specified in Subheading Note 2 to this Chapter	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1701.14.00	- -- Other cane sugar	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1701.91.00	- -- Containing added flavouring or colouring matter	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1701.99.00	- -- Other	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1702.11.00	- -- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	25%	25%	25%	25%	20%	20%	20%	15%	15%	15%	10%	10%	10%	10%	0%
1702.19.00	- -- Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	25%	25%	25%	25%	20%	20%	20%	15%	15%	15%	10%	10%	10%	10%	0%
1702.20.00	- - Maple sugar and maple syrup	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	25%	25%	25%	25%	20%	20%	20%	15%	15%	15%	10%	10%	10%	10%	0%
1702.30.00	- - Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	25%	25%	25%	25%	20%	20%	20%	15%	15%	15%	10%	10%	10%	10%	0%
1702.40.00	- - Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	25%	25%	25%	25%	20%	20%	20%	15%	15%	15%	10%	10%	10%	10%	0%
1702.50.00	- - Chemically pure fructose	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	25%	25%	25%	25%	20%	20%	20%	15%	15%	15%	10%	10%	10%	10%	0%
1702.60.00	- - Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	25%	25%	25%	25%	20%	20%	20%	15%	15%	15%	10%	10%	10%	10%	0%
1702.90.00	- - Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	25%	25%	25%	25%	20%	20%	20%	15%	15%	15%	10%	10%	10%	10%	0%
1703.10.00	- - Cane molasses	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	25%	25%	25%	25%	20%	20%	20%	15%	15%	15%	10%	10%	10%	10%	0%
1703.90.00	- - Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	25%	25%	25%	25%	20%	20%	20%	15%	15%	15%	10%	10%	10%	10%	0%
1704.10.00	- - Chewing gum, whether or not sugar-coated	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1704.90.00	- - Other	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1801.00.00	- Cocoa beans, whole or broken, raw or roasted.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1802.00.00	- Cocoa shells, husks, skins and other cocoa waste.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1803.10.00	- - Not defatted	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1803.20.00	- - Wholly or partly defatted	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1804.00.00	- Cocoa butter, fat and oil.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
1805.00.00	- Cocoa powder, not containing added sugar or other sweetening matter.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
1806.10.00	- - Cocoa powder, containing added sugar or other sweetening matter	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1806.20.00	- - Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1806.31.00	- -- Filled	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1806.32.00	- -- Not filled	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1806.90.00	- - Other	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1901.10.00	- - Preparations for infant use, put up for retail sale	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
1901.20.00	- - Mixes and doughs for the preparation of bakers' wares of heading 19.05	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
1901.90.00	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
1902.11.00	- -- Containing eggs	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
1902.19.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
1902.20.00	- - Stuffed pasta, whether or not cooked or otherwise prepared	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
1902.30.00	- - Other pasta	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
1902.40.00	- - Couscous	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
1903.00.00	- Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
1904.10.00	- - Prepared foods obtained by the swelling or roasting of cereals or cereal products	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
1904.20.00	- - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
1904.30.00	- - Bulgur wheat	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
1904.90.00	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
1905.10.00	- - Crispbread	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1905.20.00	- - Gingerbread and the like	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1905.31.00	- -- Sweet biscuits	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1905.32.00	- -- Waffles and wafers	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1905.40.00	- - Rusks, toasted bread and similar toasted products	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
1905.90.00	- - Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2001.10.00	- - Cucumbers and gherkins	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2001.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2002.10.00	- - Tomatoes, whole or in pieces	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2002.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2003.10.00	- - Mushrooms of the genus Agaricus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2003.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2004.10.00	- - Potatoes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2004.90.00	- - Other vegetables and mixtures of vegetables	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2005.10.00	- - Homogenised vegetables	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2005.20.00	- - Potatoes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2005.40.00	- - Peas (Pisum sativum)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2005.51.00	- -- Beans, shelled	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2005.59.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
2005.60.00	- - Asparagus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2005.70.00	- - Olives	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2005.80.00	- - Sweet corn (Zea mays var. saccharata)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2005.91.00	- -- Bamboo shoots	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2005.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2006.00.00	- Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2007.10.00	- - Homogenised preparations	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	25%	25%	25%	25%	20%	20%	20%	15%	15%	15%	10%	10%	10%	10%	0%
2007.91.00	- -- Citrus fruit	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	25%	25%	25%	25%	20%	20%	20%	15%	15%	15%	10%	10%	10%	10%	0%
2007.99.00	- -- Other	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	25%	25%	25%	25%	20%	20%	20%	15%	15%	15%	10%	10%	10%	10%	0%
2008.11.00	- -- Ground-nuts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2008.19.00	- -- Other, including mixtures	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2008.20.00	- - Pineapples	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2008.30.00	- - Citrus fruit	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2008.40.00	- - Pears	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2008.50.00	- - Apricots	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2008.60.00	- - Cherries	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2008.70.00	- - Peaches, including nectarines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2008.80.00	- - Strawberries	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2008.91.00	- -- Palm hearts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2008.93.00	- -- Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2008.97.00	- -- Mixtures	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2008.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2009.11.00	- -- Frozen	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2009.12.00	- -- Not frozen, of a Brix value not exceeding 20	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2009.19.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2009.21.00	- -- Of a Brix value not exceeding 20	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2009.29.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2009.31.00	- -- Of a Brix value not exceeding 20	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2009.39.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2009.41.00	- -- Of a Brix value not exceeding 20	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2009.49.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2009.50.00	- - Tomato juice	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2009.61.00	- -- Of a Brix value not exceeding 30	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2009.69.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2009.71.00	- -- Of a Brix value not exceeding 20	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2009.79.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2009.81.00	- -- Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2009.89.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2009.90.00	- - Mixtures of juices	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2101.11.00	- -- Extracts, essences and concentrates	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2101.12.00	- -- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
2101.20.00	- - Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2101.30.00	- - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2102.10.00	- - Active yeasts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2102.20.00	- - Inactive yeasts; other single-cell micro-organisms, dead	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2102.30.00	- - Prepared baking powders	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2103.10.00	- - Soya sauce	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2103.20.00	- - Tomato ketchup and other tomato sauces	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2103.30.00	- - Mustard flour and meal and prepared mustard	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2103.90.00	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2104.10.00	- - Soups and broths and preparations therefor	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2104.20.00	- - Homogenised composite food preparations	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2105.00.00	- Ice cream and other edible ice, whether or not containing cocoa.	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2106.10.00	- - Protein concentrates and textured protein substances	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2106.90.00	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
2201.10.00	- - Mineral waters and aerated waters	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2201.90.00	- - Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2202.10.00	- - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2202.90.00	- - Other	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2203.00.00	- Beer made from malt.	$3.20 per litre	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2204.10.00	- - Sparkling wine	$6.35 per litre	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2204.21.00	- -- In containers holding 2 l or less	$6.35 per litre	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2204.29.00	- -- Other	$6.35 per litre	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2204.30.00	- - Other grape must	$6.35 per litre	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2205.10.00	- - In containers holding 2 l or less	$6.35 per litre	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2205.90.00	- - Other	$6.35 per litre	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2206.00.00	- Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	$6.35 per litre	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2207.10.00	- - Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	$15.90 per litre	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2207.20.00	- - Ethyl alcohol and other spirits, denatured, of any strength	$15.90 per litre	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
2208.20.10	--- Mixed drinks in 375ml cans, alcoholic content not exceeding 11.5% by volume	$2.40 per can or $6.40 per litre	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2208.20.90	--- Other	$8.40 per litre	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2208.30.10	--- Mixed drinks in 375ml cans, alcoholic content not exceeding 11.5% by volume	$2.40 per can or $6.40 per litre	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2208.30.90	--- Other	$8.40 per litre	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2208.40.10	--- Mixed drinks in 375ml cans, alcoholic content not exceeding 11.5% by volume	$2.40 per can or $6.40 per litre	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2208.40.90	--- Other	$8.40 per litre	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2208.50.10	--- Mixed drinks in 375ml cans, alcoholic content not exceeding 11.5% by volume	$2.40 per can or $6.40 per litre	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2208.50.90	--- Other	$8.40 per litre	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2208.60.10	--- Mixed drinks in 375ml cans, alcoholic content not exceeding 11.5% by volume	$2.40 per can or $6.40 per litre	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2208.60.90	--- Other	$8.40 per litre	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2208.70.10	--- Mixed drinks in 375ml cans, alcoholic content not exceeding 11.5% by volume	$2.40 per can or $6.40 per litre	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2208.70.90	--- Other	$8.40 per litre	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2208.90.10	--- Mixed drinks in 375ml cans, alcoholic content not exceeding 11.5% by volume	$2.40 per can or $6.40 per litre	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2208.90.90	--- Other	$8.40 per litre	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2209.00.00	- Vinegar and substitutes for vinegar obtained from acetic acid.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2301.10.00	- - Flours, meals and pellets, of meat or meat offal; greaves	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2301.20.00	- - Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2302.10.00	- - Of maize (corn)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2302.30.00	- - Of wheat	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2302.40.00	- - Of other cereals	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2302.50.00	- - Of leguminous plants	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2303.10.00	- - Residues of starch manufacture and similar residues	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
2303.20.00	- - Beet-pulp, bagasse and other waste of sugar manufacture	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2303.30.00	- - Brewing or distilling dregs and waste	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2304.00.00	- Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2305.00.00	- Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2306.10.00	- - Of cotton seeds	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2306.20.00	- - Of linseed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2306.30.00	- - Of sunflower seeds	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2306.41.00	- -- Of low erucic acid rape or colza seeds	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2306.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2306.50.00	- - Of coconut or copra	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2306.60.00	- - Of palm nuts or kernels	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2306.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2307.00.00	- Wine lees; argol.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2308.00.00	- Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2309.10.00	- - Dog or cat food, put up for retail sale	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2309.90.00	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2401.10.00	- - Tobacco, not stemmed/stripped	$277.70 per kg	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2401.20.00	- - Tobacco, partly or wholly stemmed/stripped	$277.70 per kg	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2401.30.00	- - Tobacco refuse	$277.70 per kg	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2402.10.00	- - Cigars, cheroots and cigarillos, containing tobacco	$277.70 per kg	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2402.20.00	- - Cigarettes containing tobacco	$277.80 per 1000 stick	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2402.90.00	- - Other	$277.80 per 1000 stick	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2403.11.00	- -- Water pipe tobacco specified in Subheading Note 1 to this Chapter	$277.80 per 1000 stick / $277.70 per kg	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2403.19.00	- -- Other	$277.70 per kg	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2403.91.00	- -- "Homogenised" or "reconstituted" tobacco	$277.70 per kg	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2403.99.00	- -- Other	$277.70 per kg	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2501.00.00	- Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	30%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
2502.00.00	- Unroasted iron pyrites.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

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Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
2503.00.00	- Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2504.10.00	- - In powder or in flakes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2504.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2505.10.00	- - Silica sands and quartz sands	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2505.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2506.10.00	- - Quartz	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2506.20.00	- - Quartzite	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2507.00.00	- Kaolin and other kaolinic clays, whether or not calcined.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2508.10.00	- - Bentonite	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2508.30.00	- - Fire-clay	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2508.40.00	- - Other clays	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2508.50.00	- - Andalusite, kyanite and sillimanite	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2508.60.00	- - Mullite	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2508.70.00	- - Chamotte or dinas earths	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2509.00.00	- Chalk.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2510.10.00	- - Unground	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2510.20.00	- - Ground	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2511.10.00	- - Natural barium sulphate (barytes)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2511.20.00	- - Natural barium carbonate (witherite)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2512.00.00	- Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2513.10.00	- - Pumice stone	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2513.20.00	- - Emery, natural corundum, natural garnet and other natural abrasives	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2514.00.00	- Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2515.11.00	- -- Crude or roughly trimmed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2515.12.00	- -- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2515.20.00	- - Ecaussine and other calcareous monumental or building stone; alabaster	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2516.11.00	- -- Crude or roughly trimmed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2516.12.00	- -- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2516.20.00	- - Sandstone	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2516.90.00	- - Other monumental or building stone	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2517.10.00	- - Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2517.20.00	- - Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2517.30.00	- - Tarred macadam	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
2517.41.00	- -- Of marble	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2517.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2518.10.00	- - Dolomite, not calcined or sintered	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2518.20.00	- - Calcined or sintered dolomite	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2518.30.00	- - Dolomite ramming mix	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2519.10.00	- - Natural magnesium carbonate (magnesite)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2519.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2520.10.00	- - Gypsum; anhydrite	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2520.20.00	- - Plasters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2521.00.00	- Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2522.10.00	- - Quicklime	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2522.20.00	- - Slaked lime	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2522.30.00	- - Hydraulic lime	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2523.10.00	- - Cement clinkers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2523.21.00	- -- White cement, whether or not artificially coloured	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2523.29.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2523.30.00	- - Aluminous cement	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2523.90.00	- - Other hydraulic cements	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2524.10.00	- - Crocidolite	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2524.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2525.10.00	- - Crude mica and mica rifted into sheets or splitting	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2525.20.00	- - Mica powder	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2525.30.00	- - Mica waste	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2526.10.00	- - Not crushed, not powdered	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2526.20.00	- - Crushed or powdered	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2528.00.00	- Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H3BO3 calculated on the dry weight.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2529.10.00	- - Feldspar	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2529.21.00	- -- Containing by weight 97 % or less of calcium fluoride	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2529.22.00	- -- Containing by weight more than 97 % of calcium fluoride	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2529.30.00	- - Leucite; nepheline and nepheline syenite	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2530.10.00	- - Vermiculite, perlite and chlorites, unexpanded	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2530.20.00	- - Kieserite, epsomite (natural magnesium sulphates)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2530.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2601.11.00	- -- Non-agglomerated	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2601.12.00	- -- Agglomerated	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2601.20.00	- - Roasted iron pyrites	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2602.00.00	- Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
2603.00.00	- Copper ores and concentrates.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2604.00.00	- Nickel ores and concentrates.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2605.00.00	- Cobalt ores and concentrates.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2606.00.00	- Aluminium ores and concentrates.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2607.00.00	- Lead ores and concentrates.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2608.00.00	- Zinc ores and concentrates.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2609.00.00	- Tin ores and concentrates.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2610.00.00	- Chromium ores and concentrates.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2611.00.00	- Tungsten ores and concentrates.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2612.10.00	- - Uranium ores and concentrates	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2612.20.00	- - Thorium ores and concentrates	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2613.10.00	- - Roasted	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2613.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2614.00.00	- Titanium ores and concentrates.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2615.10.00	- - Zirconium ores and concentrates	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2615.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2616.10.00	- - Silver ores and concentrates	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2616.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2617.10.00	- - Antimony ores and concentrates	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2617.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2618.00.00	- Granulated slag (slag sand) from the manufacture of iron or steel.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2619.00.00	- Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2620.11.00	- -- Hard zinc spelter	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2620.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2620.21.00	- -- Leaded gasoline sludges and leaded anti-knock compound sludges	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2620.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2620.30.00	- - Containing mainly copper	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2620.40.00	- - Containing mainly aluminium	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2620.60.00	- - Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2620.91.00	- -- Containing antimony, beryllium, cadmium, chromium or their mixtures	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2620.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2621.10.00	- - Ash and residues from the incineration of municipal waste	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2621.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2701.11.00	- -- Anthracite	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2701.12.00	- -- Bituminous coal	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2701.19.00	- -- Other coal	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2701.20.00	- - Briquettes, ovoids and similar solid fuels manufactured from coal	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2702.10.00	- - Lignite, whether or not pulverised, but not agglomerated	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2702.20.00	- - Agglomerated lignite	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
2703.00.00	- Peat (including peat litter), whether or not agglomerated.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2704.00.00	- Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2705.00.00	- Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2706.00.00	- Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2707.10.00	- - Benzol (benzene)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2707.20.00	- - Toluol (toluene)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2707.30.00	- - Xylol (xylenes)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2707.40.00	- - Naphthalene	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2707.50.00	- - Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 ?C by the ASTM D 86 method	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2707.91.00	- -- Creosote oils	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2707.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2708.10.00	- - Pitch	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2708.20.00	- - Pitch coke	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2709.00.00	- Petroleum oils and oils obtained from bituminous minerals, crude.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2710.12.10	--- Motor Spirits (gasoline/unleaded)	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.50 per litre	$0.50 per litre	$0.50 per litre	$0.50 per litre	$0.40 per litre	$0.40 per litre	$0.40 per litre	$0.40 per litre	$0.30 per litre	$0.30 per litre	$0.30 per litre	$0.30 per litre	$0.20 per litre	$0.20 per litre	0%
2710.12.20	--- White Spirit (benzene)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2710.12.30	--- Aviation gasoline (Av-gas)	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.50 per litre	$0.50 per litre	$0.50 per litre	$0.50 per litre	$0.40 per litre	$0.40 per litre	$0.40 per litre	$0.40 per litre	$0.30 per litre	$0.30 per litre	$0.30 per litre	$0.30 per litre	$0.20 per litre	$0.20 per litre	0%
2710.12.40	--- Jet-A1 (Avtur) fuel for aircraft	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.50 per litre	$0.50 per litre	$0.50 per litre	$0.50 per litre	$0.40 per litre	$0.40 per litre	$0.40 per litre	$0.40 per litre	$0.30 per litre	$0.30 per litre	$0.30 per litre	$0.30 per litre	$0.20 per litre	$0.20 per litre	0%
2710.12.50	--- Kerosene, household	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2710.12.60	--- Diesel fuel	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.60 per litre	$0.50 per litre	$0.50 per litre	$0.50 per litre	$0.50 per litre	$0.40 per litre	$0.40 per litre	$0.40 per litre	$0.40 per litre	$0.30 per litre	$0.30 per litre	$0.30 per litre	$0.30 per litre	$0.20 per litre	$0.20 per litre	0%
2710.12.70	--- Residuel fuel Oil	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2710.12.91	---- Oil 30	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2710.12.92	---- Oil 50 (2 stroke engine oil)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2710.12.93	---- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2710.19.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2710.20.00	- - Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the bas	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
2710.91.00	- -- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2710.99.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2711.11.00	- -- Natural gas	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2711.12.00	- -- Propane	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2711.13.00	- -- Butanes	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2711.14.00	- -- Ethylene, propylene, butylene and butadiene	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2711.19.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2711.21.00	- -- Natural gas	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2711.29.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
2712.10.00	- - Petroleum jelly	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2712.20.00	- - Paraffin wax containing by weight less than 0.75 % of oil	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2712.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2713.11.00	- -- Not calcined	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2713.12.00	- -- Calcined	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2713.20.00	- - Petroleum bitumen	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2713.90.00	- - Other residues of petroleum oils or of oils obtained from bituminous minerals	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2714.10.00	- - Bituminous or oil shale and tar sands	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2714.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2715.00.00	- Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2716.00.00	- Electrical energy. (optional heading)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2801.10.00	- - Chlorine	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2801.20.00	- - Iodine	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2801.30.00	- - Fluorine; bromine	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2802.00.00	- Sulphur, sublimed or precipitated; colloidal sulphur.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2803.00.00	- Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2804.10.00	- - Hydrogen	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2804.21.00	- -- Argon	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2804.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2804.30.00	- - Nitrogen	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2804.40.00	- - Oxygen	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2804.50.00	- - Boron; tellurium	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2804.61.00	- -- Containing by weight not less than 99.99 % of silicon	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2804.69.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2804.70.00	- - Phosphorus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2804.80.00	- - Arsenic	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2804.90.00	- - Selenium	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2805.11.00	- -- Sodium	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2805.12.00	- -- Calcium	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2805.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
2805.30.00	- - Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2805.40.00	- - Mercury	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2806.10.00	- - Hydrogen chloride (hydrochloric acid)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2806.20.00	- - Chlorosulphuric acid	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2807.00.00	- Sulphuric acid; oleum.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2808.00.00	- Nitric acid; sulphonitric acids.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2809.10.00	- - Diphosphorus pentaoxide	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2809.20.00	- - Phosphoric acid and polyphosphoric acids	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2810.00.00	- Oxides of boron; boric acids.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2811.11.00	- -- Hydrogen fluoride (hydrofluoric acid)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2811.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2811.21.00	- -- Carbon dioxide	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2811.22.00	- -- Silicon dioxide	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2811.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2812.10.00	- - Chlorides and chloride oxides	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2812.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2813.10.00	- - Carbon disulphide	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2813.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2814.10.00	- - Anhydrous ammonia	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2814.20.00	- - Ammonia in aqueous solution	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2815.11.00	- -- Solid	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2815.12.00	- -- In aqueous solution (soda lye or liquid soda)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2815.20.00	- - Potassium hydroxide (caustic potash)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2815.30.00	- - Peroxides of sodium or potassium	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2816.10.00	- - Hydroxide and peroxide of magnesium	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2816.40.00	- - Oxides, hydroxides and peroxides, of strontium or barium	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2817.00.00	- Zinc oxide; zinc peroxide.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2818.10.00	- - Artificial corundum, whether or not chemically defined	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2818.20.00	- - Aluminium oxide, other than artificial corundum	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2818.30.00	- - Aluminium hydroxide	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2819.10.00	- - Chromium trioxide	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2819.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2820.10.00	- - Manganese dioxide	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2820.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2821.10.00	- - Iron oxides and hydroxides	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2821.20.00	- - Earth colours	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2822.00.00	- Cobalt oxides and hydroxides; commercial cobalt oxides.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2823.00.00	- Titanium oxides.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2824.10.00	- - Lead monoxide (litharge, massicot)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2824.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2825.10.00	- - Hydrazine and hydroxylamine and their inorganic salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2825.20.00	- - Lithium oxide and hydroxide	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2825.30.00	- - Vanadium oxides and hydroxides	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
2825.40.00	- - Nickel oxides and hydroxides	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2825.50.00	- - Copper oxides and hydroxides	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2825.60.00	- - Germanium oxides and zirconium dioxide	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2825.70.00	- - Molybdenum oxides and hydroxides	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2825.80.00	- - Antimony oxides	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2825.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2826.12.00	- -- Of aluminium	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2826.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2826.30.00	- - Sodium hexafluoroaluminate (synthetic cryolite)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2826.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2827.10.00	- - Ammonium chloride	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2827.20.00	- - Calcium chloride	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2827.31.00	- -- Of magnesium	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2827.32.00	- -- Of aluminium	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2827.35.00	- -- Of nickel	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2827.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2827.41.00	- -- Of copper	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2827.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2827.51.00	- -- Bromides of sodium or of potassium	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2827.59.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2827.60.00	- - Iodides and iodide oxides	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2828.10.00	- - Commercial calcium hypochlorite and other calcium hypochlorites	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2828.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2829.11.00	- -- Of sodium	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2829.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2829.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2830.10.00	- - Sodium sulphides	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2830.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2831.10.00	- - Of sodium	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2831.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2832.10.00	- - Sodium sulphites	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2832.20.00	- - Other sulphites	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2832.30.00	- - Thiosulphates	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2833.11.00	- -- Disodium sulphate	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2833.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2833.21.00	- -- Of magnesium	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2833.22.00	- -- Of aluminium	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2833.24.00	- -- Of nickel	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2833.25.00	- -- Of copper	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2833.27.00	- -- Of barium	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2833.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2833.30.00	- - Alums	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2833.40.00	- - Peroxosulphates (persulphates)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2834.10.00	- - Nitrites	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2834.21.00	- -- Of potassium	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2834.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
2835.10.00	- - Phosphinates (hypophosphites) and phosphonates (phosphites)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2835.22.00	- -- Of mono- or disodium	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2835.24.00	- -- Of potassium	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2835.25.00	- -- Calcium hydrogenorthophosphate ("dicalcium phosphate")	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2835.26.00	- -- Other phosphates of calcium	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2835.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2835.31.00	- -- Sodium triphosphate (sodium tripolyphosphate)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2835.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2836.20.00	- - Disodium carbonate	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2836.30.00	- - Sodium hydrogencarbonate (sodium bicarbonate)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2836.40.00	- - Potassium carbonates	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2836.50.00	- - Calcium carbonate	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2836.60.00	- - Barium carbonate	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2836.91.00	- -- Lithium carbonates	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2836.92.00	- -- Strontium carbonate	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2836.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2837.11.00	- -- Of sodium	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2837.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2837.20.00	- - Complex cyanides	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2839.11.00	- -- Sodium metasilicates	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2839.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2839.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2840.11.00	- -- Anhydrous	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2840.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2840.20.00	- - Other borates	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2840.30.00	- - Peroxoborates (perborates)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2841.30.00	- - Sodium dichromate	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2841.50.00	- - Other chromates and dichromates; peroxochromates	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2841.61.00	- -- Potassium permanganate	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2841.69.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2841.70.00	- - Molybdates	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2841.80.00	- - Tungstates (wolframates)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2841.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2842.10.00	- - Double or complex silicates, including aluminosilicates whether or not chemically defined	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2842.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2843.10.00	- - Colloidal precious metals	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2843.21.00	- -- Silver nitrate	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2843.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2843.30.00	- - Gold compounds	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2843.90.00	- - Other compounds; amalgams	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
2844.10.00	- - Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2844.20.00	- - Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2844.30.00	- - Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2844.40.00	- - Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2844.50.00	- - Spent (irradiated) fuel elements (cartridges) of nuclear reactors	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2845.10.00	- - Heavy water (deuterium oxide)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2845.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2846.10.00	- - Cerium compounds	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2846.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2847.00.00	- Hydrogen peroxide, whether or not solidified with urea.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2848.00.00	- Phosphides, whether or not chemically defined, excluding ferrophosphorus.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2849.10.00	- - Of calcium	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2849.20.00	- - Of silicon	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2849.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2850.00.00	- Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2852.10.00	- - Chemically defined	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2852.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2853.00.00	- Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2901.10.00	- - Saturated	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2901.21.00	- -- Ethylene	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2901.22.00	- -- Propene (propylene)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2901.23.00	- -- Butene (butylene) and isomers thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2901.24.00	- -- Buta-1,3-diene and isoprene	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2901.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2902.11.00	- -- Cyclohexane	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2902.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2902.20.00	- - Benzene	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
2902.30.00	- - Toluene	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2902.41.00	- -- o-Xylene	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2902.42.00	- -- m-Xylene	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2902.43.00	- -- p-Xylene	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2902.44.00	- -- Mixed xylene isomers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2902.50.00	- - Styrene	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2902.60.00	- - Ethylbenzene	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2902.70.00	- - Cumene	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2902.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2903.11.00	- -- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2903.12.00	- -- Dichloromethane (methylene chloride)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2903.13.00	- -- Chloroform (trichloromethane)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2903.14.00	- -- Carbon tetrachloride	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2903.15.00	- -- Ethylene dichloride (ISO) (1,2-dichloroethane)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2903.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2903.21.00	- -- Vinyl chloride (chloroethylene)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2903.22.00	- -- Trichloroethylene	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2903.23.00	- -- Tetrachloroethylene (perchloroethylene)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2903.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2903.31.00	- -- Ethylene dibromide (ISO) (1,2-dibromoethane)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2903.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2903.71.00	- -- Chlorodifluoromethane	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2903.72.00	- -- Dichlorotrifluoroethanes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2903.73.00	- -- Dichlorofluoroethanes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2903.74.00	- -- Chlorodifluoroethanes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2903.75.00	- -- Dichloropentafluoropropanes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2903.76.00	- -- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2903.77.00	- -- Other, perhalogenated only with fluorine and chlorine	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2903.78.00	- -- Other perhalogenated derivatives	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2903.79.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2903.81.00	- -- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2903.82.00	- -- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2903.89.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2903.91.00	- -- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2903.92.00	- -- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2903.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2904.10.00	- - Derivatives containing only sulpho groups, their salts and ethyl esters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2904.20.00	- - Derivatives containing only nitro or only nitroso groups	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2904.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2905.11.00	- -- Methanol (methyl alcohol)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
2905.12.00	- -- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2905.13.00	- -- Butan-1-ol (n-butyl alcohol)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2905.14.00	- -- Other butanols	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2905.16.00	- -- Octanol (octyl alcohol) and isomers thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2905.17.00	- -- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2905.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2905.22.00	- -- Acyclic terpene alcohols	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2905.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2905.31.00	- -- Ethylene glycol (ethanediol)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2905.32.00	- -- Propylene glycol (propane-1,2-diol)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2905.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2905.41.00	- -- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2905.42.00	- -- Pentaerythritol	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2905.43.00	- -- Mannitol	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2905.44.00	- -- D-glucitol (sorbitol)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2905.45.00	- -- Glycerol	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2905.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2905.51.00	- -- Ethchlorvynol (INN)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2905.59.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2906.11.00	- -- Menthol	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2906.12.00	- -- Cyclohexanol, methylcyclohexanols and dimethylcyclo-hexanols	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2906.13.00	- -- Sterols and inositols	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2906.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2906.21.00	- -- Benzyl alcohol	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2906.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2907.11.00	- -- Phenol (hydroxybenzene) and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2907.12.00	- -- Cresols and their salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2907.13.00	- -- Octylphenol, nonylphenol and their isomers; salts thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2907.15.00	- -- Naphthols and their salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2907.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2907.21.00	- -- Resorcinol and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2907.22.00	- -- Hydroquinone (quinol) and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2907.23.00	- -- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2907.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2908.11.00	- -- Pentachlorophenol (ISO)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2908.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2908.91.00	- -- Dinoseb (ISO) and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2908.92.00	- -- 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2908.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2909.11.00	- -- Diethyl ether	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2909.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
2909.20.00	- - Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2909.30.00	- - Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2909.41.00	- -- 2,2'-Oxydiethanol (diethylene glycol, digol)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2909.43.00	- -- Monobutyl ethers of ethylene glycol or of diethylene glycol	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2909.44.00	- -- Other monoalkylethers of ethylene glycol or of diethylene glycol	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2909.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2909.50.00	- - Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2909.60.00	- - Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2910.10.00	- - Oxirane (ethylene oxide)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2910.20.00	- - Methyloxirane (propylene oxide)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2910.30.00	- - 1-Chloro-2,3-epoxypropane (epichlorohydrin)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2910.40.00	- - Dieldrin (ISO, INN)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2910.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2911.00.00	- Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2912.11.00	- -- Methanal (formaldehyde)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2912.12.00	- -- Ethanal (acetaldehyde)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2912.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2912.21.00	- -- Benzaldehyde	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2912.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2912.41.00	- -- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2912.42.00	- -- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2912.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2912.50.00	- - Cyclic polymers of aldehydes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2912.60.00	- - Paraformaldehyde	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2913.00.00	- Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2914.11.00	- -- Acetone	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2914.12.00	- -- Butanone (methyl ethyl ketone)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2914.13.00	- -- 4-Methylpentan-2-one (methyl isobutyl ketone)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2914.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2914.22.00	- -- Cyclohexanone and methylcyclohexanones	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2914.23.00	- -- Ionones and methylionones	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2914.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2914.31.00	- -- Phenylacetone (phenylpropan-2-one)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2914.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2914.40.00	- - Ketone-alcohols and ketone-aldehydes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2914.50.00	- - Ketone-phenols and ketones with other oxygen function	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
2914.61.00	- -- Anthraquinone	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2914.69.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2914.70.00	- - Halogenated, sulphonated, nitrated or nitrosated derivatives	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2915.11.00	- -- Formic acid	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2915.12.00	- -- Salts of formic acid	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2915.13.00	- -- Esters of formic acid	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2915.21.00	- -- Acetic acid	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2915.24.00	- -- Acetic anhydride	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2915.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2915.31.00	- -- Ethyl acetate	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2915.32.00	- -- Vinyl acetate	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2915.33.00	- -- n-Butyl acetate	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2915.36.00	- -- Dinoseb (ISO) acetate	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2915.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2915.40.00	- - Mono-, di- or trichloroacetic acids, their salts and esters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2915.50.00	- - Propionic acid, its salts and esters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2915.60.00	- - Butanoic acids, pentanoic acids, their salts and esters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2915.70.00	- - Palmitic acid, stearic acid, their salts and esters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2915.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2916.11.00	- -- Acrylic acid and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2916.12.00	- -- Esters of acrylic acid	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2916.13.00	- -- Methacrylic acid and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2916.14.00	- -- Esters of methacrylic acid	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2916.15.00	- -- Oleic, linoleic or linolenic acids, their salts and esters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2916.16.00	- -- Binapacryl (ISO)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2916.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2916.20.00	- - Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2916.31.00	- -- Benzoic acid, its salts and esters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2916.32.00	- -- Benzoyl peroxide and benzoyl chloride	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2916.34.00	- -- Phenylacetic acid and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2916.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2917.11.00	- -- Oxalic acid, its salts and esters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2917.12.00	- -- Adipic acid, its salts and esters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2917.13.00	- -- Azelaic acid, sebacic acid, their salts and esters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2917.14.00	- -- Maleic anhydride	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2917.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2917.20.00	- - Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2917.32.00	- -- Dioctyl orthophthalates	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2917.33.00	- -- Dinonyl or didecyl orthophthalates	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2917.34.00	- -- Other esters of orthophthalic acid	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2917.35.00	- -- Phthalic anhydride	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
2917.36.00	- -- Terephthalic acid and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2917.37.00	- -- Dimethyl terephthalate	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2917.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2918.11.00	- -- Lactic acid, its salts and esters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2918.12.00	- -- Tartaric acid	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2918.13.00	- -- Salts and esters of tartaric acid	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2918.14.00	- -- Citric acid	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2918.15.00	- -- Salts and esters of citric acid	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2918.16.00	- -- Gluconic acid, its salts and esters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2918.18.00	- -- Chlorobenzilate (ISO)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2918.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2918.21.00	- -- Salicylic acid and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2918.22.00	- -- O-Acetylsalicylic acid, its salts and esters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2918.23.00	- -- Other esters of salicylic acid and their salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2918.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2918.30.00	- - Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2918.91.00	- -- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2918.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2919.10.00	- -Tris(2,3-dibromopropyl) phosphate	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2919.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2920.11.00	- -- Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2920.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2920.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2921.11.00	- -- Methylamine, di- or trimethylamine and their salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2921.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2921.21.00	- -- Ethylenediamine and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2921.22.00	- -- Hexamethylenediamine and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2921.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2921.30.00	- - Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2921.41.00	- -- Aniline and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2921.42.00	- -- Aniline derivatives and their salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2921.43.00	- -- Toluidines and their derivatives; salts thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2921.44.00	- -- Diphenylamine and its derivatives; salts thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2921.45.00	- -- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta- naphthylamine) and their derivatives; salts thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2921.46.00	- -- Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2921.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
2921.51.00	- -- o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2921.59.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2922.11.00	- -- Monoethanolamine and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2922.12.00	- -- Diethanolamine and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2922.13.00	- -- Triethanolamine and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2922.14.00	- -- Dextropropoxyphene (INN) and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2922.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2922.21.00	- -- Aminohydroxynaphthalenesulphonic acids and their salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2922.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2922.31.00	- -- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2922.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2922.41.00	- -- Lysine and its esters; salts thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2922.42.00	- -- Glutamic acid and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2922.43.00	- -- Anthranilic acid and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2922.44.00	- -- Tilidine (INN) and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2922.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2922.50.00	- - Amino-alcohol-phenols, amino-acid-phenols and other amino- compounds with oxygen function	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2923.10.00	- - Choline and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2923.20.00	- - Lecithins and other phosphoaminolipids	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2923.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2924.11.00	- -- Meprobamate (INN)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2924.12.00	- -- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2924.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2924.21.00	- -- Ureines and their derivatives; salts thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2924.23.00	- -- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2924.24.00	- -- Ethinamate (INN)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2924.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2925.11.00	- -- Saccharin and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2925.12.00	- -- Glutethimide (INN)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2925.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2925.21.00	- -- Chlordimeform (ISO)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2925.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2926.10.00	- - Acrylonitrile	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2926.20.00	- - 1-Cyanoguanidine (dicyandiamide)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2926.30.00	- - Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2926.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2927.00.00	- Diazo-, azo- or azoxy-compounds.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2928.00.00	- Organic derivatives of hydrazine or of hydroxylamine.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2929.10.00	- - Isocyanates	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2929.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
2930.20.00	- - Thiocarbamates and dithiocarbamates	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2930.30.00	- - Thiuram mono-, di- or tetrasulphides	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2930.40.00	- - Methionine	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2930.50.00	- - Captafol (ISO) and methamidophos (ISO)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2930.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2931.10.00	- -Tetramethyl lead and tetraethyl lead	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2931.20.00	- -Tributyltin compounds	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2931.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2932.11.00	- -- Tetrahydrofuran	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2932.12.00	- -- 2-Furaldehyde (furfuraldehyde)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2932.13.00	- -- Furfuryl alcohol and tetrahydrofurfuryl alcohol	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2932.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2932.20.00	- - Lactones	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2932.91.00	- -- Isosafrole	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2932.92.00	- -- 1-(1,3-Benzodioxol-5-yl)propan-2-one	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2932.93.00	- -- Piperonal	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2932.94.00	- -- Safrole	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2932.95.00	- -- Tetrahydrocannabinols (all isomers)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2932.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2933.11.00	- -- Phenazone (antipyrin) and its derivatives	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2933.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2933.21.00	- -- Hydantoin and its derivatives	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2933.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2933.31.00	- -- Pyridine and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2933.32.00	- -- Piperidine and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2933.33.00	- -- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediat	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2933.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2933.41.00	- -- Levorphanol (INN) and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2933.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2933.52.00	- -- Malonylurea (barbituric acid) and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2933.53.00	- -- Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts there	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2933.54.00	- -- Other derivatives of malonylurea (barbituric acid); salts thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2933.55.00	- -- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2933.59.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2933.61.00	- -- Melamine	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2933.69.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
2933.71.00	- -- 6-Hexanelactam (epsilon-caprolactam)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2933.72.00	- -- Clobazam (INN) and methyprylon (INN)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2933.79.00	- -- Other lactams	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2933.91.00	- -- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2933.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2934.10.00	- - Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2934.20.00	- - Compounds containing in the structure a benzothiazole ring- system (whether or not hydrogenated), not further fused	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2934.30.00	- - Compounds containing in the structure a phenothiazine ring- system (whether or not hydrogenated), not further fused	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2934.91.00	- -- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts ther	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2934.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2935.00.00	- Sulphonamides.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2936.21.00	- -- Vitamins A and their derivatives	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2936.22.00	- -- Vitamin B1 and its derivatives	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2936.23.00	- -- Vitamin B2 and its derivatives	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2936.24.00	- -- D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2936.25.00	- -- Vitamin B6 and its derivatives	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2936.26.00	- -- Vitamin B12 and its derivatives	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2936.27.00	- -- Vitamin C and its derivatives	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2936.28.00	- -- Vitamin E and its derivatives	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2936.29.00	- -- Other vitamins and their derivatives	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2936.90.00	- - Other, including natural concentrates	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2937.11.00	- -- Somatotropin, its derivatives and structural analogues	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2937.12.00	- -- Insulin and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2937.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2937.21.00	- -- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2937.22.00	- -- Halogenated derivatives of corticosteroidal hormones	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2937.23.00	- -- Oestrogens and progestogens	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2937.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2937.50.00	- - Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2937.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
2938.10.00	- - Rutoside (rutin) and its derivatives	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2938.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2939.11.00	- -- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebaco	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2939.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2939.20.00	- - Alkaloids of cinchona and their derivatives; salts thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2939.30.00	- - Caffeine and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2939.41.00	- -- Ephedrine and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2939.42.00	- -- Pseudoephedrine (INN) and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2939.43.00	- -- Cathine (INN) and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2939.44.00	- -- Norephedrine and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2939.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2939.51.00	- -- Fenetylline (INN) and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2939.59.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2939.61.00	- -- Ergometrine (INN) and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2939.62.00	- -- Ergotamine (INN) and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2939.63.00	- -- Lysergic acid and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2939.69.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2939.91.00	- -- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2939.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2940.00.00	- Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2941.10.00	- - Penicillins and their derivatives with a penicillanic acid structure; salts thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2941.20.00	- - Streptomycins and their derivatives; salts thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2941.30.00	- - Tetracyclines and their derivatives; salts thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2941.40.00	- - Chloramphenicol and its derivatives; salts thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2941.50.00	- - Erythromycin and its derivatives; salts thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2941.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
2942.00.00	- Other organic compounds.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3001.20.00	- - Extracts of glands or other organs or of their secretions	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3001.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3002.10.00	- - Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3002.20.00	- - Vaccines for human medicine	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3002.30.00	- - Vaccines for veterinary medicine	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
3002.90.00	- - Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3003.10.00	- - Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3003.20.00	- - Containing other antibiotics	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3003.31.00	- -- Containing insulin	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3003.39.00	- -- Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3003.40.00	- - Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3003.90.00	- - Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3004.10.00	- - Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3004.20.00	- - Containing other antibiotics	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3004.31.00	- -- Containing insulin	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3004.32.00	- -- Containing corticosteroid hormones, their derivatives or structural analogues	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3004.39.00	- -- Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3004.40.00	- - Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3004.50.00	- - Other medicaments containing vitamins or other products of heading 29.36	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3004.90.00	- - Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3005.10.00	- - Adhesive dressings and other articles having an adhesive layer	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3005.90.00	- - Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3006.10.00	- - Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dent	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3006.20.00	- - Blood-grouping reagents	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3006.30.00	- - Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3006.40.00	- - Dental cements and other dental fillings; bone reconstruction cements	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3006.50.00	- - First-aid boxes and kits	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3006.60.00	- - Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3006.70.00	- - Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3006.91.00	- -- Appliances identifiable for ostomy use	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3006.92.00	- -- Waste pharmaceuticals	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
3101.00.00	- Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3102.10.00	- - Urea, whether or not in aqueous solution	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3102.21.00	- -- Ammonium sulphate	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3102.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3102.30.00	- - Ammonium nitrate, whether or not in aqueous solution	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3102.40.00	- - Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3102.50.00	- - Sodium nitrate	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3102.60.00	- - Double salts and mixtures of calcium nitrate and ammonium nitrate	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3102.80.00	- - Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3102.90.00	- - Other, including mixtures not specified in the foregoing subheadings	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3103.10.00	- - Superphosphates	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3103.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3104.20.00	- - Potassium chloride	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3104.30.00	- - Potassium sulphate	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3104.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3105.10.00	- - Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3105.20.00	- - Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3105.30.00	- - Diammonium hydrogenorthophosphate (diammonium phosphate)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3105.40.00	- - Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3105.51.00	- -- Containing nitrates and phosphates	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3105.59.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3105.60.00	- - Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3105.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3201.10.00	- - Quebracho extract	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3201.20.00	- - Wattle extract	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3201.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3202.10.00	- - Synthetic organic tanning substances	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3202.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3203.00.00	- Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
3204.11.00	- -- Disperse dyes and preparations based thereon	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3204.12.00	- -- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3204.13.00	- -- Basic dyes and preparations based thereon	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3204.14.00	- -- Direct dyes and preparations based thereon	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3204.15.00	- -- Vat dyes (including those usable in that state as pigments) and preparations based thereon	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3204.16.00	- -- Reactive dyes and preparations based thereon	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3204.17.00	- -- Pigments and preparations based thereon	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3204.19.00	- -- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3204.20.00	- - Synthetic organic products of a kind used as fluorescent brightening agents	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3204.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3205.00.00	- Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3206.11.00	- -- Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3206.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3206.20.00	- - Pigments and preparations based on chromium compounds	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3206.41.00	- -- Ultramarine and preparations based thereon	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3206.42.00	- -- Lithopone and other pigments and preparations based on zinc sulphide	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3206.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3206.50.00	- - Inorganic products of a kind used as luminophores	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3207.10.00	- - Prepared pigments, prepared opacifiers, prepared colours and similar preparations	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3207.20.00	- - Vitrifiable enamels and glazes, engobes (slips) and similar preparations	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3207.30.00	- - Liquid lustres and similar preparations	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3207.40.00	- - Glass frit and other glass, in the form of powder, granules or flakes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3208.10.00	- - Based on polyesters	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
3208.20.00	- - Based on acrylic or vinyl polymers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
3208.90.00	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
3209.10.00	- - Based on acrylic or vinyl polymers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3209.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3210.00.00	- Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3211.00.00	- Prepared driers.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3212.10.00	- - Stamping foils	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3212.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3213.10.00	- - Colours in sets	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3213.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
3214.10.00	- - Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3214.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3215.11.00	- -- Black	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3215.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3215.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3301.12.00	- -- Of orange	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3301.13.00	- -- Of lemon	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3301.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3301.24.00	- -- Of peppermint (Mentha piperita)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3301.25.00	- -- Of other mints	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3301.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3301.30.00	- - Resinoids	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3301.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3302.10.00	- - Of a kind used in the food or drink industries	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3302.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3303.00.00	- Perfumes and toilet waters.	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
3304.10.00	- - Lip make-up preparations	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3304.20.00	- - Eye make-up preparations	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3304.30.00	- - Manicure or pedicure preparations	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3304.91.00	- -- Powders, whether or not compressed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3304.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3305.10.00	- - Shampoos	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3305.20.00	- - Preparations for permanent waving or straightening	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3305.30.00	- - Hair lacquers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3305.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3306.10.00	- - Dentifrices	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3306.20.00	- - Yarn used to clean between the teeth (dental floss)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3306.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3307.10.00	- - Pre-shave, shaving or after-shave preparations	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3307.20.00	- - Personal deodorants and antiperspirants	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3307.30.00	- - Perfumed bath salts and other bath preparations	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3307.41.00	- -- "Agarbatti" and other odoriferous preparations which operate by burning	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3307.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3307.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3401.11.00	- -- For toilet use (including medicated products)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3401.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3401.20.00	- - Soap in other forms	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3401.30.00	- - Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3402.11.00	- -- Anionic	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3402.12.00	- -- Cationic	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3402.13.00	- -- Non-ionic	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
3402.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3402.20.00	- - Preparations put up for retail sale	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3402.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3403.11.00	- -- Preparations for the treatment of textile materials, leather, furskins or other materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3403.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3403.91.00	- -- Preparations for the treatment of textile materials, leather, furskins or other materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3403.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3404.20.00	- - Of poly(oxyethylene) (polyethylene glycol)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3404.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3405.10.00	- - Polishes, creams and similar preparations for footwear or leather	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3405.20.00	- - Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3405.30.00	- - Polishes and similar preparations for coachwork, other than metal polishes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3405.40.00	- - Scouring pastes and powders and other scouring preparations	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3405.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3406.00.00	- Candles, tapers and the like.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3407.00.00	- Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparati	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3501.10.00	- - Casein	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3501.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3502.11.00	- -- Dried	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3502.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3502.20.00	- - Milk albumin, including concentrates of two or more whey proteins	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3502.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3503.00.00	- Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3504.00.00	- Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3505.10.00	- - Dextrins and other modified starches	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3505.20.00	- - Glues	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3506.10.00	- - Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3506.91.00	- -- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3506.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3507.10.00	- - Rennet and concentrates thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
3507.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3601.00.00	- Propellent powders.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3602.00.00	- Prepared explosives, other than propellent powders.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3603.00.00	- Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3604.10.00	- - Fireworks	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3604.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3605.00.00	- Matches, other than pyrotechnic articles of heading 36.04.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3606.10.00	- - Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm3	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3606.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3701.10.00	- - For X-ray	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3701.20.00	- - Instant print film	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3701.30.00	- - Other plates and film, with any side exceeding 255 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3701.91.00	- -- For colour photography (polychrome)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3701.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3702.10.00	- - For X-ray	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3702.31.00	- -- For colour photography (polychrome)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3702.32.00	- -- Other, with silver halide emulsion	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3702.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3702.41.00	- -- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3702.42.00	- -- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3702.43.00	- -- Of a width exceeding 610 mm and of a length not exceeding 200 m	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3702.44.00	- -- Of a width exceeding 105 mm but not exceeding 610 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3702.52.00	- -- Of a width not exceeding 16 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3702.53.00	- -- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3702.54.00	- -- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3702.55.00	- -- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3702.56.00	- -- Of a width exceeding 35 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3702.96.00	- -- Of a width not exceeding 35 mm and of a length not exceeding 30 m	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3702.97.00	- -- Of a width not exceeding 35 mm and of a length exceeding 30 m	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3702.98.00	- -- Of a width exceeding 35 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3703.10.00	- - In rolls of a width exceeding 610 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3703.20.00	- - Other, for colour photography (polychrome)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3703.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
3704.00.00	- Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3705.10.00	- - For offset reproduction	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3705.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3706.10.00	- - Of a width of 35 mm or more	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3706.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3707.10.00	- - Sensitising emulsions	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3707.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3801.10.00	- - Artificial graphite	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3801.20.00	- - Colloidal or semi-colloidal graphite	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3801.30.00	- - Carbonaceous pastes for electrodes and similar pastes for furnace linings	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3801.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3802.10.00	- - Activated carbon	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3802.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3803.00.00	- Tall oil, whether or not refined.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3804.00.00	- Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3805.10.00	- - Gum, wood or sulphate turpentine oils	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3805.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3806.10.00	- - Rosin and resin acids	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3806.20.00	- - Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3806.30.00	- - Ester gums	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3806.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3807.00.00	- Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3808.50.00	- - Goods specified in Subheading Note 1 to this Chapter	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3808.91.00	- -- Insecticides	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3808.92.00	- -- Fungicides	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3808.93.00	- -- Herbicides, anti-sprouting products and plant-growth regulators	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3808.94.00	- -- Disinfectants	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3808.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3809.10.00	- - With a basis of amylaceous substances	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3809.91.00	- -- Of a kind used in the textile or like industries	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3809.92.00	- -- Of a kind used in the paper or like industries	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3809.93.00	- -- Of a kind used in the leather or like industries	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3810.10.00	- - Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3810.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3811.11.00	- -- Based on lead compounds	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3811.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
3811.21.00	- -- Containing petroleum oils or oils obtained from bituminous minerals	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3811.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3811.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3812.10.00	- - Prepared rubber accelerators	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3812.20.00	- - Compound plasticisers for rubber or plastics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3812.30.00	- - Anti-oxidising preparations and other compound stabilisers for rubber or plastics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3813.00.00	- Preparations and charges for fire-extinguishers; charged fire- extinguishing grenades.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3814.00.00	- Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3815.11.00	- -- With nickel or nickel compounds as the active substance	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3815.12.00	- -- With precious metal or precious metal compounds as the active substance	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3815.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3815.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3816.00.00	- Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3817.00.00	- Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3818.00.00	- Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3819.00.00	- Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3820.00.00	- Anti-freezing preparations and prepared de-icing fluids.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3821.00.00	- Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3822.00.00	- Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3823.11.00	- -- Stearic acid	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3823.12.00	- -- Oleic acid	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3823.13.00	- -- Tall oil fatty acids	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3823.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3823.70.00	- - Industrial fatty alcohols	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3824.10.00	- - Prepared binders for foundry moulds or cores	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3824.30.00	- - Non-agglomerated metal carbides mixed together or with metallic binders	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3824.40.00	- - Prepared additives for cements, mortars or concretes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
3824.50.00	- - Non-refractory mortars and concretes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3824.60.00	- - Sorbitol other than that of subheading 2905.44	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3824.71.00	- -- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3824.72.00	- -- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3824.73.00	- -- Containing hydrobromofluorocarbons (HBFCs)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3824.74.00	- -- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3824.75.00	- -- Containing carbon tetrachloride	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3824.76.00	- -- Containing 1,1,1-trichloroethane (methyl chloroform)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3824.77.00	- -- Containing bromomethane (methyl bromide) or bromochloromethane	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3824.78.00	- -- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3824.79.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3824.81.00	- -- Containing oxirane (ethylene oxide)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3824.82.00	- -- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3824.83.00	- -- Containing tris(2,3-dibromopropyl) phosphate	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3824.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3825.10.00	- - Municipal waste	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3825.20.00	- - Sewage sludge	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3825.30.00	- - Clinical waste	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3825.41.00	- -- Halogenated	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3825.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3825.50.00	- - Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3825.61.00	- -- Mainly containing organic constituents	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3825.69.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3825.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3826.00.00	- Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3901.10.00	- - Polyethylene having a specific gravity of less than 0.94	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3901.20.00	- - Polyethylene having a specific gravity of 0.94 or more	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3901.30.00	- - Ethylene-vinyl acetate copolymers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3901.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
3902.10.00	- - Polypropylene	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3902.20.00	- - Polyisobutylene	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3902.30.00	- - Propylene copolymers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3902.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3903.11.00	- -- Expansible	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3903.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3903.20.00	- - Styrene-acrylonitrile (SAN) copolymers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3903.30.00	- - Acrylonitrile-butadiene-styrene (ABS) copolymers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3903.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3904.10.00	- - Poly(vinyl chloride), not mixed with any other substances	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3904.21.00	- -- Non-plasticised	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3904.22.00	- -- Plasticised	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3904.30.00	- - Vinyl chloride-vinyl acetate copolymers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3904.40.00	- - Other vinyl chloride copolymers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3904.50.00	- - Vinylidene chloride polymers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3904.61.00	- -- Polytetrafluoroethylene	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3904.69.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3904.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3905.12.00	- -- In aqueous dispersion	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3905.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3905.21.00	- -- In aqueous dispersion	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3905.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3905.30.00	- - Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3905.91.00	- -- Copolymers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3905.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3906.10.00	- - Poly(methyl methacrylate)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3906.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3907.10.00	- - Polyacetals	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3907.20.00	- - Other polyethers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3907.30.00	- - Epoxide resins	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3907.40.00	- - Polycarbonates	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3907.50.00	- - Alkyd resins	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3907.60.00	- - Poly(ethylene terephthalate)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3907.70.00	- - Poly(lactic acid)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3907.91.00	- -- Unsaturated	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3907.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3908.10.00	- - Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3908.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3909.10.00	- - Urea resins; thiourea resins	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3909.20.00	- - Melamine resins	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3909.30.00	- - Other amino-resins	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3909.40.00	- - Phenolic resins	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3909.50.00	- - Polyurethanes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3910.00.00	- Silicones in primary forms.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3911.10.00	- - Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
3911.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3912.11.00	- -- Non-plasticised	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3912.12.00	- -- Plasticised	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3912.20.00	- - Cellulose nitrates (including collodions)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3912.31.00	- -- Carboxymethylcellulose and its salts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3912.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3912.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3913.10.00	- - Alginic acid, its salts and esters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3913.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3914.00.00	- Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3915.10.00	- - Of polymers of ethylene	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3915.20.00	- - Of polymers of styrene	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3915.30.00	- - Of polymers of vinyl chloride	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3915.90.00	- - Of other plastics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3916.10.00	- - Of polymers of ethylene	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3916.20.00	- - Of polymers of vinyl chloride	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3916.90.00	- - Of other plastics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3917.10.00	- - Artificial guts (sausage casings) of hardened protein or of cellulosic materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3917.21.00	- -- Of polymers of ethylene	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3917.22.00	- -- Of polymers of propylene	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3917.23.00	- -- Of polymers of vinyl chloride	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3917.29.00	- -- Of other plastics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3917.31.00	- -- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3917.32.00	- -- Other, not reinforced or otherwise combined with other materials, without fittings	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3917.33.00	- -- Other, not reinforced or otherwise combined with other materials, with fittings	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3917.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3917.40.00	- - Fittings	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3918.10.00	- - Of polymers of vinyl chloride	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3918.90.00	- - Of other plastics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3919.10.00	- - In rolls of a width not exceeding 20 cm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3919.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3920.10.00	- - Of polymers of ethylene	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3920.20.00	- - Of polymers of propylene	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3920.30.00	- - Of polymers of styrene	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3920.43.00	- -- Containing by weight not less than 6 % of plasticisers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3920.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3920.51.00	- -- Of poly(methyl methacrylate)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3920.59.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3920.61.00	- -- Of polycarbonates	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3920.62.00	- -- Of poly(ethylene terephthalate)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3920.63.00	- -- Of unsaturated polyesters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3920.69.00	- -- Of other polyesters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3920.71.00	- -- Of regenerated cellulose	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
3920.73.00	- -- Of cellulose acetate	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3920.79.00	- -- Of other cellulose derivatives	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3920.91.00	- -- Of poly(vinyl butyral)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3920.92.00	- -- Of polyamides	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3920.93.00	- -- Of amino-resins	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3920.94.00	- -- Of phenolic resins	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3920.99.00	- -- Of other plastics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3921.11.00	- -- Of polymers of styrene	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3921.12.00	- -- Of polymers of vinyl chloride	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3921.13.00	- -- Of polyurethanes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3921.14.00	- -- Of regenerated cellulose	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3921.19.00	- -- Of other plastics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3921.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3922.10.00	- - Baths, shower-baths, sinks and wash-basins	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3922.20.00	- - Lavatory seats and covers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3922.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3923.10.00	- - Boxes, cases, crates and similar articles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3923.21.00	- -- Of polymers of ethylene	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3923.29.00	- -- Of other plastics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3923.30.00	- - Carboys, bottles, flasks and similar articles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3923.40.00	- - Spools, cops, bobbins and similar supports	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3923.50.00	- - Stoppers, lids, caps and other closures	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3923.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3924.10.00	- - Tableware and kitchenware	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3924.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3925.10.00	- - Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3925.20.00	- - Doors, windows and their frames and thresholds for doors	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3925.30.00	- - Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3925.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3926.10.00	- - Office or school supplies	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3926.20.00	- - Articles of apparel and clothing accessories (including gloves, mittens and mitts)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3926.30.00	- - Fittings for furniture, coachwork or the like	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3926.40.00	- - Statuettes and other ornamental articles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
3926.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4001.10.00	- - Natural rubber latex, whether or not pre-vulcanised	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4001.21.00	- -- Smoked sheets	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4001.22.00	- -- Technically specified natural rubber (TSNR)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4001.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4001.30.00	- - Balata, gutta-percha, guayule, chicle and similar natural gums	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4002.11.00	- -- Latex	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4002.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4002.20.00	- - Butadiene rubber (BR)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4002.31.00	- -- Isobutene-isoprene (butyl) rubber (IIR)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
4002.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4002.41.00	- -- Latex	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4002.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4002.51.00	- -- Latex	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4002.59.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4002.60.00	- - Isoprene rubber (IR)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4002.70.00	- - Ethylene-propylene-non-conjugated diene rubber (EPDM)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4002.80.00	- - Mixtures of any product of heading 40.01 with any product of this heading	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4002.91.00	- -- Latex	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4002.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4003.00.00	- Reclaimed rubber in primary forms or in plates, sheets or strip.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4004.00.00	- Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4005.10.00	- - Compounded with carbon black or silica	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4005.20.00	- - Solutions; dispersions other than those of subheading 4005.10	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4005.91.00	- -- Plates, sheets and strip	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4005.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4006.10.00	- - "Camel-back" strips for retreading rubber tyres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4006.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4007.00.00	- Vulcanised rubber thread and cord.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4008.11.00	- -- Plates, sheets and strip	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4008.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4008.21.00	- -- Plates, sheets and strip	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4008.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4009.11.00	- -- Without fittings	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4009.12.00	- -- With fittings	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4009.21.00	- -- Without fittings	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4009.22.00	- -- With fittings	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4009.31.00	- -- Without fittings	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4009.32.00	- -- With fittings	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4009.41.00	- -- Without fittings	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4009.42.00	- -- With fittings	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4010.11.00	- -- Reinforced only with metal	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4010.12.00	- -- Reinforced only with textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4010.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4010.31.00	- -- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4010.32.00	- -- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
4010.33.00	- -- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4010.34.00	- -- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4010.35.00	- -- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4010.36.00	- -- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4010.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4011.10.00	- - Of a kind used on motor cars (including station wagons and racing cars)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4011.20.00	- - Of a kind used on buses or lorries	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4011.30.00	- - Of a kind used on aircraft	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4011.40.00	- - Of a kind used on motorcycles	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4011.50.00	- - Of a kind used on bicycles	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4011.61.00	- -- Of a kind used on agricultural or forestry vehicles and machines	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4011.62.00	- -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4011.63.00	- -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4011.69.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4011.92.00	- -- Of a kind used on agricultural or forestry vehicles and machines	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4011.93.00	- -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4011.94.00	- -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4011.99.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4012.11.00	- -- Of a kind used on motor cars (including station wagons and racing cars)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4012.12.00	- -- Of a kind used on buses or lorries	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4012.13.00	- -- Of a kind used on aircraft	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4012.19.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4012.20.00	- - Used pneumatic tyres	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4012.90.00	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4013.10.00	- - Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4013.20.00	- - Of a kind used on bicycles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4013.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4014.10.00	- - Sheath contraceptives	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4014.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4015.11.00	- -- Surgical	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
4015.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4015.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4016.10.00	- - Of cellular rubber	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4016.91.00	- -- Floor coverings and mats	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4016.92.00	- -- Erasers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4016.93.00	- -- Gaskets, washers and other seals	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4016.94.00	- -- Boat or dock fenders, whether or not inflatable	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4016.95.00	- -- Other inflatable articles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4016.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4017.00.00	- Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4101.20.00	- -Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4101.50.00	- -Whole hides and skins, of a weight exceeding 16 kg	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4101.90.00	- - Other, including butts, bends and bellies	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4102.10.00	- -With wool on	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4102.21.00	- -- Pickled	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4102.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4103.20.00	- - Of reptiles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4103.30.00	- - Of swine	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4103.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4104.11.00	- -- Full grains, unsplit; grain splits	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4104.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4104.41.00	- -- Full grains, unsplit; grain splits	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4104.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4105.10.00	- - In the wet state (including wet-blue)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4105.30.00	- - In the dry state (crust)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4106.21.00	- -- In the wet state (including wet-blue)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4106.22.00	- -- In the dry state (crust)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4106.31.00	- -- In the wet state (including wet-blue)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4106.32.00	- -- In the dry state (crust)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4106.40.00	- - Of reptiles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4106.91.00	- -- In the wet state (including wet-blue)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4106.92.00	- -- In the dry state (crust)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4107.11.00	- -- Full grains, unsplit	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4107.12.00	- -- Grain splits	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4107.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4107.91.00	- -- Full grains, unsplit	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4107.92.00	- -- Grain splits	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4107.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4112.00.00	- Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4113.10.00	- - Of goats or kids	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4113.20.00	- - Of swine	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
4113.30.00	- - Of reptiles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4113.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4114.10.00	- - Chamois (including combination chamois) leather	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4114.20.00	- - Patent leather and patent laminated leather; metallised leather	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4115.10.00	- - Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4115.20.00	- - Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4201.00.00	- Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4202.11.00	- -- With outer surface of leather or of composition leather	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4202.12.00	- -- With outer surface of plastics or of textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4202.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4202.21.00	- -- With outer surface of leather or of composition leather	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4202.22.00	- -- With outer surface of plastic sheeting or of textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4202.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4202.31.00	- -- With outer surface of leather or of composition leather	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4202.32.00	- -- With outer surface of plastic sheeting or of textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4202.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4202.91.00	- -- With outer surface of leather or of composition leather	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4202.92.00	- -- With outer surface of plastic sheeting or of textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4202.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4203.10.00	- - Articles of apparel	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4203.21.00	- -- Specially designed for use in sports	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4203.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4203.30.00	- - Belts and bandoliers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4203.40.00	- - Other clothing accessories	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4205.00.00	- Other articles of leather or of composition leather.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4206.00.00	- Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4301.10.00	- - Of mink, whole, with or without head, tail or paws	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4301.30.00	- - Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4301.60.00	- - Of fox, whole, with or without head, tail or paws	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
4301.80.00	- - Other furskins, whole, with or without head, tail or paws	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4301.90.00	- - Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4302.11.00	- -- Of mink	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4302.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4302.20.00	- - Heads, tails, paws and other pieces or cuttings, not assembled	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4302.30.00	- - Whole skins and pieces or cuttings thereof, assembled	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4303.10.00	- - Articles of apparel and clothing accessories	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4303.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4304.00.00	- Artificial fur and articles thereof.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4401.10.00	- - Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4401.21.00	- -- Coniferous	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4401.22.00	- -- Non-coniferous	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4401.31.00	- -- Wood pellets	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4401.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4402.10.00	- - Of bamboo	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4402.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4403.10.00	- - Treated with paint, stains, creosote or other preservatives	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4403.20.00	- - Other, coniferous	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4403.41.00	- -- Dark Red Meranti, Light Red Meranti and Meranti Bakau	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4403.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4403.91.00	- -- Of oak (Quercus spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4403.92.00	- -- Of beech (Fagus spp.)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4403.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4404.10.00	- - Coniferous	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4404.20.00	- - Non-coniferous	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4405.00.00	- Wood wool; wood flour.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4406.10.00	- - Not impregnated	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4406.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4407.10.00	- - Coniferous	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4407.21.00	- -- Mahogany (Swietenia spp.)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4407.22.00	- -- Virola, Imbuia and Balsa	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4407.25.00	- -- Dark Red Meranti, Light Red Meranti and Meranti Bakau	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4407.26.00	- -- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4407.27.00	- -- Sapelli	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4407.28.00	- -- Iroko	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4407.29.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4407.91.00	- -- Of oak (Quercus spp.)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4407.92.00	- -- Of beech (Fagus spp.)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4407.93.00	- -- Of maple (Acer spp.)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4407.94.00	- -- Of cherry (Prunus spp.)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4407.95.00	- -- Of ash (Fraxinus spp.)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
4407.99.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4408.10.00	- - Coniferous	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4408.31.00	- -- Dark Red Meranti, Light Red Meranti and Meranti Bakau	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4408.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4408.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4409.10.00	- - Coniferous	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4409.21.00	- -- Of bamboo	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4409.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4410.11.00	- -- Particle board	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4410.12.00	- -- Oriented strand board (OSB)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4410.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4410.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4411.12.00	- -- Of a thickness not exceeding 5 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4411.13.00	- -- Of a thickness exceeding 5 mm but not exceeding 9 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4411.14.00	- -- Of a thickness exceeding 9 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4411.92.00	- -- Of a density exceeding 0.8 g/cm³	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4411.93.00	- -- Of a density exceeding 0.5 g/cm³ but not exceeding 0.8 g/cm³	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4411.94.00	- -- Of a density not exceeding 0.5 g/cm³	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4412.10.00	- - Of bamboo	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4412.31.00	- -- With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4412.32.00	- -- Other, with at least one outer ply of non-coniferous wood	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4412.39.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4412.94.00	- -- Blockboard, laminboard and battenboard	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4412.99.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4413.00.00	- Densified wood, in blocks, plates, strips or profile shapes.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4414.00.00	- Wooden frames for paintings, photographs, mirrors or similar objects.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4415.10.00	- - Cases, boxes, crates, drums and similar packings; cable-drums	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4415.20.00	- - Pallets, box pallets and other load boards; pallet collars	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4416.00.00	- Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4417.00.00	- Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4418.10.00	- - Windows, French-windows and their frames	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4418.20.00	- - Doors and their frames and thresholds	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4418.40.00	- - Shuttering for concrete constructional work	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4418.50.00	- - Shingles and shakes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4418.60.00	- - Posts and beams	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4418.71.00	- -- For mosaic floors	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4418.72.00	- -- Other, multilayer	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4418.79.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
4418.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4419.00.00	- Tableware and kitchenware, of wood.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4420.10.00	- - Statuettes and other ornaments, of wood	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4420.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4421.10.00	- - Clothes hangers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4421.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4501.10.00	- - Natural cork, raw or simply prepared	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4501.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4502.00.00	- Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4503.10.00	- - Corks and stoppers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4503.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4504.10.00	- - Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4504.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4601.21.00	- -- Of bamboo	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4601.22.00	- -- Of rattan	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4601.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4601.92.00	- -- Of bamboo	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4601.93.00	- -- Of rattan	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4601.94.00	- -- Of other vegetable materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4601.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4602.11.00	- -- Of bamboo	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4602.12.00	- -- Of rattan	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4602.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4602.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4701.00.00	- Mechanical wood pulp.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4702.00.00	- Chemical wood pulp, dissolving grades.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4703.11.00	- -- Coniferous	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4703.19.00	- -- Non-coniferous	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4703.21.00	- -- Coniferous	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4703.29.00	- -- Non-coniferous	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4704.11.00	- -- Coniferous	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4704.19.00	- -- Non-coniferous	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4704.21.00	- -- Coniferous	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4704.29.00	- -- Non-coniferous	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4705.00.00	- Wood pulp obtained by a combination of mechanical and chemical pulping processes.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4706.10.00	- - Cotton linters pulp	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4706.20.00	- - Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4706.30.00	- - Other, of bamboo	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4706.91.00	- -- Mechanical	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4706.92.00	- -- Chemical	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4706.93.00	- -- Obtained by a combination of mechanical and chemical processes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4707.10.00	- - Unbleached kraft paper or paperboard or corrugated paper or paperboard	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
4707.20.00	- - Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4707.30.00	- - Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4707.90.00	- - Other, including unsorted waste and scrap	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4801.00.00	- Newsprint, in rolls or sheets.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802.10.00	- - Hand-made paper and paperboard	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802.20.00	- - Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802.40.00	- - Wallpaper base	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802.54.00	- -- Weighing less than 40 g/m²	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802.55.00	- -- Weighing 40 g/m² or more but not more than 150 g/m², in rolls	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802.56.00	- -- Weighing 40 g/m² or more but not more than 150 g/m², in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802.57.00	- -- Other, weighing 40 g/m² or more but not more than 150 g/m²	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802.58.00	- -- Weighing more than 150 g/m²	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802.61.00	- -- In rolls	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802.62.00	- -- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4802.69.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4803.00.00	- Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface- dec	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4804.11.00	- -- Unbleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4804.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4804.21.00	- -- Unbleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4804.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4804.31.00	- -- Unbleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4804.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4804.41.00	- -- Unbleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4804.42.00	- -- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4804.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4804.51.00	- -- Unbleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4804.52.00	- -- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood obtained by a chemical process	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4804.59.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4805.11.00	- -- Semi-chemical fluting paper	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4805.12.00	- -- Straw fluting paper	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
4805.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4805.24.00	- -- Weighing 150 g/m² or less	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4805.25.00	- -- Weighing more than 150 g/m²	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4805.30.00	- - Sulphite wrapping paper	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4805.40.00	- - Filter paper and paperboard	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4805.50.00	- - Felt paper and paperboard	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4805.91.00	- -- Weighing 150 g/m² or less	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4805.92.00	- -- Weighing more than 150 g/m² but less than 225 g/m²	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4805.93.00	- -- Weighing 225 g/m² or more	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4806.10.00	- - Vegetable parchment	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4806.20.00	- - Greaseproof papers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4806.30.00	- - Tracing papers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4806.40.00	- - Glassine and other glazed transparent or translucent papers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4807.00.00	- Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface- coated or impregnated, whether or not internally reinforced, in rolls or sheets.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4808.10.00	- - Corrugated paper and paperboard, whether or not perforated	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4808.40.00	- - Kraft paper, creped or crinkled, whether or not embossed or perforated	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4808.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4809.20.00	- - Self-copy paper	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4809.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4810.13.00	- -- In rolls	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4810.14.00	- -- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4810.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4810.22.00	- -- Light-weight coated paper	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4810.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4810.31.00	- -- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m² or less	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4810.32.00	- -- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m²	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4810.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4810.92.00	- -- Multi-ply	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4810.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4811.10.00	- -Tarred, bituminised or asphalted paper and paperboard	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4811.41.00	- -- Self-adhesive	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4811.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4811.51.00	- -- Bleached, weighing more than 150 g/m²	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4811.59.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
4811.60.00	- - Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4811.90.00	- - Other paper, paperboard, cellulose wadding and webs of cellulose fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4812.00.00	- Filter blocks, slabs and plates, of paper pulp.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4813.10.00	- - In the form of booklets or tubes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4813.20.00	- - In rolls of a width not exceeding 5 cm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4813.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4814.20.00	- -Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4814.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4816.20.00	- - Self-copy paper	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4816.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4817.10.00	- - Envelopes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4817.20.00	- - Letter cards, plain postcards and correspondence cards	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4817.30.00	- - Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4818.10.00	- -Toilet paper	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4818.20.00	- - Handkerchiefs, cleansing or facial tissues and towels	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4818.30.00	- -Tablecloths and serviettes	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4818.50.00	- - Articles of apparel and clothing accessories	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4818.90.00	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
4819.10.00	- - Cartons, boxes and cases, of corrugated paper or paperboard	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4819.20.00	- - Folding cartons, boxes and cases, of non-corrugated paper or paperboard	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4819.30.00	- - Sacks and bags, having a base of a width of 40 cm or more	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4819.40.00	- - Other sacks and bags, including cones	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4819.50.00	- - Other packing containers, including record sleeves	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4819.60.00	- - Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4820.10.00	- - Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4820.20.00	- - Exercise books	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4820.30.00	- - Binders (other than book covers), folders and file covers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4820.40.00	- -Manifold business forms and interleaved carbon sets	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4820.50.00	- - Albums for samples or for collections	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4820.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4821.10.00	- - Printed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4821.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4822.10.00	- - Of a kind used for winding textile yarn	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4822.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
4823.20.00	- - Filter paper and paperboard	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4823.40.00	- - Rolls, sheets and dials, printed for self-recording apparatus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4823.61.00	- -- Of bamboo	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4823.69.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4823.70.00	- -Moulded or pressed articles of paper pulp	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4823.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4901.10.00	- - In single sheets, whether or not folded	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4901.91.00	- -- Dictionaries and encyclopaedias, and serial instalments thereof	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4901.99.00	- -- Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4902.10.00	- - Appearing at least four times a week	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4902.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4903.00.00	- Children's picture, drawing or colouring books.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4904.00.00	- Music, printed or in manuscript, whether or not bound or illustrated.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4905.10.00	- - Globes	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4905.91.00	- -- In book form	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4905.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4906.00.00	- Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4907.00.00	- Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4908.10.00	- - Transfers (decalcomanias), vitrifiable	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4908.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4909.00.00	- Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4910.00.00	- Calendars of any kind, printed, including calendar blocks.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4911.10.00	- - Trade advertising material, commercial catalogues and the like	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4911.91.00	- -- Pictures, designs and photographs	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
4911.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5001.00.00	- Silk-worm cocoons suitable for reeling.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5002.00.00	- Raw silk (not thrown).	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5003.00.00	- Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5004.00.00	- Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5005.00.00	- Yarn spun from silk waste, not put up for retail sale.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5006.00.00	- Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
5007.10.00	- - Fabrics of noil silk	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5007.20.00	- - Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5007.90.00	- - Other fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5101.11.00	- -- Shorn wool	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5101.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5101.21.00	- -- Shorn wool	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5101.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5101.30.00	- - Carbonised	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5102.11.00	- -- Of Kashmir (cashmere) goats	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5102.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5102.20.00	- - Coarse animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5103.10.00	- - Noils of wool or of fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5103.20.00	- - Other waste of wool or of fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5103.30.00	- - Waste of coarse animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5104.00.00	- Garnetted stock of wool or of fine or coarse animal hair.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5105.10.00	- - Carded wool	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5105.21.00	- -- Combed wool in fragments	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5105.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5105.31.00	- -- Of Kashmir (cashmere) goats	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5105.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5105.40.00	- - Coarse animal hair, carded or combed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5106.10.00	- - Containing 85 % or more by weight of wool	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5106.20.00	- - Containing less than 85 % by weight of wool	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5107.10.00	- - Containing 85 % or more by weight of wool	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5107.20.00	- - Containing less than 85 % by weight of wool	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5108.10.00	- - Carded	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5108.20.00	- - Combed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5109.10.00	- - Containing 85 % or more by weight of wool or of fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5109.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5110.00.00	- Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5111.11.00	- -- Of a weight not exceeding 300 g/m²	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5111.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5111.20.00	- - Other, mixed mainly or solely with man-made filaments	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5111.30.00	- - Other, mixed mainly or solely with man-made staple fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5111.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5112.11.00	- -- Of a weight not exceeding 200 g/m²	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5112.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5112.20.00	- - Other, mixed mainly or solely with man-made filaments	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5112.30.00	- - Other, mixed mainly or solely with man-made staple fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5112.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
5113.00.00	- Woven fabrics of coarse animal hair or of horsehair.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5201.00.00	- Cotton, not carded or combed.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5202.10.00	- - Yarn waste (including thread waste)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5202.91.00	- -- Garnetted stock	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5202.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5203.00.00	- Cotton, carded or combed.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5204.11.00	- -- Containing 85 % or more by weight of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5204.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5204.20.00	- - Put up for retail sale	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.11.00	- -- Measuring 714.29 decitex or more (not exceeding 14 metric number)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.12.00	- -- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.13.00	- -- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.14.00	- -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.15.00	- -- Measuring less than 125 decitex (exceeding 80 metric number)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.21.00	- -- Measuring 714.29 decitex or more (not exceeding 14 metric number)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.22.00	- -- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.23.00	- -- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.24.00	- -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.26.00	- -- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.27.00	- -- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.28.00	- -- Measuring less than 83.33 decitex (exceeding 120 metric number)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.31.00	- -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.32.00	- -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.33.00	- -- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
5205.34.00	- -- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.35.00	- -- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.41.00	- -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.42.00	- -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.43.00	- -- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.44.00	- -- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.46.00	- -- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.47.00	- -- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5205.48.00	- -- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.11.00	- -- Measuring 714.29 decitex or more (not exceeding 14 metric number)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.12.00	- -- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.13.00	- -- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.14.00	- -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.15.00	- -- Measuring less than 125 decitex (exceeding 80 metric number)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.21.00	- -- Measuring 714.29 decitex or more (not exceeding 14 metric number)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.22.00	- -- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.23.00	- -- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
5206.24.00	- -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.25.00	- -- Measuring less than 125 decitex (exceeding 80 metric number)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.31.00	- -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.32.00	- -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.33.00	- -- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.34.00	- -- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.35.00	- -- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.41.00	- -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.42.00	- -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.43.00	- -- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.44.00	- -- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5206.45.00	- -- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5207.10.00	- - Containing 85 % or more by weight of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5207.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5208.11.00	- -- Plain weave, weighing not more than 100 g/m2	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5208.12.00	- -- Plain weave, weighing more than 100 g/m2	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5208.13.00	- -- 3-thread or 4-thread twill, including cross twill	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5208.19.00	- -- Other fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5208.21.00	- -- Plain weave, weighing not more than 100 g/m2	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5208.22.00	- -- Plain weave, weighing more than 100 g/m2	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5208.23.00	- -- 3-thread or 4-thread twill, including cross twill	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5208.29.00	- -- Other fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5208.31.00	- -- Plain weave, weighing not more than 100 g/m2	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5208.32.00	- -- Plain weave, weighing more than 100 g/m2	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5208.33.00	- -- 3-thread or 4-thread twill, including cross twill	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
5208.39.00	- -- Other fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5208.41.00	- -- Plain weave, weighing not more than 100 g/m2	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5208.42.00	- -- Plain weave, weighing more than 100 g/m2	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5208.43.00	- -- 3-thread or 4-thread twill, including cross twill	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5208.49.00	- -- Other fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5208.51.00	- -- Plain weave, weighing not more than 100 g/m2	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5208.52.00	- -- Plain weave, weighing more than 100 g/m2	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5208.59.00	- -- Other fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5209.11.00	- -- Plain weave	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5209.12.00	- -- 3-thread or 4-thread twill, including cross twill	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5209.19.00	- -- Other fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5209.21.00	- -- Plain weave	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5209.22.00	- -- 3-thread or 4-thread twill, including cross twill	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5209.29.00	- -- Other fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5209.31.00	- -- Plain weave	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5209.32.00	- -- 3-thread or 4-thread twill, including cross twill	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5209.39.00	- -- Other fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5209.41.00	- -- Plain weave	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5209.42.00	- -- Denim	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5209.43.00	- -- Other fabrics of 3-thread or 4-thread twill, including cross twill	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5209.49.00	- -- Other fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5209.51.00	- -- Plain weave	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5209.52.00	- -- 3-thread or 4-thread twill, including cross twill	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5209.59.00	- -- Other fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5210.11.00	- -- Plain weave	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5210.19.00	- -- Other fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5210.21.00	- -- Plain weave	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5210.29.00	- -- Other fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5210.31.00	- -- Plain weave	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5210.32.00	- -- 3-thread or 4-thread twill, including cross twill	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5210.39.00	- -- Other fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5210.41.00	- -- Plain weave	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5210.49.00	- -- Other fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5210.51.00	- -- Plain weave	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5210.59.00	- -- Other fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5211.11.00	- -- Plain weave	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5211.12.00	- -- 3-thread or 4-thread twill, including cross twill	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5211.19.00	- -- Other fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5211.20.00	- - Bleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5211.31.00	- -- Plain weave	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5211.32.00	- -- 3-thread or 4-thread twill, including cross twill	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5211.39.00	- -- Other fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5211.41.00	- -- Plain weave	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5211.42.00	- -- Denim	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5211.43.00	- -- Other fabrics of 3-thread or 4-thread twill, including cross twill	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5211.49.00	- -- Other fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
5211.51.00	- -- Plain weave	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5211.52.00	- -- 3-thread or 4-thread twill, including cross twill	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5211.59.00	- -- Other fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5212.11.00	- -- Unbleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5212.12.00	- -- Bleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5212.13.00	- -- Dyed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5212.14.00	- -- Of yarns of different colours	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5212.15.00	- -- Printed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5212.21.00	- -- Unbleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5212.22.00	- -- Bleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5212.23.00	- -- Dyed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5212.24.00	- -- Of yarns of different colours	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5212.25.00	- -- Printed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5301.10.00	- - Flax, raw or retted	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5301.21.00	- -- Broken or scutched	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5301.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5301.30.00	- - Flax tow and waste	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5302.10.00	- - True hemp, raw or retted	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5302.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5303.10.00	- -Jute and other textile bast fibres, raw or retted	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5303.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5305.00.00	- Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5306.10.00	- - Single	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5306.20.00	- - Multiple (folded) or cabled	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5307.10.00	- - Single	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5307.20.00	- - Multiple (folded) or cabled	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5308.10.00	- - Coir yarn	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5308.20.00	- - True hemp yarn	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5308.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5309.11.00	- -- Unbleached or bleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5309.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5309.21.00	- -- Unbleached or bleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5309.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5310.10.00	- - Unbleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5310.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5311.00.00	- Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5401.10.00	- - Of synthetic filaments	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5401.20.00	- - Of artificial filaments	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5402.11.00	- -- Of aramids	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5402.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5402.20.00	- - High tenacity yarn of polyesters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5402.31.00	- -- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
5402.32.00	- -- Of nylon or other polyamides, measuring per single yarn more than 50 tex	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5402.33.00	- -- Of polyesters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5402.34.00	- -- Of polypropylene	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5402.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5402.44.00	- -- Elastomeric	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5402.45.00	- -- Other, of nylon or other polyamides	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5402.46.00	- -- Other, of polyesters, partially oriented	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5402.47.00	- -- Other, of polyesters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5402.48.00	- -- Other, of polypropylene	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5402.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5402.51.00	- -- Of nylon or other polyamides	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5402.52.00	- -- Of polyesters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5402.59.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5402.61.00	- -- Of nylon or other polyamides	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5402.62.00	- -- Of polyesters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5402.69.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5403.10.00	- - High tenacity yarn of viscose rayon	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5403.31.00	- -- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5403.32.00	- -- Of viscose rayon, with a twist exceeding 120 turns per metre	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5403.33.00	- -- Of cellulose acetate	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5403.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5403.41.00	- -- Of viscose rayon	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5403.42.00	- -- Of cellulose acetate	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5403.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5404.11.00	- -- Elastomeric	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5404.12.00	- -- Other, of polypropylene	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5404.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5404.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5405.00.00	- Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5406.00.00	- Man-made filament yarn (other than sewing thread), put up for retail sale.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5407.10.00	- - Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5407.20.00	- - Woven fabrics obtained from strip or the like	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5407.30.00	- - Fabrics specified in Note 9 to Section XI	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5407.41.00	- -- Unbleached or bleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5407.42.00	- -- Dyed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5407.43.00	- -- Of yarns of different colours	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5407.44.00	- -- Printed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5407.51.00	- -- Unbleached or bleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5407.52.00	- -- Dyed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5407.53.00	- -- Of yarns of different colours	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
5407.54.00	- -- Printed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5407.61.00	- -- Containing 85 % or more by weight of non-textured polyester filaments	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5407.69.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5407.71.00	- -- Unbleached or bleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5407.72.00	- -- Dyed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5407.73.00	- -- Of yarns of different colours	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5407.74.00	- -- Printed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5407.81.00	- -- Unbleached or bleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5407.82.00	- -- Dyed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5407.83.00	- -- Of yarns of different colours	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5407.84.00	- -- Printed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5407.91.00	- -- Unbleached or bleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5407.92.00	- -- Dyed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5407.93.00	- -- Of yarns of different colours	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5407.94.00	- -- Printed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5408.10.00	- - Woven fabrics obtained from high tenacity yarn of viscose rayon	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5408.21.00	- -- Unbleached or bleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5408.22.00	- -- Dyed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5408.23.00	- -- Of yarns of different colours	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5408.24.00	- -- Printed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5408.31.00	- -- Unbleached or bleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5408.32.00	- -- Dyed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5408.33.00	- -- Of yarns of different colours	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5408.34.00	- -- Printed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5501.10.00	- - Of nylon or other polyamides	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5501.20.00	- - Of polyesters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5501.30.00	- - Acrylic or modacrylic	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5501.40.00	- - Of polypropylene	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5501.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5502.00.00	- Artificial filament tow.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5503.11.00	- -- Of aramids	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5503.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5503.20.00	- - Of polyesters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5503.30.00	- - Acrylic or modacrylic	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5503.40.00	- - Of polypropylene	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5503.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5504.10.00	- - Of viscose rayon	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5504.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5505.10.00	- - Of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5505.20.00	- - Of artificial fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5506.10.00	- - Of nylon or other polyamides	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5506.20.00	- - Of polyesters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5506.30.00	- - Acrylic or modacrylic	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5506.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5507.00.00	- Artificial staple fibres, carded, combed or otherwise processed for spinning.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
5508.10.00	- - Of synthetic staple fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5508.20.00	- - Of artificial staple fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5509.11.00	- -- Single yarn	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5509.12.00	- -- Multiple (folded) or cabled yarn	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5509.21.00	- -- Single yarn	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5509.22.00	- -- Multiple (folded) or cabled yarn	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5509.31.00	- -- Single yarn	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5509.32.00	- -- Multiple (folded) or cabled yarn	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5509.41.00	- -- Single yarn	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5509.42.00	- -- Multiple (folded) or cabled yarn	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5509.51.00	- -- Mixed mainly or solely with artificial staple fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5509.52.00	- -- Mixed mainly or solely with wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5509.53.00	- -- Mixed mainly or solely with cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5509.59.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5509.61.00	- -- Mixed mainly or solely with wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5509.62.00	- -- Mixed mainly or solely with cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5509.69.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5509.91.00	- -- Mixed mainly or solely with wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5509.92.00	- -- Mixed mainly or solely with cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5509.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5510.11.00	- -- Single yarn	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5510.12.00	- -- Multiple (folded) or cabled yarn	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5510.20.00	- - Other yarn, mixed mainly or solely with wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5510.30.00	- - Other yarn, mixed mainly or solely with cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5510.90.00	- - Other yarn	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5511.10.00	- - Of synthetic staple fibres, containing 85 % or more by weight of such fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5511.20.00	- - Of synthetic staple fibres, containing less than 85 % by weight of such fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5511.30.00	- - Of artificial staple fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5512.11.00	- -- Unbleached or bleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5512.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5512.21.00	- -- Unbleached or bleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5512.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5512.91.00	- -- Unbleached or bleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5512.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5513.11.00	- -- Of polyester staple fibres, plain weave	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5513.12.00	- -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5513.13.00	- -- Other woven fabrics of polyester staple fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5513.19.00	- -- Other woven fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5513.21.00	- -- Of polyester staple fibres, plain weave	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5513.23.00	- -- Other woven fabrics of polyester staple fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5513.29.00	- -- Other woven fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5513.31.00	- -- Of polyester staple fibres, plain weave	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
5513.39.00	- -- Other woven fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5513.41.00	- -- Of polyester staple fibres, plain weave	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5513.49.00	- -- Other woven fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5514.11.00	- -- Of polyester staple fibres, plain weave	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5514.12.00	- -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5514.19.00	- -- Other woven fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5514.21.00	- -- Of polyester staple fibres, plain weave	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5514.22.00	- -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5514.23.00	- -- Other woven fabrics of polyester staple fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5514.29.00	- -- Other woven fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5514.30.00	- - Of yarns of different colours	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5514.41.00	- -- Of polyester staple fibres, plain weave	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5514.42.00	- -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5514.43.00	- -- Other woven fabrics of polyester staple fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5514.49.00	- -- Other woven fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5515.11.00	- -- Mixed mainly or solely with viscose rayon staple fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5515.12.00	- -- Mixed mainly or solely with man-made filaments	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5515.13.00	- -- Mixed mainly or solely with wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5515.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5515.21.00	- -- Mixed mainly or solely with man-made filaments	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5515.22.00	- -- Mixed mainly or solely with wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5515.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5515.91.00	- -- Mixed mainly or solely with man-made filaments	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5515.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5516.11.00	- -- Unbleached or bleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5516.12.00	- -- Dyed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5516.13.00	- -- Of yarns of different colours	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5516.14.00	- -- Printed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5516.21.00	- -- Unbleached or bleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5516.22.00	- -- Dyed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5516.23.00	- -- Of yarns of different colours	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5516.24.00	- -- Printed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5516.31.00	- -- Unbleached or bleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5516.32.00	- -- Dyed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5516.33.00	- -- Of yarns of different colours	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5516.34.00	- -- Printed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5516.41.00	- -- Unbleached or bleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5516.42.00	- -- Dyed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5516.43.00	- -- Of yarns of different colours	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5516.44.00	- -- Printed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5516.91.00	- -- Unbleached or bleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
5516.92.00	- -- Dyed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5516.93.00	- -- Of yarns of different colours	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5516.94.00	- -- Printed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5601.21.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5601.22.00	- -- Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5601.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5601.30.00	- - Textile flock and dust and mill neps	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5602.10.00	- - Needleloom felt and stitch-bonded fibre fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5602.21.00	- -- Of wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5602.29.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5602.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5603.11.00	- -- Weighing not more than 25 g/m²	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5603.12.00	- -- Weighing more than 25 g/m² but not more than 70 g/m²	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5603.13.00	- -- Weighing more than 70 g/m² but not more than 150 g/m²	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5603.14.00	- -- Weighing more than 150 g/m²	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5603.91.00	- -- Weighing not more than 25 g/m²	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5603.92.00	- -- Weighing more than 25 g/m² but not more than 70 g/m²	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5603.93.00	- -- Weighing more than 70 g/m² but not more than 150 g/m²	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5603.94.00	- -- Weighing more than 150 g/m²	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5604.10.00	- - Rubber thread and cord, textile covered	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5604.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5605.00.00	- Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5606.00.00	- Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale- yarn.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5607.21.00	- -- Binder or baler twine	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5607.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5607.41.00	- -- Binder or baler twine	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5607.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5607.50.00	- - Of other synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5607.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5608.11.00	- -- Made up fishing nets	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5608.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5608.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5609.00.00	- Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5701.10.00	- - Of wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5701.90.00	- - Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5702.10.00	- - "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5702.20.00	- - Floor coverings of coconut fibres (coir)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
5702.31.00	- -- Of wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5702.32.00	- -- Of man-made textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5702.39.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5702.41.00	- -- Of wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5702.42.00	- -- Of man-made textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5702.49.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5702.50.00	- - Other, not of pile construction, not made up	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5702.91.00	- -- Of wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5702.92.00	- -- Of man-made textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5702.99.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5703.10.00	- - Of wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5703.20.00	- - Of nylon or other polyamides	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5703.30.00	- - Of other man-made textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5703.90.00	- - Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5704.10.00	- - Tiles, having a maximum surface area of 0.3 m²	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5704.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5705.00.00	- Other carpets and other textile floor coverings, whether or not made up.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5801.10.00	- - Of wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5801.21.00	- -- Uncut weft pile fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5801.22.00	- -- Cut corduroy	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5801.23.00	- -- Other weft pile fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5801.26.00	- -- Chenille fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5801.27.00	- -- Warp pile fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5801.31.00	- -- Uncut weft pile fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5801.32.00	- -- Cut corduroy	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5801.33.00	- -- Other weft pile fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5801.36.00	- -- Chenille fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5801.37.00	- -- Warp pile fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5801.90.00	- - Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5802.11.00	- -- Unbleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5802.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5802.20.00	- - Terry towelling and similar woven terry fabrics, of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5802.30.00	- - Tufted textile fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5803.00.00	- Gauze, other than narrow fabrics of heading 58.06.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5804.10.00	- - Tulles and other net fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5804.21.00	- -- Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5804.29.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5804.30.00	- - Hand-made lace	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5805.00.00	- Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5806.10.00	- - Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5806.20.00	- - Other woven fabrics, containing by weight 5 % or more of lastomeric yarn or rubber thread	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5806.31.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
5806.32.00	- -- Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5806.39.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5806.40.00	- - Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5807.10.00	- - Woven	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5807.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5808.10.00	- - Braids in the piece	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5808.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5809.00.00	- Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5810.10.00	- - Embroidery without visible ground	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5810.91.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5810.92.00	- -- Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5810.99.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5811.00.00	- Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5901.10.00	- - Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5901.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5902.10.00	- - Of nylon or other polyamides	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5902.20.00	- - Of polyesters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5902.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5903.10.00	- - With poly(vinyl chloride)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5903.20.00	- - With polyurethane	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5903.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5904.10.00	- - Linoleum	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5904.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5905.00.00	- Textile wall coverings.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5906.10.00	- - Adhesive tape of a width not exceeding 20 cm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5906.91.00	- -- Knitted or crocheted	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5906.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5907.00.00	- Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5908.00.00	- Textile wicks, woven, plaited or knitted , for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5909.00.00	- Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
5910.00.00	- Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5911.10.00	- - Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5911.20.00	- - Bolting cloth, whether or not made up	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5911.31.00	- -- Weighing less than 650 g/m2	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5911.32.00	- -- Weighing 650 g/m2 or more	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5911.40.00	- - Straining cloth of a kind used in oil presses or the like, including that of human hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
5911.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6001.10.00	- - "Long pile" fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6001.21.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6001.22.00	- -- Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6001.29.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6001.91.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6001.92.00	- -- Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6001.99.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6002.40.00	- - Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6002.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6003.10.00	- - Of wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6003.20.00	- - Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6003.30.00	- - Of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6003.40.00	- - Of artificial fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6003.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6004.10.00	- - Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6004.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6005.21.00	- -- Unbleached or bleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6005.22.00	- -- Dyed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6005.23.00	- -- Of yarns of different colours	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6005.24.00	- -- Printed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6005.31.00	- -- Unbleached or bleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6005.32.00	- -- Dyed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6005.33.00	- -- Of yarns of different colours	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6005.34.00	- -- Printed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6005.41.00	- -- Unbleached or bleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6005.42.00	- -- Dyed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6005.43.00	- -- Of yarns of different colours	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6005.44.00	- -- Printed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6005.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6006.10.00	- - Of wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6006.21.00	- -- Unbleached or bleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6006.22.00	- -- Dyed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

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Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
6006.23.00	- -- Of yarns of different colours	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6006.24.00	- -- Printed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6006.31.00	- -- Unbleached or bleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6006.32.00	- -- Dyed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6006.33.00	- -- Of yarns of different colours	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6006.34.00	- -- Printed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6006.41.00	- -- Unbleached or bleached	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6006.42.00	- -- Dyed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6006.43.00	- -- Of yarns of different colours	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6006.44.00	- -- Printed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6006.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6101.20.00	- - Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6101.30.00	- - Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6101.90.00	- - Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6102.10.00	- - Of wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6102.20.00	- - Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6102.30.00	- - Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6102.90.00	- - Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6103.10.00	- - Suits	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6103.22.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6103.23.00	- -- Of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6103.29.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6103.31.00	- -- Of wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6103.32.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6103.33.00	- -- Of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6103.39.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6103.41.00	- -- Of wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6103.42.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6103.43.00	- -- Of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6103.49.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.13.00	- -- Of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.19.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.22.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.23.00	- -- Of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.29.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.31.00	- -- Of wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.32.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.33.00	- -- Of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.39.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.41.00	- -- Of wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.42.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.43.00	- -- Of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.44.00	- -- Of artificial fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.49.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.51.00	- -- Of wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.52.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.53.00	- -- Of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

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6104.59.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.61.00	- -- Of wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.62.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.63.00	- -- Of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6104.69.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6105.10.00	- - Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6105.20.00	- - Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6105.90.00	- - Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6106.10.00	- - Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6106.20.00	- - Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6106.90.00	- - Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6107.11.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6107.12.00	- -- Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6107.19.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6107.21.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6107.22.00	- -- Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6107.29.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6107.91.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6107.99.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6108.11.00	- -- Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6108.19.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6108.21.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6108.22.00	- -- Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6108.29.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6108.31.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6108.32.00	- -- Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6108.39.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6108.91.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6108.92.00	- -- Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6108.99.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6109.10.00	- - Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6109.90.00	- - Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6110.11.00	- -- Of wool	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6110.12.00	- -- Of Kashmir (cashmere) goats	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6110.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6110.20.00	- - Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6110.30.00	- - Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6110.90.00	- - Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6111.20.00	- - Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6111.30.00	- - Of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6111.90.00	- - Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6112.11.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6112.12.00	- -- Of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6112.19.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6112.20.00	- - Ski suits	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6112.31.00	- -- Of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6112.39.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
6112.41.00	- -- Of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6112.49.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6113.00.00	- Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6114.20.00	- - Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6114.30.00	- - Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6114.90.00	- - Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6115.10.00	- - Graduated compression hosiery (for example, stockings for varicose veins)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6115.21.00	- -- Of synthetic fibres, measuring per single yarn less than 67 decitex	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6115.22.00	- -- Of synthetic fibres, measuring per single yarn 67 decitex or more	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6115.29.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6115.30.00	- - Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6115.94.00	- -- Of wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6115.95.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6115.96.00	- -- Of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6115.99.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6116.10.00	- - Impregnated, coated or covered with plastics or rubber	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6116.91.00	- -- Of wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6116.92.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6116.93.00	- -- Of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6116.99.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6117.10.00	- - Shawls, scarves, mufflers, mantillas, veils and the like	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6117.80.00	- - Other accessories	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6117.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6201.11.00	- -- Of wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6201.12.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6201.13.00	- -- Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6201.19.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6201.91.00	- -- Of wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6201.92.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6201.93.00	- -- Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6201.99.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6202.11.00	- -- Of wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6202.12.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6202.13.00	- -- Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6202.19.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6202.91.00	- -- Of wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6202.92.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6202.93.00	- -- Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6202.99.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6203.11.00	- -- Of wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6203.12.00	- -- Of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6203.19.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
6203.22.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6203.23.00	- -- Of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6203.29.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6203.31.00	- -- Of wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6203.32.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6203.33.00	- -- Of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6203.39.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6203.41.00	- -- Of wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6203.42.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6203.43.00	- -- Of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6203.49.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6204.11.00	- -- Of wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6204.12.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6204.13.00	- -- Of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6204.19.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6204.21.00	- -- Of wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6204.22.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6204.23.00	- -- Of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6204.29.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6204.31.00	- -- Of wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6204.32.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6204.33.00	- -- Of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6204.39.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6204.41.00	- -- Of wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6204.42.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6204.43.00	- -- Of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6204.44.00	- -- Of artificial fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6204.49.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6204.51.00	- -- Of wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6204.52.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6204.53.00	- -- Of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6204.59.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6204.61.00	- -- Of wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6204.62.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6204.63.00	- -- Of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6204.69.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6205.20.00	- - Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6205.30.00	- - Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6205.90.00	- - Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6206.10.00	- - Of silk or silk waste	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6206.20.00	- - Of wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6206.30.00	- - Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6206.40.00	- - Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6206.90.00	- - Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6207.11.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6207.19.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6207.21.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
6207.22.00	- -- Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6207.29.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6207.91.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6207.99.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6208.11.00	- -- Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6208.19.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6208.21.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6208.22.00	- -- Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6208.29.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6208.91.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6208.92.00	- -- Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6208.99.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6209.20.00	- - Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6209.30.00	- - Of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6209.90.00	- - Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6210.10.00	- - Of fabrics of heading 56.02 or 56.03	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6210.20.00	- - Other garments, of the type described in subheadings 6201.11 to 6201.19	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6210.30.00	- - Other garments, of the type described in subheadings 6202.11 to 6202.19	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6210.40.00	- - Other men's or boys' garments	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6210.50.00	- - Other women's or girls' garments	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6211.11.00	- -- Men's or boys'	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6211.12.00	- -- Women's or girls'	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6211.20.00	- - Ski suits	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6211.32.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6211.33.00	- -- Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6211.39.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6211.42.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6211.43.00	- -- Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6211.49.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6212.10.00	- - Brassieres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6212.20.00	- - Girdles and panty-girdles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6212.30.00	- - Corselettes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6212.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6213.20.00	- - Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6213.90.00	- - Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6214.10.00	- - Of silk or silk waste	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6214.20.00	- - Of wool or fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6214.30.00	- - Of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6214.40.00	- - Of artificial fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6214.90.00	- - Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6215.10.00	- - Of silk or silk waste	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6215.20.00	- - Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6215.90.00	- - Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6216.00.00	- Gloves, mittens and mitts.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6217.10.00	- - Accessories	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6217.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
6301.10.00	- - Electric blankets	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6301.20.00	- - Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6301.30.00	- - Blankets (other than electric blankets) and travelling rugs, of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6301.40.00	- - Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6301.90.00	- - Other blankets and travelling rugs	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6302.10.00	- - Bed linen, knitted or crocheted	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6302.21.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6302.22.00	- -- Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6302.29.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6302.31.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6302.32.00	- -- Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6302.39.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6302.40.00	- - Table linen, knitted or crocheted	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6302.51.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6302.53.00	- -- Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6302.59.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6302.60.00	- - Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6302.91.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6302.93.00	- -- Of man-made fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6302.99.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6303.12.00	- -- Of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6303.19.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6303.91.00	- -- Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6303.92.00	- -- Of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6303.99.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6304.11.00	- -- Knitted or crocheted	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6304.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6304.91.10	--- Mosquito nets	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6304.91.90	--- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6304.92.00	- -- Not knitted or crocheted, of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6304.93.00	- -- Not knitted or crocheted, of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6304.99.00	- -- Not knitted or crocheted, of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6305.10.00	- - Of jute or of other textile bast fibres of heading 53.03	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6305.20.00	- - Of cotton	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6305.32.00	- -- Flexible intermediate bulk containers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6305.33.00	- -- Other, of polyethylene or polypropylene strip or the like	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6305.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6305.90.00	- - Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6306.12.00	- -- Of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6306.19.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6306.22.00	- -- Of synthetic fibres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6306.29.00	- -- Of other textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6306.30.00	- - Sails	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
6306.40.00	- - Pneumatic mattresses	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6306.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6307.10.00	- - Floor-cloths, dish-cloths, dusters and similar cleaning cloths	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6307.20.00	- - Life-jackets and life-belts	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6307.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6308.00.00	- Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6309.00.00	- Worn clothing and other worn articles.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6310.10.00	- - Sorted	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6310.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6401.10.00	- - Footwear incorporating a protective metal toe-cap	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6401.92.00	- -- Covering the ankle but not covering the knee	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6401.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6402.12.00	- -- Ski-boots, cross-country ski footwear and snowboard boots	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6402.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6402.20.00	- - Footwear with upper straps or thongs assembled to the sole by means of plugs	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6402.91.00	- -- Covering the ankle	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6402.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6403.12.00	- -- Ski-boots, cross-country ski footwear and snowboard boots	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6403.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6403.20.00	- - Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6403.40.00	- - Other footwear, incorporating a protective metal toe-cap	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6403.51.00	- -- Covering the ankle	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6403.59.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6403.91.00	- -- Covering the ankle	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6403.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6404.11.00	- -- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6404.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6404.20.00	- - Footwear with outer soles of leather or composition leather	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6405.10.00	- - With uppers of leather or composition leather	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6405.20.00	- - With uppers of textile materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6405.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6406.10.00	- - Uppers and parts thereof, other than stiffeners	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6406.20.00	- - Outer soles and heels, of rubber or plastics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6406.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6501.00.00	- Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
6502.00.00	- Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6504.00.00	- Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6505.00.00	- Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6506.10.00	- - Safety headgear	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6506.91.00	- -- Of rubber or of plastics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6506.99.00	- -- Of other materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6507.00.00	- Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6601.10.00	- - Garden or similar umbrellas	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6601.91.00	- -- Having a telescopic shaft	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6601.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6602.00.00	- Walking-sticks, seat-sticks, whips, riding-crops and the like.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6603.20.00	- - Umbrella frames, including frames mounted on shafts (sticks)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6603.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6701.00.00	- Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6702.10.00	- - Of plastics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6702.90.00	- - Of other materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6703.00.00	- Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6704.11.00	- -- Complete wigs	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6704.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6704.20.00	- - Of human hair	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6704.90.00	- - Of other materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6801.00.00	- Setts, curbstones and flagstones, of natural stone (except slate).	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6802.10.00	- - Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6802.21.00	- -- Marble, travertine and alabaster	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6802.23.00	- -- Granite	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6802.29.00	- -- Other stone	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6802.91.00	- -- Marble, travertine and alabaster	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6802.92.00	- -- Other calcareous stone	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6802.93.00	- -- Granite	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6802.99.00	- -- Other stone	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
6803.00.00	- Worked slate and articles of slate or of agglomerated slate.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6804.10.00	- - Millstones and grindstones for milling, grinding or pulping	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6804.21.00	- -- Of agglomerated synthetic or natural diamond	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6804.22.00	- -- Of other agglomerated abrasives or of ceramics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6804.23.00	- -- Of natural stone	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6804.30.00	- - Hand sharpening or polishing stones	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6805.10.00	- - On a base of woven textile fabric only	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6805.20.00	- - On a base of paper or paperboard only	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6805.30.00	- - On a base of other materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6806.10.00	- - Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6806.20.00	- - Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6806.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6807.10.00	- - In rolls	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6807.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6808.00.00	- Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6809.11.00	- -- Faced or reinforced with paper or paperboard only	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6809.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6809.90.00	- - Other articles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6810.11.00	- -- Building blocks and bricks	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
6810.19.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
6810.91.00	- -- Prefabricated structural components for building or civil engineering	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
6810.99.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
6811.40.00	- - Containing asbestos	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6811.81.00	- -- Corrugated sheets	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6811.82.00	- -- Other sheets, panels, tiles and similar articles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6811.89.00	- -- Other articles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6812.80.00	- - Of crocidolite	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6812.91.00	- -- Clothing, clothing accessories, footwear and headgear	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6812.92.00	- -- Paper, millboard and felt	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6812.93.00	- -- Compressed asbestos fibre jointing, in sheets or rolls	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6812.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6813.20.00	- - Containing asbestos	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6813.81.00	- -- Brake linings and pads	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6813.89.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6814.10.00	- - Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6814.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
6815.10.00	- - Non-electrical articles of graphite or other carbon	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6815.20.00	- - Articles of peat	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6815.91.00	- -- Containing magnesite, dolomite or chromite	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6815.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6901.00.00	- Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6902.10.00	- - Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr2O3	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6902.20.00	- - Containing by weight more than 50 % of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6902.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6903.10.00	- - Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6903.20.00	- - Containing by weight more than 50 % of alumina (Al2O3) or of a mixture or compound of alumina and of silica (SiO2)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6903.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6904.10.00	- - Building bricks	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6904.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6905.10.00	- - Roofing tiles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6905.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6906.00.00	- Ceramic pipes, conduits, guttering and pipe fittings.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6907.10.00	- - Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6907.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6908.10.00	- - Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6908.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6909.11.00	- -- Of porcelain or china	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6909.12.00	- -- Articles having a hardness equivalent to 9 or more on the Mohs scale	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6909.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6909.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6910.10.00	- - Of porcelain or china	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6910.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6911.10.00	- - Tableware and kitchenware	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6911.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6912.00.00	- Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6913.10.00	- - Of porcelain or china	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6913.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
6914.10.00	- - Of porcelain or china	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
6914.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7001.00.00	- Cullet and other waste and scrap of glass; glass in the mass.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7002.10.00	- - Balls	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7002.20.00	- - Rods	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7002.31.00	- -- Of fused quartz or other fused silica	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7002.32.00	- -- Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0 ?C to 300 ?C	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7002.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7003.12.00	- -- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7003.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7003.20.00	- - Wired sheets	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7003.30.00	- - Profiles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7004.20.00	- - Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7004.90.00	- - Other glass	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7005.10.00	- - Non-wired glass, having an absorbent, reflecting or non-reflecting layer	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7005.21.00	- -- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7005.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7005.30.00	- - Wired glass	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7006.00.00	- Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7007.11.00	- -- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7007.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7007.21.00	- -- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7007.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7008.00.00	- Multiple-walled insulating units of glass.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7009.10.00	- - Rear-view mirrors for vehicles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7009.91.00	- -- Unframed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7009.92.00	- -- Framed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7010.10.00	- - Ampoules	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7010.20.00	- - Stoppers, lids and other closures	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7010.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7011.10.00	- - For electric lighting	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7011.20.00	- - For cathode-ray tubes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7011.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7013.10.00	- - Of glass-ceramics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7013.22.00	- -- Of lead crystal	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7013.28.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7013.33.00	- -- Of lead crystal	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

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Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
7013.37.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7013.41.00	- -- Of lead crystal	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7013.42.00	- -- Of glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0 °C to 300 °C	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7013.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7013.91.00	- -- Of lead crystal	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7013.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7014.00.00	- Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7015.10.00	- - Glasses for corrective spectacles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7015.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7016.10.00	- - Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7016.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7017.10.00	- - Of fused quartz or other fused silica	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7017.20.00	- - Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0 ?C to 300 ?C	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7017.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7018.10.00	- - Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7018.20.00	- - Glass microspheres not exceeding 1 mm in diameter	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7018.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7019.11.00	- -- Chopped strands, of a length of not more than 50 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7019.12.00	- -- Rovings	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7019.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7019.31.00	- -- Mats	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7019.32.00	- -- Thin sheets (voiles)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7019.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7019.40.00	- - Woven fabrics of rovings	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7019.51.00	- -- Of a width not exceeding 30 cm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7019.52.00	- -- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m², of filaments measuring per single yarn not more than 136 tex	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7019.59.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7019.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7020.00.00	- Other articles of glass.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7101.10.00	- - Natural pearls	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7101.21.00	- -- Unworked	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7101.22.00	- -- Worked	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7102.10.00	- - Unsorted	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7102.21.00	- -- Unworked or simply sawn, cleaved or bruted	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7102.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7102.31.00	- -- Unworked or simply sawn, cleaved or bruted	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7102.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
7103.10.00	- - Unworked or simply sawn or roughly shaped	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7103.91.00	- -- Rubies, sapphires and emeralds	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7103.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7104.10.00	- - Piezo-electric quartz	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7104.20.00	- - Other, unworked or simply sawn or roughly shaped	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7104.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7105.10.00	- - Of diamonds	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7105.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7106.10.00	- - Powder	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7106.91.00	- -- Unwrought	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7106.92.00	- -- Semi-manufactured	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7107.00.00	- Base metals clad with silver, not further worked than semi- manufactured.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7108.11.00	- -- Powder	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7108.12.00	- -- Other unwrought forms	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7108.13.00	- -- Other semi-manufactured forms	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7108.20.00	- - Monetary	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7109.00.00	- Base metals or silver, clad with gold, not further worked than semi-manufactured.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7110.11.00	- -- Unwrought or in powder form	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7110.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7110.21.00	- -- Unwrought or in powder form	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7110.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7110.31.00	- -- Unwrought or in powder form	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7110.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7110.41.00	- -- Unwrought or in powder form	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7110.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7111.00.00	- Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7112.30.00	- - Ash containing precious metal or precious metal compounds	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7112.91.00	- -- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7112.92.00	- -- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7112.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7113.11.00	- -- Of silver, whether or not plated or clad with other precious metal	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7113.19.00	- -- Of other precious metal, whether or not plated or clad with precious metal	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7113.20.00	- - Of base metal clad with precious metal	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7114.11.00	- -- Of silver, whether or not plated or clad with other precious metal	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7114.19.00	- -- Of other precious metal, whether or not plated or clad with precious metal	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7114.20.00	- - Of base metal clad with precious metal	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7115.10.00	- - Catalysts in the form of wire cloth or grill, of platinum	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
7115.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7116.10.00	- - Of natural or cultured pearls	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7116.20.00	- - Of precious or semi-precious stones (natural, synthetic or reconstructed)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7117.11.00	- -- Cuff-links and studs	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7117.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7117.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7118.10.00	- - Coin (other than gold coin), not being legal tender	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7118.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7201.10.00	- - Non-alloy pig iron containing by weight 0.5 % or less of phosphorus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7201.20.00	- - Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7201.50.00	- - Alloy pig iron; spiegeleisen	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7202.11.00	- -- Containing by weight more than 2 % of carbon	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7202.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7202.21.00	- -- Containing by weight more than 55 % of silicon	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7202.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7202.30.00	- - Ferro-silico-manganese	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7202.41.00	- -- Containing by weight more than 4 % of carbon	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7202.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7202.50.00	- - Ferro-silico-chromium	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7202.60.00	- - Ferro-nickel	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7202.70.00	- - Ferro-molybdenum	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7202.80.00	- - Ferro-tungsten and ferro-silico-tungsten	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7202.91.00	- -- Ferro-titanium and ferro-silico-titanium	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7202.92.00	- -- Ferro-vanadium	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7202.93.00	- -- Ferro-niobium	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7202.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7203.10.00	- - Ferrous products obtained by direct reduction of iron ore	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7203.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7204.10.00	- - Waste and scrap of cast iron	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7204.21.00	- -- Of stainless steel	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7204.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7204.30.00	- - Waste and scrap of tinned iron or steel	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7204.41.00	- -- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7204.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7204.50.00	- - Remelting scrap ingots	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7205.10.00	- - Granules	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7205.21.00	- -- Of alloy steel	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7205.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7206.10.00	- - Ingots	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7206.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
7207.11.00	- -- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7207.12.00	- -- Other, of rectangular (other than square) cross-section	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7207.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7207.20.00	- - Containing by weight 0.25 % or more of carbon	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7208.10.00	- - In coils, not further worked than hot-rolled, with patterns in relief	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7208.25.00	- -- Of a thickness of 4.75 mm or more	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7208.26.00	- -- Of a thickness of 3 mm or more but less than 4.75 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7208.27.00	- -- Of a thickness of less than 3 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7208.36.00	- -- Of a thickness exceeding 10 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7208.37.00	- -- Of a thickness of 4.75 mm or more but not exceeding 10 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7208.38.00	- -- Of a thickness of 3 mm or more but less than 4.75 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7208.39.00	- -- Of a thickness of less than 3 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7208.40.00	- - Not in coils, not further worked than hot-rolled, with patterns in relief	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7208.51.00	- -- Of a thickness exceeding 10 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7208.52.00	- -- Of a thickness of 4.75 mm or more but not exceeding 10 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7208.53.00	- -- Of a thickness of 3 mm or more but less than 4.75 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7208.54.00	- -- Of a thickness of less than 3 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7208.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7209.15.00	- -- Of a thickness of 3 mm or more	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7209.16.00	- -- Of a thickness exceeding 1 mm but less than 3 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7209.17.00	- -- Of a thickness of 0.5 mm or more but not exceeding 1 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7209.18.00	- -- Of a thickness of less than 0.5 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7209.25.00	- -- Of a thickness of 3 mm or more	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7209.26.00	- -- Of a thickness exceeding 1 mm but less than 3 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7209.27.00	- -- Of a thickness of 0.5 mm or more but not exceeding 1 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7209.28.00	- -- Of a thickness of less than 0.5 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7209.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7210.11.00	- -- Of a thickness of 0.5 mm or more	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7210.12.00	- -- Of a thickness of less than 0.5 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7210.20.00	- - Plated or coated with lead, including terne-plate	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7210.30.00	- - Electrolytically plated or coated with zinc	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7210.41.00	- -- Corrugated	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7210.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7210.50.00	- - Plated or coated with chromium oxides or with chromium and chromium oxides	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7210.61.00	- -- Plated or coated with aluminium-zinc alloys	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7210.69.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
7210.70.00	- - Painted, varnished or coated with plastics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7210.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7211.13.00	- -- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7211.14.00	- -- Other, of a thickness of 4.75 mm or more	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7211.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7211.23.00	- -- Containing by weight less than 0.25 % of carbon	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7211.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7211.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7212.10.00	- - Plated or coated with tin	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7212.20.00	- - Electrolytically plated or coated with zinc	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7212.30.00	- - Otherwise plated or coated with zinc	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7212.40.00	- - Painted, varnished or coated with plastics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7212.50.00	- - Otherwise plated or coated	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7212.60.00	- - Clad	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7213.10.00	- - Containing indentations, ribs, grooves or other deformations produced during the rolling process	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7213.20.00	- - Other, of free-cutting steel	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7213.91.00	- -- Of circular cross-section measuring less than 14 mm in diameter	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7213.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7214.10.00	- - Forged	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7214.20.00	- - Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7214.30.00	- - Other, of free-cutting steel	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7214.91.00	- -- Of rectangular (other than square) cross-section	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7214.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7215.10.00	- - Of free-cutting steel, not further worked than cold-formed or cold- finished	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7215.50.00	- - Other, not further worked than cold-formed or cold-finished	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7215.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7216.10.00	- - U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7216.21.00	- -- L sections	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7216.22.00	- -- T sections	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7216.31.00	- -- U sections	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7216.32.00	- -- I sections	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7216.33.00	- -- H sections	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7216.40.00	- - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7216.50.00	- - Other angles, shapes and sections, not further worked than hot- rolled, hot-drawn or extruded	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7216.61.00	- -- Obtained from flat-rolled products	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7216.69.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
7216.91.00	- -- Cold-formed or cold-finished from flat-rolled products	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7216.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7217.10.00	- - Not plated or coated, whether or not polished	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7217.20.00	- - Plated or coated with zinc	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7217.30.00	- - Plated or coated with other base metals	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7217.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7218.10.00	- - Ingots and other primary forms	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7218.91.00	- -- Of rectangular (other than square) cross-section	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7218.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7219.11.00	- -- Of a thickness exceeding 10 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7219.12.00	- -- Of a thickness of 4.75 mm or more but not exceeding 10 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7219.13.00	- -- Of a thickness of 3 mm or more but less than 4.75 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7219.14.00	- -- Of a thickness of less than 3 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7219.21.00	- -- Of a thickness exceeding 10 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7219.22.00	- -- Of a thickness of 4.75 mm or more but not exceeding 10 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7219.23.00	- -- Of a thickness of 3 mm or more but less than 4.75 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7219.24.00	- -- Of a thickness of less than 3 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7219.31.00	- -- Of a thickness of 4.75 mm or more	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7219.32.00	- -- Of a thickness of 3 mm or more but less than 4.75 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7219.33.00	- -- Of a thickness exceeding 1 mm but less than 3 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7219.34.00	- -- Of a thickness of 0.5 mm or more but not exceeding 1 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7219.35.00	- -- Of a thickness of less than 0.5 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7219.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7220.11.00	- -- Of a thickness of 4.75 mm or more	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7220.12.00	- -- Of a thickness of less than 4.75 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7220.20.00	- - Not further worked than cold-rolled (cold-reduced)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7220.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7221.00.00	- Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7222.11.00	- -- Of circular cross-section	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7222.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7222.20.00	- - Bars and rods, not further worked than cold-formed or cold-finished	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7222.30.00	- - Other bars and rods	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7222.40.00	- - Angles, shapes and sections	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7223.00.00	- Wire of stainless steel.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7224.10.00	- - Ingots and other primary forms	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7224.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7225.11.00	- -- Grain-oriented	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7225.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
7225.30.00	- - Other, not further worked than hot-rolled, in coils	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7225.40.00	- - Other, not further worked than hot-rolled, not in coils	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7225.50.00	- - Other, not further worked than cold-rolled (cold-reduced)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7225.91.00	- -- Electrolytically plated or coated with zinc	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7225.92.00	- -- Otherwise plated or coated with zinc	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7225.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7226.11.00	- -- Grain-oriented	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7226.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7226.20.00	- - Of high speed steel	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7226.91.00	- -- Not further worked than hot-rolled	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7226.92.00	- -- Not further worked than cold-rolled (cold-reduced)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7226.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7227.10.00	- - Of high speed steel	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7227.20.00	- - Of silico-manganese steel	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7227.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7228.10.00	- - Bars and rods, of high speed steel	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7228.20.00	- - Bars and rods, of silico-manganese steel	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7228.30.00	- - Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7228.40.00	- - Other bars and rods, not further worked than forged	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7228.50.00	- - Other bars and rods, not further worked than cold-formed or cold- finished	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7228.60.00	- - Other bars and rods	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7228.70.00	- - Angles, shapes and sections	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7228.80.00	- - Hollow drill bars and rods	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7229.20.00	- - Of silico-manganese steel	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7229.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7301.10.00	- - Sheet piling	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7301.20.00	- - Angles, shapes and sections	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7302.10.00	- - Rails	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7302.30.00	- - Switch blades, crossing frogs, point rods and other crossing pieces	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7302.40.00	- - Fish-plates and sole plates	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7302.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7303.00.00	- Tubes, pipes and hollow profiles, of cast iron.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7304.11.00	- -- Of stainless steel	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
7304.19.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
7304.22.00	- -- Drill pipe of stainless steel	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
7304.23.00	- -- Other drill pipe	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
7304.24.00	- -- Other, of stainless steel	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
7304.29.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
7304.31.00	- -- Cold-drawn or cold-rolled (cold-reduced)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
7304.39.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
7304.41.00	- -- Cold-drawn or cold-rolled (cold-reduced)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
7304.49.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
7304.51.00	- -- Cold-drawn or cold-rolled (cold-reduced)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
7304.59.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
7304.90.00	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
7305.11.00	- -- Longitudinally submerged arc welded	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7305.12.00	- -- Other, longitudinally welded	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7305.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7305.20.00	- - Casing of a kind used in drilling for oil or gas	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7305.31.00	- -- Longitudinally welded	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7305.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7305.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7306.11.00	- -- Welded, of stainless steel	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
7306.19.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
7306.21.00	- -- Welded, of stainless steel	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
7306.29.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
7306.30.00	- - Other, welded, of circular cross-section, of iron or non-alloy steel	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
7306.40.00	- - Other, welded, of circular cross-section, of stainless steel	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
7306.50.00	- - Other, welded, of circular cross-section, of other alloy steel	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
7306.61.00	- -- Of square or rectangular cross-section	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
7306.69.00	- -- Of other non-circular cross-section	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
7306.90.00	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
7307.11.00	- -- Of non-malleable cast iron	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7307.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7307.21.00	- -- Flanges	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7307.22.00	- -- Threaded elbows, bends and sleeves	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7307.23.00	- -- Butt welding fittings	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7307.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7307.91.00	- -- Flanges	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7307.92.00	- -- Threaded elbows, bends and sleeves	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7307.93.00	- -- Butt welding fittings	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7307.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7308.10.00	- - Bridges and bridge-sections	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
7308.20.00	- - Towers and lattice masts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
7308.30.00	- - Doors, windows and their frames and thresholds for doors	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
7308.40.00	- - Equipment for scaffolding, shuttering, propping or pitpropping	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
7308.90.00	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
7309.00.00	- Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7310.10.00	- - Of a capacity of 50 l or more	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7310.21.00	- -- Cans which are to be closed by soldering or crimping	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7310.29.00	- -- Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
7311.00.00	- Containers for compressed or liquefied gas, of iron or steel.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7312.10.00	- - Stranded wire, ropes and cables	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7312.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7313.00.00	- Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7314.12.00	- -- Endless bands for machinery, of stainless steel	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7314.14.00	- -- Other woven cloth, of stainless steel	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7314.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7314.20.00	- - Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm² or more	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7314.31.00	- -- Plated or coated with zinc	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7314.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7314.41.00	- -- Plated or coated with zinc	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7314.42.00	- -- Coated with plastics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7314.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7314.50.00	- - Expanded metal	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7315.11.00	- -- Roller chain	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7315.12.00	- -- Other chain	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7315.19.00	- -- Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7315.20.00	- - Skid chain	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7315.81.00	- -- Stud-link	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7315.82.00	- -- Other, welded link	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7315.89.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7315.90.00	- - Other parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7316.00.00	- Anchors, grapnels and parts thereof, of iron or steel.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7317.00.00	- Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7318.11.00	- -- Coach screws	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7318.12.00	- -- Other wood screws	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7318.13.00	- -- Screw hooks and screw rings	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7318.14.00	- -- Self-tapping screws	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7318.15.00	- -- Other screws and bolts, whether or not with their nuts or washers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7318.16.00	- -- Nuts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7318.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7318.21.00	- -- Spring washers and other lock washers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7318.22.00	- -- Other washers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7318.23.00	- -- Rivets	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7318.24.00	- -- Cotters and cotter-pins	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7318.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7319.40.00	- - Safety pins and other pins	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
7319.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7320.10.00	- - Leaf-springs and leaves therefor	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7320.20.00	- - Helical springs	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7320.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7321.11.00	- -- For gas fuel or for both gas and other fuels	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7321.12.00	- -- For liquid fuel	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7321.19.00	- -- Other, including appliances for solid fuel	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7321.81.00	- -- For gas fuel or for both gas and other fuels	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7321.82.00	- -- For liquid fuel	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7321.89.00	- -- Other, including appliances for solid fuel	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7321.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7322.11.00	- -- Of cast iron	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7322.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7322.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7323.10.00	- - Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7323.91.00	- -- Of cast iron, not enamelled	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7323.92.00	- -- Of cast iron, enamelled	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7323.93.00	- -- Of stainless steel	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7323.94.00	- -- Of iron (other than cast iron) or steel, enamelled	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7323.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7324.10.00	- - Sinks and wash basins, of stainless steel	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7324.21.00	- -- Of cast iron, whether or not enamelled	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7324.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7324.90.00	- - Other, including parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7325.10.00	- - Of non-malleable cast iron	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7325.91.00	- -- Grinding balls and similar articles for mills	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7325.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7326.11.00	- -- Grinding balls and similar articles for mills	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7326.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7326.20.00	- - Articles of iron or steel wire	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7326.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7401.00.00	- Copper mattes; cement copper (precipitated copper).	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7402.00.00	- Unrefined copper; copper anodes for electrolytic refining.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7403.11.00	- -- Cathodes and sections of cathodes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7403.12.00	- -- Wire-bars	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7403.13.00	- -- Billets	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7403.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7403.21.00	- -- Copper-zinc base alloys (brass)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7403.22.00	- -- Copper-tin base alloys (bronze)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7403.29.00	- -- Other copper alloys (other than master alloys of heading 74.05)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7404.00.00	- Copper waste and scrap.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7405.00.00	- Master alloys of copper.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7406.10.00	- - Powders of non-lamellar structure	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7406.20.00	- - Powders of lamellar structure; flakes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
7407.10.00	- - Of refined copper	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7407.21.00	- -- Of copper-zinc base alloys (brass)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7407.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7408.11.00	- -- Of which the maximum cross-sectional dimension exceeds 6 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7408.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7408.21.00	- -- Of copper-zinc base alloys (brass)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7408.22.00	- -- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7408.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7409.11.00	- -- In coils	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7409.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7409.21.00	- -- In coils	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7409.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7409.31.00	- -- In coils	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7409.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7409.40.00	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7409.90.00	- - Of other copper alloys	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7410.11.00	- -- Of refined copper	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7410.12.00	- -- Of copper alloys	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7410.21.00	- -- Of refined copper	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7410.22.00	- -- Of copper alloys	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7411.10.00	- - Of refined copper	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7411.21.00	- -- Of copper-zinc base alloys (brass)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7411.22.00	- -- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7411.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7412.10.00	- - Of refined copper	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7412.20.00	- - Of copper alloys	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7413.00.00	- Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7415.10.00	- - Nails and tacks, drawing pins, staples and similar articles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7415.21.00	- -- Washers (including spring washers)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7415.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7415.33.00	- -- Screws; bolts and nuts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7415.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7418.10.00	- - Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7418.20.00	- - Sanitary ware and parts thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7419.10.00	- - Chain and parts thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7419.91.00	- -- Cast, moulded, stamped or forged, but not further worked	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7419.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7501.10.00	- - Nickel mattes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7501.20.00	- - Nickel oxide sinters and other intermediate products of nickel metallurgy	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7502.10.00	- - Nickel, not alloyed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

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Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
7502.20.00	- - Nickel alloys	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7503.00.00	- Nickel waste and scrap.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7504.00.00	- Nickel powders and flakes.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7505.11.00	- -- Of nickel, not alloyed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7505.12.00	- -- Of nickel alloys	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7505.21.00	- -- Of nickel, not alloyed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7505.22.00	- -- Of nickel alloys	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7506.10.00	- - Of nickel, not alloyed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7506.20.00	- - Of nickel alloys	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7507.11.00	- -- Of nickel, not alloyed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7507.12.00	- -- Of nickel alloys	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7507.20.00	- - Tube or pipe fittings	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7508.10.00	- - Cloth, grill and netting, of nickel wire	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7508.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7601.10.00	- - Aluminium, not alloyed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7601.20.00	- - Aluminium alloys	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7602.00.00	- Aluminium waste and scrap.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7603.10.00	- - Powders of non-lamellar structure	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7603.20.00	- - Powders of lamellar structure; flakes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7604.10.00	- - Of aluminium, not alloyed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7604.21.00	- -- Hollow profiles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7604.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7605.11.00	- -- Of which the maximum cross-sectional dimension exceeds 7 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7605.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7605.21.00	- -- Of which the maximum cross-sectional dimension exceeds 7 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7605.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7606.11.00	- -- Of aluminium, not alloyed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7606.12.00	- -- Of aluminium alloys	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7606.91.00	- -- Of aluminium, not alloyed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7606.92.00	- -- Of aluminium alloys	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7607.11.00	- -- Rolled but not further worked	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7607.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7607.20.00	- - Backed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7608.10.00	- - Of aluminium, not alloyed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7608.20.00	- - Of aluminium alloys	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7609.00.00	- Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7610.10.00	- - Doors, windows and their frames and thresholds for doors	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7610.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7611.00.00	- Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7612.10.00	- - Collapsible tubular containers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7612.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
7613.00.00	- Aluminium containers for compressed or liquefied gas.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7614.10.00	- - With steel core	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7614.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7615.10.00	- - Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7615.20.00	- - Sanitary ware and parts thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7616.10.00	- - Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7616.91.00	- -- Cloth, grill, netting and fencing, of aluminium wire	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7616.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7801.10.00	- - Refined lead	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7801.91.00	- -- Containing by weight antimony as the principal other element	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7801.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7802.00.00	- Lead waste and scrap.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7804.11.00	- -- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7804.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7804.20.00	- - Powders and flakes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7806.00.00	- Other articles of lead.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7901.11.00	- -- Containing by weight 99.99 % or more of zinc	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7901.12.00	- -- Containing by weight less than 99.99 % of zinc	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7901.20.00	- - Zinc alloys	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7902.00.00	- Zinc waste and scrap.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7903.10.00	- - Zinc dust	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7903.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7904.00.00	- Zinc bars, rods, profiles and wire.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7905.00.00	- Zinc plates, sheets, strip and foil.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
7907.00.00	- Other articles of zinc.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8001.10.00	- - Tin, not alloyed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8001.20.00	- - Tin alloys	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8002.00.00	- Tin waste and scrap.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8003.00.00	- Tin bars, rods, profiles and wire.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8007.00.00	- Other articles of tin.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8101.10.00	- - Powders	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8101.94.00	- -- Unwrought tungsten, including bars and rods obtained simply by sintering	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8101.96.00	- -- Wire	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8101.97.00	- -- Waste and scrap	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8101.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8102.10.00	- - Powders	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8102.94.00	- -- Unwrought molybdenum, including bars and rods obtained simply by sintering	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8102.95.00	- -- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8102.96.00	- -- Wire	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8102.97.00	- -- Waste and scrap	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8102.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8103.20.00	- - Unwrought tantalum, including bars and rods obtained simply by sintering; powders	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8103.30.00	- - Waste and scrap	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8103.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8104.11.00	- -- Containing at least 99.8 % by weight of magnesium	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8104.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8104.20.00	- - Waste and scrap	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8104.30.00	- - Raspings, turnings and granules, graded according to size; powders	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8104.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8105.20.00	- - Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8105.30.00	- - Waste and scrap	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8105.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8106.00.00	- Bismuth and articles thereof, including waste and scrap.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8107.20.00	- - Unwrought cadmium; powders	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8107.30.00	- - Waste and scrap	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8107.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8108.20.00	- - Unwrought titanium; powders	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8108.30.00	- - Waste and scrap	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8108.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8109.20.00	- - Unwrought zirconium; powders	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8109.30.00	- - Waste and scrap	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8109.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8110.10.00	- - Unwrought antimony; powders	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8110.20.00	- - Waste and scrap	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8110.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8111.00.00	- Manganese and articles thereof, including waste and scrap.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8112.12.00	- -- Unwrought; powders	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8112.13.00	- -- Waste and scrap	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8112.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8112.21.00	- -- Unwrought; powders	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8112.22.00	- -- Waste and scrap	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8112.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8112.51.00	- -- Unwrought; powders	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8112.52.00	- -- Waste and scrap	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8112.59.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8112.92.00	- -- Unwrought; waste and scrap; powders	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8112.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8113.00.00	- Cermets and articles thereof, including waste and scrap.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8201.10.00	- - Spades and shovels	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8201.30.00	- - Mattocks, picks, hoes and rakes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8201.40.00	- - Axes, bill hooks and similar hewing tools	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8201.50.00	- - Secateurs and similar one-handed pruners and shears (including poultry shears)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8201.60.00	- - Hedge shears, two-handed pruning shears and similar two-handed shears	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8201.90.00	- - Other hand tools of a kind used in agriculture, horticulture or forestry	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8202.10.00	- - Hand saws	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8202.20.00	- - Band saw blades	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8202.31.00	- -- With working part of steel	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8202.39.00	- -- Other, including parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8202.40.00	- - Chain saw blades	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8202.91.00	- -- Straight saw blades, for working metal	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8202.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8203.10.00	- - Files, rasps and similar tools	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8203.20.00	- - Pliers (including cutting pliers), pincers, tweezers and similar tools	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8203.30.00	- - Metal cutting shears and similar tools	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8203.40.00	- - Pipe-cutters, bolt croppers, perforating punches and similar tools	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8204.11.00	- -- Non-adjustable	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8204.12.00	- -- Adjustable	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8204.20.00	- - Interchangeable spanner sockets, with or without handles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8205.10.00	- - Drilling, threading or tapping tools	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8205.20.00	- - Hammers and sledge hammers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8205.30.00	- - Planes, chisels, gouges and similar cutting tools for working wood	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8205.40.00	- - Screwdrivers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8205.51.00	- -- Household tools	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8205.59.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8205.60.00	- - Blow lamps	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8205.70.00	- - Vices, clamps and the like	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8205.90.00	- - Other, including sets of articles of two or more of subheadings of this heading	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8206.00.00	- Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8207.13.00	- -- With working part of cermets	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8207.19.00	- -- Other, including parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8207.20.00	- - Dies for drawing or extruding metal	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8207.30.00	- - Tools for pressing, stamping or punching	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8207.40.00	- - Tools for tapping or threading	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8207.50.00	- - Tools for drilling, other than for rock drilling	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8207.60.00	- - Tools for boring or broaching	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8207.70.00	- - Tools for milling	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8207.80.00	- - Tools for turning	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8207.90.00	- - Other interchangeable tools	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8208.10.00	- - For metal working	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8208.20.00	- - For wood working	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8208.30.00	- - For kitchen appliances or for machines used by the food industry	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8208.40.00	- - For agricultural, horticultural or forestry machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8208.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8209.00.00	- Plates, sticks, tips and the like for tools, unmounted, of cermets.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8210.00.00	- Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8211.10.00	- - Sets of assorted articles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8211.91.00	- -- Table knives having fixed blades	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8211.92.00	- -- Other knives having fixed blades	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8211.93.00	- -- Knives having other than fixed blades	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8211.94.00	- -- Blades	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8211.95.00	- -- Handles of base metal	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8212.10.00	- - Razors	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8212.20.00	- - Safety razor blades, including razor blade blanks in strips	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8212.90.00	- - Other parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8213.00.00	- Scissors, tailors' shears and similar shears, and blades therefor.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8214.10.00	- - Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8214.20.00	- - Manicure or pedicure sets and instruments (including nail files)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8214.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8215.10.00	- - Sets of assorted articles containing at least one article plated with precious metal	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8215.20.00	- - Other sets of assorted articles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8215.91.00	- -- Plated with precious metal	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8215.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8301.10.00	- - Padlocks	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8301.20.00	- - Locks of a kind used for motor vehicles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8301.30.00	- - Locks of a kind used for furniture	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8301.40.00	- - Other locks	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8301.50.00	- - Clasps and frames with clasps, incorporating locks	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8301.60.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8301.70.00	- - Keys presented separately	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8302.10.00	- - Hinges	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8302.20.00	- - Castors	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8302.30.00	- - Other mountings, fittings and similar articles suitable for motor vehicles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8302.41.00	- -- Suitable for buildings	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8302.42.00	- -- Other, suitable for furniture	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8302.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8302.50.00	- - Hat-racks, hat-pegs, brackets and similar fixtures	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8302.60.00	- - Automatic door closers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8303.00.00	- Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8304.00.00	- Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8305.10.00	- - Fittings for loose-leaf binders or files	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8305.20.00	- - Staples in strips	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8305.90.00	- - Other, including parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8306.10.00	- - Bells, gongs and the like	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8306.21.00	- -- Plated with precious metal	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8306.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8306.30.00	- - Photograph, picture or similar frames; mirrors	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8307.10.00	- - Of iron or steel	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8307.90.00	- - Of other base metal	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8308.10.00	- - Hooks, eyes and eyelets	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8308.20.00	- - Tubular or bifurcated rivets	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8308.90.00	- - Other, including parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8309.10.00	- - Crown corks	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8309.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8310.00.00	- Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8311.10.00	- - Coated electrodes of base metal, for electric arc-welding	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8311.20.00	- - Cored wire of base metal, for electric arc-welding	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8311.30.00	- - Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8311.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8401.10.00	- - Nuclear reactors	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8401.20.00	- - Machinery and apparatus for isotopic separation, and parts thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8401.30.00	- - Fuel elements (cartridges), non-irradiated	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8401.40.00	- - Parts of nuclear reactors	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8402.11.00	- -- Watertube boilers with a steam production exceeding 45 t per hour	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8402.12.00	- -- Watertube boilers with a steam production not exceeding 45 t per hour	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8402.19.00	- -- Other vapour generating boilers, including hybrid boilers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8402.20.00	- - Super-heated water boilers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8402.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8403.10.00	- - Boilers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8403.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8404.10.00	- - Auxiliary plant for use with boilers of heading 84.02 or 84.03	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8404.20.00	- - Condensers for steam or other vapour power units	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8404.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8405.10.00	- - Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8405.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8406.10.00	- - Turbines for marine propulsion	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8406.81.00	- -- Of an output exceeding 40 MW	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8406.82.00	- -- Of an output not exceeding 40 MW	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8406.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8407.10.00	- - Aircraft engines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8407.21.00	- -- Outboard motors	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8407.29.00	- -- Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8407.31.00	- -- Of a cylinder capacity not exceeding 50 cc	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8407.32.00	- -- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8407.33.00	- -- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8407.34.00	- -- Of a cylinder capacity exceeding 1,000 cc	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8407.90.00	- - Other engines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8408.10.00	- - Marine propulsion engines	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8408.20.00	- - Engines of a kind used for the propulsion of vehicles of Chapter 87	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8408.90.00	- - Other engines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8409.10.00	- - For aircraft engines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8409.91.00	- -- Suitable for use solely or principally with spark-ignition internal combustion piston engines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8409.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8410.11.00	- -- Of a power not exceeding 1,000 kW	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8410.12.00	- -- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8410.13.00	- -- Of a power exceeding 10,000 kW	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8410.90.00	- - Parts, including regulators	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8411.11.00	- -- Of a thrust not exceeding 25 kN	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8411.12.00	- -- Of a thrust exceeding 25 kN	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8411.21.00	- -- Of a power not exceeding 1,100 kW	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8411.22.00	- -- Of a power exceeding 1,100 kW	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8411.81.00	- -- Of a power not exceeding 5,000 kW	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8411.82.00	- -- Of a power exceeding 5,000 kW	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8411.91.00	- -- Of turbo-jets or turbo-propellers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8411.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8412.10.00	- - Reaction engines other than turbo-jets	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8412.21.00	- -- Linear acting (cylinders)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8412.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8412.31.00	- -- Linear acting (cylinders)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8412.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8412.80.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8412.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8413.11.00	- -- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8413.19.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8413.20.00	- - Hand pumps, other than those of subheading 8413.11 or 8413.19	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8413.30.00	- - Fuel, lubricating or cooling medium pumps for internal combustion piston engines	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8413.40.00	- - Concrete pumps	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8413.50.00	- - Other reciprocating positive displacement pumps	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8413.60.00	- - Other rotary positive displacement pumps	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8413.70.00	- - Other centrifugal pumps	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8413.81.00	- -- Pumps	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8413.82.00	- -- Liquid elevators	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8413.91.00	- -- Of pumps	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8413.92.00	- -- Of liquid elevators	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8414.10.00	- - Vacuum pumps	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8414.20.00	- - Hand- or foot-operated air pumps	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8414.30.00	- - Compressors of a kind used in refrigerating equipment	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8414.40.00	- - Air compressors mounted on a wheeled chassis for towing	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8414.51.00	- -- Table, floor, wall, window, ceiling or roof fans, with a self- contained electric motor of an output not exceeding 125 W	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8414.59.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8414.60.00	- - Hoods having a maximum horizontal side not exceeding 120 cm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8414.80.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8414.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8415.10.00	- - Window or wall types, self-contained or ìsplit-systemî	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8415.20.00	- - Of a kind used for persons, in motor vehicles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8415.81.00	- -- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8415.82.00	- -- Other, incorporating a refrigerating unit	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8415.83.00	- -- Not incorporating a refrigerating unit	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8415.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8416.10.00	- - Furnace burners for liquid fuel	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8416.20.00	- - Other furnace burners, including combination burners	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8416.30.00	- - Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8416.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8417.10.00	- - Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8417.20.00	- - Bakery ovens, including biscuit ovens	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8417.80.00	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8417.90.00	- - Parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8418.10.00	- - Combined refrigerator-freezers, fitted with separate external doors	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8418.21.00	- -- Compression-type	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8418.29.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8418.30.00	- - Freezers of the chest type, not exceeding 800 l capacity	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8418.40.00	- - Freezers of the upright type, not exceeding 900 l capacity	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8418.50.00	- - Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8418.61.00	- -- Heat pumps other than air conditioning machines of heading 84.15	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8418.69.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8418.91.00	- -- Furniture designed to receive refrigerating or freezing equipment	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8418.99.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8419.11.00	- -- Instantaneous gas water heaters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419.20.00	- - Medical, surgical or laboratory sterilisers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419.31.00	- -- For agricultural products	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419.32.00	- -- For wood, paper pulp, paper or paperboard	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419.40.00	- - Distilling or rectifying plant	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419.50.00	- - Heat exchange units	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419.60.00	- - Machinery for liquefying air or other gases	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419.81.00	- -- For making hot drinks or for cooking or heating food	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419.89.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8419.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8420.10.00	- - Calendering or other rolling machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8420.91.00	- -- Cylinders	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8420.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8421.11.00	- -- Cream separators	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8421.12.00	- -- Clothes-dryers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8421.19.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8421.21.00	- -- For filtering or purifying water	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8421.22.00	- -- For filtering or purifying beverages other than water	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8421.23.00	- -- Oil or petrol-filters for internal combustion engines	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8421.29.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8421.31.00	- -- Intake air filters for internal combustion engines	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8421.39.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8421.91.00	- -- Of centrifuges, including centrifugal dryers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8421.99.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8422.11.00	- -- Of the household type	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8422.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8422.20.00	- - Machinery for cleaning or drying bottles or other containers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8422.30.00	- - Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8422.40.00	- - Other packing or wrapping machinery (including heat-shrink wrapping machinery)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8422.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8423.10.00	- - Personal weighing machines, including baby scales; household scales	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8423.20.00	- - Scales for continuous weighing of goods on conveyors	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8423.30.00	- - Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8423.81.00	- -- Having a maximum weighing capacity not exceeding 30 kg	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8423.82.00	- -- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8423.89.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8423.90.00	- - Weighing machine weights of all kinds; parts of weighing machinery	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8424.10.00	- - Fire extinguishers, whether or not charged	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8424.20.00	- - Spray guns and similar appliances	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8424.30.00	- - Steam or sand blasting machines and similar jet projecting machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8424.81.00	- -- Agricultural or horticultural	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8424.89.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8424.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8425.11.00	- -- Powered by electric motor	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8425.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8425.31.00	- -- Powered by electric motor	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8425.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8425.41.00	- -- Built-in jacking systems of a type used in garages	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8425.42.00	- -- Other jacks and hoists, hydraulic	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8425.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8426.11.00	- -- Overhead travelling cranes on fixed support	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8426.12.00	- -- Mobile lifting frames on tyres and straddle carriers	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8426.19.00	- -- Other	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8426.20.00	- - Tower cranes	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8426.30.00	- - Portal or pedestal jib cranes	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8426.41.00	- -- On tyres	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8426.49.00	- -- Other	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8426.91.00	- -- Designed for mounting on road vehicles	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8426.99.00	- -- Other	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8427.10.00	- - Self-propelled trucks powered by an electric motor	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8427.20.00	- - Other self-propelled trucks	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8427.90.00	- - Other trucks	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8428.10.00	- - Lifts and skip hoists	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8428.20.00	- - Pneumatic elevators and conveyors	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8428.31.00	- -- Specially designed for underground use	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8428.32.00	- -- Other, bucket type	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8428.33.00	- -- Other, belt type	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8428.39.00	- -- Other	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8428.40.00	- - Escalators and moving walkways	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8428.60.00	- - Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8428.90.00	- - Other machinery	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8429.11.00	- -- Track laying	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8429.19.00	- -- Other	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8429.20.00	- - Graders and levellers	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8429.30.00	- - Scrapers	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8429.40.00	- - Tamping machines and road rollers	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8429.51.00	- -- Front-end shovel loaders	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8429.52.00	- -- Machinery with a 360? revolving superstructure	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8429.59.00	- -- Other	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8430.10.00	- - Pile-drivers and pile-extractors	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8430.20.00	- - Snow-ploughs and snow-blowers	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8430.31.00	- -- Self-propelled	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8430.39.00	- -- Other	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8430.41.00	- -- Self-propelled	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8430.49.00	- -- Other	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8430.50.00	- - Other machinery, self-propelled	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8430.61.00	- -- Tamping or compacting machinery	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8430.69.00	- -- Other	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8431.10.00	- - Of machinery of heading 84.25	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8431.20.00	- - Of machinery of heading 84.27	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8431.31.00	- -- Of lifts, skip hoists or escalators	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8431.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8431.41.00	- -- Buckets, shovels, grabs and grips	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8431.42.00	- -- Bulldozer or angledozer blades	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8431.43.00	- -- Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8431.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8432.10.00	- - Ploughs	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8432.21.00	- -- Disc harrows	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8432.29.00	- -- Other	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8432.30.00	- - Seeders, planters and transplanters	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8432.40.00	- - Manure spreaders and fertiliser distributors	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8432.80.00	- - Other machinery	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8432.90.00	- - Parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8433.11.00	- -- Powered, with the cutting device rotating in a horizontal plane	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8433.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8433.20.00	- - Other mowers, including cutter bars for tractor mounting	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8433.30.00	- - Other haymaking machinery	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8433.40.00	- - Straw or fodder balers, including pick-up balers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8433.51.00	- -- Combine harvester-threshers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8433.52.00	- -- Other threshing machinery	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8433.53.00	- -- Root or tuber harvesting machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8433.59.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8433.60.00	- - Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8433.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8434.10.00	- - Milking machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8434.20.00	- - Dairy machinery	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8434.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8435.10.00	- - Machinery	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8435.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8436.10.00	- - Machinery for preparing animal feeding stuffs	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8436.21.00	- -- Poultry incubators and brooders	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8436.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8436.80.00	- - Other machinery	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8436.91.00	- -- Of poultry-keeping machinery or poultry incubators and brooders	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8436.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8437.10.00	- - Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8437.80.00	- - Other machinery	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8437.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8438.10.00	- - Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8438.20.00	- - Machinery for the manufacture of confectionery, cocoa or chocolate	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8438.30.00	- - Machinery for sugar manufacture	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8438.40.00	- - Brewery machinery	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8438.50.00	- - Machinery for the preparation of meat or poultry	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8438.60.00	- - Machinery for the preparation of fruits, nuts or vegetables	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8438.80.00	- - Other machinery	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8438.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8439.10.00	- - Machinery for making pulp of fibrous cellulosic material	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8439.20.00	- - Machinery for making paper or paperboard	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8439.30.00	- - Machinery for finishing paper or paperboard	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8439.91.00	- -- Of machinery for making pulp of fibrous cellulosic material	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8439.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8440.10.00	- - Machinery	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8440.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8441.10.00	- - Cutting machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8441.20.00	- - Machines for making bags, sacks or envelopes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8441.30.00	- - Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8441.40.00	- - Machines for moulding articles in paper pulp, paper or paperboard	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8441.80.00	- - Other machinery	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8441.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8442.30.00	- -Machinery, apparatus and equipment	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8442.40.00	- - Parts of the foregoing machinery, apparatus or equipment	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8442.50.00	- - Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8443.11.00	- -- Offset printing machinery, reel-fed	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8443.12.00	- -- Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8443.13.00	- -- Other offset printing machinery	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8443.14.00	- -- Letterpress printing machinery, reel fed, excluding flexographic printing	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8443.15.00	- -- Letterpress printing machinery, other than reel fed, excluding flexographic printing	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8443.16.00	- -- Flexographic printing machinery	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8443.17.00	- -- Gravure printing machinery	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8443.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8443.31.00	- -- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8443.32.00	- -- Other, capable of connecting to an automatic data processing machine or to a network	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8443.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8443.91.00	- -- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8443.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8444.00.00	- Machines for extruding, drawing, texturing or cutting man- made textile materials.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8445.11.00	- -- Carding machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8445.12.00	- -- Combing machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8445.13.00	- -- Drawing or roving machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8445.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8445.20.00	- -Textile spinning machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8445.30.00	- -Textile doubling or twisting machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8445.40.00	- -Textile winding (including weft-winding) or reeling machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8445.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8446.10.00	- - For weaving fabrics of a width not exceeding 30 cm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8446.21.00	- -- Power looms	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8446.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8446.30.00	- - For weaving fabrics of a width exceeding 30 cm, shuttleless type	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8447.11.00	- -- With cylinder diameter not exceeding 165 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8447.12.00	- -- With cylinder diameter exceeding 165 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8447.20.00	- - Flat knitting machines; stitch-bonding machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8447.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8448.11.00	- -- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8448.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8448.20.00	- - Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8448.31.00	- -- Card clothing	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8448.32.00	- -- Of machines for preparing textile fibres, other than card clothing	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8448.33.00	- -- Spindles, spindle flyers, spinning rings and ring travellers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8448.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8448.42.00	- -- Reeds for looms, healds and heald-frames	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8448.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8448.51.00	- -- Sinkers, needles and other articles used in forming stitches	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8448.59.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8449.00.00	- Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8450.11.00	- -- Fully-automatic machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8450.12.00	- -- Other machines, with built-in centrifugal drier	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8450.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8450.20.00	- -Machines, each of a dry linen capacity exceeding 10 kg	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8450.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8451.10.00	- - Dry-cleaning machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8451.21.00	- -- Each of a dry linen capacity not exceeding 10 kg	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8451.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8451.30.00	- - Ironing machines and presses (including fusing presses)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8451.40.00	- -Washing, bleaching or dyeing machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8451.50.00	- -Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8451.80.00	- - Other machinery	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8451.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8452.10.00	- - Sewing machines of the household type	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8452.21.00	- -- Automatic units	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8452.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8452.30.00	- - Sewing machine needles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8452.90.00	- - Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8453.10.00	- -Machinery for preparing, tanning or working hides, skins or leather	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8453.20.00	- -Machinery for making or repairing footwear	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8453.80.00	- - Other machinery	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8453.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8454.10.00	- - Converters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8454.20.00	- - Ingot moulds and ladles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8454.30.00	- - Casting machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8454.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8455.10.00	- -Tube mills	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8455.21.00	- -- Hot or combination hot and cold	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8455.22.00	- -- Cold	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8455.30.00	- - Rolls for rolling mills	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8455.90.00	- - Other parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8456.10.00	- - Operated by laser or other light or photon beam processes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8456.20.00	- - Operated by ultrasonic processes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8456.30.00	- - Operated by electro-discharge processes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8456.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8457.10.00	- -Machining centres	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8457.20.00	- - Unit construction machines (single station)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8457.30.00	- -Multi-station transfer machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8458.11.00	- -- Numerically controlled	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8458.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8458.91.00	- -- Numerically controlled	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8458.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8459.10.00	- -Way-type unit head machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8459.21.00	- -- Numerically controlled	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8459.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8459.31.00	- -- Numerically controlled	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8459.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8459.40.00	- - Other boring machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8459.51.00	- -- Numerically controlled	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8459.59.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8459.61.00	- -- Numerically controlled	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8459.69.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8459.70.00	- - Other threading or tapping machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8460.11.00	- -- Numerically controlled	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8460.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8460.21.00	- -- Numerically controlled	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8460.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8460.31.00	- -- Numerically controlled	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8460.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8460.40.00	- - Honing or lapping machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8460.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8461.20.00	- - Shaping or slotting machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8461.30.00	- - Broaching machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8461.40.00	- - Gear cutting, gear grinding or gear finishing machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8461.50.00	- - Sawing or cutting-off machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8461.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8462.10.00	- - Forging or die-stamping machines (including presses) and hammers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8462.21.00	- -- Numerically controlled	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8462.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8462.31.00	- -- Numerically controlled	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8462.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8462.41.00	- -- Numerically controlled	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8462.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8462.91.00	- -- Hydraulic presses	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8462.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8463.10.00	- - Draw-benches for bars, tubes, profiles, wire or the like	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8463.20.00	- -Thread rolling machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8463.30.00	- -Machines for working wire	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8463.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8464.10.00	- - Sawing machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8464.20.00	- - Grinding or polishing machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8464.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8465.10.00	- -Machines which can carry out different types of machining operations without tool change between such operations	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8465.91.00	- -- Sawing machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8465.92.00	- -- Planing, milling or moulding (by cutting) machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8465.93.00	- -- Grinding, sanding or polishing machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8465.94.00	- -- Bending or assembling machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8465.95.00	- -- Drilling or morticing machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8465.96.00	- -- Splitting, slicing or paring machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8465.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8466.10.00	- -Tool holders and self-opening dieheads	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8466.20.00	- -Work holders	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8466.30.00	- - Dividing heads and other special attachments for machine-tools	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8466.91.00	- -- For machines of heading 84.64	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8466.92.00	- -- For machines of heading 84.65	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8466.93.00	- -- For machines of headings 84.56 to 84.61	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8466.94.00	- -- For machines of heading 84.62 or 84.63	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8467.11.00	- -- Rotary type (including combined rotary-percussion)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8467.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8467.21.00	- -- Drills of all kinds	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8467.22.00	- -- Saws	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8467.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8467.81.00	- -- Chain saws	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8467.89.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8467.91.00	- -- Of chain saws	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8467.92.00	- -- Of pneumatic tools	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8467.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8468.10.00	- - Hand-held blow pipes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8468.20.00	- - Other gas-operated machinery and apparatus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8468.80.00	- - Other machinery and apparatus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8468.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8469.00.00	- Typewriters other than printers of heading 84.43; word- processing machines.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8470.10.00	- - Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8470.21.00	- -- Incorporating a printing device	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8470.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8470.30.00	- - Other calculating machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8470.50.00	- - Cash registers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8470.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8471.30.00	- - Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8471.41.00	- -- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8471.49.00	- -- Other, presented in the form of systems	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8471.50.00	- - Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit : storage units, input units, output units	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8471.60.00	- - Input or output units, whether or not containing storage units in the same housing	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8471.70.00	- - Storage units	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8471.80.00	- - Other units of automatic data processing machines	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8471.90.00	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8472.10.00	- - Duplicating machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8472.30.00	- -Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8472.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8473.10.00	- - Parts and accessories of the machines of heading 84.69	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8473.21.00	- -- Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8473.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8473.30.00	- - Parts and accessories of the machines of heading 84.71	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8473.40.00	- - Parts and accessories of the machines of heading 84.72	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8473.50.00	- - Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8474.10.00	- - Sorting, screening, separating or washing machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8474.20.00	- - Crushing or grinding machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8474.31.00	- -- Concrete or mortar mixers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8474.32.00	- -- Machines for mixing mineral substances with bitumen	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8474.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8474.80.00	- - Other machinery	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8474.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8475.10.00	- -Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8475.21.00	- -- Machines for making optical fibres and preforms thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8475.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8475.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8476.21.00	- -- Incorporating heating or refrigerating devices	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8476.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8476.81.00	- -- Incorporating heating or refrigerating devices	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8476.89.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8476.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8477.10.00	- - Injection-moulding machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8477.20.00	- - Extruders	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8477.30.00	- - Blow moulding machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8477.40.00	- -Vacuum moulding machines and other thermoforming machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8477.51.00	- -- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8477.59.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8477.80.00	- - Other machinery	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8477.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8478.10.00	- -Machinery	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8478.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8479.10.00	- -Machinery for public works, building or the like	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8479.20.00	- -Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8479.30.00	- - Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8479.40.00	- - Rope or cable-making machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8479.50.00	- - Industrial robots, not elsewhere specified or included	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8479.60.00	- - Evaporative air coolers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8479.71.00	- -- Of a kind used in airports	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8479.79.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8479.81.00	- -- For treating metal, including electric wire coil-winders	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8479.82.00	- -- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8479.89.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8479.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8480.10.00	- -Moulding boxes for metal foundry	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8480.20.00	- -Mould bases	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8480.30.00	- -Moulding patterns	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8480.41.00	- -- Injection or compression types	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8480.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8480.50.00	- -Moulds for glass	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8480.60.00	- -Moulds for mineral materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8480.71.00	- -- Injection or compression types	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8480.79.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8481.10.00	- - Pressure-reducing valves	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8481.20.00	- -Valves for oleohydraulic or pneumatic transmissions	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8481.30.00	- - Check (nonreturn) valves	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8481.40.00	- - Safety or relief valves	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8481.80.00	- - Other appliances	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8481.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8482.10.00	- - Ball bearings	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8482.20.00	- -Tapered roller bearings, including cone and tapered roller assemblies	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8482.30.00	- - Spherical roller bearings	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8482.40.00	- - Needle roller bearings	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8482.50.00	- - Other cylindrical roller bearings	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8482.80.00	- - Other, including combined ball/roller bearings	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8482.91.00	- -- Balls, needles and rollers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8482.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8483.10.00	- -Transmission shafts (including cam shafts and crank shafts) and cranks	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8483.20.00	- - Bearing housings, incorporating ball or roller bearings	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8483.30.00	- - Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8483.40.00	- - Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8483.50.00	- - Flywheels and pulleys, including pulley blocks	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8483.60.00	- - Clutches and shaft couplings (including universal joints)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8483.90.00	- -Toothed wheels, chain sprockets and other transmission elements presented separately; parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8484.10.00	- - Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8484.20.00	- -Mechanical seals	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8484.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8486.10.00	- -Machines and apparatus for the manufacture of boules or wafers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8486.20.00	- -Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8486.30.00	- -Machines and apparatus for the manufacture of flat panel displays	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8486.40.00	- -Machines and apparatus specified in Note 9 (C) to this Chapter	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8486.90.00	- - Parts and accessories	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8487.10.00	- - Ships' or boats' propellers and blades therefor	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8487.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8501.10.00	- -Motors of an output not exceeding 37.5 W	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8501.20.00	- - Universal AC/DC motors of an output exceeding 37.5 W	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8501.31.00	- -- Of an output not exceeding 750 W	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8501.32.00	- -- Of an output exceeding 750 W but not exceeding 75 kW	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8501.33.00	- -- Of an output exceeding 75 kW but not exceeding 375 kW	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8501.34.00	- -- Of an output exceeding 375 kW	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8501.40.00	- - Other AC motors, single-phase	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8501.51.00	- -- Of an output not exceeding 750 W	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8501.52.00	- -- Of an output exceeding 750 W but not exceeding 75 kW	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8501.53.00	- -- Of an output exceeding 75 kW	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8501.61.00	- -- Of an output not exceeding 75 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8501.62.00	- -- Of an output exceeding 75 kVA but not exceeding 375 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8501.63.00	- -- Of an output exceeding 375 kVA but not exceeding 750 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8501.64.00	- -- Of an output exceeding 750 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8502.11.00	- -- Of an output not exceeding 75 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8502.12.00	- -- Of an output exceeding 75 kVA but not exceeding 375 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8502.13.00	- -- Of an output exceeding 375 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8502.20.00	- - Generating sets with spark-ignition internal combustion piston engines	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8502.31.00	- -- Wind-powered	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8502.39.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8502.40.00	- - Electric rotary converters	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8503.00.00	- Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8504.10.00	- - Ballasts for discharge lamps or tubes	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8504.21.00	- -- Having a power handling capacity not exceeding 650 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8504.22.00	- -- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8504.23.00	- -- Having a power handling capacity exceeding 10,000 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8504.31.00	- -- Having a power handling capacity not exceeding 1 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8504.32.00	- -- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8504.33.00	- -- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8504.34.00	- -- Having a power handling capacity exceeding 500 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8504.40.00	- - Static converters	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8504.50.00	- - Other inductors	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8504.90.00	- - Parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8505.11.00	- -- Of metal	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8505.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8505.20.00	- - Electro-magnetic couplings, clutches and brakes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8505.90.00	- - Other, including parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8506.10.00	- -Manganese dioxide	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8506.30.00	- -Mercuric oxide	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8506.40.00	- - Silver oxide	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8506.50.00	- - Lithium	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8506.60.00	- - Air-zinc	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8506.80.00	- - Other primary cells and primary batteries	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8506.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8507.10.00	- - Lead-acid, of a kind used for starting piston engines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8507.20.00	- - Other lead-acid accumulators	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8507.30.00	- - Nickel-cadmium	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8507.40.00	- - Nickel-iron	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8507.50.00	- - Nickel-metal hydride	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8507.60.00	- - Lithium-ion	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8507.80.00	- - Other accumulators	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8507.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8508.11.00	- -- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8508.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8508.60.00	- - Other vacuum cleaners	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8508.70.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8509.40.00	- - Food grinders and mixers; fruit or vegetable juice extractors	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8509.80.00	- - Other appliances	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8509.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8510.10.00	- - Shavers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8510.20.00	- - Hair clippers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8510.30.00	- - Hair-removing appliances	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8510.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8511.10.00	- - Sparking plugs	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8511.20.00	- - Ignition magnetos; magneto-dynamos; magnetic flywheels	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8511.30.00	- - Distributors; ignition coils	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8511.40.00	- - Starter motors and dual purpose starter-generators	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8511.50.00	- - Other generators	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8511.80.00	- - Other equipment	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8511.90.00	- - Parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8512.10.00	- - Lighting or visual signalling equipment of a kind used on bicycles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8512.20.00	- - Other lighting or visual signalling equipment	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8512.30.00	- - Sound signalling equipment	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8512.40.00	- -Windscreen wipers, defrosters and demisters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8512.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8513.10.00	- - Lamps	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8513.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8514.10.00	- - Resistance heated furnaces and ovens	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8514.20.00	- - Furnaces and ovens functioning by induction or dielectric loss	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8514.30.00	- - Other furnaces and ovens	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8514.40.00	- - Other equipment for the heat treatment of materials by induction or dielectric loss	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8514.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8515.11.00	- -- Soldering irons and guns	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8515.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8515.21.00	- -- Fully or partly automatic	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8515.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8515.31.00	- -- Fully or partly automatic	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8515.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8515.80.00	- - Other machines and apparatus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8515.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8516.10.00	- - Electric instantaneous or storage water heaters and immersion heaters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8516.21.00	- -- Storage heating radiators	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8516.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8516.31.00	- -- Hair dryers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8516.32.00	- -- Other hair-dressing apparatus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8516.33.00	- -- Hand-drying apparatus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8516.40.00	- - Electric smoothing irons	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8516.50.00	- -Microwave ovens	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8516.60.00	- - Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8516.71.00	- -- Coffee or tea makers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8516.72.00	- -- Toasters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8516.79.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8516.80.00	- - Electric heating resistors	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8516.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8517.11.00	- -- Line telephone sets with cordless handsets	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8517.12.00	- -- Telephones for cellular networks or for other wireless networks	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8517.18.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8517.61.00	- -- Base stations	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8517.62.00	- -- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8517.69.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8517.70.00	- - Parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8518.10.00	- -Microphones and stands therefor	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8518.21.00	- -- Single loudspeakers, mounted in their enclosures	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8518.22.00	- -- Multiple loudspeakers, mounted in the same enclosure	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8518.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8518.30.00	- - Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8518.40.00	- - Audio-frequency electric amplifiers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8518.50.00	- - Electric sound amplifier sets	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8518.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8519.20.00	- - Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8519.30.00	- -Turntables (record-decks)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8519.50.00	- -Telephone answering machines	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8519.81.00	- -- Using magnetic, optical or semiconductor media	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8519.89.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8521.10.00	- -Magnetic tape-type	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8521.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8522.10.00	- - Pick-up cartridges	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8522.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8523.21.00	- -- Cards incorporating a magnetic stripe	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8523.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8523.41.00	- -- Unrecorded	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8523.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8523.51.00	- -- Solid-state non-volatile storage devices	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8523.52.00	- -- ìSmart cardsî	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8523.59.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8523.80.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8525.50.00	- -Transmission apparatus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8525.60.00	- -Transmission apparatus incorporating reception apparatus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8525.80.00	- -Television cameras, digital cameras and video camera recorders	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8526.10.00	- - Radar apparatus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8526.91.00	- -- Radio navigational aid apparatus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8526.92.00	- -- Radio remote control apparatus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8527.12.00	- -- Pocket-size radio cassette-players	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8527.13.00	- -- Other apparatus combined with sound recording or reproducing apparatus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8527.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8527.21.00	- -- Combined with sound recording or reproducing apparatus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8527.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8527.91.00	- -- Combined with sound recording or reproducing apparatus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8527.92.00	- -- Not combined with sound recording or reproducing apparatus but combined with a clock	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8527.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8528.41.00	- -- Of a kind solely or principally used in an automatic data processing system of heading 84.71	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8528.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8528.51.00	- -- Of a kind solely or principally used in an automatic data processing system of heading 84.71	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8528.59.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8528.61.00	- -- Of a kind solely or principally used in an automatic data processing system of heading 84.71	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8528.69.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8528.71.00	- -- Not designed to incorporate a video display or screen	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8528.72.00	- -- Other, colour	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8528.73.00	- -- Other, monochrome	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8529.10.00	- - Aerials and aerial reflectors of all kinds; parts suitable for use therewith	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8529.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8530.10.00	- - Equipment for railways or tramways	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8530.80.00	- - Other equipment	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8530.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8531.10.00	- - Burglar or fire alarms and similar apparatus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8531.20.00	- - Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8531.80.00	- - Other apparatus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8531.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8532.10.00	- - Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8532.21.00	- -- Tantalum	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8532.22.00	- -- Aluminium electrolytic	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8532.23.00	- -- Ceramic dielectric, single layer	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8532.24.00	- -- Ceramic dielectric, multilayer	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8532.25.00	- -- Dielectric of paper or plastics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8532.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8532.30.00	- -Variable or adjustable (pre-set) capacitors	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8532.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8533.10.00	- - Fixed carbon resistors, composition or film types	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8533.21.00	- -- For a power handling capacity not exceeding 20 W	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8533.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8533.31.00	- -- For a power handling capacity not exceeding 20 W	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8533.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8533.40.00	- - Other variable resistors, including rheostats and potentiometers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8533.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8534.00.00	- Printed circuits.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8535.10.00	- - Fuses	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8535.21.00	- -- For a voltage of less than 72.5 kV	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8535.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8535.30.00	- - Isolating switches and make-and-break switches	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8535.40.00	- - Lightning arresters, voltage limiters and surge suppressors	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8535.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8536.10.00	- - Fuses	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8536.20.00	- - Automatic circuit breakers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8536.30.00	- - Other apparatus for protecting electrical circuits	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8536.41.00	- -- For a voltage not exceeding 60 V	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8536.49.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8536.50.00	- - Other switches	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8536.61.00	- -- Lamp-holders	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8536.69.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8536.70.00	- - Connectors for optical fibres, optical fibre bundles or cables	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8536.90.00	- - Other apparatus	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8537.10.00	- - For a voltage not exceeding 1,000 V	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8537.20.00	- - For a voltage exceeding 1,000 V	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8538.10.00	- - Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8538.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8539.10.00	- - Sealed beam lamp units	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8539.21.00	- -- Tungsten halogen	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8539.22.00	- -- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8539.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8539.31.00	- -- Fluorescent, hot cathode	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8539.32.00	- -- Mercury or sodium vapour lamps; metal halide lamps	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8539.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8539.41.00	- -- Arc-lamps	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8539.49.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8539.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8540.11.00	- -- Colour	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8540.12.00	- -- Monochrome	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8540.20.00	- -Television camera tubes; image converters and intensifiers; other photo-cathode tubes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8540.40.00	- - Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8540.60.00	- - Other cathode-ray tubes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8540.71.00	- -- Magnetrons	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8540.79.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8540.81.00	- -- Receiver or amplifier valves and tubes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8540.89.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8540.91.00	- -- Of cathode-ray tubes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8540.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8541.10.00	- - Diodes, other than photosensitive or light emitting diodes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8541.21.00	- -- With a dissipation rate of less than 1 W	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8541.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8541.30.00	- -Thyristors, diacs and triacs, other than photosensitive devices	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8541.40.00	- - Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8541.50.00	- - Other semiconductor devices	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8541.60.00	- -Mounted piezo-electric crystals	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8541.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8542.31.00	- -- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8542.32.00	- -- Memories	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8542.33.00	- -- Amplifiers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8542.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8542.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8543.10.00	- - Particle accelerators	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8543.20.00	- - Signal generators	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8543.30.00	- -Machines and apparatus for electroplating, electrolysis or electrophoresis	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8543.70.00	- - Other machines and apparatus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8543.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8544.11.00	- -- Of copper	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8544.19.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8544.20.00	- - Co-axial cable and other co-axial electric conductors	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8544.30.00	- - Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8544.42.00	- -- Fitted with connectors	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8544.49.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8544.60.00	- - Other electric conductors, for a voltage exceeding 1,000 V	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8544.70.00	- - Optical fibre cables	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8545.11.00	- -- Of a kind used for furnaces	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8545.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8545.20.00	- - Brushes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8545.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8546.10.00	- - Of glass	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8546.20.00	- - Of ceramics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8546.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8547.10.00	- - Insulating fittings of ceramics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8547.20.00	- - Insulating fittings of plastics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8547.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8548.10.00	- -Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8548.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8601.10.00	- - Powered from an external source of electricity	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8601.20.00	- - Powered by electric accumulators	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8602.10.00	- - Diesel-electric locomotives	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8602.90.00	- - Other	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8603.10.00	- - Powered from an external source of electricity	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8603.90.00	- - Other	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8604.00.00	- Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8605.00.00	- Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8606.10.00	- -Tank wagons and the like	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8606.30.00	- - Self-discharging vans and wagons, other than those of subheading 8606.10	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8606.91.00	- -- Covered and closed	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8606.92.00	- -- Open, with non-removable sides of a height exceeding 60 cm	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8606.99.00	- -- Other	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8607.11.00	- -- Driving bogies and bissel-bogies	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8607.12.00	- -- Other bogies and bissel-bogies	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8607.19.00	- -- Other, including parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8607.21.00	- -- Air brakes and parts thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8607.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8607.30.00	- - Hooks and other coupling devices, buffers, and parts thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8607.91.00	- -- Of locomotives	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8607.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8608.00.00	- Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the fo	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8609.00.00	- Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8701.10.00	- - Pedestrian controlled tractors	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	12%	12%	12%	12%	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
8701.20.00	- - Road tractors for semi-trailers	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8701.30.00	- -Track-laying tractors	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8701.90.10	-- Tractors designed for off road agricultural use	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	12%	12%	12%	12%	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%
8701.90.90	-- Other	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8702.10.00.A001	--- New, engine size not exceeding 1,000 cc	$480.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A002	--- New, engine size exceeding 1,000 cc but not exceeding 1,300 cc	$683.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A003	--- New, engine size exceeding 1,300 cc but not exceeding 1,800 cc	$920.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A004	--- New, engine size exceeding 1,800 cc but not exceeding 2,000 cc	$1190.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A005	--- New, engine size exceeding 2,000 cc but not exceeding 2,500 cc	$1493.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A006	--- New, engine size exceeding 2'500 cc but not exceeding 3,000 cc	$1980.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A007	--- New, engine size exceeding 3'000 cc but not exceeding 4,000 cc	$2533.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A008	--- New, engine size exceeding 4'000 cc but not exceeding 5,000 cc	$3583.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A009	--- New, engine size exceeding 5'000 cc	$5308.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A010	--- Used, built in year of importation and engine size not exceeding 1,000 cc	$480.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A011	--- Used, built in year before importation and engine size not exceeding 1,000 cc	$384.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A012	--- Used, built two years before importation and engine size not exceeding 1,000 cc	$307.20 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A013	--- Used, built three years before importation and engine size not exceeding 1,000 cc	$245.76 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A014	--- Used, built four years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A015	--- Used, built five years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A016	--- Used, built six years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A017	--- Used, built seven years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A018	--- Used, built eight years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A019	--- Used, built nine years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A020	--- Used, built ten years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A021	--- Used, built eleven years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A022	--- Used, built twelve years before importation or before and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A023	--- Used, built in year of importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$683.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A024	--- Used, built in year before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$546.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A025	--- Used, built two years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$437.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8702.10.00.A026	--- Used, built three years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A027	--- Used, built four years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A028	--- Used, built five years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A029	--- Used, built six years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A030	--- Used, built seven years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A031	--- Used, built eight years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A032	--- Used, built nine years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A033	--- Used, built ten years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A034	--- Used, built eleven years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A035	--- Used, built twelve years before importation or before and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A036	--- Used, built in year of importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$920.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A037	--- Used, built in year before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$736.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A038	--- Used, built two years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$588.80 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A039	--- Used, built three years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$471.04 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A040	--- Used, built four years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A041	--- Used, built five years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A042	--- Used, built six years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A043	--- Used, built seven years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A044	--- Used, built eight years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8702.10.00.A045	--- Used, built nine years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A046	--- Used, built ten years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A047	--- Used, built eleven years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A048	--- Used, built twelve years before importation or before and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A049	--- Used, built in year of importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$1190.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A050	--- Used, built in year before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$952.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A051	--- Used, built two years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$761.60 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A052	--- Used, built three years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$609.28 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A053	--- Used, built four years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A054	--- Used, built five years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A055	--- Used, built six years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A056	--- Used, built seven years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A057	--- Used, built eight years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A058	--- Used, built nine years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A059	--- Used, built ten years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A060	--- Used, built eleven years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A061	--- Used, built twelve years before importation or before and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A062	--- Used, built in year of importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$1493.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A063	--- Used, built in year before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$1194.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8702.10.00.A064	--- Used, built two years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$955.73 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A065	--- Used, built three years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$764.59 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A066	--- Used, built four years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A067	--- Used, built five years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A068	--- Used, built six years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A069	--- Used, built seven years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A070	--- Used, built eight years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A071	--- Used, built nine years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A072	--- Used, built ten years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A073	--- Used, built eleven years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A074	--- Used, built twelve years before importation or before and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A075	--- Used, built in year of importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$1980.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A076	--- Used, built in year before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$1584.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A077	--- Used, built two years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$1267.20 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A078	--- Used, built three years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$1013.76 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A079	--- Used, built four years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$811.01 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A080	--- Used, built five years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A081	--- Used, built six years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A082	--- Used, built seven years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8702.10.00.A083	--- Used, built eight years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A084	--- Used, built nine years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A085	--- Used, built ten years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A086	--- Used, built eleven years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A087	--- Used, built twelve years before importation or before and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A088	--- Used, built in year of importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$2533.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A089	--- Used, built in year before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$2026.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A090	--- Used, built two years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1621.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A091	--- Used, built three years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1297.07 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A092	--- Used, built four years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1037.65 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A093	--- Used, built five years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A094	--- Used, built six years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A095	--- Used, built seven years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A096	--- Used, built eight years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A097	--- Used, built nine years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A098	--- Used, built ten years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A099	--- Used, built eleven years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A100	--- Used, built twelve years before importation or before and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A101	--- Used, built in year of importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$3583.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8702.10.00.A102	--- Used, built in year before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$2866.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A103	--- Used, built two years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$2293.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A104	--- Used, built three years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1834.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A105	--- Used, built four years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1467.73 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A106	--- Used, built five years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A107	--- Used, built six years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A108	--- Used, built seven years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A109	--- Used, built eight years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A110	--- Used, built nine years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A111	--- Used, built ten years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A112	--- Used, built eleven years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A113	--- Used, built twelve years before importation or before and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A114	--- Used, built in year of importation and engine size exceeding 5'000 cc	$5308.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A115	--- Used, built in year before importation and engine size exceeding 5'000 cc	$4246.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A116	--- Used, built two years before importation and engine size exceeding 5'000 cc	$3397.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A117	--- Used, built three years before importation and engine size exceeding 5'000 cc	$2717.87 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A118	--- Used, built four years before importation and engine size exceeding 5'000 cc	$2174.29 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A119	--- Used, built five years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A120	--- Used, built six years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A121	--- Used, built seven years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A122	--- Used, built eight years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A123	--- Used, built nine years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8702.10.00.A124	--- Used, built ten years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A125	--- Used, built eleven years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.10.00.A126	--- Used, built twelve years before importation or before and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A001	--- New, engine size not exceeding 1,000 cc	$480.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A002	--- New, engine size exceeding 1,000 cc but not exceeding 1,300 cc	$683.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A003	--- New, engine size exceeding 1,300 cc but not exceeding 1,800 cc	$920.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A004	--- New, engine size exceeding 1,800 cc but not exceeding 2,000 cc	$1190.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A005	--- New, engine size exceeding 2,000 cc but not exceeding 2,500 cc	$1493.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A006	--- New, engine size exceeding 2'500 cc but not exceeding 3,000 cc	$1980.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A007	--- New, engine size exceeding 3'000 cc but not exceeding 4,000 cc	$2533.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A008	--- New, engine size exceeding 4'000 cc but not exceeding 5,000 cc	$3583.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A009	--- New, engine size exceeding 5'000 cc	$5308.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A010	--- Used, built in year of importation and engine size not exceeding 1,000 cc	$480.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A011	--- Used, built in year before importation and engine size not exceeding 1,000 cc	$384.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A012	--- Used, built two years before importation and engine size not exceeding 1,000 cc	$307.20 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A013	--- Used, built three years before importation and engine size not exceeding 1,000 cc	$245.76 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A014	--- Used, built four years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A015	--- Used, built five years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A016	--- Used, built six years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A017	--- Used, built seven years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A018	--- Used, built eight years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A019	--- Used, built nine years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A020	--- Used, built ten years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A021	--- Used, built eleven years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A022	--- Used, built twelve years before importation or before and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A023	--- Used, built in year of importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$683.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A024	--- Used, built in year before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$546.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8702.90.00.A025	--- Used, built two years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$437.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A026	--- Used, built three years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A027	--- Used, built four years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A028	--- Used, built five years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A029	--- Used, built six years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A030	--- Used, built seven years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A031	--- Used, built eight years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A032	--- Used, built nine years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A033	--- Used, built ten years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A034	--- Used, built eleven years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A035	--- Used, built twelve years before importation or before and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A036	--- Used, built in year of importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$920.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A037	--- Used, built in year before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$736.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A038	--- Used, built two years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$588.80 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A039	--- Used, built three years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$471.04 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A040	--- Used, built four years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A041	--- Used, built five years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A042	--- Used, built six years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A043	--- Used, built seven years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8702.90.00.A044	--- Used, built eight years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A045	--- Used, built nine years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A046	--- Used, built ten years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A047	--- Used, built eleven years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A048	--- Used, built twelve years before importation or before and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A049	--- Used, built in year of importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$1190.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A050	--- Used, built in year before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$952.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A051	--- Used, built two years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$761.60 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A052	--- Used, built three years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$609.28 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A053	--- Used, built four years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A054	--- Used, built five years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A055	--- Used, built six years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A056	--- Used, built seven years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A057	--- Used, built eight years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A058	--- Used, built nine years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A059	--- Used, built ten years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A060	--- Used, built eleven years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A061	--- Used, built twelve years before importation or before and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A062	--- Used, built in year of importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$1493.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8702.90.00.A063	--- Used, built in year before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$1194.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A064	--- Used, built two years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$955.73 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A065	--- Used, built three years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$764.59 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A066	--- Used, built four years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A067	--- Used, built five years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A068	--- Used, built six years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A069	--- Used, built seven years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A070	--- Used, built eight years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A071	--- Used, built nine years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A072	--- Used, built ten years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A073	--- Used, built eleven years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A074	--- Used, built twelve years before importation or before and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A075	--- Used, built in year of importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$1980.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A076	--- Used, built in year before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$1584.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A077	--- Used, built two years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$1267.20 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A078	--- Used, built three years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$1013.76 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A079	--- Used, built four years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$811.01 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A080	--- Used, built five years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A081	--- Used, built six years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8702.90.00.A082	--- Used, built seven years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A083	--- Used, built eight years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A084	--- Used, built nine years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A085	--- Used, built ten years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A086	--- Used, built eleven years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A087	--- Used, built twelve years before importation or before and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A088	--- Used, built in year of importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$2533.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A089	--- Used, built in year before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$2026.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A090	--- Used, built two years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1621.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A091	--- Used, built three years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1297.07 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A092	--- Used, built four years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1037.65 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A093	--- Used, built five years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A094	--- Used, built six years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A095	--- Used, built seven years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A096	--- Used, built eight years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A097	--- Used, built nine years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A098	--- Used, built ten years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A099	--- Used, built eleven years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A100	--- Used, built twelve years before importation or before and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8702.90.00.A101	--- Used, built in year of importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$3583.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A102	--- Used, built in year before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$2866.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A103	--- Used, built two years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$2293.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A104	--- Used, built three years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1834.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A105	--- Used, built four years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1467.73 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A106	--- Used, built five years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A107	--- Used, built six years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A108	--- Used, built seven years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A109	--- Used, built eight years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A110	--- Used, built nine years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A111	--- Used, built ten years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A112	--- Used, built eleven years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A113	--- Used, built twelve years before importation or before and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A114	--- Used, built in year of importation and engine size exceeding 5'000 cc	$5308.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A115	--- Used, built in year before importation and engine size exceeding 5'000 cc	$4246.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A116	--- Used, built two years before importation and engine size exceeding 5'000 cc	$3397.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A117	--- Used, built three years before importation and engine size exceeding 5'000 cc	$2717.87 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A118	--- Used, built four years before importation and engine size exceeding 5'000 cc	$2174.29 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A119	--- Used, built five years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A120	--- Used, built six years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A121	--- Used, built seven years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A122	--- Used, built eight years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8702.90.00.A123	--- Used, built nine years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A124	--- Used, built ten years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A125	--- Used, built eleven years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8702.90.00.A126	--- Used, built twelve years before importation or before and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A001	--- New, engine size not exceeding 1,000 cc	$480.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A002	--- New, engine size exceeding 1,000 cc but not exceeding 1,300 cc	$683.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A003	--- New, engine size exceeding 1,300 cc but not exceeding 1,800 cc	$920.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A004	--- New, engine size exceeding 1,800 cc but not exceeding 2,000 cc	$1190.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A005	--- New, engine size exceeding 2,000 cc but not exceeding 2,500 cc	$1493.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A006	--- New, engine size exceeding 2'500 cc but not exceeding 3,000 cc	$1980.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A007	--- New, engine size exceeding 3'000 cc but not exceeding 4,000 cc	$2533.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A008	--- New, engine size exceeding 4'000 cc but not exceeding 5,000 cc	$3583.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A009	--- New, engine size exceeding 5'000 cc	$5308.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A010	--- Used, built in year of importation and engine size not exceeding 1,000 cc	$480.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A011	--- Used, built in year before importation and engine size not exceeding 1,000 cc	$384.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A012	--- Used, built two years before importation and engine size not exceeding 1,000 cc	$307.20 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A013	--- Used, built three years before importation and engine size not exceeding 1,000 cc	$245.76 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A014	--- Used, built four years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A015	--- Used, built five years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A016	--- Used, built six years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A017	--- Used, built seven years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A018	--- Used, built eight years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A019	--- Used, built nine years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A020	--- Used, built ten years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A021	--- Used, built eleven years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A022	--- Used, built twelve years before importation or before and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A023	--- Used, built in year of importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$683.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8703.10.00.A024	--- Used, built in year before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$546.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A025	--- Used, built two years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$437.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A026	--- Used, built three years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A027	--- Used, built four years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A028	--- Used, built five years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A029	--- Used, built six years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A030	--- Used, built seven years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A031	--- Used, built eight years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A032	--- Used, built nine years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A033	--- Used, built ten years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A034	--- Used, built eleven years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A035	--- Used, built twelve years before importation or before and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A036	--- Used, built in year of importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$920.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A037	--- Used, built in year before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$736.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A038	--- Used, built two years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$588.80 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A039	--- Used, built three years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$471.04 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A040	--- Used, built four years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A041	--- Used, built five years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A042	--- Used, built six years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8703.10.00.A043	--- Used, built seven years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A044	--- Used, built eight years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A045	--- Used, built nine years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A046	--- Used, built ten years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A047	--- Used, built eleven years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A048	--- Used, built twelve years before importation or before and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A049	--- Used, built in year of importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$1190.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A050	--- Used, built in year before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$952.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A051	--- Used, built two years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$761.60 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A052	--- Used, built three years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$609.28 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A053	--- Used, built four years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A054	--- Used, built five years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A055	--- Used, built six years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A056	--- Used, built seven years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A057	--- Used, built eight years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A058	--- Used, built nine years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A059	--- Used, built ten years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A060	--- Used, built eleven years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A061	--- Used, built twelve years before importation or before and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8703.10.00.A062	--- Used, built in year of importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$1493.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A063	--- Used, built in year before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$1194.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A064	--- Used, built two years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$955.73 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A065	--- Used, built three years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$764.59 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A066	--- Used, built four years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A067	--- Used, built five years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A068	--- Used, built six years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A069	--- Used, built seven years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A070	--- Used, built eight years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A071	--- Used, built nine years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A072	--- Used, built ten years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A073	--- Used, built eleven years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A074	--- Used, built twelve years before importation or before and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A075	--- Used, built in year of importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$1980.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A076	--- Used, built in year before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$1584.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A077	--- Used, built two years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$1267.20 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A078	--- Used, built three years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$1013.76 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A079	--- Used, built four years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$811.01 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A080	--- Used, built five years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8703.10.00.A081	--- Used, built six years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A082	--- Used, built seven years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A083	--- Used, built eight years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A084	--- Used, built nine years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A085	--- Used, built ten years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A086	--- Used, built eleven years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A087	--- Used, built twelve years before importation or before and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A088	--- Used, built in year of importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$2533.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A089	--- Used, built in year before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$2026.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A090	--- Used, built two years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1621.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A091	--- Used, built three years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1297.07 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A092	--- Used, built four years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1037.65 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A093	--- Used, built five years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A094	--- Used, built six years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A095	--- Used, built seven years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A096	--- Used, built eight years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A097	--- Used, built nine years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A098	--- Used, built ten years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A099	--- Used, built eleven years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8703.10.00.A100	--- Used, built twelve years before importation or before and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A101	--- Used, built in year of importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$3583.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A102	--- Used, built in year before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$2866.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A103	--- Used, built two years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$2293.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A104	--- Used, built three years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1834.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A105	--- Used, built four years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1467.73 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A106	--- Used, built five years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A107	--- Used, built six years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A108	--- Used, built seven years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A109	--- Used, built eight years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A110	--- Used, built nine years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A111	--- Used, built ten years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A112	--- Used, built eleven years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A113	--- Used, built twelve years before importation or before and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A114	--- Used, built in year of importation and engine size exceeding 5'000 cc	$5308.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A115	--- Used, built in year before importation and engine size exceeding 5'000 cc	$4246.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A116	--- Used, built two years before importation and engine size exceeding 5'000 cc	$3397.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A117	--- Used, built three years before importation and engine size exceeding 5'000 cc	$2717.87 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A118	--- Used, built four years before importation and engine size exceeding 5'000 cc	$2174.29 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A119	--- Used, built five years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A120	--- Used, built six years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8703.10.00.A121	--- Used, built seven years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A122	--- Used, built eight years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A123	--- Used, built nine years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A124	--- Used, built ten years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A125	--- Used, built eleven years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.10.00.A126	--- Used, built twelve years before importation or before and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.21.10.A001	--- Used, built in year of importation and engine size not exceeding 1,000 cc	$480.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.21.10.A002	--- Used, built in year before importation and engine size not exceeding 1,000 cc	$384.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.21.10.A003	--- Used, built two years before importation and engine size not exceeding 1,000 cc	$307.20 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.21.10.A004	--- Used, built three years before importation and engine size not exceeding 1,000 cc	$245.76 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.21.10.A005	--- Used, built four years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.21.10.A006	--- Used, built five years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.21.10.A007	--- Used, built six years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.21.10.A008	--- Used, built seven years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.21.10.A009	--- Used, built eight years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.21.10.A010	--- Used, built nine years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.21.10.A011	--- Used, built ten years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.21.10.A012	--- Used, built eleven years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.21.10.A013	--- Used, built twelve years before importation or before and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.21.20.A014	--- New, engine size not exceeding 1,000 cc	$480.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A001	--- Used, built in year of importation and engine size not exceeding 1,000 cc	$480.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A002	--- Used, built in year before importation and engine size not exceeding 1,000 cc	$384.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A003	--- Used, built two years before importation and engine size not exceeding 1,000 cc	$307.20 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A004	--- Used, built three years before importation and engine size not exceeding 1,000 cc	$245.76 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A005	--- Used, built four years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A006	--- Used, built five years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A007	--- Used, built six years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A008	--- Used, built seven years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8703.22.10.A009	--- Used, built eight years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A010	--- Used, built nine years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A011	--- Used, built ten years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A012	--- Used, built eleven years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A013	--- Used, built twelve years before importation or before and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A014	--- Used, built in year of importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$683.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A015	--- Used, built in year before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$546.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A016	--- Used, built two years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$437.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A017	--- Used, built three years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A018	--- Used, built four years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A019	--- Used, built five years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A020	--- Used, built six years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A021	--- Used, built seven years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A022	--- Used, built eight years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A023	--- Used, built nine years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A024	--- Used, built ten years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A025	--- Used, built eleven years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A026	--- Used, built twelve years before importation or before and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A027	--- Used, built in year of importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$920.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A028	--- Used, built in year before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$736.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A029	--- Used, built two years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$588.80 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8703.22.10.A030	--- Used, built three years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$471.04 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A031	--- Used, built four years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A032	--- Used, built five years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A033	--- Used, built six years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A034	--- Used, built seven years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A035	--- Used, built eight years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A036	--- Used, built nine years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A037	--- Used, built ten years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A038	--- Used, built eleven years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.10.A039	--- Used, built twelve years before importation or before and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.20.A040	--- New, engine size exceeding 1,000 cc but not exceeding 1,300 cc	$683.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.22.20.A041	--- New, engine size exceeding 1,300 cc but not exceeding 1,800 cc	$920.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A001	--- Used, built in year of importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$920.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A002	--- Used, built in year before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$736.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A003	--- Used, built two years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$588.80 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A004	--- Used, built three years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$471.04 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A005	--- Used, built four years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A006	--- Used, built five years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A007	--- Used, built six years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8703.23.10.A008	--- Used, built seven years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A009	--- Used, built eight years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A010	--- Used, built nine years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A011	--- Used, built ten years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A012	--- Used, built eleven years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A013	--- Used, built twelve years before importation or before and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A014	--- Used, built in year of importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$1190.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A015	--- Used, built in year before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$952.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A016	--- Used, built two years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$761.60 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A017	--- Used, built three years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$609.28 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A018	--- Used, built four years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A019	--- Used, built five years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A020	--- Used, built six years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A021	--- Used, built seven years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A022	--- Used, built eight years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A023	--- Used, built nine years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A024	--- Used, built ten years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A025	--- Used, built eleven years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A026	--- Used, built twelve years before importation or before and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8703.23.10.A027	--- Used, built in year of importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$1493.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A028	--- Used, built in year before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$1194.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A029	--- Used, built two years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$955.73 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A030	--- Used, built three years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$764.59 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A031	--- Used, built four years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A032	--- Used, built five years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A033	--- Used, built six years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A034	--- Used, built seven years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A035	--- Used, built eight years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A036	--- Used, built nine years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A037	--- Used, built ten years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A038	--- Used, built eleven years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A039	--- Used, built twelve years before importation or before and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A040	--- Used, built in year of importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$1980.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A041	--- Used, built in year before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$1584.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A042	--- Used, built two years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$1267.20 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A043	--- Used, built three years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$1013.76 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A044	--- Used, built four years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$811.01 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A045	--- Used, built five years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8703.23.10.A046	--- Used, built six years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A047	--- Used, built seven years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A048	--- Used, built eight years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A049	--- Used, built nine years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A050	--- Used, built ten years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A051	--- Used, built eleven years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.10.A052	--- Used, built twelve years before importation or before and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.20.A053	--- New, engine size exceeding 1,300 cc but not exceeding 1,800 cc	$920.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.20.A054	--- New, engine size exceeding 1,800 cc but not exceeding 2,000 cc	$1190.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.20.A055	--- New, engine size exceeding 2,000 cc but not exceeding 2,500 cc	$1493.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.23.20.A056	--- New, engine size exceeding 2'500 cc but not exceeding 3,000 cc	$1980.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A001	--- Used, built in year of importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$2533.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A002	--- Used, built in year before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$2026.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A003	--- Used, built two years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1621.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A004	--- Used, built three years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1297.07 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A005	--- Used, built four years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1037.65 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A006	--- Used, built five years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A007	--- Used, built six years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A008	--- Used, built seven years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A009	--- Used, built eight years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8703.24.10.A010	--- Used, built nine years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A011	--- Used, built ten years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A012	--- Used, built eleven years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A013	--- Used, built twelve years before importation or before and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A014	--- Used, built in year of importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$3583.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A015	--- Used, built in year before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$2866.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A016	--- Used, built two years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$2293.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A017	--- Used, built three years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1834.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A018	--- Used, built four years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1467.73 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A019	--- Used, built five years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A020	--- Used, built six years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A021	--- Used, built seven years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A022	--- Used, built eight years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A023	--- Used, built nine years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A024	--- Used, built ten years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A025	--- Used, built eleven years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A026	--- Used, built twelve years before importation or before and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A027	--- Used, built in year of importation and engine size exceeding 5'000 cc	$5308.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A028	--- Used, built in year before importation and engine size exceeding 5'000 cc	$4246.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A029	--- Used, built two years before importation and engine size exceeding 5'000 cc	$3397.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8703.24.10.A030	--- Used, built three years before importation and engine size exceeding 5'000 cc	$2717.87 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A031	--- Used, built four years before importation and engine size exceeding 5'000 cc	$2174.29 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A032	--- Used, built five years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A033	--- Used, built six years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A034	--- Used, built seven years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A035	--- Used, built eight years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A036	--- Used, built nine years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A037	--- Used, built ten years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A038	--- Used, built eleven years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.10.A039	--- Used, built twelve years before importation or before and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.20.A040	--- New, engine size exceeding 3'000 cc but not exceeding 4,000 cc	$2533.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.20.A041	--- New, engine size exceeding 4'000 cc but not exceeding 5,000 cc	$3583.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.24.20.A042	--- New, engine size exceeding 5'000 cc	$5308.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A001	--- Used, built in year of importation and engine size not exceeding 1,000 cc	$480.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A002	--- Used, built in year before importation and engine size not exceeding 1,000 cc	$384.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A003	--- Used, built two years before importation and engine size not exceeding 1,000 cc	$307.20 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A004	--- Used, built three years before importation and engine size not exceeding 1,000 cc	$245.76 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A005	--- Used, built four years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A006	--- Used, built five years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A007	--- Used, built six years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A008	--- Used, built seven years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A009	--- Used, built eight years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A010	--- Used, built nine years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A011	--- Used, built ten years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A012	--- Used, built eleven years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A013	--- Used, built twelve years before importation or before and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A014	--- Used, built in year of importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$683.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8703.31.10.A015	--- Used, built in year before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$546.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A016	--- Used, built two years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$437.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A017	--- Used, built three years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A018	--- Used, built four years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A019	--- Used, built five years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A020	--- Used, built six years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A021	--- Used, built seven years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A022	--- Used, built eight years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A023	--- Used, built nine years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A024	--- Used, built ten years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A025	--- Used, built eleven years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A026	--- Used, built twelve years before importation or before and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A027	--- Used, built in year of importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$920.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A028	--- Used, built in year before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$736.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A029	--- Used, built two years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$588.80 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A030	--- Used, built three years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$471.04 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A031	--- Used, built four years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A032	--- Used, built five years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A033	--- Used, built six years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8703.31.10.A034	--- Used, built seven years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A035	--- Used, built eight years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A036	--- Used, built nine years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A037	--- Used, built ten years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A038	--- Used, built eleven years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.10.A039	--- Used, built twelve years before importation or before and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.20.A040	--- New, engine size not exceeding 1,000 cc	$480.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.20.A041	--- New, engine size exceeding 1,000 cc but not exceeding 1,300 cc	$683.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.31.20.A042	--- New, engine size exceeding 1,300 cc but not exceeding 1,800 cc	$920.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A001	--- Used, built in year of importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$920.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A002	--- Used, built in year before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$736.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A003	--- Used, built two years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$588.80 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A004	--- Used, built three years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$471.04 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A005	--- Used, built four years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A006	--- Used, built five years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A007	--- Used, built six years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A008	--- Used, built seven years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A009	--- Used, built eight years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A010	--- Used, built nine years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A011	--- Used, built ten years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8703.32.10.A012	--- Used, built eleven years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A013	--- Used, built twelve years before importation or before and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A014	--- Used, built in year of importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$1190.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A015	--- Used, built in year before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$952.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A016	--- Used, built two years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$761.60 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A017	--- Used, built three years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$609.28 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A018	--- Used, built four years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A019	--- Used, built five years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A020	--- Used, built six years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A021	--- Used, built seven years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A022	--- Used, built eight years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A023	--- Used, built nine years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A024	--- Used, built ten years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A025	--- Used, built eleven years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A026	--- Used, built twelve years before importation or before and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A027	--- Used, built in year of importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$1493.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A028	--- Used, built in year before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$1194.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A029	--- Used, built two years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$955.73 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A030	--- Used, built three years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$764.59 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8703.32.10.A031	--- Used, built four years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A032	--- Used, built five years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A033	--- Used, built six years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A034	--- Used, built seven years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A035	--- Used, built eight years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A036	--- Used, built nine years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A037	--- Used, built ten years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A038	--- Used, built eleven years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.10.A039	--- Used, built twelve years before importation or before and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.20.A040	--- New, engine size exceeding 1,000 cc but not exceeding 1,300 cc	$683.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.20.A041	--- New, engine size exceeding 1,300 cc but not exceeding 1,800 cc	$920.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.20.A042	--- New, engine size exceeding 1,800 cc but not exceeding 2,000 cc	$1190.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.32.20.A043	--- New, engine size exceeding 2,000 cc but not exceeding 2,500 cc	$1493.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A001	--- Used, built in year of importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$1980.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A002	--- Used, built in year before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$1584.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A003	--- Used, built two years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$1267.20 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A004	--- Used, built three years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$1013.76 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A005	--- Used, built four years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$811.01 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A006	--- Used, built five years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A007	--- Used, built six years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8703.33.10.A008	--- Used, built seven years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A009	--- Used, built eight years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A010	--- Used, built nine years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A011	--- Used, built ten years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A012	--- Used, built eleven years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A013	--- Used, built twelve years before importation or before and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A014	--- Used, built in year of importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$2533.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A015	--- Used, built in year before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$2026.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A016	--- Used, built two years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1621.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A017	--- Used, built three years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1297.07 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A018	--- Used, built four years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1037.65 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A019	--- Used, built five years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A020	--- Used, built six years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A021	--- Used, built seven years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A022	--- Used, built eight years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A023	--- Used, built nine years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A024	--- Used, built ten years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A025	--- Used, built eleven years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A026	--- Used, built twelve years before importation or before and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8703.33.10.A027	--- Used, built in year of importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$3583.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A028	--- Used, built in year before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$2866.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A029	--- Used, built two years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$2293.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A030	--- Used, built three years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1834.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A031	--- Used, built four years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1467.73 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A032	--- Used, built five years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A033	--- Used, built six years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A034	--- Used, built seven years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A035	--- Used, built eight years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A036	--- Used, built nine years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A037	--- Used, built ten years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A038	--- Used, built eleven years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A039	--- Used, built twelve years before importation or before and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A040	--- Used, built in year of importation and engine size exceeding 5'000 cc	$5308.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A041	--- Used, built in year before importation and engine size exceeding 5'000 cc	$4246.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A042	--- Used, built two years before importation and engine size exceeding 5'000 cc	$3397.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A043	--- Used, built three years before importation and engine size exceeding 5'000 cc	$2717.87 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A044	--- Used, built four years before importation and engine size exceeding 5'000 cc	$2174.29 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A045	--- Used, built five years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A046	--- Used, built six years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A047	--- Used, built seven years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A048	--- Used, built eight years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8703.33.10.A049	--- Used, built nine years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A050	--- Used, built ten years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A051	--- Used, built eleven years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.10.A052	--- Used, built twelve years before importation or before and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.20.A053	--- New, engine size exceeding 2'500 cc but not exceeding 3,000 cc	$1980.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.20.A054	--- New, engine size exceeding 3'000 cc but not exceeding 4,000 cc	$2533.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.20.A055	--- New, engine size exceeding 4'000 cc but not exceeding 5,000 cc	$3583.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.33.20.A056	--- New, engine size exceeding 5'000 cc	$5308.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A001	--- Used, built in year of importation and engine size not exceeding 1,000 cc	$480.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A002	--- Used, built in year before importation and engine size not exceeding 1,000 cc	$384.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A003	--- Used, built two years before importation and engine size not exceeding 1,000 cc	$307.20 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A004	--- Used, built three years before importation and engine size not exceeding 1,000 cc	$245.76 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A005	--- Used, built four years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A006	--- Used, built five years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A007	--- Used, built six years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A008	--- Used, built seven years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A009	--- Used, built eight years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A010	--- Used, built nine years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A011	--- Used, built ten years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A012	--- Used, built eleven years before importation and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A013	--- Used, built twelve years before importation or before and engine size not exceeding 1,000 cc	$240.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A014	--- Used, built in year of importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$683.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A015	--- Used, built in year before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$546.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A016	--- Used, built two years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$437.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A017	--- Used, built three years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A018	--- Used, built four years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8703.90.10.A019	--- Used, built five years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A020	--- Used, built six years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A021	--- Used, built seven years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A022	--- Used, built eight years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A023	--- Used, built nine years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A024	--- Used, built ten years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A025	--- Used, built eleven years before importation and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A026	--- Used, built twelve years before importation or before and engine size exceeding 1,000 cc but not exceeding 1,300 cc	$350.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A027	--- Used, built in year of importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$920.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A028	--- Used, built in year before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$736.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A029	--- Used, built two years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$588.80 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A030	--- Used, built three years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$471.04 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A031	--- Used, built four years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A032	--- Used, built five years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A033	--- Used, built six years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A034	--- Used, built seven years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A035	--- Used, built eight years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A036	--- Used, built nine years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A037	--- Used, built ten years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8703.90.10.A038	--- Used, built eleven years before importation and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A039	--- Used, built twelve years before importation or before and engine size exceeding 1,300 cc but not exceeding 1,800 cc	$420.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A040	--- Used, built in year of importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$1190.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A041	--- Used, built in year before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$952.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A042	--- Used, built two years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$761.60 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A043	--- Used, built three years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$609.28 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A044	--- Used, built four years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A045	--- Used, built five years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A046	--- Used, built six years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A047	--- Used, built seven years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A048	--- Used, built eight years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A049	--- Used, built nine years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A050	--- Used, built ten years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A051	--- Used, built eleven years before importation and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A052	--- Used, built twelve years before importation or before and engine size exceeding 1,800 cc but not exceeding 2,000 cc	$560.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A053	--- Used, built in year of importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$1493.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A054	--- Used, built in year before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$1194.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A055	--- Used, built two years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$955.73 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A056	--- Used, built three years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$764.59 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8703.90.10.A057	--- Used, built four years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A058	--- Used, built five years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A059	--- Used, built six years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A060	--- Used, built seven years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A061	--- Used, built eight years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A062	--- Used, built nine years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A063	--- Used, built ten years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A064	--- Used, built eleven years before importation and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A065	--- Used, built twelve years before importation or before and engine size exceeding 2,000 cc but not exceeding 2,500 cc	$640.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A066	--- Used, built in year of importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$1980.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A067	--- Used, built in year before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$1584.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A068	--- Used, built two years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$1267.20 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A069	--- Used, built three years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$1013.76 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A070	--- Used, built four years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$811.01 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A071	--- Used, built five years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A072	--- Used, built six years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A073	--- Used, built seven years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A074	--- Used, built eight years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A075	--- Used, built nine years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8703.90.10.A076	--- Used, built ten years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A077	--- Used, built eleven years before importation and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A078	--- Used, built twelve years before importation or before and engine size exceeding 2'500 cc but not exceeding 3,000 cc	$720.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A079	--- Used, built in year of importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$2533.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A080	--- Used, built in year before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$2026.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A081	--- Used, built two years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1621.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A082	--- Used, built three years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1297.07 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A083	--- Used, built four years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1037.65 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A084	--- Used, built five years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A085	--- Used, built six years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A086	--- Used, built seven years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A087	--- Used, built eight years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A088	--- Used, built nine years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A089	--- Used, built ten years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A090	--- Used, built eleven years before importation and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A091	--- Used, built twelve years before importation or before and engine size exceeding 3'000 cc but not exceeding 4,000 cc	$1000.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A092	--- Used, built in year of importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$3583.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A093	--- Used, built in year before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$2866.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A094	--- Used, built two years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$2293.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8703.90.10.A095	--- Used, built three years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1834.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A096	--- Used, built four years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1467.73 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A097	--- Used, built five years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A098	--- Used, built six years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A099	--- Used, built seven years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A100	--- Used, built eight years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A101	--- Used, built nine years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A102	--- Used, built ten years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A103	--- Used, built eleven years before importation and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A104	--- Used, built twelve years before importation or before and engine size exceeding 4'000 cc but not exceeding 5,000 cc	$1250.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A105	--- Used, built in year of importation and engine size exceeding 5'000 cc	$5308.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A106	--- Used, built in year before importation and engine size exceeding 5'000 cc	$4246.67 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A107	--- Used, built two years before importation and engine size exceeding 5'000 cc	$3397.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A108	--- Used, built three years before importation and engine size exceeding 5'000 cc	$2717.87 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A109	--- Used, built four years before importation and engine size exceeding 5'000 cc	$2174.29 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A110	--- Used, built five years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A111	--- Used, built six years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A112	--- Used, built seven years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A113	--- Used, built eight years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A114	--- Used, built nine years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A115	--- Used, built ten years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A116	--- Used, built eleven years before importation and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.10.A117	--- Used, built twelve years before importation or before and engine size exceeding 5'000 cc	$1925.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8703.90.20.A118	--- New, engine size not exceeding 1,000 cc	$480.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.20.A119	--- New, engine size exceeding 1,000 cc but not exceeding 1,300 cc	$683.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.20.A120	--- New, engine size exceeding 1,300 cc but not exceeding 1,800 cc	$920.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.20.A121	--- New, engine size exceeding 1,800 cc but not exceeding 2,000 cc	$1190.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.20.A122	--- New, engine size exceeding 2,000 cc but not exceeding 2,500 cc	$1493.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.20.A123	--- New, engine size exceeding 2'500 cc but not exceeding 3,000 cc	$1980.00 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.20.A124	--- New, engine size exceeding 3'000 cc but not exceeding 4,000 cc	$2533.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.20.A125	--- New, engine size exceeding 4'000 cc but not exceeding 5,000 cc	$3583.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8703.90.20.A126	--- New, engine size exceeding 5'000 cc	$5308.33 per vehicle	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8704.10.00	- - Dumpers designed for off-highway use	25%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8704.21.00	- -- g.v.w. not exceeding 5 tonnes	35%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8704.22.00	- -- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	35%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8704.23.00	- -- g.v.w. exceeding 20 tonnes	45%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8704.31.00	- -- g.v.w. not exceeding 5 tonnes	25%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8704.32.00	- -- g.v.w. exceeding 5 tonnes	35%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8704.90.00	- - Other	45%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8705.10.00	- - Crane lorries	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	30%	30%	30%	30%	30%	30%	30%	20%	20%	20%	10%	10%	10%	10%	0%
8705.20.00	- -Mobile drilling derricks	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8705.30.00	- - Fire fighting vehicles	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	30%	30%	30%	30%	30%	30%	30%	20%	20%	20%	10%	10%	10%	10%	0%
8705.40.00	- - Concrete-mixer lorries	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	30%	30%	30%	30%	30%	30%	30%	20%	20%	20%	10%	10%	10%	10%	0%
8705.90.00	- - Other	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	30%	30%	30%	30%	30%	30%	30%	20%	20%	20%	10%	10%	10%	10%	0%
8706.00.00	- Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8707.10.00	- - For the vehicles of heading 87.03	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8707.90.00	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8708.10.00	- - Bumpers and parts thereof	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8708.21.00	- -- Safety seat belts	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8708.29.00	- -- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8708.30.00	- - Brakes and servo-brakes; parts thereof	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8708.40.00	- - Gear boxes and parts thereof	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8708.50.00	- - Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8708.70.00	- - Road wheels and parts and accessories thereof	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8708.80.00	- - Suspension systems and parts thereof (including shock- absorbers)	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8708.91.00	- -- Radiators and parts thereof	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8708.92.00	- -- Silencers (mufflers) and exhaust pipes; parts thereof	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8708.93.00	- -- Clutches and parts thereof	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8708.94.00	- -- Steering wheels, steering columns and steering boxes; parts thereof	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8708.95.00	- -- Safety airbags with inflater system; parts thereof	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8708.99.00	- -- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
8709.11.00	- -- Electrical	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8709.19.00	- -- Other	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8709.90.00	- - Parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8710.00.00	- Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%	40%	40%	40%	40%	30%	30%	30%	20%	20%	20%	10%	10%	10%	10%	0%
8711.10.00	- -With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8711.20.00	- -With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8711.30.00	- -With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8711.40.00	- -With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8711.50.00	- -With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8711.90.00	- - Other	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%
8712.00.00	- Bicycles and other cycles (including delivery tricycles), not motorised.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8713.10.00	- - Not mechanically propelled	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8713.90.00	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8714.10.00	- - Of motorcycles (including mopeds)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8714.20.00	- - Of carriages for disabled persons	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8714.91.00	- -- Frames and forks, and parts thereof	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8714.92.00	- -- Wheel rims and spokes	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8714.93.00	- -- Hubs, other than coaster braking hubs and hub brakes, and free- wheel sprocket-wheels	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8714.94.00	- -- Brakes, including coaster braking hubs and hub brakes, and parts thereof	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8714.95.00	- -- Saddles	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8714.96.00	- -- Pedals and crank-gear, and parts thereof	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8714.99.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8715.00.00	- Baby carriages and parts thereof.	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8716.10.00	- -Trailers and semi-trailers of the caravan type, for housing or camping	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8716.20.00	- - Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8716.31.00	- -- Tanker trailers and tanker semi-trailers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8716.39.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8716.40.00	- - Other trailers and semi-trailers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8716.80.00	- - Other vehicles	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8716.90.00	- - Parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
8801.00.00	- Balloons and dirigibles; gliders, hang gliders and other non- powered aircraft.	15%	15%	12%	12%	12%	12%	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8802.11.00	- -- Of an unladen weight not exceeding 2,000 kg	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8802.12.00	- -- Of an unladen weight exceeding 2,000 kg	35%	35%	30%	30%	30%	30%	30%	30%	30%	20%	20%	20%	10%	10%	10%	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
8802.20.00	- - Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	25%	25%	20%	20%	20%	20%	15%	15%	15%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8802.30.00	- - Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	35%	35%	30%	30%	30%	30%	30%	30%	30%	20%	20%	20%	10%	10%	10%	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8802.40.00	- - Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	45%	45%	40%	40%	40%	40%	30%	30%	30%	20%	20%	20%	10%	10%	10%	10%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8802.60.00	- - Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8803.10.00	- - Propellers and rotors and parts thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8803.20.00	- - Under-carriages and parts thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8803.30.00	- - Other parts of aeroplanes or helicopters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8803.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8804.00.00	- Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8805.10.00	- - Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8805.21.00	- -- Air combat simulators and parts thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8805.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8901.10.00	- - Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	15%	15%	12%	12%	12%	12%	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8901.20.00	- -Tankers	15%	15%	12%	12%	12%	12%	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8901.30.00	- - Refrigerated vessels, other than those of subheading 8901.20	15%	15%	12%	12%	12%	12%	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8901.90.00	- - Other vessels for the transport of goods and other vessels for the transport of both persons and goods	15%	15%	12%	12%	12%	12%	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8902.00.00	- Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8903.10.00	- - Inflatable	15%	15%	12%	12%	12%	12%	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8903.91.00	- -- Sailboats, with or without auxiliary motor	15%	15%	12%	12%	12%	12%	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8903.92.00	- -- Motorboats, other than outboard motorboats	15%	15%	12%	12%	12%	12%	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8903.99.00	- -- Other	15%	15%	12%	12%	12%	12%	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8904.00.00	- Tugs and pusher craft.	15%	15%	12%	12%	12%	12%	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8905.10.00	- - Dredgers	15%	15%	12%	12%	12%	12%	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8905.20.00	- - Floating or submersible drilling or production platforms	15%	15%	12%	12%	12%	12%	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8905.90.00	- - Other	15%	15%	12%	12%	12%	12%	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8906.10.00	- -Warships	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8906.90.00	- - Other	15%	15%	12%	12%	12%	12%	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8907.10.00	- - Inflatable rafts	15%	15%	12%	12%	12%	12%	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8907.90.00	- - Other	15%	15%	12%	12%	12%	12%	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
8908.00.00	- Vessels and other floating structures for breaking up.	15%	15%	12%	12%	12%	12%	10%	10%	10%	10%	10%	10%	5%	5%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9001.10.00	- - Optical fibres, optical fibre bundles and cables	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9001.20.00	- - Sheets and plates of polarising material	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9001.30.00	- - Contact lenses	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9001.40.00	- - Spectacle lenses of glass	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9001.50.00	- - Spectacle lenses of other materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9001.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
9002.11.00	- -- For cameras, projectors or photographic enlargers or reducers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9002.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9002.20.00	- - Filters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9002.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9003.11.00	- -- Of plastics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9003.19.00	- -- Of other materials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9003.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9004.10.00	- - Sunglasses	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9004.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9005.10.00	- - Binoculars	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9005.80.00	- - Other instruments	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9005.90.00	- - Parts and accessories (including mountings)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9006.10.00	- - Cameras of a kind used for preparing printing plates or cylinders	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9006.30.00	- - Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9006.40.00	- - Instant print cameras	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9006.51.00	- -- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9006.52.00	- -- Other, for roll film of a width less than 35 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9006.53.00	- -- Other, for roll film of a width of 35 mm	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9006.59.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9006.61.00	- -- Discharge lamp (ìelectronicî) flashlight apparatus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9006.69.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9006.91.00	- -- For cameras	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9006.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9007.10.00	- - Cameras	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9007.20.00	- - Projectors	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9007.91.00	- -- For cameras	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9007.92.00	- -- For projectors	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9008.50.00	- - Projectors, enlargers and reducers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9008.90.00	- - Parts and accessories	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9010.10.00	- - Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9010.50.00	- - Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9010.60.00	- - Projection screens	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9010.90.00	- - Parts and accessories	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9011.10.00	- - Stereoscopic microscopes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9011.20.00	- - Other microscopes, for photomicrography, cinephoto-micrography or microprojection	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9011.80.00	- - Other microscopes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
9011.90.00	- - Parts and accessories	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9012.10.00	- - Microscopes other than optical microscopes; diffraction apparatus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9012.90.00	- - Parts and accessories	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9013.10.00	- - Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9013.20.00	- - Lasers, other than laser diodes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9013.80.00	- - Other devices, appliances and instruments	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9013.90.00	- - Parts and accessories	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9014.10.00	- - Direction finding compasses	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9014.20.00	- - Instruments and appliances for aeronautical or space navigation (other than compasses)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9014.80.00	- - Other instruments and appliances	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9014.90.00	- - Parts and accessories	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9015.10.00	- - Rangefinders	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9015.20.00	- - Theodolites and tachymeters (tacheometers)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9015.30.00	- - Levels	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9015.40.00	- - Photogrammetrical surveying instruments and appliances	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9015.80.00	- - Other instruments and appliances	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9015.90.00	- - Parts and accessories	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9016.00.00	- Balances of a sensitivity of 5 cg or better, with or without weights.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9017.10.00	- - Drafting tables and machines, whether or not automatic	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9017.20.00	- - Other drawing, marking-out or mathematical calculating instruments	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9017.30.00	- - Micrometers, callipers and gauges	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9017.80.00	- - Other instruments	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9017.90.00	- - Parts and accessories	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9018.11.00	- -- Electro-cardiographs	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9018.12.00	- -- Ultrasonic scanning apparatus	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9018.13.00	- -- Magnetic resonance imaging apparatus	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9018.14.00	- -- Scintigraphic apparatus	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9018.19.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9018.20.00	- - Ultra-violet or infra-red ray apparatus	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9018.31.00	- -- Syringes, with or without needles	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9018.32.00	- -- Tubular metal needles and needles for sutures	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9018.39.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9018.41.00	- -- Dental drill engines, whether or not combined on a single base with other dental equipment	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9018.49.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9018.50.00	- - Other ophthalmic instruments and appliances	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9018.90.00	- - Other instruments and appliances	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9019.10.00	- - Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
9019.20.00	- - Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9020.00.00	- Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9021.10.00	- - Orthopaedic or fracture appliances	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9021.21.00	- -- Artificial teeth	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9021.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9021.31.00	- -- Artificial joints	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9021.39.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9021.40.00	- - Hearing aids, excluding parts and accessories	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9021.50.00	- - Pacemakers for stimulating heart muscles, excluding parts and accessories	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9021.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9022.12.00	- -- Computed tomography apparatus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9022.13.00	- -- Other, for dental uses	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9022.14.00	- -- Other, for medical, surgical or veterinary uses	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9022.19.00	- -- For other uses	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9022.21.00	- -- For medical, surgical, dental or veterinary uses	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9022.29.00	- -- For other uses	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9022.30.00	- - X-ray tubes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9022.90.00	- - Other, including parts and accessories	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9023.00.00	- Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9024.10.00	- -Machines and appliances for testing metals	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9024.80.00	- - Other machines and appliances	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9024.90.00	- - Parts and accessories	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9025.11.00	- -- Liquid-filled, for direct reading	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9025.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9025.80.00	- - Other instruments	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9025.90.00	- - Parts and accessories	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9026.10.00	- - For measuring or checking the flow or level of liquids	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9026.20.00	- - For measuring or checking pressure	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9026.80.00	- - Other instruments or apparatus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9026.90.00	- - Parts and accessories	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9027.10.00	- - Gas or smoke analysis apparatus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9027.20.00	- - Chromatographs and electrophoresis instruments	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9027.30.00	- - Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9027.50.00	- - Other instruments and apparatus using optical radiations (UV, visible, IR)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9027.80.00	- - Other instruments and apparatus	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9027.90.00	- -Microtomes; parts and accessories	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9028.10.00	- - Gas meters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
9028.20.00	- - Liquid meters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9028.30.00	- - Electricity meters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9028.90.00	- - Parts and accessories	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9029.10.00	- - Revolution counters, production counters, taximeters, mileometers, pedometers and the like	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9029.20.00	- - Speed indicators and tachometers; stroboscopes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9029.90.00	- - Parts and accessories	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9030.10.00	- - Instruments and apparatus for measuring or detecting ionising radiations	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9030.20.00	- - Oscilloscopes and oscillographs	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9030.31.00	- -- Multimeters without a recording device	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9030.32.00	- -- Multimeters with a recording device	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9030.33.00	- -- Other, without a recording device	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9030.39.00	- -- Other, with a recording device	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9030.40.00	- - Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9030.82.00	- -- For measuring or checking semiconductor wafers or devices	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9030.84.00	- -- Other, with a recording device	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9030.89.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9030.90.00	- - Parts and accessories	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9031.10.00	- - Machines for balancing mechanical parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9031.20.00	- - Test benches	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9031.41.00	- -- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9031.49.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9031.80.00	- - Other instruments, appliances and machines	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9031.90.00	- - Parts and accessories	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9032.10.00	- - Thermostats	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9032.20.00	- - Manostats	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9032.81.00	- -- Hydraulic or pneumatic	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9032.89.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9032.90.00	- - Parts and accessories	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9033.00.00	- Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9101.11.00	- -- With mechanical display only	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9101.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9101.21.00	- -- With automatic winding	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9101.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9101.91.00	- -- Electrically operated	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9101.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9102.11.00	- -- With mechanical display only	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9102.12.00	- -- With opto-electronic display only	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9102.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
9102.21.00	- -- With automatic winding	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9102.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9102.91.00	- -- Electrically operated	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9102.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9103.10.00	- - Electrically operated	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9103.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9104.00.00	- Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9105.11.00	- -- Electrically operated	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9105.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9105.21.00	- -- Electrically operated	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9105.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9105.91.00	- -- Electrically operated	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9105.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9106.10.00	- - Time-registers; time-recorders	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9106.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9107.00.00	- Time switches with clock or watch movement or with synchronous motor.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9108.11.00	- -- With mechanical display only or with a device to which a mechanical display can be incorporated	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9108.12.00	- -- With opto-electronic display only	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9108.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9108.20.00	- - With automatic winding	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9108.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9109.10.00	- - Electrically operated	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9109.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9110.11.00	- -- Complete movements, unassembled or partly assembled (movement sets)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9110.12.00	- -- Incomplete movements, assembled	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9110.19.00	- -- Rough movements	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9110.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9111.10.00	- - Cases of precious metal or of metal clad with precious metal	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9111.20.00	- - Cases of base metal, whether or not gold- or silver-plated	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9111.80.00	- - Other cases	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9111.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9112.20.00	- - Cases	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9112.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9113.10.00	- - Of precious metal or of metal clad with precious metal	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9113.20.00	- - Of base metal, whether or not gold- or silver-plated	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9113.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9114.10.00	- - Springs, including hair-springs	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9114.30.00	- - Dials	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9114.40.00	- - Plates and bridges	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9114.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9201.10.00	- - Upright pianos	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
9201.20.00	- - Grand pianos	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9201.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9202.10.00	- - Played with a bow	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9202.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9205.10.00	- - Brass-wind instruments	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9205.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9206.00.00	- Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9207.10.00	- - Keyboard instruments, other than accordions	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9207.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9208.10.00	- - Musical boxes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9208.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9209.30.00	- - Musical instrument strings	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9209.91.00	- -- Parts and accessories for pianos	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9209.92.00	- -- Parts and accessories for the musical instruments of heading 92.02	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9209.94.00	- -- Parts and accessories for the musical instruments of heading 92.07	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9209.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9301.10.00	- - Artillery weapons (for example, guns, howitzers and mortars)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9301.20.00	- - Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9301.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9302.00.00	- Revolvers and pistols, other than those of heading 93.03 or 93.04.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9303.10.00	- - Muzzle-loading firearms	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9303.20.00	- - Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9303.30.00	- - Other sporting, hunting or target-shooting rifles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9303.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9304.00.00	- Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9305.10.00	- - Of revolvers or pistols	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9305.20.00	- - Of shotguns or rifles of heading 93.03	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9305.91.00	- -- Of military weapons of heading 93.01	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9305.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9306.21.00	- -- Cartridges	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9306.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9306.30.00	- - Other cartridges and parts thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9306.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9307.00.00	- Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9401.10.00	- - Seats of a kind used for aircraft	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9401.20.00	- - Seats of a kind used for motor vehicles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9401.30.00	- - Swivel seats with variable height adjustment	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9401.40.00	- - Seats other than garden seats or camping equipment, convertible into beds	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
9401.51.00	- -- Of bamboo or rattan	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9401.59.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9401.61.00	- -- Upholstered	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9401.69.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9401.71.00	- -- Upholstered	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9401.79.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9401.80.00	- - Other seats	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9401.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9402.10.00	- - Dentists', barbers' or similar chairs and parts thereof	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9402.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9403.10.00	- - Metal furniture of a kind used in offices	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9403.20.00	- - Other metal furniture	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9403.30.00	- - Wooden furniture of a kind used in offices	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9403.40.00	- - Wooden furniture of a kind used in the kitchen	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9403.50.00	- - Wooden furniture of a kind used in the bedroom	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9403.60.00	- - Other wooden furniture	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9403.70.00	- - Furniture of plastics	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9403.81.00	- -- Of bamboo or rattan	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9403.89.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9403.90.00	- - Parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9404.10.00	- - Mattress supports	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9404.21.00	- -- Of cellular rubber or plastics, whether or not covered	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9404.29.00	- -- Of other materials	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9404.30.00	- - Sleeping bags	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9404.90.00	- - Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9405.10.00	- - Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9405.20.00	- - Electric table, desk, bedside or floor-standing lamps	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9405.30.00	- - Lighting sets of a kind used for Christmas trees	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9405.40.00	- - Other electric lamps and lighting fittings	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9405.50.00	- - Non-electrical lamps and lighting fittings	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9405.60.00	- - Illuminated signs, illuminated name-plates and the like	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9405.91.00	- -- Of glass	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9405.92.00	- -- Of plastics	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9405.99.00	- -- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9406.00.00	- Prefabricated buildings.	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	9%	9%	9%	9%	7%	7%	7%	7%	7%	7%	5%	5%	5%	5%	0%
9503.00.00	- Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9504.20.00	- - Articles and accessories for billiards of all kinds	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
9504.30.00	- - Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9504.40.00	- - Playing cards	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9504.50.00	- -Video game consoles and machines, other than those of subheading 9504.30	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9504.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9505.10.00	- - Articles for Christmas festivities	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9505.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9506.11.00	- -- Skis	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9506.12.00	- -- Ski-fastenings (ski-bindings)	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9506.19.00	- -- Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9506.21.00	- -- Sailboards	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9506.29.00	- -- Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9506.31.00	- -- Clubs, complete	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9506.32.00	- -- Balls	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9506.39.00	- -- Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9506.40.00	- - Articles and equipment for table-tennis	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9506.51.00	- -- Lawn-tennis rackets, whether or not strung	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9506.59.00	- -- Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9506.61.00	- -- Lawn-tennis balls	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9506.62.00	- -- Inflatable	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9506.69.00	- -- Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9506.70.00	- - Ice skates and roller skates, including skating boots with skates attached	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9506.91.00	- -- Articles and equipment for general physical exercise, gymnastics or athletics	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9506.99.00	- -- Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9507.10.00	- - Fishing rods	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9507.20.00	- - Fish-hooks, whether or not snelled	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9507.30.00	- - Fishing reels	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9507.90.00	- - Other	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9508.10.00	- - Travelling circuses and travelling menageries	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9508.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9601.10.00	- - Worked ivory and articles of ivory	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9601.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9602.00.00	- Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or include	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9603.10.00	- - Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9603.21.00	- -- Tooth brushes, including dental-plate brushes	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9603.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9603.30.00	- - Artists' brushes, writing brushes and similar brushes for the application of cosmetics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
9603.40.00	- - Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9603.50.00	- - Other brushes constituting parts of machines, appliances or vehicles	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9603.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9604.00.00	- Hand sieves and hand riddles.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9605.00.00	- Travel sets for personal toilet, sewing or shoe or clothes cleaning.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9606.10.00	- - Press-fasteners, snap-fasteners and press-studs and parts therefor	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9606.21.00	- -- Of plastics, not covered with textile material	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9606.22.00	- -- Of base metal, not covered with textile material	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9606.29.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9606.30.00	- - Button moulds and other parts of buttons; button blanks	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9607.11.00	- -- Fitted with chain scoops of base metal	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9607.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9607.20.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9608.10.00	- - Ball point pens	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9608.20.00	- - Felt tipped and other porous-tipped pens and markers	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9608.30.00	- - Fountain pens, stylograph pens and other pens	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9608.40.00	- - Propelling or sliding pencils	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9608.50.00	- - Sets of articles from two or more of the foregoing subheadings	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9608.60.00	- - Refills for ball point pens, comprising the ball point and ink- reservoir	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9608.91.00	- -- Pen nibs and nib points	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9608.99.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9609.10.00	- - Pencils and crayons, with leads encased in a rigid sheath	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9609.20.00	- - Pencil leads, black or coloured	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9609.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9610.00.00	- Slates and boards, with writing or drawing surfaces, whether or not framed.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9611.00.00	- Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9612.10.00	- - Ribbons	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9612.20.00	- - Ink-pads	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9613.10.00	- - Pocket lighters, gas fuelled, non-refillable	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9613.20.00	- - Pocket lighters, gas fuelled, refillable	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9613.80.00	- - Other lighters	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9613.90.00	- - Parts	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9614.00.00	- Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	30%	25%	25%	25%	25%	20%	20%	20%	15%	15%	15%	10%	10%	10%	10%	0%
9615.11.00	- -- Of hard rubber or plastics	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9615.19.00	- -- Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

SCHEDULE OF COMMITMENTS ON TARIFFS FOR NAURU (HS2012) – PART I

Note: Nauru's commitments in relation to passenger motor vehicles of headings 8702 and 8703 accommodate the reform of the taxation of those products entering Nauru with a view to the introduction of non-discriminatory internal taxes, including an excise tax, before those commitments are effective from Year 26."

Tariff code	Description	Base rate	Year 1 to 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Year 31	Year 32	Year 33	Year 34	Year 35 and subsequent years
9615.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9616.10.00	- - Scent sprays and similar toilet sprays, and mounts and heads therefor	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9616.20.00	- - Powder-puffs and pads for the application of cosmetics or toilet preparations	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9617.00.00	- Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9618.00.00	- Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9619.00.00	- Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9701.10.00	- - Paintings, drawings and pastels	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9701.90.00	- - Other	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9702.00.00	- Original engravings, prints and lithographs.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9703.00.00	- Original sculptures and statuary, in any material.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9704.00.00	- Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9705.00.00	- Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
9706.00.00	- Antiques of an age exceeding one hundred years.	10%	10%	9%	9%	9%	9%	7%	7%	7%	5%	5%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%