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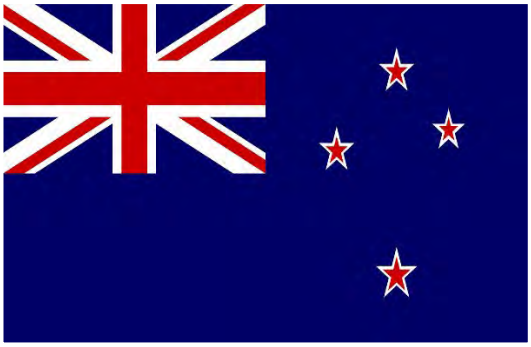

FREE TRADE AGREEMENT

BETWEEN

THE GOVERNMENT OF NEW ZEALAND

AND

THE GOVERNMENT OF THE REPUBLIC OF INDIA

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PREAMBLE

The Government of New Zealand ("New Zealand") and the Government of the Republic of India ("India"), hereinafter individually referred to as a "Party" and jointly referred to as "the Parties",

RECOGNISING the longstanding bonds of friendship, cooperation, and people-to-people links between them, and the growing strategic partnership between India and New Zealand;

ACKNOWLEDGING the need for a balanced trade agreement that will benefit the economies of both the Parties;

RESOLVING to strengthen their economic relations, further liberalise and expand trade, including through temporary movement of natural persons between the Parties, promote investment, enhance economic growth, create opportunities for workers and businesses, improve living standards, and promote inclusive growth and sustainable development;

SEEKING to establish a clear and predictable legal framework for their trade and economic partnership, so as to enhance the competitiveness of their economies, and to eliminate, and avoid the creation of, barriers between them;

ACKNOWLEDGING the important role and contribution of business in expanding trade between the Parties, and the need to further promote and facilitate cooperation and utilisation of the greater business opportunities provided by this Agreement on the basis of equality and non-discrimination;

RECOGNISING each Party's right to regulate in order to meet national policy objectives, and determining to preserve their flexibility in setting legislative and regulatory priorities in accordance with the rights and obligations provided in this Agreement;

DESIRING to explore new areas of economic cooperation and develop appropriate measures for closer economic cooperation between the Parties; and

CONSCIOUS of their respective rights and obligations under the *Marrakesh Agreement Establishing the World Trade Organization* and other international agreements relating to matters covered by this Agreement, to which both Parties are party,

HAVE AGREED as follows:

CHAPTER 1

INITIAL PROVISIONS AND GENERAL DEFINITIONS

Article 1.1
Establishment of a Free Trade Area

The Parties, consistent with Article XXIV of GATT 1994 and Article V of GATS, hereby establish a free trade area in accordance with the provisions of this Agreement.

Article 1.2
General Definitions

For the purposes of this Agreement, unless otherwise specified:

(a) **"Agreement"** means the Free Trade Agreement between India and New Zealand;

(b) **"Anti-Dumping Agreement"** means the *Agreement on Implementation of Article VI of General Agreement on Tariffs and Trade 1994*, set out in Annex 1A to the WTO Agreement;

(c) **"Agreement on Agriculture"** means the *Agreement on Agriculture*, set out in Annex 1A to the WTO Agreement;

(d) **"Customs Valuation Agreement"** means the *Agreement on Implementation of Article VII of General Agreement on Tariffs and Trade 1994*, set out in Annex 1A to the WTO Agreement;

(e) **"days"** means calendar days, including weekends and holidays;

(f) **"GATS"** means the *General Agreement on Trade in Services*, set out in Annex 1B to the WTO Agreement;

(g) **"GATT 1994"** means the *General Agreement on Tariffs and Trade 1994,* set out in Annex 1A to the WTO Agreement;

(h) **"goods"** means any merchandise, product, article or material;

(i) **"Harmonized System" or "HS"** means the *Harmonized Commodity Description and Coding System* defined in the International Convention on the Harmonized Commodity Description and Coding System, including its General Rules of Interpretation, and legal notes, which includes Section Notes, Chapter Notes, and Subheading Notes, as adopted and implemented by the Parties in their respective laws;

(j) **"Joint Commission"** means the Joint Commission established pursuant to Article 17.1 (Establishment of the Joint Commission);

(k) **"measure"** means any measure by a Party, whether in the form of a law, regulation, rule, procedure, decision, administrative action, or any other form;

(l) **"originating goods"** means goods that qualify as originating in accordance with Chapter 3 (Rules of Origin);

(m) **"perishable goods"** means goods that rapidly decay due to their natural characteristics, in particular in the absence of appropriate storage conditions;

(n) **"Safeguards Agreement"** means the *Agreement on Safeguards*, set out in Annex 1A to the WTO Agreement;

(o) **"SCM Agreement"** means the *Agreement on Subsidies and Countervailing Measures*, set out in Annex 1A to the WTO Agreement;

(p) **"SME"** means a small and medium-sized enterprise, including a micro-sized enterprise, and may be further defined, where applicable, according to the respective laws, regulations, or national policies of each Party;

(q) **"territory"** means:

(i) in respect of India, the territory of the Republic of India in accordance with the Constitution of India, including its territorial waters and the airspace above it and other maritime zones including the Exclusive Economic Zone and continental shelf over which the Republic of India has sovereignty, sovereign rights, or exclusive jurisdiction in accordance with its law and the *United Nations Convention on the Law of the Sea*, done at Montego Bay on 10 December 1982 and international law;

(ii) in respect of New Zealand, the territory of New Zealand and the exclusive economic zone, seabed and subsoil over which it exercises sovereign rights with respect to natural resources in accordance with international law, but does not include Tokelau;

(r) **"TRIPS Agreement"** means the *Agreement on Trade-Related Aspects of Intellectual Property Rights*, set out in Annex 1C to the WTO Agreement;

(s) **"WTO"** means the World Trade Organization; and

(t) **"WTO Agreement"** means the *Marrakesh Agreement Establishing the World Trade Organization*, done at Marrakesh on 15 April 1994.

CHAPTER 2

TRADE IN GOODS

Article 2.1
Definitions

For the purposes of this Chapter:

(a) **"commercial samples of negligible value"** means commercial samples as determined by a Party to be either having a value, individually or in the aggregate as shipped, of not more than the amount specified in a Party's laws, regulations, or procedures governing temporary admission, or being so marked, torn, perforated, or otherwise treated that they are unsuitable for sale or use except as commercial samples;

(b) **"consular transactions"** means requirements that goods of a Party intended for export to the territory of the other Party must first be submitted to the supervision of the consul of the importing Party in the territory of the exporting Party or in the territory of a non-Party for the purpose of obtaining consular invoices or consular visas for commercial invoices, certificates of origin, manifests, shippers' export declarations, or any other customs documentation required on or in connection with importation;

(c) **"customs duty"** means any duty or charge of any kind imposed on or in connection with the importation of a good and any cess, surtax or surcharge imposed in connection with such importation, but does not include any:

  (i) charge equivalent to an internal tax imposed consistently with Article III:2 of GATT 1994;

  (ii) fee or other charge in connection with the importation commensurate with the cost of services rendered or imposed in conformity with Article VIII of GATT 1994; or

  (iii) anti-dumping duty, countervailing duty or a safeguard measure applied pursuant to the laws of a Party and applied consistently with the provisions of Article VI or XIX of GATT 1994, the Anti-Dumping Agreement, the SCM Agreement or the Safeguards Agreement.

(d) **"duty-free"** means free of customs duty;

(e) **"goods of a Party"** means domestic products as these are understood in GATT 1994 or such goods as the Parties may agree, and includes originating goods of a Party;

(f) **“import licensing”** means an administrative procedure requiring the submission of an application or other documentation, other than that generally required for customs clearance purposes, to the relevant administrative body of the importing Party as a prior condition for importation into the territory of the importing Party;

(g) **“Import Licensing Agreement”** means the *Agreement on Import Licensing Procedures*, set out in Annex 1A to the WTO Agreement; and

(f) **“printed advertising materials”** means those goods classified in Chapter 49 of the Harmonized System, including brochures, pamphlets, leaflets, trade catalogues, yearbooks published by trade associations, tourist promotional materials and posters, that are used to promote, publicise, or advertise a good or service, are essentially intended to advertise a good or service, and are supplied free of charge.

Article 2.2
Scope

Unless otherwise provided in this Agreement, this Chapter shall apply to trade in goods of a Party.

Article 2.3
Elimination or Reduction of Customs Duties

1. Each Party shall progressively eliminate or reduce its customs duties on originating goods in accordance with its Schedule to Annex 2A (Schedules of Tariff Commitments).

2. On request of a Party, the Parties may consult to consider accelerating or broadening the scope of the elimination or reduction of customs duties set out in their Schedules to Annex 2A (Schedules of Tariff Commitments). An agreement by the Parties to accelerate the elimination or reduction of a customs duty on a good, or to include a good in Annex 2A (Schedules of Tariff Commitments), shall supersede any duty rate or staging category determined in accordance with their Schedules to Annex 2A (Schedules of Tariff Commitments) for that good when approved by each Party in accordance with its applicable domestic requirements, including internal legal procedures.

3. A Party may at any time unilaterally accelerate or broaden the scope of the elimination or reduction of customs duties set out in its Schedule to Annex 2A (Schedules of Tariff Commitments) on originating goods of the other Party. The Party shall publish as early as practicable before the new rate of customs duty takes effect.

4. If the most-favoured-nation rate of customs duty applied by a Party on a particular good is lower than the rate of customs duty provided for in its Schedule to Annex 2A (Schedules of Tariff Commitments), an importer may claim the most-favoured-nation customs duty and the Party shall apply the lower rate to the originating good of the other Party.

Article 2.4
National Treatment

Each Party shall accord national treatment to the goods of the other Party in accordance with Article III of GATT 1994, and to this end Article III of GATT 1994 is incorporated into and made part of this Agreement, *mutatis mutandis*.

Article 2.5
Administrative Fees and Formalities

1. Each Party shall ensure, in accordance with Article VIII:1 of GATT 1994, that all fees and charges of whatever character (other than customs duties, charges equivalent to an internal tax or other internal charges applied consistently with Article III:2 of GATT 1994, anti-dumping and countervailing duties and safeguard measures) imposed on or in connection with importation or exportation are limited in amount to the approximate cost of services rendered and do not represent an indirect protection to domestic goods or a taxation of imports or exports for fiscal purposes.

2. Neither Party shall require consular transactions, including any related fees and charges, in connection with the importation of any good of the other Party.

3. Each Party shall promptly make publicly available on the internet all fees and charges it imposes in connection with importation or exportation including any updates or changes to those fees and charges. Fees and charges shall not be applied until information on them, including the responsible authority, and when and how payment is to be made, has been published, to the extent possible, in the English language.

Article 2.6
Customs Valuation

Each Party shall determine the customs value of goods traded between the Parties in accordance with Article VII of GATT 1994, including its interpretive notes, and Articles 1 through 17 of the *Agreement on Implementation of Article*

VII of the General Agreement on Tariffs and Trade 1994, set out in Annex 1A to the WTO Agreement, including its interpretative notes.

Article 2.7
Classification of Goods and Transposition of Schedules

1. The classification of goods traded between the Parties shall be governed by each Party's respective tariff nomenclature in conformity with the Harmonized System and its amendments.

2. Pursuant to paragraph 1, each Party shall ensure that the transposition of its tariff commitments, undertaken in order to implement Annex 2A (Schedules of Tariff Commitments) in the nomenclature of the revised HS following periodic amendments to HS, is carried out without impairing or diminishing the tariff commitments set out in its Schedule to Annex 2A (Schedules of Tariff Commitments).

Article 2.8
Import and Export Restrictions

Unless otherwise provided in this Agreement, neither Party shall adopt or maintain any prohibition or restriction on the importation of any good of the other Party or on the exportation or sale for export of any good destined for the territory of the other Party, except in accordance with Article XI of GATT 1994, and to this end Article XI of GATT 1994 is incorporated into and made part of this Agreement, *mutatis mutandis*.

Article 2.9
Import Licensing

1. A Party shall only adopt or maintain import licensing procedures which are consistent with the Import Licensing Agreement, and to this end Articles 1 through 3 of the Import Licensing Agreement are incorporated into and made part of this Agreement, *mutatis mutandis*.

2. A Party shall publish on an official government website any new or modified import licensing procedure, including any information that it is required to publish under Article 1.4(a) of the Import Licensing Agreement. To the extent practicable, the Party shall do so at least 21 days before the new procedure or modification takes effect.

3. A Party shall be deemed to be in compliance with paragraph 2 with respect to a new or modified import licensing procedure if it notifies that procedure, including the information specified in Article 5(2) of the Import Licensing Agreement, to the WTO Committee on Import Licensing provided for in Article 4 of the Import Licensing Agreement.

4. At the request of a Party, the other Party shall provide the information specified in Article 5(2) of the Import Licensing Agreement, with regard to any import licensing procedure that it adopts or maintains or changes to an existing licensing procedure.

Article 2.10
Application of Non-Tariff Measures

1. Neither Party shall adopt or maintain any non-tariff measure on the importation of any good of the other Party or on the exportation of any good destined for the territory of the other Party, except in accordance with its WTO rights and obligations or in accordance with this Agreement.

2. Each Party shall ensure the transparency of its non-tariff measures permitted in paragraph 1 and shall ensure that any such measures are not prepared, adopted or applied with the view to, or with the effect of, creating unnecessary obstacles to trade between the Parties. Any new measure or modification to an existing measure shall be published as soon as practicable.

Article 2.11
Temporary Admission

1. Each Party shall allow, in accordance with its laws and regulations, goods regardless of their origin, including their means of transport, to be brought into its territory conditionally relieved from payment of customs duties if such goods:

   (a) are intended for re-exportation within a specific period without having undergone any change except normal depreciation and wastage, due to the use made of them; and

   (b) are brought into its territory for one of the following purposes:

      (i) goods intended for display or use at playgrounds, theatres, exhibitions, fairs or other similar events;

      (ii) professional equipment, necessary to carry out a trade or profession, which qualifies for temporary entry pursuant to the laws or regulations of the Party;

      (iii) commercial samples and advertising films and recordings;

      (iv) containers and pallets which are durable, reusable and that are in use or to be used in the shipment of goods in international traffic;

(v) goods imported exclusively for educational or scientific purposes or cultural activities and events; and

(vi) goods imported for sports purposes.

2. Neither Party shall impose any condition on the temporary admission of the goods referred to in paragraph 1, other than to require that such goods:

(a) are intended for re-exportation without having undergone any change except normal depreciation and wastage due to the use made of them.

(b) be accompanied by a security deposit, if requested by the importing Party, in an amount no greater than the customs duty or charges that would otherwise be owed on importation, releasable on exportation of the good;

(c) be exported on the departure of the person referred to in subparagraph 1(a) or within such period of time as is reasonably related to the purpose of temporary admission;

(d) be capable of identification when exported;

(e) not be sold or leased while in its territory;

(f) not be imported in a quantity greater than is reasonable for its intended use; and

(g) be otherwise admissible into the importing Party's territory under its laws.

3. If any condition that a Party imposes under paragraph 2 has not been fulfilled, that Party may apply the customs duty and any other charge that would normally be owed on importation of the good, as well as any other charges or penalties provided for under its laws.

4. Each Party shall at the request of the importer and for reasons deemed valid by its Customs Administration, extend the time limit for temporary admission beyond the period initially fixed, in accordance with its laws and regulations.

5. Each Party may, in accordance with its laws and regulations, relieve the importer, or other person responsible for goods admitted in accordance with this Article, of liability for failure to export a temporarily admitted good upon presentation of satisfactory proof to the Party's Customs Administration that the good has been destroyed within the original time limit for temporary admission or any lawful extension.

Article 2.12
Duty-Free Entry of Commercial Samples of Negligible Value and Printed Advertising Materials

Each Party shall, in accordance with its laws and regulations, grant duty-free entry to commercial samples of negligible value, and to printed advertising materials, imported from the territory of the other Party, regardless of their origin, but may require that:

(a) such samples be imported solely for the solicitation of orders for goods, or the solicitation of orders for services provided from the territory, of the other Party or a non-Party; or

(b) such advertising materials be imported in packets that each contain no more than one copy of each such material and that neither such materials nor packets form part of a larger consignment.

Article 2.13
Goods Returned or Re-Entered After Repair or Alteration

1. A Party may not apply a customs duty to a good, regardless of its origin, that re-enters its territory after that good has been exported from its territory to the territory of the other Party for repair or alteration, regardless of whether such repair or alteration could be performed in its territory, except that a customs duty may be applied to the value addition resulting from the repair or alteration in accordance with a Party's laws and regulations that was performed in the territory of the other Party.

2. Paragraph 1 does not apply to:

   (a) a good that has not entered into free circulation[1] in a Party prior to being exported for repair or alteration; or

   (b) any materials used in the repair or alteration which were not in free circulation in the Party where the repair or alteration occurred, unless a payment equivalent to the applicable duty for that material to enter into free circulation has subsequently been made.

3. A Party may not apply a customs duty to a good, regardless of its origin, imported temporarily from the territory of the other Party for repair or alteration provided such good is exported from the territory of the importing Party in accordance with a Party's laws and regulations.

[1] In "free circulation" means the good has cleared customs, applicable duties have been paid, and the good is available for use in the domestic market of the importing Party.

4. For the purposes of this Article, “repair” or “alteration” does not include an operation or process that:

   (a) destroys a good’s essential characteristics or create a new or commercially different good;

   (b) transforms an unfinished good into a finished good; or

   (c) substantially changes the function of a good.

Article 2.14
Export Subsidies

The Parties reiterate their commitments under the WTO Ministerial Decision on Export Competition, adopted in Nairobi on 19 December 2015, and agree not to maintain any export subsidies that are inconsistent with their obligations under the Agreement on Agriculture for any agricultural product listed in Annex 1 of that agreement.

Article 2.15
Publication and Administration of Trade Regulations

1. Each Party shall administer in a uniform, impartial and reasonable manner all its laws, regulations, decisions and rulings with respect to any matter covered by this Chapter. To this end, Article X of GATT 1994 is incorporated into and made part of this Agreement, *mutatis mutandis*.

2. To the extent possible, each Party shall make its laws, regulations, decisions and rulings of the kind referred to in paragraph 1 publicly available on the internet.

Article 2.16
Data Sharing on Preference Utilisation

1. For the purpose of monitoring the functioning of this Agreement and calculating preference utilisation rates, the Parties shall annually, or as otherwise agreed by the Committee on Trade in Goods, exchange comprehensive import statistics. Such exchanges shall take place in advance of each meeting of the Committee on Trade in Goods.

2. The exchange of import statistics shall cover data pertaining to the most recent calendar year available, including value and volume, at the tariff line level for imports of goods of the other Party benefitting from preferential duty treatment under this Agreement and for the import of those goods that received non-preferential treatment.

Article 2.17
Committee on Trade in Goods

1. The Parties hereby establish a Committee on Trade in Goods ("Goods Committee") composed of government representatives of each Party.

2. The functions of the Goods Committee shall include:

   (a) reviewing and monitoring the implementation and operation of this Chapter;

   (b) promoting trade in both agricultural and non-agricultural goods between the Parties, including through consultations on accelerating tariff elimination under this Agreement, and promptly addressing non-tariff barriers to trade in goods between the Parties if not covered by any other committee under this Agreement;

   (c) adopt decisions or make recommendations;

   (d) addressing issues relating to the administration and operation of tariff-rate quotas;

   (e) examining any issues that may arise on matters related to future amendments to the Harmonized System, including transposition of Parties' Schedules to Annex 2A (Schedules of Tariff Commitments) and on matters related to the classification of goods under the Harmonised System, and endeavouring to seek appropriate solutions through consultation and dialogue, to ensure that the obligations of each Party under this Agreement are not altered;

   (f) reviewing data on trade in goods in relation to the implementation of this Chapter;

   (g) assessing matters that relate to trade in goods and undertaking any additional work that the Joint Commission may assign to it; and

   (h) reporting on its activities and work programme to the Joint Commission.

3. The Goods Committee shall meet within one year of the date of entry into force of this Agreement and annually thereafter or as otherwise agreed. Meetings may occur in person, or by any other means as mutually determined by the Parties.

4. The Goods Committee may establish technical working groups to consider any matter relating to this Chapter that creates disruption or may affect trade in goods between the Parties. Any technical working

group established shall report to the Goods Committee on the progress of its work.

Article 2.18
Contact Points

1. Each Party shall, within 60 days of the date of entry into force of this Agreement, designate a contact point to facilitate communication between the Parties on any matter relating to this Chapter. Each Party shall promptly notify the other Party, in writing, of any change to its contact point.

2. Where a Party considers that any proposed or actual measure of the other Party may materially affect trade in goods between the Parties, that Party may, through the contact point for this Chapter, request detailed information relating to that measure and, if necessary, request consultations with a view to resolving any concerns about the measure. The other Party shall respond as promptly as practicable to such requests for information and consultations.

CHAPTER 3

RULES OF ORIGIN

Article 3.1
Definitions and Interpretation

1. For the purposes of this Chapter:

(a) **"aquaculture"** including, but not limited to mariculture, means the farming of aquatic organisms including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants from seed stock, including seed stock imported from non-parties, such as eggs, fry, fingerlings, or larvae, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding, or protection from predators;

(b) **"CIF value"** or **"Cost, Insurance and Freight value"** means the price actually paid or payable to the exporter for a good when the good is loaded out of the carrier, at the port of importation, including the cost of the good, insurance, and freight necessary to deliver the good to the named port of destination;

(c) **"competent authority"** means:

(i) for India, the Department of Commerce or its successors; and

(ii) for New Zealand, New Zealand Customs Service or its successors;

(d) **"customs administration"** means:

(i) for India, the Central Board of Indirect Taxes and Customs (CBIC) or its successors; and

(ii) for New Zealand, the New Zealand Customs Service or its successors;

(e) **"FOB value"** or **"Free-On-Board value"** means the price actually paid or payable to the exporter for a good when it is loaded onto the carrier at the named port of exportation, including the cost of the good and all costs necessary to bring the good onto the carrier;

(f) **"fungible goods"** means goods that are interchangeable for commercial purposes and whose properties are essentially identical;

(g) **“Generally Accepted Accounting Principles”** means those principles recognised by consensus or with substantial authoritative support in the territory of a Party with respect to the recording of revenues, expenses, costs, assets and liabilities; the disclosure of information; and the preparation of financial statements. These principles may encompass broad guidelines for general application, as well as detailed standards, practices and procedures;

(h) **“indirect materials”** means a material used in the production, testing or inspection of a good but not physically incorporated into the good; or a material used in the maintenance of buildings or the operation of equipment, associated with the production of a good, including:

(i) fuel, energy, catalysts and solvents;

(ii) equipment, instruments, devices and supplies used to test or inspect the good;

(iii) gloves, glasses, footwear, clothing, safety equipment and supplies;

(iv) tools, dies and moulds;

(v) spare parts and materials used in the maintenance of equipment and buildings;

(vi) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings; and

(vii) any other material that is not incorporated into the good but the use of which in the production of the good can reasonably be demonstrated to be a part of that production;

(i) **“issuing authority”** means the authority designated by each Party for issuance of Certificates of Origin, as notified from time to time;

(j) **“material”** means a good that is consumed in the production, physically incorporated or used in the production of another good;

(k) **“non-originating material”** means a material that does not qualify as originating in accordance with this Chapter, which includes a good or material of undetermined origin;

(l) **“originating good”** or **“originating material”** means a good or material that qualifies as originating in accordance with this Chapter;

(m) **"packing materials and containers for transportation and shipment"** means goods used to protect another good during its transportation, but does not include the packaging materials or containers in which a good is packaged for retail sale;

(n) **"producer"** means a person who engages in the production of a good;

(o) **"production"** means operations including growing, cultivating, raising, mining, harvesting, fishing, trapping, hunting, capturing, collecting, breeding, extracting, aquaculture, gathering, manufacturing, processing or assembling a good;

(p) **"preferential tariff treatment"** means the customs duty rate applicable to an originating good, pursuant to each Party's respective Schedule of Tariff Commitments set out in Annex 2A (Schedules of Tariff Commitments);

(q) **"QVC"** is the qualifying value content of a good, expressed as a percentage;

(r) **"value of non-originating materials"** is the value of non-originating materials, including materials of undetermined origin, used in the production of the good; and

(s) **"value of originating materials"** is the value of originating materials used in the production of the good in the territory of one or both Parties.

2. For the purpose of this Chapter, any cost or value shall be recorded and maintained in accordance with the Generally Accepted Accounting Principles applicable in the territory of the Party in which the good is produced.

Article 3.2
Originating Goods

Except as otherwise provided in this Chapter, a good shall be regarded as originating if it is:

(a) wholly obtained or produced in the territory of one or both of the Parties, as provided for in Article 3.3 (Wholly Obtained or Produced Goods); or

(b) satisfies all applicable requirements of the Product Specific Rules under Annex 3A (Product Specific Rules of Origin); and

meets all other requirements of the Chapter.

Article 3.3
Wholly Obtained or Produced Goods

For the purposes of subparagraph (a) of Article 3.2 (Originating Goods), the following goods shall be considered to be wholly obtained or produced in the territory of one or both of the Parties, if they are:

(a) plant and plant goods, including fruit, flowers, vegetables, trees, seaweed, fungi, algae and live plants grown and harvested, picked, or gathered there;

(b) live animals born and raised there;

(c) goods obtained from live animals born and raised there;

(d) goods obtained by hunting, trapping, fishing, aquaculture, gathering, or capturing there;

(e) minerals and other naturally occurring substances, not included in subparagraphs (a) to (d), extracted or taken from the soil or waters, seabed or subsoil beneath the seabed there;

(f) fish, shellfish, and other marine life extracted or taken from the sea, seabed or subsoil beyond the outer limits of the territories of each Party and, in accordance with international law, outside the territorial sea of non-Parties by vessels that are registered, listed or recorded with a Party and entitled to fly the flag of that Party;

(g) goods produced on board a factory ship registered, listed or recorded with a Party and entitled to fly the flag of that Party from the goods referred to in subparagraph (f);

(h) goods other than fish, shellfish and other marine life extracted or taken from the sea-bed or subsoil beneath the sea-bed outside the territorial sea of a Party, provided that the Party has rights to exploit such sea-bed or subsoil beneath the sea-bed in accordance with relevant international law;

(i) waste and scrap, excluding precious metals, derived from production or consumption there, provided that such goods are fit only for the recovery of raw materials; and

(j) goods produced in the territory of one or both Parties solely from goods referred to in subparagraphs (a) to (i) or from their derivatives at any stage of production.

Article 3.4
Bilateral Cumulation

Each Party shall provide that an originating good or material in the territory of one Party, under the terms of Article 3.2 (Originating goods) and all the other applicable requirements of this Chapter, that is incorporated in the production of a good in the territory of the other Party is considered to originate in the territory of the other Party.

Article 3.5
Calculation of Qualifying Value Content

Where a qualifying value content requirement is specified in this Chapter and its Annexes, to determine whether a good is originating, the qualifying value content shall be calculated using one of the following methods:

(a) Build-Down Formula based on the value of non-originating materials:

$$QVC = \frac{\text{FOB Value - Value of Non Originating materials}}{\text{FOB Value}} \times 100$$

(b) Build-up Formula: based on the value of originating materials:

$$QVC = \frac{\text{Value of Originating materials}}{\text{FOB Value}} \times 100$$

Article 3.6
Value of Materials Used in the Qualifying Value Content

1. All values for the purposes of calculating qualifying value content shall be determined in accordance with the Customs Valuation Agreement.

2. All costs shall be recorded and maintained in conformity with the Generally Accepted Accounting Principles applicable in the territory of a Party where the good is produced.

3. If a non-originating material is used in the production of a good, the following may be added to the value of originating materials in determining whether the good meets the QVC requirement:

   (a) the value of production of non-originating materials undertaken in the territory of one or both Parties; and

   (b) the value of originating materials used in the production of the non- originating material in the territory of one or both Parties by one or more producers.

4. The value of the materials used in production shall be:

(a) for imported materials, the CIF value;

(b) for materials obtained within the territory of a Party:

(i) the price paid or payable by the producer in the Party where the producer is located;

(ii) the value as determined for an imported material in subparagraph (a); or

(iii) the earliest ascertainable price paid or payable in the territory of the Party; and

(c) for materials that are self-produced, all the costs incurred in the production of the material, which includes general expenses that can be reasonably allocated to the good.

5. For originating materials, the following expenses may be added to the value of the material, if not included under paragraph 4:

(a) the costs of freight, insurance, packing, and other transport-related costs incurred in transporting the good to the location of the producer of the good;

(b) duties, taxes, and customs brokerage fees on the material, paid in the territory of a Party, other than duties that are waived, refunded, refundable, or otherwise recoverable, which includes credit against duty or tax paid or payable; and

(c) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of reusable scrap or by-product.

6. For non-originating materials or materials of undetermined origin, the following expenses may be deducted from the value of the material:

(a) the costs of freight, insurance, packing, and other transport-related costs incurred in transporting the material within the territories of the Parties to the location of the producer of the good;

(b) duties, taxes, and customs brokerage fees on the material, paid in the territory of a Party, other than duties that are waived, refunded, refundable, or otherwise recoverable, which includes credit against duty or tax paid or payable; and

(c) the cost of waste and spoilage resulting from the use of the material in the production of the good, less the value of reusable scrap or by-product.

7. Where the costs or expenses listed in paragraphs 4 through 6 are unknown or evidence of the amount of the adjustment is not available, then no adjustment is allowed for those costs.

Article 3.7
Minimal Operations

1. Notwithstanding any provisions of this Chapter, the following operations when undertaken on non-originating materials to produce a good shall be considered as insufficient working or processing to confer on that good the status of an originating good:

   (a) preserving operations to ensure that the good remains in good condition for the purposes of transport or storage;

   (b) packaging or presenting goods for transportation or sale;

   (c) simple[1] processes, consisting of sifting, screening, sorting, classifying, sharpening, cutting, slitting, grinding, bending, coiling, or uncoiling;

   (d) for textiles: attaching accessory articles such as straps, beads, cords, rings and eyelets; ironing or pressing of textiles;

   (e) affixing or printing of marks, labels, logos, or other like distinguishing signs on goods or their packaging;

   (f) simple dilution with water or another substance that does not materially alter the characteristics of the good;

   (g) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;

   (h) slaughtering[2] of animals;

   (i) simple painting and polishing operations;

   (j) simple peeling, stoning, or shelling;

   (k) simple mixing[3] of goods, whether or not of different kinds; or

[1] For the purposes of this Article, “simple” describes activities which need neither special skills nor machines, apparatus or equipment specially produced or installed for carrying out the activity.

[2] For the purposes of this Article, “slaughtering” means the mere killing of animals.

[3] For the purposes of this Article, “simple mixing” describes activities which need neither special skills nor machines, apparatus or equipment specially produced or installed for carrying out the activity.

(l) any combination of two or more operations referred to in subparagraphs (a) through (k).

2. All operations carried out in a Party on a given good shall be considered together when determining whether the working or processing undergone by that good is to be regarded as insufficient within the meaning of paragraph.

Article 3.8
De Minimis

1. A good, except for those falling within Chapters 50 through 63 of the HS, that does not satisfy a change in tariff classification requirement pursuant to Annex 3A (Product Specific Rules of Origin) shall nonetheless be an originating good if the value of non-originating materials used in the production of the good that do not satisfy the change in tariff classification requirement does not exceed 10 per cent of the FOB value of the good as defined under Article 3.1 (Definitions and Interpretation) and the good meets all of the other applicable requirements in this Chapter.

2. A good classified in Chapters 50 through 63 of the HS that does not qualify as originating good because certain non-originating materials used in the production of the good do not fulfil the requirements set out in Annex 3A (Product Specific Rules of Origin), shall nonetheless be an originating good if the total weight/value of all such material does not exceed 10 per cent of the total weight/value of that good.

3. If a good described in paragraph 1 or 2 is also subject to a qualifying value content requirement, the value of those non-originating materials shall be included in the value of non-originating materials for the applicable qualifying value content requirement.

4. A good classified as Wholly Obtained (WO) under Article 3.3 (Wholly Obtained or Produced Goods) or Annex 3A (Product Specific Rules of Origin) that does not qualify as an originating good, because certain non-originating materials of other chapters of the HS are used in the production of that good, shall nonetheless be an originating good if the total weight or value of all such non-originating material does not exceed 1 per cent of the total weight or value of that good.

Article 3.9
Treatment of Packaging Materials and Containers for Retail Sale

1. Packaging materials and containers in which a good is packaged for retail sale, if classified with the good, shall be disregarded in determining whether the non-originating materials used in the

production of the good have satisfied the applicable process or change in tariff classification requirement set out in Annex 3A (Product Specific Rules of Origin), or whether the good is wholly obtained or produced.

2. If the good referred to in paragraph 1 is subject to the qualifying value content requirement, the value of such packaging materials and containers shall be taken into account as value of the originating or non-originating materials, as the case may be, in calculating the qualifying value content of the good.

Article 3.10
Treatment of Packing Materials and Containers for Transportation and Shipment

Packing materials and containers for transportation and shipment of a good shall not be taken into account in determining whether the good is originating.

Article 3.11
Accessories, Spare Parts and Tools

1. The origin of the accessories, spare parts or tools presented with a good:

   (a) shall be disregarded if the good is subject to a change in tariff classification requirement or production process requirements for origin specified in Annex 3A (Product Specific Rules of Origin), and

   (b) shall be taken into account as originating or non-originating materials, as the case may be, in calculating the qualifying value content of the good, if the good is subject to a qualifying value content requirement.

2. Paragraph 1 of this Article shall only apply where:

   (a) the accessories, spare parts, tools and instructional or other information materials presented with the good are not invoiced separately from the originating good; and

   (b) the quantities and value of the accessories, spare parts, tools and instructional or other information materials presented with the good are customary for that good.

Article 3.12
Indirect Materials

An indirect material shall be considered as neither originating nor non-originating when the qualifying value addition is calculated in accordance with Article 3.5 (Calculation of Qualifying Value Content).

Article 3.13
Fungible Goods

1. Fungible goods shall be treated as originating based on the:

   (a) physical separation of the good; or

   (b) use of any inventory management method recognised in the Generally Accepted Accounting Principles of the Party where the production is performed, if originating and non-originating fungible goods are comingled, provided that the inventory management method selected is used throughout the fiscal year of the person that selected the inventory management method.

2. An inventory management system under subparagraph 1(a) must ensure that no more goods or materials receive originating status than would have been the case if the fungible goods had been physically segregated.

Article 3.14
Consignment

1. A good shall retain its originating status as determined under Article 3.2 (Originating Goods) if either of the following conditions have been met:

   (a) the good has been transported directly from the exporting Party to the importing Party; or

   (b) the good has been transported through one or more non-Parties provided that the good has not undergone any subsequent production or other operation outside the territories of the Parties other than unloading, reloading, storing, repacking, relabelling in accordance with the laws and regulations of the importing Party, splitting up of loads, consolidation of loads or any other operation necessary to preserve it in good condition or to transport the good to the territory of a Party and the good has remained under customs control in the non-Parties.

2. Compliance with subparagraph 1(b) shall be evidenced by presenting the customs administration of the importing Party either with customs documents of the non-Parties, or with any other appropriate documentation on request of the customs administration of the importing Party.

3. Appropriate documentation referred to in paragraph 2 may include commercial shipping or freight documents such as airway bills, bills of lading, multimodal or combined transport documents, a non-manipulation certificate, or other relevant supporting documents as may be requested by the customs administration of the importing Party.

Article 3.15
Proof of Origin

1. Each Party shall provide that a claim for preferential tariff treatment is based on an applicable Proof of Origin:

   (a) a Certificate of Origin issued by an issuing authority; or

   (b) an origin declaration completed by:

      (i) in India, a status holder;

      (ii) in New Zealand, an approved exporter; or

      (iii) subject to a review under paragraph 12, an exporter or producer.

2. A Certificate of Origin shall bear an authorised signature and official seal of the issuing body or authority, as appropriate. The signature and seal shall be applied manually or electronically.

3. A Proof of Origin shall:

   (a) be in the English language;

   (b) bear a unique certification number or unique identification number, as the case may be;

   (c) specify that the good is originating and meets the requirements of this Chapter;

   (d) contain information as set out in Annex 3B (Certificate of Origin Template) for Certificate of Origin and as set out in Annex 3C (Origin Declaration Template) for an origin declaration by an approved exporter or status holder;

(e) remain valid for 12 months from the date on which it is completed in the case of an origin declaration, or, issued in the case of a Certificate of Origin; and

(f) apply to single importation of one or multiple goods provided that each good qualifies as an originating good separately in its own right; and

4. For New Zealand, a Proof of Origin may apply to importations of multiple shipments of identical goods within any period specified in the Proof of Origin, where such period does not exceed 12 months.

5. A Proof of Origin may indicate two or more invoices for goods contained in a single importation.

6. Proof of Origin shall be submitted to the customs administration of the importing Party in accordance with the procedures applicable in that Party.

7. A Proof of Origin shall be forwarded by the exporter, producer, approved exporter, or status holder to the importer. The customs administration may require the original copy.

8. Neither erasures nor superimposition shall be allowed on a Proof of Origin. Any alterations shall be made by striking out the erroneous material and making any addition(s) that may be required. In case of Certificates of Origin, such alterations may be approved by a person authorised to issue the certificate. In case of Origin Declaration, a new Proof of Origin may be completed by the approved exporter or status holder.

9. Each Party shall provide that a Proof of Origin shall be issued or completed prior to or at the time of importation.

10. Notwithstanding paragraph 9, under exceptional circumstances, a Proof of Origin may be issued or completed after importation, bearing the words “ISSUED RETROSPECTIVELY” in the Proof of Origin, and include an explanation to this effect. A Proof of Origin can be issued retrospectively no later than 12 months after the date of importation.

11. In cases of theft, loss or accidental destruction of a Certificate of Origin, the exporter, producer or an authorised representative thereof may, within the term of validity of the original Certificate of Origin, make a written request to the issuing body or authority that issued the original certificate for a certified copy. The certified copy shall bear the words “CERTIFIED TRUE COPY”. The certified copy shall have the same term of validity as the original Certificate of Origin.

12. The Parties shall commence a review of this Article on completion of five years from the date of entry into force of this Agreement. This

review will consider the introduction of a Declaration of Origin by an exporter or producer as a Proof of Origin.

Article 3.16
Application for Certificate of Origin

1. For the issue of a Certificate of Origin, the exporter or producer of the goods shall present, or submit electronically through the approved channel, to the issuing body or authority of the exporting Party the following:

   (a) an application, together with appropriate supporting information and documents for proving origin; and

   (b) the corresponding commercial invoice and other documents necessary to establish the origin of the good.

2. Multiple items declared on the same Certificate of Origin shall be allowed, provided that each item must qualify separately in its own right.

3. Each Party may, in accordance with its domestic procedures and if it deems appropriate, allow its issuing body or authority to apply a risk management system to selectively conduct pre-export verification of the application and supporting information filed by an exporter or producer.

4. The issuing body or authority, as appropriate, shall carry out proper examination of each application for a Certificate of Origin to ensure that:

   (a) the application has been duly completed and signed by the authorised signatory;

   (b) the origin of the good is in conformity with the requirements of this Chapter; and

   (c) the information furnished in the Certificate of Origin corresponds to supporting information and documents submitted.

5. If the exporter or producer has reason(s) to believe that a Certificate of Origin is based on incorrect information that could affect the accuracy or validity of the Certificate of Origin, they shall be obliged to immediately notify the importer, the issuing body or authority and the customs administration of the importing Party in writing of any change affecting the originating status of each good to which the Certificate of Origin applies.

Article 3.17
Non-Party Invoicing

An importing Party shall not deny a claim for preferential tariff treatment for the sole reason that an invoice was not issued by the exporter, producer, approved exporter, or status holder, or was issued in a third country, provided that the goods meet the requirements of this Chapter.

Article 3.18
Authorities

1. The Certificate of Origin shall be issued by an issuing body or authority, as appropriate.

2. Each Party shall within 30 days of the date of entry into force of this Agreement inform the customs administration of the other Party of the issuing body or authority, as appropriate, and contact details of the authorised persons of such body or authority, designated to issue Certificates of Origin under this Agreement.

3. The Parties shall exchange specimen seals and signatures of the authorised signatories issuing Certificate of Origin.

4. Each Party shall promptly notify the other Party of any change to its issuing body or authority, as appropriate, and the names, designations, addresses, specimen signatures of authorised persons or seals of such issuing body or authority.

Article 3.19
Status Holder

1. The competent authority in India may, subject to its laws and regulations, grant a status holder certificate to an eligible exporter (hereinafter referred to as “status holder”) established in India to self-certify their Origin Declaration, provided that the status holder accepts full responsibility for declaration of origin of the export product.

2. The competent authority in India shall after a due process grant status holder certificate to an exporter established in India.

3. The competent authority in India shall maintain a system to monitor the proper use of status holder certificate. The status holder certificate may be withdrawn if the status holder no longer fulfils the requirements or makes improper use of their status holder certificate.

4. The competent authority in India shall notify the competent authority in New Zealand of their status holders, their certificate numbers, and any modifications to the list of status holders.

Article 3.20
Approved Exporter

1. The competent authority in New Zealand may, subject to its laws and regulations, authorise an eligible exporter (hereinafter referred to as "approved exporter") established in New Zealand to self-certify their Origin Declaration, provided that the approved exporter accepts full responsibility for declaration of origin of the export product.

2. The competent authority in New Zealand, after due process, shall grant an authorisation number to an approved exporter operating in New Zealand. The authorisation number must be unique for every approved exporter.

3. The competent authority in New Zealand shall maintain a system to monitor the proper use of an authorisation. The authorisation may be withdrawn if the approved exporter no longer fulfils the requirements or makes improper use of the authorisation.

4. The competent authority in New Zealand shall notify the competent authority in India of their approved exporters, their authorisation numbers, and any modifications to the list of approved exporters.

Article 3.21
Claims for Preferential Tariff Treatment

1. Except as otherwise provided in Article 3.26 (Denial of Preferential Tariff Treatment), each Party shall grant preferential tariff treatment in accordance with this Chapter to an originating good on the basis of a Proof of Origin.

2. Unless otherwise provided in this Chapter, for the purposes of claiming preferential tariff treatment, an importing Party shall provide that an importer:

   (a) make a declaration that the good qualifies as an originating good;

   (b) have a valid Proof of Origin in its possession at the time the declaration referred to in subparagraph (a) is made and provide the same if requested by the importing customs administration; and

   (c) if required by an importing Party, demonstrate that the requirements in Article 3.14 (Consignment) have been satisfied.

3. An importing Party may require that an importer who claims preferential tariff treatment shall provide documents and other information to support the claim.

4. If a claim for preferential tariff treatment is made without producing the Proof of Origin, the customs administration of the importing Party may deny the preferential tariff treatment or request a guarantee in any of its modalities or may take action necessary in order to preserve fiscal interests, as a pre-condition for the completion of importation operations subject to and in accordance with the laws, regulations and procedures of the importing Party.

Article 3.22
Record Keeping Requirements

1. Each Party shall require that:

   (a) its exporters, producers, approved exporter, or status holders and issuing bodies or authorities, as appropriate, retain for at least 5 years from the date of issuance or completion of the Proof of Origin or a longer period in accordance with its relevant laws and regulations, all records[4] necessary to prove that the good for which the Proof of Origin was issued was originating; and

   (b) its importers retain, for at least 5 years from the date of importation of the good, or a longer period in accordance with its relevant laws and regulations, all records necessary to prove that the good for which preferential tariff treatment was claimed was originating.

2. The original Proof of Origin document must be retained in a hard copy written format. All other supporting records may be maintained in any medium that allows for prompt retrieval, including in digital, electronic or written form, in accordance with that Party's laws and regulations.

3. The exporter, producer, approved exporter, or status holders, shall, upon request of the issuing body or authority, of the exporting Party or the customs administration of the importing Party, make available records for inspection to enable verification of the origin of the good.

[4] For greater clarity these records shall include commercial accounting and customs documentation relating to the material(s) used in the production of the good, including but not limited to breakup of costs relating to material(s), labour, other overheads and any other relevant elements such as profits and related components, where these are applicable to the origin criteria.

Article 3.23
Waiver of Proof of Origin

A Party shall not require a Proof of Origin if the importing Party has waived the requirement or does not require the importer to present a Proof of Origin in accordance with its law.

Article 3.24
Post Importation Claim for Preferential Tariff Treatment

1. Each Party shall provide for an importer of a Party to apply for preferential tariff treatment and a refund of any excess duties paid for a good if the importer did not make a claim for preferential tariff treatment at the time of importation, provided that the good would have qualified for preferential tariff treatment when it was imported into its territory.

2. As a condition for preferential tariff treatment under paragraph 1, the importing Party may require that the importer, not later than 12 months after the date of importation or a longer period if specified in the importing Party's laws and regulations, to:

   (a) make a claim for preferential tariff treatment;

   (b) where applicable, provide a copy of Proof of Origin; and

   (c) provide such other documentation relating to the importation of the good as the importing Party may require.

3. Each Party shall provide that if the importer has reason(s) to believe that the claim for preferential tariff treatment is based on incorrect information that could affect the accuracy or validity of the Proof of Origin, the importer shall correct the importation document, and if applicable, pay any customs duty and penalties owed.

4. When considering imposing a penalty in relation to a claim for preferential tariff treatment, the customs administrations of the Parties are encouraged to consider a voluntary notification given prior to the discovery of that error by the Party as a mitigating factor, provided that in the case of a notification given by an importer, the importer corrects the error and repays any duties owed.

Article 3.25
Verification of Origin and Procedures

1. For the purposes of determining whether goods imported into a Party from the other Party qualify as originating goods, the importing Party may conduct a verification process. A verification process may be

initiated on importation or after the release of the goods by the customs administration of the importing Party.

2. A verification process may be initiated based on risk assessment methods, including random selection, or where the importing Party has reasonable doubt as to the authenticity of the origin of the goods.

3. A verification process for determining whether a good imported into a Party is originating may include the following methods:

   (a) a written request or requests for information[5] from the importer of the good;

   (b) a written request or requests for information on a Certificate of Origin from the exporting party;

   (c) a written request or requests for information from the exporter, producer, approved exporter, or status holder of the goods, through the competent authority or issuing authority of the exporting Party,

   (d) a request to the competent of the exporting Party to assist in obtaining information from the exporter, producer, approved exporter, or status holder;

   (e) a verification visit to the premises of an exporter, producer, approved exporter, or status holder in the territory of the exporting Party,

   in the normal course of a verification, the Parties shall utilise the methods in a sequential manner.

4. For the purposes of subparagraph 3(b):

   (a) the customs administration of the importing Party may request the competent or issuing authority, as appropriate, that issued the Certificate of Origin in the exporting Party, to assist it in verifying:

      (i) the authenticity of a Certificate of Origin;

      (ii) the accuracy of any information contained in the Certificate of Origin; and

      (iii) the authenticity and accuracy of the supporting information and documents, associated to the

[5] For the purposes of this Article, where origin has been obtained using a qualifying value content methodology, information shall include breakdown of costs and other relevant elements, such as profit, for the determination of the origin of the good.

Certificate of Origin, and provide copies of the relevant documents where requested;

(b) the customs administration of the importing Party shall provide the competent or issuing authority, as appropriate, with:

(i) the reasons why such assistance is sought;

(ii) the Certificate of Origin, or a copy thereof; and

(iii) any information and documents as may be necessary for the purpose of providing such assistance; and

(c) the competent or issuing authority in the exporting Party shall provide the information and documentation requested, within:

(i) 30 days from the date of receipt of the request, if the request pertains to the authenticity of issue of the Certificate of Origin, including the seal and signatures of the issuing authority;

(ii) 60 days from the date of receipt of such request, if the request is on the grounds of suspicion of the accuracy of the determination of origin of the product. This period can be extended for up to 30 days, if agreed by the Parties.

5. Where a written request is made under subparagraph 3(c):

(a) the customs administration of the importing Party shall ensure that the information requested is limited to information pertaining to the fulfilment of the requirements of this Chapter as follows:

(i) Proof of Origin;

(ii) information supporting a claim that the good is originating under Article 3.2 (Originating Goods);

(iii) information related to the use of the de minimis, direct consignment or cumulation provisions of the Chapter; and

(iv) any other information including specific documentation where appropriate;

(b) the customs administration of the importing Party shall provide the exporter, producer, approved exporter or status holder, as appropriate, with:

(i) the reasons why information is being sought;

(ii) the Proof of Origin, or a copy thereof; and

(iii) any information and documents as may be necessary for the purpose of providing such information; and

(c) the exporter, producer, approved exporter, or status holder, shall provide the information within 60 days from the date of receipt of a request. This period can be extended for up to 30 days as agreed by the exporter, producer, approved exporter or status holder, and the customs administration of the importing Party.

6. If the importing Party is not satisfied with the outcomes of the information received after completing the processes identified in subparagraphs 3(a) through 3(d) regarding whether the goods qualify as originating goods according to this Chapter, it may request in writing to the customs administration or competent authority of the exporting Party to seek agreement from the exporter, producer, approved exporter, or status holder of the good to undertake for a verification visit to the premises of the exporter, producer, approved exporter, or status holder to observe the facilities used in the production of the goods concerned, including review of the exporter's, producer's, approved exporter's, or status holder's accounts, or records in relation to the goods concerned or any other check considered appropriate and related to the purpose of the verification visit.

7. The written request referred to in paragraph 6 shall be as comprehensive as possible and include at a minimum:

(a) the name of the exporter, producer, approved exporter or status holder whose premises are to be visited;

(b) the goods subject to the verification process;

(c) reasons why the outcome(s) of the verification activity conducted under subparagraph 3(a) through 3(d) to that date has not been satisfactory; and

(d) proposed date and time of visit.

8. The request for a verification visit shall be made no later than 30 days and extendable as agreed by the Parties, following the receipt of the information referred to in subparagraphs 3(a) through 3(d).

9. Officials from the exporting Party may accompany and assist the officials from the importing Party in their visit to the exporter, producer, approved exporter, or status holder premises. The exporter, producer, approved exporter, or status holder shall identify two or more independent witnesses to be present during the verification visit. The above-mentioned verification visit process, including the actual visit and notification of written determination of the origin of the good, shall

be completed within a maximum period of 6 months from the date when the verification visit was conducted.

10. When the written consent of the exporter, producer, approved exporter, or status holder for the visit is not obtained within 30 days from the date the customs or competent authority of the exporting Party receives the verification visit request, the customs administration of the importing Party may deny preferential tariff treatment to the good that would have been the subject of the verification visit.

11. During a verification process, the importing Party shall allow the release of the good, subject to payment of duties or provision of security as provided for in its law.

12. Upon completion of the verification process, the customs administration of the importing Party shall provide the importer with a written determination of whether the good is originating, along with the basis for the determination. If the exporter, producer, approved exporter, or status holder of the good has been involved in the verification process they shall be notified on the outcome of the verification process.

13. Upon the issuance of the written determination that the good does not qualify as an originating good, the exporter, producer, approved exporter, or status holder shall be allowed 30 days from the date of receipt of the written determination to provide in writing comments or additional information regarding the eligibility of the good for preferential tariff treatment. The final written determination shall be communicated to the producer or exporter or producer or approved exporter or status holder within 30 days from the date of receipt of the comments or additional information.

14. Upon the issuance of the written determination that the good qualifies as an originating good, the importing Party shall immediately restore preferential benefits and promptly refunded any duties paid in excess of the preferential duty or release guarantees obtained in accordance with their domestic legislation.

Article 3.26
Denial of Preferential Tariff Treatment

1. The importing Party may deny a claim for preferential tariff treatment if:

   (a) it determines that the good does not qualify as originating within the terms of this Chapter or does not satisfy the requirement(s) of this Chapter;

   (b) pursuant to a verification under Article 3.25 (Verification of Origin and Procedures), it has not received sufficient

information to determine that the good qualifies as originating including;

(i) the importer, exporter, producer, approved exporter, or status holder, fails to respond to or refuses a written request for information;

(ii) the importer, exporter, producer, approved exporter, or status holder, fails to comply with any of the relevant requirements for obtaining preferential tariff treatment;

(iii) the importer, exporter, producer, approved exporter, or status holder, or the issuing bodies or authorities, as appropriate, of the exporting Party fail to provide sufficient information and documents, within the prescribed timelines;

(iv) the exporter, producer, approved exporter, or status holder, fails to give consent or respond to a request for a verification visit.

2. If an importing Party denies a claim for preferential tariff treatment, it shall notify the importer in writing along with the reasons for such determination.

3. If the importing Party establishes non-compliance of the goods with the rules of origin, duties shall be levied in accordance with the law of the importing Party.

Article 3.27
Temporary Suspension of Preferential Treatment

1. If, following a verification procedure, the importing Party establishes that the importer, exporter, producer, approved exporter, or status holder, has persistently or deliberately misrepresented the origin status of the goods, the importing and exporting Party shall consult with a view to take appropriate measures. If these measures are insufficient to prevent a reoccurrence of the misrepresentation, the importing Party may temporarily suspend preferential tariff treatment for that exporter, producer, approved exporter, or status holder.

2. Based on consultations referred to in paragraph 1 and in any case no longer than 2 months from the date of initiating consultations, a decision whether or not to suspend tariff preference may be taken by the importing Party. The importing Party shall notify the decision, including its reasoning, to the exporting Party, within 30 days after informing the importer accordingly.

3. If verification procedures have shown that two or more exporters, producers, approved exporters, or status holders, of one Party have

persistently or deliberately misrepresented the origin status of goods in a Proof of Origin for the same good at the six digit HS classification level declared to the customs administration of the importing Party and this same good of these exporters, producers, approved exporters, or status holders, accounts for more than half of the preferential imports of the same good in value terms from the exporting party over a period of 1 year prior to the first verification request, the importing Party may submit the matter to the Technical Committee on Rules of Origin and to the Joint Commission with a view to temporarily suspend preferential treatment for all imports of that good from the exporting Party.

4. The Technical Committee on Rules of Origin shall discuss the matter and shall make a recommendation to the Joint Commission within 6 months from the date of submission on whether or not the importing Party may suspend the granting of preferential tariff treatment for this good as a temporary measure. The importing Party may only suspend preferential treatment if the recommendation of the Technical Committee on Rules of Origin is agreed by the Joint Commission.

5. The temporary suspension shall apply only for a period no longer than 6 months or any other period that the Parties agree. Where the condition that gave rise to initial temporary suspension persists at the expiry of the 6-month period, the Party concerned may decide to renew the temporary suspension. Any such renewal shall be subject to periodic consultations within the Technical Committee on Rules of Origin.

6. Following a temporary suspension at exporter level referred to in paragraph 1 or a Joint Commission decision for temporary suspension as referred to in paragraph 4 and pursuant to the conclusion of consultations between the Parties concerned, and the Parties, where applicable, agree that the exporter, or producer or approved exporter or status holder(s) has adopted appropriate remedial measures, the importing Party shall agree to:

   (a) restore preferential benefit to the good with retrospective effect; or

   (b) restore preferential benefit to the good with prospective effect, subject to implementation of any mutually agreed measures by one or both Parties.

Article 3.28
Penalties

1. Each Party shall adopt or maintain measures that provide for the imposition of civil, administrative, and, where appropriate, criminal sanctions for violations of its customs laws and regulations, including

those governing rules of origin, and the entitlement to preferential tariff treatment under this Agreement.

2. Any importer, exporter, producer, approved exporter, or status holder, who incorrectly represents any material information relevant to the determination of origin of a good may be liable to be penalised under a Party's law.

Article 3.29
Goods in Transport or Storage

In accordance with Article 3.24 (Post Importation Claim for Preferential Tariff Treatment), the customs administration of the importing Party shall grant preferential tariff treatment for an originating good of the exporting Party which, on the date of entry into force of this Agreement:

(a) is in the process of being transported from the exporting Party to the importing Party; or

(b) has not been released from customs control, including an originating good stored in a bonded warehouse regulated by the customs administration of the importing Party.

Article 3.30
Minor Discrepancies or Errors

A Party shall not reject a Proof of Origin due to minor errors or discrepancies, such as slight discrepancies between documents, minor omissions of information, spelling, typing or formatting errors, or protrusions from the designated field, provided these minor discrepancies or errors do not create doubt as to the originating status of the good.

Article 3.31
Confidentiality

1. The information obtained by the competent authority or customs administration of the importing Party can be utilised for arriving at a decision regarding the determination of origin in respect of a good and can be used in the legal proceedings concerning issues covered by this Chapter and in accordance with each Party's respective law.

2. Each Party shall protect the information from any unauthorised disclosure in accordance with their respective law.

Article 3.32
Technical Committee on Rules of Origin

1. The Parties hereby establish a Technical Committee on Rules of Origin composed of government representatives of each Party responsible for rules of origin matters to consider any matters arising under this Chapter and its Annexes.

2. The Technical Committee on Rules of Origin shall consult either in-person or virtually, upon the request of either Party, to ensure that this Chapter and its Annexes is administered effectively, uniformly and consistently with the spirit and objectives of this Agreement and shall cooperate in the administration of this Chapter and its Annexes and mutually resolve any issues that may arise.

3. The Technical Committee on Rules of Origin shall consult to discuss possible amendments or modifications to this Chapter and its Annexes that may be necessary to reflect changes to the Harmonized System and taking into account developments in technology, production processes or other related matters.

Article 3.33
Exchange of Electronic Data on Origin

1. The Parties shall establish an electronic system to exchange information on Certificates of Origin on entry into force of this Agreement.

2. The Parties shall, within 12 months from entry into force of this Agreement, establish an electronic system to exchange information on other forms of Proof of Origin. The introduction of other forms of Proof of Origin, such as Origin Declaration, shall be subject to the establishment of an electronic system to exchange information to establish the authenticity of those self-declarations.

CHAPTER 4

CUSTOMS PROCEDURES AND TRADE FACILITATION

Article 4.1
Definitions

For the purposes of this Chapter:

(a) **"arrival"** means:

(i) for India, arrival at a Customs station of clearance and once goods are registered with Customs;

(ii) for New Zealand, arrival at a Customs port, Customs airport, or at an alternative place of arrival authorised by Customs;

(b) **"customs authority"** means:

(i) for India, the Central Board of Indirect Taxes and Customs or its successors;

(ii) for New Zealand, the New Zealand Customs Service or its successors;

(c) **"customs laws"** means those laws and regulations administered, applied or enforced by the customs authority of each Party concerning the importation, exportation and transit or transhipment of goods; and

(d) **"customs procedures"** mean the measures applied by the customs authority of a Party to goods and to the means of transport that are subject to its customs laws.

Article 4.2
Scope

This Chapter shall apply to customs laws and customs procedures applied to the importation, exportation and transit or transhipment of goods between the Parties.

Article 4.3
General Objectives and Principles

1. Each Party shall ensure that its customs laws and customs procedures are applied in a manner that is consistent, transparent, non-discriminatory and facilitate trade, including through the expeditious clearance of goods.

2. Customs laws and customs procedures of the Parties shall conform, where possible, to the international standards and recommended practices of the World Customs Organization (the "WCO") and other relevant international agreements to which the Parties are party.

3. The customs authority of each Party shall, to the extent possible, periodically review its customs procedures with a view to simplifying such procedures to facilitate trade.

4. The Parties shall seek to reinforce their cooperation to promote trade facilitation while ensuring effective customs control.

Article 4.4
WTO Agreement on Trade Facilitation

The Parties reaffirm their rights and obligations under the *WTO Agreement on Trade Facilitation*, set out in Annex 1A to the WTO Agreement ("Agreement on Trade Facilitation").

Article 4.5
Publication and Availability of Information

1. Each Party shall promptly make available, in a non-discriminatory and easily accessible manner, including on the internet, and as far as practicable in English:

   (a) customs laws and, to the extent possible, its administrative rulings of general application governing customs matters;

   (b) customs procedures for importation, exportation and transit of goods, including the required forms and documents, and a description of such procedures;

   (c) details of its enquiry points including points of contact and modes for making information enquiries;

(d) applied rates of duties and taxes of any kind imposed on or in connection with importation or exportation;

(e) fees and charges imposed by or for governmental agencies on or in connection with importation, exportation or transit;

(f) rules for the classification or valuation of goods for customs purposes;

(g) restrictions or prohibitions on the importation, exportation or transit of goods;

(h) penalty provisions for breaches of import, export or transit formalities;

(i) procedures for appeal or review;

(j) hours of operation for relevant customs offices, including those at ports and border crossing points;

(k) information regarding the use of customs brokers and, if applicable, laws, regulations and procedures for becoming a customs broker and for issuing customs broker licenses; and

(l) provisions regarding the correction or amendment of customs transactions and, if applicable, the circumstances when penalties are not imposed.

2. Each Party shall update the information referred to in paragraph 1 as promptly as possible.

3. Each Party shall, as appropriate, provide for regular consultations between its border agencies and traders or other stakeholders located within its territory.

4. Nothing in this Article shall require a Party to publish law enforcement procedures and internal operational guidelines, including those related to conducting risk analysis and targeting methodologies.

Article 4.6
Enquiry Points

1. Each Party shall establish or maintain enquiry points for customs matters relevant to trade in goods, which may be contacted in English through the internet. A Party that receives an enquiry in English shall answer that enquiry in English.

2. Each Party shall endeavour not to require the payment of a fee for answering enquiries. If payment of a fee is required, the Party shall limit the amount of its fees and charges to the approximate cost of services rendered.

3. Each Party shall ensure that responses to enquiries are provided within a reasonable period of time, which may vary depending on the nature or complexity of the request.

Article 4.7
Public Consultation and Information before Entry into Force

1. Each Party shall publish in advance, and on the internet, any proposed customs laws relevant to international trade in goods, with a view to affording interested persons an opportunity to comment on them.

2. Each Party shall, in a manner consistent with its law, ensure that new or amended customs laws are published on the internet, or information on them made otherwise publicly available, as early as possible before their entry into force to enable traders and other interested parties to become acquainted with them.

3. Paragraphs 1 and 2 shall not apply to:

   (a) changes to duty rates or tariff rates;

   (b) measures that have a relieving effect;

   (c) measures the effectiveness of which would be undermined as a result of compliance with paragraph 1;

   (d) measures applied in urgent circumstances; or

   (e) minor changes to the Party's law.

Article 4.8
Advance Rulings

1. Each Party shall, prior to the importation of a good of the other Party into its territory, issue a written advance ruling to an importer, exporter, or any person with a justifiable cause, or a representative thereof, who has submitted a written request containing all necessary information. An advance ruling shall be issued with regard to:

(a) tariff classification;

(b) the appropriate method or criteria, and the application thereof, to be used for determining the customs value under a particular set of facts, in accordance with the Customs Valuation Agreement;

(c) whether a good is originating in accordance with Chapter 3 (Rules of Origin); and

(d) any other matters the Parties may agree.

2. Each Party shall issue an advance ruling as expeditiously as possible, within 150 days or in such shorter time as prescribed in its customs laws, after it receives a request, provided that the applicant has submitted all the information that the receiving Party requires to make the advance ruling. This may include a sample of the good for which the applicant is seeking an advance ruling, if necessary to evaluate the request.

3. A Party may request that the applicant provide additional information at any time during the course of an evaluation of an application for an advance ruling, necessary to evaluate the request. In issuing an advance ruling, the Party shall take into account the facts and circumstances that the applicant has provided.

4. A Party may decline to issue an advance ruling if the facts and circumstances forming the basis of the advance ruling are the subject of administrative or judicial review, or in circumstances set out in the Party's customs laws.

5. A Party that intends to decline a ruling shall:

(a) provide the applicant an opportunity to be heard; or

(b) communicate the potential grounds to decline a ruling and allow the applicant to provide more information to support the application.

6. A Party that declines to issue an advance ruling shall promptly notify the applicant in writing, setting out the relevant facts and circumstances, and the basis for its decision to decline to issue the advance ruling.

7. Each Party shall provide that its advance rulings shall take effect on the date that they are issued or on another date specified in the ruling, and remain in effect for at least three years provided that the law, facts and circumstances on which the ruling is based remain unchanged.

8. The importing Party may, in accordance with that Party's customs laws, modify, revoke or find the advance ruling non-binding:

(a) if the ruling was in error, or based on incorrect facts or mistake of law;

(b) if there is a change in the material facts or circumstances on which the ruling was based;

(c) to conform with a judicial decision or a change in its law; or

(d) if the ruling was based on incomplete, incorrect, false or misleading information or obtained by fraud or misrepresentation of facts.

9. Where a Party revokes or modifies an advance ruling, it shall provide written notice to the applicant setting out the relevant facts and the basis for its decision.

10. Neither Party shall apply a revocation or modification of an advance ruling retroactively to the detriment of the applicant unless the ruling was based on incomplete, incorrect, false, or misleading information provided by the applicant or obtained by fraud or misrepresentation of facts.

11. Each Party shall publish on the internet, at least:

(a) the requirements for the application for an advance ruling, including the information to be provided and the format;

(b) the time period by which it will issue an advance ruling; and

(c) the length of time for which the advance ruling is valid.

12. An advance ruling issued by a Party shall be binding on that Party in respect of the applicant that sought it, and on the applicant.

13. Each Party shall provide, upon written request of an applicant, an opportunity to review or appeal an advance ruling or the decision to revoke or modify it.

14. Subject to any confidentiality requirements in its law, a Party may publish its advance rulings, including on the internet.

Article 4.9
Review and Appeal

1. Each Party shall ensure that any person to whom it issues an administrative decision on a customs matter has the right to:

(a) an administrative appeal to or review by an administrative authority higher than or independent of the official or office that issued the decision; and

(b) a judicial appeal or review of the decision.

2. Each Party shall ensure that its procedures for review and appeal are carried out in a non-discriminatory manner without undue delay.

3. Each Party shall ensure that, in a case where the decision on appeal or review under subparagraph 1(a) is not given within the period of time provided for in its laws and regulations or without undue delay, the person has the right to further administrative or judicial appeal or review or any other recourse to a judicial authority in accordance with that Party's laws and regulations.

4. Each Party shall provide a person to whom it issues an administrative decision on the basis of a review or appeal referred to in paragraph 1 with the reasons for the administrative decision in writing, so as to enable such a person to have recourse to appeal procedures where necessary.

Article 4.10
Automation

Each Party shall:

(a) to the extent practicable, make electronic systems accessible to customs users;

(b) allow a customs declaration to be submitted in electronic format;

(c) permit the electronic payment of duties, taxes, fees and charges collected by its customs authority and incurred upon importation and exportation, according to its law;

(d) endeavour to implement common standards and elements for import and export data, in accordance with the WCO Data Model;

(e) take into account, as applicable, standards, recommendations, models, and methods developed by relevant international organisations, including WCO, and WTO.

Article 4.11
Release of Goods

1. Each Party shall adopt or maintain simplified customs procedures for the efficient release of imported goods in order to facilitate trade between the Parties.

2. Pursuant to paragraph 1, each Party shall adopt or maintain customs procedures that:

   (a) provide, for the release of goods by customs within a period no longer than that required to ensure compliance with its laws and regulations[1], and as rapidly as possible after the arrival of the goods, but in any case, within 48 hours of arrival, provided that:

      (i) all information and documentation[2] necessary to release the goods has been submitted on or prior to arrival of the goods; and

      (ii) the goods are not subject to physical examination or inspection;

   (b) provide for electronic submission and processing of customs information relating to an import in advance of the arrival of the goods to expedite the release of goods from customs control upon arrival;

   (c) allow goods to be released at the point of arrival without temporary transfer to warehouses or other facilities, provided that the goods are eligible for release;

   (d) allow for the release of goods prior to the final determination of customs duties, taxes, fees, and charges when these are not determined prior to or promptly upon arrival, provided that the goods are otherwise eligible for release. Before releasing the goods, a Party may require that an importer provides sufficient guarantee in the form of a surety, a deposit, or some other appropriate instrument; and

   (e) if applicable and to the extent possible, provide for, in accordance with its laws and regulations, clearance of certain goods with a minimum of documentation.

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[1] This may include necessary clearances from other regulatory agencies or payment of any customs duties, taxes, fees and charges.

[2] This may include information and documentation required by other regulatory agencies.

3. If a Party allows for the release of goods conditioned on the provision of a security, that Party shall adopt or maintain procedures that:

   (a) ensure that the amount of the security is no greater than that required to ensure that obligations arising from the importation of the goods will be fulfilled;

   (b) ensure that the security shall be discharged as soon as possible after that Party's customs authority is satisfied that the obligations arising from the importation of the goods have been fulfilled; and

   (c) allow importers to provide security using a form other than cash, including, in appropriate cases where an importer frequently enters goods, instruments covering multiple entries.

4. Each Party shall, provided the applicable requirements are met, allow goods intended for release in its territory to be moved under customs control from the point of entry into the Party to another customs office or station in its territory where the goods are intended to be released.

5. Nothing in this Article shall require a Party to release a good if the Party's requirements for release of the good have not been met.

Article 4.12
Express Shipments

1. Each Party shall adopt or maintain expedited customs procedures for express shipments, at least for those goods entered through air cargo facilities, while maintaining appropriate customs control and selection. These procedures shall:

   (a) provide for information and documentation necessary to release an express shipment to be submitted, and where possible processed, before the shipment arrives;

   (b) minimise the documentation required for the release of expedited shipments, and to the extent possible, provide for release based on a single submission of information on certain shipments through electronic means;

   (c) provide for these shipments, under normal circumstances, to be released in the shortest possible time after arrival and in any case endeavouring to release these shipments in 24 hours, provided that all necessary information and documentation[3] has been

[3] This may include information and documentation required by other regulatory agencies.

submitted, the goods are not subject to physical examination or inspection and all requirements have been met; and

(d) apply to shipments of any weight or value recognising that a Party may require formal entry procedures as a condition for release, including declarations and supporting documentation and payment of customs duties, based on the good's weight or value.

2. If a Party has an existing procedure that provides the treatment in paragraph 1, this provision does not require that Party to introduce separate expedited release procedures.

3. Nothing in this Article prevents a Party from requiring additional procedures and any necessary information and documentation as a condition for the release of restricted or controlled goods, including declaration and supporting documentation for the assessment and payment of applicable duties, taxes, fees and charges.

Article 4.13
Perishable goods

1. For the purposes of this Article, "perishable goods" means goods that rapidly decay due to their natural characteristics, in particular in the absence of appropriate storage conditions.

2. With a view to preventing avoidable loss or deterioration of perishable goods, each Party shall:

(a) provide, in normal circumstances, for perishable goods to be released in the shortest possible time after arrival, endeavouring to release within 24 hours, provided that:

(i) the Party has received all information and documentation[4] required to release all the goods in the import entry on or prior to arrival of the goods;

(ii) the goods, or any other goods in the same import entry, are not subject to physical inspection or examination; and

(iii) all regulatory checks required for release have been completed; and

[4] This may include information and documentation required by other regulatory agencies.

(b) in exceptional circumstances, where it would be appropriate to do so, provide for the release of perishable goods outside the business hours of its customs authority.

3. Each Party shall give appropriate priority to perishable goods when scheduling and conducting any examination or inspection that may be required.

4. Each Party shall either arrange or allow an importer to arrange for the proper storage of perishable goods pending their release. Each Party may require that any storage facilities arranged by the importer have been approved or designated by its relevant authorities. The movement of goods to such storage facilities, including authorisations for the operator moving the goods, may be subject to the approval, where required, of the relevant authorities. Each Party shall, where practicable and consistent with its laws and regulations, on the request of the importer, provide for any procedures necessary for release to take place at those storage facilities.

5. Nothing in this Article shall require a Party to release a good if the Party's requirements for release of the good have not been met.

Article 4.14
Risk Management

1. Each Party shall adopt or maintain a risk management framework, including electronic data-processing, for customs control that enables its customs authority to focus its examination and inspection activities on high-risk consignments and expedite the release of low-risk consignments.

2. Each Party shall design and apply risk management in a manner so as to avoid arbitrary or unjustifiable discrimination, or disguised restrictions on international trade.

3. Each Party shall base risk management on an assessment of risk through appropriate selectivity criteria. Such selectivity criteria may include, *inter alia*, the Harmonized System code, nature and description of the goods, country of origin, country from which the goods were shipped, value of the goods, compliance record of traders and type of means of transport.

4. Each Party may also select, on a random basis, consignments for examination and inspection activities referred to in paragraph 1 as part of its risk management.

5. In order to facilitate trade, each Party shall periodically review and update, if considered appropriate, the risk management framework specified in paragraph 1.

Article 4.15
Preshipment Inspection

1. Each Party shall not require the use of preshipment inspections in relation to tariff classification and customs valuation.

2. Without prejudice to the rights of any Party to use other types of preshipment inspection not covered by paragraph 1, each Party is encouraged not to introduce or apply new requirements regarding their use.

3. Paragraph 2 refers to preshipment inspections covered by the *Agreement on Preshipment Inspection*, set out in Annex 1A to the WTO Agreement, and does not preclude preshipment inspections for sanitary and phytosanitary purposes.

Article 4.16
Formalities Related to Importation, Exportation and Transit

1. Each Party shall limit controls, formalities and the number of documents required in the context of trade in goods between the Parties to those necessary and appropriate to ensure compliance with its laws and regulations and thereby simplify to the greatest extent possible the respective procedures.

2. With a view to minimising the incidence and complexity of import, export and transit formalities and to decreasing and simplifying import, export and transit documentation requirements, each Party shall ensure, as appropriate, that such formalities and documentation requirements are:

   (a) applied with a view to a rapid release and clearance of goods, particularly perishable goods;

   (b) applied in a manner that aims at reducing the time and cost of compliance; and

   (c) the least trade restrictive.

Article 4.17
Single Window

1. Each Party shall establish or maintain a single window that enables importers to:

   (a) electronically submit documentation or data requirements for the importation of goods to the participating authorities or agencies; and

   (b) check or be informed of the status of the release of their goods.

2. Each Party shall endeavour to:

   (a) expand or improve the functionality of its single window to enable exporters to submit documentation or data requirements for the exportation of goods to the participating authorities or agencies, if it does not already do so; and

   (b) enable traders to access, through its single window and in a timely manner, information from participating authorities or agencies conveying where in the clearance process their goods are.

3. In cases where documentation or data requirements have already been received through the single window, the same documentation or data requirements shall not be requested by participating authorities or agencies except in urgent circumstances and other limited exceptions as set out in a Party's laws and procedures.

4. In building and maintaining its single window system, each Party shall take into account, as appropriate, standards, recommendations, models and methods developed by various international organisations such as the WCO, the United Nations Centre for Trade Facilitation and Electronic Business and the WTO.

Article 4.18
Post-Clearance Audit

1. With a view to expediting the release of goods, each Party shall:

   (a) adopt or maintain post-clearance audit to ensure compliance with its customs laws and customs procedures;

   (b) conduct post-clearance audits in a risk-based manner, which may include appropriate selectivity criteria;

(c) conduct post-clearance audits in a transparent manner. Where an audit is conducted and conclusive results have been achieved the Party shall, without delay, notify the person whose record is audited of the results, the reasons for the results and the audited person's rights and obligations; and

(d) wherever practicable, use the result of post-clearance audit in applying risk management.

2. Each Party shall, in its laws or regulations, set a minimum period for which relevant records must be kept.

3. The Parties acknowledge that the information obtained in a post-clearance audit may be used in further administrative or judicial proceedings.

Article 4.19
Penalties

1. Each Party shall maintain measures imposing criminal, civil or administrative penalties, whether solely or in combination, for violations of the Party's customs laws or procedures.

2. Each Party shall ensure that any penalty imposed by its customs authority is dependent on the facts and circumstances of the case and is commensurate with the degree and severity of the breach.

3. Each Party shall ensure that it maintains measures to avoid conflicts of interest in the assessment and collection of penalties and duties. Each Party shall ensure that it maintains measures to avoid creating an incentive for the assessment or collection of a penalty that is inconsistent with paragraph 2.

4. Each Party shall allow the correction or amendment of an error in customs transaction, as permissible under a Party's customs laws, that may be a potential breach of the Party's customs laws or procedures, prior to the discovery of the error by the Party, if the correction or amendment is done in accordance with the Party's customs laws or procedures, and any owed duties, taxes, fees and charges, including interest, is paid.

5. Each Party is encouraged to require its customs authority, when imposing a penalty for a breach of its customs laws or procedures, to consider as a potential mitigating factor the voluntary disclosure of the breach prior to its discovery by the customs authority.

6. Each Party shall, where appropriate, provide in its customs laws or procedures, or shall otherwise give effect to, a limited period within which

its customs authority may initiate proceedings to impose a penalty relating to a breach of its customs laws or procedures.

7. Each Party shall ensure that if a penalty is imposed by its customs authority for a breach of its customs laws or procedures, an explanation in writing is provided to the person(s) upon whom the penalty is imposed specifying the nature of the breach and the customs law or procedure used for determining the penalty amount.

8. Each Party shall ensure that penalties for breaches of its customs laws or procedures are imposed only on the person(s) legally responsible for the breach.

Article 4.20
Customs Brokers

1. The Parties agree not to require the mandatory use of customs brokers.

2. Each Party shall:

   (a) publish any measures on the use of customs brokers; and

   (b) apply transparent and objective rules if and when licensing customs brokers.

Article 4.21
Customs Cooperation

1. The Parties shall, in accordance with their laws, regulations and customs procedures and subject to the availability of resources, encourage cooperation and exchange of information with each other on customs matters.

2. The customs authority of each Party shall assist each other, in accordance with its laws, regulations and customs procedures and subject to the availability of resources, in relation to:

   (a) the implementation and operation of this Chapter;

   (b) developing and implementing customs best practice and risk management techniques;

   (c) simplifying and harmonising customs procedures;

(d) sharing with each other their respective experiences in developing and maintaining their single window systems;

(e) exchanging information, including information on best practices, relating to customs matters. Such exchanges of information shall be without prejudice to exchanges of information that may take place between the Parties pursuant to the *Cooperative Arrangement between the Central Board of Indirect Taxes & Customs of the Government of the Republic of India and the New Zealand Customs Service in Customs Matters* done at Wellington on 06 August 2024; and

(f) such other customs issues as may be mutually determined by the Parties.

Article 4.22
Authorised Economic Operator

1. Each Party shall establish or maintain a trade facilitation partnership programme for operators who meet specified criteria, hereinafter referred to as the Authorised Economic Operator ("AEO") programme. Each Party's Programme shall operate in accordance with internationally recognised standards which the respective Parties have accepted, such as the WCO SAFE Framework and Article 7.7 of the Agreement on Trade Facilitation.

2. Each Party shall publish its specified criteria to qualify as an AEO. The specified criteria shall relate to compliance, or the risk of non-compliance, in accordance with requirements specified in the Party's customs laws and procedures.

3. The specified criteria to qualify as an AEO shall not be designed or applied so as to afford or create arbitrary or unjustifiable discrimination between operators where the same conditions prevail. The specified criteria shall be designed or applied so as to allow the participation of small and medium-sized enterprises.

4. The AEO programme shall include specific benefits for operators that meet the specified criteria, taking into account the commitments of each Party under paragraph 7.3 of Article 7 of the Agreement on Trade Facilitation.

Article 4.23
Time Release Studies

1. Each Party is encouraged to measure the average time required for the release of goods by its customs authority periodically, and to publish the findings thereof, using tools such as the Guide to Measure the Time Required for the Release of Goods issued by the World Customs Organization with a view to:

   (a) assessing the Party's trade facilitation measures; and

   (b) considering opportunities for further improvement of the time required for the release of goods.

2. Each Party is encouraged to share with the other Party its experiences in the time release studies referred to in paragraph 1, including methodologies used and bottlenecks identified.

Article 4.24
Confidentiality

1. Each Party shall adopt or maintain measures governing the collection, protection, use, disclosure, retention, correction, and disposal of information that relates to a trader and that is collected for the purposes of administering and enforcing its customs laws.

2. Each Party shall maintain, in conformity with its law, the confidentiality of all information collected as part of its customs processes and shall protect that information from use or disclosure that could prejudice the competitive position of the trader to whom the confidential information relates.

3. Each Party shall ensure that the information collected as part of its customs processes shall be used or disclosed solely for the administration and enforcement of customs matters, including in any proceedings before courts or tribunals for failure to comply with customs laws, or as otherwise authorised or required under the Party's law.

4. The Parties shall communicate to each other information on their applicable laws and regulations

Article 4.25
Committee on Customs and Trade Facilitation

1. The Parties hereby establish a Committee on Customs and Trade Facilitation ("Committee") composed of government representatives of each Party responsible for customs and trade facilitation matters to consider any matters arising under this Chapter.

2. The functions of the Committee shall include:

   (a) ensuring the appropriate administration, uniform interpretation and implementation of the provisions contained in this Chapter;

   (b) cooperating in an endeavour to further simplify and implement the customs procedures of this Chapter;

   (c) sharing information on best practices;

   (d) where appropriate, exchanging information on matters related to this Chapter;

   (e) consider and discuss technical issues arising from the implementation of this Agreement, without prejudice to Chapter 19 (Dispute Settlement);

   (f) considering any matters referred to it by the Committee on Trade in Goods or the Joint Commission; and

   (g) any other matter as the Committee mutually agrees.

3. The Committee shall meet either in person or virtually within six months of the date of entry into force of this Agreement and thereafter annually unless otherwise agreed by the representatives of the Parties or without undue delay at the request of either Party.

4. The Committee may decide on its own rules of procedure, in the absence of which the rules of procedure of the Joint Commission shall apply *mutatis mutandis*.

5. The Committee shall report to the Joint Commission on the results and conclusions from each of its meetings.

CHAPTER 5

TRADE REMEDIES

Section A: Anti-dumping, Subsidies and Countervailing Measures

Article 5.1
Anti-Dumping Measures

Nothing in this Agreement affects the rights and obligations of the Parties under Article VI of GATT 1994 and the Anti-Dumping Agreement with regard to the application of anti-dumping measures.

Article 5.2
Subsidies and Countervailing Measures

Nothing in this Agreement affects the rights and obligations of the Parties under Article VI of GATT 1994 and the SCM Agreement with regard to the application of countervailing duty measures.

Article 5.3
Lesser Duty Rule

If a Party takes a decision to impose anti-dumping or countervailing duty, it may consider applying a duty less than the margin of dumping or the amount of the subsidy, as relevant, where such lesser duty would be adequate to remove the injury to the domestic industry in accordance with the Party's laws and regulations.

Section B: Global Safeguard Measures

Article 5.4
Global Safeguard Measures

Nothing in this Agreement affects the rights and obligations of the Parties under Article XIX of GATT 1994, and the Safeguards Agreement.

Section C
Bilateral Safeguard Measures

Article 5.5
Definitions

For the purposes of this Section:

(a) **“bilateral safeguard measure”** means a measure referred to in paragraph 2 of Article 5.6 (Application of a Bilateral Safeguard Measure);

(b) **“domestic industry”** means, with respect to an imported good, the producers as a whole of a like or directly competitive good operating within the territory of a Party, or those producers whose collective output of the like or directly competitive good constitutes a major proportion of the total domestic production of the good;

(c) **“elimination or reduction of a customs duty”** means any elimination or reduction of customs duty in accordance with paragraph 1 of Article 2.3 (Elimination or Reduction of Customs Duties);

(d) **“serious injury”** means a significant overall impairment in the position of a domestic industry;

(e) **“threat of serious injury”** means a serious injury that is clearly imminent. A determination of the existence of a threat of serious injury shall be based on facts and not merely on allegation, conjecture or remote possibility; and

(f) **“transition period”** means, in relation to a good, the period from the date of entry into force of this Agreement until 14 years after the date on which the elimination or reduction of the customs duty on that good is completed.

Article 5.6
Application of a Bilateral Safeguard Measure

1. If, as a result of the elimination or reduction of a customs duty under this Agreement, an originating good from a Party is being imported into the territory of the other Party in such increased quantities, in absolute terms or relative to domestic production, and under such conditions as to cause or threaten to cause serious injury to a domestic industry producing a like or directly competitive good, the other Party may during the transition period, apply either of the bilateral measures provided for in paragraph 2.

2. If the conditions in paragraph 1 are met, the importing Party may apply one of the following bilateral safeguard measures:

(a) suspension of the further reduction of the rate of customs duty on the good concerned provided for under this Agreement; or

(b) increase in the rate of customs duty on the good concerned to a level which does not exceed the lesser of:

(i) the most-favoured-nation applied rate of customs duty on the good in effect at the time the bilateral safeguard measure is applied; and

(ii) the most-favoured-nation applied rate of customs duty on the good in effect on the day immediately preceding the date of entry into force of this Agreement.

3. Neither Party shall apply or maintain a bilateral safeguard measure or provisional bilateral safeguard measure under this Chapter to any good imported under a tariff rate quota established by the Party under this Agreement.

Article 5.7
Conditions and Limitations

1. A Party may apply a bilateral safeguard measure only following an investigation by the Party's competent authorities in accordance with the procedures and requirements provided for in Articles 3 and 4.2 of the Safeguards Agreement, and to this end, Articles 3 and 4.2 of the Safeguards Agreement are incorporated into and made part of this Agreement, *mutatis mutandis.*

2. A Party shall notify the other Party immediately in writing upon it initiating an investigation described in paragraph 1 and shall provide adequate opportunity for prior consultations with the other Party in advance of applying a bilateral safeguard measure, with a view to reviewing the information arising from the investigation and exchanging views on the bilateral safeguard measure.

3. Each Party shall ensure that its competent authorities complete any such investigation within one year of the date of its initiation.

4. Neither Party shall apply or maintain a bilateral safeguard measure:

(a) except to the extent, and for such time, as may be necessary to prevent or remedy serious injury and to facilitate adjustment of the domestic industry;

(b) for a period exceeding two years, except that the period may be extended by up to one year if the competent authorities of

the applying Party determine, in conformity with the procedures specified in this Article, that the bilateral safeguard measure continues to be necessary to prevent or remedy serious injury and to facilitate adjustment of the domestic industry and that there is evidence that the industry is adjusting.

5. Regardless of its duration, any bilateral safeguard measure or provisional bilateral safeguard measure shall terminate at the end of the transition period.

6. No bilateral safeguard measure shall be applied again to the import of a good which has been previously subject to such a measure, for a period of time equal to that during which such measure was applied, or one year since the expiry of such measure, whichever is longer.

7. Notwithstanding the provisions of paragraph 6, a bilateral safeguard measure with a duration of 180 days or less may be applied again to the import of a good if:

   (a) at least one year has elapsed since the date of introduction of a bilateral safeguard measure on the import of that good; and

   (b) a bilateral safeguard measure has not been applied on the same good more than twice in the five-year period immediately preceding the date of the first imposition of the bilateral safeguard measure.

8. A Party shall not apply a bilateral safeguard measure or provisional bilateral safeguard measure on a good that is subject to a global safeguard measure under Article XIX of GATT 1994 and the Safeguards Agreement. A Party shall not continue to maintain a bilateral safeguard measure or provisional bilateral safeguard measure on a good that becomes subject to a global safeguard measure.

9. In order to facilitate adjustment in a situation where the expected duration of a bilateral safeguard measure is more than one year, the Party that applies the measure shall progressively liberalise it at regular intervals during its period of application.

10. When a Party ceases to apply a bilateral safeguard measure, the rate of customs duty shall be the rate that would have been in effect in accordance with the Party's Schedule to Annex 2A (Schedules of Tariff Commitments for Goods) but for the bilateral safeguard measure.

Article 5.8
Provisional Bilateral Safeguard Measures

1. In critical circumstances where delay would cause damage that would be difficult to repair, a Party may apply a provisional bilateral safeguard measure pursuant to a preliminary determination by its competent

authorities that there is clear evidence that imports of an originating good from the other Party have increased as the result of the reduction or elimination of a customs duty under this Agreement, and have caused serious injury, or threat of serious injury, to its domestic industry.

2. Before applying a provisional bilateral safeguard measure the applying Party shall notify the other Party of the preliminary determination and shall immediately initiate consultations after applying the provisional bilateral safeguard measure.

3. A provisional bilateral safeguard measure shall not be maintained for more than 200 days, during which time the applying Party shall comply with Article 5.6 (Application of a Bilateral Safeguard Measure) and Article 5.7 (Conditions and Limitations).

4. The applying Party shall refund promptly any increase in customs duty paid as a result of the adoption of the provisional bilateral safeguard measure if the applying Party's investigating authority determines that the requirements of paragraph 1 of Article 5.6 (Application of a Bilateral Safeguard Measure) are not met.

5. The duration of any provisional bilateral safeguard measure shall be counted as part of the period described in subparagraph 4(b) of Article 5.7 (Conditions and Limitations).

Article 5.9
Compensation

1. A Party applying a bilateral safeguard shall consult with the other Party in order to mutually agree on appropriate trade liberalising compensation in the form of concessions having substantially equivalent trade effect or equivalent to the value of the additional duties expected to result from the application of the bilateral safeguard measure. The Party shall provide an opportunity for those consultations no later than 30 days after the application or the extension of the bilateral safeguard.

2. If the consultations under paragraph 1 do not result in the Parties agreeing on trade liberalising compensation no later than 30 days after consultations begin, the Party whose goods are subject to the bilateral safeguard measure may suspend substantially equivalent concessions to the trade of the Party applying the bilateral safeguard. This action shall be applied only for the minimum period necessary to achieve the substantially equivalent effects.

3. The right to take action referred to in paragraph 2 shall not be exercised for the first two years that the measure is in effect, which includes the

period of time that any provisional bilateral safeguard measure has been in effect.

Article 5.10
Agricultural Safeguards

Originating agricultural goods from a Party shall not be subject to any duties applied by a Party pursuant to a special safeguard taken under the Agreement on Agriculture.

Article 5.11
Non-Application of Dispute Settlement

Neither Party shall have recourse to dispute settlement under Chapter 19 (Dispute Settlement) for any matter arising under Section A or B of this Chapter.

CHAPTER 6

SANITARY AND PHYTOSANITARY MEASURES

Article 6.1
Definitions

1. For the purposes of this Chapter:

   (a) the definitions set out in Annex A to the SPS Agreement shall apply;

   (b) **"competent authorities"** mean those national government authorities within each Party recognised by the national government as responsible for developing and administering sanitary and phytosanitary ("SPS") measures within that Party;

   (c) **"emergency measure"** means a sanitary or phytosanitary measure that is applied by the importing Party to the products of the exporting Party to address an urgent problem of human, animal or plant life or health protection that arises or threatens to arise in the Party applying the measure; and

   (d) "**SPS Agreement"** means the *Agreement on the Application of Sanitary and Phytosanitary Measures*, set out in Annex 1A to the WTO Agreement.

2. The Parties shall take into consideration the terms and definitions of relevant international organisations, such as the Codex Alimentarius Commission ("Codex"), the World Organisation for Animal Health ("WOAH") and the International Plant Protection Convention ("IPPC"). In the event of an inconsistency between those terms and definitions and the definitions set out in the SPS Agreement, the definitions set out in the SPS Agreement shall prevail.

Article 6.2
Objectives

The objectives of this Chapter are to:

(a) reaffirm the rights and obligations of both Parties under the SPS Agreement, while supporting its enhanced implementation;

(b) provide a framework and mechanisms to facilitate bilateral trade between the Parties, while protecting human, animal or plant life or health;

(c) enhance transparency and deepen mutual understanding of each Party's regulations and procedures relating to SPS measures, and ensure that such measures do not create unjustified barriers to trade; and

(d) strengthen cooperation, communication and consultation between the Parties.

Article 6.3
Scope

This Chapter applies to all SPS measures of a Party that may, directly or indirectly, affect trade between the Parties.

Article 6.4
Affirmation of the SPS Agreement

1. The Parties reaffirm their rights and obligations with respect to each other under the SPS Agreement.

2. Nothing in this Chapter shall affect the rights and obligations of each Party under the SPS Agreement.

Article 6.5
Risk Assessment

1. Each Party shall base its sanitary and phytosanitary measures with respect to trade with the other Party on relevant international standards, guidelines or recommendations, where they exist, except as otherwise provided in the SPS Agreement.

2. The Parties shall strengthen their cooperation on risk assessment in accordance with the SPS Agreement while taking into account the relevant decisions of the WTO SPS Committee and international standards, guidelines and recommendations.

3. When conducting a risk assessment specific to trade between them, the importing Party shall:

   (a) on request, inform the exporting Party of the progress, including the reason for any delays;

(b) consider options that are not more trade-restrictive than required to achieve its appropriate level of protection, taking into account technical and economic feasibility; and

(c) provide an opportunity for the exporting Party to comment.

4. Based on mutually agreed priorities, each Party shall endeavour to progress requested risk assessments for products and, once completed, endeavour to ensure trade is facilitated without undue delay.

5. Without prejudice to emergency measures, the importing Party shall not stop the importation of a product of the other Party solely for the reason that the importing Party is undertaking a review of a sanitary or phytosanitary measure, if the importing Party permitted importation of the product of the other Party at the time of the initiation of the review.

Article 6.6
Adaptation to Regional Conditions

1. The Parties recognise the concepts of regional conditions, including pest- or disease-free areas and areas of low pest or disease prevalence, as set out in Article 6 of the SPS Agreement and that the adaptation of SPS measures to recognise regional conditions is an important means of facilitating trade. In developing SPS measures based on regionalisation, the Parties shall take into account the relevant decisions of the WTO SPS Committee and relevant international standards, guidelines and recommendations.

2. The Parties may cooperate on the recognition of regional conditions with the objective of acquiring confidence in the procedures followed by each other for such recognition. In doing so, the Parties may promote information sharing in this area and on related matters. The Parties may agree to recognise regionalisation decisions, including official control programmes, zones and compartments, and the associated certification variations, including for WOAH or IPPC recognised treatments, ahead of changes to their regional animal or plant health status.

3. If the importing Party adopts or maintains an SPS measure applicable to the exporting Party, and the exporting Party establishes officially controlled regional conditions, the exporting Party may request the importing Party recognise its regional conditions for any relevant pest or disease.

4. When the importing Party has received such a request for recognition of regional conditions from the exporting Party and has determined that the information provided by the exporting Party is sufficient, it shall initiate an assessment within a reasonable period of time. If the

exporting Party so requests, the importing Party shall also explain the process it undertakes for recognising regional conditions.

5. Reasonable access shall be given, upon request, to the importing Party for inspection, testing and other relevant procedures for the assessment.

6. On request of the exporting Party, the importing Party shall inform the exporting Party of the status of the assessment.

7. If the importing Party adopts a measure that recognises specific regional conditions of the exporting Party, the importing Party shall communicate that decision to the exporting Party in writing and implement the measure within a reasonable period of time.

8. If the evaluation of the evidence provided by the exporting Party does not result in a decision by the importing Party to recognise the regional conditions of the exporting Party, the importing Party shall provide the exporting Party the rationale for its decision in writing within a reasonable period of time.

9. If there are circumstances that result in the importing Party modifying or revoking a determination recognising regional conditions of the exporting Party, the importing Party shall notify the exporting Party as soon as possible. On request of the exporting Party, the Parties shall cooperate to assess whether the determination can be reinstated.

Article 6.7
Equivalence

1. The Parties shall strengthen cooperation on equivalence in accordance with the SPS Agreement, taking into account relevant decisions of the WTO SPS Committee and relevant international standards, guidelines and recommendations, in order to facilitate trade between them.

2. The importing Party shall accept the sanitary or phytosanitary measures of the other Party as equivalent even if these measures differ from their own or from those used by other countries, if the exporting Party objectively demonstrates to the importing Party that its measures achieve the importing Party's appropriate level of protection or that its measures have the same effect in achieving the objective as the importing Party's measures. The Parties recognise that equivalence can be accepted for a specific measure or measures related to certain product or categories of products or on a system-wide basis.

3. In determining equivalence, the importing Party shall take into account available information and experience as well as the knowledge of the regulatory competence of the exporting Party.

4. A Party shall, upon request, enter into consultations with the aim of achieving bilateral recognition agreements or arrangements of equivalence on the specified SPS measures.

5. As part of consultations, on request by the exporting Party, the importing Party shall explain and provide:

   (a) the rationale and objective of its measures; and

   (b) the specific risks its measures are intended to address.

6. The exporting Party shall provide necessary information in order for the importing Party to commence an equivalence assessment. Once the assessment commences, the importing Party shall, upon request, without undue delay explain the process and plan for making an equivalence determination.

7. The consideration by the importing Party of a request from the exporting Party for recognition of equivalence of its measures with regard to a specific product, or group of products, shall not be in itself a reason to disrupt or suspend ongoing imports from the exporting Party.

8. When the importing Party has concluded its assessment, it shall notify the equivalence determination to the exporting Party in writing. If an equivalence determination does not result in recognition by the exporting Party, the importing Party shall provide the exporting Party with the rationale for its decision.

9. If a Party proposes to adopt, modify, amend, repeal or remove an SPS measure which it considers may have a significant impact on trade in products that are the subject of an equivalence agreement or arrangement between the Parties, it shall notify the other Party and indicate its likely effect on recognition of equivalence.

10. Following such a notification from the exporting Party, the importing Party shall continue to apply its determination of equivalence unless it considers that the equivalence agreement or arrangement is no longer sufficient to meet its appropriate level of protection. If the importing Party considers that equivalence can be maintained under new or revised conditions it shall consult with the exporting Party on their development.

11. If the importing Party considers that equivalence cannot be maintained and it can no longer apply its determination of equivalence, the exporting Party may request consultations with the aim of once again

achieving a bilateral recognition arrangement of equivalence, consistent with the provisions of this Article.

Article 6.8
Certification, Import Permits and Approval Procedures

1. Each Party shall ensure measures related to certification, import permit and approval procedures are in accordance with relevant provisions of Annex C of the SPS Agreement and take into account the relevant decisions of the WTO SPS Committee, and international standards, guidelines or recommendations.

2. The Parties may strengthen cooperation with respect to paragraph 1, including on import permit requirements, with a view to reduce duplication between the Parties.

3. The Parties shall work cooperatively to promote the implementation of paperless trade through electronic SPS certification.

4. Where certification is required for trade in a product, the importing Party shall ensure that such certification is applied, in meeting its SPS objectives, only to the extent necessary to protect human, animal or plant life or health.

5. Where import permits are required for trade in a product, the importing Party shall endeavour to ensure that such permits reflect those requirements that are necessary to meet its appropriate level of protection and are issued without undue delay and on a non-discriminatory basis.

6. The Parties may develop simplified certificate models and attestations where equivalence, regionalisation or other recognitions have been agreed under this Chapter.

7. The Parties may also develop simplified establishment and product approval processes based on the recognition of control, inspection and approval processes already applied in the territory of the other Party.

Article 6.9
Audits

1. Each Party shall undertake audits in accordance with the relevant provisions of Annex C of the SPS Agreement and take into account the relevant decisions of the WTO SPS Committee, and international standards, guidelines or recommendations.

2. An audit shall be systems-based and conducted to assess the effectiveness of the official regulatory controls of the competent

authorities of the exporting Party, or apply to individual establishments or facilities where necessary, to provide the required assurances and meet the SPS measures of the importing Party.

3. Prior to the commencement of an audit, the importing Party and the exporting Party shall exchange information and endeavour to agree on the objectives and scope of the audit and other matters related specifically to the commencement of an audit.

4. The importing Party shall set forth its findings, preliminary conclusion and, if applicable, its recommendation in a draft audit report to the exporting Party with an opportunity to comment on it and take any such comments into account before making its conclusions and taking any action. The importing Party shall provide a detailed report and its summary, setting out its conclusions in writing, to the exporting Party within a reasonable period of time.

5. Measures taken by the importing Party as a consequence of its audit shall be supported by objective evidence and data, take into account the importing Party's knowledge of, relevant experience with, and confidence in, the exporting Party, and shall not be more trade-restrictive than necessary to achieve the importing Party's appropriate level of protection. Any such objective evidence and data shall be provided to the audited Party, on request.

6. Any costs incurred by the auditing Party shall be borne by the auditing Party, unless the Parties agree otherwise.

7. The auditing Party and the audited Party shall each ensure that procedures are in place to prevent the disclosure of confidential information acquired during the auditing process.

Article 6.10
Import Checks

1. Each Party shall undertake import checks in accordance with relevant provisions of Annex C of the SPS Agreement and take into account the relevant decisions of the WTO SPS Committee, and international standards, guidelines or recommendations.

2. Import checks, conducted in accordance with the importing Party's laws, regulations, and sanitary and phytosanitary requirements, shall be based on the sanitary and phytosanitary risk associated with importations from the exporting Party. The import checks shall be carried out in a manner that is not more trade-restrictive than required to achieve its appropriate level of protection and be applied without undue delay using appropriate risk-based sampling methodologies. The Parties may agree to amend the frequency or intensity of import

checks that would normally apply to a commodity class based on the performance of each other's national controls.

3. In the event that import checks reveal a non-compliance, the final decision or action taken by the importing Party shall be appropriate to the sanitary and phytosanitary risk associated with the importation of the non-compliant product.

4. If an importing Party prohibits or restricts the importation of a good of an exporting Party on the basis of an import check finding sanitary or phytosanitary non-compliance, the importing Party shall notify the importer or its representatives and, where appropriate, the exporting Party and certifying competent authority, of such non-compliance.

5. The importing Party shall provide the importer or its representatives located within the territory of the importing Party and, where appropriate, the exporting Party and certifying competent authority with an opportunity for a review of the decision. If a review is undertaken, the importing Party shall consider any relevant information submitted to assist it in the review, and it shall carry out the review within a reasonable period of time.

6. When significant or recurring sanitary or phytosanitary non-compliance associated with exported consignments is identified by the importing Party, the Parties shall, on request of either Party, discuss the non-compliance to ensure that appropriate remedial actions are taken to reduce such non-compliance.

7. Unless there is a clearly identified high risk, the importing Party shall provide means other than destruction to manage the risk, such as relabelling, treatment, where available, or re-export.

Article 6.11
Contact Points and Competent Authorities

1. By the date of entry into force of this Agreement, each Party shall:

   (a) designate a contact point to facilitate communication and the exchange of information between the Parties on matters arising under this Chapter;

   (b) provide the other Party with a list of its competent authorities responsible for developing and administering SPS measures within its territory, including a description of their structure, organisation and division of functions and responsibilities; and

   (c) the list of contact points and competent authorities shall be recorded in an implementing arrangement.

2. Each Party shall notify the other Party of any changes to its contact point and significant changes in the structure, organisation and division of responsibility within its competent authorities.

Article 6.12
Transparency and Exchange of Information

1. Each Party shall, in accordance with the transparency obligations contained in the SPS Agreement, notify the contact point referred to in Article 6.11 (Contact Points and Competent Authorities) of the other Party of any new or revised SPS measures that may affect trade between the Parties, including emergency measures imposed to protect human, animal or plant life or health.

2. When the information referred to in paragraph 1 has been made available via notification to the WTO's Central Registry of Notifications, or to the relevant international organisation, the requirements in paragraph 1 shall be deemed to have been fulfilled.

3. A Party shall respond within a reasonable period of time to any request for relevant information or clarification from the other Party regarding its SPS measures, including with respect to model certificates or attestations.

4. In implementing this Chapter, both Parties shall take into account relevant decisions of the WTO SPS Committee and international standards, guidelines and recommendations.

5. A Party may request relevant information from the other Party on any matter arising under this Chapter, or any other SPS measure of the other Party affecting trade between the Parties, where such information has not already been included in a notification to the SPS Committee or has not otherwise been made publicly available. A Party that receives a reasonable request for information shall provide available information to the requesting Party within a reasonable period of time.

6. If the importing Party determines that there is a significant, sustained or recurring pattern of non-conformity with a sanitary or phytosanitary measure, the importing Party shall notify the exporting Party of the non-conformity.

7. Unless urgent problems of human, animal or plant life or health protection arise or threaten to arise, or the measure is of trade facilitating nature, the Party proposing an SPS measure shall normally allow at least 60 days for the other Party to provide written comments on the proposed measure after it makes a notification to the WTO. If feasible and appropriate, the Party proposing the measure may allow more than 60 days. The Party proposing the measure shall consider

any reasonable request from the other Party to extend the comment period.

Article 6.13
Cooperation and Capacity Building

1. The Parties through the Committee on SPS matters shall explore opportunities for further cooperation, collaboration and information exchange, including through their competent authorities, on SPS matters of mutual interest, consistent with the objectives of this Chapter. This may include the provision of technical assistance and capacity building, subject to the availability of appropriate resources.

2. In undertaking cooperation activities, the Parties shall endeavour to coordinate with bilateral, regional or multilateral work programmes with the objective of avoiding unnecessary duplication and maximising the use of resources.

Article 6.14
SPS Committee

1. The Parties hereby establish a Committee on SPS Measures ("SPS Committee") under Article 17.5 (Committees and Subsidiary Bodies), consisting of representatives from relevant competent authorities and government agencies of each Party.

2. The SPS Committee shall review the progress made by the Parties in implementing their commitments under this Chapter and may establish ad-hoc subsidiary working groups to consider specific issues relating to the implementation of this Chapter.

3. The SPS Committee shall provide a forum to facilitate information exchange and enable either Party to raise and discuss any SPS matter related to trade, including biosecurity matters, between the Parties. The SPS Committee may also develop action plans including those that may relate to cooperation and capacity building.

4. The Parties may, where mutually agreed, develop bilateral implementing arrangements to set out mutually determined understandings and details for applying this Chapter, including for example those documenting the recognition of: Equivalence; Regionalisation; Product Treatments; Certification, Controls, Inspections and Approval Processes; Import Permits; Audits; Establishment Lists; Import Checks; changes to contact points and competent authorities; the use of CODEX or National Maximum Residue Limits for import; and any other matter as mutually decided.

5. The SPS Committee shall meet within one year of the date of entry into force of this Agreement and thereafter as mutually determined by the Parties. Meetings may occur in person, by teleconference, by video conference, or through any other means as mutually determined by both the Parties. The SPS Committee shall establish its rules of procedure at its first meeting. All decisions of the SPS Committee shall be made by consensus.

6. The SPS Committee may hold joint meetings with the Biosecurity, Food and Primary Products Committee to consider additional matters within the regulatory authority of the competent authorities. The SPS Committee shall provide any recommendations or report to the Joint Commission as necessary.

Article 6.15
Technical Consultations

1. If a Party has specific trade concerns regarding SPS measures proposed or implemented by the other Party, it may request technical consultations with the other Party. The other Party shall respond promptly to any reasonable request for such consultation.

2. The Parties shall hold such technical consultations within 30 days of the date of the request, unless otherwise agreed by the Parties.

3. Where a Party considers that an SPS measure of the other Party is affecting its trade with the other Party, it may, through the contact points referred to in Article 6.11 (Contact Points and Competent Authorities) or other established communication channels, request a detailed explanation of the SPS measure, including the scientific basis of the measure. The other Party shall respond promptly to any request for such an explanation. The Parties shall endeavour to reach a mutually satisfactory resolution.

4. The technical consultations may be conducted via teleconference, videoconference, or through any other means agreed by the Parties.

Article 6.16
Emergency SPS Measures

1. If a Party adopts an emergency measure that is necessary for the protection of human, animal or plant life or health and that may have an effect on trade between the Parties, that Party shall notify the other Party of that measure through the contact point referred to in Article 6.11 (Contact Points and Competent Authorities) as soon as possible. The importing Party shall take into consideration any information provided by the other Party in response to the notification.

2. On request of the other Party, a Party adopting an emergency SPS measure shall engage in technical consultations within 15 days of the date of such request, unless otherwise agreed by the Parties.

3. The importing Party shall consider any information provided in a timely manner by the exporting Party when making decisions with respect to one or more consignments that, at the time of adoption of an emergency SPS measure, are being transported between the Parties.

4. If a Party adopts an emergency measure, it shall review the scientific basis of that measure within six months of the date of the adoption of the measure, with the aim of revoking or developing a revised measure that would permit trade to recommence, and provide the results of the review to the other Party on request. If the emergency measure is maintained after the review of the measure, the importing Party shall periodically review the measure at least every six months thereafter based on the most recent available information, and, upon request, shall explain the reasons for the continuation of the emergency measure.

5. If the exporting Party considers, on the basis of scientific evidence, that an emergency measure is being maintained by the importing Party without reasons, it may provide that evidence to the other Party and request the other Party to review the measure or engage in technical consultations under Article 6.15 (Technical Consultations).

Article 6.17
Non-Application of Dispute Settlement

1. Neither Party shall have recourse to dispute settlement under Chapter 19 (Dispute Settlement) for any matter arising under this Chapter.

2. The SPS Committee shall undertake a review of the application of dispute settlement under this Chapter four years from the date of entry into force of this Agreement. Following the review, the SPS Committee may submit recommendations to the Joint Commission for their consideration.

CHAPTER 7

TECHNICAL BARRIERS TO TRADE

Article 7.1
Definitions

For the purposes of this Chapter, the terms and their definitions provided in Annex 1 of the *Agreement on Technical Barriers to Trade*, set out in Annex 1A to the WTO Agreement ("TBT Agreement") shall apply.

Article 7.2
Objectives

The objectives of this Chapter are to facilitate trade in goods between the Parties by:

(a) ensuring that standards, technical regulations, and conformity assessment procedures do not create unnecessary obstacles to trade;

(b) furthering the implementation of the TBT Agreement;

(c) promoting mutual understanding of each Party's standards, technical regulations, and conformity assessment procedures;

(d) facilitating information exchange and cooperation between the Parties in the field of standards, technical regulations, and conformity assessment procedures including in the work of relevant international bodies; and

(e) addressing the issues that may arise under this Chapter.

Article 7.3
Scope

1. This Chapter shall apply to the standards, technical regulations, and conformity assessment procedures of central government bodies that may affect trade in goods between the Parties. This Chapter shall not apply to:

    (a) any sanitary or phytosanitary measure, which is covered by Chapter 6 (Sanitary and Phytosanitary Measures); and

(b) purchasing specifications prepared by governmental bodies for production or consumption requirements of governmental bodies.

2. Each Party shall take such reasonable measures as may be available to it to ensure compliance, in the implementation of this Chapter by local government bodies, and non-governmental bodies within its territory which are responsible for the preparation, adoption, and application of standards, technical regulations, and conformity assessment procedures.

3. Nothing in this Chapter shall prevent a Party from preparing, adopting, applying, or maintaining standards, technical regulations, and conformity assessment procedures in a manner consistent with the TBT Agreement and this Chapter.

Article 7.4
Reaffirmation of the TBT Agreement

The Parties reaffirm their rights and obligations under the TBT Agreement.

Article 7.5
Standards

1. The Parties recognise the important role that international standards, guides, and recommendations can play in supporting greater alignment of technical regulations, conformity assessment procedures, and national standards, and in reducing unnecessary barriers to trade.

2. In determining whether an international standard, guide, or recommendation within the meaning of Articles 2 and 5 and Annex 3 of the TBT Agreement exists, each Party shall base its decision on the principles set out in the relevant *Decision of the Committee on Principles for the Development of International Standards, Guides and Recommendations with relation to Articles 2, 5 and Annex 3 of the Agreement* (G/TBT/9, 13 November 2000, Annex 4), and subsequent relevant decisions and recommendations in this regard, adopted by the WTO Committee on Technical Barriers to Trade ("WTO TBT Committee").

3. With respect to the preparation, adoption and application of standards, each Party shall ensure that its standardising body or bodies that prepare, adopt and apply national standards accept and comply with Annex 3 of the TBT Agreement.

4. The Parties shall, where appropriate, strengthen coordination and communication with each other in the context of discussions on

international standards and related issues in other international fora, such as the WTO TBT Committee.

5. Where modifications to the contents or structure of the relevant international standards were necessary in developing a Party's national standards, that Party shall, on request of the other Party, encourage its standardising body or bodies to provide information on the differences in the contents and structure, and the reason for those differences. Any fees charged for this service shall, apart from the real cost of delivery, be the same for foreign and domestic persons.

6. Further to paragraph 5, each Party shall ensure that its standardising body or bodies do not prepare, adopt or apply standards with a view to, or with the effect of, creating unnecessary obstacles to international trade.

7. Each Party shall encourage cooperation between its standardising body or bodies in its territory and the standardising body or bodies of the other Party, in areas such as:

   (a) exchange of information on standards;

   (b) exchange of information relating to standard setting procedures; and

   (c) international standardising activities in areas of mutual interest.

Article 7.6
Technical Regulations

1. Each Party shall use relevant international standards or the relevant parts of them, to the extent provided in paragraph 4 of Article 2 of the TBT Agreement, as a basis for its technical regulations. Where a Party does not use such international standards, or their relevant parts, as a basis for its technical regulations, and these may have an effect on the trade of the other Party, it shall, on request from the other Party, explain the reasons why such standards have been considered inappropriate or ineffective to achieve the aims of its technical regulations.

2. In implementing paragraph 2 of Article 2 of the TBT Agreement, each Party shall consider available alternatives in order to ensure that the proposed technical regulations to be adopted are not more trade-restrictive than necessary to fulfil a legitimate objective.

3. Each Party shall give positive consideration to accepting as equivalent, technical regulations of the other Party, even if those regulations differ from its own, provided it is satisfied that those regulations adequately fulfil the objectives of its own regulations.

4. Where a Party does not accept a technical regulation of the other Party as equivalent to its own, it shall, on request of the other Party, explain the reasons for its decision.

5. In implementing paragraph 8 of Article 2 of the TBT Agreement, where a Party does not specify technical regulations based on product requirements in terms of performance rather than design or descriptive characteristics, the Party shall endeavour to, on request of the other Party, provide its reasons for doing so.

6. Except where urgent problems of safety, health, environmental protection, or national security arise or threaten to arise, each Party shall allow a reasonable interval between the publication of technical regulations and their entry into force in order to provide sufficient time for producers in an exporting Party to adapt their products or methods of production to the requirements of an importing Party. For the purposes of this paragraph, the Parties understand that “reasonable interval” shall mean normally a period of not less than six months, except where this would be ineffective in fulfilling the legitimate objectives pursued by the technical regulation.

7. On request of a Party that has an interest in developing a technical regulation similar to a technical regulation of the other Party, the requested Party shall endeavour to provide, to the extent practicable, relevant information, including studies or documents, except for confidential information, on which it has relied in its development.

8. Each Party shall uniformly and consistently apply its technical regulations that are prepared and adopted by its central government bodies to its territory.

Article 7.7
Conformity Assessment Procedures

1. Further to paragraph 4 of Article 5 of the TBT Agreement, each Party shall ensure that central government bodies use relevant international standards or their relevant parts as a basis for their conformity assessment procedures, except where, as duly explained upon request, such international standards or relevant parts are inappropriate for the Party concerned.

2. Each Party recognises the importance of accepting the results of conformity assessment procedures conducted in the other Party with a view to increasing efficiency, avoiding duplication, and ensuring cost effectiveness of conformity assessments.

3. Each Party shall ensure, wherever possible, that results of conformity assessment procedures in the other Party are accepted, even when those procedures differ from its own, unless those procedures do not

offer an assurance of conformity with applicable technical regulations or standards equivalent to its own procedures.

4. A Party shall, on request of the other Party, explain its reasons for not accepting the results of a conformity assessment procedure conducted in the other Party.

5. Each Party recognises that, depending on the situation of the Party and the specific sectors involved, a broad range of mechanisms exists to facilitate the acceptance of the results of conformity assessment procedures conducted in the other Party. Such mechanisms may include:

   (a) mutual recognition agreements for the results of conformity assessment procedures conducted by bodies in the other Party;

   (b) cooperative voluntary arrangements between accreditation bodies or those between conformity assessment bodies in the other Party;

   (c) the use of accreditation to qualify conformity assessment bodies, including through relevant multilateral agreements or arrangements, to recognise the accreditation granted by the other Party;

   (d) the designation of conformity assessment bodies in the other Party;

   (e) unilateral recognition by a Party of results of conformity assessment procedures conducted in the other Party; and

   (f) a manufacturer’s or supplier’s declaration of conformity.

6. Upon reasonable request by a Party, the other Party shall exchange information or share experiences on the mechanisms referred to in paragraph 5, including their development and application, with a view to facilitating the acceptance of the results of conformity assessment procedures.

7. The Parties recognise the important role that relevant international, including regional, organisations can play in cooperation in the area of conformity assessment. In this regard, each Party shall take into consideration the participation status or membership in such organisations of relevant bodies in the Parties in facilitating this cooperation.

8. The Parties agree to encourage cooperation between their relevant conformity assessment bodies in working closer with a view to facilitating the acceptance of conformity assessment results between the Parties.

9. Each Party shall, wherever possible, permit the participation of conformity assessment bodies of the other Party in its conformity assessment procedures under conditions no less favourable than those accorded to conformity assessment bodies in that Party.

10. Where a Party permits participation of its conformity assessment bodies and does not permit participation of conformity assessment bodies of the other Party in its conformity assessment procedures, it shall, on request of that other Party, explain the reason for its decision to refuse.

Article 7.8
Cooperation

1. The Parties shall strengthen their cooperation between their respective organisations responsible for standards, technical regulations and conformity assessment procedures, consistent with the objectives of this Chapter.

2. Each Party shall, on request of the other Party, give positive consideration to proposals for cooperation on matters of mutual interest on standards, technical regulations and conformity assessment procedures.

3. The cooperation referred to in paragraph 2 shall be on mutually determined terms and conditions, may include:

   (a) advice, technical assistance or capacity building relating to the development and application of standards, technical regulations and conformity assessment procedures;

   (b) cooperation between conformity assessment bodies, both governmental and non-governmental, in the Parties, on matters of mutual interest;

   (c) cooperation in areas of mutual interest in the work of relevant regional and international bodies relating to the development and application of standards and conformity assessment procedures, such as enhancing participation in the frameworks for mutual recognition developed by relevant regional and international bodies;

   (d) enhancing cooperation in the development and improvement of standards, technical regulations, and conformity assessment procedures; and

   (e) strengthening communication and coordination in the WTO TBT Committee and other relevant international or regional fora.

4. Each Party shall, on request of the other Party, give consideration to sector-specific proposals for mutual benefit for cooperation under this Chapter.

Article 7.9
Technical Discussions

1. Where a Party considers the need to resolve an issue related to trade and provisions under this Chapter, it may make a written request for technical discussions. The other Party shall respond as early as possible to such a request.

2. The Parties shall enter into technical discussions within 60 days of the written request referred to in paragraph 1, unless otherwise mutually determined, with a view to reaching a mutually satisfactory solution. Technical discussions may be conducted through any means mutually agreed by the Parties.

3. Requests for technical discussions shall be made through the Parties' respective contact points designated pursuant to Article 7.14 (Contact Points).

4. This Article is without prejudice to the rights and obligations of the Parties under Chapter 19 (Dispute Settlement).

Article 7.10
Transparency

1. The Parties recognise the importance of the provisions relating to transparency in the TBT Agreement. In this respect, the Parties shall take into account relevant decisions and recommendations in the Decisions and Recommendations adopted by the WTO Committee on Technical Barriers to Trade since 1 January 1995 (G/TBT/1/Rev.13), as may be revised, issued by the WTO TBT Committee.

2. Upon written request, a Party shall provide to the other Party, if already available, the full text or summary of its notified technical regulations and conformity assessment procedures in the English language. If unavailable, the Party shall provide to the other Party a summary stating the requirements of the notified technical regulations and conformity assessment procedures in the English language, within a reasonable period of time agreed by the Parties and, if possible, within 30 days after the date of receipt of the written request. The Party writing the summary shall determine the contents of the summary.

3. Each Party shall endeavour to normally allow 60 days from the date of notification to the WTO in accordance with paragraph 9 of Article 2 and paragraph 6 of Article 5 of the TBT Agreement for the other Party to

provide comments in writing, except where urgent problems of safety, health, environmental protection, or national security arise, or threaten to arise. Each Party shall take the comments of the other Party into account and shall endeavour to provide responses to those comments upon request.

4. Each Party shall allow persons of the other Party to participate in consultation procedures that are available to the general public for the development of technical regulations, national standards and conformity assessment procedures by the Party, subject to its laws, regulations and procedures, on terms no less favourable than those accorded to its own persons.

5. The Parties shall ensure that all new final technical regulations and conformity assessment procedures and final amendments to existing technical regulations and conformity assessment procedures are publicly available.

6. Unless otherwise provided in this Chapter, any information or explanation requested by a Party pursuant to this Chapter shall be provided by the requested Party, electronically and in the English language, within a reasonable period of time agreed by the Parties and, if possible, within 60 days.

Article 7.11
Marking and Labelling

If a Party requires marking or labelling of products in the form of a technical regulation:

(a) the importing Party shall accept that labelling, including supplementary labelling or corrections to labelling, take place in the territory of the importing Party in accordance with its relevant laws, regulations, and customs procedures, as an alternative to labelling in the exporting Party, unless that labelling is necessary in view of the legitimate objectives referred to in Article 2.2 of the TBT Agreement;

(b) the importing Party shall, unless it considers that legitimate objectives under the TBT Agreement are compromised as a result, endeavour to accept supplementary, non-permanent, or detachable labels, or marking or labelling in the accompanying documentation rather than physically attached to the product; and

(c) provided that it is not misleading, contradictory, inconsistent, or confusing, or that the importing Party's legitimate objectives are not compromised, the importing Party shall permit the following in relation to the information required in the importing Party:

(i) information in other languages in addition to the language required in the importing Party;

(ii) internationally accepted nomenclatures, pictograms, symbols, or graphics in addition to those required in the importing Party; and

(iii) additional information to that required in the importing Party.

Article 7.12
Implementing Arrangements

The Parties may develop arrangements to set out areas of cooperation of mutual interest for applying this Chapter, including, where appropriate, in conjunction with other related Chapters.

Article 7.13
Committee on Technical Barriers to Trade

1. The Parties hereby establish a Committee on Technical Barriers to Trade ("Committee"), consisting of representatives of the Parties.

2. The Committee shall meet at such venues and times as mutually determined by the Parties. Meetings may be conducted in person, or by any other means as mutually determined by the Parties.

3. The functions of the Committee may include:

(a) monitoring the implementation and operation of this Chapter;

(b) coordinating cooperation pursuant to Article 7.8 (Cooperation);

(c) facilitating technical discussions;

(d) reporting, where appropriate, its findings to the Joint Commission; and

(e) carrying out other functions as may be delegated by the Joint Commission.

Article 7.14
Contact Points

1. Each Party shall, within 60 days of the date of entry into force of this Agreement, designate a contact point or contact points responsible for coordinating the implementation of this Chapter, and notify the other

Party of that contact point or contact points and relevant details, including an email address. Each Party shall promptly notify the other Party of any change to those contact details.

2. Each Party shall ensure that its contact point or contact points facilitate the exchange of information between the Parties on standards, technical regulations, and conformity assessment procedures, in response to all reasonable requests for such information from the other Party.

3. The contact point or contact points may agree to refer issues concerning the implementation of this Chapter to the Committee on Technical Barriers to Trade for consideration.

CHAPTER 8

TRADE IN SERVICES

Article 8.1
Definitions

For the purposes of this Chapter:

(a) **“aircraft repair and maintenance services”** means such activities when undertaken on an aircraft or a part thereof while it is withdrawn from service and does not include so-called line maintenance;

(b) **“commercial presence”** means any type of business or professional establishment, including through:

(i) the constitution, acquisition, or maintenance of a juridical person; or

(ii) the creation or maintenance of a branch or a representative office,

within the territory of a Party for the purpose of supplying a service;

(c) **“computer reservation system services”** means services provided by computerised systems that contain information about air carriers’ schedules, availability, fares, and fare rules, through which reservations can be made or tickets may be issued;

(d) **“juridical person”** means any entity duly constituted or otherwise organised under applicable law, whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any corporation, trust, partnership, joint venture, sole proprietorship, or association;

(e) a juridical person is:

(i) **“owned”** by persons of a Party if more than 50 per cent of the equity interest in it is beneficially owned by persons of that Party;

(ii) **“controlled”** by persons of a Party if such persons have the power to name a majority of its directors or otherwise to legally direct its actions; or

(iii) **“affiliated**” with another person when it controls, or is controlled by, that other person, or when it and the other person are both controlled by the same person;

(f) **"juridical person of a Party"** means a juridical person which is either:

(i) constituted or otherwise organised under the law of that Party, and is engaged in substantive business operations in the territory of that Party or the other Party; or

(ii) in the case of the supply of a service through commercial presence, owned or controlled by:

(A) natural persons of that Party; or

(B) juridical persons of that Party identified under subparagraph (f)(i);

(g) **"measures by a Party affecting trade in services"** includes measures in respect of:

(i) the purchase or use of, or payment for, a service;

(ii) the access to and use of, in connection with the supply of a service, services which are required by a Party to be offered to the public generally; and

(iii) the presence, including commercial presence, of persons of a Party for the supply of a service in the territory of the other Party;

(h) **"monopoly supplier of a service"** means any person, public or private, which in the relevant market of the territory of a Party is authorised or established formally or in effect by that Party as the sole supplier of that service;

(i) **"natural person of a Party"** means a natural person who resides in the territory of that Party or elsewhere and who under the law of that Party:

(i) is a national of that Party; or

(ii) has the right of permanent residence[1] in that Party, in the case of a Party which accords substantially the same treatment to its permanent residents as it does to its nationals in respect of measures affecting trade in services, provided no Party is obligated to accord to such permanent residents treatment

[1] Where a Party has made a reservation with respect to permanent residents in its Schedules in Annex 8H (Schedule of Specific Commitments - India), Annex 8I (Schedule of Non-Conforming Measures - New Zealand), Annex 8J (Schedule of Specific Commitments on Temporary Movement of Natural Persons - India), Annex 8K (Schedule of Specific Commitments on Temporary Movement of Natural Persons – New Zealand) or Annex 8L (Schedule of Commitments on Temporary Employment Entry – New Zealand) , that reservation shall not prejudice that Party's rights and obligations in GATS.

more favourable than would be accorded by that Party to such permanent residents;

(j) **"person"** means a natural person or a juridical person;

(k) **"sector"** of a service means:

(i) with reference to a commitment, one or more, or all, subsectors of that service, as specified in a Party's Schedule in Annex 8H (Schedule of Specific Commitments - India) or Annex 8I (Schedule of Non-Conforming Measures - New Zealand); and

(ii) otherwise, the whole of that service sector, including all of its sub-sectors;

(l) **"selling and marketing of air transport services"** means opportunities for the air carrier concerned to sell and market freely its air transport services including all aspects of marketing such as market research, advertising, and distribution. These activities do not include the pricing of air transport services nor the applicable conditions;

(m) **"services"** includes any service in any sector except services supplied in the exercise of governmental authority;

(n) **"service consumer**" means any person that receives or uses a service;

(o) **"service of the other Party"** means a service which is supplied:

(i) from or in the territory of that other Party, or in the case of maritime transport, by a vessel registered under the laws and regulations of that other Party, or by a person of that other Party which supplies the service through the operation of a vessel or its use in whole or in part; or

(ii) in the case of the supply of a service through commercial presence or through the presence of natural persons, by a service supplier of that other Party;

(p) **"service supplied in the exercise of governmental authority"** means any service which is supplied neither on a commercial basis nor in competition with one or more service suppliers;

(q) **"service supplier"** means a person that supplies a service;[2] [3]

(r) **"supply of a service"** includes the production, distribution, marketing, sale, and delivery of a service;

(s) **"trade in services"** means the supply of a service:

(i) from the territory of one Party into the territory of the other Party;

(ii) in the territory of one Party to the service consumer of the other Party;

(iii) by a service supplier of one Party, through commercial presence in the territory of the other Party; and

(iv) by a service supplier of one Party, through presence of natural persons of a Party in the territory of the other Party; and

(t) **"traffic rights"** means the rights for scheduled and non-scheduled services to operate or carry passengers, cargo, and mail for remuneration or hire from, to, within, or over the territory of a Party, including points to be served, routes to be operated, types of traffic to be carried, capacity to be provided, tariffs to be charged, and their conditions, and criteria for designation of airlines, including such criteria as number, ownership, and control.

Article 8.2
Scope

1. This Chapter shall apply to measures by a Party affecting trade in services.

2. For the purposes of this Chapter, "measures by a Party" means measures taken by:

(a) central, regional, or local governments and authorities of that Party; and

[2] Where the service is not supplied directly by a juridical person but through other forms of commercial presence such as a branch or a representative office, the service supplier (i.e. the juridical person) shall, nonetheless, through such presence be accorded the treatment provided for service suppliers under this Chapter. Such treatment shall be extended to the presence through which the service is supplied and need not be extended to any other parts of the supplier located outside the territory where the service is supplied.

[3] The Parties confirm their shared understanding that "service supplier" in this Chapter has the same meaning that it has under subparagraph (g) of Article XXVIII of GATS.

(b) non-governmental bodies in the exercise of powers delegated by central, regional, or local governments or authorities of that Party.

In fulfilling its obligations and commitments under this Chapter, each Party shall take such reasonable measures as may be available to it to ensure their observance by regional and local governments and authorities and non-governmental bodies within its territory.

3. This Chapter shall not apply to measures affecting:

(a) government procurement;

(b) subsidies or grants, including government-supported loans, guarantees, and insurance, provided by a Party or to any conditions attached to the receipt or continued receipt of such subsidies or grants, whether or not such subsidies or grants are offered exclusively to domestic services, service consumers, or service suppliers;

(c) services supplied in the exercise of governmental authority;

(d) cabotage[4] in maritime transport services; and

(e) in respect of air transport services, measures affecting traffic rights however granted, or measures affecting services directly related to the exercise of traffic rights, other than measures affecting:

(i) aircraft repair and maintenance services;

(ii) the selling and marketing of air transport services; and

(iii) computer reservation system services.

4. This Chapter shall not impose any obligation on a Party with respect to a natural person of the other Party who seeks access to its employment market or who is employed on a permanent basis in its territory, and does not confer any right on that natural person with respect to that access or employment. For greater certainty, this Chapter shall not

[4] "Maritime cabotage" means the transportation of passengers or goods between any port or place located in a Party and any other port or place located in that Party and transportation of passengers or goods originating or terminating in the same port or place located in that Party, including transportation of passengers or goods between a port or a place located in that Party and another port, place, installation or structures situated in the Exclusive Economic Zone of that Party or on the continental shelf of that Party. Maritime cabotage shall further include services such as floating storage, offloading, towing, anchor-handling, dredging, off-shore drilling or production, diving support, maintenance support, various types of surveys, cable laying, sea-bed mining operations, pipe-laying, lighterage, salvage, marine construction, hook-up, port and terminal related support services, provided such services are supplied in the above areas by the vessels.

apply to measures regarding citizenship, nationality or residence on a permanent basis.

Article 8.3
Scheduling of Commitments

1. Each Party shall make commitments under Article 8.4 (National Treatment), Article 8.5 (Market Access), and Article 8.6 (Most-Favoured-Nation Treatment) in accordance with either Article 8.7 (Schedule of Specific Commitments) or Article 8.8 (Schedule of Non-Conforming Measures).

2. A Party making commitments in accordance with Article 8.7 (Schedule of Specific Commitments) shall make commitments under the applicable paragraphs in Article 8.4 (National Treatment), Article 8.5 (Market Access), and Article 8.6 (Most-Favoured-Nation Treatment). A Party making commitments in accordance with Article 8.7 (Schedule of Specific Commitments) may also make commitments under Article 8.9 (Additional Commitments).

3. A Party making commitments in accordance with Article 8.8 (Schedule of Non-Conforming Measures) shall make commitments under the applicable paragraphs in Article 8.4 (National Treatment), Article 8.5 (Market Access), and Article 8.6 (Most-Favoured-Nation Treatment). A Party making commitments in accordance with Article 8.8 (Schedule of Non-Conforming Measures) may also make commitments under Article 8.9 (Additional Commitments).

4. For greater certainty, a Party's schedule in Annex 8H (Schedule of Specific Commitments - India) and Annex 8I (Schedule of Non-Conforming Measures - New Zealand) shall form an integral part of this Chapter.

Article 8.4
National Treatment

1. A Party making commitments in accordance with Article 8.7 (Schedule of Specific Commitments) shall, in the sectors inscribed in its schedule of specific commitments and subject to any conditions and qualifications set out therein, accord to services and service suppliers of the other Party, in respect of all measures affecting the supply of

services, treatment no less favourable than that it accords to its own like services and service suppliers.[5]

2. A Party making commitments in accordance with Article 8.8 (Schedule of Non-Conforming Measures) shall accord to services and service suppliers of the other Party, in respect of all measures affecting the supply of services, treatment no less favourable than that it accords to its own like services and service suppliers, subject to its non-conforming measures as provided in Article 8.8 (Schedule of Non-Conforming Measures).

3. A Party may meet the requirement under paragraph 1 or 2 by according to services and service suppliers of the other Party, either formally identical treatment or formally different treatment to that it accords to its own like services and service suppliers.

4. Formally identical or formally different treatment shall be considered to be less favourable if it modifies the conditions of competition in favour of services or service suppliers of the Party compared to like services or service suppliers of the other Party.

Article 8.5
Market Access

1. With respect to market access through the modes of supply identified in subparagraph (s) of Article 8.1 (Definitions), a Party making commitments in accordance with Article 8.7 (Schedule of Specific Commitments) shall accord services and service suppliers of the other Party treatment no less favourable than that provided for under the terms, limitations, and conditions agreed and specified in its Schedule in Annex 8H (Schedule of Specific Commitments - India).[6]

2. The measures which a Party shall not adopt or maintain either on the basis of a regional sub-division or on the basis of its entire territory, either in sectors where market access commitments are undertaken and in accordance with its specific commitments, as provided in Annex 8H (Schedule of Specific Commitments - India), or subject to its

[5] Specific commitments assumed under this Article shall not be construed to require any Party to compensate for any inherent competitive disadvantages which result from the foreign character of the relevant services or service suppliers.

[6] If a Party undertakes a market-access commitment in relation to the supply of a service through the mode of supply referred to in subparagraph (s)(i) of Article 8.1 (Definitions) and if the cross-border movement of capital is an essential part of the service itself, that Party is thereby committed to allow such movement of capital. If a Party undertakes a market-access commitment in relation to the supply of a service through the mode of supply referred to in subparagraph (s)(iii) of Article 8.1 (Definitions), it is thereby committed to allow related transfers of capital into its territory.

non-conforming measures, as provided in Article 8.8 (Schedule of Non-Conforming Measures) are defined as:

(a) limitations on the number of service suppliers whether in the form of numerical quotas, monopolies, exclusive service suppliers or the requirements of an economic needs test;

(b) limitations on the total value of service transactions or assets in the form of numerical quotas or the requirement of an economic needs test;

(c) limitations on the total number of service operations or on the total quantity of service output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test;

(d) limitations on the total number of natural persons that may be employed in a particular service sector or that a service supplier may employ and who are necessary for, and directly related to, the supply of a specific service in the form of numerical quotas or the requirement of an economic needs test;

(e) measures which restrict or require specific types of legal entity or joint venture through which a service supplier may supply a service; and

(f) limitations on the participation of foreign capital in terms of maximum percentage limit on foreign shareholding or the total value of individual or aggregate foreign investment.

Article 8.6
Most-Favoured-Nation Treatment

1. A Party making commitments in accordance with Article 8.7 (Schedule of Specific Commitments) shall, in respect of the sectors and subsectors set out in its Most-Favoured-Nation Treatment Sectoral Coverage Appendix to its Schedule in Annex 8H (Schedule of Specific Commitments - India) and subject to any conditions and qualifications set out therein, accord to services and service suppliers of the other Party treatment no less favourable than that it accords to like services and service suppliers of a non-Party.

2. A Party making commitments in accordance with Article 8.8 (Schedule of Non-Conforming Measures) shall, subject to its non-conforming measures set out in its Schedule in Annex 8I (Schedule of Non-Conforming Measures - New Zealand), accord to services and service suppliers of the other Party treatment no less favourable than that it accords to like services and service suppliers of a non-Party.

3. Notwithstanding paragraphs 1 and 2, each Party reserves the right to adopt or maintain any measure that accords differential treatment to services and service suppliers of any non-Party under any bilateral or multilateral international agreement in force at, or signed prior to, the date of entry into force of this Agreement.

4. The provisions of this Chapter shall not be construed as to prevent a Party from conferring or according advantages to adjacent countries in order to facilitate exchanges limited to contiguous frontier zones of services that are both locally produced and consumed.

Article 8.7
Schedule of Specific Commitments

1. A Party making commitments in accordance with this Article shall set out in its Schedule in Annex 8H (Schedule of Specific Commitments - India), the specific commitments it undertakes under Article 8.4 (National Treatment), Article 8.5 (Market Access), and Article 8.9 (Additional Commitments).

2. With respect to sectors where the commitments referred to in paragraph 1 are undertaken, each Schedule in Annex 8H (Schedule of Specific Commitments - India) shall specify:

   (a) terms, limitations, and conditions on market access;

   (b) conditions and qualifications on national treatment;

   (c) undertakings relating to additional commitments; and

   (d) where appropriate, the time frame for implementation of such commitments.

3. Measures inconsistent with both Article 8.4 (National Treatment) and Article 8.5 (Market Access) shall be inscribed in the column relating to Article 8.5 (Market Access). In this case, the inscription shall be considered to provide a condition or qualification to Article 8.4 (National Treatment) as well.

Article 8.8
Schedule of Non-Conforming Measures

1. For a Party making commitments in accordance with this Article, Article 8.4 (National Treatment), Article 8.5 (Market Access), and Article 8.6 (Most-Favoured-Nation Treatment) shall not apply to:

   (a) any existing non-conforming measure that is maintained by that Party at:

(i) the central level of government, as set out by that Party in List A of its Schedule in Annex 8I (Schedule of Non-Conforming Measures - New Zealand);

(ii) a regional level of government, as set out by that Party in List A of its Schedule in Annex 8I (Schedule of Non-Conforming Measures - New Zealand); or

(iii) a local level of government;

(b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); and

(c) an amendment to any non-conforming measure referred to in subparagraph (a), to the extent that the amendment does not decrease the conformity of the measure, as it existed immediately before the amendment, with Article 8.4 (National Treatment), Article 8.5 (Market Access), and Article 8.6 (Most-Favoured-Nation Treatment).

2. Article 8.4 (National Treatment), Article 8.5 (Market Access) and Article 8.6 (Most-Favoured-Nation Treatment) shall not apply to any measure that a Party adopts or maintains with respect to sectors, sub-sectors, or activities set out in List B of its Schedule in Annex 8I (Schedule of Non-Conforming Measures - New Zealand).

Article 8.9
Additional Commitments

1. The Parties may negotiate commitments with respect to measures affecting trade in services, including those regarding qualifications, standards, or licensing matters, not subject to scheduling, under:

(a) Article 8.4 (National Treatment), Article 8.5 (Market Access), or Article 8.6 (Most-Favoured-Nation Treatment), for a Party making commitments in accordance with Article 8.7 (Schedule of Specific Commitments); or

(b) Article 8.4 (National Treatment), Article 8.5 (Market Access), or Article 8.6 (Most-Favoured-Nation Treatment), for a Party making commitments in accordance with Article 8.8 (Schedule of Non-Conforming Measures).

2. A Party making additional commitments under subparagraph 1(a) shall inscribe such commitments in its Schedule in Annex 8H (Schedule of Specific Commitments - India).

3. A Party making additional commitments under subparagraph 1(b) shall inscribe such commitments in List C of its Schedule in Annex 8I (Schedule of Non-Conforming Measures - New Zealand).

Article 8.10
Transition

1. A Party making commitments in accordance with Article 8.7 (Schedule of Specific Commitments) ("transitioning Party") shall submit a schedule of non-conforming measures agreed between the Parties in accordance with paragraphs 2 through 6 ("Agreed Schedule") that accords with Article 8.8 (Schedule of Non-Conforming Measures – New Zealand) to the Committee on Trade in Services no later than 6 years after the date of entry into force of this Agreement.

2. The transitioning Party shall provide to the other Party ("responding Party") its proposed schedule of non-conforming measures within 5 years after the date of entry into force of this Agreement.

3. The commitments contained in the transitioning Party's proposed schedule of non-conforming measures shall provide an equivalent level of liberalisation and shall not result in a decrease in the level of commitments as compared to the transitioning Party's schedule of specific commitments in Annex 8H (Schedule of Specific Commitments - India).

4. The responding Party shall consider the transitioning Party's proposed schedule of non-conforming measures and shall have the opportunity to make comments to ensure that the transitioning Party's proposed schedule of non-conforming Measures meets the requirements specified in paragraph 3. The transitioning Party shall have the opportunity to respond to any comments received and to modify or revise its proposed schedule, as may be necessary, with a view to resolving any ambiguities, omissions, or errors in its proposed schedule of non-conforming measures.

5. In the event that the verification and clarification process undertaken pursuant to paragraph 4 is not completed within 12 months from the date the transitioning Party's proposed schedule of non-conforming measures is provided to the other Party, the Parties may agree to extend the time as provided under paragraph 1, to any other date agreed to by the Parties.

6. Upon completion of the verification and clarification process as set out in paragraph 4, the Parties may agree in writing to amend this Agreement by replacing the transitioning Party's Schedule of Specific Commitments in Annex 8H (Schedule of Specific Commitments - India) with the transitioning Party's Agreed Schedule in Annex 8I (Schedule of Non-Conforming Measures - New Zealand). The transitioning Party

may then submit the Agreed Schedule to the Committee on Trade in Services in accordance with paragraph 1.

7. Notwithstanding Article 20.2 (Amendments), once:

(a) the transitioning Party has submitted its Agreed Schedule to the Committee on Trade in Services in accordance with paragraph 1;

(b) that transitioning Party has notified the responding Party in writing of the completion of its applicable domestic legal procedures; and

(c) the responding Party notifies the transitioning Party in writing of the completion of its applicable domestic procedures,

the transitioning Party's Agreed Schedule shall enter into force between the Parties after 60 days of the responding Party's written notification in accordance with subparagraph (c), or on such other date as the Parties may agree.

Article 8.11
Modification of Schedules

1. A Party (the "modifying Party") may modify or withdraw any commitment in its Schedule in Annex 8H (Schedule of Specific Commitments - India) or Annex 8I (Schedule of Non-Conforming Measures - New Zealand) at any time after three years from the date on which that commitment entered into force, provided that:

(a) it notifies the other Party (the "affected Party") of its intention to modify or withdraw a commitment no later than three months before the intended date of implementation of the modification or withdrawal;

(b) upon notification of a Party's intent to make such modification, the Parties shall consult and attempt to reach agreement on the appropriate compensatory adjustment; and

(c) such an agreement between the Parties has been reached.

2. In achieving a compensatory adjustment, the Parties shall endeavour to maintain a general level of mutually advantageous commitment that is no less favourable to trade than provided for in the Schedules in Annex 8H (Schedule of Specific Commitments - India) or Annex 8I (Schedule of Non-Conforming Measures - New Zealand) prior to such negotiations.

3. If agreement under subparagraph 1(c) is not reached between the modifying Party and the affected Party within three months of the commencement of the process under subparagraph 1(a), the modifying Party may refer the matter to a panel in accordance with the procedures set out in Chapter 19 (Dispute Settlement) or, where agreed between the Parties, to an alternative arbitration procedure. The modifying Party may modify or withdraw a commitment once it has made the compensatory adjustments in conformity with the findings of the panel.

4. If the modifying Party implements its proposed modification or withdrawal and does not comply with the findings of the panel, the affected Party may modify or withdraw substantially equivalent benefits in conformity with the findings of the panel.

Article 8.12
Transparency

1. The Parties recognise that transparent measures governing trade in services are important in facilitating the ability of service suppliers to gain access to, and operate in, each other's markets. Each Party shall promote regulatory transparency in trade in services.

2. Each Party shall:

   (a) publish promptly and, except in emergency situations, at the latest by the time of their entry into force, all relevant measures of general application affecting trade in services and all international agreements pertaining to or affecting trade in services to which the Party is a signatory; and

   (b) to the extent practicable, make the measures and international agreements referred to in subparagraph (a) publicly available on the internet and, to the extent provided under its legal framework, in the English language.

3. Where publication referred to in paragraph 2 is not practicable, such information[7] shall be made otherwise publicly available.

4. To the extent provided for under its domestic legal framework, each Party shall endeavour to provide a reasonable opportunity for comments by interested persons of the other Party on measures referred to in subparagraph 2(a) before adoption.

5. Each Party shall respond promptly to any request by the other Party for specific information on:

[7] For greater certainty, such information may be published in each Party's chosen language.

(a) any measures or international agreements referred to in subparagraph 2(a); and

(b) any new, or any changes to existing, laws, regulations or administrative guidelines which significantly affect trade in services.

Article 8.13
Domestic Regulation

1. Each Party shall ensure that all measures of general application affecting trade in services are administered in a reasonable, objective, and impartial manner.

2. Each Party shall maintain or institute as soon as practicable judicial, arbitral, or administrative tribunals or procedures which provide, on request of an affected service supplier, for the prompt review of, and where justified, appropriate remedies for, administrative decisions affecting trade in services. Where such procedures are not independent of the agency entrusted with the administrative decision concerned, the Party shall ensure that the procedures in fact provide for an objective and impartial review.

3. Nothing in paragraph 2 shall be construed to require a Party to institute such tribunals or procedures where this would be inconsistent with its constitutional structure or the nature of its legal system.

4. With a view to ensuring that measures relating to qualification requirements and procedures, technical standards, and licensing requirements and procedures, do not constitute unnecessary barriers to trade in services, the Parties shall jointly review the result of the WTO negotiations on disciplines on such measures, pursuant to Article VI.4 of GATS and shall amend this Article, as appropriate, after consultations between the Parties to bring the results of those negotiations into effect under this Chapter. Such disciplines shall aim to ensure that such requirements, *inter alia*:

   (a) are based on objective and transparent criteria, such as competence and the ability to supply the service;

   (b) are not more burdensome than necessary to ensure the quality of the service; and

   (c) in the case of licensing procedures, are not in themselves a restriction on the supply of the service.

5. In sectors in which a Party has undertaken commitments, pending the entry into force of disciplines in these sectors pursuant to paragraph 4, that Party shall not apply licensing and qualification requirements and

technical standards that nullify or impair such commitments in a manner which:

(a) does not comply with the criteria outlined in subparagraphs 4(a) through 4(c); and

(b) could not reasonably have been expected of that Party at the time the commitments in those sectors were made.

6. In determining whether a Party is in conformity with its obligations under subparagraph 5(a), international standards of relevant international organisations[8] applied by that Party shall be taken into account.

7. Where a Party requires authorisation for the supply of a service, that Party shall ensure that its competent authorities:

(a) ensure that any authorisation fees charged for the completion of relevant application procedures are reasonable, transparent, and do not in themselves restrict the supply of a service. For the purposes of this subparagraph, authorisation fees do not include fees for the use of natural resources, payment for auction, tendering, or other non-discriminatory means of awarding concessions, or mandated contributions to universal services provision;

(b) within a reasonable period of time after the submission of an application considered complete under its laws and regulations, inform the applicant of the decision concerning the application;

(c) to the extent practicable, establish an indicative time frame for processing of an application;

(d) on request of the applicant, provide, without undue delay, information concerning the status of the application;

(e) if the competent authorities consider an application incomplete for processing under the Party's laws and regulations, inform the applicant that the application is incomplete within a reasonable period of time, and on request of the applicant, identify, where practicable, all the additional information that is required to complete the application, and provide the opportunity to remedy deficiencies within a reasonable time frame;

(f) if an application is terminated or denied, to the extent possible and without undue delay, inform the applicant in writing of the

[8] "Relevant international organisations" refers to international bodies whose membership is open to the relevant bodies of the Parties.

reasons for such action. The applicant will have the possibility of resubmitting, at its discretion, a new application;

(g) to the extent permissible under its laws and regulations, do not require physical presence in the territory of a Party for the submission of an application for a licence or qualification;

(h) endeavour to accept applications in electronic format under the equivalent conditions of authenticity as paper submissions, in accordance with its laws and regulations; and

(i) where they deem appropriate, accept copies of documents authenticated in accordance with its laws and regulations, in place of original documents.

8. Each Party shall provide adequate procedures to verify the competence of professionals of the other Party. If licensing or qualification requirements include the completion of an examination, each Party shall, to the extent practicable, ensure that:

(a) the examination is scheduled at reasonable intervals; and

(b) a reasonable period of time is provided to enable interested persons to submit an application.

9. Each Party shall, to the extent practicable, avoid requiring an applicant to approach more than one competent authority for each application for authorisation. If a service is within the jurisdiction of multiple competent authorities, multiple applications for authorisation may be required.

10. If a Party requires authorisation for the supply of a service, it shall ensure that its competent authorities to the extent practicable permit submission of an application at any time throughout the year.[9] If a specific time period for applying exists, the Party shall ensure that the competent authorities allow a reasonable period for the submission of an application.

11. If a Party adopts or maintains measures relating to the authorisation of the supply of a service, the Party shall ensure that its competent authorities reach and administer their decisions in a manner independent from any supplier of the service for which authorisation is required.[10]

12. Paragraphs 1 through 10 shall not apply to:

(a) a sector which remains non-committed by reason of a Party's Schedule in Annex 8H (Schedule of Specific Commitments -

[9] Competent authorities are not required to start considering applications outside of their official working hours and working days.

[10] For greater certainty, this provision does not mandate a particular administrative structure; it refers to the decision-making process and administering of decisions.

India) or Annex 8I (Schedule of Non-Conforming Measures - New Zealand); and

(b) a measure to the extent that such measure is not subject to Article 8.4 (National Treatment) or Article 8.5 (Market Access) by reason of a Party's commitments made in accordance with either Article 8.7 (Schedule of Specific Commitments) or Article 8.8 (Schedule of Non-Conforming Measures).

Article 8.14
Recognition

1. For the purposes of the fulfilment, in whole or in part, of its standards or criteria for the authorisation, licensing, or certification of service suppliers, and subject to the requirements of paragraph 4, a Party may recognise the education or experience obtained, requirements met, or licences or certifications granted in a non-Party. Such recognition, which may be achieved through harmonisation or otherwise, may be based upon an agreement or arrangement with the non-Party concerned, or may be accorded autonomously.

2. If a Party recognises, autonomously or by agreement or arrangement, the education or experience obtained, requirements met, or licences or certifications granted, in the territory of a non-Party, nothing in Article 8.6 (Most-Favoured-Nation Treatment) shall be construed to require the Party to accord recognition to the education or experience obtained, requirements met, or licences or certifications granted, in the territory of the other Party.

3. A Party that is party to an agreement or arrangement of the type referred to in paragraph 1, whether existing or future, shall afford adequate opportunity for the other Party, upon request, to negotiate its accession to such an agreement or arrangement, or to negotiate comparable ones with it. Where a Party accords recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that education, experience, licences, or certifications obtained or requirements met in that other Party's territory should be recognised.

4. A Party shall not accord recognition in a manner which would constitute a means of discrimination between the other Party and non-Parties in the application of its standards or criteria for the authorisation, licensing, or certification of service suppliers, or a disguised restriction on trade in services.

5. Where appropriate, recognition should be based on multilaterally agreed criteria. In appropriate cases, Parties shall work in cooperation with relevant inter-governmental and non-governmental organisations towards the establishment and adoption of common international

standards and criteria for recognition and common international standards for the practice of relevant services trades and professions.

6. As set out in Annex 8D (Professional Services), each Party shall endeavour to facilitate trade in professional services, including through encouraging relevant bodies in its territory to enter into negotiations for agreements or arrangements on recognition.

Article 8.15
Monopolies and Exclusive Service Suppliers

1. Each Party shall ensure that any monopoly supplier of a service in its territory does not, in the supply of the monopoly service in the relevant market, act in a manner inconsistent with that Party's obligations under Article 8.4 (National Treatment) and Article 8.5 (Market Access).

2. Where a Party's monopoly supplier of a service competes, either directly or through an affiliated company, in the supply of a service outside the scope of its monopoly rights and which is subject to that Party's commitments, that Party shall ensure that such a supplier does not abuse its monopoly position to act in its territory in a manner inconsistent with such commitments.

3. If a Party has a reason to believe that a monopoly supplier of a service of the other Party is acting in a manner inconsistent with paragraphs 1 or 2, it may request that Party establishing, maintaining, or authorising such a supplier to provide specific information concerning the relevant operations.

4. This Article shall also apply to cases of exclusive service suppliers, where a Party, formally or in effect:

   (a) authorises or establishes a small number of service suppliers; and

   (b) substantially prevents competition among those suppliers in its territory.

Article 8.16
Disclosure of Confidential Information

Nothing in this Chapter shall be construed as requiring a Party to provide to the other Party confidential information the disclosure of which would impede law enforcement or otherwise be contrary to the public interest or which would prejudice the legitimate commercial interests of particular juridical persons, public or private.

Article 8.17
Business Practices

1. The Parties recognise that certain business practices of service suppliers, other than those falling under Article 8.15 (Monopolies and Exclusive Service Suppliers), may restrain competition and thereby restrict trade in services.

2. Each Party shall, on request of the other Party, enter into consultations with a view to eliminating practices referred to in paragraph 1. The requested Party shall accord full and sympathetic consideration to such a request and shall cooperate through the supply of publicly available non-confidential information of relevance to the matter in question. The requested Party may also provide other information available to the requesting Party, subject to its laws and regulations and to the conclusion of a satisfactory agreement concerning the safeguarding of its confidentiality by the requesting Party.

Article 8.18
Payments and Transfers

1. Except under the circumstances envisaged in Article 18.4 (Measures to Safeguard the Balance of Payments), a Party shall not apply restrictions on international transfers or payments for current transactions relating to its commitments.

2. Nothing in this Chapter shall affect the rights and obligations of a Party as a member of the International Monetary Fund ("IMF") under the *Articles of Agreement of the International Monetary Fund,* adopted at the United Nations Monetary and Financial Conference (Bretton Woods, New Hampshire) on July 22, 1944 ("IMF Articles of Agreement"), as may be amended, including the use of exchange actions which are in conformity with the IMF Articles of Agreement, as may be amended, provided that the Party shall not impose restrictions on any capital transaction inconsistently with its commitments under this Chapter regarding such transactions, except under Article 18.4 (Measures to Safeguard the Balance of Payments) or on request of the IMF.

Article 8.19
Denial of Benefits

1. A Party may deny the benefits of this Chapter:

   (a) to the supply of any service, if it establishes that the service is supplied from or in the territory of a non-Party;

   (b) to a service supplier that is a juridical person, if it establishes that it is not a service supplier of the other Party; and

   (c) in the case of the supply of a maritime transport service, if it establishes that the service is supplied:

      (i) by a vessel registered under the laws and regulations of a non-Party; and

      (ii) by a person of a non-Party which operates or uses the vessel in whole or in part.

2. A Party may deny the benefit of this Chapter to a service supplier of the other Party, if the service supplier is a juridical person owned or controlled by persons of a non-Party, and the denying Party adopts or maintains measures with respect to the non-Party or a person of the non-Party that prohibit transactions with the juridical person or that would be violated or circumvented if the benefits of this Chapter were accorded to the juridical person.

Article 8.20
Safeguard Measures

1. The Parties note the multilateral negotiations pursuant to Article X of GATS on the question of emergency safeguard measures based on the principle of non-discrimination. The Parties shall review the incorporation of safeguard measures pending any further developments in the multilateral fora pursuant to Article X of GATS.

2. In the event that a Party encounters difficulties in the implementation of its commitments under this Chapter, that Party may request consultations with the other Party to address such difficulties.

Article 8.21
Subsidies

1. Notwithstanding subparagraph 3(b) of Article 8.2 (Scope), the Parties shall review the issue of disciplines on subsidies related to trade in services in light of any disciplines agreed under Article XV of GATS with a view to their incorporation into this Chapter.

2. A Party which considers that it is adversely affected by a subsidy of the other Party related to trade in services may request consultations with the other Party on such matters. The requested Party shall accord sympathetic consideration to such a request.

3. No Party shall have recourse to dispute settlement under Chapter 19 (Dispute Settlement) for any request made or consultations held under this Article, or any other dispute arising under this Article.

Article 8.22
Cooperation

1. The Parties shall strengthen cooperation efforts in sectors, including sectors which are not covered by current cooperation arrangements. The Parties shall discuss and agree on the sectors for cooperation and develop cooperation programmes in these sectors in order to improve their domestic services capacity and their efficiency and competitiveness.

2. Recognising that trade in audiovisual services, including film and television co-productions, can significantly contribute to the development of the audiovisual industry and to the intensification of cultural and economic exchange between them, the Parties shall endeavour to enhance cooperation in the sector.

Article 8.23
Committee on Trade in Services

1. The Parties hereby establish a Committee on Trade in Services ("Services Committee") composed of representatives of each Party.

2. Unless otherwise agreed by the Parties, the Services Committee shall meet once a year, or without undue delay at the request of either Party. The meetings shall take place in India or in New Zealand alternately or by any other appropriate means of communication, as agreed by the representatives of the Parties.

3. With respect to issues relating to this Chapter, the Services Committee shall:

   (a) monitor and review the implementation and operation of this Agreement;

   (b) consider and discuss technical issues arising from the implementation of this Agreement;

   (c) adopt decisions or make recommendations;

(d) conduct the preparatory work necessary to support the functions of the Joint Commission, including when the Joint Commission adopts decisions or recommendations; and

(e) provide a forum for the Parties to exchange information, discuss best practices and share implementation experiences.

4. The Services Committee may decide on its own rules of procedure, in the absence of which the Rules of Procedure of the Joint Commission shall apply *mutatis mutandis*.

5. The Services Committee shall report to the Joint Commission on the results and conclusions from each of its meetings.

Article 8.24
Contact Points

Each Party shall, within 60 days of entry into force of this Agreement, designate an official contact point to receive and facilitate official communications between the Parties on any matter relating to this Chapter. Each Party shall promptly notify the other Party, in writing, of any change to its contact point. On request of the other Party, the contact point shall:

(a) identify the office or official responsible for the relevant matter; and

(b) assist as necessary in facilitating communications with the requesting Party with respect to that matter.

CHAPTER 9

INVESTMENT PROMOTION AND COOPERATION

Article 9.1
Objectives

1. The objective of this Chapter is to enhance foreign direct investment ("FDI") as a means for fostering economic growth, capital intensity, capacity building and innovation, as well as generating employment opportunities.

2. The Parties seek to deepen their economic relationship through mutually beneficial cooperation, contributing to economic growth, development and prosperity, grounded in the principles of good faith, mutual benefit and the Parties' right to regulate.

3. To fulfil the objectives of this Chapter, New Zealand shall aim to increase foreign direct investment into India from investors of New Zealand in accordance with Article 9.2 (Investment Promotion).

Article 9.2
Investment Promotion

New Zealand shall promote FDI[1] from investors of New Zealand into India with the aim to increase such investment by US Dollars 20 billion within 15 years of the date of entry into force of this Agreement.[2]

Article 9.3
Investment Cooperation

1. The Parties recognise the importance of enhancing both the quantity and quality of FDI, including through joint initiatives for research and innovation, technology flows, technical and skill development,

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[1] Investments routed from outside New Zealand shall be taken into account if shown that the investments are made by investors of New Zealand. Investments routed through New Zealand by investors of non-Parties either not established in New Zealand, or established in New Zealand but without substantial business activities in New Zealand, shall not be considered as investments from New Zealand.

[2] The Parties recognise that India's economic development over the last two decades was accompanied by a sustained increase of nominal FDI into India, reflecting a confidence of foreign investors in the potential of the Indian economy. Based on this observation, and on estimated nominal GDP growth rate of India over the next 15 years, in line with the past growth rates, New Zealand aims to strengthen its FDI footprint in India, leveraging a full implementation of this Agreement by the Parties.

exchange of knowledge and capacity building, towards achieving economic growth and development.

2. Cooperation between the Parties in this respect may include:

(a) conducting information exchanges between the Parties to identify investment opportunities of mutual interest with the aim of enhancing FDI, technological advancement, skill development, and growth;

(b) developing strategies and programs to promote investment, R&D collaboration, technology cooperation, and skill development, focusing on high-value-added sectors linked to regional and global value chains, including but not limited to renewable energy, digital services, and infrastructure;

(c) developing mechanisms for joint investments and ventures between enterprises, including with SMEs and seeking to incorporate programs for capacity-building and the exchange of technological know-how into these ventures;

(d) facilitating public-private dialogues for the identification of investment opportunities in, and matchmaking of investors between, the Parties;

(e) facilitating continued skill development, vocational education and training, including for SMEs, including to support the adoption of new technologies and best practices;

(f) encouraging technological partnerships and joint ventures, with an emphasis on technology adoption, and workforce upskilling; and

(g) facilitating partnerships among centres of excellence, government agencies and expert institutes in fields of mutual interest and leveraging such partnerships to further industrial competitiveness and capabilities, technological advancements, skill-development, exchange of technological know-how, and inclusive development.

3. The Parties may cooperate pursuant to paragraph 2 through activities such as:

(a) regular missions in areas of mutual interest with high-ranking delegations;

(b) promoting cooperation with relevant government agencies to expand opportunities for business and industry

(c) annual high-level meetings, virtual or in-person, with the participation of the private sector; to discuss, *inter alia,* opportunities for enhancing investment, technological

advancement, knowledge exchange, and skill development, in sectors of mutual interest, including renewable energy, digital services and other technology-driven sectors;

(d) regular investment promotion events, including at various international fora with participation of the private sector and industry bodies from both Parties, aimed at meeting the objectives of this Chapter;

(e) sector-specific business roundtables; thematic expert exchanges and workshops; and promotional events in India and in New Zealand to identify opportunities of investment, promote stakeholder collaboration, knowledge and technology flows, joint initiatives for research and development, and exchange of skills and vocational training practices in areas of mutual interest;

(f) support for investment promotion agencies and other industry bodies and associations in setting up representations and engagement in each Party's market;

(g) support for vocational education and training projects, especially in sectors where skill gaps are prominent; and

(h) other activities as mutually agreed by the Parties.

Article 9.4
Investment Desks

1. To the extent practicable, each Party shall establish an Investment Desk to support[3] the activities referred to in Article 9.3 (Investment Cooperation).

2. In view of promotion activities for investment into India, India shall establish a dedicated Investment Desk to assist[4] investors from New Zealand seeking to invest, investing or having invested, in particular with any problems that may arise. For India, such a desk would also account for India's commitments under paragraph 1.

[3] For greater certainty, such support does not include any amendments or exceptions pertaining to any laws, regulations, procedure, administrative decision, practice or requirement of either Party.

[4] For greater certainty, "assist" does not include any amendments or exceptions pertaining to any laws, regulations, procedure, administrative decision, practice or requirement of India.

Article 9.5
Contact Points

1. Each Party shall, within 60 days of the date of entry into force of this Agreement, designate an official contact point to address matters related to this Chapter. Each Party shall promptly notify the other Party of any change to its contact point.

2. The contact points shall endeavour to facilitate communication and coordination between the Parties regarding the implementation of this Chapter.

Article 9.6
Transparency[5]

Each Party shall aim to publish[6], or otherwise make publicly available, to the extent practicable, the information[7] necessary for investors to comply with the requirements and procedures for obtaining the authorisation, in such a manner as to enable investors to become acquainted with it.

Article 9.7
Committee on Investment Promotion and Cooperation

1. In order to pursue the objectives of this Chapter, the Parties hereby establish the Committee on Investment Promotion and Cooperation ("Investment Committee"), which shall be composed of representatives of each Party, and be co-chaired jointly by one representative of each Party.

2. The functions of the Investment Committee shall be to:

   (a) assess, review and monitor, the implementation of this Chapter;

   (b) undertake reviews of the progress made towards achievement of commitment as set out in Article 9.2 (Investment Promotion) and the implementation of the activities as set out in Article 9.3 (Investment Cooperation);

   (c) provide a platform for the Parties to exchange information, review developments, discuss progress and identify additional

[5] Chapter 16 (Transparency) or any other transparency related provision in this Agreement shall not apply to this Chapter.

[6] For the purposes of this Chapter, "publish" means to include in an official publication, such as an official journal, or on an official website.

[7] For greater certainty, nothing in this Article shall require a Party to disclose confidential or sensitive information.

opportunities of mutual interest for engagement pursuant to Article 9.3 (Investment Cooperation). The outcomes of the reviews may be placed in a Report on Investment Cooperation, identifying achievements, and mutually agreed proposals for the way forward;

(d) seek to resolve any issues or differences pertaining to matters covered by this Chapter;

(e) by mutual agreement of the Parties, engage with the private sector and other stakeholders on exploring opportunities to pursue the objectives of this Chapter;

(f) make recommendations for amendments or modification of this Chapter, as required, by mutual agreement of the Parties;

(g) recommend a mechanism to discuss challenges faced by investors, discuss best practices and exchange information on a periodic basis, with the intent to find mutually agreeable resolution to such problems;

(h) report and make recommendations to the Joint Commission, as necessary; and

(i) consider any other issues regarding investment opportunities that are referred to it by the Joint Commission.

3. Within 120 days of its first meeting, the Investment Committee shall establish the Working Procedures to govern its functioning and procedures for realising the objectives of this Chapter.

4. The Investment Committee shall meet within one year of the date of entry into force of this Agreement. Thereafter, the Investment Committee shall meet whenever necessary but normally once every two years. The Investment Committee shall meet either physically or through electronic videoconferencing, or other means.

5. Each Party may request at any time, through a notice in writing to the other Party, that a special meeting of the Investment Committee be held. Such a meeting shall take place within 30 days of receipt of the request, unless the Parties agree otherwise.

6. The Investment Committee may, by mutual agreement of the Parties, engage with the private sector, and other stakeholders, on exploring opportunities to pursue the objectives as set out in Article 9.1 (Objectives).

7. The Investment Committee shall make decisions by consensus.

8. In performing its duties, the Investment Committee may work with other committees and subsidiary bodies established under the Agreement.

9. All official communications related to this Chapter shall be undertaken in the English language.

Article 9.8
Consultations

Any differences concerning the fulfilment of the commitment set out in Article 9.2 (Investment Promotion) shall be resolved in accordance with Article 9.9 (Review, Reporting and Three-tier Government-to-Government Consultations).

Article 9.9
Review, Reporting and Three-tier Government-to-Government Consultations

1. The Parties agree to a three-tier government-to-government consultations procedure for resolution of differences raised in relation to the commitment set out in Article 9.2 (Investment Promotion).

2. The Investment Committee shall review progress towards the achievement of the objective to increase investment from New Zealand into India by US Dollars 20 billion (hereinafter “investment objective”) and the commitment undertaken by New Zealand as set out in Article 9.2 (Investment Promotion).

3. The first review by the Investment Committee shall be held no later than five years after the date of entry into force of this Agreement. The second review by the Investment Committee shall be held no later than 10 years after the date of entry into force of this Agreement. The final review by the Investment Committee shall take place 15 years after the date of entry into force of this Agreement. The Parties may mutually agree on a different timeline or additional reviews.

4. For each such review under paragraph 3, the Investment Committee shall review the progress towards achievement of the investment objective and the commitment undertaken by New Zealand as set out Article 9.2 (Investment Promotion) and record its findings in a report titled “Investment Report”, including recording any unforeseen circumstances which have had a material bearing on the progress.

5. In case of occurrence of any unforeseen circumstances including global pandemic, war, geopolitical disruptions, financial crisis or sustained economic underperformance, or other similar factors beyond New Zealand’s control which have had a material bearing on the progress to achieve the objective, the Parties may adjust the investment objective by mutual agreement of the Parties, accordingly through an amendment of Article 9.2 (Investment Promotion).

6. Should the investment objective not be achieved by the final review, and India considers that New Zealand has not fulfilled its commitment set out in Article 9.2 (Investment Promotion), India may request consultations by the Investment Committee. The Investment Committee shall be convened within 30 days of receipt of India's written request for such consultations.

7. The scope of the consultations shall be limited to determining whether New Zealand has fulfilled its commitment as set out in Article 9.2 (Investment Promotion), and where applicable, to finding a mutually agreed solution between the Parties.

8. The Investment Committee shall endeavour to settle issues within 60 days from convening of the Investment Committee, with due consideration to the final report. This period may be extended by no more than six months by mutual agreement of the Parties.

9. If the Investment Committee determines that the commitment set out in Article 9.2 (Investment Promotion) has not been fulfilled, the Investment Committee shall make recommendations to the Joint Commission.

10. If after the 8-month period from the request of consultations by India, the matter remains unresolved, then the Investment Committee shall refer the matter to the Joint Commission for consultations, with its recommendations.

11. The Joint Commission shall begin consultations upon the receipt of the referral from the Investment Committee under paragraph 9 or paragraph 10, with a view to reaching a mutually agreed solution. If the Joint Commission cannot resolve the matter within six months of the date of receipt of the reference from the Investment Committee, the same shall be referred to the representatives of New Zealand and India at the level of Ministers. Such representatives shall be identified in writing.

12. Such representatives of New Zealand and India shall begin consultations within 30 days of the receipt of the referral from the Joint Commission. The representatives of the Parties shall take no more than six months from the receipt of the referral from the Joint Commission, to arrive at a mutually agreed solution to the matter raised by the requesting Party. If the matter is not fully resolved within six months from the date of receipt of the referral from the Joint Commission, New Zealand may request a grace period of an additional three years. The request shall state the grounds and may outline possible actions from New Zealand towards the achievement of the investment objective set out in Article 9.2 (Investment Promotion). India may consider granting such request with due consideration to the reports of the Investment Committee, and the recommendations of the Joint Commission as well as discussions held by representatives of the Parties at the level of Ministers.

13. Nothing in this Chapter shall require the Parties to disclose any information that they consider confidential. The Parties shall treat as confidential any information designated as such by the Party providing the information.

Article 9.10
Remedial Measures

1. If no mutually agreed solution subsequent to consultations under paragraphs 6 through 12 of Article 9.9 (Review, Reporting and Three-tier Government-to-Government Consultations) has been found, and the grace period, if granted by India, has elapsed, and India determines that New Zealand has not fulfilled its commitment set out in Article 9.2 (Investment Promotion), India may, notwithstanding any other provision under this Agreement, undertake proportionate remedial measures to rebalance the concessions provided to New Zealand by India pursuant to Annex 2A (Schedules of Tariff Commitments).

2. India shall, no later than 30 days before the date on which the remedial measures are due to take effect, notify New Zealand of the remedial measures it intends to take, the grounds for such remedial measures and when they will commence.

3. The Parties agree that the remedial measures are intended to be temporary and shall be terminated once the investment objective set out in Article 9.2 (Investment Promotion) has been achieved.

4. New Zealand may request consultations under the Joint Commission if the remedial measures have continued beyond five years. Such a request shall include the New Zealand's grounds for the request for modification or termination of remedial measures.

5. The Joint Commission shall begin consultations within 30 days of the receipt of the request from New Zealand pursuant to paragraph 4. The Joint Commission will assess the grounds for modification or termination in New Zealand's request, and accordingly, aim to facilitate a mutually agreed solution between the Parties. If the Joint Commission cannot resolve the matter within six months, the same shall be referred to the representatives of New Zealand and India at the level of Ministers.

6. Upon receipt of reference from the Joint Commission pursuant to paragraph 5, the representatives of the Parties at the level of Ministers, will aim to facilitate a mutually agreed solution. If the representatives cannot resolve the matter within six months, the remedial measures will be deemed to be continued until the next such review pursuant to paragraph 7.

7. If the Joint Commission or the representatives at the level of Ministers recommend modification or termination of the remedial measures under paragraphs 5 through 6, the measures necessary to modify or terminate shall be taken within an agreed time period. Unless such remedial measures are terminated, the Joint Commission shall thereafter examine the continuation or modification of the remedial measures every three years following the same procedure, until the remedial measures have ceased to apply.

Article 9.11
Non-Application of Dispute Settlement

Neither Party shall have recourse to dispute settlement under Chapter 19 (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER 10

COMPETITION

Article 10.1
Objectives

1. The objectives of this Chapter are to promote fair competition and consumer welfare, in order to facilitate trade and investment flows between the Parties and the efficient functioning of each Party's market through:

   (a) the maintenance and enforcement of law to address anti-competitive practices; and

   (b) enhancing cooperation on competition law enforcement and competition policy.

2. The pursuit of these objectives will help the Parties to secure the benefits of this Agreement.

Article 10.2
Competition Law and Authorities

1. Each Party shall apply its competition law to all commercial activities in its territory[1], including to public enterprises, which:

   (a) prohibits anti-competitive agreements between enterprises, including cartel agreements;

   (b) prohibits the abuse of a dominant position by an enterprise; and

   (c) effectively addresses combinations or mergers with substantial anti-competitive effects.

2. Each Party may provide for certain exemptions from the application of its national competition law provided that those exemptions are transparent, established in law and are based on public policy grounds or public interest grounds.

3. Each Party shall maintain a national competition authority responsible for the effective application and enforcement of its competition law. Each Party's national competition authority shall be operationally

[1] For greater certainty, this paragraph does not preclude a Party from applying its competition law to commercial activities outside its territory in accordance with its laws and regulations.

independent and apply the Party's competition law in a manner which does not discriminate between persons on the basis of nationality.

Article 10.3
Procedural Fairness

1. This Article shall be implemented by each Party in accordance with its laws and regulations.

2. Each Party shall apply its competition law in a transparent manner, respecting the principles of procedural fairness, including the rights of defence of the enterprises concerned, in particular the right to be heard and the right to judicial review.

3. Each Party shall ensure that where information which is protected as confidential by its law, is obtained by its national competition authority during investigations, that information is not disclosed, except where required by applicable legal exceptions.

Article 10.4
Cooperation

1. The Parties and their national competition authorities may cooperate to foster effective competition law enforcement and competition policy. This cooperation may include:

   (a) exchange of non-confidential information; and

   (b) coordination of activities on matters of mutual interest.

2. Any cooperation shall be compatible with each Party's law and interests, and within the available resources of the Party and its national competition authority.

Article 10.5
Consultations

Each Party may request consultations with the other Party with respect to any matter related to this Chapter. The request for consultations shall set out the reasons for the request. The Party to which the request is made shall accord full and sympathetic consideration to the concerns of the requesting Party.

Article 10.6
Non-Application of Dispute Settlement

Neither Party shall have recourse to dispute settlement under Chapter 19 (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER 11

INTELLECTUAL PROPERTY

Section A: General Provisions

Article 11.1
Definitions

For the purposes of this Chapter:

(a) **"geographical indication"** means an indication that identifies a good as originating in the territory of a Party, or a region or locality in that territory, where a given quality, reputation or other characteristic of the good is essentially attributable to its geographical origin;

(b) **"intellectual property"** means all categories of intellectual property that are covered by Sections 1 to 7 of Part II of the TRIPS Agreement;

(c) **"national"** means, in respect of the relevant right, a person of a Party that would meet the criteria for eligibility for protection provided for in the TRIPS Agreement; and

(d) **"WIPO"** means the World Intellectual Property Organization.

Article 11.2
Objectives

The protection and enforcement of intellectual property rights should contribute to the promotion of technological innovation and to the transfer and dissemination of technology, to the mutual advantage of producers and users of technological knowledge and in a manner conducive to social and economic welfare, and to a balance of rights and obligations.

Article 11.3
Principles

1. A Party may adopt appropriate measures to prevent the abuse of intellectual property rights by right holders or the resort to practices that unreasonably restrain trade or adversely affect the international transfer of technology, provided that such measures are consistent with this Chapter.

2. A Party may, in formulating or amending its laws and regulations, adopt measures necessary to protect public health and nutrition, and to promote the public interest in sectors of vital importance to their socio-economic and technological development, provided that such measures are consistent with the provisions of this Chapter.

Article 11.4
Understandings in Respect of this Chapter

Having regard to the underlying public policy objectives of the respective domestic intellectual property systems, the Parties recognise the need to:

(a) promote innovation and creativity;

(b) facilitate the diffusion of information, knowledge, technology (including through technology transfer), culture and the arts; and

(c) protect against unfair competition in accordance with the TRIPS Agreement,

through their respective intellectual property systems, while respecting the principles of transparency and due process, and taking into account the interests of right holders, users, and the public.

Article 11.5
Nature and Scope of Obligations

Each Party shall give effect to the provisions of this Chapter. A Party may, but shall not be obliged to, provide more extensive protection for, or enforcement of, intellectual property rights under its law than is required by this Chapter, provided that such protection or enforcement does not contravene the provisions of this Chapter. Each Party shall be free to determine the appropriate method of implementing the provisions of this Chapter within its own law and practice.

Article 11.6
International Agreements

The Parties affirm their obligations set out in the following multilateral agreements:

(a) TRIPS Agreement;

(b) *Patent Cooperation Treaty,* done at Washington on 19 June 1970, as amended on 3 October 2001;

(c) *Paris Convention for the Protection of Industrial Property,* done at Paris on 20 March 1883, as revised at Stockholm on 14 July 1967, as amended on 28 September 1979;

(d) *Berne Convention for the Protection of Literary and Artistic Works*, done at Berne on 9 September 1886, as revised at Paris on 24 July 1971, as amended on 28 September 1979 ("Berne Convention");

(e) *Protocol Relating to the Madrid Agreement Concerning the International Registration of Marks,* done at Madrid on 27 June 1989, as amended on 12 November 2007;

(f) *WIPO Performances and Phonogram Treaty,* adopted at Geneva on 20 December 1996 ("WPPT");

(g) *WIPO Copyright Treaty,* adopted at Geneva on 20 December 1996 ("WCT");

(h) *Budapest Treaty on the International Recognition of the Deposit of Microorganisms for the Purposes of Patent Procedure,* done at Budapest on 28 April 1977, as amended on 26 September 1980; and

(i) *Marrakesh Treaty to Facilitate Access to Published Works for Persons Who Are Blind, Visually Impaired or Otherwise Print Disabled,* done at Marrakesh on 27 June 2013.

Article 11.7
Intellectual Property and Public Health

1. The Parties affirm their commitment to the *Declaration on the TRIPS Agreement and Public Health,* adopted at Doha on 14 November 2001 by the Ministerial Conference of the WTO ("Doha Declaration") and confirm that the provisions of this Chapter are without prejudice to the Doha Declaration.

2. Nothing in this Chapter shall limit a Party's rights and obligations pursuant to Article 31 and Article 31*bis* of the TRIPS Agreement, and the Annex and the Appendix to the Annex to the TRIPS Agreement.

3. Parties affirm that this Chapter can and should be interpreted and implemented in a manner supportive of each Party's right to protect public health and, in particular, to promote access to medicines for all.

4. Each Party has the right to determine what constitutes a national emergency or other circumstances of extreme urgency, it being understood that public health crises, including those relating to HIV/ AIDS, tuberculosis, malaria, COVID-19, and other epidemics, can represent a national emergency or other circumstances of extreme urgency.

Article 11.8
National Treatment

1. In respect of all categories of intellectual property covered in this Chapter, each Party shall accord to nationals of the other Party treatment no less favourable than it accords to its own nationals with regard to the protection[1] of intellectual property rights in accordance with Article 3(1) of the TRIPS Agreement.

2. A Party may derogate from paragraph 1 in relation to its judicial and administrative procedures, including requiring a national of the other Party to designate an address for service of process in its territory, or to appoint an agent in its territory, provided that such derogation is:

   (a) necessary to secure compliance with laws or regulations that are not inconsistent with this Chapter; and

   (b) not applied in a manner that would constitute a disguised restriction on trade.

3. Paragraph 1 does not apply to procedures provided in multilateral agreements concluded under the auspices of WIPO relating to the acquisition or maintenance of intellectual property rights.

Article 11.9[2]
Transparency

1. Each Party shall endeavour, subject to its legal system and practice, to make information concerning application and registration of trade marks, geographical indications, industrial designs, and patents accessible for the general public.

2. The Parties also acknowledge the importance of informational materials, such as publicly accessible databases of registered intellectual property rights to enable the public to become acquainted with the registered or granted intellectual property rights.

3. Each Party shall endeavour to make available such information on the internet.

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[1] For the purposes of this paragraph, “protection” shall include matters affecting the availability, acquisition, scope, maintenance, and enforcement of intellectual property rights as well as those matters affecting the use of intellectual property rights specifically covered by this Chapter.

[2] The commitment contained in Article 16.4 (Review and Appeal) that a review be ‘prompt’ shall not apply to this Chapter.

Article 11.10
Application of Chapter to Existing Subject Matter

This Chapter does not give rise to obligations in respect of acts that occurred before the date of entry into force of this Agreement for a Party.

Article 11.11
Exhaustion of Intellectual Property Rights

Nothing in this Agreement prevents a Party from determining whether or under what conditions the exhaustion of intellectual property rights applies under its law.[3]

Article 11.12
Concessions for Certain Categories

Each Party may provide concessions, such as reduced fees for filing, processing, registration, grant, and maintenance of intellectual property rights, to small and medium enterprises, startups, and educational institutions, in accordance with its laws and regulations.

Section B: Cooperation

Article 11.13
Cooperation Activities and Initiatives

1. The Parties shall endeavour to cooperate on the subject matter covered by this Chapter, such as through appropriate coordination, training and exchange of information between the respective intellectual property offices of the Parties, or other institutions, as determined by each Party.

2. Cooperation activities and initiatives undertaken under this Chapter shall be subject to the availability of resources, on request, and on terms and conditions mutually agreed upon between the Parties.

[3] For greater certainty, this Article is without prejudice to any provisions addressing the exhaustion of intellectual property rights in international agreements to which a Party is a party.

Section C: Trade Marks

Article 11.14
Types of Signs Registrable as Trade Marks

Neither Party shall deny registration of a trade mark only on the ground that the sign of which it is composed is a sound. A Party may require a concise and accurate description, or graphical representation, or both, as applicable, of the trade mark.

Article 11.15
Use of Identical or Similar Signs

Each Party shall provide that the owner of a registered trade mark has the exclusive right to prevent third parties that do not have the owner's consent from using in the course of trade identical or similar signs for goods or services that are related to those goods or services in respect of which the owner's trade mark is registered, where such use would result in a likelihood of confusion. In the case of the use of an identical sign for identical goods or services, a likelihood of confusion shall be presumed.

Article 11.16
Exceptions

A Party may provide limited exceptions to the rights conferred by a trade mark, such as fair use of descriptive terms, provided that those exceptions take account of the legitimate interest of the owner of the trade mark, and of third parties.

Article 11.17
Well-Known Trade Marks

For the purposes of giving effect to the protection of well-known trade marks, as referred to in Article 6*bis* of the Paris Convention and paragraphs 2 and 3 of Article 16 of the TRIPS Agreement, each Party recognises the importance of the *Joint Recommendation Concerning Provisions on the Protection of Well-Known Marks* adopted by the Assembly of the Paris Union for the Protection of Industrial Property and the General Assembly of WIPO at the Thirty-Fourth Series of Meetings of the Assemblies of the Member States of WIPO from 20 to 29 September 1999.

Article 11.18
Procedural Aspects of Examination, Opposition and Cancellation of Registered Trade Marks

Each Party shall provide a system for the examination and registration of trade marks which includes among other things:

(a) communicating to the applicant in writing, which may be by electronic means, the reasons for any refusal to register the trade mark;

(b) providing the applicant with an opportunity to respond to communications from the competent authorities, to respond to any initial refusal, and to make a judicial appeal against any final refusal to register the trade mark;

(c) providing an opportunity to oppose the registration of a trade mark or to seek cancellation[4] of the trade mark; and

(d) requiring decisions in the administrative proceedings of opposition and cancellation to be reasoned and in writing, which may be provided by electronic means.

Article 11.19
Classification of Goods and Services

Each Party shall adopt or maintain a trade mark classification system that is consistent with the *Nice Agreement Concerning the International Classification of Goods and Services for the Purposes of the Registration of Marks*, done at Nice on 15 June 1957, as revised and amended ("Nice Classification"). Each Party shall provide that:

(a) registrations and the publications of applications indicate the goods and services by their names, grouped according to the classes established by the Nice Classification;[5] and

(b) goods or services may not be considered as being similar to each other on the ground that, in any registration or publication, they are classified in the same class of the Nice Classification and conversely that goods or services may not be considered as being dissimilar from each other on the ground that, in any registration or publication, they are classified in different classes of the Nice Classification.

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[4] For greater certainty, cancellation for the purposes of this Section may be implemented through nullification or revocation proceedings.

[5] A Party that relies on translations of the Nice Classification shall follow updated versions of the Nice Classification to the extent that official translations have been issued and published.

Article 11.20
Term of Protection for Trade Marks

Each Party shall provide that initial registration and each renewal of registration of a trade mark is for a term of no less than 10 years.

Section D: Country Names

Article 11.21
Country Names

Each Party may provide the legal means for interested persons to prevent commercial use of the country name of a Party in relation to a good in a manner that misleads consumers as to the origin of that good.

Section E: Geographical Indications

Article 11.22
Protection[6] of Geographical Indications

The Parties reaffirm that geographical indications may be protected through a trade mark or *sui generis* system or other legal means.

Article 11.23
Opposition Procedures

If a Party provides administrative procedures for seeking protection or recognition of geographical indications, whether through a trade mark or a *sui generis* system, it shall, in accordance with its laws and regulations, provide procedures that allow at least interested persons to oppose applications for such protection or recognition of a geographical indication.

[6] For greater certainty, protection of geographical indications collectively means protection by registration or recognition, as may be applicable to a Party.

Section F: Patents

Article 11.24
Regulatory Review Exception

Without prejudice to the scope of, and consistent with, Article 11.29 (Exceptions), each Party shall provide that a third party may do an act that would otherwise infringe a patent if the act is done for purposes connected with obtaining regulatory approval[7] in that Party or a non-Party.

Article 11.25
Other Use Without Authorisation of the Right Holder

Nothing in this Chapter shall limit a Party's rights and obligations under the TRIPS Agreement in relation to the use, or authorisation of the use of, a patent without the authorisation of the right holder.

Article 11.26
Conditions on Patent Applicants

1. Each Party shall require an applicant for a patent to disclose the invention in a manner sufficiently clear and complete for the invention to be carried out by a person skilled in the art and may require the applicant to indicate the best mode for carrying out the invention known to the inventor at the filing date or, where priority is claimed, at the priority date of application.

2. A Party may require a patent applicant to provide information concerning the applicant's corresponding foreign applications and grants.

Article 11.27
Patent Working Disclosure Requirement

1. Each Party may require a patent owner to provide periodic disclosure of information concerning the working of a patent.

2. Notwithstanding paragraph 1, a Party may require a patent owner to provide a disclosure concerning the working of a patent, in a given case, in accordance with its law.

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[7] For the purpose of this Article, a Party may treat "regulatory approval" to mean "marketing approval".

Article 11.28
Procedural Aspects of Examination, Opposition, and Invalidation or Cancellation of Registered Patents

Each Party shall provide a system for the examination and grant of patents which includes among other things:

(a) communicating to the applicant in writing, which may be by electronic means, the reasons for any refusal to register the patent;

(b) providing the applicant with an opportunity to respond to communications from the competent authorities, to respond to any initial refusal, and to make a judicial appeal against any final refusal to grant the patent;

(c) providing an opportunity for interested parties to seek cancellation or invalidation of a granted patent. In addition, each Party may provide an opportunity for interested parties to oppose the grant of the patent;

(d) making decisions in opposition, revocation or invalidation proceedings, to be reasoned and in writing, which may be delivered by electronic means; and

(e) providing an applicant with at least one opportunity to make amendments, corrections or observations, in connection with an application that has been filed[8] [9] with the competent authority of the Party in accordance with the laws and regulations of that Party.

Article 11.29
Exceptions

A Party may provide limited exceptions to the exclusive rights conferred by a patent, provided that such exceptions do not unreasonably conflict with a normal exploitation of the patent and do not unreasonably prejudice the legitimate interests of the right holder, taking account of the legitimate interests of third parties.

[8] For greater certainty, for the purpose of this Article, “filed” does not include notional applications or applications deemed to have been filed in a Party.

[9] A Party may provide that such amendments do not go beyond the scope of the disclosure of the invention, as of the filing date.

Section G: Industrial Designs

Article 11.30
Protection of Registered Industrial Designs

Each Party shall provide for the protection of independently created industrial designs that are new or original. This protection shall be provided by registration and shall confer an exclusive right upon the holder in accordance with the provisions of the TRIPS Agreement.

Article 11.31
Exceptions

A Party may provide limited exceptions to the exclusive rights conferred by the protection of an industrial design, provided that such exceptions do not unreasonably conflict with a normal exploitation of an industrial design and do not unreasonably prejudice the legitimate interests of the right holder, taking account of the legitimate interests of third parties.

Section H: Genetic Resources, Traditional Knowledge, And Traditional Cultural Expressions

Article 11.32
Genetic Resources, Traditional Knowledge, and Traditional Cultural Expressions

1. The Parties recognise the relevance of intellectual property systems and traditional knowledge associated with genetic resources to each other, when that traditional knowledge is related to those intellectual property systems.

2. The Parties affirm the importance of the *WIPO Treaty on Intellectual Property, Genetic Resources and Associated Traditional Knowledge,* adopted at Geneva on 24 May 2024.

3. The Parties affirm the importance of the work carried out on traditional knowledge and traditional cultural expressions by the WIPO Intergovernmental Committee on Intellectual Property and Genetic Resources, Traditional Knowledge and Folklore.

4. The Parties shall endeavour to exchange views and information and cooperate through their respective agencies responsible for intellectual property rights covered by this Chapter, with the participation of relevant stakeholders, if such participation is appropriate and

practicable, to enhance the understanding of intellectual property related aspects of genetic resources, traditional knowledge, and traditional cultural expressions.

Article 11.33
Patent Examination and Traditional Knowledge Associated with Genetic Resources

The Parties shall endeavour to pursue quality patent examination, which shall include:

(a) that in determining prior art, relevant publicly available documented information related to traditional knowledge associated with genetic resources may be taken into account;

(b) an opportunity for third parties to cite, in writing, to the competent examining authority prior art disclosures that may have a bearing on patentability, including prior art disclosures related to traditional knowledge associated with genetic resources;

(c) if applicable and appropriate, the use of databases or digital libraries such as India's Traditional Knowledge Digital Library ("TKDL"), containing traditional knowledge associated with genetic resources; and

(d) if agreed and subject to available resourcing, cooperation in the training of patent examiners in the examination of patent applications related to traditional knowledge associated with genetic resources.

Section I: Copyright And Related Rights

Article 11.34
General Provision

Consistent with the obligations set out in the applicable international agreements to which the Parties are party and in accordance with its laws and regulations, each Party shall provide adequate and effective protection to authors for their works, performers for fixations of their performances in phonograms, producers for their phonograms and broadcasters for their broadcasts.

Article 11.35
Limitations and Exceptions

1. A Party may provide limitations or exceptions in its domestic law to the rights provided under this Section, but shall confine such limitations or exceptions to exclusive rights to certain special cases that do not conflict with a normal exploitation of the work, performance or phonogram, and do not unreasonably prejudice the legitimate interests of the right holder.

2. This Article does not reduce or extend the scope of applicability of the limitations and exceptions permitted by the TRIPS Agreement, the Berne Convention, the WCT or the WPPT.

Article 11.36
Obligations Concerning Protection of Rights-Management Information

Each Party shall provide adequate and effective legal remedies against any person who knowingly and without authorisation:

(a) removes or alters any electronic rights-management information; or

(b) distributes, imports for distribution, broadcasts or communicates to the public, works or copies of works, knowing that electronic rights-management information has been removed or altered without authorisation.

Article 11.37
Collective Management

1. The Parties recognise the role of collective management societies for copyright and related rights in collecting and distributing royalties based on practices that are fair, efficient, transparent and accountable, which may include appropriate record keeping and reporting mechanisms.

2. Each Party shall encourage the establishment of reciprocal arrangements between their respective collective management societies for the purposes of ensuring easier licensing of content and sharing of rights revenues.

Section J: Enforcement

Article 11.38
General Obligation in Enforcement

The Parties shall provide in their respective law for the enforcement of intellectual property rights covered by this Chapter consistent with the TRIPS Agreement, in particular Articles 41 through 61.

Article 11.39
Border Measures

1. Each Party shall, in conformity with its law and the provisions of Part III, Section 4 of the TRIPS Agreement, adopt procedures to enable a right holder, who has valid grounds for suspecting that the importations of counterfeit trade mark or pirated copyright goods may take place, to lodge an application in writing with the competent authorities, administrative or judicial, in the Party in which the border measure procedures are applied, for the suspension by that Party's customs authorities of the release into free circulation of such goods.

2. A Party may enable such an application to be made in respect of goods which involve other infringements of intellectual property rights, provided that the requirements of Part III, Section 4 of the TRIPS Agreement are met. A Party may also provide for corresponding procedures concerning the suspension by the customs authorities of the release of infringing goods destined for exportation from their territory in accordance with its law.

CHAPTER 12

TRADE AND SUSTAINABLE DEVELOPMENT

Article 12.1
Scope, Context and Objectives

1. Recalling the *Rio Declaration on Environment and Development and the Agenda 21* adopted by the United Nations Conference on Environment and Development in Rio de Janeiro on 14 June 1992, the *Johannesburg Declaration on Sustainable Development and its Plan of Implementation* adopted in Johannesburg on 4 September 2002, the *International Labour Organization* ("ILO") *Declaration on Fundamental Principles and Rights at Work* adopted by the International Labour Conference at its 86th Session in Geneva on 18 June 1998, as amended in 2022 ("ILO Declaration on Fundamental Principles and Rights at Work"), the *ILO Declaration on Social Justice for a Fair Globalization* adopted by the International Labour Conference at its 97th Session in Geneva on 10 June 2008, as amended in 2022 ("ILO Declaration on Social Justice for a Fair Globalization"), the *Outcome Document of the UN Conference on Sustainable Development of 2012 entitled "The Future We Want" endorsed by the UN General Assembly Resolution 66/288* adopted on 27 July 2012 ("the RIO+20 Outcome Document "The Future We Want"), the *UN 2030 Agenda for Sustainable Development*, adopted by the UN General Assembly Resolution 70/1 on 25 September 2015 and its Sustainable Development Goals, and the multilateral environmental agreements to which the Parties are party, the Parties affirm their commitment to pursue the objective of sustainable development, whose pillars, economic development, social development and environmental protection are mutually supportive, interdependent and essential requirements of sustainable development.

2. The Parties agree to promote international trade in such a way as to contribute towards sustainable development for eradicating poverty and hunger, including towards broad-based, sustained and inclusive economic growth, social development, high levels of environmental protection and progress towards long-term strategies for transition, and to work to integrate and reflect this objective in their trade relationship.

3. For greater certainty, the Parties emphasise that it is their aim to strengthen their trade relations and cooperation in ways that promote sustainable development, and that this Chapter does not oblige the Parties to harmonise their environmental and social standards of protection.

4. This Chapter embodies a cooperative approach based on common values and interests, taking into account the differences in the Parties' respective levels of development, priorities and circumstances.

5. For the purposes of this Chapter, **"laws and regulations"** means:

   (a) for India, an Act of the Parliament of India or delegated legislation framed pursuant to an Act of the Parliament of India, which is enforceable by action of the Central or Union level of Government; and

   (b) for New Zealand, an Act of the Parliament of New Zealand or a regulation made under an Act of the Parliament of New Zealand by the Governor-General in Council, which is enforceable by action of the central level of government.

Article 12.2
Right to Regulate and Upholding Levels of Protection

1. Recognising the right of each Party, in a manner consistent with the provisions of this Chapter, to set its domestic sustainable development policies and priorities, to establish its own levels of environmental, and labour protection, and to adopt or modify accordingly its relevant laws and policies, each Party shall seek to ensure that its laws, policies and practices provide for and encourage achieving sustainable development as referred to in Article 12.1 (Scope, Context and Objectives).

2. The Parties are committed not to encourage trade by derogating from or, through a sustained or recurring course of action or inaction, failing to effectively enforce their respective environmental and labour laws in a manner affecting trade between the Parties.

3. The Parties stress that environmental and labour measures shall not be applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination between the Parties or a disguised restriction on trade.

4. The Parties recognise the value of international agreements on the environment and on labour as means to address global and regional environmental and social challenges. The Parties recall that the ILO Declaration on Social Justice for a Fair Globalization states that the violation of fundamental principles and rights at work cannot be invoked or otherwise used as a legitimate comparative advantage and that labour standards should not be used for protectionist trade purposes. In this context, the Parties note that their comparative advantage should in no way be called into question. The Parties also stress that neither environmental issues nor labour standards shall be used for protectionist trade purposes.

Article 12.3
Trade and Labour

1. The Parties, in accordance with their obligations as members of the ILO and the ILO Declaration on Fundamental Principles and Rights at Work, commit to respect, promote and realise, in good faith, the fundamental principles and rights at work which are the subject of the fundamental ILO Conventions.

2. Each Party affirms their commitment to effectively implement in their laws and practices the ILO Conventions which that Party has ratified. Each Party will make efforts towards ratifying the fundamental ILO Conventions in a promotional and flexible manner without time limits and consistent with the ILO Declaration on Social Justice for a Fair Globalization.

3. In view of the objectives set out in Article 12.1 (Scope, Context and Objectives), the Parties agree to enhance their cooperation by exchanging information, discussing best practices and sharing implementation experiences in areas of mutual interest, such as:

   (a) best practices relating to corporate social responsibility including encouraging businesses to adopt responsible business conduct policies;

   (b) relevant aspects of the ILO Decent Work Agenda, such as labour statistics and labour market developments;

   (c) sharing expertise, information and best practices in respect of identifying and addressing skill shortages and gaps;

   (d) human capital development and the enhancement of employability, including through apprenticeship programmes, lifelong learning, continuous education, training and the development and upgrading of skills;

   (e) exploring opportunities for skilling, upskilling and re-skilling to facilitate a just transition and decent work in accordance with the *ILO Guidelines for a Just Transition Towards Environmentally Sustainable Economies and Societies for All*, published by the ILO at Geneva on 2 February 2016 ("ILO Guidelines for a Just Transition") and the Decent Work Agenda; and

   (f) promotion of productive, quality employment and green entrepreneurship linked to sustainable growth, support for workers as part of a just transition in line with the ILO Guidelines for a Just Transition, and skill development for jobs in emerging industries, including environmental industries.

Article 12.4
Trade and Gender Equality

1. The Parties recognise the importance of gender equality and the empowerment of all women in advancing sustainable and inclusive economic growth and development, including through women's participation in international trade.

2. The Parties also recognise that gender-responsive policies and practices are important to advancing gender equality and the empowerment of all women. The Parties recognise the importance of adopting, maintaining and implementing women's economic empowerment and equality laws, regulations, policies and best practices, in line with the Sustainable Development Goal 5 of the UN 2030 Agenda on Sustainable Development. The Parties also recognise the importance of the *Convention on the Elimination of all Forms of Discrimination Against Women* done at New York City on 18 December 1979 and the *Beijing Declaration and Platform for Action, Fourth World Conference on Women* done at Beijing on 15 September 1995.

3. Accordingly, each Party shall endeavour to:

   (a) foster women's entrepreneurship and leadership, including promoting women's access to the benefits and opportunities of this Agreement;

   (b) promote the exchange of information and best practice related to the design, implementation, monitoring, evaluation and strengthening of policies and programmes, aimed at enhancing women's participation in economic activity, including international trade; and

   (c) cooperate to identify and address the barriers faced by women in trade and investment including safety and access to information, networks and finance.

4. The Parties agree to implement the Agreement and the cooperation activities established under this Article in a manner that advances the full, equal and meaningful participation of women in the economy and in a manner that protects and promotes their human rights and economic wellbeing.

Article 12.5
Multilateral Environmental Agreements

1. The Parties recognise the important role multilateral environmental agreements play in protecting the environment, including reducing biodiversity loss and addressing climate change, and the need for

mutual supportiveness between trade and environmental laws and policies.

2. The Parties affirm their adherence to the principles reflected in the international environmental instruments referred to in Article 12.1 (Scope, Context and Objectives).

3. The Parties affirm their commitment to implement the multilateral environmental agreements to which the Parties are a party.

Article 12.6
Trade and Environment

1. The Parties recognise that in accordance with the objective of sustainable development, the Parties shall allow for the optimal use of the world's resources, and will seek to protect and preserve the environment, and to enhance the means for doing so in a manner consistent with their respective needs and concerns at different levels of economic development. The Parties further recognise the importance, and positive role, that the multilateral trading system and the WTO may play in encouraging sustainable use of resources, sustainable ecosystems, sustainability of services and sustainable long-term growth.

2. The Parties also recognise the importance of strengthening policies and defining programmes that encourage sustainable and inclusive growth. The Parties recall that the Rio+20 Outcome Document "The Future We Want" provides sufficient flexibility and policy space for the Parties to make their own choices out of a broad menu of options and define their paths towards sustainable development based on each Party's stage of development, national circumstances and priorities.

3. The Parties also recognise that policy objectives to facilitate the transition to a resource efficient and circular economy includes extending product lifetimes, increasing the proportion of materials and products that are reused and recycled, and reducing waste throughout supply chains.

4. The Parties recognise the importance of conserving, and sustainably using, biological diversity consistent with relevant multilateral environmental agreements to which the Parties are a party, including the *Convention on Biological Diversity*, done at Rio de Janeiro on 5 June 1992 and its Protocols, the *Convention on the Conservation of Migratory Species of Wild Animals*, done at Bonn on 23 June 1979, the *Ramsar Convention on Wetlands*, done at Ramsar on 02 February 1971, and the *Convention on International Trade in Endangered Species of Wild Fauna and Flora*, done at Washington D.C. on 3 March 1973, and the decisions adopted thereunder.

5. The Parties recognise the importance of the conservation and sustainable management of forests for providing environmental functions and economic and social opportunities for present and future generations.

6. Accordingly, the Parties shall endeavour to cooperate in areas of mutual interest, including:

   (a) sharing best practices in promoting integrated and sustainable management of natural resources and ecosystems, including conservation and sustainable use of biodiversity;

   (b) taking appropriate action to conserve biological diversity, including to prevent the spread of invasive alien species;

   (c) supporting cooperation between enterprises in relation to goods, services and technologies that contribute to sustainable development;

   (d) sharing policy frameworks conducive to the deployment of best available technologies for sustainable development, including with regard to the promotion of eco-innovation, research activities, dissemination of results, and efforts to ensure that such technologies are available in the public domain and are accessible at affordable prices;

   (e) promoting the conservation and sustainable management of forests;

   (f) encouraging trade in forest products from sustainable supply chains; and

   (g) contributing to combatting illegal logging, illegal deforestation, and associated trade, including with respect to communities dependent on forests.

7. Recognising the importance of cooperation and supportive measures, the Parties affirm their commitment to implement their respective commitments regarding cooperation and supportive measures, such as financial, technological, technical or capacity building support, as relevant, under the international agreements referred to in this Chapter.

Article 12.7
Marine Fisheries

1. The Parties recognise the importance of conserving and sustainably managing marine fisheries. The Parties also underline the importance of the marine fisheries sector to their development and to the livelihoods of their fishing communities, including artisanal or small-scale fisheries.

2. Accordingly, the Parties agree to:

(a) support national, regional and international goals to address illegal, unreported and unregulated fishing in accordance with national and international instruments, and by using relevant international frameworks; and

(b) cooperate on aspects of fishery policies and measures bilaterally, regionally, and in international fora as appropriate, which are important to promoting sustainable fishing practices.

Article 12.8
Climate Change

1. The Parties recognise the importance of achieving, the objectives of the *United Nations Framework Convention on Climate Change*, done at New York on 09 May 1992 (hereinafter referred to as "UNFCCC") and the goals of the *Paris Agreement*, done at Paris on 12 December 2015, reflecting the principles of the UNFCCC and the Paris Agreement including equity and the principle of common but differentiated responsibilities and respective capabilities, in light of different national circumstances and based on best available science, in order to address the urgent threat of climate change.

2. The Parties reaffirm their commitment to implement their respective obligations and commitments under the UNFCCC and the Paris Agreement.

3. The Parties underline the importance of climate actions, to be implemented in accordance with each Party's national circumstances, capabilities and equity.

4. Pursuant to paragraph 1, the Parties shall endeavour to cooperate bilaterally, and in other fora, as appropriate, in areas of mutual interest related to mitigation of and adaptation to climate change, including but not limited to the following:

(a) mobilising investment and sustainable finance;

(b) sharing knowledge and evidence-based innovations, including traditional, local and Indigenous knowledge, especially technological innovations, to support solutions to climate change, including climate-smart and resilient agriculture production;

(c) exploring cooperation under Article 6 of the Paris Agreement;

(d) exploring opportunities for climate and energy solutions; and

(e) sharing information on innovation, research and development which promotes clean energy, and climate-friendly technologies.

Article 12.9
Cooperation

1. The Parties recognise cooperation as a means to implement this Chapter, to enhance its benefits and to strengthen the Parties' joint and individual capacities to promote sustainable development as they strengthen their trade relations. The Parties recognise that cooperation activities undertaken pursuant to this Agreement seek to complement and build upon existing agreements or arrangements between the Parties.

2. The Parties shall endeavour to strengthen their cooperation on environment, climate and other issues of mutual interest in relevant bilateral, regional, and multilateral fora in which the Parties participate. Cooperative activities agreed under this Chapter shall align with the Parties' respective national circumstances, environmental commitments, climate commitments and other commitments outlined in the Chapter.

3. Cooperation under this Chapter may include the following:

   (a) technical assistance and capacity building;

   (b) mobilising financial resources and instruments;

   (c) sharing of know-how and facilitating technology development and transfer in furtherance of the Parties' respective commitments under multilateral environmental agreements;

   (d) sharing of information, data and best practices on policies and procedures, including through joint analysis and the exchange of experts;

   (e) dialogues, workshops, seminars, conferences, collaborative programmes and projects, including joint research projects on environmental technologies; and

   (f) other means, as the parties may decide.

4. Each Party shall, as appropriate:

   (a) share its priorities for cooperation with the other Party, including the objectives of that cooperation;

   (b) propose cooperation activities related to the implementation of this Chapter; and

(c) develop and participate in mutually agreed cooperation activities and programmes in accordance with the priorities identified and agreed by the Parties.

5. In implementing the cooperation activities under this Chapter, the Parties may invite the views and participation of relevant stakeholders.

Article 12.10
Trade and Sustainable Development Committee

1. The Parties hereby establish the Committee on Trade and Sustainable Development ("Committee") composed of government representatives of each Party.

2. The Committee shall be jointly co-chaired by the Parties. It shall meet within one year of the date of entry into force of this Agreement and thereafter as agreed by the Parties. Meetings may occur in person, or by any other means of communication as agreed by the representatives of the Parties.

3. All decisions of the Committee shall be made by agreement of the Parties.

4. The Committee shall, with respect to this Chapter, have the following functions:

(a) review and monitor the implementation and operation of this Chapter;

(b) discuss technical issues arising from the implementation of this Chapter;

(c) foster understanding and facilitate consultations and dialogue regarding matters arising under this Chapter;

(d) consider priorities and proposals referred to the Committee by the Parties and, where appropriate, agree cooperation activities in accordance with Article 12.9 (Cooperation); and

(e) consider any other matter related to this Chapter, as agreed between the Parties.

5. The Committee may:

(a) exchange information, discuss best practices and share implementation experiences on issues of mutual interest relating to this Chapter; and

(b) seek advice from, or invite, representatives of relevant business, non-government or other civil society organisations, as agreed by the Parties.

6. The Committee shall:

(a) report to the Joint Commission on the results and conclusions from each of their meetings; and

(b) carry out any task assigned and any responsibility delegated to it by the Joint Commission.

Article 12.11
Contact Points

1. Each Party shall designate a contact point to receive and facilitate official communications between the Parties on any matter relating to this Chapter.

2. Each Party shall promptly notify the other Party, in writing, of any changes to its contact point.

Article 12.12
Consultations and Dialogue

1. The Parties recognise the importance of cooperation and consultation, based on the principle of mutual respect, and shall endeavour to resolve any matter arising under this Chapter.

2. After a request for information about a matter arising under this Chapter is made, the requesting Party may request in writing consultations with the other Party on the matter.

3. If a request for consultations is received in accordance with paragraph 2, the Parties shall enter into consultations in good faith no later than 150 days after the receipt of the request, unless agreed otherwise.

4. The Parties shall endeavour to achieve a mutually satisfactory resolution of the matter through consultations initiated in accordance with paragraph 3. The Parties may agree to seek advice from an independent expert or experts chosen by them to assist. The Parties shall document any outcome.

5. Consultations shall take place in the Committee on Trade and Sustainable Development.

6. Consultations may be held in person or by other technological means available.

7. Consultations under this Article, and the positions taken by the Parties during such consultations shall be confidential. Each Party shall treat any information exchanged in the consultations as confidential unless stated otherwise by the Party sharing the information.

8 The outcomes of consultations under this Article shall be made public, unless the Parties agree otherwise. If the outcome of consultations is published, it shall be published in a jointly agreed report.

9. For greater certainty, where the matter arising under this Chapter regards compliance with obligations under a multilateral environmental agreement to which the Parties are a party, the requesting Party shall, where appropriate, address the matter through the consultative procedure or other procedures under that multilateral environmental agreement.

Article 12.13
Review

The Parties shall review this Chapter in accordance with Article 20.4 (General Review), inviting, as appropriate, the views and participation of relevant stakeholders.

Article 12.14
Non-application of Dispute Settlement

Neither Party shall have recourse to dispute settlement under Chapter 19 (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER 13

CULTURAL, TRADE, TRADITIONAL KNOWLEDGE AND ECONOMIC COOPERATION

Article 13.1
Objective

1. The Parties recognise that trade agreements play a role in facilitating and expanding trade, and economic opportunities for, with, and between people, including Māori for New Zealand, as well as addressing disparities, including to enhance trade for, with, and between them, to preserve, protect, and promote traditional knowledge, including traditional systems of medicine, and traditional cultural expressions. The Parties note that traditional knowledge and practices are important contributors to innovation, sustainability, and economic empowerment. The Parties intend to preserve and promote traditional language, culture and heritage that are vital for economic benefit and cultural continuity.

2. The Parties further recognise that integrating traditional knowledge into this Agreement can lead to shared economic growth, cultural preservation and sustainability. Further, the Parties affirm the importance of defensive protection mechanisms that assist in preventing the misappropriation of traditional knowledge, such as the Traditional Knowledge Digital Library ("TKDL") of India and New Zealand's Māori Cultural and Intellectual Property Committees.

3. The objective of this Chapter is to pursue mutual cooperation to contribute towards the Parties efforts to enable and advance their peoples' economic and cultural aspirations, including Māori for New Zealand. The Parties recognise that for New Zealand, cooperation under this Chapter should be implemented in a manner consistent with te Tiriti o Waitangi / the Treaty of Waitangi.

Article 13.2
International Cooperation

1. The Parties recognise the following relevant multilateral instruments to which the Parties are party:

   (a) the *United Nations Educational, Scientific and Cultural Organization Convention on the Protection and Promotion of the Diversity of Cultural Expressions,* adopted in Paris on 20 October 2005; and

(b) the *Convention on Biological Diversity,* particularly Article 8(j), adopted in Rio de Janeiro on 5 June 1992.

2. The Parties, subject to their respective reservations, affirm the following:

(a) the *United Nations Declaration on the Rights of Indigenous Peoples,* adopted in New York on 13 September 2007 and their respective positions made on that Declaration;[1, 2]

(b) the *United Nations Guiding Principles on Business and Human Rights* adopted via Resolution 17/4 by UN Human Rights Council on 16 June 2011*;*

(c) *International Treaty on Plant Genetic Resources for Food and Agriculture* done at Rome on 03 November 2001*;*

(d) TRIPS Agreement and acknowledge the instruction provided under the *Doha Declaration*, adopted in Doha on 14 November 2001, for the Council for TRIPS to examine, *inter alia,* the relationship between the TRIPS Agreement and the Convention on Biological Diversity, the protection of traditional knowledge and folklore, and other relevant new developments raised by WTO members pursuant to Article 71.1 of TRIPS;

(e) the *United Nations 2030 Agenda for Sustainable Development,* adopted in New York by the UN General Assembly Resolution 70/1 on 25 September 2015*;* and

(f) *United Nations Educational, Scientific and Cultural Organization Convention on the Protection and Promotion of the Diversity of Cultural Expressions* done at Paris on 20 October 2005*.*

3. The Parties shall avoid duplication of any work, process or cooperation in any other fora and under this Agreement.

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[1] For greater certainty, this includes qualifying statement by India at the United Nations, accessible at "General Assembly Adopts Declaration on Rights of Indigenous Peoples; 'Major Step Forward' towards Human Rights for All, Says President" United Nations Meetings Coverage and Press Releases (GA/10612, 13 September 2007), <https://press.un.org/en/2007/ga10612.doc.htm>. India notes that "India voted in favour of the United Nations Declaration on the Rights of Indigenous Peoples on the condition that after independence all Indians are indigenous".

[2] The Parties agree that for India, "Indigenous Peoples" is without prejudice to India's domestic legal classification, and any recognition of indigenous status shall be in accordance with India's law or policy.

Article 13.3
Cooperation Activities

1. The Parties acknowledge that cooperation activities under this Chapter shall be carried out within the existing framework set out in this Agreement and be carried out through forms to be agreed upon by the Parties, that may include technical assistance, trainings, exchanges of data and information, seminars and workshops, sharing of best practices, studies, research and innovation, and awareness raising on trade opportunities.

2. To achieve this Chapter's objectives, the Parties may coordinate cooperation activities between their people, including Māori for New Zealand, as deemed appropriate. Such cooperation activities may include:

   (a) exchanging related information on best practices, lessons learned, and technical matters among the Parties and stakeholders in the Parties;

   (b) collaborating on traditional knowledge that may help to innovate or to adapt to new challenges;

   (c) exchanging, preserving, documenting or cooperating in traditional medicines and healing systems, including Ayurveda, Yoga, and Naturopathy, Unani, Sowa-Rigpa, Siddha, Homeopathy ("AYUSH"), ethno-medicine , herbalist and ritual-based healing systems for India and Rongoā Māori (a multi-dimensional form of Māori care and healing) for New Zealand, that offer a holistic approach to health and well-being, including physical, mental, emotional and spiritual health;

   (d) collaborating to enhance the ability for SMEs, Māori-owned enterprises, tribal enterprises, artisans, and community-led startups to access and benefit from the trade opportunities created by this Agreement, including through promoting information exchange on product certifications and standards, including AYUSH products, and professional qualifications with a view to improving mutual understanding and identifying potential areas for future harmonisation as well as entrepreneurship development, capacity building and other initiatives that empower SMEs, artisans, and community-led startups;

   (e) supporting science, research and innovation links, as appropriate;

   (f) identifying potential areas of cooperation between businesses for the mutual benefit of both Parties, and developing, supporting and strengthening business networks, cooperation and partnerships, including through trade missions;

(g) promoting trade in sectors relevant for SMEs, Māori-owned enterprises, tribal enterprises, including businesses that relate to or derive from traditional knowledge, biodiversity, and traditional cultural expressions such as arts and crafts, dance, music and tourism;

(h) facilitating study-abroad programmes or other similar educational or research practices, cultural exchanges, research and development;

(i) undertake joint research projects, publications, and extra-curricular academic events;

(j) collaborate and cooperate in training, research and teaching activities for AYUSH and Rongoā Māori (a multi-dimensional form of Māori care and healing) practitioners;

(k) enhance the dialogue between the Parties to consolidate and expand the trade relationship, understanding, and cooperation in fields of common interest between the people of the Parties; and

(l) any other area of mutual interest that the Parties may agree.

Article 13.4
Implementation

1. The implementation of this Chapter and activities therein shall be subject to available resources and in accordance with each Party's law and policy.

2. This Chapter does not impose any legal or financial obligations requiring the Parties to explore, commence or conclude any individual cooperation activities.

3. Resources for economic cooperation, technical assistance and capacity building under this Chapter shall be provided as mutually agreed by the Parties.

4. The activities under this Chapter shall be carried out through the Joint Commission.

Article 13.5
Contact Points

1. Each Party shall designate and notify a contact point for implementing this Chapter.

2. Each Party shall promptly notify the other Party of any change to its contact point no later than 7 days from such change.

3. The contact points shall facilitate communication, coordination, and information exchange between the Parties:

   (a) for all matters or activities, the Parties consider relevant under this Chapter; and

   (b) as required for coordinating between any subcommittee, working group, or other subsidiary body established under this Agreement, on matters covered by this Chapter.

Article 13.6
Non-Application of Dispute Settlement

Neither Party shall have recourse to dispute settlement under Chapter 19 (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER 14

ECONOMIC COOPERATION AND TECHNICAL ASSISTANCE

Section A: Objectives, Scope and General Provisions

Article 14.1
Objectives

1. The objective of this Chapter is to support the effectiveness and efficiency of the implementation and utilisation of this Agreement through activities that relate to trade, investment and capacity building.

2. Cooperation and provision of technical assistance under this Chapter is intended to promote and facilitate trade and investment between the Parties and to foster economic growth.

Article 14.2
General Provisions

1. Economic cooperation and technical assistance under this Chapter shall be built upon a common understanding between the Parties to support the implementation of this Agreement, with the objective of maximising its benefits, building capacity, supporting pathways to trade and investment facilitation, and further improving market access and openness to contribute to the sustainable inclusive economic growth and prosperity of the Parties.

2. The Parties agree that economic cooperation and technical assistance activities under this Chapter should complement existing development and economic cooperative partnerships between the Parties in trade and investment related areas, taking into account the needs that are identified and mutually determined.

3. The Parties shall strive to promote cooperation and provision of technical assistance under this Chapter for their mutual benefit, in order to promote and facilitate trade and investment between the Parties and foster economic growth, including through activities that relate to trade, investment and capacity building.

4. The Parties shall, in accordance with this Chapter:

   (a) promote opportunities for cooperation and the provision of technical assistance between the Parties, their respective business communities, scientific and academic communities,

Māori in the case of New Zealand, or other stakeholders as appropriate, in areas of common interest under this Agreement with a view to benefitting from the complementarities of their economies and the opportunities created under this Agreement and with priorities to be mutually determined and subject to available resources; and

(b) where any cooperation or technical assistance activities are agreed under this Chapter, take the necessary steps to facilitate those activities in accordance with the relevant terms as agreed between the Parties.

5. The Parties acknowledge the provisions to encourage and facilitate cooperation included in other Chapters of this Agreement, including in particular where required for the coordination of regulatory cooperation between the Parties. Cooperation and technical assistance activities under this Chapter may complement and supplement those activities.

Article 14.3
Scope of Cooperation Activities and Technical Assistance

1. Areas of cooperation and technical assistance may include:

(a) any of the thematic areas set out in Annex 14A (Agriculture Cooperation and Technical Assistance Thematic Areas);

(b) any of the thematic areas set out in Annex 14B (Non-Agricultural and Technical Assistance Thematic Areas); and

(c) any other area of cooperation and technical assistance mutually agreed by the Parties.

2. In addition to and without limiting the activities identified in relation to each thematic area set out in Annex 14A (Agriculture Cooperation and Technical Assistance Thematic Areas) or Annex 14B (Non-Agricultural and Technical Assistance Thematic Areas) the Parties may cooperate or undertake technical cooperation through activities such as:

(a) exchanging information, technical knowledge and expertise relevant to the area of cooperation;

(b) policy dialogues and sharing best practices;

(c) training, education, skills development, and exchange of personnel, including through visits of experts, scientists and technicians, as well as their participation in seminars, conferences and other professional events;

(d) engaging in dialogues, technical consultations, exchanges and collaborative initiatives;

(e) offering technical support and capacity building;

(f) technology transfer;

(g) conducting joint research and development, including through the organisation of scientific workshops in both countries;

(h) undertaking two-way technical visits and exchanges of experts, researchers, students and relevant professionals, including in-person visits and interactions involving relevant government agencies, academic institutions, industry associations, businesses and relevant stakeholders of both Parties;

(i) collaborative training exercises, in particular for students and graduates from educational institutions in the fields of agriculture, dairying, food technology and other fields as mutually decided;

(j) organisation of trade missions, business and networking events, and trade fairs;

(k) the promotion of collaborative initiatives between entrepreneurs of the Parties; and

(l) any other form of cooperation that may be mutually agreed by the Parties.

Section B: Agriculture Productivity Partnership

Article 14.4
Purpose of the Agriculture Productivity Partnership

1. The Parties hereby establish an Agriculture Productivity Partnership ("APP") to promote productivity in agriculture and allied sectors[1] for the purpose of:

(a) establishing a long-term cooperation partnership between New Zealand and India to help increase returns to Indian farmers, fishers and producers through improved productivity in agricultural and allied sectors;

(b) promoting and facilitating engagement in agriculture and allied sectors across the value chain between New Zealand and India to foster economic growth; and

[1] For greater certainty, "allied sectors" include livestock, fisheries, apiculture, forestry, and food processing, among others.

(c) the effective implementation and operation of this Chapter in relation to cooperation and technical assistance in agriculture and allied sectors.

2. For the purpose of this Chapter, cooperation and technical assistance in agricultural and allied sectors, referred to in subparagraph 1(a), includes any cooperation or technical assistance falling within:

(a) sectors associated with the thematic areas set out in Section A of Annex 14A (Agriculture Cooperation and Technical Assistance Thematic Areas);

(b) to the extent they overlap with any of the sectors referred to in subparagraph 2(a), any of the cross-cutting thematic areas set out in Section B of Annex 14A (Agriculture Cooperation and Technical Assistance Thematic Areas); and

(c) any other agriculture or allied sectors or any cross-cutting thematic areas agreed by the Joint Agriculture Productivity Council.

Article 14.5
Joint Agriculture Productivity Council

1. Recognising the purposes of the APP set out in paragraph 1 of Article 14.4 (Purpose of the Agriculture Productivity Partnership) for the agriculture and allied sectors, the Parties hereby establish a Joint Agriculture Productivity Council ("JAPC").

2. The JAPC shall consist of the following representatives of each Party, or their successors:

(a) for India, the Secretary, Agriculture and Farmers Welfare; and

(b) for New Zealand, the Director General, Ministry for Primary Industries.

3. The JAPC shall meet on an annual basis, unless otherwise agreed.[2]

4. The JAPC shall undertake the following functions:

(a) facilitate the effective implementation and operation of the APP;

[2] The Parties note that for the purposes of paragraphs 4 and 5 of Article 14A.2 (Forestry Cooperation) and Article 14A.3 (Horticulture Cooperation) of Annex 14A (Agriculture Cooperation and Technical Assistance Thematic Areas), and as agreed in Annex 2B (Implementation and Review of Economic Cooperation Action Plans and Related Tariff Rate Quotas), the JAPC shall meet every six months, unless otherwise agreed.

(b) provide oversight and review of the progress of agreed cooperation and technical assistance activities under the APP;

(c) review the implementation and progress of other cooperation and technical assistance arrangements and activities in agriculture and allied sectors outside the scope of the APP;

(d) provide an opportunity to the Parties to raise and, if agreed, discuss matters within the wider agriculture relationship between the Parties; and

(e) in relation to cooperation and technical assistance in agricultural and allied sectors under this Chapter:

(i) facilitate the sharing of cooperation and technical assistance priorities between the Parties;

(ii) set the overarching direction for cooperation and technical assistance;

(iii) consider any proposal or suggested modification of any opportunity, or new ideas for cooperation and technical assistance activities;

(iv) promote projects being undertaken under the APP;

(v) by mutual agreement of the representatives of each Party, or their successors, establish, restructure, dissolve and oversee working groups in accordance with Article 14.7 (Working Groups);

(vi) coordinate, monitor and review progress of working groups in accordance with sub-subparagraph 2(f)(i) of Article 14.7 (Working Groups);

(vii) receive and consider annual reports on progress from working groups; and

(viii) report to the Joint Commission in relation to the implementation of cooperation and technical assistance under this Chapter and under other cooperative arrangements in agriculture and allied sectors between the Parties.

5. The JAPC Group may decide on its own rules of procedure, in the absence of which the rules of procedure of the Joint Commission shall apply *mutatis mutandis.*

Section C: Committee on Economic Cooperation and Technical Assistance

Article 14.6
Operation of Committee on Economic Cooperation and Technical Assistance

1. The Parties hereby establish a Committee on Economic Cooperation and Technical Assistance ("CECTA") for cooperation and technical assistance in sectors other than agriculture and allied sectors.

2. The CECTA shall meet on an annual basis, unless otherwise agreed.

3. The CECTA shall undertake the following functions in relation to any economic cooperation and technical assistance not falling within the scope of the Agriculture Productivity Partnership, including those listed under Annex 14B (Non-Agricultural Cooperation and Technical Assistance Thematic Areas):

   (a) facilitate the sharing of cooperation and technical assistance priorities between the Parties;

   (b) set the overarching direction for cooperation and technical assistance;

   (c) review the implementation and progress of other cooperation and technical assistance arrangements and activities not falling within agriculture and allied sectors or within the CECTA's areas of responsibility;

   (d) consider any proposal or suggested modification of any opportunity, or new ideas for cooperation and technical assistance activities;

   (e) promote projects being undertaken within CECTA's areas of responsibility;

   (f) establish, restructure, dissolve and oversee working groups, based on mutual agreement, in accordance with Article 14.7 (Working Groups);

   (g) coordinate, monitor and review progress of working groups in accordance with sub-subparagraph 2(f)(ii) of Article 14.7 (Working Groups);

   (h) receive and consider annual reports on progress from working groups; and

(i) report to the Joint Commission in relation to the implementation of cooperation and technical assistance falling within the scope of CECTA.

4. The CECTA may decide on its own rules of procedure, in the absence of which the rules of procedure of the Joint Commission shall apply *mutatis mutandis.*

Section D: Working Groups, Work Programmes and Action Plans

Article 14.7
Working Groups

1. The JAPC or the CECTA may, in relation to any relevant thematic area or sector falling within the scope of their responsibility:

   (a) establish, restructure or dissolve working groups, in specific areas of interest;

   (b) coordinate, monitor and review, annually, the progress of working groups' activities or projects in operation to assess their overall effectiveness; and

   (c) receive and consider reports from working groups.

2. Each working group shall, unless otherwise agreed in accordance with paragraph 1, undertake the following functions in relation to its relevant sector or thematic area:

   (a) agree on a work programme, which sets out activities to be undertaken;

   (b) agree on the budget, resources, funding and specificities of activities within that work programme;

   (c) monitor and evaluate progress of and, where needed, adapt activities under that work programme;

   (d) bring in expertise outside of the governments of the Parties, as agreed, to join that working group or undertake the activities;

   (e) where relevant, coordinate the development of any action plan; and

(f) produce a report on the progress of activities conducted under that work programme by the end of each calendar year, and where relevant:

(i) in carrying out the reporting referred to in sub-subparagraph 4(e)(vii) of Article 14.5 (Joint Agriculture Productivity Council) produce that report to the JAPC at least one month prior to the next relevant meeting of the JAPC; or

(ii) in carrying out the reporting referred to in subparagraph 3(h) of Article 14.6 (Operation of Committee on Economic Cooperation and Technical Assistance) produce that report to the CECTA at least one month prior to the next relevant meeting of the CECTA,

3. Each working group may decide on its own rules of procedure, in the absence of which the rules of procedure of the Joint Commission shall apply *mutatis mutandis*.

Article 14.8
Work Programmes

Any work programme developed, adopted and maintained under this Chapter shall:

(a) include planned, ongoing and completed activities;

(b) be guided by the objectives and principles agreed in Article 14.1 (Objectives) and Article 14.2 (General Provisions); and

(c) address the mutual priorities of the Parties.

Article 14.9
Action Plans

1. The Parties may develop, agree and implement action plans in relation to an activity, or group of related activities, including where the Parties agree that an activity or group of related activities is not suitable for a work programme as a result of that activity or group of related activities requiring a significant programme of work, resources, investment or other contribution by a Party, non-Parties or other persons.

2. Where a Party proposes the development of an action plan under paragraph 1 that aligns with the purposes of this Chapter, the other Party shall consider that proposal and, where appropriate and subject to any resourcing constraints, work with the proposing Party to develop

a suitable action plan. Any developed action plan is subject to the agreement of the Parties.

3. Any action plan developed, agreed and implemented under this Chapter shall:

   (a) be guided by the objectives and principles agreed in Article 14.1 (Objectives) and Article 14.2 (General Provisions); and

   (b) address the mutual priorities of the Parties.

Section E: Final Provisions

Article 14.10
Technology Development, Sharing and Transfer

1. The Parties acknowledge that agreed cooperation and technical assistance activities under this Chapter may involve the transfer, sharing or use of existing technologies or the development of new technologies.

2. With respect to areas covered within Annex 14A (Agriculture Cooperation and Technical Assistance Thematic Areas) and Annex 14B (Non-Agricultural and Technical Assistance Thematic Areas), the Parties may identify and agree to share, transfer or jointly develop technologies for mutual benefit.

3. Where any activity agreed under this Chapter involves the assignment, licence or any other transfer of intellectual property or the development of any new intellectual property, the participants in that activity may enter suitable agreements for that assignment, licence or transfer or to address the rights and responsibilities in relation to any new intellectual property.

4. The Parties shall undertake appropriate efforts towards the facilitation of such sharing, transfer or development of technology, subject to the mutual agreement of the Parties.

Article 14.11
Priorities and Resources

1. Priorities for cooperation and technical assistance activities shall be decided by the Parties based on their interests, available resources, benefits resulting from those activities, and in accordance with the laws and regulations of the Parties. This is without prejudice to the support

and assistance agreed to be provided by New Zealand, in respect of the cooperation activities agreed under paragraphs 4 and 5 of Article 14A.2 (Forestry Cooperation), and Article 14A.3 (Horticulture Cooperation) of Annex 14A (Agriculture Cooperation and Technical Assistance Thematic Areas), Annex 2B (Implementation and Review of Economic Cooperation Action Plans and Related Tariff Rate Quotas) and the action plans referred to therein. Such support and assistance by New Zealand is excluded from investment by New Zealand in accordance with the Chapter 9 (Investment Promotion and Cooperation).

2. The Parties, on the basis of mutual benefit, may consider cooperation with, and contributions from, external parties to support their cooperation activities.

Article 14.12
Contact Points

1. Each Party shall, within 60 days of the date of entry into force of this Agreement, designate an official contact point to address matters related to this Chapter. Each Party shall promptly notify the other Party of any change to its contact point.

2. The contact points shall endeavour to facilitate regular communication and coordination between the Parties and work together to develop and implement cooperative and technical assistance activities as mutually agreed.

Article 14.13
Non-application of Dispute Settlement

Neither Party shall have recourse to dispute settlement under Chapter 19 (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER 15

SMALL AND MEDIUM-SIZED ENTERPRISES

Article 15.1
General Principles

1. The Parties, recognising the fundamental role of SMEs in maintaining dynamism and enhancing competitiveness of their respective economies and their contribution to economic growth, sustainable development, and innovation, shall foster close cooperation between SMEs of the Parties and cooperate in promoting jobs and growth in SMEs.

2. The Parties recognise the integral role of the private sector in the SME cooperation to be implemented under this Chapter.

Article 15.2
Cooperation to Increase Trade and Investment Opportunities for SMEs

With a view to facilitating more robust cooperation between the Parties to enhance commercial opportunities for SMEs, each Party shall seek to increase trade and investment opportunities. In particular, each Party may:

(a) promote cooperation between the Parties' small business support infrastructure including dedicated SME centres, incubators and accelerators, export assistance centres, and other centres, as appropriate, to create an international network for sharing best practices, exchanging market research, and promoting SME participation in international trade, as well as creating business growth in local markets;

(b) strengthen its collaboration with the other Party on activities to promote SMEs owned by women and youth, start-ups, and partnership among these SMEs and their participation in international trade;

(c) enhance cooperation with the other Party to exchange information and best practices in areas including improving SME access to capital and credit, SME participation in government procurement opportunities, and helping SMEs adapt to changing market conditions;

(d) encourage participation in purpose-built mobile or web-based platforms, for entrepreneurs to share information and best practices to help SMEs link with international suppliers, buyers, and other potential business partners;

(e) promote the participation in international trade of SMEs owned by underrepresented groups, such as women, youth, and minority groups; and

(f) support SMEs to participate in digital trade and e-commerce to take advantage of opportunities resulting from this Agreement.

Article 15.3
Information Sharing

1. Each Party shall establish or maintain its own free, publicly accessible website containing information regarding this Agreement, including:

   (a) the text of this Agreement;

   (b) a summary of this Agreement; and

   (c) information designed for SMEs that contains:

      (i) a description of the provisions in this Agreement that the Party considers to be relevant to SMEs; and

      (ii) any additional information that would be useful for SMEs interested in benefitting from the opportunities provided by this Agreement.

2. Each Party shall include in its website, referred to in paragraph 1, links to:

   (a) the equivalent website of the other Party; and

   (b) to the extent feasible, the websites of its own government agencies and other relevant entities that provide information which the Party considers useful to any person interested in trading, investing, or doing business in that Party's territory.

3. Subject to each Party's laws and regulations, the information described in subparagraph 2(b) may include:

   (a) customs regulations, procedures, or enquiry points;

   (b) regulations or procedures concerning intellectual property rights;

   (c) technical regulations, standards, quality or conformity assessment procedures;

   (d) relevant sanitary or phytosanitary measures relating to importation or exportation;

(e) foreign investment regulations;

(f) business registration procedures;

(g) trade promotion programmes;

(h) competitiveness programmes;

(i) SME investment and financing programmes;

(j) taxation information, such as regulations and reporting procedures, or enquiry points etc.;

(k) government procurement opportunities;

(l) employment regulations; and

(m) other information which the Party considers to be useful for SMEs.

4. Each Party shall regularly review the information and links on the website referred to in paragraphs 1 and 2 to ensure the information and links are up to date and accurate.

5. To the extent possible, each Party shall make the information referred to in paragraphs 1 through 3 available in English.

Article 15.4
Contact Points

1. Each Party shall, within 60 days of the entry into force of this Agreement, designate an SME contact point to address matters related to this Chapter. Each Party shall notify the other Party promptly in the event of any change to its contact point.

2. The contact points shall meet as necessary and shall carry out their work through communication channels such as email, virtual meetings or other means.

3. Where appropriate and to the extent practicable, the contact points shall:

(a) exchange information to assist in monitoring the implementation of this Agreement as it relates to SMEs;

(b) exchange information including sharing best practices in supporting and assisting SMEs with respect to, among other things, capacity building, training and skill development;

(c) promote seminars, workshops, webinars, mentorship sessions, or other activities to inform SMEs of the benefits available to them under this Agreement;

(d) facilitate regular communication and coordination between the Parties; and

(e) cooperate and coordinate, including with other appropriate agencies of their governments and any relevant committee or subsidiary body established under this Agreement, to develop and implement joint cooperation initiatives that enhance the ability of SMEs to benefit from opportunities arising under this Agreement.

4. The contact points may:

(a) facilitate provision of recommendations, as necessary, to any relevant committee or the Joint Commission established under this Agreement;

(b) facilitate the development of programmes to assist SMEs to participate and integrate effectively into the Parties' regional and global supply chains;

(c) consider any other matter pertaining to SMEs, including any issues raised by SMEs regarding their ability to benefit from this Agreement; and

(d) seek to cooperate with experts and relevant organisations, as appropriate, in carrying out their activities.

5. The Parties recognise the importance of cooperation and consultation, based on the principle of mutual respect, and shall endeavour to resolve any matter arising under this Chapter.

Article 15.5
Non-Application of Dispute Settlement

Neither Party shall have recourse to dispute settlement under Chapter 19 (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER 16

TRANSPARENCY

Article 16.1
Definitions

For the purposes of this Chapter, **"administrative ruling of general application"** means an administrative ruling or interpretation that applies to all persons and fact situations that fall generally within the ambit of that administrative ruling or interpretation, that establishes a norm of conduct, and is relevant to the implementation of this Agreement, but does not include:

(a) a determination or ruling made in an administrative or quasi-judicial proceeding that applies to a particular person, good, or service of the other Party in a specific case; or

(b) a ruling that adjudicates with respect to a particular act or practice.

Article 16.2
Publication

Each Party shall ensure that its laws, regulations, procedures, and administrative rulings of general application with respect to any matter covered by this Agreement are promptly published, and made available in the public domain, including on an official website in such a manner as to enable interested persons and the other Party to become acquainted with them.

Article 16.3
Administrative Proceedings

With a view to administering its laws, regulations, procedures, and administrative rulings of general application with respect to any matter covered by this Agreement in a consistent, impartial, objective, and reasonable manner, each Party shall ensure in its administrative proceedings applying such measures to a particular person, good, or service of the other Party in specific cases that:

(a) wherever possible, persons of the other Party that are directly affected by an administrative proceeding are provided with reasonable notice, including a description of the nature of the proceeding, a statement of the legal authority under which the proceeding is initiated, and a general description of any issues in question;

(b) such persons are afforded a reasonable opportunity to present facts and arguments in support of their positions prior to any final administrative action, when time, the nature of the proceeding, and the public interest permit; and

(c) it follows its procedures in accordance with its domestic law.

Article 16.4
Review and Appeal

1. Each Party shall establish or maintain judicial, quasi-judicial, or administrative tribunals, or procedures, as applicable, for the purpose of the prompt review and, where warranted, correction of final administrative actions regarding matters covered by this Agreement. Such tribunals shall be impartial and independent of the office or authority entrusted with administrative enforcement and shall not have any substantial interest in the outcome of the matter.

2. Each Party shall ensure that, in any such tribunals or procedures, the parties to the proceedings are provided with the right to:

   (a) reasonable opportunity to support or defend their respective positions; and

   (b) a decision based on the evidence and submissions of record.

3. Each Party shall ensure, subject to appeal or further review as provided in its domestic law, that such decision shall be implemented by, and shall govern the practice of, the office or authority with respect to the administrative action at issue.

Article 16.5
Notification and Provision of Information

1. To the extent possible, each Party shall notify the other Party of any measure that the Party considers might materially affect the operation of this Agreement or otherwise substantially affect the other Party's interests under this Agreement.

2. On request of the other Party, a Party shall within a reasonable period of time provide information and respond to questions pertaining to any measure, whether or not that other Party has been previously notified of that measure.

3. Any notification, information, document or communication provided under this Article between the Parties shall be in the English language.

4. Any notification, information, document, or communication under this Article shall be conveyed to the other Party through its relevant contact point pursuant to Article 17.8 (Contact Points and Communications).

5. Any notification, information, document, or communication under this Article shall be without prejudice as to whether the measure in question is consistent with this Agreement.

CHAPTER 17

ADMINISTRATIVE AND INSTITUTIONAL PROVISIONS

Article 17.1
Establishment of the Joint Commission

The Parties hereby establish a Joint Commission, which shall be composed of government representatives of the Parties at the level of senior officials or, when agreed by the Parties, at the level of Ministers.

Article 17.2
Functions of the Joint Commission

1. The Joint Commission shall:

   (a) assess, review and monitor the implementation and operation of this Agreement;

   (b) consider any matter relating to the implementation or operation of this Agreement;

   (c) consider ways to further trade and investment between the Parties, including improving market access;

   (d) consider any proposal to amend or modify this Agreement, and if appropriate, make recommendations to the Parties;

   (e) supervise and coordinate the work of committees, subsidiary bodies and working groups established under this Agreement;

   (f) conduct a general review, in accordance with Article 20.4 (General Review); and

   (g) consider any other matter that may affect the operation of this Agreement.

2. The Joint Commission may:

   (a) adopt decisions or make recommendations as envisaged by this Agreement;

   (b) seek to resolve differences or disputes that may arise under this Agreement without prejudice to the rights of the Parties under Chapter 19 (Dispute Settlement);

(c) as appropriate, issue interpretations of this Agreement;[1]

(d) establish, assign tasks to, delegate functions to, or consider matters raised by any committee, subsidiary body or working group;

(e) restructure, reorganise or dissolve any committee, subsidiary body or working group established under this Agreement;

(f) unless otherwise provided in this Agreement, determine the functions of the committees, subsidiary bodies or working groups established under this Agreement;

(g) consider and adopt, subject to the completion of any necessary legal procedures by each Party, modifications to the following parts of the Agreement:

(i) Annex 2A (Schedules of Tariff Commitments);

(ii) Annex 3A (Product Specific Rules of Origin);

(iii) Annex 19A (Rules of Procedure for Dispute Settlement); and

(iv) Annex 19B (Code of Conduct for Dispute Settlement); and

(h) carry out any other such functions as may be agreed by the Parties.

Article 17.3
Meetings of the Joint Commission

1. The Joint Commission shall meet within one year of entry into force of this Agreement. Thereafter, it shall meet every two years, unless the Parties agree otherwise, to consider any matter relating to this Agreement.

2. Meetings conducted pursuant to paragraph 1 shall be held alternately in the territories of the Parties, unless the Parties agree otherwise. The Party hosting a session of the Joint Commission shall provide any necessary administrative support for such session.

3. Upon request by a Party, the Joint Commission and any committee, subsidiary body or working group established under this Agreement

[1] Interpretations issued by the Joint Commission are binding for panels established under Chapter 19 (Dispute Settlement).

may, if agreed by the Parties, hold special sessions at a mutually convenient date without undue delay.

4. Each Party shall be responsible for the composition of its delegation.

Article 17.4
Rules of Procedure

1. The Joint Commission shall establish its own rules of procedure at its first meeting. The Joint Commission if necessary, may also establish its own financial arrangements.

2. Unless otherwise provided in this Agreement, the Joint Commission and any committee, subsidiary body or working group established under this Agreement shall carry out its work through whatever means as appropriate, which may include through electronic means.

3. The Joint Commission and any committee, subsidiary body or working group established under this Agreement, shall be co-chaired by representatives from both the Parties.

Article 17.5
Committees and Subsidiary Bodies

1. The following committees are hereby established:

   (a) Committee on Trade in Goods;

   (b) Committee on Rules of Origin;

   (c) Committee on Trade Facilitation;

   (d) Committee on Sanitary and Phytosanitary Measures;

   (e) Committee on Technical Barriers to Trade;

   (f) Committee on Trade in Services;

   (g) Committee on Trade and Sustainable Development;

   (h) Joint Agriculture Productivity Council;

   (i) Committee on Economic Cooperation and Technical Assistance; and

   (j) Committee on Biosecurity, Food and Primary Products.

2. A Committee on Investment Promotion and Cooperation is also hereby established.

3. The following subsidiary bodies are hereby established:

   (a) Working Group on Health-Related Services and Traditional Medicine Services;

   (b) Working Group on Professional Services;

   (c) Working Group on the Temporary Movement of Natural Persons; and

   (d) Working Group on Wine, Whisky and Other Distilled Spirits.

4. The committees and subsidiary bodies referred to in this Article shall meet once a year, or as otherwise agreed. The meetings shall take place in India or in New Zealand alternately or by any other appropriate means of communication, as agreed by the representatives of the Parties. The committees and subsidiary bodies shall agree on their meeting schedule and set their agenda.

5. The committees and subsidiary bodies shall comprise representatives of each Party and they shall be co-chaired, at an appropriate level, by representatives of each Party.

Article 17.6
Committee on Biosecurity, Food and Primary Products

1. The Committee on Biosecurity, Food and Primary Products, established under Article 17.5 (Committees and Subsidiary Bodies), may, as agreed by the Parties, consider any technical measure that is not being addressed by another Committee under this Agreement, that falls under the jurisdiction of the respective competent authorities responsible for regulation of agricultural, food, forestry and fisheries products ("Food and Primary Products"). Such consideration shall be complementary to and not be a substitute for the functions of committees established under the specific chapters of this Agreement.

2. The Committee shall comprise representatives of those competent authorities of the Parties that have regulatory authority for the matters under consideration, and shall meet as mutually determined by the Parties in accordance with the agreed agenda. All decisions of the Committee shall be made by consensus. Meetings of the Committee may be in person, or by any other means as mutually determined by the Parties.

3. The purpose of the Committee is to:

   (a) facilitate appropriate coordination on the resolution of technical measures related to the implementation of Chapter 2 (Trade in Goods), Chapter 6 (Sanitary and Phytosanitary Measures),

and Chapter 7 (Technical Barriers to Trade), where such matters may affect the trade in Food and Primary Products;

(b) provide a forum for technical measures referred to in subparagraph (a), for improved communication, cooperation, and consultation between the Parties to facilitate trade between the Parties, including addressing unjustified barriers to trade; and

(c) promote mutual understanding of each Party's regulatory approaches and procedures relating to Biosecurity, Food and Primary Products.

4. In order to give effect to paragraph 3, the Committee may:

(a) establish, monitor and review work plans; and

(b) initiate, develop, adopt, review, and modify implementing arrangements in relation to such technical measures.

Article 17.7
Decision-making

1. All decisions of the Joint Commission shall be made by mutual agreement of the Parties.

2. All decisions of the committees, subsidiary bodies or working groups established under this Agreement shall be made by mutual agreement of the Parties.

Article 17.8
Contact Points and Communications

1. Each Party shall designate a contact point to receive and facilitate official communications between the Parties on any matter covered by this Agreement, except for matters for which this Agreement establishes a specific contact point.

2. Unless otherwise provided in this Agreement, each Party shall notify the other Party in writing of its designated contact points no later than 60 days after the date of entry into force of this Agreement.

3. All official communications in relation to this Agreement shall be in the English language.

4. Each Party shall promptly notify the other Party, in writing, of any changes to its overall contact point or any other contact point.

CHAPTER 18

EXCEPTIONS AND GENERAL PROVISIONS

Article 18.1
General Exceptions

1. For the purposes of Chapter 2 (Trade in Goods), Chapter 3 (Rules of Origin), Chapter 4 (Customs Procedures and Trade Facilitation), Chapter 6 (Sanitary and Phytosanitary Measures) and Chapter 7 (Technical Barriers to Trade) of this Agreement, Article XX of GATT 1994, including its interpretative notes, is incorporated into and made part of this Agreement, *mutatis mutandis*.

2. For the purposes of Chapter 8 (Trade in Services) and Chapter 9 (Investment Promotion and Cooperation), Article XIV of GATS, including its footnotes, is incorporated into and made part of this Agreement, *mutatis mutandis*.

Article 18.2
Security Exceptions

1. Nothing in this Agreement shall be construed to:

   (a) require a Party to furnish any information, the disclosure of which it considers contrary to its essential security interests;

   (b) prevent a Party from taking any action which it considers necessary for the protection of its essential security interests:

      (i) relating to the production of or traffic in arms, ammunition and implements of war and to such traffic in other goods and materials, or relating to the supply of services as carried out directly or indirectly for the purpose of supplying or provisioning a military establishment;

      (ii) relating to fissionable or fusionable materials or the materials from which they are derived;

      (iii) relating to the protection of critical public infrastructure, whether publicly or privately owned, including communications, power and water infrastructure; or

      (iv) taken in time of national emergency, war or other emergency in international relations; or

(c) prevent a Party from taking any action in pursuance of its obligations under the United Nations Charter for the maintenance of international peace and security.

Article 18.3
Direct Taxation Measures

1. For the purposes of this Agreement, "direct taxes" comprise all taxes on total income, on total capital or on elements of income or of capital, including taxes on gains from the alienation of property, taxes on estates, inheritances and gifts, and taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation; and also include the taxes covered under the *Convention between the Government of the Republic of India and the Government of New Zealand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital*, done at Auckland on 17 October 1986, as amended by any Protocols thereto ("India-New Zealand DTAA").

2. Nothing in this Agreement shall apply to any direct taxation measure.[1]

3. Nothing in this Agreement shall affect the rights and obligations of either Party under any tax convention[2]. In the event of any inconsistency between this Agreement and any tax convention, that convention shall prevail over this Agreement.

4. In the case of a tax convention between or including the Parties, if an issue arises as to whether any inconsistency exists between this Agreement and the tax convention, the issue shall be referred to the relevant competent authorities of the Parties. The competent authorities shall jointly determine the existence and the extent of such inconsistency.

5. Nothing in this Agreement shall oblige a Party to apply any most-favoured-nation obligation in this Agreement with respect to an advantage accorded by a Party pursuant to a tax convention.

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[1] For greater certainty, "direct taxation measure" neither includes any indirect taxation measure including customs duties as defined in Article 2.1 (Definitions) nor does it include the measures listed in subparagraphs (i), (ii) and (iii) of Article 2.1 (Definitions).

[2] "tax convention" means the India-New Zealand DTAA, or any other international taxation agreement or arrangement including any other convention for the avoidance of double taxation.

Article 18.4
Measures to Safeguard the Balance of Payments

1. Where a Party is in serious balance of payments and external financial difficulties, or under threat thereof, it may:

   (a) in the case of trade in goods, in accordance with GATT 1994 and the WTO *Understanding on the Balance-of-Payments Provisions of the GATT 1994*, including its interpretative notes, adopt restrictive import measures; and

   (b) in the case of trade in services, in accordance with Article XII of GATS, adopt or maintain restrictions on trade in services on which it has undertaken specific commitments, including on payments or transfers for transactions related to such commitments. The Parties recognise that particular pressures on the balance of payments of a Party in the process of economic development may necessitate the use of restrictions on trade in services to ensure, *inter alia*, the maintenance of a level of financial reserves adequate for the implementation of its programme of economic development.

2. Any restrictions adopted or maintained by a Party under paragraph 1, or any changes therein, shall be notified promptly to the other Party from the date such measures are taken.

3. To the extent that it does not duplicate the process under the WTO or the International Monetary Fund, the Party adopting or maintaining any restrictions under paragraph 1 shall promptly commence consultations with the other Party from the date of notification in order to review the measures adopted or maintained by it.

Article 18.5
Tiriti o Waitangi / Treaty of Waitangi

1. Provided that such measures are not used as a means of arbitrary or unjustified discrimination against persons of the other Party or as a disguised restriction on trade in goods and services, nothing in this Agreement shall preclude the adoption by New Zealand of measures it deems necessary to accord more favourable treatment to Māori in respect of matters covered by this Agreement, including in fulfilment of its obligations under te Tiriti o Waitangi / the Treaty of Waitangi.

2. The Parties agree that the interpretation of te Tiriti o Waitangi / the Treaty of Waitangi, including as to the nature of the rights and obligations arising under it, shall not be subject to the dispute settlement provisions of this Agreement. Chapter 19 (Dispute Settlement) shall otherwise apply to this Article. A panel established under Article 19.7 (Request for Establishment of a Panel) may be

requested by India to determine only whether any measure referred to in paragraph 1 is inconsistent with their rights under this Agreement.

Article 18.6
Disclosure of Information

Nothing in this Agreement shall be construed to require either Party to furnish or allow access to information the disclosure of which it considers:

(a) would be contrary to the public interest;

(b) is contrary to any of its legislation including those protecting personal privacy or the financial affairs and accounts of individual customers of financial institutions;

(c) would impede law enforcement; or

(d) would prejudice legitimate commercial interests of particular enterprises, public or private.

Article 18.7
Confidentiality

1. Each Party shall, in accordance with its laws and regulations, maintain the confidentiality of information designated as confidential by the other Party pursuant to this Agreement.

2. Information designated as confidential shall be used only for the purposes specified by the Party providing the information.

3. Notwithstanding paragraph 1, the information designated as confidential and provided pursuant to this Agreement may be transmitted to a third party subject to prior consent of the Party providing the information.

4. Nothing in this Article shall prevent a Party from disclosing information where it is required to do so under its law, or to the extent that it may be necessary in the context of judicial or quasi-judicial proceedings. In such situations, the Party that has received the information shall notify the other Party of the release or disclosure.

Article 18.8
Financial Provisions

Any cooperative activities envisaged or undertaken under this Agreement shall be subject to the availability of resources and to the laws, regulations and

policies of the Parties. Costs of cooperative activities shall be borne in such manner as may be mutually determined from time to time between the Parties.

CHAPTER 19

DISPUTE SETTLEMENT

Article 19.1
Definitions

For the purposes of this Chapter:

(a) **"Code of Conduct"** means the code of conduct referred to in Article 19.11 (Rules of Procedure and Code of Conduct) and set out in Annex 19B (Code of Conduct for Dispute Settlement);

(b) **"complaining Party"** means the Party requesting consultations under Article 19.5 (Consultations);

(c) **"compliance review panel"** means a panel reconvened under Article 19.15 (Compliance Review);

(d) **"confidential information"** means information which is designated as confidential by a Party;

(e) **"DSU"** means the *Understanding on Rules and Procedures Governing the Settlement of Disputes* set out in Annex 2 of the WTO Agreement;

(f) **"panel"** means a panel established under Article 19.7 (Request for Establishment of a Panel)**;**

(g) **"reconvened panel"** means a panel reconvened under Article 19.16 (Compensation and Suspension of Concessions or Other Obligations) or Article 19.17 (Review after the Suspension of Concessions or Other Obligations);

(h) **"responding Party"** means the Party to which a request for consultations is made under Article 19.5 (Consultations); and

(i) **"Rules of Procedure"** means the rules of procedure referred to in Article 19.11 (Rules of Procedure and Code of Conduct) and set out in Annex 19A (Rules of Procedure for Dispute Settlement).

Article 19.2
Cooperation

The Parties shall endeavour to agree on the interpretation and application of this Agreement in accordance with customary rules of interpretation of public international law. The Parties shall make every attempt through cooperation

and consultations to arrive at a mutually agreed solution to any matter that might affect its operation.

Article 19.3
Scope

1. Unless otherwise provided in this Agreement, this Chapter shall apply with respect to the avoidance or settlement of all disputes between the Parties regarding the implementation, interpretation or application of this Agreement or whenever a Party considers that:

   (a) a measure of the other Party is inconsistent with its obligations under this Agreement; or

   (b) the other Party has otherwise failed to carry out its obligations under this Agreement.

2. Unless the Parties agree otherwise, the timeframes and procedural rules set out in this Chapter shall apply to all disputes governed by this Chapter.

3. Findings, determinations or recommendations of a panel, a compliance review panel, or a reconvened panel cannot add to or diminish the rights, and obligations of the Parties under this Agreement.

4. The Parties agree that a panel appointed under this Chapter shall interpret and apply this Agreement in accordance with customary rules of interpretation of public international law.

5. The panel shall take into account any relevant findings in adopted GATT dispute settlement reports, and rulings and recommendations of the WTO Dispute Settlement Body.

Article 19.4
Choice of Forum

1. If a dispute regarding any matter arises under this Agreement and another international agreement to which the Parties are party, including the WTO Agreement, the complaining Party may select the forum in which to settle the dispute. The forum selected shall be used to the exclusion of other fora.[1]

2. For the purposes of this Article, the complaining Party shall be deemed to have selected the forum in which to settle the dispute when it has requested the establishment of a panel pursuant to paragraph 1 of

[1] The exclusion of other fora includes the exclusion of consultations in those fora.

Article 19.7 (Request for Establishment of a Panel) or requested the establishment of, or referred a matter to, a dispute settlement panel under another international agreement. Where panel procedures are not provided for under another international agreement, the complaining Party shall be deemed to have selected the forum when it commences a dispute under the dispute settlement procedures in the relevant international agreement.

Article 19.5
Consultations

1. Either Party may request consultations with the other Party with respect to any matter described in Article 19.3 (Scope) by providing written notification to the other Party. The complaining Party shall set out the reasons for the request, including identification of the measure at issue and an indication of the legal basis for the complaint, and any other issue of concern. Each Party shall accord adequate opportunity for consultations regarding the request for consultation made by the other Party.

2. If a request for consultations is made, the Party to which the request is made shall reply to the request within 10 days of receipt of the request and shall enter into consultations within a period no later than 30 days after the receipt of the request or, within 15 days of receipt of the request in the case of perishable goods, with a view to reaching a mutually agreed solution.

3. The Parties shall make every effort to reach a mutually agreed solution to any matter through consultations. To this end:

   (a) the Parties shall provide sufficient information as may be available at the stage of consultations to enable a full examination of the matter subject to consultations;

   (b) the Parties shall endeavour to ensure the participation of personnel of their competent governmental authorities or other regulatory bodies who have responsibility for or expertise in the matter subject to the consultations;

   (c) the Parties shall treat any confidential information exchanged in the course of consultations on the same basis as the Party providing the information; and

   (d) the consultations under this Article shall be confidential and without prejudice to the rights of either Party in any further or other proceedings.

Article 19.6
Good Offices, Conciliation or Mediation

1. The Parties may at any time agree to good offices, conciliation, or mediation. Such procedures may begin at any time and be terminated by either Party at any time.

2. Proceedings involving good offices, conciliation, or mediation and the particular positions taken by the Parties in these proceedings shall be confidential and without prejudice to the rights of either Party in any further or other proceedings.

3. If the Parties agree, procedures for good offices, conciliation, or mediation may continue while the dispute proceeds for resolution before a panel established under Article 19.7 (Request for Establishment of a Panel).

Article 19.7
Request for Establishment of a Panel

1. The complaining Party may request the establishment of a panel to examine the matter, if:

   (a) the responding Party does not enter into consultations within 30 days of receipt of the request for consultations under Article 19.5 (Consultations) or within 15 days of such a request in the case of perishable goods; or

   (b) the Parties fail to resolve the matter within 60 days of receipt of the request for consultations or within 30 days of such a request in the case of perishable goods, or within such other period as the Parties mutually agree.

2. The request to establish a panel shall be made in writing and shall identify:

   (a) the specific measures at issue;

   (b) whether consultations have been held; and

   (c) a brief summary of the factual, and legal, basis of the complaint sufficient to present the problem clearly, including the relevant provisions of this Agreement at issue.

3. Once a request for the establishment of a panel is made in conformity with paragraph 2, a panel shall be established in accordance with Article 19.8 (Composition of Panels).

Article 19.8
Composition of Panels

1. Unless the Parties agree otherwise, a panel shall consist of three members.

2. Within 30 days of the receipt of the written notification requesting the establishment of a panel, each Party shall appoint one panellist, who may be its national, and provide to the other Party a list of up to four nominees for appointment as the chair. The Parties shall agree on the chair from the nominees proposed by each Party.

3. Within 45 days of receipt of the request for the establishment of a panel, any panellist not yet appointed shall be appointed by the Parties, on request of either Party, by draw of lot from the list of the candidates proposed in accordance with paragraph 2. Where more than one panellist, including the chair is to be selected by draw of lot, the chair shall be selected first.

4. Where a Party fails to submit its list of up to four nominees within the period specified in paragraph 2, the chair shall be appointed by random draw of lot from the list of nominees already submitted by the other Party.

5. The date of establishment of the panel shall be the date on which the last panellist is appointed.

6. If a panellist appointed under this Article resigns or becomes unable to act, a successor panellist shall be appointed in the same manner as prescribed for the appointment of the original panellist and shall have all the powers and duties of the original panellist. In such a case, the work of the panel and any time period applicable to the panel proceedings shall be suspended for the period beginning the date the original panellist becomes unable to act and ending on the date the new panellist is appointed.

7. Where a panel is reconvened under paragraph 1 of Article 19.15 (Compliance Review), paragraph 6 of Article 19.16 (Compensation and Suspension of Concessions or Other Obligations), or paragraph 4 of Article 19.17 (Review after the Suspension of Concessions or Other Obligations) the reconvened panel shall, where possible, have the same panellists as in the original panel. If the panel cannot be reconvened with all of its original panellists, the procedures for selection of the panellists set out in paragraphs 2 through 5 shall apply for the appointment of any replacement panellist.

Article 19.9
Qualification of Panellists

1. Any person appointed as a panellist pursuant to Article 19.8 (Composition of Panels) shall:

   (a) have expertise or experience in law, international trade, other matters covered by this Agreement, or the resolution of disputes arising under international trade agreements;

   (b) be chosen strictly on the basis of impartiality, objectivity, reliability, sound judgement and independence;

   (c) not be employed by, affiliated with, or take instructions from either Party;

   (d) not have dealt with the matter in any capacity;

   (e) disclose to the Parties information which may give rise to justifiable doubts as to their independence or impartiality; and

   (f) comply with the Code of Conduct.

2. In addition to the requirements under paragraph 1, the chair shall neither be a national of either Party, nor have their usual place of residence in either Party. The chair shall also have experience in dispute settlement procedures.

3. An individual shall not serve as a panellist for a dispute in which that person has participated under Article 19.6 (Good Offices, Conciliation, or Mediation).

4. If a Party believes that a panellist is in violation of any of these requirements, the Parties shall consult and, if they agree, the panellist shall be replaced by a new panellist in accordance with the manner prescribed for the appointment of the original panellist. The new panellist shall have all the powers and duties of the original panellist.

Article 19.10
Functions and Proceedings of Panels

1. Unless the Parties agree otherwise, a panel shall perform its functions and conduct its proceedings in a manner consistent with this Agreement, the Rules of Procedure, and the Code of Conduct.

2. A panel shall make an objective assessment of the matter before it, including an objective assessment of:

   (a) the facts of the case;

(b) the applicability of the relevant provisions of this Agreement cited by the Parties;

(c) whether:

(i) the measure at issue is inconsistent with the obligations of this Agreement; or

(ii) a Party has otherwise failed to carry out its obligations under this Agreement; and

(d) any other issue of concern that the Parties have jointly requested that the panel address.

3. Unless the Parties agree otherwise within 30 days of the date of receipt of the request for the establishment of the panel, or within 15 days of the date of receipt of the request for establishment in the case of perishable goods, the panel's terms of reference shall be:

"To examine, in light of the relevant provisions of this Agreement cited by the Parties, the matter referenced in the request for the establishment of the panel under paragraph 1 of Article 19.7 (Request for Establishment of a Panel), and to make and present in a written report, its findings of law and fact and, if jointly requested by the Parties, its recommendations."

Article 19.11
Rules of Procedure and Code of Conduct

1. The Rules of Procedure shall ensure that:

(a) there is at least one hearing before the panel at which each Party may present views orally;

(b) hearings shall be open to the public, unless the Parties agree otherwise;

(c) each Party has an opportunity to provide at least an initial submission;

(d) the panel may at any time during the proceeding address questions in writing to a Party or the Parties;

(e) subject to subparagraph (g), each Party may release to the public its own:

(i) written submissions;

(ii) written versions of oral statements; or

(iii) responses to any requests or questions from the panel;

(f) subject to consultations with the Parties, the panel may seek information or technical advice from an expert that it deems appropriate; and

(g) confidential information is protected.

2. The panel, after consulting with the Parties, or on the joint request of the Parties may adopt additional Rules of Procedure not inconsistent with this Chapter or the Rules of Procedure.

Article 19.12
Reports of the Panel

1. The reports of the panel shall be drafted without the presence of the Parties. The panellists shall assume full responsibility for the drafting of the reports. Opinions expressed in the reports of the panel by individual panellists shall be anonymous. The reports shall include any separate or dissenting opinions on matters not unanimously agreed by the panel.

Initial Report

2. Unless the Parties agree otherwise, the panel shall base its report on the relevant provisions of this Agreement, on the submissions and arguments of the Parties, and on any information or technical advice it has obtained in accordance with the Rules of Procedure.

3. Unless the Parties agree otherwise, the panel shall, within 180 days of the date the panel is established, or in the case of perishable goods, endeavour to, within 120 days of the date the panel is established, present to the Parties an initial report containing:

(a) a descriptive section summarising the submissions and arguments of the Parties;

(b) its findings of fact;

(c) its findings as to whether:

(i) the measure at issue is inconsistent with obligations under this Agreement; or

(ii) a Party has otherwise failed to carry out its obligations under this Agreement.

(d) any other issue of concern that the Parties have jointly requested that the panel address;

(e) the reasons for the panel's findings; and

(f) if jointly requested by the Parties, its recommendations, if any, on the means to resolve the dispute.

4. Each Party may submit written comments to the panel on its initial report within 20 days of presentation of the report unless otherwise agreed between the Parties.

5. If the panel receives written comments from the Parties pursuant to paragraph 4, the panel may reconsider and modify its report, including on the basis of any further examination it considers appropriate after taking into account those comments. The panel shall specify the reasons for any modifications to its report in its final report including a discussion of written comments.

6. If the panel considers that it cannot present its initial report within the time period specified in paragraph 3, it shall inform the Parties in writing of the reasons for the delay together with an estimate of the period within which it will present its report. Any delay shall not exceed a further period of 30 days unless the Parties agree otherwise and in the case of perishable goods, the panel shall make every effort to not exceed 15 days.

Final Report

9. The panel shall present a final report to the Parties within 45 days of presentation of the initial report, unless the Parties agree otherwise.

10. Either Party may make the final report available to the public once it has been presented to the Parties, subject to the protection of confidential information

Article 19.13
Implementation of Final Report

1. The final report of a panel shall be binding on the Parties and shall not be subject to appeal.

2. Where the final report of a panel contains a finding that the measure at issue of the responding Party is inconsistent with its obligations under this Agreement, or that it has otherwise failed to carry out its obligations under this Agreement, the responding Party has an obligation to bring the measure at issue into conformity with this Agreement.

3. Within 30 days of the presentation of the final report of the panel to the Parties, the responding Party shall notify the complaining Party:

(a) of its intentions with respect to implementation, including an indication of actions it proposes to take to comply with paragraph 2;

(b) whether such implementation can take place immediately; and

(c) if such implementation is not practicable immediately, the reasonable period of time the responding Party would need to implement its proposed actions.

Article 19.14
Reasonable Period of Time

1. If the responding Party makes a notification that a reasonable period of time is required pursuant to subparagraph 3(c) of Article 19.13 (Implementation of Final Report), it shall, whenever possible, be mutually agreed by the Parties. Where the Parties are unable to agree on the reasonable period of time within 45 days of the presentation of the final report, either Party may request the chair of the panel to determine the reasonable period of time. Such request shall be made no later than 90 days after the presentation of the final report.

2. Where a request is made pursuant to paragraph 1, the chair of the panel shall present the Parties with a report containing a determination of the reasonable period of time and the reasons for such determination no later than 45 days after the request to the panel.

3. As a guideline, the reasonable period of time determined by the panel should not exceed 15 months from the date of the presentation of the report made pursuant to paragraph 2. However, such reasonable period of time may be shorter or longer, depending upon the particular circumstances. Further, the panel, in the determination of the reasonable period of time, may take into account relevant jurisprudence under Article 21.3(c) of the DSU.

Article 19.15
Compliance Review

1. Where there is disagreement as to whether the responding Party has complied with paragraph 2 of Article 19.13 (Implementation of Final Report), a Party may request that the panel reconvene to decide the matter.

2. A request pursuant to paragraph 1 may only be made after the earlier of either:

   (a) the expiry of the reasonable period of time determined in accordance with Article 19.14 (Reasonable Period of Time); or

   (b) a notification by the responding Party that it has complied with paragraph 2 of Article 19.13 (Implementation of Final Report).

3. Any request for the compliance review panel shall provide a brief summary of the factual, and legal, basis for the complaint, including the reason why the complaining Party considers that the responding Party has not complied with paragraph 2 of Article 19.13 (Implementation of Final Report).

4. When a request is made by the complaining Party in accordance with paragraphs 1 through 3, the compliance review panel shall be reconvened within 30 days of receipt of the request. The period for the compliance review panel proceedings, from the date of its reconvening until the date on which it presents its report to the Parties, shall not exceed 135 days, unless the Parties agree otherwise.

5. The compliance review panel shall make an objective assessment of the matter before it, including an objective assessment of:

   (a) the factual aspects of any implementation action taken by the responding Party to comply with paragraph 2 of Article 19.13 (Implementation of Final Report); and

   (b) whether the responding Party has complied with paragraph 2 of Article 19.13 (Implementation of Final Report),

6. The compliance report of the compliance review panel shall include:

   (a) a descriptive part summarising the submissions and arguments of the Parties;

   (b) its findings on the facts of the dispute arising under this Article;

   (c) its findings on whether the responding Party has complied with paragraph 2 of Article 19.13 (Implementation of Final Report); and

   (d) the reasons for such findings.

7. The compliance review panel shall, where possible, present an interim compliance report to the Parties within 90 days of the panel reconvening pursuant to paragraph 4, and thereafter its final report within 45 days of issuing the interim compliance report. In exceptional cases, if the compliance review panel considers that it cannot release its interim compliance report within this time period, it shall promptly inform the Parties in writing of the reasons for the delay together with an estimate of when it will present its report. The panel shall not exceed an additional period of 30 days and, in the case of perishable goods, shall make every effort to not exceed 15 days.

8. The compliance review panel shall accord adequate opportunity to the Parties to submit written comments on the interim compliance report. Such comments shall be submitted to the compliance review panel within 20 days of the presentation of the interim compliance report, unless the Parties agree otherwise. After considering any written

comments by the Parties on the interim compliance report, the panel may modify its report and make any further examination it considers appropriate. The panel shall include a discussion in its final compliance report of any comments made by the Parties on the interim compliance report.

Article 19.16
Compensation and Suspension of Concessions or Other Obligations

1. The responding Party shall, if requested by the complaining Party, enter into negotiations with a view to agreeing on mutually acceptable compensation, where:

   (a) the responding Party has notified the complaining Party that it will not comply with paragraph 2 of Article 19.13 (Implementation of Final Report) within the reasonable period of time determined in accordance with Article 19.14 (Reasonable Period of Time);

   (b) the responding Party has failed to notify pursuant to paragraph 3 of Article 19.13 (Implementation of Final Report); or

   (c) the compliance panel finds, pursuant to Article 19.15 (Compliance Review), that the responding Party has failed to comply with the final report.

2. If:

   (a) no mutually satisfactory agreement on compensation is reached within 30 days of the date of the request to enter into negotiations in accordance with paragraph 1; or

   (b) the Parties have agreed on compensation but the complaining Party considers that the responding Party has failed to observe the terms of the agreement,

   the complaining Party may at any time thereafter provide written notice to the responding Party specifying the level of concessions or other obligations that it intends to suspend equivalent to the level of nullification or impairment. The complaining Party shall have the right to begin suspending concessions or other obligations 30 days after receipt of the written notice.

3. In considering what benefits to suspend in accordance with paragraph 2:

   (a) a complaining Party should first seek to suspend concessions or other obligations in the same sector or sectors as that affected by the measure that the panel has found to be inconsistent with this Agreement; and

(b) a complaining Party may suspend concessions or other obligations in other sectors if it considers that it is not practicable or effective to suspend benefits in the same sector or sectors.

4. Any suspension of concessions or other obligations shall be restricted to concessions or other obligations accruing under this Agreement and shall not exceed the level of nullification or impairment.

5. Notwithstanding paragraph 2, the complaining Party shall not exercise the right to suspend concessions or other obligations under paragraph 2 where:

(a) a review is undertaken in accordance with paragraph 6 or 7; or

(b) a mutually agreed solution has been reached.

6. If the responding Party:

(a) objects to the level of suspension proposed in the notification made in accordance with paragraph 2 on the basis that it exceeds the level of nullification or impairment;

(b) considers that it has complied with the terms and conditions of any compensation agreed pursuant to paragraph 1; or

(c) claims the complaining Party has failed to follow the principles set out in paragraph 3,

then, the responding Party may request, in writing, no later than 30 days after receipt of the notification referred to in paragraph 2, the panel to reconvene to make findings on the matter.

7. If a panel is requested to reconvene pursuant to paragraph 6, it shall reconvene within 30 days of receipt of the request. The reconvened panel shall present its findings and determinations to the Parties no later than 60 days after the receipt of the request. In exceptional cases, if the reconvened panel considers that it cannot present its determination within this time period it shall inform the Parties in writing of the reasons for the delay together with an estimate of when it will present its decision. The panel shall not exceed an additional period of 30 days and, in the case of perishable goods, shall make every effort to not exceed 15 days.

8. The panel's findings and determinations shall be provided in writing and shall include:

(a) a descriptive part summarising the submissions and arguments of the Parties;

(b) its findings and determinations on the dispute arising under this Article; and

(c) the reasons for such findings and determinations.

9. Concessions or other obligations shall not be suspended until the reconvened panel has presented its findings and determinations. Any suspension of concessions or other obligations shall be consistent with the reconvened panel's decision.

Article 19.17
Review after the Suspension of Concessions or Other Obligations

1. Compensation and the suspension of concessions or other obligations shall be temporary and shall only be applied until such time as the responding Party has complied with paragraph 2 of Article 19.13 (Implementation of Final Report) or the Parties have reached a mutually agreed solution, whichever is earlier.

2. If the right to suspend benefits has been exercised pursuant to paragraph 2 of Article 19.16 (Compensation and Suspension of Concessions or Other Obligations), or mutually acceptable compensation has been agreed pursuant to paragraph 1 of Article 19.16 (Compensation and Suspension of Concessions or Other Obligations), and the responding Party considers that it has complied with paragraph 2 of Article 19.13 (Implementation of Final Report), the responding Party shall notify the complaining Party of the steps it has taken to comply.

3. Subject to paragraph 4, the complaining Party shall terminate the suspension of concessions or other obligations within 30 days of receipt of the notification in paragraph 2. In cases where compensation has been applied, and subject to paragraph 4, the responding Party may terminate the application of such compensation within 30 days of the complaining Party's receipt of the notification in paragraph 2.

4. If the Parties disagree on the existence or consistency with this Agreement of any steps notified in accordance with paragraph 2, no later than 30 days after the date of the complaining Party's receipt of the notification, a Party may request the panel in writing to reconvene to examine the matter.[2]

5. Paragraphs 5 through 8 of Article 19.15 (Compliance Review) shall apply if the panel reconvenes pursuant to paragraph 4.

6. If the reconvened panel decides that the steps notified in accordance with paragraph 2 achieve compliance with paragraph 2 of Article 19.13 (Implementation of Final Report), the suspension of benefits or the

[2] Where a panel is reconvened pursuant to this paragraph, it may also, on request of a Party, assess whether the level of any existing suspension of concessions or other obligations by the complaining Party is still appropriate and, if not, assess an appropriate level.

application of the compensation, shall be terminated no later than 30 days after the date of the decision.

7. If the reconvened panel decides that the steps notified in accordance with paragraph 2 do not achieve compliance with paragraph 2 of Article 19.13 (Implementation of Final Report), the suspension of benefits, or the application of the compensation, may continue. Where relevant, the level of suspension of benefits or of the compensation, shall be adapted in light of the decision of the panel.

Article 19.18
Suspension or Termination of Proceedings

1. The Parties may agree that the panel suspend its work at any time for a period not exceeding 12 months from the date of such agreement. Within this period, the suspended panel shall be resumed upon the request of either Party. If the work of the panel has been suspended for more than 12 consecutive months, the authority for the establishment of the panel shall lapse unless the Parties agree otherwise.

2. The Parties may agree to terminate the proceedings before a panel at any time by jointly notifying the chair to this effect. Before the panel presents its final report, it may at any stage of the proceedings propose to the Parties that the dispute be settled amicably. The proceedings may be terminated at any time before the presentation of the panel's initial report under Article 19.12 (Reports of the Panel) if the complaining Party withdraws its complaint.

Article 19.19
Mutually Agreed Solution

1. The Parties may reach a mutually agreed solution at any time with respect to any dispute referred to in Article 19.3 (Scope).

2. If a mutually agreed solution is reached during panel proceedings, the Parties shall jointly notify the agreed solution to the panel. Upon such notification, the proceedings of the panel shall terminate.

3. Each Party shall take measures necessary to implement the mutually agreed solution within the agreed time period.

Article 19.20
Official Language

All proceedings and all documents submitted to the panel shall be in the English language.

Article 19.21
Time Periods

Any time periods provided for in this Chapter may be modified by mutual agreement of the Parties.

Article 19.22
Expenses

1. Unless agreed otherwise, each Party shall bear the costs of its appointed panellist and its own expenses and legal costs.

2. Unless the Parties agree otherwise, the costs of the chair of the panel and other expenses associated with the conduct of its proceedings shall be borne in equal parts by the Parties.

Article 19.23
Contact Point

1. Each Party shall designate a contact point for this Chapter and shall notify the other Party of the contact details of that contact point within 30 days of entry into force of this Agreement. Each Party shall promptly notify the other Party of any change to those contact details.

2. Any request, notification, written submission, or other document made in accordance with this Chapter shall be delivered to the other Party through its designated contact point.

Article 19.24
Private Rights

Neither Party shall provide for a right of action under its law against the other Party on the ground that a measure of the other Party is inconsistent with this Agreement or that the other Party has otherwise failed to carry out its obligation under this Agreement.

CHAPTER 20

FINAL PROVISIONS

Article 20.1
Annexes, Appendices and Footnotes

The Annexes, Appendices and footnotes to this Agreement shall constitute an integral part of this Agreement. Where a side letter to this Agreement explicitly provides that it is an integral part of this Agreement, it shall constitute an integral part of this Agreement.

Article 20.2
Amendments

The Parties may agree, in writing, to amend this Agreement. Such amendments shall enter into force 60 days after the date on which the Parties exchange written notifications confirming that they have completed their respective internal legal procedures necessary for entry into force of the amendments, or on such other date as the Parties agree.

Article 20.3
Relation to Other International Agreements

1. Each Party affirms its rights and obligations with respect to each other under existing international agreements to which the Parties are party, including the WTO Agreement.

2. In the event of any inconsistency between this Agreement and any other agreement to which the Parties are party, the Parties shall, on request of a Party, consult with a view to reaching a mutually satisfactory solution.

3. If any international agreement, or a provision therein, that has been referred to in this Agreement or incorporated into this Agreement is amended after entry into force of this Agreement, the Parties shall, at the request of either Party, consult on whether to amend this Agreement.

Article 20.4
General Review

1. The Parties, through the Joint Commission, shall undertake a general review of this Agreement at senior officials' level within one year of the date of entry into force of this Agreement and thereafter every two years, or at such times as may be agreed by the Parties.

2. Any review pursuant to paragraph 1 shall take into account:

   (a) facilitating trade and investment through further liberalisation of market access for goods and services;

   (b) that balanced outcomes flow from the implementation and overall operation of this Agreement;

   (c) that the disciplines contained in this Agreement remain relevant to the trade issues and challenges confronting the Parties;

   (d) the work of relevant committees, subsidiary bodies or working groups established under this Agreement, including reviews under relevant Chapters;

   (e) relevant developments in international fora; and

   (f) any other matters as may be agreed by the Parties.

Article 20.5
Termination

A Party may terminate this Agreement by giving the other Party notice in writing. Such termination shall take effect six months after the date of the notification, or on such other date as the Parties may agree.

Article 20.6
Entry into Force

This Agreement shall enter into force 30 days after the date on which the Parties exchange written notifications confirming that they have completed their internal legal procedures necessary for entry into force of this Agreement, or on such other date as the Parties may agree.

IN WITNESS WHEREOF, the undersigned, being duly authorised by their respective Governments, have signed this Agreement.

DONE in two originals at New Delhi on this twenty-seventh day of April 2026.

For the Government of New Zealand	**For the Government of the Republic of India**
……	……
Hon Todd McClay Minister of Trade and Investment	Shri Piyush Goyal Minister of Commerce and Industry

ANNEX 2A

SCHEDULES OF TARIFF COMMITMENTS

Section A: General Provisions

1. The staging category for an originating good of New Zealand imported into India is set out under the header “Staging Category” in Appendix 2A-1 (Schedule of Tariff Commitments of India) and the staging category for an originating good of India imported into New Zealand is set out under the header “Staging Category” in Appendix 2A-2 (Schedule of Tariff Commitments of New Zealand).

2. For the purposes of this Annex, the term “year” means, with respect to the first year, the period from the date of entry into force of this Agreement until 31 December of the same year and, with respect to each subsequent year, the twelve-month period which starts on 1 January of that year.

3. For the purposes of implementing equal annual instalments of tariff reduction, each annual reduction shall be implemented on 1 January of each year. For the first year, the annual tariff reduction shall be implemented on the date of entry into force of this Agreement.

4. For the purposes of the elimination or reduction of customs duties in accordance with this Annex, in the case of ad valorem duties, any fraction less than 0.1 of a percentage point shall be rounded to the nearest one decimal place (in the case of 0.05 per cent, the fraction is rounded to 0.1 per cent), and, in the case of specific duties, any fraction smaller than 0.01 of one Indian Rupee shall be rounded to the nearest two decimal places (in the case of 0.005, the fraction is rounded to 0.01).

Section B: Schedule of Tariff Commitments of India

1. The base rate of customs duty (Basic Customs Duty (BCD) + Agriculture, Infrastructure and Development Cess (AIDC) + Health Cess + Social Welfare Surcharge (SWS) as applicable) for an item is set out in Appendix 2A-1 (Schedule of Tariff Commitments of India) under the header “Base Rate”.

2. The following staging categories shall apply to the elimination or reduction of customs duties by India pursuant to Article 2.3 (Elimination or Reduction of Customs Duties):

   (a) customs duties on originating goods provided for in the items in staging category ‘EIF’ shall be eliminated on the date of entry into force of this Agreement;

   (b) customs duties on originating goods provided for in the items in staging category ‘E3’ shall be removed in three equal annual instalments beginning on the date of entry into force of this Agreement and such goods shall be free of customs duty from 1 January of year 3;

   (c) customs duties on originating goods provided for in the items in staging category ‘E5’ shall be removed in five equal annual instalments beginning on the date of entry into force of this Agreement and such goods shall be free of customs duty from 1 January of year 5;

   (d) customs duties on originating goods provided for in the items in staging category ‘E5 (EIF+5)’ shall not be removed in the initial five years beginning on the date of entry into force of the Agreement, and thereafter shall be removed in five equal annual instalments beginning from 1 January of year six, and such goods shall be free of customs duty from 1 January of year 10;

   (e) customs duties on originating goods provided for in the items in staging category ‘E7’ shall be removed in seven equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall be free of customs duty from 1 January of year 7;

   (f) customs duties on originating goods provided for in the items in staging category ‘E10’ shall be removed in ten equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall be free of customs duty from 1 January of year 10;

   (g) customs duties on originating goods provided for in the items in staging category ‘R0 to 2.5% End Duty’ shall be reduced to 2.5% from the date of entry into force of this Agreement;

(h) customs duties on originating goods provided for in the items in staging category ‘R3 to 50% (EIF+5)’ shall not be reduced in the initial five years beginning on the date of entry into force of the Agreement, and thereafter shall be reduced in three equal annual instalments beginning from 1 January of year six, and such goods shall be reduced to 50% of the base rate of customs duty from 1 January of year 8;

(i) customs duties on originating goods provided for in the items in staging category ‘R5 to 50%’ shall be reduced in five equal annual instalments beginning on the date of entry into force of this Agreement, and customs duty on such goods shall be reduced to 50% of the base rate of customs duty from 1 January of year 5;

(j) customs duties on originating goods provided for in the items in staging category ‘R5 to 50% (EIF+5)’ shall not be reduced in the initial five years beginning on the date of entry into force of the Agreement, and thereafter shall be reduced in five equal annual instalments beginning from 1 January of year six, and such goods shall be reduced to 50% of the base rate of customs duty from 1 January of year 10;

(k) customs duties on originating goods provided for in the items in staging category ‘R10 to 50%’ shall be reduced in ten equal annual instalments beginning on the date of entry into force of this Agreement, and customs duties on such goods shall be reduced to 50% of the base rate of customs duty from 1 January of year 10;

(l) customs duties on originating goods of HS 2204 and 2205 (“Wine”), as listed in Appendix 2A-1 (Schedule of Tariff Commitments of India), shall be reduced as set out in paragraph 7 of this Section;

(m) the items indicated with “TRQ – Apples”, “TRQ – Kiwifruit”, “TRQ – Albumins”, and “TRQ – Mānuka Honey” shall be subject to the respective tariff rate quota and conditions set out in this Section; and

(n) originating goods classified under the tariff lines indicated with “EXC” shall be excluded from any commitment on customs duties.

TRQ and MIP on Apples (TRQ – Apples)

3. An originating good provided for in the items indicated with “TRQ - Apples” under the Column “Staging Category” in Appendix 2A-1 (Schedule of Tariff Commitments of India) shall be subject to the following quota treatment from the date of entry into force of this Agreement:

(a) the aggregate quantity of originating goods of New Zealand described in subparagraph 3(b) that shall be permitted to enter India within quota, from 1 April until 31 August each year, at the rate specified below, is:

CIF Value of Apples per kg	Base Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 onwards
CIF < US$1.25 (Out-of-quota tariff)	50%	No concession					
CIF ≥ US$1.25 (Quota size and in-quota tariff)	50%	32,500 MT at 25%	35,000 MT at 25%	37,500 MT at 25%	40,000 MT at 25%	42,500 MT at 25%	45,000 MT at 25%

(b) the HS code to which this TRQ applies is as follows: 0808.10.00;

(c) originating goods imported under this Agreement outside the quota shall be subject to the applicable MFN rate;

(d) the "CIF Value of Apples" listed in the table above shall be indexed every 10 years following entry into force of the agreement;

(e) the indexation shall be based on India's Wholesale Price Index (WPI) for Apple, taking the year of the Agreement (year 1) as the base year;

(f) the Parties shall confirm the amendment to the "CIF Value of Apples" 6 months prior to the introduction of such an amendment; and

(g) this paragraph is subject to the cooperation under Apple Action Plan with immediate effect.

TRQ and MIP on Kiwifruit (TRQ – Kiwifruit)

4. An originating good provided for in the items indicated with "TRQ - Kiwifruit" under the Column "Staging Category" in Appendix 2A-1 (Schedule of Tariff Commitments of India) shall be subject to the following quota treatment from the date of entry into force of this Agreement:

(a) the aggregate quantity of originating goods of New Zealand described in subparagraph 4(b) that shall be permitted to enter India within quota, from 1 April to 15 October each year, at the rate specified below, is:

CIF Value of Kiwifruit per kg	Base Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 onwards
CIF < US$1.80 (Out-of-quota tariff)	33%	No concession					
CIF ≥ US$1.80 (Quota size and in-quota tariff)	33%	6,250 MT at 0%	8,000 MT at 0%	9,750 MT at 0%	11,500 MT at 0%	13,250 MT at 0%	15,000 MT at 0%
CIF ≥ US$1.80 < US$2.50 (Out-of-quota tariff)	33%	No concession					
CIF ≥ US$2.50 (Out-of-quota tariff)	33%	50% MoP	50% MoP	50% MoP	50% MoP	50% MoP	50% MoP

(b) the HS code to which this TRQ applies is as follows: 0810.50.00;

(c) Originating goods imported under this Agreement outside the quota specified in subparagraph 4(a) shall be subject to:

(i) for imports at a CIF of greater than or equal to US$2.50 / kg: '50% MoP' means a reduced rate of 50% on the prevailing MFN rate shall apply from the date of entry into force of this Agreement; or

(ii) for imports at a CIF below US$2.50 / kg, the applicable MFN rate shall apply;

(d) the "CIF Value of Kiwifruit" listed in this part shall be indexed every 10 years following entry into force of the Agreement;

(e) the indexation shall be based on India's Wholesale Price Index (WPI) for Kiwifruit, taking the year of EIF of the Agreement (year 1) as the base year;

(f) the Parties shall confirm the amendment to the "CIF Value of Kiwifruit" 6 months prior to the introduction of such an amendment; and

(g) this is subject to the cooperation under Kiwifruit Action Plan with immediate effect.

TRQ on Albumins (TRQ – Albumins)

5. An originating good provided for in the items indicated with "TRQ - Albumins" under the Column "Staging Category" in Appendix 2A-1 (Schedule of Tariff Commitments of India) shall be subject to the following quota treatment from the date of entry into force of this Agreement:

(a) the aggregate quantity of originating goods of New Zealand described in subparagraph 5(b) that shall be permitted to enter India within quota each year, at the rate specified below, is:

Quota Description	**Base Rate**	**Year 1**	**Year 2**	**Year 3**	**Year 4**	**Year 5 onwards**
Albumins (Quota size and in-quota tariff)	22%	1,000 MT at 11%	1,500 MT at 11%	2,000 MT at 11%	2,500 MT at 11%	3,000 MT at 11%
Albumins (Out-of-quota tariff)	22%	No concession				

(b) the HS codes to which this TRQ applies are as follows: 3502.11.00, 3502.19.00, 3502.20.00 and 3502.90.00.

(c) originating goods imported under this Agreement outside the quota specified in subparagraph 5(a) shall be subject to the applicable MFN rate.

TRQ and MIP on Mānuka Honey (TRQ – Mānuka Honey)

6. An originating good provided for in the items indicated with "TRQ – Mānuka Honey" under the Column "Staging Category" in Appendix 2A-1 (Schedule of Tariff Commitments of India) shall be subject to the following quota treatment from the date of entry into force of this Agreement:

(a) the aggregate quantity of originating goods of New Zealand described in subparagraph 6(b) that shall be permitted to enter India within quota each year, at the rate specified below, is:

CIF Value of NZ Mānuka Honey per kg	Base Rate	Year 1	Year 2	Year 3	Year 4	Year 5 onwards
CIF < US$20 (Out-of-quota tariff)	66%	No concession				
CIF ≥ US$20 < US$30 200 MT TRQ (In-quota tariff)	66%	56.1%	46.2%	36.3%	26.4%	16.5%
CIF ≥ US$20 < US$30 (Out-of-quota tariff)	66%	No concession				
CIF ≥ US$30 (Out-of-quota tariff)	66%	56.1%	46.2%	36.3%	26.4%	16.5%

(b) the HS code to which the tariff concessions set out above apply is as follows: ex 0409.00.00 (mānuka honey as certified by the New Zealand Ministry for Primary Industries);

(c) for greater certainty, only mānuka honey certified by the New Zealand Ministry for Primary Industries, with an import price of US$20 per kg or higher, shall be subject to the reduced customs duty set out in paragraph 1 from the date of entry into force of this Agreement, as follows:

(i) mānuka honey with a Minimum Import Price (MIP) of greater than or equal to US$20 per kg but below US$30 per kg shall be subject to the reduced customs duty set out above, up to an aggregate quota quantity of 200 metric tonnes (MT) annually; and

(ii) mānuka honey with a Minimum Import Price (MIP) of greater than or equal to US$30 per kg shall be subject to the reduced out-of-quota customs duty as set out above;

(d) all other honey shall be subject to the applicable MFN rate;

(e) the "CIF Value of Honey" listed above shall be indexed every 10 years following entry into force of the Agreement;

(f) the indexation shall be based on India's Wholesale Price Index (WPI) for Honey, taking the year of EIF of the Agreement (year 1) as the base year;

(g) the Parties shall confirm the amendment to the "CIF Value of the Honey" 6 months prior to the introduction of such an amendment; and

(h) this paragraph is subject to the cooperation under the New Zealand-India Agriculture Productivity Partnership with immediate effect.

Wine

7. An originating good provided for in the items indicated with "Wine" under the Column "Staging Category" in Appendix 2A-1 (Schedule of Tariff Commitments of India) shall be subject to the following from the date of entry into force of this Agreement:

(a) the applicable customs duties on wine imports from New Zealand are defined in the below table:

CIF Value of container holding 750 ml	**CIF < US$5**	**CIF ≥ US$5 < US$15**	**CIF ≥ US$15**
Base Rate	150%	150%	150%
EIF	150%	100%	75%
Year 1	150%	95%	70%
Year 2	150%	90%	65%
Year 3	150%	85%	60%
Year 4	150%	80%	55%

CIF Value of container holding 750 ml	CIF < US$5	CIF ≥ US$5 < US$15	CIF ≥ US$15
Year 5	150%	75%	50%
Year 6	150%	70%	45%
Year 7	150%	65%	40%
Year 8	150%	60%	35%
Year 9	150%	55%	30%
Year 10	150%	50%	25%

(b) the HS codes to which this concession applies are 2204 and 2205, as listed in Appendix 2A-1 (Schedule of Tariff Commitments of India);

(c) the "CIF Value of Wine" listed above shall be indexed every 10 years following entry into force of the Agreement;

(d) the indexation shall be based on India's Wholesale Price Index (WPI) for Wine, taking the year of entry into force of the Agreement as the base year; and

(e) the Parties shall confirm the amendment to the "CIF Value of the Wine" 6 months prior to the introduction of such an amendment.

Section C: Administration and Implementation of Tariff-Rate Quotas

1. Each Party shall administer tariff-rate quotas ("TRQs") established under this Agreement in a transparent, objective, non-discriminatory and minimally burdensome manner in accordance with its laws and regulations.

2. The administration of TRQs under this Agreement shall be as conducive to trade as possible.

3. Where this Agreement enters into force during a year, the TRQ quantities for the remainder of that year shall be pro-rated and calculated as a proportion of the annual TRQ quantity.

4. Imports under TRQs established under this Agreement shall be on the basis of an TRQ Authorisation, issued on demand, conditional only on presentation by the importer of a valid export certificate. The TRQ Authorisation shall be issued without delay as soon as possible after presentation of the export certificate and shall be valid until the end of the quota year.

5. Quota management arrangements:

   (a) New Zealand shall allocate TRQs to exporters or producers by issuing export certificates with clear details of the item, permitted quantity and the details of importer within the overall quota agreed under TRQ; and

   (b) the competent authority for export certificates in New Zealand shall provide the competent authority of India, through electronic means to enable a streamlined process, information on allocations to exporters and designated importers in an agreed format, quarterly or as otherwise agreed.

6. Imports under TRQs established under this Agreement shall not be subject to any additional requirements, conditions or restrictions other than those set out above, unless the Parties agree otherwise.

7. If a Party considers the need to discuss a matter related to the operation of a TRQ, it may make a written request for discussions. The other Party shall respond within 30 days of the date of such a request. India may also raise concerns if it is of the view that its importers, SMEs in particular, have not been able to receive quota in a manner consistent with paragraph 1.

8. The Parties shall enter into discussions within 60 days of a request under paragraph 7, unless the Parties agree otherwise, with a view to reaching a mutually satisfactory solution. Requests for discussions shall be made through the Parties' respective contact points designated pursuant to Article 2.18 (Contact Points).

Section D: Schedule of Tariff Commitments of New Zealand

The following staging category shall apply to the elimination of customs duties by New Zealand pursuant to Article 2.3 (Elimination or Reduction of Customs Duties): customs duties on originating goods provided for in the items in staging category ‘EIF’ shall be eliminated on the date of entry into force of this Agreement.

ANNEX 2B

IMPLEMENTATION AND REVIEW OF ECONOMIC COOPERATION ACTION PLANS AND RELATED TARIFF RATE QUOTAS

1. The Parties acknowledge and appreciate the collaborative efforts made by each other to enhance economic cooperation and foster a strong partnership between their economies.

2. The Parties take note of Chapter 14 (Economic Cooperation and Technical Assistance), particularly Article 14.9 (Action Plans) and the action plans therein agreed between the Parties, particularly for Apples (HS 08081000), Honey (HS 0409000) and Kiwifruit (HS 08105000) as listed in Annex 14A (Agricultural Cooperation and Technical Assistance Thematic Areas). These action plans are valid for a period of five years from the date of their commencement and thereafter may be extended for a specific period on terms mutually decided by the Parties in writing.

3. Further, Parties also note that India has agreed to provide tariff rate quotas ("TRQs") and market access to New Zealand for goods listed in paragraph 2, as specified in Annex 2A (Schedules of Tariff Commitments). The TRQs and the market access offered are subject to New Zealand's actions to fulfil its obligations under the respective action plans within the timelines set out in paragraph 2.

4. For the purposes of operation and implementation of the action plans listed in paragraph 2 and Annex 2A (Schedules of Tariff Commitments), and to realise the shared objectives and commitments therein, New Zealand shall, in accordance with Chapter 14 (Economic Cooperation and Technical Assistance), ensure that resources and support are made available to fulfil its commitments under those action plans. Such resources or support by New Zealand is excluded from investment by New Zealand in accordance with Chapter 9 (Investment Promotion and Cooperation).

5. The Parties shall, through the Joint Agriculture Productivity Council ("JAPC") established pursuant to Article 14.5 (Joint Agriculture Productivity Council) meet at least once every six months after the date of entry into force of this Agreement to review the progress of the action plans listed in paragraph 2.

6. The JAPC shall:

   (a) determine the deliverables of action plans;

   (b) address issues relating to the administration or operation of this Annex;

(c) modify or extend the action plans listed in paragraph 2, if mutually agreed; and

(d) undertake any other task recommended by the Joint Committee.

7. India may request consultations with New Zealand and agree to a mutually satisfactory solution, where New Zealand is unable to fulfil its obligations or commitments as set out in the action plans listed in paragraph 2. For the purposes of consultations, India shall set out the reasons for the request, including identification of the action plan at issue and an indication of a basis for the request, and any other issue of concern.

8. If no mutually agreed solution is reached within 30 days from the date of the request referred to in paragraph 7, either Party may refer the matter to the JAPC, and the JAPC shall meet to consider the matter. If the JAPC does not reach a mutually agreed solution within 60 days of the date of the referral to the JAPC, either Party may refer the matter to the Joint Commission.

9. If the Joint Commission does not reach a mutually agreed solution within 60 days of the referral, either Party may refer the matter for a Ministerial-level discussion for resolution. If no resolution is reached, India may notify New Zealand of its intention to rebalance the concessions offered by it and may suspend the market access referred to in paragraph 3 for the relevant product, as appropriate, in whole or in part. The relevant market access will be reinstated if New Zealand meets the relevant obligation or commitment identified in paragraph 7 or the Parties otherwise reach a mutually agreed solution.

ANNEX 2C

ARRANGEMENT FOR FAST-TRACKING THE IMPORT OF INPUTS FOR USE IN MANUFACTURING OF GOODS MEANT FOR EXPORT

1. The Parties intend to promote India's export potential by leveraging New Zealand's inputs to enhance productivity, promote employment generation, increase global competitiveness and exports, export capacity and capabilities and address India's domestic requirements.

2. To this end, the Parties shall mutually agree to a dedicated fast-track arrangement to support Indian businesses import inputs duty-free from New Zealand, in accordance with India's Foreign Trade Policy ("FTP"), used exclusively for the manufacture of products destined solely for export, thereby safeguarding the interests of the domestic industry. This arrangement shall take into account that it is strictly:

   (a) for inputs used in manufacturing or processing industry for products that are meant exclusively for export and shall not enter for sale, resale or consumption in India's market;

   (b) consistent and in accordance with the provisions of FTP;

   (c) consistent with each Party's right and obligations under the WTO SCM Agreement, including provisions governing export-linked duty-exemption schemes; and

   (d) to safeguard the interests of India's domestic industry or stakeholders.

3. On request by a Party or if mutually agreed, the Parties may decide the operation and modalities of the arrangement referred to in paragraph 2, review the administration, implementation and functioning of the arrangement, and address any associated issues. This arrangement is to be implemented by the date of entry into force of this Agreement.

ANNEX 3A

PRODUCT SPECIFIC RULES OF ORIGIN

Section A: Headnotes to the Annex

1. For the purposes of this Annex:

   (a) **"section"** means a section of the Harmonized System; and

   (b) **"chapter"** means the first two digits of the tariff classification number under the Harmonized System;

   (c) **"heading"** means the first four digits of the tariff classification number under the Harmonized System; and

   (d) **"sub-heading"** means the first six digits of the tariff classification number under the Harmonized System.

2. The product specific rule, or set of product specific rules, that applies to a particular sub-heading is set out immediately adjacent to the sub-heading, heading or chapter, as applicable.

3. A requirement of a change in tariff classification applies only to non-originating materials.

4. If a chapter, heading or sub-heading is excluded as part of a change in tariff classification rule, it means that non-originating materials of that chapter, heading or sub-heading may not be used to meet the change in tariff classification rule. All materials that are excluded must be originating goods.

5. Where a heading or sub-heading is subject to alternative product specific rules, the requirements of this Annex will be considered to be satisfied if a good satisfies one of the alternative rules.

6. If a good is subject to a product specific rule that includes multiple requirements, the requirements of this Annex will be considered to be satisfied for that good only if the good satisfies all applicable requirements.

7. For the purposes of Section B of this Annex:

   (a) **"WO"** means that good must be wholly obtained in the territory of one or both of the Parties within the meaning of Article 3.3 (Wholly Obtained or Produced Goods);

(b) **“CC”** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the two-digit level;

(c) **“CTH”** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the four-digit level;

(d) **“CTSH”** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the six-digit level;

(e) **“QVC (X)”** means the good must satisfy the qualifying value content requirement set out in this Annex, calculated in accordance with Article 3.5 (Calculation of Qualifying Value Content). The percentages of QVC specified in this Annex are based on the Build-Down formula. Where the Build-Up formula is used, the required percentage of QVC is 10 percentage points lower than the percentage specified in this Annex, except that, for goods under HS Chapter 71, the QVC percentage specified in this Annex applies regardless of whether the Build-Down or Build-Up formula is used;

(f) **“melt and pour”** in one or both of the Parties means that the product must have been melted and poured in one or both of the Parties wherein the raw material is first produced in an iron or steel-making furnace in a liquid state, and then poured into its first solid shape; and

(g) a Product Specific Rule for this tariff classification shall be negotiated and agreed by the Technical Subcommittee on Rules of Origin, and adopted into this Annex in accordance with the procedures established under this Agreement, wherein preferential tariff treatment for goods originating in New Zealand is provided under this Agreement. In the interim, a rule of wholly obtained shall apply for these tariff classifications.

Section B: Product Specific Rules

HS Code 2022	Product Description	PSR
Chapter 1	Animals; live	WO
Chapter 2	Meat and edible meat offal	WO
Ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	WO
030691	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine : Other: Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	QVC 35%
030692	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine: Other: Lobsters (Homarus spp.)	QVC 35%
030693	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process;	QVC 35%

HS Code 2022	Product Description	PSR
	crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine: Other: Crabs	
030694	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine: Other: Norway lobsters (Nephrops norvegicus)	QVC 35%
030695	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine: Other: Shrimps and prawns	QVC 35%
030699	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine: Other: Other	QVC 35%
030819	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic	QVC 35%

HS Code 2022	Product Description	PSR
	invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process.: Sea cucumbers (Stichopus japonicus, Holothuroidea): Other	
030829	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process. Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus) : Other	QVC 35%
030890	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process.: Other	QVC 35%
030990	Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption.: Other	CTH
Ex Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Referred to headnote 7(g)
040900	Natural Honey	WO
Chapter 5	Products of animal origin, not elsewhere specified or included	WO

HS Code 2022	Product Description	PSR
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.	WO
Ex Chapter 7	Edible vegetables and certain roots and tubers	WO
071090	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.: Mixtures of vegetables	CTH
Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons.	WO
Ex Chapter 9	Coffee, tea, mate and spices	WO
090620	Cinnamon and cinnamon-tree flowers: Crushed or ground	CTSH
091091	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices. Other spices: Mixtures referred to in Note 1(b) to HS Chapter 9	WO; or QVC 40%
091099	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices. Other spices: Other	WO; or QVC 40%
Chapter 10	Cereals	WO
Chapter 11	Products of the milling industry; malt, starches, inulin, wheat gluten	WO
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit, industrial or medicinal plants; straw and fodder	WO

HS Code 2022	Product Description	PSR
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	WO
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	WO
Chapter 15	Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	CTSH + QVC 45%
Ex Chapter 16	Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects	CC, provided that value of non-originating materials of chapter 2 does not exceed 15% of the value of the product
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	CC
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	CC
Ex Chapter 17	Sugars and sugar confectionery	CC
1701	Cane or beet sugar and chemically pure sucrose, in solid form	CC, except chapter 12
170490	Sugar confectionery (including white chocolate), not containing cocoa: Other	CC or QVC 40%
Chapter 18	Cocoa and cocoa preparations	

HS Code 2022	Product Description	PSR
1801	Cocoa beans; whole or broken, raw or roasted	WO
1802	Cocoa; shells, husks, skins and other cocoa waste	WO
1803	Cocoa; paste; whether or not defatted	CTH + QVC 40%
1804	Cocoa; butter, fat and oil	CTH + QVC 40%
1805	Cocoa; powder, not containing added sugar or other sweetening matter	CTH + QVC 40%
Ex 1806	Chocolate and other food preparations containing cocoa	CTH, except heading 1805; or CTH + QVC 40%
180610	Cocoa powder, containing added sugar or other sweetening matter.	CTH, except heading 1805
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products	CC
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	CC, provided that value of non-originating materials of chapter 7 and 8 does not exceed 10% of the value of the product
Ex Chapter 21	Miscellaneous edible preparations	CC
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead	CTH + QVC 40%

HS Code 2022	Product Description	PSR
	(but not including vaccines of heading no. 3002); prepared baking powders	
2104	Soups and broths and preparations therefor; homogenised composite food preparations	CTH + QVC 40%
2105	Ice cream and other edible ice; whether or not containing cocoa	CC, except chapters 4 and 17
2106	Food preparations not elsewhere specified or included	CC, except chapter 4
Ex Chapter 22	Beverages, spirits and vinegar	
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	WO
2202	Waters, including mineral and aerated waters, containing added sugar or sweetening matter, flavoured; other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading no. 2009	WO
2203	Beer made from malt	CTH, except headings 1107 and 1901
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading no. 2009	CC, provided that value of non-originating materials of headings 0806 and 2009 does not exceed 10% of the

HS Code 2022	Product Description	PSR
		value of the product
2205	Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances	CC, except from headings 0806 and 2009
2206	Other fermented beverages (for example, cider, perry, mead sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	CC, except from heading 0409
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. Or higher; ethyl alcohol and other spirits, denatured, of any strength	CC
Ex 2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol spirit, liqueurs and other spiritnous beverages	CTH and non-originating alcohol content does not exceed 15% of the volume of the total alcoholic strength of the good
220820	Spirits obtained by distilling grape wine or grape marc	CC, except from headings 0806 and 2009
220830	Whiskies	CTH, provided that the non-originating material of heading 2208 used does not exceed 15% of the alcoholic strength of the good.

HS Code 2022	Product Description	PSR
2209	Vinegar and substitutes for vinegar obtained from acetic acid	CTH + QVC 40%
Ex Chapter 23	Residues and waste from the food industries; prepared animal fodder	CTH, provided non-originating material does not exceed 20% of the value.
230910	Preparations of a kind used in animal feeding: Dog or cat food, put up for retail sale	CTH + QVC 40%
230990	Preparations of a kind used in animal feeding: Other	CTH
Ex Chapter 24	Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body	CC
2401	Unmanufactured tobacco; tobacco refuse	WO
240411	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body: Products intended for inhalation without combustion: Containing tobacco or reconstituted tobacco	CTSH + QVC 45%

HS Code 2022	Product Description	PSR
Chapter 25	Salt; sulphur; earths, stone; plastering materials, lime and cement	CTSH + QVC 45%
Chapter 26	Ores, slag and ash	CTSH + QVC 45%
Ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	CTSH + QVC 45%
270119	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.: Other coal	CTH
2709	Petroleum oils and oils obtained from bituminous minerals; crude	WO
2710	Petroleum oils and oils from bituminous minerals, not crude; preparations n.e.c, containing by weight 70% or more of petroleum oils or oils from bituminous minerals; these being the basic constituents of the preparations; waste oils	CTH
2712	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, similar products obtained by synthesis, other processes; coloured or not	CTH
2715	Bituminous mixtures based on natural asphalt; on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (e.g. bituminous mastics, cut-backs)	CTH

HS Code 2022	Product Description	PSR
Chapter 28	Inorganic chemicals; organic and inorganic compounds of precious metals; of rare earth metals, of radio-active elements and of isotopes	CTSH + QVC 45%
Ex Chapter 29	Organic chemicals	CTSH + QVC 45%
291819	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.: Other	CTSH; or QVC 40%
293361	Heterocyclic compounds with nitrogen hetero-atom(s) only.: Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure: Melamine	CTSH
Ex Chapter 30	Pharmaceutical products	CTSH + QVC 45%
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products; cell cultures, whether or not modified	CTSH; or QVC 40%
3006	Pharmaceutical goods specified in Note 4 to HS Chapter 30	CTSH; or QVC 40%
Chapter 31	Fertilizers	CTSH + QVC 45%

HS Code 2022	Product Description	PSR
Ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints, varnishes; putty, other mastics; inks	CTSH + QVC 45%
3203	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 HS Chapter 32 based on colouring matter of vegetable or animal origin	CTSH; or QVC 45%
3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to HS Chapter 32.	CC
3209	Paints and varnishes (including enamels and lacquers) based on synthetic or chemically modified natural polymers, dispersed or dissolved in an aqueous medium	CC
3210	Paints and varnishes (including enamels, lacquers and distempers), excluding those of heading no. 3209, prepared water pigments of a kind used for finishing leather	CC
3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like	CC

HS Code 2022	Product Description	PSR
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.	CC
Ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	CTSH + QVC 45%
330210	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages: Of a kind used in the food or drink industries	CC; or QVC 45%
330290	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.: Other	CC
Chapter 34	Soap, organic surface-active agents; washing, lubricating, polishing or scouring preparations; artificial or prepared waxes, candles and similar articles, modelling pastes, dental waxes and dental preparations with a basis of plaster	CTSH + QVC 45%
Ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	CTSH + QVC 45%

HS Code 2022	Product Description	PSR
350110	Casein, caseinates and other casein derivatives; casein glues.: Casein	CC, except chapter 4
350190	Casein, caseinates and other casein derivatives; casein glues.: Other	CTH
350220	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives: Milk albumin, including concentrates of two or more whey proteins	CTH
350290	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.: Other	CTH
3504	Peptones and their derivatives; other protein substances and their derivatives n.e.c. or included; hide powder, whether or not chromed	CC
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	CTSH + QVC 45%
Ex Chapter 37	Photographic or cinematographic goods	CTSH + QVC 45%
370710	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for	CTH

HS Code 2022	Product Description	PSR
	retail sale in a form ready for use: sensitizing emulsions	
Ex Chapter 38	Miscellaneous chemical products	CTSH + QVC 45%
3816	Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 3801	CC
Ex Chapter 39	Plastics and articles thereof	CTH
3915	Waste, parings and scrap, of plastics	WO
3916	Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics	CTSH
3917	Tubes, pipes and hoses and fittings thereof (for example, joints, elbows, flanges), of plastics	CTSH
3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.	CTSH
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.	CTSH
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or	CTSH

HS Code 2022	Product Description	PSR
	similarly combined with other materials.	
3921	Other plates, sheets, film, foil and strip, of plastics.	CTSH
3922	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	CTSH
3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.	CTSH
3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.	CTSH
3925	Builders' ware of plastics, not elsewhere specified or included.	CTSH
3926	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.	CTSH
Ex Chapter 40	Rubber and articles thereof	CTH
Ex 4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar gums; in primary forms or in plates, sheets or strip	WO
400130	Balata, gutta-percha, guayule, chicle and similar natural gums	CTSH + QVC 45%
4004	Waste, parings and scrap of rubber (other than hard rubber) and	CTSH + QVC 45%

HS Code 2022	Product Description	PSR
	powders and granules obtained therefrom	
400931	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges): Reinforced or otherwise combined only with textile materials: Without fittings	CTSH + QVC 45%
401490	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.: Other	CTSH; or QVC 40%
4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber	CTSH + QVC 45%
Ex Chapter 41	Raw hides and skins (other than furskins) and leather	CTSH + QVC 45%
410441	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.: In the dry state (crust): Full grains, unsplit; grain splits	CTSH
410449	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.: In the dry state (crust): Other	CTSH
4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of	CTH

HS Code 2022	Product Description	PSR
	bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114	
4112	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 4114	CTH
411310	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114: Of goats or kids	CTH
4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather	CTH
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	CC
Ex Chapter 43	Furskins and artificial fur; manufactures thereof	CTH
4301	Raw furskins (including heads, tails, paws, other pieces or cuttings, suitable for furriers' use), excluding raw hides and skins of heading no. 4101, 4102 or 4103	CTSH + QVC 45%
Ex Chapter 44	Wood and articles of wood; wood charcoal	CTH

HS Code 2022	Product Description	PSR
4401	Fuel wood, in logs, billets, twigs, faggots or similar forms; wood in chip or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	CTSH + QVC 45%
4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	CTSH + QVC 45%
Ex 4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	CTSH + QVC 45%
440321	Other, coniferous: Of pine (Pinus spp.), of which the smallest cross-sectional dimension is 15 cm or more	CTH; or QVC 40%
440322	Other, coniferous: Of pine (Pinus spp.), other	CTH; or QVC 40%
4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.	CTSH + QVC 45%
4405	Wood wool; wood flour	CTSH + QVC 45%
4406	Railway or tramway sleepers (cross-ties) of wood	CTSH + QVC 45%
4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not	CTSH + QVC 45%

HS Code 2022	Product Description	PSR
	planed, sanded or finger-jointed, of a thickness exceeding 6mm	
440921	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.: Non-coniferous: Of bamboo	CTSH + QVC 45%
4413	Densified wood, in blocks, plates, strips or profile shapes	CTSH + QVC 45%
4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	CTSH + QVC 45%
Chapter 45	Cork and articles of cork	CTH
Ex Chapter 46	Manufactures of straw, esparto or other plaiting materials; basketware and wickerwork	CTSH + QVC 45%
460290	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.: Other	CTH
Chapter 47	Pulp of wood or other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	CTSH + QVC 45%
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or paperboard	CTSH + QVC 45%

HS Code 2022	Product Description	PSR
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	CTSH + QVC 45%
Ex Chapter 50	Silk	CTH + QVC 40%
5001	Silk-worm cocoons suitable for reeling	WO
5002	Raw silk (not thrown)	WO
5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	WO
Ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	CTH + QVC 40%
510111	Wool, not carded or combed.: Greasy, including fleece-washed wool: Shorn wool	CC; or QVC 40%
510121	Wool, not carded or combed. Degreased, not carbonised: Shorn wool	CC
Ex Chapter 52	Cotton	CTH + QVC 40%
5201	Cotton; not carded or combed	WO
5202	Cotton waste (including yarn waste and garnetted stock)	WO
5203	Cotton, carded or combed	WO

HS Code 2022	Product Description	PSR
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	CTH + QVC 40%
Chapter 54	Man-made filaments; strip and the like of man-made textile materials	CTH + QVC 40%
Chapter 55	Man-made staple fibres	CTH + QVC 40%
Chapter 56	Wadding, felt and nonwovens, special yarns; twine, cordage, ropes and cables and articles thereof	CTH + QVC 40%
Chapter 57	Carpets and other textile floor coverings	CTH + QVC 40%
Chapter 58	Special woven fabrics, tufted textile fabrics, lace, tapestries, trimmings, embroidery	CTH + QVC 40%
Chapter 59	Impregnated, coated, covered or laminated; textile articles of a kind suitable for industrial use	CTH + QVC 40%
Chapter 60	Knitted or crocheted fabrics	CTH + QVC 40%
Chapter 61	Articles of apparel and clothing accessories; knitted or crocheted	CTH + QVC 40%
Chapter 62	Articles of apparel and clothing accessories; not knitted or crocheted	CTH + QVC 40%
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags	CTH + QVC 40%

HS Code 2022	Product Description	PSR
Ex Chapter 64	Footwear; gaiters and the like; parts of such articles	CTH
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.	CC
Ex Chapter 65	Headgear and parts thereof	CTSH + QVC 45%
6506	Other headgear, whether or not lined or trimmed	CC
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat sticks, whips, riding crops; and parts thereof	CTSH + QVC 45%
Ex Chapter 67	Prepared feathers and down, prepared; and articles made of feather or of down; artificial flowers; articles of human hair	CC
6702	Artificial flowers, foliage and fruit, artificial, and parts thereof; articles made of artificial flowers, foliage or fruit	CTSH + QVC 45%
6703	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	CTSH + QVC 45%
Ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	CC

HS Code 2022	Product Description	PSR
6803	Worked slate and articles of slate or of agglomerated slate	CTSH + QVC 45%
6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)	CTSH + QVC 45%
6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813	CTSH + QVC 45%
6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials	CTSH + QVC 45%
6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included	CTSH + QVC 45%
Chapter 69	Ceramic products	CC
Ex Chapter 70	Glass and glassware	CTSH + QVC 45%
7007	Safety glass, consisting of toughened (tempered) or laminated glass	CTH

HS Code 2022	Product Description	PSR
7008	Multiple-walled insulating units of glass	CTH
7009	Glass mirrors; whether or not framed, including rear-view mirrors	CTH
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules, containers of glass of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures of glass	CTH
7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.	CTH
701890	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.: Other	CTH
701971	Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics): Chemically bonded fabrics: Veils (thin sheets)	CTH

HS Code 2022	Product Description	PSR
7020	Other articles of glass	CTH
Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	
710110	Natural pearls unworked	WO
710121	Cultured pearls: unworked	WO
710122	Cultured pearls: worked	CTSH + QVC 6%
710210	Unsorted	WO
710221	Industrial: Unworked or simply sawn, cleaved or bruted	WO
710229	Industrial: Other	CTSH + QVC 6%
710231	Non-industrial diamonds: unworked or simply sawn, cleaved or bruted	WO
710239	Non-industrial diamonds: Other	CTSH + QVC 6%
710310	Unworked or simply sawn or roughly shaped	WO
710391	Otherwise worked: Rubies, sapphires and emeralds	CTSH + QVC 20%
710399	Otherwise worked: Others	CTSH + QVC 20%

HS Code 2022	Product Description	PSR
710410	Piezo-electric quartz	Hydrothermal Process
710421	Other, unworked or simply sawn or roughly shaped: Diamonds	High Pressure High Temperature (HPHT) or Chemical Vapor Deposition (CVD)
710429	Other, unworked or simply sawn or roughly shaped: Other	Hydrothermal Process and Flux Method
710491	Other: Diamonds	CTSH + QVC 6%
710499	Other: Other	CTSH + QVC 40%
710510	Of diamonds	CTH
710590	Other	CTH
710610	Powder	Production/ manufacturing from unwrought silver
710691	Other: unwrought	Dore- CC; Others- Electrolytic/ chemical separation and mutual recognition of good delivery standards as per respective country policy
710692	Other: semi-manufactured	Dore- CC;

HS Code 2022	Product Description	PSR
		Others- CTSH
710700	Base metals clad with silver, not further worked than semi-manufactured	CTH+ QVC 40%
710811	Non-monetary: powder	Production/ manufacturing from unwrought gold
710812	Non-monetary: other unwrought forms	Dore CC; Others- Electrolytic/ chemical separation and mutual recognition of good delivery standards as per respective country policy
710813	Non-monetary: other semi-manufactured forms	Dore- CC; Others- CTSH
710820	Monetary	CTSH
710900	Base metals or silver, clad with gold, not further worked than semi-manufactured	CTH + QVC 40%
711011	Platinum: unwrought or in powder form	For Powder form: Production/ manufacturing from unwrought platinum; Dore- CC;
711019	Platinum: Other	CTSH

HS Code 2022	Product Description	PSR
711021	Palladium: unwrought or in powder form	For Powder form: Production/ manufacturing from unwrought palladium; Dore- CC;
711029	Palladium: Other	CTSH
711031	Rhodium: unwrought or in powder form	For Powder form: Production/ manufacturing from unwrought Rhodium; Dore- CC;
711039	Rhodium: Other	CTSH
711041	Iridium, osmium and ruthenium: unwrought or in powder form	For Powder form: Production/ manufacturing from unwrought Iridium, osmium, ruthenium; Dore- CC;
711049	Iridium, osmium and ruthenium: Other	CTSH
711100	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	CTH + QVC 40%
711230	Ash containing precious metal or precious metal compounds	CTH

HS Code 2022	Product Description	PSR
711291	Other: of gold, including metal clad with gold but excluding sweepings containing other precious metals	CTH
711292	Other: of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	CTH
711299	Other	CTH
711311	Studded with gemstones/ articles of silver	CTSH + QVC 6%
711311	Studded with diamonds	CTSH + QVC 7%
711319	Plain Jewellery of gold/ platinum /other precious metals/ parts thereof	CTSH + QVC 3.5%
711319	Jewellery of gold studded with gemstones	CTSH + QVC 6%
711319	Jewellery of gold studded with diamonds	CTSH + QVC 7%
711319	Jewellery of gold set with pearls	CTSH + QVC 6%
711319	jewellery of gold set with precious and semi- precious stones other than diamonds	CTSH + QVC 6%
711319	jewellery of platinum unset	CTSH + QVC 3.5%
711319	parts of plain gold jewellery	CTSH + QVC 3.5%
711319	articles of other precious metal	CTSH + QVC 3.5%

HS Code 2022	Product Description	PSR
711320	Of base metal clad with precious metal	CTH + QVC 40%
711411	Of precious metal whether or not plated or clad with precious metal: of silver, whether or not plated or clad with other precious metal	CTH, except headings 7113, 7115-7118, + QVC 3.5%
711419	Of precious metal whether or not plated or clad with precious metal: of other precious metal, whether or not plated or clad with precious metal	CTH, except headings 7113, 7115-7118, + QVC 3.5%
711420	Of base metal clad with precious metal	CTH + QVC 40%
711510	Catalysts in the form of wire cloth or grill, of platinum	CTH
711590	Other	CTH
711610	Of natural or cultured pearls	CTH + QVC 40%
711620	Of precious or semi-precious stones (natural, synthetic or reconstructed)	CTH + QVC 40%
711711	Of base metal, whether or not plated with precious metal: cuff-links and studs	CTH + QVC 40%
711719	Of base metal, whether or not plated with precious metal: other	CTH + QVC 40%
711790	Other	CTH + QVC 40%
711810	Coin (other than gold coin), not being legal tender	CTH + QVC 1.5%

HS Code 2022	Product Description	PSR
711890	Other	CTH + QVC 1.5%
Ex Chapter 72	Iron and steel	Melt and Pour
7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms	CTSH + QVC 45%
7202	Ferro-alloys	CTSH + QVC 45%
7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or the like; iron having a minimum purity of 99.94%, in lumps, pellets or similar forms	CTSH + QVC 45%
Ex 7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel	CTSH + QVC 45%
720421	Waste and scrap of alloy steel: of stainless steel	CTH
720429	Waste and scrap of alloy steel: Other	CTH
720430	Waste and scrap of tinned iron or steel	CTH
720449	Other waste and scrap: Other	CTH
7205	Granules and powders, of pig iron, spiegeleisen, iron or steel	CTSH + QVC 45%
Ex Chapter 73	Iron or steel articles	CC
7301	sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded	Melt and Pour

HS Code 2022	Product Description	PSR
	angles, shapes and sections, of iron or steel	
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.	Melt and Pour
7303	Tubes, pipes and hollow profiles, of cast iron	Melt and Pour
7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	Melt and Pour
7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm of iron or steel.	Melt and Pour
7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	Melt and Pour
Ex Chapter 74	Copper and articles thereof	CTSH + QVC 45%
Ex 7407	Copper bars, rods and profiles	CC
740710	Of refined copper	CTH
Ex 7408	Copper wire	CC

HS Code 2022	Product Description	PSR
740811	Of refined copper: Of which the maximum cross-sectional dimension exceeds 6 mm	CTH
740819	Of refined copper: Other	CTH
Ex 7411	Copper tubes and pipes	CC
741110	Of refined copper	CTH
741210	Copper tube or pipe fittings (for example, couplings, elbows, sleeves): Of refined copper	CTH
741220	Copper tube or pipe fittings (for example, couplings, elbows, sleeves): Of copper alloys	CC
7413	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	CTH
7415	Nails, tacks, drawing pins, staples (other than those of heading 8305) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.	CTH
7419	Other articles of copper	CTH
Chapter 75	Nickel and articles thereof	CTSH + QVC 45%
Ex Chapter 76	Aluminium and articles thereof	CTH

HS Code 2022	Product Description	PSR
7601	Aluminium; unwrought	CTSH + QVC 45%
7602	Aluminium; waste and scrap	CTSH + QVC 45%
7603	Aluminium; powders and flakes	CTSH + QVC 45%
7604	Aluminium; bars, rods and profiles	CTSH + QVC 45%
760521	Aluminium wire: Of aluminium alloys: Of which the maximum cross-sectional dimension exceeds 7 mm	CTSH + QVC 45%
760529	Aluminium wire: Of aluminium alloys: Other	CTSH + QVC 45%
760612	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm: Rectangular (including square): Of aluminium alloys	CTSH + QVC 45%
760692	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm: Other: Of aluminium alloys	CTSH + QVC 45%
760820	Aluminium; tubes and pipes: Of aluminium alloys	CTSH + QVC 45%
7609	Aluminium; tube or pipe fittings (for example, couplings, elbows, sleeves)	CTSH + QVC 45%
7610	Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades,	CTSH + QVC 45%

HS Code 2022	Product Description	PSR
	pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures	
7613	Aluminium; containers for compressed or liquefied gas	CTSH + QVC 45%
7615	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium	CTSH + QVC 45%
761691	Other articles of aluminium.: Other: Cloth, grill, netting and fencing, of aluminium wire	CTSH + QVC 45%
Ex Chapter 78	Lead and articles thereof	CTSH + QVC 45%
780411	Lead plates, sheets, strip and foil; lead powders and flakes.: Plates, sheets, strip and foil: Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	CTH
7806	Other articles of lead	CTH
Ex Chapter 79	Zinc and articles thereof	CTSH + QVC 45%
7907	Other articles of zinc	CTH
Ex Chapter 80	Tin; articles thereof	CTSH + QVC 45%
8007	Other articles of tin	CTH
Chapter 81	Other base metals; cermets; articles thereof	CTSH + QVC 45%

HS Code 2022	Product Description	PSR
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof, of base metal	CC
Chapter 83	Miscellaneous articles of base metal	CC
Ex 8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal	CTSH + QVC 45%
830160	Parts	CTH
Ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	CTSH + QVC 45%
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	CTH + QVC 40%
8403	Central heating boilers other than those of heading 8402	CTH + QVC 40%
8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units	CTH + QVC 40%
840590	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas	CTH

HS Code 2022	Product Description	PSR
	generators, with or without their purifiers: Parts	
840999	Parts suitable for use solely or principally with the engines of heading 8407 or 8408: Others: Other	CTH
841290	Other engines and motors: Parts	CTH + QVC 40%
841391	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators: Parts: Of pumps	CTH
841392	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators: Parts: Of liquid elevators	CTH
841490	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters: Parts	CTH
841590	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated: Parts	CTH
841690	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances: Parts	CTH

HS Code 2022	Product Description	PSR
Ex 8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric	QVC 40%
841790	Parts	CTH
841891	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415: Parts: Furniture designed to receive refrigerating or freezing equipment	CTH
841899	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415: Parts: Other	CTH
841940	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric: Distilling or rectifying plant	QVC 40%
841989	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the	QVC 40%

HS Code 2022	Product Description	PSR
	treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric: Other machinery, plant and equipment: Other	
841990	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric: Parts	CTH
Ex 8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	QVC 40%
842099	Parts: Other	CTH
842199	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases: Parts: Other	CTH
842290	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling,	CTH

HS Code 2022	Product Description	PSR
	closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages: Parts	
842390	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.: Weighing machine weights of all kinds; parts of weighing machinery	CTH
842490	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines: Parts	CTH
8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks	CTH
8426	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane	QVC 40%
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	QVC 40%
Ex 8428	Other lifting, handling, loading or unloading machinery (for example,	CTH

HS Code 2022	Product Description	PSR
	lifts, escalators, conveyors, teleferics)	
842870	Industrial robots	CTSH + QVC 45%
842890	Other machinery	QVC 40%
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers	QVC 40%
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow- blowers	QVC 40%
Ex 8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430	CTH
843141	Of machinery of heading 84.26, 8429 or 8430: Buckets, shovels, grabs and grips	QVC 40%
843142	Of machinery of heading 8426, 8429 or 8430: Bulldozer or angledozer blades	QVC 40%
843280	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers: Other machinery	CTH
843319	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for	CTH

HS Code 2022	Product Description	PSR
	cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437: Mowers for lawns, parks or sports-grounds: Other	
Ex 8437	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery	QVC 40%
843790	Parts	CTH
843880	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils: Other machinery	QVC 40%
843890	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils: Parts	CTH
843910	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard: Machinery for making pulp of fibrous cellulosic material	QVC 40%
843991	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard: Parts:	CTH

HS Code 2022	Product Description	PSR
	Of machinery for making pulp of fibrous cellulosic material	
844110	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds: Cutting machines	QVC 40%
844311	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: Offset printing machinery, reel-fed	QVC 40%
844312	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: 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)	QVC 40%
844313	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: Other offset printing machinery	QVC 40%
844314	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: Letterpress printing machinery, reel fed, excluding flexographic printing	QVC 40%
844315	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: Letterpress printing	QVC 40%

HS Code 2022	Product Description	PSR
	machinery, other than reel fed, excluding flexographic printing	
844316	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: Flexographic printing machinery	QVC 40%
844317	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: Gravure printing machinery	QVC 40%
844319	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442: Other	QVC 40%
844519	Machines for preparing textile fibres: Other	QVC 40%
845090	Household or laundry-type washing machines, including machines which both wash and dry: Parts	CTH
845110	Dry-cleaning machines	QVC 40%
845140	Washing, bleaching or dyeing machines	QVC 40%
845150	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	QVC 40%
845180	Other machinery	QVC 40%

HS Code 2022	Product Description	PSR
845190	Machinery; parts, of the machinery of heading no. 8451	CTH
Ex 8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries	QVC 40%
845490	Parts	CTH
8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro- discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines	QVC 40%
8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal	QVC 40%
8458	Lathes (including turning centres) for removing metal	QVC 40%
8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458	QVC 40%
8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear	QVC 40%

HS Code 2022	Product Description	PSR
	cutting, gear grinding or gear finishing machines of heading 8461	
8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included	QVC 40%
846211	Hot forming machines for forging, die forging (including presses) and hot hammers: Closed die forging machines	QVC 40%
846219	Hot forming machines for forging, die forging (including presses) and hot hammers: Other	QVC 40%
846229	Bending, folding, straightening or flattening machines (including press brakes) for flat products: Other	QVC 40%
846239	Slitting lines, cut-to-length lines and other shearing machines (excluding presses) for flat products, other than combined punching and shearing machines: Other	QVC 40%
846242	Punching, notching or nibbling machines (excluding presses) for flat products including combined punching and shearing machines: Numerically controlled	QVC 40%
846249	Punching, notching or nibbling machines (excluding presses) for flat products including combined punching and shearing machines: Other	QVC 40%

HS Code 2022	Product Description	PSR
846251	Machines for working tube, pipe, hollow section and bar (excluding presses): Numerically controlled	QVC 40%
846259	Machines for working tube, pipe, hollow section and bar (excluding presses): Other	QVC 40%
846261	Cold metal working presses: Hydraulic presses	QVC 40%
846262	Cold metal working presses: Mechanical presses	QVC 40%
846263	Cold metal working presses: Servo-presses	QVC 40%
846269	Cold metal working presses: Other	QVC 40%
846290	Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above: Other	QVC 40%
8463	Other machine-tools for working metal or cermets, without removing material	QVC 40%
8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working	QVC 40%

HS Code 2022	Product Description	PSR
	wood, cork, bone, hard rubber, hard plastics or similar hard materials	
Ex 8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand	QVC 40%
846691	Other: For machines of heading 8464	CTH
846692	Other: For machines of heading 8465	CTH
846693	Other: For machines of headings 8456 to 8461	CTH
846694	Other: For machines of heading 8462 or 8463:	CTH
846791	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor: Parts: Of chain saws	CTH
846792	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor: Parts: Of pneumatic tools	CTH
846799	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor: Parts: Other	CTH

HS Code 2022	Product Description	PSR
846890	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; gas-operated surface tempering machines and appliances: Parts	CTH
Ex8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand	QVC 40%
847490	Parts	CTH
847690	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money changing machines: Parts	CTH
Ex 8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter	QVC 40%
847790	Parts	CTH
847810	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter: Machinery	QVC 40%

HS Code 2022	Product Description	PSR
847890	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter: Parts	CTH
847910	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter: Machinery for public works, building or the like	QVC 40%
847920	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter: Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils	QVC 40%
847930	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter: 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	QVC 40%
847940	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter: Rope or cable-making machines	QVC 40%
847950	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter: Industrial robots, not elsewhere specified or included	QVC 40%

HS Code 2022	Product Description	PSR
847981	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter: Other machines and mechanical appliances: For treating metal, including electric wire coil-winders	QVC 40%
847982	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter: Other machines and mechanical appliances: Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	QVC 40%
847990	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter: Parts	CTH
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	QVC 40%
848190	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves: Parts	CTH
Ex 8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque	QVC 40%

HS Code 2022	Product Description	PSR
	converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)	
848390	Toothed wheels, chain sprockets and other transmission elements presented separately; parts	CTH
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	CTH
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	CTH
Ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	CTSH + QVC 45%
Ex 8501	Electric motors and generators (excluding generating sets).	CTH + QVC 40%
850110	Motors of an output not exceeding 37.5 W	CTH
850120	Universal AC/DC motors of an output exceeding 37.5 W	CTH

HS Code 2022	Product Description	PSR
850140	Other AC motors, single-phase	CTH
850151	Other AC motors, multi-phase: of an output not exceeding 750W	CTH
850152	Other AC motors, multi-phase: of an output exceeding 750W but not exceeding 75kW	CTH
850153	Other AC motors, multi-phase: of an output exceeding 75kW	CTH
8502	Electric generating sets and rotary converters.	CTH + QVC 40%
8503	Parts suitable for use solely or principally with the machines of heading 8501 or 8502	CTH + QVC 40%
850421	Electrical transformers, static converters (for example, rectifiers) and inductors: Liquid dielectric transformers: Having a power handling capacity not exceeding 650 kVA	CTH + QVC 40%
850422	Electrical transformers, static converters (for example, rectifiers) and inductors: Liquid dielectric transformers: Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	CTH + QVC 40%
850423	Electrical transformers, static converters (for example, rectifiers) and inductors: Liquid dielectric transformers: Having a power handling capacity exceeding 10,000 kVA	CTH + QVC 40%

HS Code 2022	Product Description	PSR
850431	Electrical transformers, static converters (for example, rectifiers) and inductors.: Other transformers: Having a power handling capacity not exceeding 1 kVA	CTH + QVC 40%
850432	Electrical transformers, static converters (for example, rectifiers) and inductors.: Other transformers: Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	CTH + QVC 40%
850433	Electrical transformers, static converters (for example, rectifiers) and inductors.: Other transformers: Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	CTH + QVC 40%
850434	Electrical transformers, static converters (for example, rectifiers) and inductors.: Other transformers: Having a power handling capacity exceeding 500 kVA	CTH + QVC 40%
850790	Electric accumulators, including separators therefor, whether or not rectangular (including square).: Parts	CTH
850870	Vacuum cleaners: Parts	CTH
851090	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor: Parts	CTH
851490	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory	CTH + QVC 40%

HS Code 2022	Product Description	PSR
	equipment for the heat treatment of materials by induction or dielectric loss.: Parts	
851590	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets: Parts	CTH
851920	Sound recording or reproducing apparatus: Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	CTH
852990	Parts suitable for use solely or principally with the apparatus of headings 8524 to 8528: Other	CTH; or QVC 35%
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.	CTH + QVC 40 %
853610	Fuses	CTH + QVC 40 %
853620	Automatic circuit breakers	CTH + QVC 40 %
853641	Relays: For a voltage not exceeding 60 V	CTH + QVC 40 %

HS Code 2022	Product Description	PSR
853649	Relays: Other	CTH + QVC 40 %
853690	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables: Other apparatus	CTH + QVC 40 %
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of HS Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	CTH + QVC 40 %
8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537	CTH + QVC 40%
853990	Light-emitting diode (LED) light sources: Parts	CTH + QVC 40 %
854160	Mounted Piezo-Electric Crystals	CTSH + QVC 35%
854411	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not	CTH

HS Code 2022	Product Description	PSR
	assembled with electric conductors or fitted with connectors: winding wire, of copper	
854419	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors: winding wire: Other	CTH
854430	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors; ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	CTH
854442	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors: Other electric conductors, for a voltage not exceeding 1,000 V: Fitted with connectors	CTH
854449	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated	CTH

HS Code 2022	Product Description	PSR
	electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors: Other electric conductors; for a voltage not exceeding 1000 volts: Other	
854610	Electrical insulators; of glass	CTH
Ex Chapter 86	Railway, tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	CTSH + QVC 45%
8608	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 thereof	CC
Ex Chapter 87	Vehicles; other than railway or tramway rolling-stock, and parts and accessories thereof	CTSH + QVC 45%
8712	Bicycles and other cycles (including delivery tricycles), not motorised	CTH
8713	Carriages for disabled persons; whether or not motorised or otherwise mechanically propelled	CTH

HS Code 2022	Product Description	PSR
871420	Parts and accessories of vehicles of headings 8711 to 8713: Carriages for disabled persons	CTH
871491	Parts and accessories of vehicles of headings 8711 to 8713: Other: frames and forks, and parts thereof	CTH
871492	Parts and accessories of vehicles of headings 8711 to 8713: Other:, wheel rims and spokes	CTH
871493	Parts and accessories of vehicles of headings 8711 to 8713: Other: hubs, other than coaster braking hubs and hub brakes and free-wheel sprocket-wheels	CTH
871494	Parts and accessories of vehicles of headings 8711 to 8713: Other: brakes, including coaster braking hubs and hub-brakes, and parts thereof	CTH
871495	Parts and accessories of vehicles of headings 8711 to 8713: Other: saddles	CTH
871496	Parts and accessories of vehicles of headings 8711 to 8713: Other: Pedals and crank-gear, and parts thereof	CTH
871499	Parts and accessories of vehicles of headings 8711 to 8713: - Other: Other	CTH
Chapter 88	Aircraft, spacecraft, and parts thereof	CTSH + QVC 45%

HS Code 2022	Product Description	PSR
Chapter 89	Ships, boats and floating structures	CTSH + QVC 45%
Ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, medical or surgical instruments and apparatus; parts and accessories	CTSH + QVC 45%
900110	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.: Optical fibres, optical fibre bundles and cables	CTH or QVC 35%
900390	Frames and mountings for spectacles, goggles or the like, and parts thereof: Parts	CTH
9004	Spectacles, goggles and the like; corrective, protective or other	CTH
901090	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.: Parts and accessories	CTH
901910	Mechano-therapy appliances; massage apparatus and psychological aptitude-testing apparatus	CTSH; or QVC 45%

HS Code 2022	Product Description	PSR
901920	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.	CTSH; or QVC 45%
9021	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	CTSH; or QVC 45%
902511	Thermometers and pyrometers, not combined with other instruments: Liquid-filled, for direct reading	CTSH; or QVC 45%
903290	Automatic regulating or controlling instruments and apparatus: Parts and accessories	CTH
Ex Chapter 91	Clocks and watches and parts thereof	CTSH + QVC 45%
911390	Watch straps, watch bands, watch bracelets, and parts thereof: Other	CTH
Chapter 92	Musical instruments; parts and accessories of such articles	CTSH + QVC 45%
Chapter 93	Arms and ammunition; parts and accessories thereof	CTSH + QVC 45%
Ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-	CTSH + QVC 45%

HS Code 2022	Product Description	PSR
	plates and the like; prefabricated buildings	
940191	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof: parts: of wood	CTH
940199	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof: parts: other	CTH
940391	Other furniture and parts thereof: parts: of wood	CTH
940399	Other furniture and parts thereof: parts: other	CTH
940421	Mattresses; of cellular rubber or plastics, whether or not covered	CTH
940429	Mattresses; of other materials	CTH
940591	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included: Parts: of glass	CTH
940592	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not	CTH

HS Code 2022	Product Description	PSR
	elsewhere specified or included: Parts: of plastics	
940599	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included: Parts: Other	CTH
9406	Prefabricated buildings.	CTH
Ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof	CTH
9503	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	CTSH + QVC 45%
9506	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.	CTSH + QVC 45%
Ex Chapter 96	Miscellaneous manufactured articles	CTH
9601	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials	CTSH + QVC 45%

HS Code 2022	Product Description	PSR
	(including articles obtained by moulding)	
9602	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 included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin	CTSH or QVC 40%
960310	Brooms and brushes; consisting of twigs or other vegetable materials bound together, with or without handles	CTSH + QVC 45%
960610	Press-fasteners, snap-fasteners, press-studs and parts therefor	CTSH + QVC 45%
960622	Buttons; of base metal, not covered with textile material	CTSH + QVC 45%
960711	Slide fasteners and parts thereof - Slide fasteners: Fitted with chain scoops of base meta	CTSH + QVC 45%
960719	Slide fasteners and parts thereof - Slide fasteners: Other	CTSH + QVC 45%
Ex 9613	Cigarette lighters and other lighters, whether or not mechanical or electrical and parts thereof other than flints and wicks	CTSH + QVC 45%
961390	Cigarette lighters and other lighters, whether or not mechanical or	CTH

HS Code 2022	Product Description	PSR
	electrical, and parts thereof other than flints and wicks: parts	
9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders and parts thereof	CTSH + QVC 45%
9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	CTSH + QVC 45%
9619	Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material	CTSH or QVC 40%
Chapter 97	Works of art; collectors' pieces and antiques	CTSH + QVC 45%

ANNEX 3B

CERTIFICATE OF ORIGIN TEMPLATE

<table>
<tr><td colspan="4">1. Exporter's Name, Address, and Country:</td><td colspan="4" rowspan="2">Certification number:

Page number:
Total number of pages:

INDIA-NEW ZEALAND
FREE TRADE AGREEMENT
CERTIFICATE OF ORIGIN

Issued in (country):</td></tr>
<tr><td colspan="4">2. Producer's Name, Address, and Country:</td></tr>
<tr><td colspan="4">3. Importer or Consignee's Name, Address and Country:</td><td colspan="4"></td></tr>
<tr><td colspan="4" rowspan="2">4. Transport details (if known)
Shipment date:
Vessel name and voyage/flight number:
Port of loading:
Port of destination:</td><td colspan="4">5. Third party invoice: ☐
(name and country if known/applicable)</td></tr>
<tr><td colspan="4">6. Remarks (if applicable):</td></tr>
<tr><td colspan="8">7. Single or Multiple shipment:
☐ Single shipment; or ☐ Multiple shipments of identical goods.</td></tr>
<tr><td>8. Item number</td><td>9.1 HS code (six-digit level)</td><td>9.2 Description of good(s)</td><td>9.3 Marks and numbers</td><td>9.4 Number and kind of packages</td><td>10. Origin Criteria (see overleaf note)</td><td>11. Gross weight or other unit of measurement (as appropriate)</td><td>12. Invoice number(s) and date(s)</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td>☐ WO
☐ CTC
☐ QVC
☐ Process Rule
☐ De Minimis (if applicable)
☐ Cumulation (if applicable)</td><td></td><td></td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td>☐ WO
☐ CTC
☐ QVC
☐ Process Rule
☐ De Minimis (if applicable)
☐ Cumulation (if applicable)</td><td></td><td></td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td>☐ WO
☐ CTC
☐ QVC
☐ Process</td><td></td><td></td></tr>
</table>

					Rule ☐ De Minimis (if applicable) ☐ Cumulation (if applicable)		
13. Declaration by the exporter: **I, the undersigned, declare that the above details and statement are true and accurate, the good(s) described above meet the condition(s) required for the issuance of this certificate, and the country of origin of the good(s) described above is** **Place and Date:** **Signature:** **Name (printed):** **Company:**					**14. Certification** **It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.** **Export Document Number:** **Issuing Authority:** **[Stamp]** **Place and Date:** **Signature:**		

Continuation Sheet

Certification number:						**Page number:** **Total number of pages:**	
8. Item number	**9.1 HS code (six-digit level)**	**9.2 Description of good(s)**	**9.3 Marks and numbers**	**9.4 Number and kind of packages**	**10. Origin Criteria (see overleaf note)**	**11. Gross weight or other unit of measurement (as appropriate)**	**12. Invoice number(s) and date(s)**
					☐ WO ☐ CTC ☐ QVC ☐ Process Rule ☐ De Minimis (if applicable) ☐ Cumulation (if applicable)		
					☐ WO ☐ CTC ☐ QVC ☐ Process Rule ☐ De Minimis (if applicable) ☐ Cumulation (if applicable)		
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Overleaf Notes:

Box 1: These details are not required if the producer is the signatory and the exporters details are not known.

Box 2: The address must be in the party where the good is produced. If the producer is the signatory they must be located in India or New Zealand.

Box 5: In the case where invoices are issued by a third party, the “third party invoice” box should be marked and, if known, information, such as the name and address of the company issuing the invoice shall be indicated.

Box 6: This box shall bear observations made by the country of exportation, e.g.:

> “**ISSUED RETROSPECTIVELY**” If the certificate of origin has been issued or completed retrospectively, in accordance with paragraph 10 of Article 3.15 (Proof of Origin). A short explanation of the reason(s) shall also be provided. Such as, for example, because the importer did not request the certificate of origin earlier.
>
> In case of theft, loss, or destruction of the certificate of origin, indicate “**CERTIFIED TRUE COPY**” and the number and date of issuance of the original Certificate of Origin shall also be provided.

Box 7: for Indian exporter or producers only, as per paragraph 3 of the Article 3.15 (Proof of Origin).

Box 9.2: Provide a full description of each good. The description should be sufficiently detailed to enable the products to be identified by the Customs officers examining them.

Box 10: Mark all origin criteria. Mark multiple where multiple requirements exist.

Box 11: Gross weight in kilograms should be shown here, or other units of measurement may be used when customary e.g. volume or number of items which would indicate exact quantities.

ANNEX 3C

ORIGIN DECLARATION TEMPLATE

<table>
<tr><td colspan="4">1. Exporter's Name, Address, and Country:</td><td colspan="4">Unique Identification Number:</td></tr>
<tr><td colspan="4">2. Importer or Consignee's Name, Address and Country:</td><td colspan="4">Page number:
Total number of pages:

INDIA-NEW ZEALAND
FREE TRADE AGREEMENT
ORIGIN DECLARATION

Issued in (country):</td></tr>
<tr><td colspan="4">3. Transport details (if known)
Shipment date:
Vessel name and voyage/flight number:
Port of loading:
Port of destination:</td><td colspan="4">4. Third party invoice: ☐
(name and country if known/applicable)

5. Remarks (if applicable):</td></tr>
<tr><td colspan="8">6. Single or Multiple shipment:
☐ Single shipment; or ☐ Multiple shipments of identical goods.</td></tr>
<tr><td>7. Item number</td><td>8.1 HS code (six-digit level)</td><td>8.2 Description of good(s)</td><td>8.3 Marks and numbers</td><td>8.4 Number and kind of packages</td><td>9. Origin Criteria (see overleaf note)</td><td>10. Gross weight or other unit of measurement (as appropriate)</td><td>11. Invoice number(s) and date(s)</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td>☐ WO
☐ CTC
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☐ Process Rule
☐ De Minimis (if applicable)
☐ Cumulation (if applicable)</td><td></td><td></td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td>☐ WO
☐ CTC
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☐ Process Rule
☐ De Minimis (if applicable)
☐ Cumulation (if applicable)</td><td></td><td></td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td>☐ WO
☐ CTC
☐ QVC
☐ Process Rule</td><td></td><td></td></tr>
</table>

					☐ De Minimis (if applicable) ☐ Cumulation (if applicable)		

12. Declaration by the approved exporter / status holder:

I, the undersigned, declare that the above details and statement are true and accurate, the good(s) described above meet the condition(s) required for the issuance of this certificate, and the country of origin of the good(s) described above is:

Place and Date:
Signature:
Name (printed):
Company:
Approved Exporter Authorisation/ Status Holder Certificate Number:

Continuation Sheet

Unique Identification Number:						**Page number:** **Total number of pages:**	
7. Item number	**8.1 HS code (six-digit level)**	**8.2 Description of good(s)**	**8.3 Marks and numbers**	**8.4 Number and kind of packages**	**9. Origin Criteria (see overleaf note)**	**10. Gross weight or other unit of measurement (as appropriate)**	**11. Invoice number(s) and date(s)**
					☐ WO ☐ CTC ☐ QVC ☐ Process Rule ☐ De Minimis (if applicable) ☐ Cumulation (if applicable)		
					☐ WO ☐ CTC ☐ QVC ☐ Process Rule ☐ De Minimis (if applicable) ☐ Cumulation (if applicable)		
					☐ WO ☐ CTC ☐ QVC ☐ Process Rule ☐ De Minimis (if applicable) ☐ Cumulation (if applicable)		

12. Declaration by the approved exporter / status holder:

I, the undersigned, declare that the above details and statement are true and accurate, the good(s) described above meet the condition(s) required for the issuance of this certificate, and the country of origin of the good(s) described above is:

Place and Date:
Signature:
Name (printed):
Company:
Approved Exporter Authorisation/ Status Holder Certificate Number:

Overleaf Notes:

Box 4: In the case where invoices are issued by a third party, the “third party invoice” box should be marked and, if known, information, such as the name and address of the company issuing the invoice shall be indicated.

Box 5: This box shall bear observations made by the country of exportation, e.g.:

> “**ISSUED RETROSPECTIVELY**” If the certificate of origin has been issued or completed retrospectively, in accordance with paragraph 10 of Article 3.15 (Proof of Origin). A short explanation of the reason(s) shall also be provided. Such as, for example, because the importer did not request the certificate of origin earlier.
>
> In case of theft, loss, or destruction of the certificate of origin, indicate “**CERTIFIED TRUE COPY**” and the number and date of issuance of the original Certificate of Origin shall also be provided.

Box 6: for Indian status holders only, as per paragraph 3 of the Article 3.15 (Proof of Origin).

Box 8.2: Provide a full description of each good. The description should be sufficiently detailed to enable the products to be identified by the Customs officers examining them.

Box 9: Mark all origin criteria. Mark multiple where multiple requirements exist.

Box 10: Gross weight in kilograms should be shown here, or other units of measurement may be used when customary e.g. volume or number of items which would indicate exact quantities.

ANNEX 7A

MEDICAL DEVICES

Definitions

1. For the purposes of this Annex:

   (a) **"Good Clinical Practice" ("GCP")** means a process that incorporates established ethical and scientific quality standards for the design, conduct, recording and reporting of clinical research involving human participants.

   (b) **"Quality Management Systems" ("QMS")** means the management systems and risk management activities intended to ensure the design and manufacture of safe and effective medical devices.

Objectives

2. The National Regulatory Authority[1] of each Party shall:

   (a) work together to reduce unnecessary regulatory barriers, as appropriate, in the approval of medical devices;

   (b) seek to collaborate through, and actively participate in, relevant international initiatives, such as those aimed at harmonisation of international standards for medical devices, to improve the alignment of their respective laws, regulations and regulatory activities for medical devices; and

   (c) where not already a member, positively consider working towards membership of international organisations, such as those which are leading the development and harmonisation of international standards for medical devices.

Conformity Assessments

3. To reduce unnecessary regulatory barriers in medical devices, each Party's National Regulatory Authority shall, where provided by the applicant, utilise, as appropriate, reports from regulatory authorities recognised by that Party's National Regulatory Authority as a comparable regulator[2] in relation to the pre-market evaluation of

[1] For the purposes of this Annex "National Regulatory Authority" means for New Zealand, the Ministry of Health, or its successor; and for India, the Central Drugs Standard Control Organisation, or its successor.

[2] Each Party shall determine its comparable regulators and promptly advise this list to the other Party. Any changes are to be notified to the other Party in a timely manner.

medical devices manufactured in the territory of the other Party, subject to its laws, regulations and procedures, as amended from time to time.

4. Each Party shall accept, without prior inspection, the QMS or GCP certificates, or test results, issued by a conformity assessment body approved or recognised by that Party's comparable regulator, for the purpose of approval or registration of medical devices, in accordance with that Party's laws, regulations and procedures, as amended from time to time. However, each Party reserves the right to conduct its own inspection of manufacturing facilities or additional testing of the relevant medical device. The Party's own inspection or additional testing, as the case may be, shall be an exception from normal practice.

Review

5. The Parties shall review the scope and the provisions of this Annex five years after the date of entry into force of the Agreement. Thereafter, subsequent reviews shall take place as mutually agreed by the Parties.

Contact Points

6. For the purposes of this Annex the contact point for any technical question, such as exchange of regulatory information, and technical requirements, shall be:

   (a) For India: Central Drugs Standard Control Organization (CDSCO), Ministry of Health & Family Welfare, Government of India, and Bureau of Indian Standards.

   (b) For New Zealand: Ministry of Health (Medsafe).

7. Each Party shall promptly notify the other Party of the relevant details of their contact point, including email addresses. Each Party shall promptly notify the other Party of any change to those contact details or the contact point.

Non-Application of Dispute Settlement

8. Neither Party shall have recourse to dispute settlement under Chapter 19 (Dispute Settlement) for any matter arising under this Annex.

ANNEX 7B

PHARMACEUTICALS

Definitions

1. For the purposes of this Annex:

   (a) **"Good Clinical Practice" ("GCP")** means a process that incorporates established ethical and scientific quality standards for the design, conduct, recording and reporting of clinical research involving human participants.

   (b) **"Good Manufacturing Practice" ("GMP")** means quality measures for both production and quality control and defines general measures to ensure that processes necessary for production and testing are clearly defined, validated, reviewed, and documented, and that the personnel, premises and materials are suitable for the production of human prescription medicines, including vaccines.

Objectives

2. The National Regulatory Authority[1] of each Party shall:

   (a) work together to reduce unnecessary regulatory barriers, where appropriate, in the approval of human prescription medicines;

   (b) seek to collaborate through, and actively participate in, relevant international initiatives, such as those aimed at harmonisation of international standards for pharmaceuticals, to improve the alignment of their respective laws, regulations and regulatory activities for pharmaceuticals; and

   (c) where not already a member, positively consider working towards membership of international organisations, such as those which are leading the development and harmonisation of international standards for pharmaceuticals.

3. To reduce unnecessary regulatory barriers in human prescription medicines, including prescription generic and biosimilar medicines, each Party's National Regulatory Authority shall utilise, where provided by the applicant, as appropriate, reports from regulatory authorities recognised by that Party's National Regulatory Authority as a

[1] For the purposes of this Annex, "National Regulatory Authority" means: for New Zealand, the Ministry of Health, or its successor; and for India, the Central Drugs Standard Control Organisation, or its successor.

comparable regulator[2] in relation to the pre-market evaluation of products manufactured in the territory of the other Party, subject to its laws, regulations, and procedures, as amended from time to time.

4. To reduce unnecessary regulatory barriers in human prescription medicines, including prescription generic and biosimilar medicines, each Party's National Regulatory Authority shall, utilise, as appropriate and where provided by the applicant, GMP inspection reports, or certificates from regulatory authorities recognised by that Party's National Regulatory Authority as a comparable regulator in relation to the quality assessment of manufacturing facilities in the territory of the other Party, subject to its laws, regulations and procedures, as amended from time to time. This may reduce the requirement for, or duration of, in-country inspections in the territory of the other Party.

Non-derogation

5. Nothing in this Annex shall derogate from each Party's rights and obligations under the data protection provisions in the TRIPS Agreement and other international agreements to which the Parties are party.

Recognition of Quality Standards

6. The Parties affirm that human prescription medicines approved in their respective territories shall meet the requirements as prescribed, from time to time, by their National Regulatory Authority. If the relevant quality standards are not included in those requirements, or any pharmacopeia recognised by that Party's National Regulatory Authority, that Party shall give positive consideration to the other Party's recognised or adopted pharmacopeia.

GMP and GCP Inspections

7. Each Party shall normally accept, without the need for prior inspection, the GMP certification of sites in the other Party's territory that manufacture human prescription medicines provided that this certification is issued by that Party's comparable regulator. However, each Party has a right to conduct its own inspection of the manufacturing facilities certified by that comparable regulator. The Party's own inspection shall be an exception from normal practice.

Market Authorisation

8. Market authorisation applications shall be assessed in accordance with the applicable laws, regulations, and procedures of a Party. Parties shall determine market authorisations in a timely, reasonable, objective, transparent, and impartial manner.

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[2] Each Party shall determine its comparable regulators and promptly advise this list to the other Party. Any changes are to be notified to the other Party in a timely manner.

9. Each Party, subject to the recognition of quality standards and inspections described in Paragraphs 6 (Recognition of Quality Standards) and 7 (GMP and GCP inspections) of this Annex shall consider establishing or maintaining “fast-track” procedures for human prescription medicines, having valid approvals from that Party’s comparable regulators. Any breakthrough or medicine for rare conditions shall be outside the purview of the products considered for fast-track procedure under this paragraph.

Review

10. The Parties shall review the scope and the provisions of this Annex five years after the date of entry into force of the Agreement. Thereafter, subsequent reviews shall take place as mutually agreed by the Parties.

Contact Points

11. For the purposes of this Annex, the contact point for any technical question, such as exchange of regulatory information, and technical requirements, shall be:

    (a) For India: Central Drugs Standard Control Organization (CDSCO), Ministry of Health & Family Welfare, Government of India; and

    (b) For New Zealand: Ministry of Health (Medsafe).

12. Each Party shall promptly notify the other Party of the relevant details of their contact point, including email addresses. Each Party shall promptly notify the other Party of any change to those contact details or the contact point.

Non-Application of Dispute Settlement

13. Neither Party shall have recourse to dispute settlement under Chapter 19 (Dispute Settlement) for any matter arising under this Annex.

ANNEX 7C

WINE, WHISKY AND OTHER DISTILLED SPIRITS

Objective

1. The objective of this Annex is, on the basis of non-discrimination and reciprocity, to facilitate trade in wine produced in each Party's territory.

Scope

2. These provisions apply to wines classified under the headings HS 22.04 and HS 22.02.99[1] of the Harmonized System.

General provisions

3. Each Party shall make information about its laws and regulations concerning wine publicly available.

4. Unless otherwise provided in this Annex, the importation and sale of wine covered by this Annex shall be conducted in compliance with the laws and regulations of the importing Party.

Definitions

5. For the purposes of this Annex:

   (a) **"label"** means any brand, mark, pictorial or other descriptive matter that is written, printed, stencilled, marked, embossed or impressed on or firmly affixed to a container of wine;

   (b) **"variety"** means the cultivar of grape from which a wine is made, as expressed in commonly understood and accepted terms that are permitted for use in the exporting Party;

   (c) **"vintage"** means the year of harvest of the grapes used to make a wine; and

   (d) **"wine"** means a beverage that is produced by the complete or partial alcoholic fermentation exclusively of fresh grapes, grape must or products derived from fresh grapes.[2]

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[1] For greater certainty, this refers to wines under the heading 22.02.99 with an alcoholic strength by volume not exceeding 0.5 % vol.

[2] For greater certainty, "wine" includes sparkling wine and fortified wine. Sparkling wine includes carbonated sparkling wine.

Product name

6. The importing Party shall permit the use of the term “wine” as the product name.

7. Notwithstanding paragraph 6, where a product contains no more than 0.5% alcohol by volume, a Party may require additional qualifiers or descriptions in order to ensure alignment with its domestic regulatory framework.

Labelling

8. An importing Party may require that all information on a label is clear, accurate, truthful, able to be substantiated and not misleading to the consumer.

9. An importing Party may require that labelling information appears in one of the languages in official use in the territory of that Party as provided for in its law.

10. An importing Party may require that mandatory information be presented in indelible characters and written or set out legibly and clearly, including so that the information contrasts distinctly with the background and surrounding text or graphics.

11. Each Party shall permit mandatory information on a label to be repeated on the container, whether or not in the same form, in accordance with its laws and regulations.

12. An importing Party may prohibit the use of certain label claims where such prohibition serves a legitimate human health and safety objective.

13. Each Party shall permit mandatory information to be displayed on a supplementary label affixed to a container. Supplementary labels may be affixed to a container after importation but prior to the product being offered for sale in the territory of the importing Party, provided that the mandatory information required by the importing Party is fully and accurately displayed.

14. Notwithstanding paragraph 13, a Party may not accept supplementary labels if required by that Party’s laws and regulations.

15. Each Party shall permit net contents information to be stated using the metric system and displayed as either millilitres or litres, including the abbreviations ml, mL, l, and L.

16. Neither Party shall require a supplier to indicate any of the following information on a wine container, label or packaging:

    (a) date of packaging;

    (b) date of bottling;

(c) date of expiration;

(d) date of minimum durability; or

(e) sell by date,

except that a Party may require a supplier to indicate a date of minimum durability or expiration on products that could have a shorter date of minimum durability or expiration than would normally be expected by the consumer because of their packaging or container, for example bag-in-box wines or individual serving size wines; or the addition of perishable ingredients.

17. Notwithstanding paragraph 16, a Party may require the display of a date of minimum durability or a date of expiration on wine that has undergone a dealcoholisation treatment and has an actual alcoholic strength by volume of less than 7% if this information is required to meet a legitimate objective.

18. Each Party shall endeavour to not require a supplier to disclose additives or processing aids permitted by the importing Party on its wine label or container, except to meet a legitimate human health or safety objective.

19. Each Party shall permit the actual alcoholic content by volume indicated on a wine label to be expressed by alcohol by volume (alc/vol), for example 12% alc/vol or alc12%vol, and to be indicated in percentage terms to a maximum of one decimal point, for example 12.1%.

20. An importing Party shall permit the importation and sale of wine that is labelled as a vintage if:

(a) the wine conforms to the exporting Party's laws and regulations in respect of a vintage; and

(b) at least 85% of the wine is derived from grapes of that vintage.

21. An importing Party shall permit the importation and sale of wine that is labelled as being of a single grape variety if:

(a) the wine conforms to the exporting Party's laws and regulations in respect of varietal composition; and

(b) at least 75% of the wine so labelled is obtained from grapes of that variety.

22. An importing Party shall permit the importation and sale of wine that is labelled as being of multiple grape varieties if:

(a) the wine conforms to the exporting Party's laws and regulations in respect of varietal composition;

(b) at least 85% of the wine so labelled is obtained from grapes of those varieties;

(c) each variety listed is in greater proportion in the wine than any variety that is not listed; and

(d) the varieties listed are in descending order of their proportions in the wine and, if required by the importing Party, in characters of the same size.

23. Neither Party shall require a supplier to place a translation of a trade mark or trade name on a wine container, label, or packaging.

24. An importing Party may require the provision of lot identification on wine labels.

25. An importing Party shall prohibit the defacement[3] of lot identification information, unless the relevant authority of the importing Party permits otherwise.

Certification

26. Neither Party shall require imported wine to be certified by an official certification body of the Party in whose territory the wine were produced or by a certification body recognised by the Party in whose territory the wine were produced regarding vintage, varietal and regional claims for wine.

27. Notwithstanding paragraph 26, the importing Party may require that wine be certified if the exporting Party requires such certification due to a reasonable and legitimate concern about a vintage, varietal or regional claim for wine.

Existing stocks and Transitional periods

28. Products that, at the date of entry into force of this Agreement, have been produced or labelled in accordance with the laws and regulations of a Party and Parties' obligations to each other, but in a manner not compliant with this Annex, may be placed on the market in the other Party for sale until stocks are exhausted.

29. If the importing Party introduces a new or amended labelling requirement that affects wine, the importing Party shall provide the exporting Party a reasonable transitional period where the exporting Party’s wine does not have to comply with a new or amended labelling requirement if the exporting Party has:

[3] For greater certainty, the term "defacement" includes the following actions: alter, remove, erase, obliterate, and obscure.

(a) wine which has entered into the importing Party's territory but not yet cleared customs; or

(b) wine that is in transit between the exporting Party and the importing Party.

Wine, Whisky and Other Distilled Spirits Working Group

30. For the purposes of the effective implementation of this Annex, the Wine, Whisky and Other Distilled Spirits Working Group ("Working Group") established under paragraph 3 of Article 17.5 (Committees and Subsidiary Bodies) shall report to the Joint Commission.

31. The Working Group shall be composed of government representatives of each Party, and it shall provide a forum to:

(a) monitor and promote cooperation on the implementation and operation of this Annex;

(b) exchange information, discuss best practices and share implementation experiences;

(c) adopt decisions or make recommendations;

(d) consider and discuss technical issues arising from the implementation of this Agreement, without prejudice to Chapter 19 (Dispute Settlement);

(e) conduct the preparatory work necessary to support the functions of the Joint Commission, including when the Joint Commission adopts decisions or recommendations;

(f) assess each Party's laws, regulations and requirements in respect of oenological practices, with the aim of reaching agreements that provide for each Party's acceptance of the other Party's mechanisms for regulating oenological practices;

(g) discuss and exchange information on acceptable tolerance levels for imported wines in the context of variation of actual alcoholic strength by volume from that indicated on a label, with a view to coming to a mutually satisfactory outcome;

(h) assess and discuss each other's requirements in relation to acidity levels and other limits on imported wine with a view to reaching a mutually satisfactory outcome on what levels are permitted for wines produced in the exporting Party and imported in the other Party;

(i) exchange information and approaches to precise location requirements on wine labels and endeavour to reach a mutually satisfactory outcome as to how precise location requirements apply to wine trade between the Parties;

(j) discuss disciplines on supplementary labelling contained in this Annex at paragraphs 13 and 14 with a view to reach a mutually satisfactory outcome for supplementary labelling of mandatory information described in paragraph 13 within two years of entry into force of this Agreement; and

(k) discuss and undertake an assessment of each Party's laws, regulations and requirements relating to whisky and other distilled spirits, including maturation rules, with the objective of reaching a mutually satisfactory outcome on maturation practices.

32. The Parties shall commence the assessment referred to in subparagraph 31(f) within one year of the date of entry into force of this Agreement and shall endeavour to complete the assessment within two years of its commencement.

33. The Parties shall commence the assessment referred to in subparagraph 31(k) within one year of the date of entry into force of this Agreement and shall endeavour to complete the assessment within two years of its commencement.

34. Additionally, the Working Group may:

(a) consider any other matters referred to it by the:

(i) Committee on Trade in Goods;

(ii) Committee on Biosecurity, Food and Primary Products or

(iii) Committee on Technical Barriers to Trade; and

(b) provide reports regarding its activities, as needed, to the:

(i) Committee on Trade in Goods;

(ii) Committee on Biosecurity, Food, and Primary Products; and

(iii) the contact points designated pursuant to Article 7.14 (Contact Points).

35. The Parties may mutually agree to invite wine, whisky and other distilled spirits industry representatives of each Party to join officials in Working Group discussions, if appropriate.

36. The Working Group may decide on its own rules of procedure, in the absence of which the Rules of Procedure of the Joint Commission shall apply, *mutatis mutandis*.

37. The Working Group shall meet within one year of the date of entry into force of this Agreement. The Working Group shall meet again within the second year of the date of entry into force of the Agreement. Thereafter, it may meet by mutual agreement of the Parties. The meetings shall take place in India or in New Zealand alternately or by any other appropriate means of communication, as mutually agreed between the Parties.

Review

38. The Parties shall review the scope and the provisions of this Annex five years after the date of entry into force of the Agreement. Thereafter, subsequent reviews shall take place as mutually agreed by the Parties.

Non-Application of Dispute Settlement

39. Neither Party shall have recourse to dispute settlement under Chapter 19 (Dispute Settlement) for any matter arising under this Annex.

40. Further to paragraph 38, the Committee on Technical Barriers to Trade as part of the general review of this Annex shall undertake a review of the application of dispute settlement under this Annex. Following the review, the Committee on Technical Barriers to Trade may submit recommendations to the Joint Commission for its consideration.

ANNEX 8A

FINANCIAL SERVICES

Article 8A.1
Definitions

For the purposes of this Annex:

(a) **"financial service"** means any service of a financial nature offered by a financial service supplier of a Party. Financial services include all insurance and insurance-related services, and all banking and other financial services (excluding insurance). Financial services include the following activities:

Insurance and insurance-related services

(i) direct insurance (including co-insurance):

(A) life; and

(B) non-life;

(ii) reinsurance and retrocession;

(iii) insurance intermediation, such as brokerage and agency;

(iv) services auxiliary to insurance, such as consultancy, actuarial, risk assessment, and claim settlement services;

Banking and other financial services (excluding insurance)

(v) acceptance of deposits and other repayable funds from the public;

(vi) lending of all types, including consumer credit, mortgage credit, factoring, and financing of commercial transaction;

(vii) financial leasing;

(viii) all payment and money transmission services, including credit, charge and debit cards, travellers cheques, and bankers drafts;

(ix) guarantees and commitments;

(x) trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:

(A) money market instruments (including cheques, bills, certificates of deposits);

(B) foreign exchange;

(C) derivative products including, but not limited to, futures and options;

(D) exchange rate and interest rate instruments, including products such as swaps and forward rate agreements;

(E) transferable securities; and

(F) other negotiable instruments and financial assets, including bullion;

(xi) participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues;

(xii) money broking;

(xiii) asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository, and trust services;

(xiv) settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;

(xv) provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and

(xvi) advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs (v) through (xv), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy;

(b) **"financial service supplier"** means any natural person or juridical person of a Party seeking to supply or supplying financial services but the term "financial service supplier" does not include a public entity;[1]

[1] Where the financial service is not supplied directly by a juridical person but through other forms of commercial presence such as a branch or a representative office, the financial service supplier (i.e. the juridical person) shall, nonetheless, through such presence be accorded the treatment provided for financial service suppliers under this Annex. Such treatment shall be extended to the presence through which the financial service is supplied and need not be extended to any other parts of the financial service supplier located outside the territory where the financial service is supplied.

(c) **"new financial service"** means a financial service, including services related to existing and new financial products or the manner in which a financial product is delivered, that is not supplied by any financial service supplier in the territory of one Party, but which is supplied and regulated in the territory of the other Party;

(d) **"public entity"** means:

(i) a government, a central bank, or a monetary authority, of a Party, or an entity owned or controlled by a Party, that is principally engaged in carrying out governmental functions or activities for governmental purposes, not including an entity principally engaged in supplying financial services on commercial terms; or

(ii) a private entity, performing functions normally performed by a central bank or monetary authority, when exercising those functions;

(e) **"self-regulatory organisation"** means a non-governmental body, including any securities or futures exchange or market clearing or payment settlement agency, or other organisation or association, that exercises its own or delegated regulatory or supervisory authority over financial service suppliers which it receives through legislation or delegation from central or regional governments or authorities;[2]

(f) **"commercial presence"** means any type of business or professional establishment, including through:

(i) the constitution, acquisition or maintenance of a juridical person; or

(ii) the creation or maintenance of a branch or representative office, within the territory of a Party for the purpose of supplying a financial service;[3]

(g) **"trade in financial services**" means the supply of a financial service:

(i) from the territory of a Party into the territory of the other Party;

(ii) in the territory of a Party to a person of the other Party;

(iii) by a financial service supplier of a Party, through commercial presence in the territory of the other Party; or

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[2] For greater certainty, a Party may require a self-regulatory organisation to be recognised under that Party's law.

3 For greater certainty, commercial presence may be established for the purpose of supplying services other than financial services, provided that at least one financial service is supplied through such commercial presence.

(iv) by a financial service supplier of a Party, through presence of natural persons of that Party in the territory of the other Party; and

(h) **"electronic payments**" means an acceptable transfer of monetary value from a payer to a payee through electronic means.

Article 8A.2
Scope

1. This Annex shall apply to measures adopted or maintained by a Party affecting the supply of financial services. Reference to the supply of a financial service in this Annex shall mean the supply of a service as defined in subparagraph (s) of Article 8.1 (Definitions).

2. For the purposes of this Annex, "services supplied in the exercise of governmental authority" as referred to in subparagraph (p) of Article 8.1 (Definitions) means the following:

   (a) measures taken or activities conducted by a central bank or monetary authority or by any other public entity in pursuit of monetary and related credit or exchange rate policies;

   (b) activities forming part of a statutory system of social security or public retirement plans; or

   (c) other activities conducted by a public entity for the account or with the guarantee or using the financial resources of the government.

3. If a Party allows any of the activities referred to in subparagraph 2(b) or 2(c) to be conducted by its financial service suppliers in competition with a public entity or a financial service supplier, "services" shall include such activities.

4. The definition of "service supplied in the exercise of government authority" in Article 8.1 (Definitions) shall not apply to services covered by this Annex.

Article 8A.3
Prudential Measures

1. Notwithstanding any other provisions of this Agreement, a Party shall not be prevented from adopting or maintaining measures for prudential reasons, including for:

(a) the protection of investors, depositors, policyholders, or persons to whom a financial service supplier owes a fiduciary duty;

(b) the maintenance of the safety, soundness, integrity, or financial responsibility of a financial service supplier;

(c) ensuring the integrity and stability of a Party's financial system; or

(d) maintenance of the safety and financial and operational integrity, of payment, settlement and clearing systems or financial responsibility of a financial service supplier.

2. Where such measures do not conform with the provisions of this Agreement, they shall not be used as a means of avoiding the Party's commitments or obligations under this Agreement.

Article 8A.4
Financial Services New to the Territory of a Party

1. Each host Party shall endeavour to permit a financial service supplier of the other Party, established and supplying a new financial service in the territory of the other Party, to supply such new financial service, through commercial presence, in the territory of the host Party that the host Party would permit its own financial service suppliers, in like circumstances, to supply without adopting a law or modifying an existing law.[4]

2. Each Party may:

(a) notwithstanding subparagraph 2(e) of Article 8.5 (Market Access), determine the institutional and juridical form through which the new financial service may be supplied;

(b) require authorisation, regulation or supervision from the relevant regulator for the supply of the new financial service; and

(c) require the financial service supplier of the other Party to become authorised to do business and to be regulated or supervised by the relevant regulator under the law of the Party.

3. Where a Party requires authorisation to supply the new financial service, a decision by the relevant regulator as to whether to grant authorisation shall be made within a reasonable time.

[4] For greater certainty, a Party may issue a new regulation or other subordinate measure in permitting the supply of the new financial service.

4. To support innovation in financial services, the Parties shall endeavour to collaborate, and share knowledge, experiences and developments in financial services, to advance financial integrity, consumer protection, financial inclusion, competition and financial stability.

Article 8A.5
Treatment of Financial Services Information

Nothing in this Agreement shall be construed to require a Party to disclose information relating to the affairs and accounts of individual customers, or any confidential or proprietary information in the possession of public entities.

Article 8A.6
Recognition

1. A Party may recognise prudential measures of the other Party or a non-party, which may be based on relevant standards of any international standard setting body, in determining how the Party's measures relating to financial services shall be applied.[5] Such recognition may be:

   (a) accorded autonomously;

   (b) achieved through harmonisation or other means; or

   (c) based upon an agreement or arrangement with the international standard setting body, other Party or the non-Party.

2. Where a Party is a party to such an agreement or arrangement referred to in paragraph 1, whether future or existing, that Party shall provide adequate opportunity for the other Party to negotiate accession to such an agreement or arrangements, or to negotiate a comparable agreement or arrangement with it, under circumstances in which there would be equivalent regulation, oversight, implementation of such regulation, and, if appropriate, procedures concerning the sharing of information between the parties to the agreement or arrangement.

3. Where a Party accords recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that such circumstances as referred to in paragraph 2 exist.

[5] For greater certainty, nothing in Article 8.6 (Most-Favoured-Nation Treatment) shall be construed to require a Party to accord such recognition to prudential measures of any other Party.

Article 8A.7
Transparency

1. Chapter 16 (Transparency) and Article 8.13 (Domestic Regulation) do not apply to a measure covered by this Annex.

2. The Parties recognise that transparent measures of general application governing the activities of financial service suppliers are important in facilitating their ability to gain access to and operate in each other's markets. Each Party commits to promote regulatory transparency in financial services.

3. Each Party shall ensure that all measures of general application to which this Annex applies are administered in a reasonable, objective, and impartial manner.

4. Each Party shall, to the extent practicable and in a manner consistent with its legal system for adopting measures:

   (a) ensure that all measures of general application to which this Annex applies are promptly published or otherwise made available to an interested person and the other Party;

   (b) ensure advance publication of any measures of general application to which this Annex applies that it proposes to adopt and provide an interested person and the other Party a reasonable opportunity to comment on those proposed measures;

   (c) maintain or establish enquiry points and appropriate mechanisms to respond, within a reasonable period of time, to an inquiry or a request for information from an interested person regarding measures of general application to which this Annex applies;

   (d) allow, a reasonable period of time between the final publication of a measure of general application to which this Annex applies and the date when it enters into effect; and

   (e) ensure that measures of general application adopted or maintained by a self-regulatory organisation of the Party, to which this Annex applies, are promptly published or otherwise made available to an interested person and the other Party.

5. If a Party adopts or maintains measures relating to authorisation for the supply of a financial service, the Party shall ensure that:

(a) such measures are based on objective and transparent criteria;[6] and

(b) the procedures are impartial, not more burdensome than necessary to ensure the quality of the financial service and do not in themselves constitute a restriction on the supply of the financial service.

6. If a Party requires authorisation for the supply of a financial service, the financial regulatory authorities of the Party shall:

(a) promptly publish[7] the information necessary for financial service suppliers to comply with the requirements and procedures for obtaining, maintaining, amending and renewing such authorisation. That information:

(i) shall include the contact information of relevant competent authorities; and

(ii) may include:

(A) any requirements or procedures,

(B) any procedures for appeal or review of a decision concerning an application,

(C) any procedures for monitoring or enforcing compliance with the terms and conditions of authorisation;

(b) to the extent practicable, not require an applicant to approach more than one financial regulatory authority for each application for authorisation. If a service is within the jurisdiction of multiple financial regulatory authorities, multiple applications for authorisation may be required;

(c) allow a reasonable period of time for the submission of an application;

(d) to the extent possible, accept applications in electronic format;

(e) accept copies, including electronic copies, of documents, that are authenticated in accordance with the Party's domestic law, in place of original documents, unless the financial regulatory

[6] Such criteria may include competence and the ability to supply a financial service, including to do so in a manner consistent with a Party's regulatory requirements. Financial regulatory authorities may assess the weight to be given to each criterion.

[7] For the purposes of these disciplines, "publish" means to include in an official publication or on an official website.

authorities require original documents to protect the integrity of the authorisation process;

(f) ensure that any authorisation fees[8] charged by financial regulatory authorities are reasonable, transparent and do not in themselves restrict the supply of the relevant service. Each Party shall endeavour to accept the payment of those authorisation fees by electronic means;

(g) confirm in writing[9] that an application has been received and, at the request of the applicant, provide without undue delay[10] information concerning the status of the application;

(h) in the case of an application considered complete for processing under the Party's law, make a decision on the application within a reasonable period of time and notify the applicant of the decision without undue delay. An application shall not be considered complete until all relevant proceedings are conducted and all necessary information is received. Where it is not practicable for a decision to be made within a reasonable period of time, the financial regulatory authorities shall notify the applicant of this without undue delay and shall endeavour to make the decision as soon as practicable;

(i) in the case of an application considered incomplete under the Party's law, within a reasonable period of time, to the extent practicable:

(A) inform the applicant that the application is incomplete;

(B) at the request of the applicant, provide guidance on why the application is considered incomplete; and

(C) provide the applicant with the opportunity[11] to provide the additional information that is required to complete the application, and ensure that any deadlines for the additional information required are made clear to the applicant;

however, if none of the actions in subparagraphs (i)(A) through (i)(C) are practicable, and the application is rejected due to

[8] For the purposes of this paragraph, authorisation fees do not include payment for auction, fees for tendering, or other non-discriminatory means of awarding concessions, or mandated contributions to universal services provision.

[9] References to "in writing" include in an electronic format.

[10] Financial regulatory authorities are not responsible for delays due to reasons outside their competence.

[11] Such opportunity does not require a financial regulatory authority to provide extensions of deadlines.

incompleteness, ensure that the applicant is informed within a reasonable period of time;

(j) if an application is rejected then, either upon the request of an unsuccessful applicant in writing, or upon their own initiative, to the extent practicable, inform the applicant of the reasons for denial of the application;

(k) not prevent an applicant, subject to its laws and regulations, from submitting another revised application solely on the basis that an application had been previously rejected; and

(l) ensure that authorisation, once granted, may enter into effect without undue delay, subject to the applicable terms and conditions.

Article 8A.8
Transfers of Financial Information and Processing of Financial Information

1. The Parties recognise that each Party may have its own legislative and regulatory requirements concerning the transfer of financial information, processing of financial information, storage of financial information and the use or location of financial services computing facilities[12] [13] in respect of any financial service supplier of the other party conducting business in the Party's territory.

2. A Party shall not take measures other than in pursuance of the requirements mentioned in paragraph 1, that:

(a) prevent transfers of financial information, including transfers of data by electronic or other means, necessary for the conduct of the ordinary business of a financial service supplier in its territory;

(b) prevent processing of financial information necessary for the conduct of the ordinary business of a financial service supplier in its territory; or

(c) require the use or location of financial services computing facilities or the storage of financial information in the territory of

[12] For greater certainty, a Party may adopt a different regulatory approach, and this paragraph does not affect and is without prejudice to a Party's rights and obligations under this Article.

[13] For greater certainty, "financial information" includes among others, any number or other personal data used to identify an account opened by, or card or payment instruments issued by a financial institution to a data principal, or data related to any payment transaction, or any personal data regarding the relationship between a financial institution and a data principal including financial status and credit history.

the Party as a condition for the conduct of the ordinary business of a financial service supplier of the other Party in its territory.

3. Nothing in paragraph 2 shall:

(a) prevent a regulatory authority of a Party, for regulatory or prudential reasons, from requiring a financial service supplier in its territory to comply with its laws and regulations in relation to data management and storage and system maintenance, as well as to retain within its territory copies of records[14], provided that such requirements shall not be used as a means of avoiding the Party's commitments or obligations under this Agreement;

(b) restrict the right of a Party to protect personal data, personal privacy, and the confidentiality of individual records and accounts including in accordance with its laws and regulations;

(c) be construed to require a Party to allow the cross-border supply or consumption abroad of services in relation to which it has not made commitments, including to allow non-resident suppliers of financial services to supply, as a principal, through an intermediary or as an intermediary, the provision and transfer of financial information and financial data processing as referred to in subparagraph (a)(xv) of Article 8A.1 (Definitions); or

(d) prevent New Zealand from adopting or maintaining measures that it deems necessary to protect or promote Māori rights, interests, duties and responsibilities[15] in respect of matters covered by this Article, including in fulfilment of New Zealand's obligations under te Tiriti o Waitangi/ the Treaty of Waitangi, provided that such measures are not used as a means of arbitrary or unjustified discrimination against persons of the other party or a disguised restriction on trade in goods, trade in services and investment. Chapter 19 (Dispute Settlement) does not apply to the interpretation of te Tiriti o Waitangi/ the Treaty of Waitangi, including as to the nature of the rights and obligations arising under it. Chapter 19 (Dispute Settlement) shall otherwise apply to this Article. A panel established under Article 19.7 (Request for Establishment of a Panel) may be requested to determine only whether any measure referred to in this sub paragraph is inconsistent with a Party's rights under this Agreement.

[14] Where a Party's regulatory authority requires financial service suppliers to retain within its territory copies of records, that regulatory authority may mandate for regulatory or prudential reasons that financial service suppliers in its territory store such copies only in the territory of that Party.

[15] For greater certainty, Māori rights, interests, duties and responsibilities include those relating to mātauranga Māori.

Article 8A.9
Self-Regulatory Organisations

If a Party requires a financial service supplier[16] of another Party to be a member of, participate in, or have access to a self-regulatory organisation to provide a financial service in its territory, that Party shall ensure that the self-regulatory organisation observes that Party's obligations under Article 8.4 (National Treatment).

Article 8A.10
Payment and Clearing Systems

Under the terms and conditions that accord national treatment, each Party shall grant financial service suppliers[17] of another Party established in its territory access to payment and clearing systems operated by public entities, and to official funding and refinancing facilities available in the normal course of ordinary business. This Article is not intended to confer access to the Party's lender of last resort facilities.[18]

Article 8A.11
Electronic Payments

1. Recognising the rapid growth of electronic payments, the Parties shall, while maintaining resilience, endeavour to work together to support the development of efficient, safe, affordable and secure cross-border electronic payments, including through:

   (a) encouraging mutual cooperation and sharing information about each other's experience, technical expertise and innovations in the area of digital payment infrastructure and products;

   (b) encouraging the adoption and use of internationally accepted standards or domestic payment standards;

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[16] For greater certainty, this Article does not prevent a Party from requiring a financial services supplier to be authorised, regulated or supervised, in its own as well as the other Party's territory, provided that this does not circumvent the Party's obligation under this Article.

[17] For greater certainty, this Article does not prevent a Party from requiring a financial services supplier to be authorised, regulated or supervised, in its own as well as the other Party's territory, provided that this does not circumvent the Party's obligation under this Article.

[18] For greater certainty, a Party need not grant access under this Article to a financial service supplier of another Party established in its territory if such access or treatment is not granted to its own like financial service supplier.

(c) promoting interoperability and interlinkages of electronic payment infrastructures including payment systems; and

(d) encouraging innovation and competition in electronic payments services.

2. To this end, each Party shall, subject to maintaining the integrity and stability of the financial system, endeavour to:

(a) make publicly available their respective regulations on electronic payments, including those pertaining to regulatory approval, licensing requirements, procedures, and make available technical standards when requested by the Parties' respective authorities;

(b) finalise decisions on regulatory or licensing approvals in a timely manner;

(c) encourage payment service providers to safely and securely make available new technologies and standards for their financial products and services, and facilitate greater interoperability;

(d) facilitate innovation and competition and the introduction of new electronic payment products and services; and

(e) maintain the confidentiality of information received under this article, except for publicly available information and data.

3. In view of paragraph 1, the Parties recognise the importance of enabling the introduction of cross-border electronic payment products and services in a timely manner, the importance of upholding safety, efficiency, trust and security in electronic payment systems through laws and regulatory measures, and that the adoption and enforcement of laws, regulatory measures and policies should take into account the risks undertaken by the payment service providers.

4. To enhance the accessibility and convenience of cross-border payments between India and New Zealand, the Parties shall collaborate towards the:

(a) development of Real Time Payments ("RTP") infrastructure to facilitate domestic payments interoperability as well as support real-time cross-border remittances and cross-border merchant payments in a reasonable time; and

(b) integration of Fast Payment Systems ("FPS") to enable real-time cross-border remittances and cross-border merchant payments through respective infrastructure.

5. Notwithstanding the other provisions of this Article, the Parties are not obliged to share information, the disclosure of which would prejudice the safety, security, confidentiality, and competitiveness of their respective payment systems.

Article 8A.12
Performance of Back-Office Functions

1. Each Party recognises that the performance of the back-office functions of a financial service supplier, established through commercial presence in its territory, by the head office or an affiliate of the established financial service supplier, inside its territory, is important to the effective management and efficient operation of that established financial service supplier.

2. While a Party may require established financial service suppliers that supply or seek to supply a financial service through commercial presence in its territory to ensure compliance with its domestic law applicable to those functions, including in relation to its core and critical functions, both Parties recognise the importance of avoiding the imposition of arbitrary requirements on the performance of those functions.

3. To the extent practicable, and subject to paragraph 2, each Party shall permit the performance of such back-office functions by such a head office or affiliate as is referred to in paragraph 1. For greater certainty, nothing in this Article prevents a Party from requiring a financial service supplier that supplies or seeks to supply a financial service through commercial presence in its territory to retain certain functions, including core and critical functions.

Article 8A.13
Credit Rating of Financial Services Suppliers

In relation to the provision of a financial service in the territory of a Party:

(a) by a financial service supplier of the other Party, which is already authorised by the Party to supply financial services through commercial presence in its territory; and

(b) where the provision of financial services is wholly or partially contingent on an assessment by the Party of the credit rating of that financial service supplier or the sovereign credit rating of the other Party;

the host Party shall, to the extent practicable, undertake its assessment in a reasonable manner.[19]

Article 8A.14
Cooperation and Exchange of Views on Financial Services including Financial Technology

The Parties shall strengthen cooperation efforts in the financial services sector and support the development of Financial Technology ("FinTech") initiatives, acknowledging the increasing role of technology in financial services. The Parties recognise that these efforts support objectives which include the following:

(a) enhancing financial services trade between the Parties, by promoting robust and efficient financial service suppliers, markets, and infrastructure;

(b) strengthening financial systems and promoting financial stability;

(c) promoting fair and competitive markets;

(d) protecting consumers, depositors, policy holders and persons to whom a fiduciary or statutory duty is owed by a financial service supplier;

(e) Application of emerging technologies in the field of financial services including but not limited to distributed ledger technology;

(f) use of supervisory technology and regulatory technology in financial services for enhancing regulatory monitoring, reporting, and compliance;

(g) learn from experiences of each other's regulatory sandbox including digital sandbox development for cross-border use;

(h) exchange experience in innovation facilitation, start-up incubation, acceleration, FinTech regulation, open finance;

(i) mutually learn and improve capabilities by collaborating on emerging technologies; and

(j) engage in an in-depth study, design and implementation of central bank digital currency (CBDC) in both retail and cross-border payments area.

[19] For greater certainty, this paragraph does not apply in relation to credit rating assessments undertaken by financial service suppliers.

Article 8A.15
Contact Points

1. For the purposes of this Annex, the contact points for financial services are:

   (a) for India, Department of Financial Services, Department of Economic Affairs and Department of Commerce; and

   (b) for New Zealand, the Ministry of Foreign Affairs and Trade, in coordination with financial services regulators.

2. A Party shall promptly notify the other Party of any change of its contact point.

Article 8A.16
Consultations Relating to Financial Services Issues

1. A Party may request consultations with the other Party regarding any matter arising under this Agreement that affects financial services. The other Party shall consider such a request.

2. Consultations under this Article shall include the relevant representatives of the contact points specified in Article 8A.15 (Contact Points).

Article 8A.17
Dispute Settlement

A panel established pursuant to Chapter 19 (Dispute Settlement) to examine matters relating to disputes on prudential issues and other financial matters shall have the necessary expertise relevant to the specific financial service under dispute.

ANNEX 8B

TELECOMMUNICATIONS SERVICES

Article 8B.1
Definitions

For the purposes of this Annex the term:

(a) "**essential facilities"** means facilities of a public telecommunications network or service that:

(i) are exclusively or predominantly provided by a single or limited number of suppliers; and

(ii) cannot feasibly be economically or technically substituted in order to provide a service;

(b) **"interconnection"** means linking with suppliers providing public telecommunications networks or services in order to allow the users of one supplier to communicate with users of another supplier and to access services provided by another supplier;

(c) **"leased circuits"** means telecommunications facilities between two or more designated points which are set aside for the dedicated use of, or availability to, particular users, and to which the public network is not connected;

(d) **"licence"** means any authorisation that a Party may require of a person, in accordance with its laws and regulations, in order for that person to offer a public telecommunications network or service, including concessions, permits or registrations;

(e) **"major supplier"** means a supplier of public telecommunications networks or services which has the ability to materially affect the terms of participation (having regard to price and supply), in the relevant market for public telecommunications networks or services as a result of:

(i) control over essential facilities; or

(ii) use of its position in that market;

(f) **"non-discriminatory"** means treatment no less favourable than that accorded to any other user of like public telecommunications networks or services;

(g) "**public telecommunications network"** means the public telecommunications infrastructure which permits telecommunications

between and among defined network termination points, as provided for in the laws and regulations of each Party;

(h) **"public telecommunications service"** means any telecommunications service that is offered to the public generally;

(i) **"reference interconnection offer"** means interconnection offer by a major supplier that is made publicly available, so that any supplier of public telecommunications services that is willing to accept it may obtain interconnection with the major supplier on that basis;

(j) **"telecommunications dispute resolution body"** means the body responsible for resolution of disputes concerning telecommunications;

(k) **"telecommunications regulatory"** body means body responsible for the regulation of telecommunications; and

(l) **"users"** means service consumers and service suppliers.

Article 8B.2
Scope

1. This Annex shall apply to measures affecting trade in public telecommunications services as set out in Annex 8H (Schedule of Specific Commitments - India) and Annex 8I (Schedule of Non-Conforming Measures - New Zealand).

2. This Annex shall apply subject to rules, regulations and licence conditions, as applicable within the territory of each Party.

3. This Annex shall not apply to:

   (a) measures affecting broadcasting services; or

   (b) measures affecting services providing, or exercising editorial control over, content transmitted using telecommunications networks or services.

4. Nothing in this Annex shall be construed:

   (a) to require a Party to authorise a service supplier of the other Party to establish, construct, acquire, lease, operate or supply telecommunications networks or services, other than as provided for in Annex 8H (Schedule of Specific Commitments - India) and Annex 8I (Schedule of Non-Conforming Measures - New Zealand); or

   (b) to require a Party, or to require a Party to oblige service suppliers in its territory, to establish, construct, acquire, lease,

operate or supply telecommunications networks or services not offered to the public generally.

Article 8B.3
Access to and Use of Public Telecommunications Networks and Services

1. Each Party shall ensure that any service supplier of the other Party is accorded access to and use of public telecommunications networks and services, on reasonable and non-discriminatory terms and conditions, for the supply of a service included in its Annex 8H (Schedule of Specific Commitments - India) and Annex 8I (Schedule of Non-Conforming Measures - New Zealand). This obligation shall be applied, *inter alia*, through paragraphs 2 through 6.

2. Each Party shall ensure that service suppliers of the other Party have access to and use of any public telecommunications networks or services offered through suppliers of public telecommunications networks or services of the former Party, within or across the border of the former Party, including private leased circuits, and to this end shall ensure, subject to paragraphs 5 and 6, that such service suppliers are permitted to:

   (a) purchase or lease and attach terminal or other equipment which interfaces with the public telecommunications network and which is necessary to supply a supplier's services;

   (b) interconnect private leased or owned circuits with public telecommunications networks and services or with circuits leased or owned by another service supplier; and

   (c) use operating protocols of the service supplier's choice in the supply of any service, other than as necessary to ensure the availability of telecommunications networks and services to the public generally.

3. Each Party shall ensure that service suppliers of the other Party may use public telecommunications networks and services for the movement of information within and across borders, including for intra-corporate communications of such service suppliers, and for access to information contained in databases or otherwise stored in machine-readable form in the Party.

4. Notwithstanding paragraph 3, a Party may take such measures as are necessary to ensure the security and confidentiality of messages or to protect the personal data of users subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade in services.

5. Each Party shall ensure that no condition is imposed on access to and use of public telecommunications networks and services, other than as necessary:

(a) to safeguard the public service responsibilities of suppliers of public telecommunications networks or services, in particular their ability to make their networks or services available to the public generally;

(b) to protect the technical integrity of public telecommunications networks or services;

(c) to ensure that service suppliers of the other Party do not supply services unless permitted pursuant to commitments in the former Party's Schedules in Annex 8H (Schedule of Specific Commitments - India) and Annex 8I (Schedule of Non-Conforming Measures - New Zealand); or

(d) to ensure that such access to and use of public telecommunications networks and services shall not constitute a security and safety hazard and is in contravention of any statute, rule or regulation, including those related to public policy of the Party, which are publicly available and applied without discrimination on the suppliers and users of services of similar categories.

6. Provided that they satisfy the criteria set out in paragraph 5, conditions for access to and use of public telecommunications networks and services may include:

(a) restrictions on resale or shared use of such services;

(b) a requirement to use specified technical interfaces, including interface protocols, for the inter-connection with such networks and services;

(c) requirements, where necessary, for the inter-operability of such services;

(d) type approval of terminal or other equipment which interfaces with the network and technical requirements relating to the attachment of such equipment to such networks;

(e) restrictions on inter-connection of private leased or owned circuits with such networks or services or with circuits leased or owned by another service supplier; or

(f) notification, registration, and licensing.

Article 8B.4
Interconnection to be Ensured

Each Party shall ensure interconnection between a supplier of public telecommunications networks or services and any other suppliers of public telecommunications networks or services to the extent provided for in its laws and regulations.

Article 8B.5
Mobile Number Portability

Each Party shall ensure that suppliers of public telecommunications networks or services in its territory provide number portability for mobile services designated by that Party, to the extent technically feasible, on a timely basis, and on reasonable and non-discriminatory terms and conditions.

Article 8B.6
Competitive Safeguards

1. Each Party shall through its relevant authorities maintain appropriate measures for the purpose of preventing a major supplier from engaging in or continuing anti-competitive practices.

2. The anti-competitive practices referred to in paragraph 1 shall include:

   (a) engaging in anti-competitive cross-subsidisation;[1]

   (b) using information obtained from competitors with anti-competitive results; and

   (c) not making available to suppliers of public telecommunications networks or services, on a timely basis, technical information about essential facilities and commercially relevant information which are necessary for them to provide services.

Article 8B.7
Universal Service

1. Each Party has the right to define the kind of universal service obligation it wishes to maintain and to decide on their scope and implementation.

[1] This requirement shall not prejudice the utilisation of funds resulting from the universal service obligation, to address various public policy needs as determined by the Government.

2. Subject to paragraph 1, each Party shall administer any universal service obligation that it defines and maintains in a transparent, non-discriminatory manner and shall not be regarded as anti-competitive.

Article 8B.8
Public Availability of Licensing Criteria

1. Where a licence is required for the supply of a telecommunications service, a Party shall make publicly available:

   (a) all the licensing criteria and the period of time normally required, as far as practicable to reach a decision concerning an application for a licence; and

   (b) the terms and conditions of individual licences.

2. The reasons for the denial of a licence shall be made known to the applicant upon request.

Article 8B.9
Independent Regulatory and Dispute Resolution Body

1. Each Party shall ensure that its telecommunications regulatory body[2] and dispute resolution body are separate from, and not accountable to, any supplier of public telecommunications networks or services. This shall not however prejudice the right of each Party to issue directions on matters of policy to the relevant regulatory Authority.

2. Each Party shall ensure that the decisions of, and the procedures used by its telecommunications regulatory body and dispute resolution body are impartial with respect to all market participants.

Article 8B.10
Allocation and Use of Scarce Resources

1. Each Party shall administer its procedures for the allocation and use of scarce telecommunications resources, including frequencies, access to telephone numbers and rights of way in an objective, timely, transparent and non-discriminatory manner.

[2] In case of India, regulatory body or authority means Telecom Regulatory Authority of India (TRAI) or its successor. In the case of New Zealand, regulatory body means the New Zealand Commerce Commission or its successor.

2. Each Party shall make publicly available the current state of allocated frequency bands, but shall not be required to provide detailed identification of frequencies allocated for specific government uses.

3. Each Party retains the right to exercise its spectrum and frequency management policies which may affect the number of suppliers of public telecommunications network or services, provided that it does so in a manner that is consistent with this Agreement. Each Party also retains the right to allocate frequency bands taking into account current and future needs and spectrum availability.

Article 8B.11
Dispute Resolution and Appeal

1. Each Party shall ensure that suppliers of public telecommunications networks or services of the other Party have timely recourse to its telecommunications regulatory body or dispute resolution body to resolve disputes in accordance with the laws and regulations of the former Party.

2. Each Party shall ensure that any supplier of public telecommunications network or services aggrieved by a determination or decision of the relevant telecommunications regulatory body has the opportunity to appeal such determination or decision.

Article 8B.12
Transparency

Each Party shall ensure that relevant information on conditions affecting access to and use of public telecommunications networks and services is publicly available, including:

(a) tariffs and other terms and conditions of service;

(b) specifications of technical interfaces with such networks and services;

(c) information on bodies responsible for the preparation and adoption of standards affecting such access and use;

(d) conditions for attaching terminal or other equipment; and

(e) notifications, registration or licensing requirements.

Article 8B.13
Interconnection with Major Suppliers

1. Each Party shall ensure that a major supplier in its territory provides interconnection for the facilities and equipment of suppliers of public telecommunications networks or services of the other Party:

   (a) under non-discriminatory terms, conditions, including technical standards and specifications, and rates and of a quality no less favourable than that provided by the major supplier for its own like services or for like services of non-affiliated suppliers of public telecommunications networks or services or of its subsidiaries or other affiliates;

   (b) in a timely fashion, on terms, conditions (including technical standards and specifications) and cost-oriented rates that are transparent, reasonable, having regard to economic feasibility;

   (c) upon request, at points in addition to the network termination points offered to the majority of facilities based suppliers; and subject to mutually agreed charges that reflect the cost of construction of necessary additional facilities and mutually agreed terms and conditions.

2. Each Party shall ensure that a major supplier in its territory offers access to network elements on terms and conditions that are reasonable, non-discriminatory and transparent for the supply of public telecommunications services. A Party may determine the network elements required to be made available in its territory, and the suppliers that may obtain those elements, in accordance with its laws and regulations.

3. Each Party shall ensure that suppliers of public telecommunications networks or services of the other Party may interconnect with the facilities and equipment of major suppliers in its territory pursuant to at least one of the following options:

   (a) availability of the reference interconnection offer containing the rates, terms, and conditions that the major supplier offers generally to suppliers of public telecommunications networks or services; or

   (b) any existing interconnection agreement between the major supplier and any similarly situated supplier of public telecommunications networks or services.

4. Each Party shall ensure that the applicable procedures for interconnection negotiations with major suppliers in its territory are made publicly available.

5. Each Party shall ensure that major suppliers in its territory make publicly available either their interconnection agreements or a reference interconnection offer.

ANNEX 8C

TEMPORARY MOVEMENT OF NATURAL PERSONS

Article 8C.1
Definitions

For the purposes of this Annex:

(a) **“immigration formality”** means a visa, permit, pass or other document or electronic authority granting temporary entry;

(b) **“natural person of a Party”** means a natural person of a Party as defined in subparagraph (i) of Article 8.1 (Definitions); and

(c) **“temporary entry”** means entry by a natural person of a Party into the territory of the other Party without the intent to establish permanent residence.

Article 8C.2
Scope

1. This Annex shall apply to measures by a Party affecting the temporary movement of natural persons of the other Party into its territory, where a natural person is engaged in trade in goods, the supply of services, or the conduct of investment, and falls under the scope of a category set out in each Party’s schedule in Annex 8J (Schedule of Specific Commitments on Temporary Movement of Natural Persons - India) or Annex 8K (Schedule of Specific Commitments on Temporary Movement of Natural Persons - New Zealand).

2. This Annex shall not apply to measures affecting natural persons seeking access to the employment market of a Party, nor shall it apply to measures regarding citizenship, nationality, residence or employment on a permanent basis.

3. Nothing in this Agreement shall prevent a Party from applying measures to regulate the entry of natural persons of the other Party into, or their temporary stay in, its territory, including those measures necessary to protect the integrity of, and to ensure the orderly movement of natural persons across its borders, provided that those measures are not applied in a manner as to nullify or impair the benefits accruing to the other Party under this Annex.

4. The sole fact that a Party requires natural persons of the other Party to obtain an immigration formality shall not be regarded as nullifying or impairing the benefits accruing to the other Party under this Annex.

Article 8C.3
Grant of Temporary Entry

1. Each Party shall set out in Annex 8J (Schedule of Specific Commitments on Temporary Movement of Natural Persons - India) or Annex 8K (Schedule of Specific Commitments on Temporary Movement of Natural Persons - New Zealand) the commitments it makes for the temporary entry of natural persons of the other Party, which shall specify the conditions and limitations for entry and temporary stay, including length of stay, for each category of natural persons specified by that Party in its Schedule.

2. Each Party shall grant temporary entry or extension of temporary stay to natural persons of the other Party to the extent provided for in its commitments made pursuant to paragraph 1, provided that those natural persons:

   (a) follow the granting Party's prescribed application procedures for the relevant immigration formality; and

   (b) meet all relevant eligibility requirements for temporary entry or extension of temporary stay in the granting Party.

3. The sole fact that a Party grants temporary entry to a natural person of the other Party pursuant to this Annex shall not be construed to exempt that natural person from meeting any applicable licensing or other requirements, including any mandatory codes of conduct, to practise a profession or otherwise engage in business activities.

4. In respect of the commitments on temporary entry in this Annex, neither Party shall:

   (a) adopt or maintain any limitations on the total number of each category of natural persons of the other Party to be granted temporary entry; or

   (b) require an economic needs test, including a labour market test, or other procedures of similar effect, as a condition for temporary entry except as provided for in Annex 8J (Schedules of Specific Commitments on Temporary Movement of Natural Persons - India) or Annex 8K (Schedule of Specific Commitments on Temporary Movement of Natural Persons - New Zealand).

5. New Zealand agrees that natural persons of India granted temporary stay in its territory shall not be required to make contributions to directly funded social security schemes[1,2] while in New Zealand. In such cases, those natural persons from India shall not be eligible for benefits deriving from such directly funded social security schemes in New Zealand for their duration of stay.

Article 8C.4
Processing of Applications

1. Each Party shall expeditiously process complete applications for immigration formalities, or extensions or renewals thereof, received from natural persons of the other Party covered under this Annex.

2. At the request of an applicant, or an applicant's authorised representative in accordance with a Party's laws and regulations, a Party that has received a completed application for an immigration formality or extension or renewal thereof, shall endeavour to promptly provide information concerning the status of the application to the applicant or the applicant's authorised representative in accordance with its laws and regulations.

3. Each Party shall promptly notify the applicant, either directly or through the applicant's authorised representative in accordance with its laws and regulations, of the decision on the application when a decision has been made by the Party. Such notifications shall include:

   (a) for approved applications, the period of temporary stay and, if practicable, any other relevant conditions; and

   (b) for refused or denied applications, information on any available review or appeal procedures and, to the extent required by the law of a Party, the reasons for refusal or denial.

4. To the extent permissible under its laws and regulations, each Party shall endeavour to accept applications relating to immigration formalities in an electronic format under the equivalent conditions of authenticity as paper submissions.

5. Where appropriate, a Party shall accept copies of documents authenticated in accordance with its laws and regulations, in place of original documents, to the extent permitted by its laws and regulations.

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[1] For greater certainty, this paragraph shall not apply to the indirect funding of social security schemes through, for example, general taxation.

[2] For greater certainty, "social security" does not include New Zealand's compensation scheme under the Accident Compensation Act 2001.

6. Each Party shall ensure that any fees charged by its competent authorities for the processing of an application for an immigration formality by a natural person covered under this Annex are reasonable, in that they do not unduly impair or delay trade in services or the conduct of investment activities under this Agreement.

Article 8C.5
Transparency

1. Each Party shall make publicly available information relating to its current requirements for the temporary entry by natural persons of the other Party covered by this Annex.

2. The information referred to in paragraph 1 shall include, where applicable, the following:

   (a) categories of immigration formality;

   (b) documentation required and conditions to be met;

   (c) method of filing an application and options on where to file, such as consular offices or online;

   (d) application fees and an indicative timeframe for the processing of an application;

   (e) the maximum length of stay under each category of immigration formality;

   (f) conditions for any available extension or renewal;

   (g) rules regarding accompanying dependants;

   (h) available review or appeal procedures; and

   (i) relevant measures of general application pertaining to the temporary entry of natural persons of the other Party.

3. Each Party shall:

   (a) upon modifying or amending any measure affecting the entry and stay of foreign nationals that affects temporary entry of natural persons of the other Party, ensure that the information published or otherwise made publicly available pursuant to paragraphs 1 and 2 is updated as soon as possible; and

   (b) maintain appropriate mechanisms to respond to enquiries from interested persons regarding measures relating to temporary entry and stay of natural persons covered under this Annex.

4. To the extent practicable and in a manner consistent with its laws and regulations, each Party shall provide a reasonable period of time between the publication of laws and regulations and their effective date affecting the temporary entry and stay of natural persons covered under this Annex, and such publication can be made electronically available.

5. Each Party shall publish, to the extent practicable, the information referred to in this Article in English.

Article 8C.6
Labour Market Information

1. Each Party shall endeavour to keep the other Party informed of the conditions and any changes thereof for entry, stay and work for natural persons covered under this Annex in their respective territories.

2. To this end, during the meetings of the Working Group on Temporary Movement of Natural Persons, the Parties shall:

   (a) exchange information on each other's labour market, including, to the extent practicable, relevant government reports, statistics, skill shortages and gaps in specific sectors or occupations, and other labour market-related information, including measures that may affect the temporary movement of natural persons; and

   (b) share information on any mutual recognition arrangements falling under the scope of Article 8.14 (Recognition).

3. Upon the entry into force of this Agreement, each Party shall designate a contact point to facilitate communication and coordination between the Parties on matters covered by this Article and shall notify the other Party of the contact details for the contact point. Each Party shall promptly notify the other Party of any change of those contact details.

Article 8C.7
Cooperation on Return and Readmissions

The Parties acknowledge that the temporary movement of natural persons requires the Parties' full cooperation to support the return and readmission of natural persons staying in a Party in contravention of its law for temporary entry.

Article 8C.8
Working Group on the Temporary Movement of Natural Persons

1. The Parties hereby establish a Working Group on the Temporary Movement of Natural Persons ("Working Group") composed of representatives of each Party.

2. Unless otherwise agreed by the Parties, the Working Group shall meet once a year, or without undue delay at the request of either Party. The meetings shall take place in India or in New Zealand alternately or by any other appropriate means of communication, as agreed by the representatives of the Parties.

3. With respect to issues relating to this Annex, the Working Group shall:

   (a) monitor and review the implementation and operation of this Annex;

   (b) consider and discuss technical issues arising from the implementation of this Annex;

   (c) adopt decisions or make recommendations;

   (d) conduct the preparatory work necessary to support the functions of the Joint Commission, including when the Joint Commission has to adopt decisions or recommendations; and

   (e) provide a forum for the Parties to exchange information, discuss best practices and share implementation experiences.

4. The Working Group may decide on its own rules of procedure, in the absence of which the Rules of Procedure of the Joint Commission shall apply *mutatis mutandis.*

5. The Working Group shall report to the Services Committee established under Article 8.23 (Committee on Trade in Services) on the results and conclusions from each of its meetings.

Article 8C.9
Dispute Settlement

1. The Parties shall endeavour to settle any differences arising out of the implementation of this Annex amicably through consultations or negotiations.

2. Neither Party shall have recourse to dispute settlement under Chapter 19 (Dispute Settlement) regarding a refusal to grant temporary entry unless:

   (a) the matter involves a pattern of practice; and

(b) the natural persons affected have exhausted all available administrative remedies regarding the particular matter.

3. The remedies referred to in subparagraph 2(b) shall be deemed to be exhausted if a final determination in the matter has not been issued by the other Party within a reasonable period of time after the date of the institution of proceedings for the remedy, including any proceedings for review or appeal, and the failure to issue such a determination is not attributable to delays caused by the natural persons concerned.

ANNEX 8D

PROFESSIONAL SERVICES

Article 8D.1
Definitions

For the purposes of this Annex:

(a) **“regulated or licensed occupation”** means occupations for which there are designated authorities, including regulators, that may determine eligibility to practise, including professional qualification, and may cover occupations requiring specific skill sets or expertise under various industry or business sectors or state and territory regulatory regimes.

Article 8D.2
Scope

This Annex shall apply to measures of a Party affecting the supply of professional services and services in regulated or licensed occupations.

Article 8D.3
Objectives

The objectives of this Annex are to:

(a) encourage the development of systems for the recognition of professional qualifications and experience, registration and licensing of professionals, including through mutual recognition or similar arrangements, to better facilitate trade in professional services between the Parties;

(b) facilitate the sharing of knowledge and expertise on professional services, accreditation, standards, and regulation between relevant bodies of the Parties in the development of best practices;

(c) enhance cooperation on skills development and mutual recognition of professional qualifications as well as education and training qualifications for regulated or licensed occupations; and

(d) support the sharing of information on developments in labour markets.

Article 8D.4
Recognition of Professional Qualifications, Licensing and Registration

1. Each Party shall engage with its relevant bodies and encourage them to establish dialogues with the relevant bodies of the other Party with a view to negotiating and concluding, within 12 months of the date of entry into force of this Agreement, mutual recognition or similar arrangements providing for the recognition of the qualifications, licensing, and registration procedures across professional services and services in regulated or licensed occupations of mutual interest. The Parties shall promptly exchange the relevant contact points to facilitate such dialogues.

2. Each Party shall encourage its relevant bodies to take into account, as appropriate, plurilateral or multilateral agreements or international frameworks that relate to professional services in the development of agreements on the recognition of professional qualifications, licensing, and registration.

Article 8D.5
Temporary, Limited or Project-Specific Licensing or Registration

1. The Parties may consider, if feasible, based on a foreign service supplier's home licence or recognised professional body membership, without the need for further written examination:

   (a) taking steps to implement a temporary, limited or project-specific licensing or registration regime; or

   (b) granting such licence or registration, if appropriate.

2. The temporary, limited or project-specific licence granted under paragraph 1 should not operate to prevent a foreign service supplier from gaining a local licence once that service supplier satisfies the applicable local licensing requirements.

Article 8D.6
Professional Standards

1. To facilitate the activities referred to in Article 8D.4 (Recognition of Professional Qualifications, Licensing and Registration), each Party shall encourage its relevant bodies to work towards the development of mutually acceptable professional standards and criteria in mutually agreed areas. In particular, such professional standards and criteria may include the following matters:

   (a) education;

(b) examinations;

(c) experience;

(d) conduct and ethics;

(e) professional development and re-certification;

(f) scope of practice;

(g) local knowledge; and

(h) consumer protection.

2. On request of the other Party, the requested Party shall, where practicable, provide information concerning standards and criteria for the licensing and certification of professional service suppliers, or otherwise provide information relating to the appropriate regulatory or other body to consult regarding these standards and criteria.

3. The Parties shall encourage their relevant bodies to refer to international frameworks, where applicable, in developing common standards and criteria for the relevant professions.

Article 8D.7
Cooperation in Regulated or Licensed Occupations

1. Each Party shall encourage the mutual recognition of the relevant qualifications, licensing or certification requirements including in regulated or licensed occupations under various industry and business sectors.

2. Each Party shall encourage its relevant bodies to organise or facilitate bilateral discussions on occupational skill sets and standards in specific regulated or licensed occupations, based on the request of the other Party.

3. The Parties shall endeavour to work towards sharing of information on the skill shortage and skill sets desirable for the occupations referred to in paragraph 2.

Article 8D.8
Professional Services Working Group

1. The Parties hereby establish a Working Group on the Professional Services ("Working Group") composed of representatives of each Party.

2. Unless otherwise agreed by the Parties, the Working Group shall meet once a year, or without undue delay at the request of either Party. The meetings shall take place in India or in New Zealand alternately or by any other appropriate means of communication, as agreed by the representatives of the Parties.

3. With respect to issues relating to this Annex, the Working Group shall:

   (a) monitor and review the implementation and operation of this Annex;

   (b) consider and discuss technical issues arising from the implementation of this Annex, without prejudice to Chapter 19 (Dispute Settlement);

   (c) adopt decisions or make recommendations;

   (d) conduct the preparatory work necessary to support the functions of the Joint Commission, including when the Joint Commission adopts decisions or recommendations; and

   (e) provide a forum for the Parties to exchange information, discuss best practices and share implementation experiences.

4. The Working Group may decide on its own rules of procedure, in the absence of which the Rules of Procedure of the Joint Commission shall apply *mutatis mutandis.*

5. The Working Group shall report to the Committee on Trade in Services established under Article 8.23 (Committee on Trade in Services) on the results and conclusions from each of its meetings.

ANNEX 8E

FOREIGN INVESTMENT FRAMEWORK

1. A decision or requirement under India's Foreign Investment Framework (including any amendments made to that Framework from time to time) which comprises of India's *Foreign Direct Investment Policy, Press Notes, Press Releases, Clarifications, the Foreign Exchange Management Act, 1999*, and any other Act or Policy mentioned therein and the Rules and Regulations thereunder shall not be subject to dispute settlement under Chapter 19 (Dispute Settlement).

2. A decision under New Zealand's *Overseas Investment Act 2005* to grant consent, or to decline to grant consent, to an overseas investment transaction that requires prior consent under that Act shall not be subject to the dispute settlement provisions under Chapter 19 (Dispute Settlement).

ANNEX 8F

STUDENTS' MOBILITY AND POST STUDY WORK VISAS

1. Each Party agrees to grant visas, subject to the fulfilment of immigration requirements, to students of the other Party who have been accepted by recognised education institutions in their respective territories and to accord multi-entry visas to such students, valid for the duration of their studies.

2. Neither Party shall impose any numerical limits on the admission and entry of students from the other Party to recognised education institutions in their respective territory, subject to the fulfilment of the prescribed eligibility conditions of the relevant educational institutions.

3. Each Party agrees to allow students from the other Party studying in recognised education institutions in their respective territories to work for at least 20 hours per week in line with each Party's respective national policies on the work provisions of student visas.

4. New Zealand agrees to maintain the following opportunities for students from India who have completed their full programme of study in New Zealand[1] through recognised education institutions to work temporarily in New Zealand, subject to their fulfilment of all relevant immigration requirements:[2]

   (a) upon completion of a bachelor's degree (including honours), periods of stay of up to two years;

   (b) upon completion of a master's by research or master's by coursework, periods of stay of up to three years; and

   (c) upon completion of a doctoral degree, periods of stay of up to four years.

5. The Parties acknowledge the important contribution to each Party made by Science, Technology, Engineering or Mathematics ("STEM") specialists, including Information and Communications Technology ("ICT") professionals. To enhance mobility in these fields, New Zealand shall extend possible stays from two to three years for Indian students graduating in New Zealand with bachelor's degrees with First Class Honours in the STEM fields, including ICT fields.

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[1] For greater certainty, a programme is considered to take place "in New Zealand" if students study full-time in New Zealand for at least 30 weeks each year.

[2] For greater certainty, if relevant immigration requirements include any labour market tests, such labour market tests shall be objective, reasonable and non-discriminatory.

6. India shall provide a work-based immigration route with reciprocal eligibility and duration to the commitments in paragraphs 4 and 5 for students from New Zealand who are natural persons of New Zealand and who successfully complete their studies in India and wish to supplement their education with professional experience in India.

7. Each Party shall arrange for its commitments contained in this Annex to be implemented within one year of the date of entry into force of this Agreement.

8. Neither Party shall have recourse to dispute settlement under Chapter 19 (Dispute Settlement) regarding any matter arising under or related to this Annex unless the matter involves a pattern of practice and the natural persons affected have exhausted all available administrative remedies regarding the particular matter.[3]

[3] The administrative remedies shall be deemed to be exhausted if the final determination in the matter has not been issued by the other Party within a reasonable period of time after the date of institution of the process for the remedy, including any proceedings for review or appeal, and the failure to issue such a determination is not attributable to delays caused by the natural persons concerned.

ANNEX 8G

HEALTH-RELATED SERVICES AND TRADITIONAL MEDICINE SERVICES

Article 8G.1
Scope and Objectives

1. The Parties recognise the importance of health-related services and traditional medicine services and the facilitation of trade in such services.

2. The Parties agree to facilitate trade in health-related services and traditional medicine services.

3. For the purposes of this Annex:

   (a) Health-related services, to the extent they are not a social services established for a public purpose, include:

      (i) Medical and dental services (CPC 9312);

      (ii) Services provided by midwives and nurses (CPC 93191**);

      (iii) Services provided by physiotherapists and para-medical personnel (CPC 93191**);

      (iv) Hospital services (CPC 9311);

      (v) Other Human Health Services (CPC 9319, other than 93191); and

      (vi) Other human health services n.e.c. (CPC 93199); and

   (b) Traditional Medicine Services include any service related to the practice of Rongoā Māori, Ayurveda, Siddha, Unani, and Sowa-Rigpa fields of medicine.

Article 8G.2
Qualification and Licensing Requirements

1. Where a Party imposes licensing or qualification requirements for the supply of health-related services or traditional medicine services, it shall ensure:

(a) that any fees charged for the completion of relevant licensing or qualification procedures are reasonable, transparent, and do not in themselves restrict the supply of a service;

(b) within a reasonable period of time after the submission of an application considered complete under its laws and regulations, inform the applicant of the decision concerning the application;

(c) to the extent practicable, establish an indicative time frame for processing of an application;

(d) on request of the applicant, provide, without undue delay, information concerning the status of the application;

(e) if a Party considers an application incomplete for processing under its laws and regulations, inform the applicant that the application is incomplete within a reasonable period of time, and on request of the applicant, identify, where practicable, all the additional information that is required to complete the application, and provide the opportunity to remedy deficiencies within a reasonable time frame;

(f) if an application is terminated or denied, to the extent possible and without undue delay, inform the applicant in writing of the reasons for such action. The applicant shall have the possibility of resubmitting, at its discretion, a new application;

(g) to the extent permissible under its laws and regulations, do not require physical presence of the applicant in the territory of a Party for the submission of an application for a licence or qualification;

(h) endeavour to accept applications in electronic format under the equivalent conditions of authenticity as paper submissions, in accordance with its laws and regulations; and

(i) where they deem appropriate, accept copies of documents authenticated in accordance with its laws and regulations, in place of original documents.

2. Each Party shall provide adequate procedures to verify the competence of professionals of the other Party. If licensing or qualification requirements include the completion of an examination, each Party shall, to the extent practicable, ensure that:

(a) the examination is scheduled at reasonable intervals;

(b) a reasonable period of time is provided to enable interested persons to submit an application; and

(c) having regard to the cost and administrative burden involved, encourage its competent authorities to use electronic means for the conduct of such examinations and to provide opportunities to taking such examinations in the home country of the applicant.

3. Where a competent authority considers it relevant, it shall give due consideration to relevant experience of the applicant and membership in a relevant association in the territory of other Party.

4. Each Party shall, to the extent practicable, avoid requiring an applicant to approach more than one competent authority for each application. If a service is within the jurisdiction of multiple competent authorities, multiple applications may be required.

5. If a Party imposes licensing or qualification requirements for the supply of a health-related service or traditional health service, it shall ensure that its competent authorities, to the extent practicable, permit submission of an application at any time throughout the year. If a specific time period for applying exists, the Party shall ensure that its competent authorities allow a reasonable period for the submission of an application.

Article 8G.3
Facilitating Medical Value Travel

1. Each Party shall not impose requirements that restrict or prohibit insurance coverage in respect of health-related and traditional medicine services.

2. Each Party shall endeavour to expedite the processing of an immigration visa in accordance with its laws and regulations, in respect of natural persons of the other Party who are seeking health-related and traditional medicine services in the territory of the first Party.

Article 8G.4
Traditional Medicine Services

1. The Parties shall cooperate on matters relating to trade in traditional-medicine services, including on research and development.

2. The Parties shall encourage strengthened engagement between their relevant professional bodies and authorities for recognition and accreditation of practitioners and therapists of traditional medicine services.

3. Where a Party requires registration or licencing of practitioners and therapists of traditional medicine services of the other Party based on specific qualification criteria, including experience or certification requirements, the Party shall encourage its relevant bodies to recognise the qualifications, including education or experience, licences or certifications, obtained in the other Party.

4. Each Party shall, to the extent practicable, publish information concerning standards and criteria for the licensing and certification of practitioners of traditional medicine services, including information concerning the appropriate regulatory or other body to consult on these standards and criteria.

Article 8G.5
Health-Related Standards

1. The Parties shall encourage their relevant health regulators and accreditation bodies to collaborate, where appropriate, on health standards, including potential methods of harmonisation of such standards.

2. In relation to natural persons supplying health-related and traditional medicine services, a Party shall, where appropriate, endeavour to conduct an assessment of requisite educational qualifications with the objective of achieving harmonisation of such requirements with the other Party.

Article 8G.6
Temporary Employment Entry of Healthcare professionals

The Parties acknowledge the important contribution to each Party made by healthcare professionals of the other Party. New Zealand's commitments in respect of the temporary employment entry of natural persons of India in the healthcare sector are set out in Annex 8L (Schedule of Specific Commitments on Temporary Employment Entry - New Zealand).

Article 8G.7
Training and Capacity Building

The Parties shall encourage collaboration for providing or facilitating training programs that can contribute to capacity building in the other Party.

Article 8G.8
Joint Research and Development

The Parties shall encourage collaboration between their relevant organisations or relevant regulators for the purposes of research and development of traditional medicine.

Article 8G.9
Working Group on Health-related Services and Traditional Medicine Services

1. The Parties hereby establish a Working Group on Health-related Services and Traditional Medicine Services ("Working Group") composed of representatives of each Party.

2. Unless otherwise agreed by the Parties, the Working Group shall meet once a year, or without undue delay at the request of either Party. The meetings shall take place in India or in New Zealand alternately or by any other appropriate means of communication, as agreed by the representatives of the Parties.

3. With respect to issues relating to this Annex, the Working Group shall:

   (a) monitor and review the implementation and operation of this Annex;

   (b) consider and discuss technical issues arising from the implementation of this Annex, without prejudice to Chapter 19 (Dispute Settlement);

   (c) adopt decisions or make recommendations;

   (d) conduct the preparatory work necessary to support the functions of the Joint Commission, including when the Joint Commission adopts decisions or recommendations; and

   (e) provide a forum for the Parties to exchange information, discuss best practices and share implementation experiences.

4. The Working Group may decide on its own rules of procedure, in the absence of which the Rules of Procedure of the Joint Commission shall apply *mutatis mutandis*.

5. The Working Group shall report to the Committee on Trade in Services established under Article 8.23 (Committee on Trade in Services) on the results and conclusions from each of its meetings.

ANNEX 8H

SCHEDULE OF SPECIFIC COMMITMENTS - INDIA

Explanatory Notes

1. Alphabetical divisions indicated against individual sectors or sub-sectors and numbers in brackets are references to the *Services Sectoral Classification List* (GATT Document MTN.GNS/W/120, dated 10 July 1991).

2. The reference to "CPC" against specific sectors is a reference to the *Provisional Central Product Classification* (Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991) except for:

   (a) sectors where "CPC Ver. 1.1" is indicated, the reference is to the *Central Product Classification* (Statistical Papers Series M No. 77, Ver. 1.1, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 2002); and

   (b) sectors where "CPC Ver. 2" is indicated, the reference is to the *Central Product Classification* (Statistical Papers Series M No. 77, Ver. 2, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 2008).

3. The alphabetical and numerical divisions are only indicative of the description of specific commitments, but shall not be construed as being a part of the specific commitments.

4. The use of "**" against individual CPC codes indicates that the specific commitment for that code does not extend to the total range of services covered under that code.

5. The term, limitation, condition, or qualification in this Schedule does not include measures relating to qualification requirements and procedures, technical standards, authorisation requirements and licensing requirements and procedures where they do not constitute a limitation within the meaning of Article 8.4 (National Treatment) or Article 8.5 (Market Access). These measures may include, in particular, the need to obtain a licence, to satisfy universal service obligations, to have recognised qualifications in regulated sectors, to have completed a recognised period of training, to pass specific examinations, including language examinations, to fulfil a membership requirement of a particular profession, such as membership in a professional organisation, to have a local agent for service, or to

maintain a local address, or any non-discriminatory requirements that certain activities may not be carried out in protected zones or areas. While not listed, those measures continue to apply.

6. Commitments on measures with respect to or relating to trade in financial services are undertaken subject to the limitations and conditions set forth in Chapter 8 (Trade in Services), Annex 8A (Financial Services), these Explanatory Notes and this Schedule.

7. Without prejudice to other means of prudential regulation, India reserves the right to require licensing or registration of financial service suppliers and of financial instruments.

8. New Zealand’s Schedule in Annex 8I (Schedule of Non-Conforming Measures - New Zealand) shall not be used to interpret India’s commitments or obligations under Chapter 8 (Trade in Services).

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
I. HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE	1), 2), 3), 4) Unbound with respect to social services established or maintained for a public purpose, such as income security, social security, insurance, social welfare, public education, public training, public health, childcare, public utilities, public transport, freight transport and public housing. Such services may be subject to public monopolies or to exclusive rights granted to private operators. 3) (i) Legal Entity (a) Unless otherwise specified in the sectoral commitments, commercial presence shall take the form	1), 2), 3), 4) Taxation laws for domestic and foreign service suppliers, as per the provisions of the relevant applicable laws and regulations shall apply. 3) (i) As provided under the Market Access (MA) column, and in case of collaboration with public sector enterprises or government undertakings as joint venture partners,	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	of incorporation of a company in accordance with the laws of India. (b) Certain limited activities may also be undertaken as permitted under *Foreign Exchange Management Act, 1999* (FEMA) and any other applicable laws by a foreign entity through a liaison office/representative office, project office or branch office, subject to relevant approvals, and assessment of profitability and minimum net worth requirements of the parent company. 3) (ii) In addition and without prejudice to equity and other restrictions specified in sectoral commitments of this Schedule, MA and NT restrictions specified in the Consolidated FDI Policy	preference in access will be given to foreign service suppliers or entities which offer the best terms for transfer of technology. 3) (ii) Subsidies, where granted, shall be available only to domestic service suppliers. 3) (iii) In addition and without prejudice to equity and other restrictions specified in	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Circular of 2020 and applicable regulations of the FEMA, as revised and amended from time to time, shall be applicable, provided that any changes to the Consolidated FDI Policy Circular of 2020 shall not be applied in a manner so as to nullify or impair the benefits under the terms of a specific commitment.[1]	sectoral commitments of this Schedule, MA and National Treatment (NT) restrictions specified in the Consolidated FDI Policy Circular of 2020 and applicable regulations of the FEMA, as revised and amended from time to time, shall be applicable, provided that any changes to the Consolidated FDI Policy Circular of 2020 shall not be applied in a manner so as to nullify or impair the benefits under the terms of a specific commitment.[2] 3) (iv) Acquisition of Immovable Property: A person resident	

[1] It is understood that with regard to equity and other restrictions specified in sectoral commitments such restrictions shall prevail over any provision of the Consolidated FDI Policy Circular of 2020 and applicable regulations of the FEMA or any amendments made thereto from time to time with regard to relevant sectoral commitments. It is further understood that India's commitments are without prejudice to any policies or regulations that it may maintain with a view to ensuring national security.

[2] It is understood that with regard to equity and other restrictions specified in sectoral commitments such restrictions shall prevail over any provision of the Consolidated FDI Policy Circular of 2020 and applicable regulations of the FEMA or any amendments made thereto from time to time with regard to relevant sectoral commitments.

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		outside India who has established in India a branch office or other place of business authorized by the Reserve Bank of India, other than a liaison office, may acquire immoveable property when such acquisition is necessary for or incidental to carrying on of the permitted activity. 3) (v) Payments to a foreign collaborator resulting from foreign technology transfer or on the use of trademarks and brand names of the foreign collaborator will be regulated. 3 (vi) The composition of the Board and Management of a company incorporated in India shall be as per the Regulations notified by the	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		relevant Regulator of the sector. 4) Unbound except as indicated in the market access column for the categories of Natural Persons of a Party as defined under Annex 8C (Temporary Movement of Natural Persons), and subject to the terms of the Chapter and this Schedule. The following restrictions shall apply for all categories of Natural Persons specified in the column on Market Access: (a) Taxation laws for domestic and foreign service suppliers, as per the provisions of the relevant applicable laws and regulations shall apply; (b) Subsidies, where granted, shall be available only to	
	4) Unbound except for measures concerning the entry and temporary stay of a Natural Person of a Party as defined under Annex 8C (Temporary Movement of Natural Persons), and subject to the terms of the Chapter and this Schedule.		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		natural persons who are citizens of India. 1), 2), 3), 4) India reserves the right to adopt or maintain any measure that it considers necessary to protect its national security interests.	
	1), 2), 3), 4) India reserves the right to adopt or maintain any measure that it considers necessary to protect its national security interests.		

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
II. SECTOR SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. <u>Professional Services</u>			
(a) Accounting and Book Keeping Services (CPC 862**) (Excluding Auditing Services)	1) None 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section and further subject to the requirement of obtaining professional indemnity insurance from home country of service provider 1), 2), 4): Services requiring use of title of Chartered Accountant or Cost & Works	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		Accountant under applicable domestic laws can be rendered only subject to registration with the relevant professional body under a scheme of reciprocity.	
(c) Advisory and consulting relating to taxation services (CPC 863**) (Services encompasses only advice and consulting relating to tax planning; but excludes: preparation of documentation such as returns or reports required for compliance with income tax laws, authentication and filing of such returns or reports or other statutory audit reports, and	1) None 2) None 3) Unbound 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
representation before tax authorities or tribunals)			
(d) Architectural Services (CPC 8671)	1) None 2) None 3) None except that commercial presence would be only through incorporation as partnership firm constituted by Architects. 4) Unbound except for the categories of natural persons specified in the horizontal section who: (a) undertakes the function as a consultant or designer in India for a specific project with the prior	1) None 2) None 3) None 1), 2), 3) Services requiring use of title and style of 'Architect' under applicable national law shall be subject to registration with relevant professional body under a scheme of reciprocity. 4) Unbound except for the categories of persons indicated in the market access column and subject to restrictions specified in the horizontal section	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	permission of the Central Government; or (b) is recognized as an 'Architect' under applicable national laws, subject to registration with relevant professional body under a scheme of reciprocity between India and the government of the country of origin of such person.		
(e) Engineering Services (CPC 8672)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(f) Integrated engineering services (CPC 8673)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	
(g) Urban planning and landscape architectural services (CPC 8674)	1) None 2) None 3) None except that commercial presence would be only through incorporation as partnership firm constituted by Architects. 4) Unbound except for the categories of natural persons	1) None 2) None 3) None 1), 2), 3) Services requiring use of title and style of 'Architect' under applicable national law shall be subject to registration with relevant professional body under a scheme of reciprocity. 4) Unbound except for the categories of persons	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	specified in the horizontal section who: (a) undertakes the function as a consultant or designer in India for a specific project with the prior permission of the Central Government; or (b) is recognized as an 'Architect' under applicable national laws, subject to registration with relevant professional body under a scheme of reciprocity between India and the government of the country of origin of such person.	indicated in the market access column and subject to restrictions specified in the horizontal section	
(h) Medical and Dental Services (CPC 9312)	1) None for provision of services on provider to provider basis such that the transaction is between established medical institutions covering areas of	1) None	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	second opinion to help in diagnosis of cases or in the field of research. 2) None 3) Commercial presence subject to the condition that the latest technology for treatment will be brought in and as provided in national treatment column. 4) Unbound except for categories of natural persons specified in the horizontal section, who are involved in charitable purposes, and	2) None 3) Professionals qualified outside India can practice medicine for charitable purposes, and dentistry for teaching and research purposes subject to permissions from relevant authorities under the applicable domestic laws. Publicly funded services will be available only to Indian citizens or will be supplied at differential prices to persons other than Indian citizens. 4) Unbound except for the categories of persons indicated in the market access column and subject to	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	subject to permissions from relevant authorities.	restrictions specified in the horizontal section.	
(i) Veterinary services (CPC 932)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	
(j) Services provided by midwives, nurses, physiotherapists and para-medical personnel (CPC 93191)	1) None for provision of services on provider to provider basis such that the transaction is between established medical institutions covering areas of second opinion to help in diagnosis of cases or in the field of research. 2) None 3) None, subject to the condition that the latest technology for	1) None 2) None 3) Publicly funded services may be available only to Indian	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	treatment will be brought in and as provided in national treatment column. 4) Unbound except as indicated in the horizontal section	citizens or may be supplied at differential prices to persons other than Indian citizens. 4) Unbound except as indicated in the horizontal section	
B. Computer and Related Services (CPC 841, 842, 843, 844, 845+849)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	
C. Research and Development Services Explanatory Note: Commitment on Research and Development Services does not include accessing biological resources for the purposes of R&D, or transfer of results based on R&D of biological resources accessed in India.			
(a) R&D services on the following natural sciences only:	1) None	1) None	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Heat, light, electromagnetism, astronomy, but excluding atomic energy and related matters (CPC 85101) Engineering and technology, including applied science and technology for casting, metal, machinery, electricity, communications, vessels, aircrafts, civil engineering, construction, information, etc. (CPC 85103)	2) None 3) None 4) Unbound except as indicated in the horizontal section.	2) None 3) None 4) Unbound except as indicated in the horizontal section.	
R&D services in agricultural sciences (CPC 85104)	1) None 2) None 3) None	1) None 2) None 3) None	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	
b) R&D services on social sciences and humanities, excluding law (CPC 852**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	
R&D Services on Biotechnology excluding medical biotechnology	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. Real Estate Service			
b) on a fee or contract basis (CPC 822**)	1) None 2) None 3) None for Consultancy Services 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	
E. Rental/Leasing Services (without operators)			
a) Rental/leasing services without operators relating to ships (CPC 83103)	1) None 2) None 3) None	1) None 2) None 3) None	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(excluding the services of actual international transport of Cargo)	4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	
b) Rental/leasing services without operators relating to aircraft (CPC 83104)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None except that prescribed minimum capitalisation norms must be adhered to. 4) Unbound except as indicated in the horizontal section.	
c) Rental/leasing services without operator relating to other transport equipment (CPC 83101+ 83102+ 83105) (excluding Railroad	1) Unbound 2) None 3) None	1) Unbound 2) None 3) None except that prescribed minimum capitalisation norms must be adhered to.	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Transport & Multimodal Transport)	4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	
d) Rental/leasing services without operators relating to other machinery and equipment (CPC 83106 –83109)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) Unbound 2) None 3) None except that prescribed minimum capitalisation norms must be adhered to. 4) Unbound except as indicated in the horizontal section.	
e) Other			
Rental/leasing service concerning personal and household goods (CPC 832)	1) Unbound 2) None 3) None	1) Unbound 2) None 3) None except that prescribed minimum capitalisation norms must be adhered to.	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	
F. Other Business Services			
(a) Advertising services Sale of leasing services of advertising space of time (CPC 87110) (b) Planning, creating and placement of services of advertising (CPC 87120)	1) None subject to the requirement that foreign channels must seek advertising for the down link beam through domestic entities and foreign print media must seek advertisement through domestic entities. 2) None 3) None except as provided in national treatment column. 4) Unbound except as indicated in the horizontal section.	1) None subject to the requirement that majority of content would be created locally by Indian nationals. 2) None 3) None except that persons controlling management of the company in India shall be resident in India. 4) Unbound except as indicated in the horizontal section.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(c) Management consulting services excluding all services relating to legal consultancy (CPC 86501**, 86502**, 86503**, 86505**, 86506**, 86509**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	
(d) Services related to management consulting (CPC 86601)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	
(e) Technical testing and analysis services (CPC 8676)	1) None 2) None	1) None 2) None	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) None 4) Unbound except as indicated in the horizontal section.	3) None 4) Unbound except as indicated in the horizontal section.	
(g) Services incidental to Fishing (CPC 882)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	
(h) Services incidental to mining (CPC 883 + 5115)	1) None 2) None 3) None	1) None 2) None 3) None	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	
(j) Services incidental to energy distribution (887**) excluding energy trading and load dispatch functions	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	
(k) Placement and supply services of Personnel (CPC 872)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(m) Related Scientific and technical consulting services (CPC 8675**) – excluding Map Making – CPC 86754 and hydrographic related surface surveying services	1) None 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section.	
(n) Maintenance and repair of equipment (CPC 633)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	
(o) Building-cleaning services (CPC 874)	1) None 2) None	1) None 2) None	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) None 4) Unbound except as indicated in the horizontal section.	3) None 4) Unbound except as indicated in the horizontal section.	
(p) Photographic Services excluding aerial photography, satellite pictures and satellite enabled photography (CPC 875**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	
(q) Packaging Services (CPC 876)	1) None 2) None 3) None	1) None 2) None 3) None	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	
(s) Convention services (CPC 87909*)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(t) Specialty design services (CPC 87907**)	1) None 2) None 3) None except that commercial presence would be only through incorporation as partnership firm constituted by Architects.	1) None 2) None 3) None	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in the horizontal section for natural persons falling under a specified category who: (a) undertakes the function as a consultant or designer in India for a specific project with the prior permission of the Central Government; or (b) is recognized as an 'Architect' under applicable national laws, subject to registration with relevant professional body under a scheme of reciprocity between India and the government of the country of origin of such person.	4) Unbound except for the categories of persons indicated in the market access column and subject to restrictions specified in the horizontal section 1), 2), 3): Services requiring use of title and style of 'Architect' under applicable national law can be rendered only subject to registration with relevant professional body under a scheme of reciprocity.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<u>Other:</u> Telephone based support services (i) Telephone call centre services (CPC Ver. 1.1/2 - 85931): This subclass includes: a) taking orders for clients by telephone b) soliciting contribution or providing information for clients by telephone c) telemarketing, and (ii) Other telephone based support services (CPC Ver. 1.1/2 - 85939): This subclass includes:	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
a) telephone answering services b) telephone wake-up services			
Duplicating Services (CPC 87904)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
Translation and interpretation services (CPC 87905)	1) None 2) None 3) None	1) None 2) None 3) None	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	
TELECOMMUNICATION SERVICES[3] a) Voice telephone services (CPC 7521**) + Cellular mobile telephone b) Packet switched Data Transmission Services (CPC 7523**) (i) Radio Paging Services (ii) Internet Services	1) Unbound 2) None 3) The service will be permitted to be provided as per license agreement only after the Service Supplier, incorporated as a company in India, gets a licence from the Designated Authority. The Service Supplier should be a company registered in India with maximum foreign investment up to 74 percent subject to observance of licensing, security and other terms and conditions by	1) Unbound 2) None 3) (i) None except the following: • The Chief Officer incharge of Technical Network Operations, Chief Security Officer and officer/officials of the licensee companies, as may be specified under the security conditions, including those dealing with the lawful interception of messages, shall be resident Indian citizens.	

[3] Excluding broadcasting services and measures affecting such services.

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
c) Circuit switched data transmission services (CPC 7523**) d) Telex Service (CPC 7523**) e) Telegraph Services (CPC 7522**) f) Facsimile Services (CPC 7521** + CPC 7529**) g) Private Leased Circuit Services (CPC 7522** + 7523**) o) Others (i) V-Sat Services (ii) Global Mobile Personal Communications Services (iii) Infrastructure	licensee as well as investors. For foreign investment more than 49 percent, Government approval would be required. Number of licenses, may, however, be limited due to scarce resources such as right of way and spectrum availability subject to a minimum of two licenses in each service area. Resale of telephone services is not permitted.	• The majority Directors on the Board of the licensee company shall be Indian citizens. • The positions of the Chairman, managing Director, Chief Executive Officer and/or Chief Financial Officer, if held by foreign nationals, would require to be security vetted by the Government of India. • All foreign personnel likely to be deployed by the licensee for installation, operation and maintenance of the licensee's network shall also be security cleared by the Government of India prior to their deployment.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Providers (Category I)	4) Unbound except as indicated in the horizontal commitments.	3. (ii) Unbound for Indian Government Public Sector Undertakings 4) Unbound except as indicated in the horizontal commitments.	
Data and Message Transmission Services, in the following: h) Electronic mail (CPC 7523**) i) Voice mail (CPC 7523**) j) On-line information and data base retrieval (CPC 7523**) k) Electronic Data Interchange (EDI) (CPC 7523**) l) Enhanced/value added facsimile services, including	1) None except the provision of all services is subject to commercial arrangements with licensed Telecom service suppliers. 2) None 3) The service will be permitted to be provided as per license agreement only after the Service Supplier, incorporated as a company in India, gets a licence from the Designated Authority.	1) None 2) None 3) None	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
store and forward, store and retrieve (CPC 7523**) n) On-line information and data processing (CPC 843**)	For foreign investment more than 49 percent, Government approval would be required 4) Unbound except as indicated in the horizontal commitments.	4) Unbound except as indicated in the Horizontal commitments.	
D. Audiovisual Services (a) Motion picture or video tape production services: (CPC 96112) Motion picture or video distribution services (CPC 96113)	1) Unbound 2) Unbound* 3) None, except that Import of titles restricted to 100 per year. 4) Unbound except as indicated in the horizontal section.	1) Unbound 2) Unbound* 3) None 4) Unbound except as indicated in the horizontal section.	
Sound recording services (CPC Ver.2 -CPC 9611):	1) None 2) None	1) None 2) None	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
• Sound recording services: (CPC Ver. 2 96111) • Live recording services: (CPC Ver. 2 96112) • Sound recording originals: (CPC Ver. 2 96113) Audiovisual post-production services (CPC Ver.2 9613**):** Audiovisual editing services (CPC Ver.2 96131); Transfers and duplication of masters services (CPC Ver.2 96132); Colour correction and digital restoration services (CPC Ver.2 96133);	3) None 4) Unbound except as indicated in the horizontal section	3) None 4) Unbound except as indicated in the horizontal section	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Visual effects services (CPC Ver.2 96134); Animation services (CPC Ver.2 96135); Captioning, titling and subtitling services (CPC Ver.2 96136); Sound editing and design services (CPC Ver.2 96137); Other post-production services (CPC Ver.2 96139)			
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
A. General construction work for buildings (CPC 512) B. General Construction work for civil engineering (CPC 513)	1) None 2) None 3) None except:	1) None 2) None 3) None As provided in market access column, and additionally all	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. Installation and assembly work (CPC 514+516) D. Building completion and finishing work (CPC 517) E. Other CPC 511+515+518	(i) Foreign investment in construction of farm houses is prohibited (ii) Construction services relating to the petroleum sector shall be subject to economic needs tests and other applicable regulatory requirements. (iii) Subject to relevant state and local laws and regulations.	foreign investment (except in the case of construction work in respect of hotels, tourist resorts, hospitals special economic zones, educational institutions, old age homes and investments by non-resident Indians) shall be subject to regulatory requirements specified under the Consolidated FDI Policy Circular 2020 and relevant FEMA regulations such as restrictions on repatriation of the foreign investment during a lock-in period of three years calculated for each tranche of FDI. State and local level regulations including land-use requirements, building bye-laws and provision of community amenities and common facilities, shall apply	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	
4. DISTRIBUTION SERVICES (EXCLUDING LIVE ANIMALS)			
A. Commission agents' services covering sales on a fee or contract basis of: • Agricultural raw materials (CPC 62111**) • Food products excluding beverages and tobacco (CPC 62112**) • Machinery, industrial equipment and vehicles other than motor vehicles, bicycles and motorcycles (CPC 62114)	1) None 2) None 3) None, subject to approval of the Reserve Bank of India ("RBI")/ Government and in conformity with the FEMA regulations, as applicable, and except for requirements as may be specified under relevant state and local level laws and regulations. 4) Unbound, except as indicated in the horizontal commitments.	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments.	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
• Furniture, household goods, hardware and ironmongery (CPC 62115) • Textiles, clothing and footwear (CPC 62116)			
B. Wholesale trade services • Agricultural raw materials excluding live animals (CPC 6221**) • Food excluding beverages and tobacco (CPC 6222**) • Textiles, clothing and footwear (CPC 6223) • Household appliances, articles and equipment (CPC 6224) • Miscellaneous consumer goods (CPC 6226)	1) None 2) None 3) None, subject to approval of RBI/ Government and in conformity with the FEMA regulations, as applicable, and requirements as may be specified under relevant state and local level laws and regulations. 4) Unbound except as indicated in the horizontal commitments.	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
• Machinery, equipment and supplies (CPC 6228)			
C. Single Brand Product Retail Services (excluding in prohibited sectors as specified in India's Consolidated FDI Policy Circular of 2020 and in natural gas and petroleum and natural gas products, tobacco and liquor and subject to the conditions mentioned in India's Consolidated FDI Policy Circular of 2020 and applicable regulations under the Foreign Exchange Management Act.)	1) Unbound 2) Unbound 3) Foreign investment up to 51 percent allowed subject to conformity with India's Consolidated FDI Policy Circular of 2020 and FEMA regulations and any other laws and regulations including at state/local level, as applicable. 4) Unbound except as indicated in the horizontal section.	1) Unbound 2) Unbound 3) Unbound 4) Unbound except as indicated in the horizontal section.	
D. Franchising Services in respect of Single Brand	1) Unbound 2) Unbound	1) Unbound 2) Unbound	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
retailing services as specified in category C above.	3) None subject to approval of RBI and conformity with India's Consolidated FDI Policy Circular of 2020 with respect to Single Brand Product Retail trading and FEMA regulations and any other laws and regulations, including at state/local level, as applicable. 4) Unbound except as indicated in the horizontal section.	3) Unbound 4) Unbound except as indicated in the horizontal section.	
5. EDUCATIONAL SERVICES			
C. Higher Education Services (CPC 923)	1) None subject to the condition that service providers would be subject to regulations, as applicable to domestic providers in the country of origin and subject to terms and conditions of approval from relevant authority in	1) None	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	India for educational programmes leading to award of a recognized degree, diploma, doctoral programmes, etc. 2) None 3) None subject to the condition that fees to be charged can be fixed by an appropriate authority and that such fees do not lead to charging capitation fees or to profiteering. Subject further to such regulations, already in place or to be prescribed by the appropriate regulatory authority including at State / Local levels. 4) Unbound except as indicated in the horizontal section.	2) None 3) None 4) Unbound except as indicated in the horizontal section.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
6. ENVIRONMENTAL SERVICES (excluding public services functions whether owned and operated or contracted out by local, regional or central government)			
B. Refuse Disposal Services (CPC 9402) C. Sanitation and Similar Services (CPC 9403)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
7. FINANCIAL SERVICES			
All the commitments are subject to entry requirements, domestic laws, rules, regulations, guidelines and the terms and conditions of the Reserve Bank of India, Securities and Exchange Board of India, Insurance Regulatory and Development Authority of India and any other competent authority in India.			
A. Insurance and Insurance Related Services			
(i) Direct insurance (a) Life Insurance	1) Unbound 2) Unbound 3) None, except that commercial presence would be through incorporation of a company with foreign investment not exceeding 74 per cent and subject to fulfilment of minimum capitalisation norms. Additionally, following conditions will be applicable	1) Unbound 2) Unbound 3) As provided under Market Access column and provided that a majority of directors, key management persons; and at least one among the Chairperson of its Board, its Managing Director and its Chief Executive Officer, shall be Resident Indian Citizens	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	for Indian insurance company with more than 49% foreign investment: (i) Dividend for the financial year can be paid only after retaining 50% of net profit in general reserve, if solvency margin is less than 1.2 times the control level solvency margin. (ii) Not less than 50% of directors shall be independent directors, unless Chairperson of its Board is an independent director, in which case at least 1/3rd shall comprise of independent directors. 4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(i) Direct insurance (b) Non-life insurance	1) Unbound, except – (i) in the case of insurance of freight, where there is no requirement that goods in transit to and from India should be insured with Indian insurance companies only. Insurance is taken by the buyer or seller in accordance with the terms of the contract. Once under a contract the Indian importer or exporter agrees to assume the responsibility for insurance such as in the case of f.o.b. contracts for imports into India or c.i.f. contracts for exports from India, insurance has to be taken only with an Indian	1) Unbound	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	insurance company. (ii) that Indian companies are statutorily required to take prior permission of the Insurance Regulatory and Development Authority of India (IRDAI) before they take out or renew any policy of insurance in respect of any property in India or any ship or other vessel or aircraft registered in India with an insurer whose principal place of business is outside India. 2) Unbound 3) None except that commercial presence would be through incorporation of a company with foreign investment not exceeding 74 per cent and subject to fulfilment of	 2) Unbound 3) As provided under Market Access column and provided that a majority of directors, key management persons; and at least one among the Chairperson of its Board, its	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	minimum capitalisation norms. Additionally, following conditions will be applicable for Indian insurance company with more than 49% foreign investment: (i) Dividend for the financial year can be paid only after retaining 50% of net profit in general reserve, if solvency margin is less than 1.2 times the control level solvency margin (ii) Not less than 50% of directors shall be independent directors, unless Chairperson of its Board is an independent director, in which case at least 1/3rd shall comprise of independent directors	Managing Director and its Chief Executive Officer, shall be Resident Indian Citizens.	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	
(ii) Reinsurance and retrocession	1), 2) Reinsurance can be taken by non-life insurers with foreign reinsurers to the extent of the residual uncovered risk after obligatory or statutory placements domestically with Indian reinsurers. While obtaining reinsurance support, the order of preference shall be followed by non-life insurers as specified under IRDAI regulations 3) None except that commercial presence would be through incorporation of a company with foreign investment not exceeding 74 % and subject to fulfilment of minimum	1) Unbound 2) Unbound 3) For reinsurance companies incorporated in India, as provided under Market Access column and provided that a majority of directors, key management persons;	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	capitalisation norms. Additionally, following conditions will be applicable for Indian insurance company with more than 49% foreign investment: (i) Dividend for the financial year can be paid only after retaining 50% of net profit in general reserve, if solvency margin is less than 1.2 times the control level solvency margin. (ii) Not less than 50% of directors shall be independent directors, unless Chairperson of its Board is an independent director, in which case at least 1/3rd shall comprise of independent directors. 4) Unbound except as indicated	and at least one among the Chairperson of its Board, its Managing Director and its Chief Executive Officer, shall be Resident Indian Citizens 4) Unbound except as indicated	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	in the horizontal section	in the horizontal section	
(iii) Insurance intermediation	1), 2) Unbound except that reinsurance of domestic risks can be placed abroad with foreign reinsurers through a reinsurance broker registered with IRDAI. 3) (i) Overseas brokers are allowed subject to registration by the IRDAI and in compliance with the extant regulations. (ii) The reinsurance/ composite brokers registered with the IRDAI shall not share more than 50% of the remuneration with the foreign insurance	1) Unbound 2) Unbound 3) Unbound	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	broker for the services obtained from them. 4) Unbound except as indicated in the horizontal section	 4) Unbound except as indicated in the horizontal section	
(iv) Services auxiliary to insurance, such as consultancy, actuarial, risk assessment [excluding claim settlement services]	1) None 2) Unbound 3) Auxiliary services, other than actuarial services: None except that commercial presence would be through incorporation of a company in India Actuarial Services: Commercial presence through partnerships subject to approval under applicable law and formal certification	1) None, except for certification and residency requirements for actuarial services. 2) None 3) Auxiliary services, other than actuarial services: As provided under Market Access column and provided that residency requirements for key managerial personnel, restrictions on repatriation and compliance with disclosure requirements, shall apply as provided under law.	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	by Institute of Actuaries of India. 4) Unbound except as in the horizontal section.	Actuarial Services – Unbound 4) Unbound except as in the horizontal section.	
B. Banking and other financial services (excluding insurance)			
(i) Acceptance of deposits and other repayable funds from the public (ii) Lending of all types, including consumer credit, mortgage credit, Factoring, and financing of commercial transactions (iii) All payment and money transmission services including credit, charge and debit cards, travellers cheques and bankers' drafts (iv) Guarantees and	1) Unbound 2) Unbound 3) (i) In each of the services sub-sectors indicated in (i)-(vi) in which commitments are being undertaken for banking and non-banking financial services companies, access is subject to fulfilment of minimum capitalization norms and subject to regulations of	1) Unbound 2) Unbound 3) (i) Unbound for wholly owned subsidiaries (ii) Public sector enterprises can invest surplus funds in term deposits only with scheduled commercial banks incorporated in India; their investment of surplus funds in term deposits with wholly	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
commitments (v) Trading for own account of the following: (A) money market instruments (including cheques, bills, certificates of deposits) (B) foreign exchange (C) transferable securities (vi) Clearing services for cheques, drafts and other payment instruments	the Reserve Bank of India and any other competent authority in India. (ii) The applicable legal form of presence for all activities listed in this section of the Schedule, except where separately specified under the specific sub-sectors, shall be only through one of the three channels, i.e., (a) branch operations of a foreign bank: 15 branches over 4 years for NZ banks, or (b) as a wholly owned subsidiary (WOS) of a foreign bank licensed and supervised as a bank in its home country; or	owned subsidiaries would be subject to applicable guidelines/ law. (i) For transferable securities [(v) (C)], Unbound except as indicated in the market access column.	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(c) through foreign investment by a foreign bank in a private sector bank in India through FDI, subject to foreign investment ceiling of 74 per cent (with 49% under automatic route, and beyond 49% with approval from the Government /RBI). The single mode of presence under (a) or (b) shall be subject to the following requirements: - opening of branches by foreign banks in branch or WOS mode shall also be subject to the requirements regarding economic needs tests, reciprocity, inclusive		

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	banking and any other prudential requirements, that may be specified by the Reserve Bank of India. - the branch operations or WOS can also hold investment not exceeding five percent in a private sector bank in India. In the private sector banks under sub-clause (c), any acquisition and maintenance of five per cent or more of the paid-up capital or voting rights of the bank by a single entity or group of related entities shall be subject to prior approval of the Reserve Bank of India and periodic assessment		

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	of the concerned shareholder by the concerned bank. Foreign banks shall not acquire any fresh stake in a bank's equity shares, if by such acquisition, the investing bank's holding is 10 per cent or more of the investee bank's equity capital. Investments in other financial services companies by branches of foreign banks licensed to do banking business in India individually not to exceed 10 per cent of owned funds or 30 per cent of the invested company's capital whichever is lower. Licences for new foreign bank branches may be		

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	denied when the maximum share of assets in India both on and off balance sheet of foreign banks to total assets both on and off balance sheet of the banking system exceeds 15 per cent. Restrictions would be placed on further entry of new wholly owned subsidiary of foreign banks, when the capital and reserves of foreign banks (i.e., WOSs and foreign bank branches) in India exceed 20% of the capital and reserves of the banking system. In such eventuality prior approval of RBI will be required for capital infusion into the existing WOSs of foreign banks.		

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Foreign banks are subject to non-discriminatory resource allocation requirements. For transferable securities [(v) (C)] – In addition to the above conditions, commercial presence through locally incorporated joint venture company with foreign investment not exceeding 74 per cent. The foreign investment participation will be limited to recognized foreign stock broking companies. 4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section.	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Financial Leasing; Factoring; Venture capital; Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues	1) Unbound 2) Unbound 3) (i) Access is subject to fulfilment of minimum capitalization norms, and subject to regulations of the Reserve Bank of India, Securities and Exchange Board of India and any other competent authority in India. (ii) Allowed for foreign financial services companies (including banks) through incorporation as a company in India. 4) Unbound except as indicated in the horizontal section.	1) Unbound 2) Unbound 3) Unbound except for entities established in accordance with the limitation specified in the market access column. 4) Unbound except as indicated in the horizontal section	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Money broking	1) 2) and 3) Unbound 4) Unbound except as indicated in the horizontal section.	1) 2) and 3) Unbound 4) Unbound except as indicated in the horizontal section.	
Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services	1), 2) and 3) None, except that supply of services shall be subject to domestic laws or regulations (extant and future) with reference to data, including its transfer, storage and processing. 4) Unbound except as indicated in the horizontal section	1), 2) and 3) None, except as indicated in the market access column. 4) Unbound except as indicated in the horizontal section	
Asset Management, such as cash or portfolio management, all forms of collective investment management, custodial, depository and trust services (excluding pension fund management)	1) Unbound 2) Unbound 3) (i) Access is subject to fulfilment of minimum	1) Unbound 2) Unbound 3) None, except as indicated in market access column	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	capitalization norms, and subject to regulations of the Reserve Bank of India, Securities and Exchange Board of India and any other competent authority in India. (ii) Commercial presence would be through incorporation as a company in India. 4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	
Financial consultancy services, i.e., financial advisory services provided by financial advisers, etc. to customers on financial matters, investment and portfolio research and advice, advice on acquisitions and on	1) Unbound except for research analysts' services by New Zealand entities who have entered into an agreement with research analysts or research entities registered under the respective laws of India	1) Unbound except as indicated in the market access column	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
corporate restructuring and strategy.	2) Unbound 3) (i) Access is subject to fulfilment of minimum capitalization norms, and subject to regulations of the Reserve Bank of India, Securities and Exchange Board of India and any other competent authority in India. (ii) Allowed for Foreign banks licensed to do banking business in India. (iii) Allowed for foreign financial services companies (including banks) through incorporation 4) Unbound except as indicated in the horizontal section	2) Unbound 3) Unbound except as indicated in the market access column 4) Unbound except as indicated in the horizontal section	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Electronic Payment systems	1) Access to respective Fast Payment Systems (FPS) infrastructure on a reciprocal basis, without a need to get onboarded onto the other payment system, through interlinking of FPS for (i) cross-border merchant payments and (ii) real-time cross-border remittances, except that supply of services shall be subject to domestic laws or regulations (extant and future) with reference to data, including its transfer, storage and processing. 2) Unbound 3) Unbound 4) Unbound	1) Unbound 2) Unbound 3) Unbound 4) Unbound	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
8. HEALTH-RELATED AND SOCIAL SERVICES			
A. Hospital Services (CPC 9311)	1) None for provision of services on provider to provider basis 2) None 3) None except that Commercial presence subject to the condition that the latest technology for treatment will be brought in. 4) Unbound except as indicated in the horizontal section. None for charitable purposes.	1) None. 2) None 3) None 4) Unbound except as indicated in the horizontal section.	
9. TOURISM AND TRAVEL-RELATED SERVICES			
A. Hotels and other lodging services (CPC 641- 643)	1) None 2) None	1) None 2) None	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) None 4) Unbound except as indicated in the horizontal section.	3) None 4) Unbound except as indicated in the horizontal section.	
B. Travel Agency and Tour Operator Services (CPC 7471)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	
C. Tourist Guides Services (CPC 7472)	1) Unbound* 2) None 3) Numerical ceiling in relation to the number of tourist guides for this agreement will be in accordance with the India's Revised Offer number TN/S/O/IND Rev.1* dated 24 August 2005 under the	1) Unbound* 2) None 3) None	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	GATS. The current limit is 500 guides. 4) Numerical ceiling in relation to the number of tourist guides for this agreement will be in accordance with the India's Revised Offer number TN/S/O/IND Rev.1* dated 24 August 2005 under the GATS. The current limit is 500 guides. For others: Unbound except as indicated in horizontal section.	4) Unbound except as indicated in the horizontal section.	
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services)			
A. Entertainment Services (including theatre and live bands (CPC 9619**)	1) Unbound 2) None 3) None	1) Unbound 2) None 3) None	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	
C Library Services (CPC 96311) and Archive Services, excluding archival management of public records (CPC 96312**)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
D. Sporting and other recreational services (CPC 964**) (excluding lottery, gambling, and betting services)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section and subject to reciprocity.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
11. TRANSPORT SERVICES			
A. Maritime transport services The commitments in Maritime Transport are made in accordance with the GATS. All commitments are subject to domestic laws, entry requirements, rules and regulations and the terms and conditions of the Directorate General of Shipping, RBI and any other competent authority in India. For supply of Maritime Auxiliary Services through commercial presence under Mode 3, it will be only by establishing a Company registered under any Central Act or State Act in India and having its principal place of business in India and subject to the conditions as are required by law and applicable to such companies.			
International Transport (Freight and Passengers excluding cabotage and offshore transport as defined in the Attachment)	1) (a) Liner Shipping And (b) Bulk Shipping (i) Dry, Liquid and Gas (other than LNG) None, except that: - For government	1) (a) Liner Shipping And (b) Bulk Shipping (i) Dry, Liquid and Gas (other than LNG) None except that: - For government	Access to and use of Port Facilities No measures shall be applied to the following services which deny reasonable and non-discriminatory access to international maritime suppliers: 1. Pilotage

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	cargoes, and Government owned/controlled cargo, and in all cases Tendering by Government authorities or public sector undertakings for import or export of cargo, and for chartering a vessel for carriage of any government or privately owned/controlled cargoes for export or import: Preference will be given to Indian Flag vessels - Government policy on FOB/FAS will hold good	cargoes, and Government owned/controlled cargo, and in all cases Tendering by Government authorities or public sector undertakings for import or export of cargo, and for chartering a vessel for carriage of any government or privately owned/controlled cargoes for export or import: Preference will be given to Indian Flag vessels - Government policy on FOB/FAS will hold good.	2. Towing, tug assistance & pushing 3. Provisioning, fuelling & watering 4. Garbage collecting & ballast water disposal 5. Port Captain services 6. Navigation aids water and electrical supplies.

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(ii) LNG: Unbound (c) Passenger: None, except that all such transport shall be on the basis of bilateral agreements on reciprocity basis. 2) None 3) (a) None, but condition that for operating a ship under the Indian flag, a registered company, or a cooperative society under any Central Act or State Act having its principal place of business in India, must be established. (b) Other forms of commercial presence for	(ii) LNG: Unbound (c) Passenger: None, except that all such transport shall be on the basis of bilateral agreements on reciprocity basis. 2) None 3) (a) None, but conditions that for operating a ship under the Indian flag, a registered company, or a cooperative society under any Central Act or State Act having its principal place of business in India, must be established; and (b) Other forms of commercial presence for	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	the supply of International Maritime Transport Services (as per definitions): Unbound 4) Unbound	the supply of International Maritime Transport Services (as per definitions): Unbound 4) Unbound	
MARITIME AUXILIARY SERVICES			
Maritime Cargo Handling Services	1) Unbound* 2) None 3) None, except as indicated in Horizontal commitment/ Head Note to this schedule. 4) Unbound except as indicated in the horizontal section.	1) Unbound* 2) None 3) None, except as indicated in Horizontal commitment/ Head Note to this schedule. 4) Unbound except as indicated in the horizontal section.	
Storage and Warehousing Services in Ports	1) Unbound*	1) Unbound*	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	2) None 3) None, except as indicated in Horizontal commitment/ Head Note to this Schedule. 4) Unbound except as indicated in the horizontal section.	2) None 3) None, except as indicated in Horizontal commitment/ Head Note to this Schedule. 4) Unbound except as indicated in the horizontal section.	
Customs Clearance Services	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section.	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section.	
Container Station and Depot Services	1) Unbound 2) None 3) None, except as indicated in Horizontal commitment/Head Note to	1) Unbound 2) None 3) None, except as indicated in Horizontal commitment/Head Note to	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	this schedule. 4) Unbound except as indicated in the horizontal section.	this schedule. 4) Unbound except as indicated in the horizontal section.	
Maritime Agency Services	1) Unbound 2) None 3) None, except as indicated in Horizontal commitment/ Head Note to this Schedule. 4) Unbound except as indicated in the horizontal section.	1) Unbound 2) None 3) None, except as indicated in Horizontal commitment/ Head Note to this Schedule. 4) Unbound except as indicated in the horizontal section.	
Maritime Freight Forwarding Services	1) Unbound 2) None 3) None, except as indicated in Horizontal commitment/ Head Note to this Schedule. 4) Unbound except as indicated	1) Unbound 2) None 3) None, except as indicated in Horizontal commitment/ Head Note to this schedule. 4) Unbound except as indicated	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	in the horizontal section.	in the horizontal section.	
International rental/ charter of vessels with crew or on bareboat basis (excluding cabotage and offshore transport)	1) Unbound 2) None except obtaining permission from Director General (Shipping) for chartering a foreign flag vessel in the absence of availability of a suitable Indian vessel. 3) Unbound 4) Unbound except as indicated in the horizontal section.	1) Unbound 2) None except vessels rented by Indian nationals are considered as foreign vessels. 3) Unbound 4) Unbound except as indicated in the horizontal section.	
Maintenance and repairs of seagoing vessels	1) None 2) None 3) None, except as indicated in Horizontal commitment/ Head Note to this Schedule	1) None 2) None 3) None, except as indicated in Horizontal commitment/ Head Note to this Schedule.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in the horizontal section.	4) Unbound except as indicated in the horizontal section.	
Ship Broking Service (CPC 748**)	1) Unbound 2) None 3) None, except as indicated in Head Note 4) Unbound except as indicated in the horizontal section.	1) Unbound 2) None 3) None, except as indicated in Horizontal commitment/Head Note to this schedule. 4) Unbound except as indicated in the horizontal section.	
Air Transport Services and Airport Services The commitments below are subject to the terms and conditions of the GATS Annex on Air Transport Services			
Aircraft repair and maintenance services, i.e., activities when undertaken on an aircraft or a part thereof while it is withdrawn	1) None 2) None	1) None 2) None	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
from service and do not include so-called line maintenance	3) None 4) Unbound except as indicated in the horizontal section	3) None 4) Unbound except as indicated in the horizontal section	
F. Road Transport Services			
(a) Passenger Transport (CPC 7121 + 7122) (b) Freight Transport (CPC 7123** excluding mail transportation (CPC 71235))	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	

(*) Unbound due to lack of technical feasibility

(**) Specific commitment for that code does not extend to the total range of services covered under that code.

APPENDIX 8H-1

Attachment to Annex 8H (Schedule of Specific Commitments – India): Definitions Related to Maritime Transport Services for the purposes of Schedule of Specific Commitments – India

1. **"International Transport (Freight and Passenger)"**, for the purpose of this Schedule, is to mean transportation of international Maritime Freight and Passengers by seagoing vessels from the port of loading in one country to the port of discharge in another country.

2. Cabotage: This Schedule does not include any commitments on **"Cabotage"** or **"Maritime Transport Services"** which are described as transportation of passengers or goods between any port or place located in India and any other port or place located in India and transportation of passengers or goods originating or terminating in the same port or place located in India, including transportation of passengers or goods between a port or a place located in India and another port, place, installation or structures situated in the Exclusive Economic Zone of India or on the continental shelf of India. Maritime cabotage shall further include services such as floating storage, offloading, towing, anchor-handling, dredging, off-shore drilling or production, diving support, maintenance support, various types of surveys, cable laying, sea-bed mining operations, pipe-laying, lighterage, salvage, marine construction, hook-up, port and terminal related support services, provided such services are supplied in the above areas by the vessels.

3. Offshore Transport: For the purposes of the Schedule only, **"Offshore Transport"** refers to shipping services involving the transportation of passengers or goods between a port located in India and any location installation or structure associated with or incidental to the exploration or exploitation of natural resources of the continental shelf of India, the seabed of the Indian coastal seas and the subsoil of the seabed, or situated on the continental shelf of India.

4. **"Other forms of Commercial Presence for the supply of International Transport Services"** means ability for International Maritime Transport Service suppliers to undertake local activities which are necessary for the supply to their customers of a partially or fully integrated transport service, within which maritime transport constitutes a substantial element.

   These activities include, but are not limited to:

   (a) marketing and sales of maritime transport and related services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by

the service supplier itself or by service suppliers with which the service seller has established standing business arrangements;

(b) acquisition on their own about or on behalf of their customers (and the resale to their customers) for any transport and related services, including anchorage, berth and berth services, and onward transport services by any mode, particularly road and rail, inland waterways, necessary for the supply of the integrated services;

(c) the preparation of transport documents, customs documents, or other documents related to the origin and character of goods transported;

(d) the provision of business information, including computerized information systems and electronic data interchange;

(e) setting up of business arrangements with any locally established shipping agency and the appointment of personnel recruited locally (or, in the case of foreign personnel, subject to horizontal commitments on movement of personnel);

(f) organizing any aspect of the call of the vessel or taking control over cargoes;

(g) the provision of Ships Managers' Services.

NOTE: In order to enforce certain standards and conditions which need to be fulfilled by shipping service suppliers, particularly those providing ship personnel and crew and also those engaged in providing ships management services, and to ensure that the owner, operator, agent or manager has:

- the capability of implementing international standards as well as IMO stipulations and recommendations;

- the necessary financial structure so that he is responsible and accountable;

- the capability of implementing, the safety; and marine pollution controls;

- fulfilled requirements of quality management and his operations are transparent, a system of registration/ licensing of shipping service supplier is under consideration in India.

5. **"Ship Managers"** means persons entering India as the agents or representatives of a ship's owner or operator for the purposes of assessing requirements, negotiating and authorizing expenditures

necessary to the maintenance and operations of a vessel as well as the Handling of Cargo.

6. **"Maritime Cargo Handling Services"** means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dock workers, when this workforce is organized independently of the stevedoring or terminal operator companies. The activities covered, include the organization and supervision of:

- the loading/discharging of cargo to/from a ship;

- the lashing/unlashing of cargo;

- the reception/delivery and safekeeping of cargoes before shipment or after discharge.

The organization and supervision includes the arrangements for (1) engaging skilled workers (dockworkers), (2) using all necessary equipment for on board or shore use and appropriate storage space, whether by ownership, rental or otherwise, (3) the checking of parcels and markings, the weighing and measuring of cargo, and (4) the administrative duties and responsibilities related to the services.

7. **"Maritime Freight Forwarding Services"** means the activity of organizing and monitoring shipments on behalf of shippers through providing such services as the arrangement of actual transport and related services, consolidation, aggregation, packing of cargo, preparation of documentation and provision of business information.

8. **"Maritime Agency Services"** means activities in representing, within a given geographic area, the business interests of-one or more shipping lines or shipping companies for the following purposes:

- marketing and sales of maritime transport and related activities from quotation to invoicing (cargo booking and canvassing);

- issuance of bills of lading on behalf of the companies;

- acquisition and resale of other necessary related services (settlement of disbursements and claims) preparation of documentation, and provision of business information;

- acting on behalf of the companies in organizing the call of the ship or taking control of cargoes;

- to make arrangement in order to get all necessary port services required by the foreign vessel during its stay in Indian Ports;

- to appoint a stevedoring company for cargo loading and unloading on behalf of its principal;

- to collect freight on behalf of the principal.

9. **“Government Cargo”** means cargo originating from other countries (import cargoes including crude oil), petroleum by products, coal, natural gas, raw materials for fertilizers, food-grains etc.) purchased by Indian Government Agencies/Departments or based on loan/ credit agreements with other countries, as well as exports by Indian Government Agencies/ Departments including Government aid.

10. **“Maintenance and Repairs of Vessels”** means services such as repairs and management of vessels, mending, fixing or overhauling of a vessel, management of crew and marine insurance, provided on behalf of a maritime passenger or cargo transport business, or vessel leasing business.

11. **“International rental of vessels with crew or on bare-boat charter basis”** means rental and/or leasing services of all types of sea-going vessels with crew or on bare-boat basis (whereafter the ship will be manned by Indian nationals only during the period of rental or lease) for the purposes of international trade (like tankers, dry bulk cargo vessels, cargo and freight vessels et cetera).

APPENDIX 8H-2

Most-Favoured-Nation Treatment Sectoral Coverage

1. The reference to "CPC" against specific sectors or sub-sectors is a reference to the *Provisional Central Product Classification* (Statistical Papers, Series M, No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991).

2. India reserves the right to adopt or maintain any measure that accords more favourable treatment to any services and service suppliers of a country included in the United Nations' list of least developed countries under any international agreement in force or signed after the date of entry into force of this Agreement.

3. For greater certainty, the "treatment" referred to the Article 8.6 (Most-Favoured-Nation Treatment) does not include dispute settlement procedures provided for in other international agreements.

4. With regard to any bilateral or multilateral international agreement that India may enter into after the date of entry into force of this Agreement, India reserves the right to adopt or maintain any measure that accords more favourable treatment to any services and service suppliers of a party to such an agreement in all sectors, except in the sectors listed below:

   (a) Taxation Services (CPC 863);

   (b) Architectural Services (CPC 8671);

   (c) Urban Planning and landscape architectural services (CPC 8674);

   (d) Engineering Services (CPC 8672);

   (e) Integrated Engineering Services (CPC 8673);

   (f) Medical and dental services (CPC 9312);

   (g) R & D services on natural sciences and engineering (CPC 851);

   (h) Interdisciplinary R & D services (CPC 853);

   (i) Advertising services (CPC 871);

   (j) Services incidental to agriculture (CPC 8811);

   (k) Services incidental to manufacturing (CPC 884+885);

(l) Services incidental to forestry (CPC 8814);

(m) Management consulting services – excluding services relating to legal consultancy (CPC 865);

(n) Services related to management consulting (CPC 866);

(o) Related scientific and technical consulting services (CPC 8675);

(p) Building cleaning services (CPC 874);

(q) Photographic services (CPC 875);

(r) Packaging services (CPC 876);

(s) Convention services (CPC 87909);

(t) Interior design services (CPC 87907);

(u) Audio-visual services (CPC 9611, 9612, 9613);

(v) Construction and related engineering services (CPC 512, 514, 516, 517);

(w) Higher education services (CPC 923);

(x) Adult education services (CPC 924);

(y) Environmental services (CPC 9401-9406, 9409);

(z) Hospital services (CPC 9311);

(aa) Tourism and travel related services (CPC 641, 642, 643, 7471, 7472);

(ab) Computer and related services (CPC 841, 842, 843, 844, 845, 849);

(ac) Veterinary Services (CPC 932);

(ad) Services provided by midwives, nurses, physiotherapists and paramedical personnel (CPC 93191); and

(ae) Accounting and auditing services (CPC 862).

ANNEX 8I

SCHEDULE OF NON-CONFORMING MEASURES - NEW ZEALAND

LIST A
EXISTING MEASURES

Explanatory Notes

1. List A sets out, under Article 8.8 (Schedule of Non-Conforming Measures), the existing measures of New Zealand that do not conform with obligations imposed by:

   (a) Article 8.4 (National Treatment);

   (b) Article 8.5 (Market Access); or

   (c) Article 8.6 (Most-Favoured-Nation Treatment).

2. The reservations of New Zealand are without prejudice to the rights and obligations of the Parties under GATS.

3. Each entry sets out the following elements:

   (a) **"sector"** refers to the general sector in which the entry is made;

   (b) **"sub-sector"** refers to the specific sector in which the entry is made;

   (c) **"industry classification"** refers, where applicable, to the activity covered by the entry according to the CPC, ISIC Rev. 3.1, or as expressly otherwise described in that entry;

   (d) **"obligations concerned"** specifies the obligation referred to in paragraph 1 for which an entry is made;

   (e) **"level of government"** indicates the level of government maintaining the listed measure;

   (f) **"measures"** identifies the laws, regulations or other measures for which the entry is made. A "measure" cited in the "measures" element:

      (i) means the measure as amended, continued or renewed as of the date of entry into force of this Agreement; and

(ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and

(g) **"description"** sets out the non-conforming aspects of the existing measure for which the entry is made.

4. In the interpretation of an entry, all elements of the entry shall be considered. An entry shall be interpreted in the light of the relevant obligations of the Chapter against which the entry is made. In the event of an inconsistency between the "measures" element and the other elements of an entry, the "measures" element shall prevail.

5. For the purposes of this Schedule:

(a) **"ISIC Rev. 3.1"** means the International Standard Industrial Classification of All Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No.4, ISIC Rev. 3.1, 2002; and

(b) **"CPC"** means the Provisional Central Product Classification (Statistical Papers, Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991).

6. For greater certainty, an entry for a requirement to have a local presence, including residency or nationality requirements, in the territory of New Zealand is made against Article 8.4 (National Treatment).

7. An entry made at the level of New Zealand applies to a measure of the central government or a local government.

8. This list of entries does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures where they do not constitute a limitation within the meaning of Article 8.4 (National Treatment) or Article 8.5 (Market Access). Such measures may include the need to obtain a licence, satisfy a universal service obligation, have a recognised qualification in a regulated sector, pass a specific examination, including a language examination, fulfil a membership requirement of a particular profession, such as membership of a professional organisation, have a local agent for service, or to maintain a local address, or any other non-discriminatory requirements that certain activities may not be carried out in protected zones or areas. While not listed, such measures continue to apply.

9. For greater certainty, non-discriminatory measures do not constitute a market access limitation within the meaning of Article 8.5 (Market Access) for any measure:

(a) requiring the separation of the ownership of infrastructure from the ownership of the goods or services provided through that infrastructure to ensure fair competition, for example in the fields of energy, transportation and telecommunications;

(b) restricting the concentration of ownership to ensure fair competition;

(c) seeking to ensure the conservation and protection of natural resources and the environment, including a limitation on the availability, number and scope of concessions granted, and the imposition of a moratorium or ban;

(d) limiting the number of authorisations granted because of technical or physical constraints, for example telecommunications spectra and frequencies; or

(e) requiring that a certain percentage of the shareholders, owners, partners, or directors of a juridical person be qualified or practice a certain profession such as lawyers or accountants.

10. With respect to computer services, any of the following services shall be considered as computer and related services, regardless of whether they are delivered via a network, including the internet:

(a) consulting, adaptation, strategy, analysis, planning, specification, design, development, installation, implementation, integration, testing, debugging, updating, support, technical assistance or management of or for computers or computer systems;

(b) computer programmes defined as the sets of instructions required to make computers work and communicate (in and of themselves), as well as consulting, strategy, analysis, planning, specification, design, development, installation, implementation, integration, testing, debugging, updating, adaptation, maintenance, support, technical assistance, management or use of or for computer programmes;

(c) data processing, data storage, data hosting or database services;

(d) maintenance and repair services for office machinery and equipment, including computers; and

(e) training services for staff of clients, related to computer programmes, computers or computer systems, and not elsewhere classified.

For greater certainty, services enabled by computer and related services, other than those listed in subparagraphs (a) through (e) of this

paragraph, shall not be regarded as computer and related services in themselves.

11. With respect to New Zealand's obligations imposed by Article 8.5 (Market Access), juridical persons supplying financial services and constituted under the laws of New Zealand are subject to non-discriminatory limitations on juridical form.[1]

12. For greater certainty, the measures that New Zealand may take in accordance with Article 8A.3 (Prudential Measures), provided they meet the requirements of that Article, include those governing:

(a) licensing, registration or authorisation as a financial institution or cross-border financial service supplier, and corresponding requirements;

(b) juridical form, including legal incorporation requirements for systemically important financial institutions and limitations on deposit-taking activities of branches of overseas banks, and corresponding requirements;

(c) requirements pertaining to directors and senior management of a financial institution or cross-border financial service supplier;

(d) capital, related party exposures, liquidity, disclosure and other risk management requirements;

(e) payment, clearance and settlement systems (including securities systems);

(f) anti-money laundering and countering financing of terrorism; and

(g) distress or failure of a financial institution or cross-border financial service supplier.

[1] For example, partnerships and sole proprietorships are generally not acceptable juridical forms for authorised depository institutions in New Zealand. This headnote is not in itself intended to affect, or otherwise limit, a choice by a financial institution of the other Party between branches or subsidiaries.

List A: Entry 1

Sector	All Sectors
Obligations concerned	National Treatment Market Access
Measure	*Companies Act 1993* *Financial Reporting Act 2013*
Description	1. Consistent with New Zealand's financial reporting regime established under the *Companies Act 1993* and *Financial Reporting Act 2013,* the following types of entities are required to prepare financial statements that comply with generally accepted accounting practice, and have those statements audited and registered with the Registrar of Companies (unless exceptions to any of those requirements apply): (a) any body corporate that is incorporated outside New Zealand (an "overseas company") that carries on business in New Zealand within the meaning of the *Companies Act 1993* and which is "large"[2];

[2] An overseas company or subsidiary of an overseas company is "large" in respect of an accounting period if at least one of the following applies:

(i) as at the balance date of each of the two preceding accounting periods, the total assets of the entity and its subsidiaries (if any) exceed NZ$ 20 million; or

(ii) in each of the two preceding accounting periods, the total revenue of the entity and its subsidiaries (if any) exceeds NZ$ 10 million.

An audit report is required unless the New Zealand business of that overseas company is not "large" and the law in the jurisdiction where the company is incorporated does not require an audit.

(b) any “large” New Zealand company in which shares that in aggregate carry the right to exercise or control the exercise of 25 % or more of the voting power at a meeting of the company are held by[3]:

(i) a subsidiary of a body corporate incorporated outside New Zealand;

(ii) a body corporate incorporated outside New Zealand; or

(iii) a person not ordinarily resident in New Zealand;

(c) any “large” company incorporated in New Zealand which is a subsidiary of an overseas company.

2. If a company is required to prepare financial statements and if it has one or more subsidiaries, it must, instead of preparing financial statements in respect of itself, prepare group financial statements that comply with generally accepted accounting practice in relation to that group. This obligation does not apply if:

(a) the company (A) is itself a subsidiary of a body corporate (B), where body corporate (B) is:

(i) incorporated in New Zealand; or

(ii) registered or deemed to be registered under Part 18 of the *Companies Act 1993;* and

(b) group financial statements in relation to a group comprising B, A, and all other subsidiaries of B that comply with generally accepted accounting practice are completed; and

[3]A New Zealand company is “large” in respect of an accounting period if at least one of the following paragraphs applies:

(i) as at the balance date of each of the two preceding accounting periods, the total assets of the entity and its subsidiaries (if any) exceed NZ$ 60 million; or

(ii) in each of the two preceding accounting periods, the total revenue of the entity and its subsidiaries (if any) exceeds NZ$ 30 million.

(c) a copy of the group financial statements referred to in paragraph (b) and a copy of the auditor's report on those statements are delivered for registration under the *Companies Act 1993* or for lodgement under another Act.

2. If an overseas company is required to prepare:

(a) financial statements under the *Companies Act 1993* it must also, if its New Zealand business meets the asset and revenue thresholds that apply in respect of "large" overseas companies, prepare, in addition to the financial statements of the large overseas company itself, financial statements for its New Zealand business prepared as if that business were conducted by a company formed and registered in New Zealand; and

(b) group financial statements under the *Companies Act 1993*, and if the group's New Zealand business meets the asset and revenue thresholds that apply in respect of "large" overseas companies, the group financial statements that are prepared must include, in addition to the financial statements of the group, financial statements for the group's New Zealand business prepared as if the members of the group were companies formed and registered in New Zealand.

a)

List A: Entry 2

Sector	Agriculture, including Services Incidental to Agriculture
Obligations concerned	Market Access National Treatment
Measure	*Dairy Industry Restructuring Act 2001*
Description	The *Dairy Industry Restructuring Act 2001* (DIRA) and regulations provide for the management of a national database for herd testing data. The DIRA: (a) provides for the New Zealand Government to determine arrangements for the database to be managed by another dairy industry entity. In doing so the New Zealand Government may: (i) take into account the nationality and residency of the entity, persons that own or control the entity, and the senior management and Board of Directors of the entity; and (ii) restrict who may hold shares in the entity, including on the basis of nationality; (b) requires the transfer of data by those engaged in herd testing of dairy cattle to the Livestock Improvement Corporation (LIC) or successor entity; (c) establishes rules regarding access to the database and may deny that access on the basis that the database's intended use could be "harmful to the New Zealand dairy industry", which denial may take into account the nationality or residency of the person seeking access**.**

List A: Entry 3

Sector	Communication Services Telecommunications
Obligations concerned	National Treatment
Measure	Constitution of Chorus Limited
Description	The Constitution of Chorus Limited requires New Zealand Government approval for the shareholding of any single overseas entity to exceed 49.9 percent. At least half of the board directors are required to be New Zealand citizens.

List A: Entry 4

Sector	Agriculture, including Services Incidental to Agriculture
Obligations concerned	Market Access National Treatment
Measure	*Primary Products Marketing Act 1953*
Description	Under the *Primary Products Marketing Act 1953,* the New Zealand Government may impose regulations to enable the establishment of statutory marketing authorities with monopoly marketing and acquisition powers (or lesser powers) for "primary products", being products derived from beekeeping, fruit growing, hop growing, deer farming or game deer, or goats, being the fur bristles or fibres grown by the goat. Regulations may be issued under the *Primary Products Marketing Act 1953* concerning a broad range of the marketing authority's functions, powers and activities. In particular, regulations may require that board members or personnel be nationals of or resident in New Zealand.

List A: Entry 5

Sector	Air Transportation
Obligations concerned	National Treatment
Measure	Constitution of Air New Zealand Limited
Description	No one foreign national may hold more than 10% of shares that confer voting rights in Air New Zealand unless they have the permission of the Kiwi Shareholder.[4] In addition (a) at least three members of the Board of Directors must be ordinarily resident in New Zealand; (b) more than half of the Board of Directors must be New Zealand citizens; (c) the Chairperson of the Board of Directors must be a New Zealand citizen; and (d) the location of the Head Office of Air New Zealand, and its principal place of business, shall be in New Zealand.

[4] The Kiwi Share in Air New Zealand is a single NZ$1 special rights convertible preference share issued to the Crown. The Kiwi Shareholder is His Majesty the King in Right of New Zealand.

List A: Entry 6

Sector	All Sectors
Obligations concerned	Market Access National Treatment
Measure	*Overseas Investment Act 2005* *Fisheries Act 1996* *Overseas Investment Regulations 2005*
Description	Consistent with New Zealand's overseas investment regime as set out in the relevant provisions of the *Overseas Investment Act 2005,* the *Fisheries Act 1996* and the *Overseas Investment Regulations 2005,* the following investment activities require prior approval from the New Zealand Government: (a) acquisition or control by non-government sources of 25 per cent or more of any class of shares[5] or voting power[6] in a New Zealand entity where either the consideration for the transfer or the value of the assets exceeds NZ$200 million; (b) commencement of business operations or acquisition of an existing business by non-government sources, including business assets, in New Zealand, where the total expenditures to be incurred in setting up or acquiring that business or those assets exceed NZ$200 million; (c) acquisition or control by government sources of 25 per cent or more of any class of shares[7] or voting power[8] in a New

[5] For greater certainty, the term 'shares' includes shares and other types of securities.

[6] For greater certainty, 'voting power' includes the power to control the composition of 25 percent or more of the governing body of the New Zealand entity.

[7] For greater certainty, the term 'shares' includes shares and other types of securities.

[8] For greater certainty, 'voting power' includes the power to control the composition of 25 percent or more of the governing body of the New Zealand entity.

Zealand entity where either the consideration for the transfer or the value of the assets exceeds NZ$100 million;

(d) commencement of business operations or acquisition of an existing business by government sources, including business assets, in New Zealand, where the total expenditures to be incurred in setting up or acquiring that business or those assets exceed NZ$100 million;

(e) acquisition or control, regardless of dollar value, of certain categories of land that are regarded as sensitive or require specific approval according to New Zealand's overseas investment legislation; and

(f) any transaction, regardless of dollar value, that would result in an overseas investment in fishing quota.

Overseas investors must comply with the criteria set out in the overseas investment regime and any conditions specified by the regulator and the relevant Minister or Ministers.

This entry should be read in conjunction with List B Entry 10.

List A: Entry 7

Sector	Financial Services Insurance and Insurance-related Services
Obligations concerned	National Treatment Market Access
Measure	*Commodity Levies Act 1990* *Commodity Levies Amendment Act 1995* *Kiwifruit Industry Restructuring Act 1999* and *r*egulations
Description	The provision of crop insurance for wheat can be restricted in accordance with the *Commodity Levies Amendment Act 1995* ("CLA"). Section 4 of the CLA provides for the use of funds derived under a mandatory commodity levy on wheat growers to be used for the purpose of funding a scheme insuring wheat crops against damage or loss. The provision of insurance intermediation services related to the export of kiwifruit can be restricted in accordance with the *Kiwifruit Industry Restructuring Act 1999* and regulations relating to the export marketing of kiwifruit.

List A: Entry 8

Sector	Financial Services Banking and Other Financial Services (excluding Insurance)
Obligations concerned	National Treatment
Measure	*KiwiSaver Act 2006* *Financial Markets Conduct Act 2013*
Description	The fund manager of a registered KiwiSaver scheme and the corporate trustee of a registered KiwiSaver scheme that is a restricted scheme must both have at least one director that is a New Zealand resident for tax purposes.

List A: Entry 9

Sector	Communication Services Audio-visual and other Services
Obligations concerned	National Treatment
Existing measures	*Radiocommunications Act 1989*
Description	The acquisition of licences or management rights to use the radio frequency spectrum, or any interest in such licences or management rights, under the *Radiocommunications Act 1989* by foreign governments or agents on behalf of foreign governments is subject to the written approval of the Chief Executive of the Ministry of Business, Innovation and Employment.

LIST B
FUTURE MEASURES

Explanatory Notes

1. List B sets out, under Article 8.8 (Schedule of Non-Conforming Measures), the entries made by New Zealand with respect to existing, or more restrictive or new measures that do not conform with obligations imposed by:

   (a) Article 8.4 (National Treatment);

   (b) Article 8.5 (Market Access); or

   (c) Article 8.6 (Most-Favoured-Nation Treatment).

2. The reservations of New Zealand are without prejudice to the rights and obligations of the Parties under GATS.

3. Each entry sets out the following elements:

   (a) **"sector"** refers to the general sector in which the entry is made;

   (b) **"sub-sector"** refers to the specific sector in which the entry is made;

   (c) **"industry classification"** refers, where applicable, to the activity covered by the entry according to the CPC, ISIC Rev 3.1, or as otherwise expressly described in that entry;

   (d) **"obligations concerned"** specifies the obligation referred to in paragraph 1 for which an entry is made;

   (e) **"description"** sets out the scope of the sector, sub-sector or activities covered by the entry; and

   (f) **"existing measures"** identifies, for transparency purposes, existing measures that apply to the sector, sub-sector or activities covered by the entry.

4. In the interpretation of an entry, all elements of the entry shall be considered. Where an inconsistency arises in relation to the interpretation of an entry, the "description" element of the entry shall prevail.

5. For the purposes of this Schedule:

   (a) **"ISIC Rev. 3.1"** means the *International Standard Industrial Classification of All Economic Activities* as set out in Statistical

Office of the United Nations, Statistical Papers, Series M, No.4, ISIC Rev. 3.1, 2002; and

(b) **"CPC"** means the *Provisional Central Product Classification* (Statistical Papers, Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York,1991).

6. For greater certainty, an entry for a requirement to have a local presence, including residency or nationality requirements, in the territory of New Zealand is made against Article 8.4 (National Treatment).

7. An entry made at the level of New Zealand applies to a measure of the central government or a local government.

8. The list of entries below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures where they do not constitute a limitation within the meaning of Article 8.4 (National Treatment) or Article 8.5 (Market Access). Such measures may include, the need to obtain a licence, satisfy a universal service obligation, have a recognised qualification in a regulated sector, pass a specific examination, including a language examination, fulfil a membership requirement of a particular profession, such as membership in a professional organisation, have a local agent for service, or to maintain a local address, or any other non-discriminatory requirements that certain activities may not be carried out in protected zones or areas. While not listed, such measures continue to apply.

9. For greater certainty, non-discriminatory measures do not constitute a market access limitation within the meaning of Article 8.5 (Market Access) for any measure:

(a) requiring the separation of the ownership of infrastructure from the ownership of the goods or services provided through that infrastructure to ensure fair competition, for example in the fields of energy, transportation and telecommunications;

(b) restricting the concentration of ownership to ensure fair competition;

(c) seeking to ensure the conservation and protection of natural resources and the environment, including a limitation on the availability, number and scope of concessions granted, and the imposition of a moratorium or ban;

(d) limiting the number of authorisations granted because of technical or physical constraints, for example telecommunications spectra and frequencies; or

(e) requiring that a certain percentage of the shareholders, owners, partners, or directors of a juridical person be qualified or practice a certain profession such as lawyers or accountants.

10. With respect to computer services, any of the following services shall be considered as computer and related services, regardless of whether they are delivered via a network, including the Internet:

(a) consulting, adaptation, strategy, analysis, planning, specification, design, development, installation, implementation, integration, testing, debugging, updating, support, technical assistance or management of or for computers or computer systems;

(b) computer programmes defined as the sets of instructions required to make computers work and communicate (in and of themselves), as well as consulting, strategy, analysis, planning, specification, design, development, installation, implementation, integration, testing, debugging, updating, adaptation, maintenance, support, technical assistance, management or use of or for computer programmes;

(c) data processing, data storage, data hosting or database services;

(d) maintenance and repair services for office machinery and equipment, including computers; and

(e) training services for staff of clients, related to computer programmes, computers or computer systems, and not elsewhere classified.

For greater certainty, services enabled by computer and related services, other than those listed in subparagraphs (a) through (e) of this paragraph, shall not be regarded as computer and related services in themselves.

11. With respect to Article 8.5 (Market Access), juridical persons supplying financial services and constituted under the law of New Zealand are subject to non-discriminatory limitations on legal form.[9]

[9] For example, partnerships and sole proprietorships are generally not acceptable juridical forms for financial institutions in New Zealand. This headnote is not in itself intended to affect, or otherwise limit, a choice by a financial institution of the other Party between branches or subsidiaries.

List B: Entry 1

Sector	All Sectors
Obligations concerned	National Treatment Most-Favoured-Nation Treatment Market Access
Description	New Zealand reserves the right to adopt or maintain any measure with respect to: (a) and the provision of public law enforcement correctional services; and (b) the following, to the extent that they are social services established for a public purpose: (i) childcare; (ii) health; (iii) income security and insurance; (iv) public education; (v) public housing; (vi) public training; (vii) public transport; (viii) public utilities; (ix) refuse disposal; (x) sanitation; (xi) sewage; (xii) waste water management; (xiii) waste management; (xiv) social security and insurance; and (xv) social welfare.

List B: Entry 2

Sector	Financial Services
Obligations concerned	National Treatment Most-Favoured-Nation Treatment Market Access
Description	New Zealand reserves the right to adopt or maintain any measure with respect to the supply of: (a) compulsory social insurance for personal injury caused by accident, work related gradual process disease and infection, and treatment injury; and (b) disaster insurance for residential property for replacement cover up to a defined statutory maximum.
Existing measures	*Accident Compensation Act 2001* *Natural Hazards Insurance Act 2023*

List B: Entry 3

Sector	Financial Services
Obligations concerned	National Treatment Market Access
Description	Cross border trade in services New Zealand reserves the right to adopt or maintain any measures with respect to: (a) insurance and insurance-related services, except for: (i) insurance of risk relating to: (A) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability deriving therefrom; (B) goods in international transit; (C) credit and suretyship; (D) land vehicles including motor vehicles; (E) fire and natural forces; (F) other damage to property; (G) general liability; (H) miscellaneous financial loss; and (I) difference in conditions and difference in limits, where the difference in conditions or difference in limits cover is provided under a master policy

issued by an insurer to cover risks across multiple jurisdictions;

(ii) reinsurance and retrocession as referred to in subparagraph (ii) of the definition of “financial service” in Article 8A.1 (Definitions);

(iii) services auxiliary to insurance, as referred to in subparagraph (iv) of the definition of “financial service” in Article 8A.1 (Definitions); and

(iv) insurance intermediation, such as brokerage and agency, as referred to in subparagraph (iii) of the definition of “financial service” in Article 8A.1 (Definitions), of insurance risks relating to services listed in subparagraph (i) in this paragraph.

(b) Paragraph (a) does not permit suppliers of the services listed in subparagraphs (a)(i)(C) through (a)(i)(I) to provide a service to a retail client.

(c) In this entry, for New Zealand, “retail client” means:

(i) a natural person; or

(ii) a retail client as defined in clause 3 of Schedule 5 of the *Financial Markets Conduct Act 2013.*

(d) New Zealand reserves the right to adopt or maintain any measures with respect to banking and other financial services (excluding insurance), except for:

(i) provision and transfer of financial information and financial data processing and related software, as referred to in subparagraph (xv) of the definition of financial services in Article 8A.1 (Definitions);

(ii) advisory and other auxiliary financial services, excluding intermediation, relating to banking and other financial services, as referred to in

subparagraph (xvi) of the definition of financial services in Article 8A.1 (Definitions);

(iii) portfolio management services by a financial services supplier of India to:

(A) a registered scheme; and

(B) insurance companies.

(e) for the purposes of the commitment made in subparagraph (d)(iii):

(i) a **"registered scheme"** means a registered scheme as defined under the *Financial Markets Conduct Act 2013;*

(ii) **"portfolio management"** means managing portfolios in accordance with mandates given by clients on a discretionary client-by-client basis and where such portfolios include one or more financial instruments; and

(iii) portfolio management services do not include:

(A) custodial services;

(B) trustee services; or

(C) execution services.

List B: Entry 4

Sector	Financial Services Banking and Other Financial Services (excluding Insurance)
Obligations concerned	National Treatment Market Access
Description	New Zealand reserves the right to adopt or maintain any measure with respect to the establishment or operation of exchanges, securities markets, or futures markets. For greater certainty, this reservation does not apply to financial institutions participating in, or seeking to participate in, any such exchange, securities market, or futures market.

List B: Entry 5

Sector	Financial Services Banking and Other Financial Services (excluding Insurance)
Obligations concerned	National Treatment Market Access
Description	New Zealand reserves the right to adopt or maintain any measures with respect to the establishment or operation of any unit trust, market or other facility established for the trade in, or allotment or management of, securities in the co-operative dairy company arising from the amalgamation authorised under the *Dairy Industry Restructuring Act 2001* (or any successor body).

List B: Entry 6

Sector	Financial Services Insurance and Insurance-related Services
Obligations concerned	National Treatment Market Access
Description	New Zealand reserves the right to adopt or maintain any measure with respect to insurance and insurance-related services for industry marketing boards established for products under the following CPC codes: (a) 01, except 01110 and 01340 (products of agriculture, horticulture and market gardening, except wheat and kiwifruit); (b) 02 (live animals and animal products); (c) 211, except 21111, 21112, 21115, 21116 and 21119 (meat and meat products, except beef, sheep meat, poultry and offal); (d) 213-216 (prepared and preserved vegetables, fruit juices and vegetable juices, prepared and preserved fruit and nuts, animal and vegetable oils and fats); (e) 22 (dairy); (f) 2399 (other food products); and (g) 261, except for 2613, 2614, 2615, 02961, 02962 and 02963 (natural textile fibres prepared for spinning, excluding wool).
Existing measures	*Commodity Levies Act 1990*

List B: Entry 7

Sector	All Sectors
Obligations concerned	Market Access National Treatment
Description	New Zealand reserves the right to adopt or maintain any measure with respect to water, including the allocation, collection, treatment and distribution of drinking water.

List B: Entry 8

Sector	All Sectors
Obligations concerned	Market Access National Treatment Most-Favoured-Nation Treatment
Description	New Zealand reserves the right to adopt and maintain any measure solely as part of the act of devolving a service that is provided in the exercise of governmental authority at the date of entry into force of the Agreement. Such measures may include: (a) restricting the number of service suppliers; (b) allowing a juridical person, wholly or majority owned by the Government of New Zealand, to be the sole service supplier or one amongst a limited number of service suppliers; (c) imposing restrictions on the composition of senior management and boards of directors; (d) requiring local presence; and (e) specifying the juridical form of the service supplier.

List B: Entry 9

Sector	All Sectors
Obligations concerned	Market Access National Treatment Most-Favoured-Nation Treatment
Description	Where the New Zealand Government wholly owns or has effective control over a juridical person, then New Zealand reserves the right to adopt or maintain any measures regarding the sale of any shares in that juridical person or any assets of that juridical person to any person, including according more favourable treatment to New Zealand nationals.

List B: Entry 10

Sector	All Sectors
Obligations concerned	Market Access National Treatment
Description	New Zealand reserves the right to adopt or maintain any measure that sets out the approval criteria to be applied to the categories of overseas investment that require approval under New Zealand's overseas investment regime. For transparency purposes those categories, as set out in List A are: (a) acquisition or control by non-government sources of 25 per cent or more of any class of shares[10] or voting power[11] in a New Zealand entity where either the consideration for the transfer or the value of the assets exceeds NZ$200 million; (b) commencement of business operations or acquisition of an existing business by non-government sources, including business assets, in New Zealand, where the total expenditures to be incurred in setting up or acquiring that business or those assets exceed NZ$200 million; (c) acquisition or control by government sources of 25 per cent or more of any class of shares[12] or voting power[13] in a New Zealand entity where either the consideration for the transfer or the value of the assets exceeds NZ$100 million; (d) commencement of business operations or acquisition of an existing business by

[10] For greater certainty, the term "shares" includes shares and other types of securities.

[11] For greater certainty, "voting power" includes the power to control the composition of 25 percent or more of the governing body of the New Zealand entity.

[12] For greater certainty, the term "shares" includes shares and other types of securities.

[13] For greater certainty, "voting power" includes the power to control the composition of 25 percent or more of the governing body of the New Zealand entity.

government sources, including business assets, in New Zealand, where the total expenditures to be incurred in setting up or acquiring that business or those assets exceed NZ$100 million;

(e) acquisition or control, regardless of dollar value, of certain categories of land that are regarded as sensitive or require specific approval according to New Zealand's overseas investment legislation; and

(f) any transaction, regardless of dollar value, that would result in an overseas investment in fishing quota.

Existing measures

Overseas Investment Act 2005

Fisheries Act 1996

Overseas Investment Regulations 2005

List B: Entry 11

Sector	All Sectors
Obligations concerned	Most-Favoured-Nation Treatment
Description	New Zealand reserves the right to adopt or maintain any measure that accords differential treatment to a Party or a non-Party under any international agreement in force or signed after the date of entry into force of this Agreement involving: (a) aviation; (b) fisheries; and (c) maritime matters.

List B: Entry 12

Sector	All Sectors
Obligations concerned	National Treatment
Description	New Zealand reserves the right to adopt or maintain any measure regarding the control, management or use of: (a) protected areas, being areas established under and subject to the control of legislation, including resources on land, interests in land or water, that are set up for heritage management purposes (both historic and natural heritage), public recreation, and scenery preservation; or (b) species owned under enactments by the Crown or that are protected by or under an enactment.
Existing measures	*Conservation Act 1987* and the enactments listed in Schedule 1 of the *Conservation Act 1987* *Resource Management Act 1991* *Fast-track Approvals Act 2024* *Local Government Act 1974.*

List B: Entry 13

Sector	All Sectors
Obligations concerned	National Treatment Market Access
Description	New Zealand reserves the right to adopt or maintain any nationality or residency measures in relation to: (a) animal welfare; and (b) the preservation of plant, animal and human life and health; including in particular: (i) food safety of domestic and exported foods; (ii) animal feeds; (iii) food standards; (iv) biosecurity; (v) biodiversity; and (vi) certification of the plant or animal health status of goods. New Zealand also reserves the right to adopt or maintain any measures requiring the purchase in its territory of compliance, monitoring and similar services to ensure that regulatory requirements relating to the following matters are met: (a) animal welfare; (b) food safety of domestic and exported foods; (c) animal feeds; (d) food standards; (e) biosecurity;

(f) biodiversity;

(g) certification of the plant or animal health status of goods;

(h) climate change mitigation; and

(i) sustainability.

Nothing in this reservation shall be construed to derogate from the obligations of Chapter 6 (Sanitary and Phytosanitary Measures) or the obligations of the SPS Agreement or the Sanitary Agreement.

Nothing in this reservation shall be construed to derogate from the obligations of Chapter 7 (Technical Barriers to Trade), or the obligations of the TBT Agreement.

List B: Entry 14

Sector	All Sectors
Obligations concerned	Market Access National Treatment
Description	New Zealand reserves the right to maintain or adopt any measure made by or under an enactment in respect of the foreshore and seabed, internal waters as defined in international law (including the beds, subsoil and margins of such internal waters), territorial sea, the Exclusive Economic Zone, and the continental shelf, including for the issuance of maritime concessions in the continental shelf.
Existing measures	*Resource Management Act 1991* *Fast-track Approvals Act 2024* *Marine and Coastal Area (Takutai Moana) Act 2011* *Continental Shelf Act 1964* *Crown Minerals Act 1991* *Exclusive Economic Zone and Continental Shelf (Environmental Effects) Act 2012*

List B: Entry 15

Sector	Business Services Fire Services
Obligations concerned	National Treatment Market Access
Description	New Zealand reserves the right to adopt or maintain any measure with respect to the provision of fire prevention and firefighting services, excluding aerial firefighting services.
Existing measures	*Fire and Emergency New Zealand Act 2017*

List B: Entry 16

Sector	Business Services Research and Development
Obligations concerned	Market Access National Treatment
Description	New Zealand reserves the right to adopt or maintain any measure with respect to: (a) Research and development services carried out by State funded tertiary institutions or by Public Research Organisations when such research is conducted for a public purpose; or (b) Research and experimental development services on physical sciences, chemistry, biology, engineering and technology, agricultural sciences, medical, pharmaceutical and other natural sciences, i.e. CPC 8510.

List B: Entry 17

Sector	Business Services Technical Testing and Analysis Services
Obligations concerned	National Treatment Market Access
Description	New Zealand reserves the right to adopt or maintain any measures in respect of: (a) composition and purity testing and analysis services (CPC 86761); (b) technical inspection services (CPC 86764); (c) other technical testing and analysis services (CPC 86769); (d) geological, geophysical, and other scientific prospecting services (CPC 86751); and (e) drug testing services.

List B: Entry 18

Sector	Business Services Fisheries and Aquaculture Services related to Fisheries and Aquaculture
Obligations concerned	Market Access National Treatment Most-Favoured-Nation Treatment
Description	New Zealand reserves the right to control the activities of foreign fishing, including fishing landing, first landing of fish processed at sea, and access to New Zealand ports (port privileges) consistent with the provisions of the United Nations Convention on the Law of the Sea.
Existing measures	*Fisheries Act 1996* *Aquaculture Reform (Repeals and Transitional Provisions) Act 2004*

List B: Entry 19

Sector	Business Services Energy Manufacturing Wholesale trade Retail
Obligations concerned	Market Access National Treatment Most-Favoured-Nation Treatment
Description	New Zealand reserves the right to adopt any measure in order to prohibit, regulate, manage or control the production, use, distribution or retail of nuclear energy, including setting conditions for natural persons or juridical persons to do so.

List B: Entry 20

Sector	Agriculture, including Services Incidental to Agriculture
Obligations concerned	Market Access National Treatment
Description	New Zealand reserves the right to adopt or maintain any measures with respect to: (a) the holding of shares in the co-operative dairy company arising from the amalgamation authorised under the *Dairy Industry Restructuring Act 2001* ("DIRA"), or any successor body; and (b) the disposition of assets of that company or its successor bodies.
Existing measures	*Dairy Industry Restructuring Act 2001.*

List B: Entry 21

Sector	Agriculture, including Services Incidental to Agriculture
Obligations concerned	Market Access National Treatment
Description	New Zealand reserves the right to adopt or maintain any measures with respect to the export marketing of fresh kiwifruit to all markets other than Australia.
Existing measures	*Kiwifruit Industry Restructuring Act 1999* and regulations.

List B: Entry 22

Sector	Agriculture, including Services Incidental to Agriculture
Obligations concerned	Market Access National Treatment
Description	New Zealand reserves the right to adopt or maintain any measure with respect to: (a) specifying the terms and conditions for the establishment and operation of any government endorsed allocation scheme for the rights to the distribution of export products falling within the HS categories covered by the WTO Agreement on Agriculture to markets where tariff quotas, country-specific preferences or other measures of similar effect are in force; and (b) the allocation of distribution rights to wholesale trade service suppliers pursuant to the establishment or operation of such an allocation scheme. This entry is not intended to have the effect of prohibiting all investment in the provision of wholesale trade and distribution services relating to goods in the HS chapters covered by the WTO Agreement on Agriculture.

List B: Entry 23

Sector	Agriculture, including Services Incidental to Agriculture
Obligations concerned	Market Access National Treatment
Description	New Zealand reserves the right to maintain or adopt any measure, including nationality or residency measures, necessary to give effect to the establishment or the implementation of mandatory marketing plans (also referred to as "export marketing strategies") for the export marketing of products derived from: (a) agriculture; (b) beekeeping; (c) horticulture; (d) arboriculture; (e) arable farming; and (f) the farming of animals, where there is support within the relevant industry that a mandatory collective marketing plan should be adopted or activated. For the avoidance of doubt, mandatory marketing plans, in the context of this reservation exclude measures limiting the number of market participants or limiting the volume of exports. This reservation only relates to the supply of a service via commercial presence.
Existing measures	*New Zealand Horticulture Export Authority Act 1987*

List B: Entry 24

Sector	Health and Social Services
Obligations concerned	Most-Favoured-Nation Treatment Market Access
Description	New Zealand reserves the right to adopt or maintain any measure with respect to all services suppliers and investors for the supply of adoption services.
Existing measures	*Adoption Act 1995* *Adoption (Intercountry) Act 1997*

List B: Entry 25

Sector	Recreation, Cultural and Sporting
Obligations concerned	Market Access National Treatment
Description	New Zealand reserves the right to adopt or maintain any measure with respect to gambling, betting and prostitution services.
Existing measures	*Gambling Act 2003* and *Regulations* *Prostitution Reform Act 2003* *Racing Industry Act 2020* *Racing (Harm Prevention and Minimisation) Regulations 2004* *Racing (New Zealand Greyhound Racing Association Incorporated) Order 2009*

List B: Entry 26

Sector	Recreation, Cultural and Sporting Library, Archive, Museum and Other Cultural Services
Obligations concerned	National Treatment Market Access Most-Favoured-Nation Treatment
Description	New Zealand reserves the right to adopt or maintain any measures in respect of: (a) cultural heritage of national value; including ethnological, archaeological, historical, literary, artistic, scientific or technological heritage, as well as collections that are documented, preserved and exhibited by museums, galleries, libraries, archives and other heritage collecting institutions; (b) public archives; (c) library and museum services; and (d) services for the preservation of historical or sacred sites or historical buildings.

List B: Entry 27

Sector	Transport Maritime Services
Obligations concerned	National Treatment Market Access Most-Favoured-Nation Treatment
Description	New Zealand reserves the right to adopt or maintain any measure with respect to: (a) the carriage by sea of passengers or cargo between a port located in New Zealand and another port located in New Zealand and traffic originating and terminating in the same port in New Zealand (maritime cabotage), with the exception of the movement of empty containers; (b) feeder services; (c) the establishment of registered companies for the purpose of operating a fleet under the New Zealand flag; and (d) the registration of vessels in New Zealand.

List B: Entry 28

Sector	Distribution Services
Obligations concerned	Market Access
Description	New Zealand reserves the right to adopt or maintain any measure for public health or social policy purposes with respect to wholesale and retail trade services of tobacco products and alcoholic beverages.

List B: Entry 29

Sector	All Sectors
Obligations concerned	National Treatment
Description	New Zealand reserves the right to adopt or maintain any taxation measure with respect to the sale, purchase or transfer of residential property (including interests that arise via leases, financing and profit-sharing arrangements, and acquisition of interests in juridical persons that own residential property). For greater certainty, residential property does not include non-residential commercial real estate.

List B: Entry 30

Sector	All Sectors
Obligations concerned	National Treatment
Description	New Zealand reserves the right to adopt or maintain any measure to require companies established in New Zealand to have: (a) one member of a Board of Directors to be a New Zealand national; or (b) a minority of a Board of Directors to be a New Zealand national, where that requirement would not materially impair the ability of the investor to exercise control over its juridical person, provided that the requirement is for the purpose of securing compliance with laws or regulations that are not inconsistent with this Agreement.
Existing measures	*Companies Act 1993* *Limited Partnerships Act 2008*

List B: Entry 31

Sector	Communication Services Postal and Courier Services
Obligations concerned	Market Access
Description	New Zealand reserves the right to adopt or maintain any measure that would impose on postal operators additional conditions for operation in the market or de-registration where operators engage in anti-competitive behaviour. New Zealand reserves the right to adopt or maintain any measure that would allow it to restrict the issue of postage stamps bearing the words “New Zealand”.[14]

[14] The issue of stamps bearing the words “New Zealand” to Universal Postal Union designated operators except where the words “New Zealand” form part of the name of the operator issuing the stamps.

List B: Entry 32

Sector Distribution Services

Commission Agents' Services

Obligations concerned Market Access

Description New Zealand reserves the right to adopt or maintain any measure in respect of sectors not falling within the following CPC Codes:

(a) CPC 62113-62115;

(b) CPC 62117-62118;

(c) CPC 62111 except for 02961-02693 (ovine wool);

(d) CPC 62112 except for CPC 21111, 21112, 21115, 21116 and 21119 (edible offals of bovine and ovine origin) and 02961-02963 (ovine wool); and

(e) CPC 62116 except for 2613-2615 (ovine wool).

In respect of sectors falling within the following CPC codes:

(a) CPC 62111 only in respect of 02961-02693 (ovine wool);

(b) CPC 62112 only in respect of CPC 21111, 21112, 21115, 21116 and 21119 (edible offals of bovine and ovine origin) and 02961-02963 (ovine wool); and

(c) CPC 62116 only in respect of 2613-2615 (ovine wool),

New Zealand reserves the right to adopt or maintain any measure regarding export distribution that relates to:

(a) the allocation of distribution rights related to exports of products to

export markets where tariff quotas, country specific preferences and other measures of similar effect are found which places limitations on the numbers of services suppliers, total value of services transactions or numbers of services operations; and

(b) mandatory export marketing strategies where there is support within the relevant industry. These export marketing strategies do not include measures limiting the number of market participants or limiting the volume of exports.

List B: Entry 33

Sector	Distribution Services Wholesale Trade Services
Obligations concerned	Market Access
Description	New Zealand reserves the right to adopt or maintain any measure in respect of sectors not falling within the following CPC codes: (a) CPC 6223-6226, and 6228; (b) CPC 6221 except for 02961-02963 (ovine wool); (c) CPC 6222 except for CPC 21111, 21112, 21115, 21116 and 21119 (edible offals of ovine and bovine origin); and (d) CPC 62277 except for 2613-2615 (ovine wool). In respect of sectors falling within the following CPC codes: (a) CPC 6221 only in respect of 02961-02963 (ovine wool); (b) CPC 6222 only in respect of CPC 21111, 21112, 21115, (c) 21116 and 21119 (edible offals of ovine and bovine origin); and (d) CPC 62277 only in respect of 2613-2615 (ovine wool), New Zealand reserves the right to adopt or maintain any measure regarding export distribution that relates to: (a) the allocation of distribution rights related to exports of products to export markets where tariff quotas, country

specific preferences and other measures of similar effect are found which places limitations on the numbers of services suppliers, total value of services transactions or numbers of services operations; and

(b) mandatory export marketing strategies where there is support within the relevant industry. These export marketing strategies do not include measures limiting the number of market participants or limiting the volume of exports.

List B: Entry 34

Sector	Air and Maritime Transport Selling and Marketing of Air and Maritime Transport Services
Obligations concerned	Market Access
Description	New Zealand reserves the right to adopt or maintain any measure with respect to products covered under CPC 01, 02, 211, 213-216, 22, 2399 and 261 (except for marketing and sales relating to CPC 21111, 21112, 21115, 21116 and 21119 (edible offals of bovine and ovine origin), CPC 2613 and 2615 (ovine wool), and CPC 02961 – 02963 (ovine wool)).

List B: Entry 35

Sector	Maritime Transport International Transport
Obligations concerned	Market Access
Description	New Zealand reserves the right to adopt or maintain any measure with respect to the establishment of a registered company for the purpose of operating a fleet under the New Zealand flag. This reservation relates to services covered under CPC Code 7211 (passenger transportation, except cabotage) and 7212 (freight transportation, except cabotage).

List B: Entry 36

Sector	Professional Services
Obligations concerned	Market Access
Description	New Zealand reserves the right to adopt or maintain any measure in relation to the following sub-sectors: (a) auctioneering services; (b) insolvency and receivership services; (c) map-making services; (d) franchising services; (e) patent agent services; (f) trademark agent services; (g) quantity surveying and services; (h) scientific and technical consulting services; (i) printing and publishing services; and (j) research and development on social sciences and humanities.

List B: Entry 37

Sector	Business Services
Obligations concerned	Market Access
Description	New Zealand reserves the right to adopt or maintain any measure in relation to the following sub-sectors: (a) leasing or rental services concerning containers; (b) licencing of intellectual property, including trademarks; (c) licencing of research and development products; (d) licencing of entertainment, literary or artistic originals; (e) mineral exploration and evaluation; (f) security system services; (g) guard services; (h) investigation services; (i) security consulting services; (j) armoured car services; and (k) other security services.

List B: Entry 38

Sector	Maintenance and Repair Services
Obligations concerned	Market Access
Description	New Zealand reserves the right to adopt or maintain any measure in relation to maintenance and repair services for: (a) fabricated metal products, machinery and equipment; (b) other machinery and equipment; (c) electrical household appliances; (d) telecommunication equipment and apparatus; (e) medical, precision and optical instruments; (f) consumer electronics; (g) commercial and industrial machinery; (h) elevators and escalators; and (i) other equipment. .

List B: Entry 39

Sector	Health Services
Obligations concerned	Market Access
Description	New Zealand reserves the right to adopt or maintain any measure in relation to the following sub-sectors: (a) private health and social services; and (b) services provided by midwives, nurses, physiotherapists and para-medical personnel.

List B: Entry 40

Sector	Recreational, Cultural, and Sporting Services
Obligations concerned	Market Access
Description	New Zealand reserves the right to adopt or maintain any measure in relation to recreational, cultural and sporting services.

List B: Entry 41

Sector	Transport Services
Obligations concerned	Market Access
Description	New Zealand reserves the right to adopt or maintain any measure in relation to the following sub-sectors: (a) pilotage and berthing services; (b) rental of vessels with crew for maritime transport services; (c) Pushing and towing services (maritime); (d) local water transport services of passengers; (e) rental services of water vessels with operator; (f) cross-border supply of maritime container handling services[15] from the territory of the India into the territory of New Zealand. This reservation does not apply through (i) transhipment (board to board or via the quay) and (ii) the use of on board cargo handling equipment; (g) maintenance and repair of vessels;

[15] "maritime container handling services" means activities exercised by stevedoring companies, including terminal operators, but not including the direct activities of dockers when this workforce is organised independently of the stevedoring or terminal operator companies. The activities include the organisation and supervision of:

(a) the loading or discharging of containers to or from a ship:

(b) the lashing or unlashing of containers; and

(c) the reception or delivery, and safekeeping, of containers before shipment or after discharge.

(h) vessel salvage and refloating services;

(i) internal waterways transport;

(j) freight transport for internal waterways transport;

(k) passenger transportation (internal waterways);

(l) pushing and towing services for internal waterways transport;

(m) rental of vessels with crew for internal waterways transport;

(n) supporting services for internal waterway transport;

(o) control, inspection and surveillance of airport and heliports;

(p) space transport services of passengers;

(q) space transport services of freight;

(r) supporting services for space transport;

(s) supporting services for rail transport services;

(t) road transport services for mail;

(u) maintenance and repair of road transport equipment;

(v) parking lot services;

(w) supporting services for road transport services;

(x) supply of desalinated water to ships berthed at ports or in territorial waters; and

(y) shipbuilding and repairing, and marine engine services.

List B: Entry 42

Sector	Utilities Services
Obligations concerned	Market Access
Description	New Zealand reserves the right to adopt or maintain any measure in relation to the following sub-sectors: (a) energy services; (b) oil and other hydrocarbon services; (c) services supporting the petroleum industry; (d) services related to oil and gas resources; (e) services incidental to energy distribution; and (f) electricity, gas and water distribution (on own account).

List B: Entry 43

Sector	Other Services
Obligations concerned	Market Access
Description	New Zealand reserves the right to adopt or maintain any measure in relation to the following sub-sectors: (a) handicraft industries; (b) market research and public opinion polling services (CPC 8640); (c) packaging services (CPC 8760); (d) cemeteries and cremation services (CPC 9703); (e) jewellery design; (f) support services to aquaculture; (g) services provided to extraterritorial organisations and bodies (CPC 9900); (h) domestic services (CPC 87204); (i) cosmetic treatment, manicuring and pedicuring services (CPC 97022); (j) hairdressing and barbers services (CPC 97021); (k) beauty and physical well-being services (CPC 97029); (l) grant giving services; (m) weather forecasting and meteorological services; (n) services furnished by political organisations (CPC 95920);

(o) services furnished by other membership organisations (CPC 9599);

(p) services furnished by trade unions (CPC 9520);

(q) services furnished by human rights organisations;

(r) services furnished by business, employers and professional organisations (CPC 951);

(s) specialty design services (except interior design services);

(t) design originals; and

(u) combined office administration services.

List B: Entry 44

Sector	Other services not included elsewhere
Obligations concerned	National Treatment Market Access Market Access
Description	New Zealand reserves the right to adopt or maintain any measure with respect to the provision of new services other than those classified in the CPC.

List B: Entry 45

Sector	All Sectors – Movement of Natural Persons
Obligations concerned	Market Access
Description	New Zealand reserves the right to adopt or maintain any measure with respect to the supply of a service through the presence of natural persons, subject to the provisions of Annex 8C (Temporary Movement of Natural Persons), that is not inconsistent with New Zealand's obligations under the GATS.

List B: Entry 46

Sector	All Sectors
Obligations concerned	National Treatment Most-Favoured-Nation Treatment
Description	New Zealand reserves the right to adopt or maintain any measure necessary to protect national treasures or specific sites of historical or archaeological value, or measures necessary to support creative arts[16] of national value.

[16] "Creative arts" include ngā toi Māori (Māori arts), the performing arts – including theatre, dance, and music, haka (traditional Māori posture dance), waiata (song or chant) – visual arts and craft – such as painting, sculpture, whakairo (carving), raranga (weaving), and tā moko (traditional Māori tattoo) – literature, language arts, creative online content, indigenous traditional practice and contemporary cultural expression, and digital interactive media and hybrid art work, including those that use new technologies to transcend discrete art form divisions. The term encompasses those activities involved in the presentation, execution, and interpretation of the arts; and the study and technical development of these art forms and activities.

List B: Entry 47

Sector	All Sectors
Obligations concerned	National Treatment Market Access
Description	New Zealand reserves the right to adopt or maintain measures it deems necessary to protect or promote Māori rights, interests, duties and responsibilities in respect of trade enabled by electronic means, including in fulfilment of its obligations under te Tiriti o Waitangi / the Treaty of Waitangi, provided that such measures are not used as a means of arbitrary or unjustified discrimination against persons of the other Party or as a disguised restriction on trade in services and investment. The Parties agree that the interpretation of te Tiriti o Waitangi / the Treaty of Waitangi, including as to the nature of the rights and obligations arising under it, shall not be subject to the dispute settlement provisions of this Agreement.

List B: Entry 48

Sector	Communication Services Audio-visual and other Services
Obligations concerned	Most-Favoured-Nation Treatment
Description	New Zealand reserves the right to adopt or maintain preferential co-production arrangements for film and television productions. Official co-production status, which may be granted to a co production produced under these co-production arrangements, confers national treatment on works covered by these arrangements.
Existing Measures:	For greater transparency, section 18 of the *New Zealand Film Commission Act 1978* limits Commission funding to films with a "significant New Zealand content". This criterion is deemed to be satisfied if made pursuant to a co-production agreement or arrangement with the partner country in question.

List B: Entry 49

Sector	Communication Services Audio-visual and other Services
Obligations concerned	National Treatment Market Access
Description	New Zealand reserves the right to adopt or maintain any measure with respect to the promotion of film and television production in New Zealand and the promotion of local content on public radio and television, and in films.

ANNEX 8J

SCHEDULE OF SPECIFIC COMMITMENTS ON TEMPORARY MOVEMENT OF NATURAL PERSONS - INDIA

The Schedule of New Zealand shall not be used to interpret India's commitments or obligations under Annex 8C (Temporary Movement of Natural Persons) or other Chapters of this Agreement.

Category of Natural Persons	Duration of stay
A. Business Visitors	
1. **"Business visitors"** being natural persons seeking to travel to India for business purposes whose remuneration and financial support for the duration of the visit must be derived from sources outside India and who must not engage in making direct sales to the general public or in supplying the goods or services themselves. **Business visitors** comprises: (a) business visitors being natural persons not based in India who are sales representatives of a service supplier and are seeking temporary entry for the purpose of negotiating for the sale of services or entering into agreements to sell services for that service supplier; (b) business visitors being natural persons seeking to travel to India for the purpose of participating in business negotiations or meetings; (c) business visitors being natural persons who are seeking to travel to India for business purposes, including investment purposes; and (d) business visitors being natural persons who are seeking entry for the purposes of negotiating the sale of goods where such negotiations do not involve direct sale to the general public. 2. Access of business visitors to India is subject to the condition that the business	Entry and temporary stay of business visitors shall be granted for a period not more than 180 days, which may be extended at the discretion of India and subject to its laws.

Category of Natural Persons	Duration of stay
visitors will not be engaged in making direct sales to the general public or in supplying services or making the investment (except establishing investments) themselves. 3. A visa shall be granted provided the business visitors: (a) present proof of nationality; and (b) does not receive any remuneration from a source located within the Party granting the visa.	
B. Intra-Corporate Transferees	
"Intra-Corporate Transferees" comprises natural persons of New Zealand within the categories of employees listed below who are in the employment of a juridical person of New Zealand and being transferred temporarily to a branch, a representative office or a juridical person owned or controlled by the aforesaid juridical person in the context of provision of a service in India: (a) **Managers**, being persons who direct a branch office or one or more departments as their head, or supervise or control the work of other supervisory, professional or managerial personnel, and who have the authority to appoint or remove the personnel and powers to exercise discretionary authority over day-to-day operations; (b) **Executives**, being persons who are in senior positions within a juridical person, including a branch, who primarily direct the management, have wide decision-making powers and either are members of the board of directors or receive directions from the board or the general body of shareholders; or	Entry and temporary stay of intra-corporate transferees, who otherwise meet the criteria for the granting of an immigration visa, shall be granted for an initial period of up to 1 year or the period of the contract, whichever is less, subject to any other condition prescribed under India's immigration regulations. The period of stay may be extended on a year-to-year basis for a total term not exceeding 5 years.

Category of Natural Persons	Duration of stay
(c) **Specialists**, being persons who possess high qualifications and knowledge at an advanced level relevant to the organisation's activities or of the organisation's research, equipment, techniques or management and may include persons who are members of accredited professional bodies.	
C. Contractual Service Suppliers	
1. **"Contractual Service Suppliers"** comprises employees of juridical persons who are: (a) employees of a New Zealand-based company or partnership who travel to India temporarily for short periods of stay of up to 1 year or the duration of their contract, whichever is less, in order to perform a service pursuant to a contract between their employer and a client(s) located in India; or (b) employees of a New Zealand-based company or partnership who travel to India temporarily for short periods of stay of up to 1 year in order to fulfil qualification and licensing requirements where presence in India is an essential condition for the fulfilment of these requirements. 2. The contract must be obtained in one of the sectors listed below and is subject to the conditions inscribed in Annex 8C (Temporary Movement of Natural Persons) and the additional conditions, if any, mentioned in the sector or the relevant sub-sector in Annex 8H (Schedule of Specific Commitments - India): (a) Engineering services;	Entry and temporary stay of contractual service suppliers shall be granted for an initial period of up to 1 year or the period of the contract, whichever is less, provided all immigration measures applicable are complied with.

Category of Natural Persons	Duration of stay
(b) Integrated engineering services; (c) Architectural services; (d) Urban planning and landscape architectural services; (e) Taxation advisory services (excluding legal advisory and legal representational services on tax matters); (f) Accounting and book keeping services (excluding auditing services); (g) Computer and related services; (h) Research and development services; (i) Management consulting services (excluding all services relating to legal consultancy); (j) Services related to management consulting (excluding all services relating to legal consultancy); (k) Insurance and insurance related services, only in respect of advisory and consulting services; (l) Other financial services, only in respect of advisory and consulting services; (m) Advertising services; (n) Site investigation work; (o) Mining (advisory or consulting services only); (p) Telecommunication services, only in respect of advisory and consulting services; (q) Environmental services;	

Category of Natural Persons	Duration of stay
(r) Related scientific and technical consulting services; (s) Technical testing and analysis services; (t) Transport (advisory and consulting services only); (u) Maintenance and repair of vessels, rail, road, and aircraft equipment; (v) Translation and interpretation services (excluding official or certified activities); (w) Maintenance and repair of personal and household goods; (x) Manufacturing (advisory and consulting services only); (y) Hotel and restaurant services; (z) Travel agency and tour operator services; and (aa) Tourist guides services. 3. Access of contractual service suppliers to India shall be available only in the specific service sector in which the relevant contract has been entered into and employees should have appropriate educational and professional qualifications relevant to the services to be provided. 4. Further, entry and temporary stay is subject to the requirements of: (a) the requisite visa; (b) the conditions attached to entry and temporary stay under such a visa; and (c) the fulfilment of specific requirements regarding information in support of the application such as required documentation, including a proof of	

Category of Natural Persons	Duration of stay
contract and possession of requisite educational and professional qualifications relevant to the service to be provided including work experience. 5. Entry and temporary stay is also subject to any other condition prescribed under India's immigration regulations.	
D. Independent Professionals	
1. "**Independent Professionals"** comprises: (a) natural persons who travel to India temporarily for short periods of stay of up to 12 months with permission to extend for a maximum of 3 months or the duration of the contract, whichever is less, in order to perform a service pursuant to a contract(s) between them and a client(s) located in India for which they possess the necessary academic credentials and qualifications and have obtained, wherever necessary, registration with the professional body, and remuneration is to be paid solely to the natural person; and (b) natural persons who travel to India temporarily for short periods of stay of up to 12 months in order to fulfil qualification and licensing requirements where presence in India is an essential condition for the fulfilment of these requirements. 2. Entry granted in accordance with subparagraphs 1 (a) and 1 (b) has to be obtained in one of the sectors listed below and is subject to the additional conditions mentioned in relation to the sector or the relevant sub-sector in India's Schedule in	Entry and temporary stay of independent professionals shall be granted for an initial period of up to 1 year or the period of the contract, whichever is less provided all immigration measures applicable are complied with.

Category of Natural Persons	Duration of stay
Annex 8H (Schedule of Specific Commitments - India): (a) Accounting and book-keeping services; (b) Engineering services; (c) Integrated engineering services; (d) Architectural services; (e) Urban planning and landscape architectural services; (f) Computer and related services; (g) Research and development services; (h) Management consulting services (excluding all services relating to legal consultancy); (i) Services related to management consulting (excluding all services relating to legal consultancy); (j) Hotel and restaurant services; (k) Travel agency and tour operator services; or (l) Tourist guides services. 3. Access of independent professionals to India under a category in paragraph 2 shall be available only in the specific service sector in which the relevant contract has been entered into and employees should have appropriate educational and professional qualifications relevant to the services to be provided. 4. Further, entry and temporary stay is subject to the requirements of: (a) requisite visa;	

Category of Natural Persons	Duration of stay
(b) the conditions attached to entry and temporary stay under such a visa; and (c) fulfilment of specific requirements regarding information in support of the application such as required documentation, including a proof of contract and possession of requisite educational and professional qualifications relevant to the service to be provided including work experience. 5. Entry and temporary stay is also subject to any other condition prescribed under India's immigration regulations.	
E. Installer & Servicer	
1. India shall grant temporary entry to an installer and servicer of New Zealand, who otherwise meets its criteria for the grant of an immigration visa, for a duration of 3 months or the period of contract, whichever is less. 2. Such installers' and servicers' temporary entry shall be granted provided that the natural person: (a) complies with immigration measures applicable to temporary entry; (b) provides proof of their nationality; (c) provides documentation demonstrating that he or she will be engaged and describing the purpose of entry, including a bona fide letter of contract from the entity engaging the services of the natural person in the host Party; and (d) provides documentation demonstrating the attainment of the relevant minimum educational	3 months or the period of the contract, whichever is less.

Category of Natural Persons	Duration of stay
requirements or alternative credentials.	

Accompanying Spouse and Dependents

1. For a natural person of New Zealand who has been granted temporary entry and temporary stay, or an extension in temporary stay, under the commitments set out in categories (B), (C) & (D) of this Schedule, the accompanying spouse and dependents of that natural person are accorded temporary entry and temporary stay for an equal period to that of the natural person, provided that the stay in India of that natural person is for a period of 12 months or longer.

2. The working rights of the above-mentioned accompanying spouse and dependents in India are subject to relevant domestic laws and regulations.

ANNEX 8K

SCHEDULE OF SPECIFIC COMMITMENTS ON TEMPORARY MOVEMENT OF NATURAL PERSONS - NEW ZEALAND

1. This Schedule sets out New Zealand's commitments in accordance with Article 8C.3 (Grant of Temporary Entry) in respect of the entry and temporary stay of natural persons.

2. For the purposes of this Schedule, the term **"CPC"** means the Provisional Central Product Classification (Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991).

3. For the purposes of this Schedule, the term **"enterprise"** means a juridical person of a Party as defined in Article 8.1 (Definitions).

4. Notwithstanding the commitments set out below, New Zealand remains unbound in cases of labour or management disputes, and also with respect to ships' crews.

5. With respect to audio-visual services, New Zealand immigration instructions stipulate a special procedure for the granting of visas to entertainers, performing artists and associated support personnel for work purposes. To be eligible for a work visa or work permit, such applicants must come within the policy guidelines agreed to between the Minister of Immigration, independent promoters, agents or producers and the relevant performing artists' unions.

A. Business Visitors

Description of Category	Conditions and Limitations (including length of stay)
Definition: **"Business Visitors"** comprise a business person: (a) who is seeking temporary entry to New Zealand for the purpose of: (i) meetings and consultations: business persons attending	All sectors: Entry for a period of stay up to 90 days in any 12-month period.

Description of Category	Conditions and Limitations (including length of stay)
meetings or conferences, or engaged in consultations with business associates; (ii) training seminars: personnel of an enterprise who enter the territory of a Party to receive informal training in techniques and work practices which are relevant to the operation of the enterprise, provided that the training received is confined to observation, familiarisation, and theoretical instruction only and does not lead to the award of a formal qualification;[1] (iii) trade fairs and exhibitions: personnel attending a trade fair for the purpose of promoting their company or its products or services; (iv) sales: representatives of a supplier of services or goods taking orders or negotiating the sale of services or goods or entering into agreements to sell services or goods for that supplier, but not delivering goods or supplying services themselves; (v) purchasing: buyers purchasing goods or services for an enterprise, or management and supervisory personnel, engaging in a commercial transaction carried out in the territory of the Party of which	

[1] "Formal qualification" means a qualification under the New Zealand Qualifications Framework.

Description of Category	Conditions and Limitations (including length of stay)
the short-term business visitor is a natural person; (vi) commercial transactions: management and supervisory personnel and financial services personnel (including insurers, bankers, and investment brokers) engaging in a commercial transaction for a business enterprise of which the short-term business visitor is a natural person; (vii) undertaking business consultations or negotiations concerning the establishment, expansion, or winding up of a business enterprise or investment in New Zealand, or any related matter; and (viii) tourism personnel: tour and travel agents, tour guides or tour operators attending or participating in conventions; (b) who is not seeking to enter the labour market of New Zealand; and (c) whose principal place of business, actual place of remuneration and predominant place of accrual of profits remain outside New Zealand.	

B. Intra-Corporate Transferees

Description of Category	Conditions and Limitations (including length of stay)
Intra-Corporate Transferees comprise an **Executive, Manager** or a **Specialist**: (a) who is an employee of a goods supplier, service supplier or investor of a Party with a commercial presence in New Zealand; and (b) whose salary and any related payments are paid entirely by the service supplier or enterprise that employs the Intra-Corporate Transferee.	All Sectors:
For the purposes of this definition, **"Executive"** means a natural person who primarily directs the management of an enterprise, exercises wide latitude in decision making and receives only general supervision or direction from higher level executives, the board of directors or stockholders of the enterprise. An executive would not directly perform tasks related to the actual provision of the service or the operation of the enterprise. Executives must have been employed by their employer for at least 12 months prior to their proposed transfer to New Zealand.	Executives: Entry for a period of initial stay up to a maximum of 3 years.
For the purposes of this definition, **"Manager"** means a natural person who will be responsible for or directs the entire or a substantial part of the operations of the enterprise in New Zealand, receiving general supervision or direction principally from higher level executives, the board of directors or stockholders of	Managers: Entry for a period of initial stay up to a maximum of 3 years.

Description of Category	Conditions and Limitations (including length of stay)
the enterprise; supervising and controlling the work of other supervisory, professional or managerial employees; and having the authority to establish goals and policies of the entire or a substantial part of the operations of the enterprise. Managers must have been employed by their employer for at least 12 months prior to their proposed transfer to New Zealand. For the purposes of this definition, **"Specialist"** means a natural person with advanced trade, technical or professional skills within an organisation who possesses knowledge at an advanced level of technical expertise, and who possesses proprietary knowledge of the organisation's service, research equipment, techniques or management. Such specialists are responsible for or employed in a particular aspect of an organisation's operations in New Zealand. Skills are assessed in terms of the applicant's employment experience, qualifications, and suitability for the position.	Specialists: Entry for a period of initial stay up to a maximum of 3 years.

C. Installers and Servicers

Description of Category	Conditions and Limitations (including length of stay)
Definition: "**Installers and Servicers**" comprise a natural person who is an Installer or	Entry for periods not exceeding 90 days in any 12 month period.

Description of Category	Conditions and Limitations (including length of stay)
Servicer of machinery or equipment, in situations when such installation or servicing by the supplying company is a condition of purchase or lease of the machinery or equipment. An Installer/Servicer cannot perform services which are not related to the service activity which is the subject of the contract.	

D. Contractual Services Suppliers

Description of Category	Conditions and Limitations (including length of stay)
Definition: **"Contractual Services Supplier"** means a natural person employed by a juridical person of a Party that: (a) is not an agency for placement and supply services of personnel and is not acting through such an agency; (b) has not established in the territory of New Zealand; and (c) has concluded a *bona fide* contract to supply services to a final consumer in New Zealand, requiring the presence, on a temporary basis, of its employees in New Zealand in order to fulfil the contract to supply services. A Contractual Services Supplier must have:	Entry for a cumulative period of not more than 12 months or for the duration of the contract, whichever is less, and subject to economic needs tests. The Contractual Service Supplier entering New Zealand has been offering such services as an employee of the enterprise supplying the services for at least one year immediately preceding the date of submission of an application for entry into New Zealand. The Contractual Services Supplier entering New Zealand must have a valid employment contract with a juridical person of a Party and receive pay, while in New Zealand, that is at least equivalent to that which a comparable New Zealand worker providing a like service in the same or similar field would be expected to receive.

Description of Category	Conditions and Limitations (including length of stay)
(a) a tertiary-level degree of at least 3 years in duration[2] and the professional qualifications legally required to exercise that activity in the other Party; and (b) at least 6 years of experience. The 6 years of experience must be relevant to the field of the contract to supply services. New Zealand undertakes commitments for contractual service suppliers in respect of the service sectors or sub-sectors set out below: (a) legal advisory services in respect of public international law and foreign law (part of CPC 861); (b) accounting, auditing, and bookkeeping services (CPC 862); (c) taxation advisory services (part of CPC 863); (d) urban planning and landscape architectural services (CPC 8674); (e) medical and dental services (CPC 9312); (f) midwives' services (part of CPC 93191); (g) services provided by nurses, physiotherapists, and paramedical personnel (part of CPC 93191);	The contractual services supplier must be employed on conditions that are equivalent to New Zealand minimum employment standards. The Contractual Services Supplier does not receive remuneration for the provision of services in the territory of New Zealand other than the remuneration paid by the enterprise employing the Contractual Services Supplier or from a source outside New Zealand. The number of persons covered by the services contract shall not be larger than necessary to provide the services as stipulated in the contract. The contract to supply a service in New Zealand shall comply with the law of New Zealand.

[2] For greater certainty, these qualifications must be recognised by the appropriate New Zealand authority where New Zealand law requires such recognition as a condition of the provision of that service in New Zealand.

Description of Category	Conditions and Limitations (including length of stay)
(h) research and development services (CPC 851-853); (i) advertising services (CPC 871); (j) market research and opinion polling (CPC 864); (k) management consulting services (CPC 865); (l) services related to management consulting (CPC 866); (m) technical testing and analysis services (CPC 8676); (n) related scientific and technical consulting services (CPC 8675); (o) mining services (advisory and consulting only) (part of CPC 883, CPC 5115); (p) translation and interpretation services (CPC 87905**); (q) telecommunication services (CPC 752); (r) postal and courier services (advisory and consulting only) (part of CPC 751);' (s) insurance and insurance-related advisory and consulting services (part of CPC 812); (t) other financial services (advisory and consulting services) (parts of CPC 8131**, 8133**); (u) transport advisory and consulting services (parts of	

Description of Category	Conditions and Limitations (including length of stay)
CPC 74490**, 74590**, 74690**); and (v) manufacturing advisory and consulting services (part of CPC 884-885).	

E. Independent Professionals

Description of Category	Conditions and Limitations (including length of stay)
Definition: **"Independent Professionals"** means a self-employed natural person with advanced technical or professional skills, without the requirement for a commercial presence, working under a valid contract in New Zealand. Only in respect of the service sectors set out in New Zealand's Schedule of Specific Commitments in the WTO (as currently set out in GATS/SC/62, GATS/SC/62/Suppl.1 and GATS/SC/62/Suppl.2) and the following additional service sectors: 1. BUSINESS SERVICES A. Professional services (a) legal services (international and foreign law);	An Independent Professional must have: (a) a tertiary level qualification resulting from at least three years of formal post-secondary school education, recognised as comparable to the domestic standard in New Zealand; and (b) at least six years of experience working in the relevant field. Both (a) and (b) must be in the field in which the Independent Professional wishes to supply their professional services.[3] Entry for a period of stay up to a maximum of 12 months, subject to economic needs tests.

[3] For greater certainty, these qualifications must be recognised by the appropriate New Zealand authority where under New Zealand law such recognition is a condition of the provision of that service in New Zealand.

Description of Category	Conditions and Limitations (including length of stay)
(f) integrated engineering services; and (g) consultancy related to urban planning and landscape architectural services. B. Computer and related services (e) maintenance and repair of office machinery and equipment including computers; and (f) other computer services. F. Other business services (c) management consultancy services; (d) services related to management consultancy; (f) services incidental to animal husbandry; (k) placement and supply services of personnel; (p) photographic services; (s) convention services; and (t) other (credit reporting, collection agency services,	

Description of Category	Conditions and Limitations (including length of stay)
interior design, telephone answering and duplicating services). 5. EDUCATIONAL SERVICES E. Other education services (a) language training provided in private specialist language institutions; and (b) tuition in subjects taught at the primary and secondary levels, provided by private specialist institutions operating outside the New Zealand compulsory school system. 6. ENVIRONMENTAL SERVICES (a) waste water management; (b) waste management; (c) sanitation and similar services; (d) protection of ambient air and climate: consultancy only; (e) noise and vibration abatement: consultancy only; (f) protection of biodiversity and landscape:	

Description of Category	Conditions and Limitations (including length of stay)
consultancy only; and (g) Other environmental and ancillary services: consultancy only.	

F. Partners and dependent children

Description of Category	Conditions and Limitations (including length of stay)
Partners and dependent children New Zealand shall allow the entry and temporary stay of the partner and any dependent children accompanying a natural person of a Party that has been granted entry and temporary stay for a period of over 12 months under this Annex. For the purposes of this commitment: **"partner"** means any spouse or civil partner from India of the recipient of a visa under this Annex including under a marriage, civil union, or equivalent union or partnership, recognised as such in accordance with the law of New Zealand. For greater certainty, this includes any unmarried or same sex partner; and **"dependent children"** means children under the age of 20 who are dependent on the recipient of a visa under this Annex and who are recognised as dependent children in accordance with the law of New Zealand where, either:	Partner and dependent children: The period of temporary stay for that partner and, where relevant, dependent children, shall be the same as that granted to the recipient of a visa under this Annex.

Description of Category	Conditions and Limitations (including length of stay)
(a) the applicant has the legal right to remove them from their home country; or (b) both of the children's parents will be granted entry and temporary stay in accordance with this Agreement.	

ANNEX 8L

SCHEDULE OF COMMITMENTS ON TEMPORARY EMPLOYMENT ENTRY - NEW ZEALAND

Article 8L.1
Definitions

For the purposes of this Annex:

(a) **"temporary employment entry"** means entry by a natural person of India, including a skilled worker, into the territory of New Zealand, in order to work under a fixed term employment contract concluded pursuant to the law of New Zealand, without the intent to establish permanent residence.

Article 8L.2
Grant of Temporary Employment Entry

1. New Zealand shall make commitments in respect of the temporary employment entry of natural persons.

2. Such commitments and the conditions governing them shall be inscribed in New Zealand's Schedule to this Annex.

3. Where New Zealand makes a commitment under paragraphs 1 and 2, it shall grant temporary employment entry to the extent provided for in that commitment, provided that such natural persons:

   (a) meet all relevant eligibility requirements for temporary employment entry into New Zealand;

   (b) are in possession of a genuine employment offer from an accredited employer in New Zealand; and

   (c) are otherwise qualified under all applicable immigration measures.

4. New Zealand shall ensure that any fees charged by its competent authorities for the processing of an application for temporary employment entry and stay by a natural person covered under this Annex are reasonable, in that they do not unduly impair or delay trade in services or the conduct of investment activities under this Agreement.

5. The granting of temporary employment entry shall not replace the requirements to carry out a profession or activity according to the specific laws and regulations in force in the territory of New Zealand.

6. Nothing in this Annex shall apply to measures regarding citizenship, nationality, residence or employment on a permanent basis.

APPENDIX 8L-1

SCHEDULE OF TEMPORARY EMPLOYMENT ENTRY – NEW ZEALAND

Explanatory notes:

1. This Schedule sets out New Zealand's commitments, including the conditions and limitations governing those commitments, in respect of the temporary employment entry and stay of natural persons of India.

2. This Schedule is divided into the following sections:

   (a) Section A sets out New Zealand's commitments in respect of temporary employment entry for iconic Indian occupations; and

   (b) Section B sets out New Zealand's commitments in respect of temporary employment entry for skilled workers in specified occupations drawn from sectors in which New Zealand has an identified skills shortage.

. **Section A: Commitments on Temporary Employment Entry for Iconic Indian Occupations**

This Section sets out commitments, including the conditions and limitations governing those commitments, in respect of the temporary employment entry and stay of natural persons of India in iconic Indian occupations:

Temporary employment entry for natural persons in the following iconic Indian occupations	**Conditions and Limitations, including numbers, duration of stay and other requirements**
Horizontal Conditions and Limitations	Up to a maximum of 600 temporary employment entry visas at any one time.
1. Yoga instructors	Up to a maximum of 100 visas at any one time. **Duration** Duration of stay of up to three years at any one time, dependent upon the employment agreement. This cannot be extended beyond three years, and Yoga instructors who have spent three years in New Zealand working under this Annex are not eligible for a further work visa or work permit under this Annex until they have spent a minimum of three years outside New Zealand. **Requirements** A natural person of India who has a recognised Yoga qualification, of least a bachelor's degree in Yoga from an institution[1] recognised by the Indian Government, and holds an International English Language Testing System ("IELTS") Level 5 in Listening and Speaking English, or an equivalent score in an English language testing system recognised by the New Zealand Government.

[1] For greater certainty, these qualifications must be recognised by the appropriate New Zealand authority where New Zealand law requires such recognition as a condition of the provision of that service in New Zealand.

Temporary employment entry for natural persons in the following iconic Indian occupations	Conditions and Limitations, including numbers, duration of stay and other requirements
2. Indian Chefs	Up to a maximum of 250 visas at any one time. **Duration** Duration of stay of up to three years at any one time, dependent upon the employment agreement. This cannot be extended beyond three years, and Indian chefs who have spent three years in New Zealand working under this Annex are not eligible for a further work visa or work permit under this Annex until they have spent a minimum of three years outside New Zealand. **Requirements** A natural person of India who has a tertiary level qualification in Indian cuisine, obtained after at least two years of successful study at an institution recognised by the Indian Government[2], and who has at least two years of relevant work experience post-qualification, and holds an IELTS Level 5 in Listening and Speaking English, or an equivalent score in an English language testing system recognised by the New Zealand Government.
3. Music Teachers	Up to a maximum of 50 visas at any one time. **Duration** Duration of stay of up to 3 years, dependent on the employment agreement. This cannot be extended beyond 3 years, and music teachers who have spent 3 years in New Zealand working under this Annex are not eligible for a further work visa or work permit under this Annex until they have spent a minimum of 3

[2] For greater certainty, these qualifications must be recognised by the appropriate New Zealand authority where New Zealand law requires such recognition as a condition of the provision of that service in New Zealand.

Temporary employment entry for natural persons in the following iconic Indian occupations	Conditions and Limitations, including numbers, duration of stay and other requirements
	years outside New Zealand. **Requirements** A natural person of India who has Bachelor's degree or equivalent three-year tertiary qualification in music, has at least two years' relevant work experience as a music teacher, and holds IELTS score of 6.5, or an equivalent score in an English language testing system recognised by the New Zealand Government.
4. Ayush Practitioners **(excluding yoga instructors)**	Up to a maximum of 200 visas at any one time. This commitment is for natural persons of India seeking employment as an Ayush Practitioner, including the following fields: (a) Ayurveda; (b) Naturopathy; (c) Unani; (d) Siddha; (e) Sowa Rigpa; and (f) Homeopathy. **Duration** Duration of stay of up to three years at any one time, dependent upon the employment agreement. This cannot be extended beyond three years. Ayush Practitioners who have spent three years in New Zealand working under this Annex are not eligible for a further work visa or work permit under this Annex until they have spent a minimum of three years outside New Zealand.

Temporary employment entry for natural persons in the following iconic Indian occupations	Conditions and Limitations, including numbers, duration of stay and other requirements
	Requirements A natural person of India who: (a) holds a bachelor's degree in Indian Traditional Medicine/Ayush Systems of Medicine, recognised by the Indian Ministry of Ayush, and which required at least three years of successful study from an institution recognised by the Indian Government[3]; (b) has at least four years of professional experience working as a recognised practitioner of ayurveda, yoga and naturopathy, Unani, Siddha, Sowa Rigpa, or homeopathy; and (c) holds an IELTS score of 6.5 or an equivalent score in an English language testing system recognised by the New Zealand Government.

[3] For greater certainty, these qualifications must be recognised by the appropriate New Zealand authority where under New Zealand law such recognition is a condition of the provision of that service in New Zealand.

Section B: Commitments on Temporary Employment Entry for Skilled Occupations

1. This Section sets out commitments, including the conditions and limitations governing those commitments, in respect of skilled workers in specified occupations drawn from sectors in which New Zealand has an identified skills shortage.

2. The occupations listed below, to which the corresponding entries apply, shall be reviewed every five years by the Committee on Trade in Services.

3. The Parties shall work towards the conclusion of a mutually satisfactory outcome to the review pursuant to paragraph 2. Until agreement is reached, or as otherwise mutually agreed, the five-year arrangement applying immediately prior to the review shall remain in place.

Temporary employment entry for natural persons in the following skilled occupations	**Conditions and Limitations (including numbers, duration of stay and other requirements)**
Horizontal Conditions and Limitations	The following are general requirements for all temporary employment entry for skilled occupations set out in Entries 1 through 5 of this Section. A natural person of India who seeks temporary employment entry under this Section must: (a) hold the minimum required qualifications[4] and relevant work experience as specified for each category; (b) hold International English Language Testing System ("IELTS") score of 6.5, or an equivalent score in an English language testing system recognised by the New Zealand government. (c) have registered with the appropriate professional body or have obtained licence or approval to work in New Zealand from the appropriate

[4] For greater certainty, these qualifications must be recognised by the appropriate New Zealand authority where under New Zealand law such recognition is a condition of the provision of that service in New Zealand.

Temporary employment entry for natural persons in the following skilled occupations	Conditions and Limitations (including numbers, duration of stay and other requirements)
	regulatory authority, where required.
1. Visa commitments on temporary employment entry for the following skilled workers in the IT Sector: (a) Software engineers; (b) Software and applications programmers; and (c) ICT project managers.	Up to a maximum of 1,000 temporary employment entry visas at any one time. **Duration** Duration of stay of up to three years at any one time, dependent upon the employment agreement. This cannot be extended beyond three years. Recipients of visas under the temporary employment entry commitment who have spent three years in New Zealand under this Annex are not eligible for a further work visa or work permit under this Annex until they have spent a minimum of three years outside New Zealand. **Requirements** Holds a bachelor's degree in software engineering, Engineering, or an equivalent degree and has at least five years of professional experience working in that field.
2. Visa commitments on temporary employment entry for the following skilled workers in Engineering Occupations: (a) Civil Engineer; (b) Mechanical Engineer; (c) Structural Engineer; and (d) Environmental Engineer.	Up to a maximum of 1,000 temporary employment entry visas at any one time. **Duration** Duration of stay of up to three years at any one time, dependent upon the employment agreement. This cannot be extended beyond three years. Recipients of visas under the temporary employment entry commitment who have spent three years in New Zealand under this Annex are not eligible for a further work visa or work permit under this Annex until they have spent a minimum of three years outside New Zealand.

Temporary employment entry for natural persons in the following skilled occupations	Conditions and Limitations (including numbers, duration of stay and other requirements)
	Requirements One of the following: (a) a Washington Accord accredited (initial) engineering degree; (b) Bachelor of Engineering with Honours (NZQCF Level 8); (c) a qualification at NZQCF Level 7 or higher, with a letter from Engineering New Zealand certifying that the degree and any further learning meet the benchmark requirements towards Chartered Professional Engineer professional status in New Zealand; or (d) registration as a Chartered Professional Engineer by Engineering New Zealand.
3. Visa commitments on temporary employment entry for the following skilled workers in the Construction Sector: (a) Construction Project Manager; and (b) Building Project Manager.	Up to a maximum of 700 temporary employment entry visas at any one time. **Duration** Duration of stay of up to three years at any one time, dependent upon the employment agreement. This cannot be extended beyond three years. Recipients of visas under the temporary employment entry commitment who have spent three years in New Zealand under this Annex are not eligible for a further work visa or work permit under this Annex until they have spent a minimum of three years outside New Zealand. **Requirements** One of the following: (a) Bachelor of Engineering with Honours (NZQCF Level 8); (b) Bachelor of Engineering Technology

Temporary employment entry for natural persons in the following skilled occupations	Conditions and Limitations (including numbers, duration of stay and other requirements)
	(NZQCF Level 7); (c) Bachelor of Construction (NZQCF Level 7); (d) a bachelor's degree at NZQCF Level 7, or a higher qualification with the minimum equivalent of 360 credits, which includes the requirements of a New Zealand major in the focus areas of construction management, civil engineering, or highway engineering; (e) a Graduate Diploma at NZQCF Level 7, or a higher qualification which includes the knowledge requirements of a New Zealand Graduate Diploma in the focus areas of construction management, highway engineering, civil engineering or construction project management; (f) a diploma at NZQCF Level 6, or a higher qualification, with the minimum equivalent of 240 credits, which includes the knowledge requirements of a New Zealand Diploma in the focus areas of civil engineering, highway engineering, construction or construction management; (g) a Washington Accord or Sydney Accord accredited undergraduate (initial) engineering degree in Civil Engineering; (h) a qualification at NZQCF Level 7 or higher, with a letter from Engineering New Zealand certifying that the degree and any further learning meet the benchmark requirements towards Chartered Professional Engineer professional status in New Zealand; or (i) NZ registration in the field of civil engineering as a Chartered

Temporary employment entry for natural persons in the following skilled occupations	Conditions and Limitations (including numbers, duration of stay and other requirements)
	Professional Engineer or an Engineering Technologist by Engineering New Zealand. One of the following: (a) a bachelor's degree at NZQCF Level 7, or a higher qualification with the minimum equivalent of 360 credits, which includes the requirements of a New Zealand major in quantity surveying or construction economics; (b) a Graduate Diploma at NZQCF Level 7, or a higher qualification, which includes the knowledge requirements of a New Zealand Graduate Diploma in the focus areas of construction, construction management or construction project management; or (c) a diploma at NZQCF Level 6, or a higher qualification, with the minimum equivalent of 240 credits, which includes the knowledge requirements of a New Zealand Diploma (Level 6) in the focus areas of quantity surveying, construction economics, construction management or building.
4. Visa commitments on temporary employment entry for the following skilled workers in the Education Sector: (a) Primary School Teacher; and (b) Secondary School Teacher.	Up to a maximum of 500 temporary employment entry visas at any one time. **Duration** Duration of stay of up to three years at any one time, dependent upon the employment agreement. This cannot be extended beyond three years. Recipients of visas under the temporary employment entry commitment who have spent three years in New Zealand under this Annex are not eligible for a further work visa or work permit under this Annex until they have spent a minimum of three years outside

Temporary employment entry for natural persons in the following skilled occupations	Conditions and Limitations (including numbers, duration of stay and other requirements)
	New Zealand. **Requirements for both primary and secondary school teachers** NZ registration with the appropriate licensing or regulatory body and with either a provisional or full practising certificate issued by the appropriate licensing or regulatory body. For transparency, examples of the qualifications that are acceptable, include the following: (a) Bachelor of Education; (b) Bachelor of Education (Early Childhood); (c) Bachelor of Education (Technology); (d) Bachelor of Teaching; (e) Bachelor of Teaching (Early Childhood Education); and (f) Bachelor's degree with a Graduate diploma in Education or Teaching.
5. Visa commitments on temporary employment entry for the following skilled workers in the Health Sector: (a) Registered Nurse (all categories); and (b) Physiotherapist.	**Duration:** Duration of stay of up to three years at any one time, dependent upon the employment agreement. This cannot be extended beyond three years. Medical and health practitioners who have spent three years in New Zealand working under this Annex are not eligible for a further work visa or work permit under this Annex until they have spent a minimum of three years outside New Zealand. Up to a maximum of 900 temporary employment entry visas issued at any one time

Temporary employment entry for natural persons in the following skilled occupations	Conditions and Limitations (including numbers, duration of stay and other requirements)
	Requirements A natural person of India who: (a) is registered with the appropriate licensing or regulatory body[5] of New Zealand; and (b) has at least three years of professional experience working in that occupation. For transparency, examples of the qualifications that are acceptable, include Bachelor of Nursing or equivalent. Up to a maximum of 300 temporary employment entry visas at any one time. **Requirements** A natural person of India who: (a) is registered with the appropriate licensing or regulatory body[6] of New Zealand; and (b) has at least three years of professional experience working in that occupation. For transparency, examples of the qualifications that are acceptable, include Bachelor of Physiotherapy or Bachelor of Health Sciences (Physiotherapy) or equivalent.

[5] For greater certainty, these qualifications must be recognised by the appropriate New Zealand authority where under New Zealand law such recognition is a condition of the provision of that service in New Zealand.

[6] For greater certainty, these qualifications must be recognised by the appropriate New Zealand authority where under New Zealand law such recognition is a condition of the provision of that service in New Zealand.

ANNEX 14A

AGRICULTURE COOPERATION AND TECHNICAL ASSISTANCE THEMATIC AREAS

Article 14A.1
Scope

This Annex is intended to be used by the Parties as an indicative list outlining areas of interest for cooperation under the APP.

Section A: Sector Specific Thematic Areas

Article 14A.2
Forestry Cooperation

1. The Parties recognise their common interest in strengthening cooperation in the forestry sector by building relationships between forestry-related entities and organisations.

2. In furtherance of paragraph 1 and for the purpose of Article 14.3 (Scope of Cooperation Activities and Technical Assistance), in relation to cooperation and technical assistance within the forestry and allied sectors, the Parties may undertake cooperation and technical assistance through activities such as:

   (a) sustainable forest management;

   (b) agroforestry;

   (c) research and innovation;

   (d) education and capacity building;

   (e) harvesting, utilisation, and certification; and

   (f) use of timber products and applicable standards.

Article 14A.3
Horticultural Cooperation

1. The Parties recognise their common interest in strengthening cooperation in the area of horticulture.

2. In furtherance of paragraph 1 and for the purpose of Article 14.3 (Scope of Cooperation Activities and Technical Assistance), in relation to cooperation and technical assistance within the horticulture sector, the Parties may undertake cooperation and technical assistance through activities such as:

(a) active horticulture policy and technology exchanges, learnings regarding advanced technologies and successful experiences in the fields of agriculture and horticulture;

(b) establishing a Centre of Excellence or Centres of Excellence for horticultural products and produce to facilitate collaboration on the production, research, and harvesting techniques of temperate fruits such as kiwifruit, apples, wine grapes, avocado, berries, stone fruits, and other horticultural products, as mutually agreed by the Parties;

(c) introduction of high-yield, low-input plant varieties of these fruits through relevant technology, exchange of high yield varieties of seeds and planting materials subject to agreement and after completion of all related formalities such as plant quarantine and varieties related issues all subject to relevant intellectual property protection in India and in New Zealand;

(d) the plant variety protection of each other's plant varieties in the Parties' respective area of jurisdiction, where possible. Facilitation would be through working with the relevant departments of each Party's government to support capacity building in DUS guidelines development and testing, and exploring harmonisation of processes through organisation of sensitisation and study visits, where possible;

(e) post-harvest and processing technologies, including prevention of losses, post-harvest management and storage systems at the field level as well as the consumption level for horticulture produce;

(f) skill development, training, and exchange of personnel, including through the exchange of visits of experts, personnel, scientists and technicians to research centre and experiment stations, as well as participation in seminars, conferences and other professional events;

(g) joint research and development programmes through the organisation of scientific workshops on designated subjects, in both countries subject to available budget of each Party;

(h) to facilitate the understanding of supply chain management systems for horticultural crops to assess and manage the gaps in demand and supply of fruits and vegetables in the country,

to link fresh produce from farmers to consumers along with getting remunerative prices to farmers; or

(i) facilitation of exposure visits for stakeholders, including horticulturists, scientists and students, with a view to familiarising them with best practices, advanced technologies, and innovations in horticultural production and post-harvest management.

3. The Parties also note the progress in the discussions on the development and towards finalisation of the Kiwifruit Action Plan and Apple Action Plan, in accordance with the *Memorandum of Cooperation on Horticulture between the Ministry of Agriculture and Farmer's Welfare, India and the Ministry for Primary Industries, New Zealand,* signed in New Delhi on 17 March, 2025.

4. Under the Kiwifruit Action Plan, New Zealand shall work with Indian kiwifruit sector partners to support efforts aimed at enhancing kiwifruit production and fruit quality in India. This shall include activities within the following components:

(a) **Enhancing on-Orchard Performance -** establishment of Centres of Excellence for kiwifruit under India's Mission for Integrated Development of Horticulture, with a view to enhancing availability of quality planting materials, building growers' technical expertise and supporting the uptake of best practices in production techniques. This may include exchange of information, expert and stakeholder, including Indian kiwifruit farmer visits, and enhancing inter-institutional linkages; and

(b) **Improving Post-Harvest and Supply Chain Performance -** activities will involve analysis of post-harvest facilities and initiatives towards enhancing supply chain integration and resilience. New Zealand shall provide the necessary technical expertise, assist in developing recommendations and initiating activities to Indian industry stakeholders in improving postharvest and food safety practices.

5. The Parties also note the progress in the discussions on the development and towards finalisation of the Apple Action Plan, and their overarching goal of enhancing horticultural productivity at orchard level, improving rootstock, yield, and post-harvest performance, in India. In addition, the Parties recognise their focus on commercialising modern premium apple cultivars in India. The broad pillars under the Apple Action Plan shall be:

(a) **Collaborative Research and Development for Innovation -** New Zealand will partner with and support Indian growers, together with research organisations and universities, to improve grower prosperity. In this context, the on-orchard areas of focus include pest and disease control, climate

resilience, productivity improvements, orchard management, harvest management, and the long-term objective of opening opportunities for the establishment of high-density Apples Centres of Excellence in India;

(b) **Strengthening India's Policy Framework -** New Zealand shall collaborate with India's policy makers to enhance India's regulatory framework, particularly in the areas of plant variety rights and intellectual property protection, to enable introduction of high-value, globally developed intellectual property protected plant varieties into India; and

(c) **Strategic Role in India's Supply Chain Resilience -** enhancing and managing the supply of apples in India through improvements in packhouse and cool store design and management for efficiency, cold chain dynamics for longer term storage, efficiency gains for processing facilities, food safety guidance, opportunities for exchanges, targeted formalised training options and business immersion.

6. The Parties agree to work towards achieving meaningful outcomes and tangible progress under the Kiwifruit Action Plan and the Apple Action Plan, including the activities listed in paragraphs 4 and 5. Based on the review of the progress under the actions plans and activities listed above by the JAPC, India shall continue the market access liberalisation (based on the agreed terms) for kiwifruit, and apples as agreed in Annex 2B (Implementation and Review of Economic Cooperation Action Plans and Related Tariff Rate Quotas).

Article 14A.4
Apiculture and Honey Cooperation

1. The Parties recognise their common interest in enhancing bilateral cooperation in apiculture and honey and the contribution that bilateral exchange and collaboration may make to the economic development of their respective communities and businesses involved in apiculture and honey.

2. In furtherance of paragraph 1 and for the purpose of Article 14.3 (Scope of Cooperation Activities and Technical Assistance), in relation to cooperation and technical assistance within the apiculture and honey sector, the Parties may undertake cooperation and technical assistance through activities such as:

(a) improving quality, safety, and traceability of honey and apiculture products;

(b) supporting branding and marketing of high-value honey varieties;

(c) promoting sustainable beekeeping practices;

(d) enhancing the global visibility and market presence of high-quality honey products;

(e) exchanging information and dialogue on technical barriers to trade, including labelling and packaging requirements;

(f) encouraging the relevant bodies to explore the possibility of mutual recognition or equivalence of relevant standards and conformity assessment procedures, where appropriate;

(g) collaborating on the development of honey quality parameters based on best practices, including but not limited to moisture content, sugar profile, hydroxymethylfurfural (HMF) levels, and contaminants;

(h) collaborating in other high-value areas of apiculture, such as bee venom, royal jelly, bee pollen, and bee propolis, pharmaceuticals and health applications, including joint initiatives on technology transfer, research, and education;

(i) exchanging information and best practices regarding certification schemes, including for organic and monofloral honey;

(j) implementing joint research initiatives on bee health, disease control, climate adaptation in apiculture, and floral mapping;

(k) exchanging technical expertise and innovations in hive management and breeding; and

(l) organising training programs, study visits, and exchange of best practices for stakeholders, including beekeepers, regulators, researchers, and certification personnel.

3. The Parties note the progress in the discussions on the development and towards finalisation of the Apiculture and Honey Cooperation Action Plan to support the development of India's honey industry through targeted programmes and enhanced cooperation, including on honey research, quality assurance, and market development. The broad pillars under the Apiculture and Honey Cooperation Action Plan shall include:

(a) **Research, testing, and productivity -** establishment of a Centre of Excellence for honey research, testing and productivity in India, to strengthen capacity for scientific testing, quality verification and certification of honey-related bee products, including supporting the set-up of pilot model apiary clusters in regions as mutually decided, using New Zealand's sustainable bee keeping practices, to demonstrate practical ways of increasing productivity;

(b) **Innovation, digital skills and future application -** work on rapid authentication and residue analysis to support quality and consistency of India's honey production, including digital traceability systems, and joint research on bee propolis, royal jelly and organic or monofloral models to explore new avenues for high-value niche products; and

(c) **Learning and development for Indian beekeepers and honey experts -** hosting inbound delegations of Indian beekeepers and sectoral experts to New Zealand to provide useful opportunities to view and learn first-hand from New Zealand's experience and practice.

4. The Parties agree to work towards achieving meaningful outcomes and tangible progress under the Apiculture and Honey Cooperation Action Plan, including the activities listed in paragraph 3. Based on the review of the progress under the Action Plan and the activities listed above by the JAPC, India shall continue the market access liberalisation, based on the agreed terms, for mānuka honey, as agreed in the Annex 2B (Implementation and Review of Economic Cooperation Action Plans and Related Tariff Rate Quotas).

Article 14A.5
Livestock Cooperation

1. The Parties recognise their common interest in sharing their respective experiences and practices in designing, implementing, monitoring, evaluating, and strengthening policies and programs to encourage cooperation in the livestock sector.

2. In furtherance of paragraph 1 and for the purpose of Article 14.3 (Scope of Cooperation Activities and Technical Assistance), in relation to cooperation and technical assistance within the livestock sector, the Parties may undertake cooperation and technical assistance through activities such as:

(a) epidemiology, including the management, surveillance, and prevention of animal diseases;

(b) biosecurity measures, including risk analysis, standard setting systems, border controls, monitoring and surveillance systems, traceability, animal disease outbreaks and investigations, and testing laboratories;

(c) sharing experiences of community participation in animal disease control, and examples of rural development policies and programmes, including indigenous development;

(d) technical capacity building, including technical assistance, and exchanges for government officials, farmers and veterinarians, as well as courses and training, particularly across the value chain;

(e) sustainable animal husbandry and dairying, including exchanges on policy, research and practice related to animal husbandry, dairying and animal welfare;

(f) facilitating relationships between the cooperative and private sectors of the Parties and, where possible and within the commercial interests of individual companies, explore mutually beneficial commercial partnership opportunities related to the dairy and animal husbandry supply chains, in accordance with their respective law, rules, regulations and guidelines;

(g) exploring opportunities for improved trade and investment promotion across areas of policy, research, science technology, education, enterprises, and associations, with the exploration of commercial partnerships between the cooperative and private sectors of the Parties;

(h) for exchange of germplasm and other breeding materials, the respective laws, rules, regulations and guidelines shall apply, unless agreed otherwise;

(i) explore collaborative opportunities for livestock emissions mitigation strategies;

(j) exploring various aspects of methane emission measurement and mitigation strategies, net zero strategies for dairy sector and digital information management systems tailored for greenhouse gas accounting;

(k) exploring the development of novel diagnostics for early detection or novel testing methods for on-farm use in the areas of acute and chronic animal health and metabolic conditions; and

(l) other areas of mutual interest.

Article 14A.6
Fisheries and Aquaculture Cooperation

1. The Parties recognise their common interest in strengthening bilateral cooperation in the marine fisheries with a view to enhancing sustainable development, improving trade facilitation, encouraging scientific and technical collaboration, and supporting the livelihoods of communities dependent on marine resources, including small scale and artisanal fisheries.

2. In furtherance of paragraph 1 and for the purpose of Article 14.3 (Scope of Cooperation Activities and Technical Assistance), in relation to cooperation and technical assistance within the fisheries and aquaculture sector, the Parties may undertake cooperation and technical assistance through activities such as:

(a) exchanging best practices on sustainable management of marine and inland fisheries and ecosystem-based approaches;

(b) promoting capacity building and skill development initiatives, including through training programs, academic exchanges, and technical workshops;

(c) building capacity in deep sea fishing technologies;

(d) exchanging best practices on developing expertise and encouraging entrepreneurship in processing and marketing of products from high seas fisheries for entrepreneurship development;

(e) encouraging investment and joint ventures in fisheries infrastructure, value-added processing, and cold chain logistics;

(f) undertaking joint research and dialogue on marine biodiversity and coastal ecosystems;

(g) organising exposure visits of stakeholders, including experts, researchers, students, and traders, with the objective of facilitating knowledge exchange on advanced fishing practices, sustainable technologies, and innovative approaches in fisheries management;

(h) to further enhance cooperation in the sector, the Parties may explore the possibility of signing a memorandum of understanding between, for India, the Fisheries Survey of India and the Central Institute of Fisheries Nautical and Engineering Training, and a relevant institution in New Zealand, for the purpose of training and capacity building of stakeholders in the deep-sea fishing sector; and

(i) the Parties shall explore the possibility of concluding a memorandum of understanding on fisheries and aquaculture cooperation to further advance collaboration on the fisheries and aquaculture related matters.

Article 14A.7
Wine Sector Cooperation

1. The Parties recognise their common interest in strengthening their cooperation in the wine sector, including through knowledge exchanges, regulatory alignment and sustainable development.

2. In furtherance of paragraph 1 and for the purpose of Article 14.3 (Scope of Cooperation Activities and Technical Assistance), in relation to cooperation and technical assistance within the wine sector, the Parties may undertake cooperation and technical assistance through activities such as:

   (a) capacity building programmes for the researchers and industry representatives;

   (b) engaging in dialogues, technical consultations, and collaborative projects;

   (c) exchanging information, expertise and best practices on relevant issues of mutual interest;

   (d) strengthening technical advisory and institutional collaboration by promoting exchange of expertise and technical know-how between the relevant institutes of India and New Zealand, including between the National Institute of Food Technology, Entrepreneurship and Management, Thanjavur, and its New Zealand counterparts, and to establish it as a Centre of Excellence;

   (e) establishing collaboration and exchanging technical expertise and best practices with respect to establishment of state-of-art wine testing and analysis laboratories;

   (f) encouraging the relevant bodies and research institutions to undertake joint research in grapevine and oenology;

   (g) collaborating on sustainable vineyard practices, including water conservation, carbon neutrality, regenerative viticulture, and packaging innovation;

   (h) sharing best practices on relevant policies and procedures; and

   (i) exploring and organising exposure visits of relevant stakeholders, including producers, vineyard operators and researchers to each other’s territories, as part of best practice studies.

Section B: Cross Cutting Thematic Areas

Article 14A.8
Organics Cooperation

1. Recognising the importance of promoting organic agriculture and fostering international collaboration, the Parties agree to explore, where appropriate in respect of each thematic area, the use and promotion of organic practices to provide further opportunities for value addition for farmers, farmer producer organisations, and industry more generally.

2. Accordingly, this may include cooperation in areas such as:

   (a) sharing of information, techniques, and best practice application of organic farming methods, soil health, pest control and sustainable supply chains; and

   (b) research and development on new areas of organic cultivation, sharing innovations on organic inputs, biofertilizers, pest control solutions and digital tools in farm management.

3. Recognising the growth of trade in organic products and its potential in increasing incomes and enhancing livelihood opportunities for farmers, producers and relevant stakeholders, the Parties affirm their commitment to enhancing cooperation in the field of organic trade between them.

Article 14A.9
Cooperatives

1. The Parties recognise their common interest in supporting the important role of cooperatives and community-based enterprises for rural livelihoods and in fostering inclusive and sustainable economic development.

2. In furtherance of paragraph 1 and for the purpose of Article 14.3 (Scope of Cooperation Activities and Technical Assistance), in relation to cooperation and technical assistance within cooperatives, the Parties may undertake cooperation and technical assistance, where it is possible to do so under sectoral cooperation. This may include the following activities:

   (a) encouraging institutional linkages between cooperatives, training institutions to support capacity building, policy dialogue, and the exchange of best practices related to cooperative governance, leadership development, cooperative heritage, and member participation;

(b) exploring avenues for cooperatives, particularly those engaged in agriculture, dairy, food processing, and services, into bilateral trade and value chains; and

(c) facilitating mentorship, technical assistance, and entrepreneurial development programs aimed at increasing their participation in domestic and international trade.

ANNEX 14B

NON-AGRICULTURE COOPERATION AND TECHNICAL ASSISTANCE THEMATIC AREAS

Article 14B.1
Scope

This Annex is intended to be used by the Parties as an indicative list outlining areas of interest for cooperation under the APP.

Article 14B.2
Traditional Knowledge and Traditional Medicine

1. The Parties recognise their respective heritages and mutual interest in traditional knowledge and traditional medicine, and the contribution that bilateral exchange and collaboration can make to the economic growth and development of their respective communities and businesses involved in this field, including by creating trade opportunities for them. Accordingly, the Parties agree to enhance their bilateral cooperation in the field of traditional knowledge and traditional systems of medicine.

2. In furtherance of paragraph 1 and for the purpose of Article 14.3 (Scope of Cooperation Activities and Technical Assistance), in relation to traditional knowledge and traditional systems of medicine, the Parties may, while respecting any rights, interests, duties, and responsibilities of holders of traditional knowledge and traditional systems of medicine, undertake cooperation and technical assistance through activities such as:

   (a) promoting collaboration between relevant parties in New Zealand with their counterparts in India, including in relation to traditional systems of medicine in the case of India, the prominent Ayush institutes established or functioning under the Ministry of Ayush;

   (b) facilitating the exchange of traditional knowledge experts, traditional medicine practitioners, health professionals, scientists, researchers, academicians, and students for the purposes of training, capacity building, and experience sharing;

   (c) encouraging and facilitating joint research collaboration and exchanges in the field of traditional systems of medicine, with a view to enhancing scientific validation, evidence-based practices, and innovation, including through use of biotechnology;

(d) developing pilot projects and bilateral working groups to facilitate the appropriate integration of traditional knowledge, in market ready products, including the integration of traditional medicine in healthcare therapeutics, cosmetics, functional foods, supplements and related goods and services;

(e) organising short-term courses, webinars, awareness programmes and certification courses in areas of mutual interest;

(f) establishing business forums to provide platforms for structured engagement between exporters of traditional medicine and wellness and healthcare enterprises of each Party, with a view to facilitating networking, information exchange, and the exploration of potential commercial collaborations;

(g) exploring ways to promote bilateral trade that relates are related to or derives from traditional knowledge and traditional systems of medicine; and

(h) strengthening cooperation on the development and use of emerging technologies for the preservation and restoration of traditional knowledge and traditional medicine systems, including artificial intelligence-based software, e-commerce, and digital distribution platforms.

Article 14B.3
Tourism

1. The Parties recognise their common interest in enhancing bilateral cooperation in tourism and the contribution that bilateral exchange and collaboration may make towards the development of their respective people, communities and businesses involved in tourism.

2. In furtherance of paragraph 1 and for the purpose of Article 14.3 (Scope of Cooperation Activities and Technical Assistance) in relation tourism, the Parties may undertake cooperation through activities such as:

(a) exploring opportunities to strengthen capability in the hospitality and tourism sectors, including through academic collaboration where possible which, in the case of India, may include exploring opportunities where appropriate for students and faculty members of India’s Institutes of Hotel Management;

(b) knowledge sharing and exchange of best practices on the development of eco-tourism and sustainable tourism projects which may include the conduct of training programmes and visits of officials, as appropriate;

(c) exchanging information, experiences and best practices on tourism infrastructure planning and investment; and

(d) encouraging collaboration, engagement and regular interactions between tourism stakeholders of the Parties.

3. The Parties shall explore the possibility of concluding a memorandum of understanding on tourism cooperation in due course, to further articulate shared priorities on tourism-related matters.

Article 14B.4
Audio-Visual Production

1. The Parties recognise their common interest in strengthening cooperation in the area of audio-visual production, with a view to fostering cultural exchange, promoting the growth of creative industries, supporting sustainable economic development, and enhancing people-to-people linkages.

2. In furtherance of paragraph 1, and for the purpose of Article 14.3 (Scope of Cooperation Activities and Technical Assistance) in audio-visual production, the Parties may undertake cooperation and technical assistance through activities such as:

(a) facilitating the sharing of best practices in screenwriting, direction, production management, cinematography, editing, sound and visual effects, as well as film financing, sales, and distribution;

(b) promoting co-productions, including through the *Agreement on Audio-visual Co-productions* between the Government of New Zealand and the Government of India, done at New Delhi on 28 June 2011 and encouraging partnerships between production companies, filmmakers, and digital platforms in the territories of both Parties;

(c) promoting participation in, and leading delegations to, international film festivals, markets, and trade fairs hosted in the territory of either Party, and promoting bilateral film weeks, showcases, and retrospectives;

(d) facilitating the exchange of filmmakers and technicians through networking events, familiarisation visits, training workshops, co-production summits, mentorship programmes, and residencies in the territories of both Parties;

(e) promoting cooperation on film policies and incentive schemes, facilitating exchanges on intellectual property protection and regulatory frameworks, and encouraging measures to simplify

and enable film production across locations in the territories of both Parties; and

(f) facilitating the sharing of knowledge and best practices in emerging technologies in film, including virtual and augmented reality, artificial-intelligence-based production, post-production, restoration and archiving, and digital distribution platforms.

Article 14B.5
Sports

1. The Parties recognise the benefits of further developing relations in the field of sports, and desire to promote and strengthen existing friendly relations and cooperation.

2. Noting the *Memorandum of Cooperation between Sport New Zealand of the Government of New Zealand and the Ministry of Youth Affairs and Sports of the Government of the Republic of India on Cooperation in the Field of Sports* signed in New Delhi on 15 March 2025, in furtherance of paragraph 1, and for the purpose of Article 14.3 (Scope of Cooperation Activities and Technical Assistance) in relation to the area of sports cooperation and technical assistance, the Parties may undertake cooperation and technical assistance through activities such as:

   (a) exchange of subject matter experts, government officials, coaches and athletes in the areas of sports;

   (b) exchange of sports sciences personnel, sports leaders, sports administrators, professionals, technicians, and sport support personnel;

   (c) access to training centres, international competition between athletes and teams, and share programmes and knowledge related to coaching, talent development, athlete services and well-being, sports science, and innovation;

   (d) share programmes and approaches to increase participation, especially with regard to children and young people, and collaboration in the area of physical education and associated curriculum;

   (e) share information, policy, programmes, research and learning related to sports, including system strategy, sport integrity, governance and organisational capability, major events, and other associated activities; and

   (f) collaboration in the area of physical education and fitness development programmes which may include training, exchange and attachment programmes, and exchange of technology and research in the field.

ANNEX 19A

RULES OF PROCEDURE FOR DISPUTE SETTLEMENT

Section A: Definitions and General Provisions

Rule 1
Definitions

For the purposes of this Annex:

(a) **"adviser"** means a person retained by a disputing Party to advise or assist the disputing Party in connection with the panel proceeding;

(b) **"assistant"** means a person who is retained by a panellist pursuant to Rule 7 (Operation of the Panel) to conduct research or provide support to the panellist;

(c) **"Code of Conduct"** means the Code of Conduct for Panellists established pursuant to Article 19.11 (Rules of Procedure and Code of Conduct) in Annex 19B (Code of Conduct for Dispute Settlement);

(d) **"panellist"** means a member of a panel established under Article 19.8 (Composition of Panels);

(e) **"proceeding"**, unless otherwise specified, means the proceeding of a panel under Chapter 19 (Dispute Settlement); and

(f) **"representative"** means an employee of a government department or agency or of any other government entity of a Party, or any person appointed or retained by a government department or agency, or any other government entity of a Party, who represents, advises, or assists that Party for the purposes of a dispute under this Chapter.

Rule 2
General Provisions

1. Unless the Parties agree otherwise, these Rules of Procedure shall apply to proceedings of a panel established under Chapter 19 (Dispute Settlement).

2. In the event of an inconsistency between these Rules of Procedure and Chapter 19 (Dispute Settlement), the provisions of that Chapter shall prevail to the extent of the inconsistency.

3. Except as provided otherwise, any reference made in these Rules of Procedure to an Article is a reference to the appropriate Article in Chapter 19 (Dispute Settlement) of the Agreement.

Section B: Panel Procedures

Rule 3
Notifications

1. Any request, notice, written submission, or other document in a proceeding transmitted by:

   (a) the panel shall be sent to both Parties at the same time;

   (b) a Party to the panel shall be copied to the other Party at the same time; and

   (c) a Party to the other Party shall be copied to the panel at the same time, where appropriate.

2. The notification to a Party of any document under Chapter 19 (Dispute Settlement), these Rules of Procedure, or the Code of Conduct shall be addressed to that Party's contact point designated pursuant to Article 19.23 (Contact Point).

3. The Parties or panel shall deliver any request, notice, written submission, or other document by email or, where appropriate, other electronic means (where possible in a searchable format) that provides a record of the sending thereof. Unless proven otherwise, any request, notice, written submission, or other document shall be deemed to be received on the date of its sending. The date of sending shall be determined according to the time zone in the capital city of the sending Party.

4. If it is not possible to deliver a document or any part thereof, including an exhibit or exhibits, in electronic form, the Party submitting the document shall inform the panel and the other Party of its inability to do so. That Party shall also deliver, by the most expeditious means practicable, a copy of the document or any part thereof, including an exhibit or exhibits, to each of the panellists and to the other Party.

5. If the last day for delivery of a document falls on a non-business day of a Party or on any other day on which the offices of the Government of a Party are closed, the document may be delivered on the next business day.

6. Minor errors of a clerical nature in any request, notice, written submission, or other document related to the proceeding may be corrected by delivering a new document clearly indicating the changes. Any such correction shall not affect the timetable for the proceeding. Any disagreement regarding whether or not the correction is of a clerical nature shall be resolved by the panel after consulting the Parties.

Rule 4
Appointment of Panellists

1. If a panellist is to be selected by lot pursuant to Article 19.8 (Composition of Panels), the complaining Party shall promptly notify the responding Party in writing of the date, time, and venue of the selection by lot. The selection by lot shall take place no earlier than 7 days after the date of delivery of the notification. The responding Party shall have a reasonable opportunity to be present when the lot is drawn.

2. The Parties shall notify, in writing, each individual who has been selected to serve as a panellist pursuant to Article 19.8 (Composition of Panels) of their selection. Each individual shall confirm their availability to both Parties no later than 5 days after the date of delivery of the notification.

3. If an individual who has been selected to serve as a panellist does not confirm their availability within the time period provided for in paragraph 2, or notifies that they are unavailable, a new individual shall be selected. To that end, the procedure provided for in Article 19.8 (Composition of Panels) shall be repeated, starting with the selection method that led to the selection of the unavailable individual.

4. The panellists shall accept their appointment by signing the appointment contracts and returning a signed copy to the Parties. The Parties shall endeavour to ensure that, at the latest by the time all the selected panellists have confirmed their availability, they have agreed on the remuneration and the reimbursement of expenses of the panellists and assistants, and have prepared the necessary appointment contracts, with a view to having them signed promptly.

Rule 5
Organisational Meeting

1. Unless the Parties agree otherwise, the Parties shall meet with the panel within 7 days of the date of establishment of the panel in order:

(a) for the Parties to agree the remuneration and expenses to be paid to the panellists and their assistants, in accordance with Rule 16 (Remuneration and Expenses);

(b) for the panel to consult the Parties on the timetable for the proceedings including precise dates for the filing of submissions and the date of the oral hearing; and

(c) to discuss any other matter that the Parties or the panel deem appropriate.

2. The meeting referred to in paragraph 1 may be conducted by any means as agreed by the Parties including telephone, video conference or other electronic means of communication.

Rule 6
Timetable

1. After consulting the Parties pursuant to Rule 5 (Organisational Meeting), a panel shall, as soon as practicable and whenever possible within 15 days of the date of establishment of the panel, fix the timetable for the panel process. The timetable shall provide sufficient time for the Parties to prepare their respective submissions and shall set precise deadlines for written submissions by the Parties.

2. If the panel considers there is a need to modify or adjust the timetable, the panel shall consult the Parties in writing of the proposed modification and the reason for it. The Panel may modify the timetable for the proceeding or make any adjustments as may be required.

Rule 7
Operation of the Panel

1. The chair of the panel shall preside at all of its meetings. The panel may delegate to the chair the authority to make administrative and procedural decisions.

2. Panel deliberations shall be confidential. Only panellists may take part in the deliberations of the panel, but the panel may permit assistants or designated note-takers to be present during such deliberations.

3. The panel shall, where possible, take its decisions by consensus. If a panel is unable to reach consensus, it may take its decisions by majority vote.

4. Except as otherwise provided in this Annex, the panel may conduct its business by any means, including by email, telephone, facsimile

transmission, videoconference, or any other means of electronic communication.

5. The reports of the panel shall be drafted and presented in accordance with Article 19.12 (Reports of the Panel). The panellists shall not delegate their responsibility for the drafting of the reports as provided for in paragraph 1 of Article 19.12 (Reports of the Panel).

6. If a procedural question arises that is not covered by Chapter 19 (Dispute Settlement) or its Annexes, the panel, after consulting the Parties, or on the joint request of the Parties, shall adopt an appropriate rule of procedure that is not inconsistent with the Agreement or these Rules of Procedure.

Rule 8
Written Submissions

1. Subject to Rule 6 (Timetable), the complaining Party shall deliver its first written submission to the panel no later than 14 days after the date of establishment of the panel. The responding Party shall deliver its first written submission to the panel no later than 30 days after the date of delivery of the complaining Party's first written submission. Copies shall be provided for each panellist.

2. The complaining Party shall deliver a rebuttal submission no later than 15 days after the date of delivery of the first written submission of the responding Party. In that case, the responding Party may submit its response no later than 15 days after the date of delivery of the rebuttal submission of the complaining Party.

3. No later 12 days after the last day of the hearing, each Party may deliver to the panel a supplementary written submission responding to any matter that arose during the hearing, if requested by the panel. Each Party may provide written comments on the other Party's supplementary written submission no later than 10 days after receipt of the other Party's supplementary written submission.

Rule 9
Hearings

1. The timetable established pursuant to Rule 6 (Timetable) shall provide for at least one hearing for the Parties to present their case to the panel. Based on the timetable determined pursuant to Rule 6 (Timetable), the chair of the panel shall fix the time of the hearing. The chair shall notify in writing to the Parties the time and location of the hearing. The panel shall seek to hold the hearing at least 14 days after the date of delivery of the written rebuttal submissions.

2. Unless the Parties agree otherwise, the hearing shall be held in the capital of the responding Party.

3. On request of a Party, or on its own initiative, a panel may convene additional hearings if the Parties so agree. Any additional hearings shall alternate between the capital cities of the Parties.

4. Unless the Parties agree otherwise, the Party in whose capital city the hearing is held shall be responsible for the logistical arrangements for the hearing, in particular the organisation of the venue.

5. All presentations and statements made at hearings shall be made in the presence of the Parties to the dispute.

6. All panellists shall be present during the entirety of each hearing. If a replacement panellist has been appointed after a hearing has occurred but before the panel's report is published, the panel may hold a new hearing if a Party requests, or if the panel considers a new hearing to be appropriate.

7. The following persons may also be present at hearings:

   (a) representatives of the Parties;

   (b) administrative personnel, translators, and designated note-takers of the panel; and

   (c) panellists' assistants.

   Any such arrangements established by the panel may be modified with the agreement of the Parties.

8. Unless the Parties agree otherwise, all hearings of the panel shall be open for the public to observe,[1] except that the panel shall close the hearing for any discussion of confidential information.[2] Attendance in the hearing room shall be limited to the persons referred to in paragraphs 6 and 7.

9. The Parties to the dispute shall make available to the panel written versions of their oral statements before the panel no later than 7 days after the last day of the relevant hearing. For greater certainty, this does not include responses to any questions asked orally during the hearing.

10. No later than five days before the date of a hearing, each Party shall deliver to the panel and to the other Party a list of names of the persons

[1] For greater certainty, the expression "open for the public to observe" does not include physical presence at the hearing. To facilitate public observation of a hearing, that hearing may be transmitted electronically to the public at the time of the hearing at a different venue or at a later date or time, or through any other procedure as both Parties consider appropriate.

[2] For greater certainty, hearings held in closed session shall be confidential.

who shall make oral arguments or presentations in the hearing on behalf of that Party, and of other representatives and advisers who shall be attending the hearing.

11. The hearing shall be conducted by the panel in a manner ensuring that the complaining Party and the responding Party are afforded equal time to present their case.

12. As a general rule, the panel shall conduct the hearing in the following manner:

Argument

(a) argument of the complaining Party;

(b) argument of the responding Party;

Rebuttal Argument

(c) the reply of the complaining Party;

(d) the counter-reply of the responding Party;

Closing Argument

(e) closing statement of the complaining Party; and

(f) closing statement of the responding Party.

13. The panel may direct questions to a Party at any time during the hearing.

14. The panel may decide, after consulting the Parties, to hold a virtual or hybrid hearing and make appropriate arrangements, taking into account the rights of due process.

15. The panel shall arrange for a transcript of the hearing to be prepared and delivered to the Parties as soon as possible after the hearing. The Parties may comment on the transcript and the panel may consider those comments and, if required, address any inaccuracies in the transcript.

Rule 10
Written Questions from the Panel

1. The panel may direct questions in writing to either Party at any time during the proceedings. The Parties shall respond promptly and fully in writing to any request by the panel for such information. Any question directed by the panel to one Party shall be copied to the other Party.

2. Each Party shall also provide a copy of its response to such questions to the other Party at the same time as it is delivered to the panel. Each Party shall be given a reasonable opportunity to provide written comments on the response of the other Party.

Rule 11
No *Ex Parte* Communications

1. The panel shall not meet or contact a Party in the absence of the other Party.

2. Neither Party shall meet or contact any panellists in relation to the dispute in the absence of the other Party. Any contact between a Party and a person who is under consideration for selection as a panellist shall be limited to issues relating to that person's availability and the appointment contract.

3. No panellist shall discuss any aspect of the subject matter of the proceeding with a Party in the absence of the other Party or the other panellists.

Rule 12
Technical Advice

1. On request of a Party, or on its own initiative, the panel may, subject to consultations with the Parties, seek information or technical advice from any individual or body that it deems appropriate. If the Parties agree that the panel should not seek information or technical advice, the panel shall resume without the information or technical advice.

2. Any information or technical advice received by the panel pursuant to paragraph 1 shall be provided to the Parties for comment. Where the panel takes the information or technical advice into account in the preparation of its report, it shall also take into account any comments by the Parties on the information or technical advice.

Rule 13
Confidential Information

1. Each Party shall treat as confidential any information submitted by the other Party which that Party has designated as confidential.

2. If a Party designates information as confidential, it shall on the request of the other Party, provide the panel and the other Party with a non-

confidential summary of that information no later than 10 days after the date of request.

Rule 14
Public Release of Documents

1. Subject to the protection of confidential information, each Party may release a copy of the request for consultations and the request for establishment of a panel to the public. The timetable for hearings may be released to the public if both Parties agree.

2. Subject to the protection of confidential information, a Party may disclose statements of its own positions to the public, including releasing to the public its own written submissions, written versions of oral statements, and written responses to requests or questions from the panel.[3]

Section C: Ancillary Provisions

Rule 15
Replacement of Panellists

1. If a Party considers that a panellist has violated the requirement to comply with the Code of Conduct, that Party shall notify the other Party no later than 5 days after the date on which it obtained sufficient evidence of the panellist's alleged failure to comply with the Code of Conduct.

2. The Parties shall consult no later 15 days after the date of the notification referred to in paragraph 1. They shall inform the panellist of the alleged non-compliance and may request the panellist to take steps to remedy it. If the Parties agree, the Parties may remove the panellist and select a new panellist in accordance with Article 19.8 (Composition of Panels).

3. Any period of time applicable to the panel proceedings shall be suspended for a period beginning on the date a panellist resigns, is removed, or is authorised to seek to remedy the non-compliance, and ending on the date a replacement panellist is appointed or the non-compliance has ceased after amelioration.

[3] A Party releasing such written submissions, written versions of oral statements, and written responses to requests or questions from the panel, shall pay due regard to withhold information contained in them that pertains specifically to the other Party's position.

4. If the Parties fail to agree on the need to replace a panellist other than the chair of the panel, either Party may refer this matter to the chair of the panel, whose decision shall be final.

5. If the chair of the panel finds that the panellist does not comply with the requirements of Code of Conduct, the panellist shall be removed and a new panellist shall be selected in accordance with Article 19.8 (Composition of Panels).

6. If the Parties fail to agree on the need to replace the chair, they will consult with each other and determine a mutually agreeable pathway to resolve the matter.

Rule 16
Remuneration and Expenses

1. Unless the Parties agree otherwise, the costs of the panellists and other expenses associated with the conduct of the panel proceedings shall be borne by each Party in accordance with Article 19.22 (Expenses).

2. Each panellist shall keep a record and render a final account to the Parties of all time devoted to and expenses incurred in connection with the proceeding, as well as the time and expenses of their assistants. The panel shall keep a record and render a final account to the Parties of its administrative expenses.

3. Unless the Parties agree otherwise, remuneration for panellists shall be paid based on the rate for non-governmental panellists used by the World Trade Organization on the date a Party makes a written request for the establishment of a panel under Article 19.7 (Request for Establishment of a Panel).

4. Unless the Parties agree otherwise, expenses shall be paid at the Daily Subsistence Allowance rate for the location of the hearing established by the United Nations International Civil Service Commission on the date a Party makes a written request for the establishment of a panel under Article 19.7 (Request for Establishment of a Panel).

5. Each panellist may hire one assistant to provide research, translation, or interpretation support, unless a panellist requires an additional assistant and the disputing Parties agree that, due to exceptional circumstances, the panellist should be permitted to hire an additional assistant. Unless the Parties agree otherwise, the total remuneration of an assistant or all assistants of a panellist shall not exceed 50% of the remuneration of that panellist.

6. If the panel seeks information or technical advice pursuant to Rule 12 (Technical Advice), the amount and details of the remuneration and expenses an expert is to receive shall be determined by the Parties and

shall be borne by the Parties in equal share. Experts shall keep a record and render a final account to the Parties of all time devoted to and expenses incurred in connection with the proceeding.

7. In case of resignation or removal of a panellist, assistant, expert, or if the Parties reach a mutually agreed solution, the Parties will make payment of the remuneration and expenses owed, using resources provided equally by the Parties, on submission of a final account, following the procedures in paragraphs 2 and 6, as applicable.

8. A Party may at any time in the proceedings make reasonable request to the panel to furnish a statement of its costs to date in the proceedings and to provide an estimate of the additional work that is required.

ANNEX 19B

CODE OF CONDUCT FOR DISPUTE SETTLEMENT

Rule 1
Definitions and Scope

1. For the purposes of this Annex:

(a) **"ADR provider"** means a provider of alternative dispute resolution ("ADR") services, namely a provider of good offices, a conciliator, or a mediator who provides their services pursuant to Article 19.6 (Good Offices, Conciliation, or Mediation);

(b) **"assistant"** means a person who is retained by a panellist pursuant to Rule 7 (Operation of the Panel) in Annex 19A (Rules of Procedure for Dispute Settlement) to conduct research or provide support to the panellist;

(c) **"candidate"** means an individual who is under consideration for selection as a panellist under Article 19.8 (Composition of Panels);

(d) **"covered person"** means a person serving as a panellist, a former panellist, an ADR provider, an expert, a panellist's assistant, or staff involved in a proceeding;

(e) **"expert"** means an individual or body providing information or technical advice in accordance with subparagraph (1)(f) of Article 19.11 (Rules of Procedure and Code of Conduct);

(f) **"family member"** means the spouse, parent, child, grandparent, grandchild, sister, brother, aunt, uncle, niece, or nephew of a panellist or candidate, including whole and half blood relatives and step relatives; or the spouse of such an individual. A family member also includes any resident of a panellist's or candidate's household whom the panellist or candidate treats as a member of their family;

(g) **"panellist"** means a member of a panel established under Article 19.8 (Composition of Panels);

(h) **"proceeding"**, unless otherwise specified, means the proceeding of a panel under Chapter 19 (Dispute Settlement); and

(i) **"staff"**, in respect of a panellist, means persons under the direction and control of the panellist, other than assistants.

2. This Code of Conduct shall apply to any person serving as a panellist in a proceeding. This Code of Conduct shall also apply, as appropriate, to other covered persons.

Rule 2
Provision of Code of Conduct

1. The Parties shall provide this Code of Conduct and the Initial Disclosure Statement to a candidate prior to confirmation of their appointment to serve as a panellist under Article 19.8 (Composition of Panels).

2. The Panel shall provide this Code of Conduct and the Initial Disclosure Statement to an expert when they are requested to provide information or technical advice under subparagraph (1)(f) of Article 19.11 (Rules of Procedure and Code of Conduct).

3. The Parties shall provide this Code of Conduct and the Initial Disclosure Statement to an ADR provider when they are requested to provide their services under Article 19.6 (Good Offices, Conciliation, or Mediation).

4. A panellist shall provide this Code of Conduct and the Initial Disclosure Statement to their assistants and staff.

Rule 3
Responsibilities to the Process

In order to preserve the integrity and impartiality of the dispute settlement procedures, every candidate and panellist shall:

(a) get acquainted with this Code of Conduct;

(b) avoid impropriety and the appearance of impropriety or bias;

(c) be independent and impartial;

(d) avoid direct and indirect conflicts of interest;

(e) maintain the confidentiality of proceedings and deliberations; and

(f) observe high standards of conduct.

Rule 4
Disclosure Obligations

1. Prior to confirmation of their appointment as a panellist under this Agreement, a candidate shall disclose any interest, relationship, or

matter that is likely to affect their independence or impartiality or that might reasonably create an appearance of impropriety or bias in the proceeding. To this end, a candidate shall make all reasonable efforts to identify any such interests, relationships, and matters.

2. Without limiting paragraph 1, candidates shall disclose, at a minimum, the following interests, relationships, and matters:

   (a) any financial interest of the candidate in:

      (i) the proceeding or in its outcome; and

      (ii) an administrative proceeding, a domestic judicial or quasi-judicial proceeding, or another international dispute settlement proceeding that involves issues that may be decided in the proceeding for which the candidate is under consideration;

   (b) any financial interest of the candidate's employer, business partner, business associate, or family member in:

      (i) the proceeding or in its outcome; and

      (ii) an administrative proceeding, a domestic judicial or quasi-judicial proceeding, or another international dispute settlement proceeding that involves issues that may be decided in the proceeding for which the candidate is under consideration;

   (c) any past or existing financial, business, professional, family, or social relationship with any interested parties in the proceeding, or their counsel or any such relationship involving a candidate's employer, business partner, business associate, or family member; and

   (d) any public advocacy or legal or other representation (including publications or public statements of personal opinion) concerning an issue in dispute in the proceeding or concerning a dispute involving the same matters that are the subject of the dispute in the proceeding.

3. Prior to confirmation of their appointment, a candidate shall communicate matters concerning actual or potential violations of this Code of Conduct for consideration by the Parties by submitting the Initial Disclosure Statement to the Parties no later than 7 days after they have been contacted to serve as a panellist.

4. Once appointed, a panellist shall continue to make all reasonable efforts to identify any interests, relationships, and matters referred to in Rule 3 (Responsibilities to the Process) and shall disclose them promptly, in writing, to the Parties. The obligation to disclose is a continuing duty, which requires a panellist to disclose any such

interests, relationships, and matters that may arise during any stage of the proceeding.

5. In the event of uncertainty regarding whether an interest, relationship, or matter must be disclosed, a candidate or panellist should err in favour of disclosure. Disclosure of an interest, relationship, or matter is without prejudice as to whether the interest, relationship, or matter is covered by paragraph 1, 2, or 4, or whether it warrants recusal, disqualification, or other remedial measures.

Rule 5
Ex Parte Communications

1. Any contact between a Party and a candidate shall be limited to issues relating to that candidate's availability and appointment contract.

2. A panellist shall not engage in *ex parte* contacts concerning the proceeding.

Rule 6
Performance of Duties by Panellists

1. A panellist shall comply with the provisions of Chapter 19 (Dispute Settlement) and Annex 19A (Rules of Procedure for Dispute Settlement). In performing their duties, each panellist shall recognise that prompt settlement of disputes is essential to the effective functioning of the Agreement.

2. Upon selection, a panellist shall perform his or her duties thoroughly and expeditiously throughout the course of the proceeding with fairness and diligence.

3. A panellist shall not deny other panellists the opportunity to participate in all aspects of the proceeding.

4. A panellist shall consider only those issues raised in the proceeding and necessary to rendering a decision and shall not delegate the duty to decide to any other person, except as provided in paragraph 1 of Rule 7 (Operation of the Panel) in Annex 19A (Rules of Procedure for Dispute Settlement).

5. A panellist shall take all appropriate steps to ensure that the panellist's assistant and staff are aware of, and comply with, relevant provisions of this Annex.

6. A panellist shall not communicate matters concerning actual or potential violations of this Annex, including by another panellist, unless

the communication is to both Parties or is necessary to ascertain whether that panellist has violated or may violate this Annex.

7. A panellist or former panellist shall avoid actions that may create the appearance that the panellist was biased in carrying out the panellist's duties or would benefit from the decision or report of the panel.

8. A panellist shall ensure that they can be contacted, at all reasonable times, for the purpose of conducting the work of the panel.

Rule 7
Independence and Impartiality of Panellists

1. A panellist shall be independent and impartial. A panellist shall act in a fair manner and shall avoid creating an appearance of impropriety or bias.

2. A panellist shall not be influenced by self-interest, outside pressure, political considerations, and loyalty to a Party or fear of criticism.

3. A panellist shall not, directly or indirectly, incur any obligation or accept any benefit that would in any way interfere, or appear to interfere, with the proper performance of the panellist's duties.

4. A panellist shall not use their position on the panel to advance any personal or private interests. A panellist shall avoid actions that may create the impression that others are in a special position to influence the panellist. A panellist shall make every effort to prevent or discourage others from representing themselves as being in such a position.

5. A panellist shall not allow past or existing financial, business, professional, family or social relationships, affiliations, or responsibilities to influence the panellist's conduct or judgment.

6. A panellist shall avoid entering into any relationship, or acquiring any financial interest, that is likely to affect the panellist's impartiality or that might reasonably create an appearance of impropriety or bias.

7. A panellist shall not take instructions from any organisation or government or be affiliated to a government, including governmental organisation, of either Party.

Rule 8
Duties in Certain Situations

1. A panellist or former panellist shall avoid actions that may create the appearance that the panellist was biased in carrying out the panellist's duties or would benefit from the decision or report of the panel.

2. In any proceeding under Chapter 19 (Dispute Settlement), a panellist shall refrain, for the duration of the proceeding, from acting as counsel or party-appointed expert witness in any new or pending dispute, under the Agreement or another international agreement, that directly addresses the same measure in dispute in, or arises out of the facts giving rise to, the proceeding under Chapter 19 (Dispute Settlement).

Rule 9
Maintenance of Confidentiality

1. A covered person shall not at any time disclose or use any confidential or non-public information concerning the proceeding or acquired during the proceeding except for the purposes of the proceeding and shall not, in any case, disclose or use any such information to gain personal advantage or advantage for others, or to affect adversely the interest of others. A covered person shall not make any public statement regarding the merits of a pending panel proceeding.

2. A covered person shall not disclose a panel report, or parts thereof, issued under Chapter 19 (Dispute Settlement) prior to its publication or a panel report, or parts thereof, not disclosed to the public.

3. A panellist or former panellist shall not at any time disclose the deliberations of a panel, or any panellist's view, except as required by law.

APPENDIX 19B-1
INITIAL DISCLOSURE STATEMENT

1. I have received a copy of the Code of Conduct for dispute settlement under Chapter 19 (Dispute Settlement) of the Free Trade Agreement between India and New Zealand ("the Agreement").

2. I acknowledge having read and understood the Code of Conduct and hereby undertake to fully comply with my obligations under the Code of Conduct.

3. I understand that I have a continuing obligation, while participating in the proceeding, to disclose interests, relationships, and matters that may bear on the integrity or impartiality of the dispute settlement process. As a part of this continuing obligation, I am making the following initial disclosures:

   (a) my financial interest in the proceeding for which I am under consideration or in its outcome is as follows:

   (b) my financial interest in any administrative proceeding, a domestic judicial or quasi-judicial proceeding, or another international dispute settlement proceeding that involves issues that may be decided in the proceeding is as follows:

   (c) the financial interest that any employer, business partner, business associate, or family member of mine may have in the proceeding or in its outcome are as follows:

   (d) the financial interest that any employer, business partner, business associate, or family member of mine may have in any administrative proceeding, a domestic judicial or quasi-judicial proceeding, or another international dispute settlement proceeding that involves issues that may be decided in the proceeding are as follows:

   (e) my past or current financial, business, professional, family, and social relationships with any interested parties in the proceeding, or their counsel, are as follows:

   (f) the past or current financial, business, professional, family, and social relationships with any interested parties in the proceeding, or their counsel, involving any employer, business partner, business associate, or family member of mine are as follows:

   (g) my public advocacy or legal or other representation concerning an issue in dispute in the proceeding or involving the same matters is as follows:

(h) my other interests, relationships, and matters that may bear on the integrity or impartiality of the dispute settlement process and that are not disclosed in subparagraphs (a) to (g) above are as follows:

Signed on this _____ day of _____, 20__.

By:

Signature_____

Name_____

APPENDIX 2A-1

SCHEDULE OF TARIFF COMMITMENTS OF INDIA

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
1	01012100	Pure-Bred Breeding Animals	Pieces/ Items	0	0	0	0	0	EXC	
2	01012910	Horses For Polo	Pieces/ Items	30	0	0	3	33	EXC	
3	01012990	Other	Pieces/ Items	30	0	0	3	33	EXC	
4	01013010	Pure-Bred Breeding Animals	Pieces/ Items	30	0	0	3	33	EXC	
5	01013020	Livestock	Pieces/ Items	30	0	0	3	33	EXC	
6	01013090	Other	Pieces/ Items	30	0	0	3	33	EXC	
7	01019030	Mules And Hinnies As Livestock	Pieces/ Items	30	0	0	3	33	EXC	
8	01019090	Other	Pieces/ Items	30	0	0	3	33	EXC	
9	01022110	Bulls	Pieces/ Items	5	0	0	0.5	5.5	EXC	
10	01022120	Cows	Pieces/ Items	5	0	0	0.5	5.5	EXC	
11	01022910	Bulls	Pieces/ Items	5	0	0	0.5	5.5	EXC	
12	01022990	Other Including Calves	Pieces/ Items	30	0	0	3	33	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
13	01023100	Pure-Bred Breeding Animals	Pieces/ Items	30	0	0	3	33	EXC	
14	01023900	Other	Pieces/ Items	30	0	0	3	33	EXC	
15	01029010	Pure-Bred Breeding Animals	Pieces/ Items	30	0	0	3	33	EXC	
16	01029090	Other	Pieces/ Items	30	0	0	3	33	EXC	
17	01031000	Pure-Bred Breeding Animals	Pieces/ Items	5	0	0	0.5	5.5	EXC	
18	01039100	Weighing Less Than 50 Kg	Pieces/ Items	5	0	0	0.5	5.5	EXC	
19	01039200	Weighing 50 Kg Or More	Pieces/ Items	5	0	0	0.5	5.5	EXC	
20	01041010	Sheep Including Lamb For Breeding Purpose	Pieces/ Items	5	0	0	0.5	5.5	EXC	
21	01041090	Other	Pieces/ Items	5	0	0	0.5	5.5	EXC	
22	01042000	Goats	Pieces/ Items	5	0	0	0.5	5.5	EXC	
23	01051100	Fowls Of The Species Gallus Domesticus	Pieces/ Items	30	0	0	3	33	EXC	
24	01051200	Turkeys	Pieces/ Items	30	0	0	3	33	EXC	
25	01051300	Ducks	Pieces/ Items	30	0	0	3	33	EXC	
26	01051400	Geese	Pieces/ Items	30	0	0	3	33	EXC	
27	01051500	Guinea Fowls	Pieces/ Items	30	0	0	3	33	EXC	
28	01059400	Fowls Of The Species Gallus	Pieces/	30	0	0	3	33	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Domesticus	Items							
29	01059900	Other	Pieces/ Items	30	0	0	3	33	EXC	
30	01061100	Primates	Pieces/ Items	30	0	0	3	33	EXC	
31	01061200	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 Sub-Order Pinnipedia)	Pieces/ Items	30	0	0	3	33	EXC	
32	01061300	Camels And Other Camelids (Camelidae)	Pieces/ Items	30	0	0	3	33	EXC	
33	01061400	Rabbits And Hares	Pieces/ Items	30	0	0	3	33	EXC	
34	01061900	Other	Pieces/ Items	30	0	0	3	33	EXC	
35	01062000	Reptiles (Including Snakes And Turtles)	Pieces/ Items	30	0	0	3	33	EXC	
36	01063100	Birds Of Prey	Pieces/ Items	30	0	0	3	33	EXC	
37	01063200	Psittaciformes (Including Parrots, Parakeets, Macaws And Cockatoos)	Pieces/ Items	30	0	0	3	33	EXC	
38	01063300	Ostriches Emus (Dromaius No Vaehollandiae)	Pieces/ Items	30	0	0	3	33	EXC	
39	01063900	Other	Pieces/ Items	30	0	0	3	33	EXC	
40	01064110	Pureline Stock	Pieces/ Items	30	0	0	3	33	EXC	
41	01064190	Other	Pieces/ Items	30	0	0	3	33	EXC	
42	01064910	Pureline Stock	Pieces/	30	0	0	3	33	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
			Items							
43	01064990	Other	Pieces/ Items	30	0	0	3	33	EXC	
44	01069000	Other	Pieces/ Items	30	0	0	3	33	EXC	
45	02011000	Carcasses And Half Carcasses	KG	30	0	0	3	33	EXC	
46	02012000	Other Cuts With Bone In	KG	30	0	0	3	33	EXC	
47	02013000	Boneless	KG	30	0	0	3	33	EXC	
48	02021000	Carcasses And Half Carcasses	KG	30	0	0	3	33	EXC	
49	02022000	Other Cuts With Bone In	KG	30	0	0	3	33	EXC	
50	02023000	Boneless	KG	30	0	0	3	33	EXC	
51	02031100	Carcasses And Half Carcasses	KG	30	0	0	3	33	EXC	
52	02031200	Hams, Shoulders And Cuts Thereof, With Bone In	KG	30	0	0	3	33	EXC	
53	02031900	Other	KG	30	0	0	3	33	EXC	
54	02032100	Carcasses And Half Carcasses	KG	30	0	0	3	33	EXC	
55	02032200	Hams, Shoulders And Cuts Thereof, With Bone In	KG	30	0	0	3	33	EXC	
56	02032900	Other	KG	30	0	0	3	33	EXC	
57	02041000	Carcasses And Half Carcasses Of Lamb, Fresh Or Chilled	KG	30	0	0	3	33	EIF	Only sheep meat is allowed
58	02042100	Carcasses And Half Carcasses	KG	30	0	0	3	33	EIF	Only sheep meat is allowed
59	02042200	Other Cuts With Bone In	KG	30	0	0	3	33	EIF	Only sheep meat is allowed
60	02042300	Boneless	KG	30	0	0	3	33	EIF	Only sheep meat is

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
										allowed
61	02043000	Carcasses And Half-Carcasses Of Lamb, Frozen	KG	30	0	0	3	33	EIF	Only sheep meat is allowed
62	02044100	Carcasses And Half-Carcasses	KG	30	0	0	3	33	EIF	Only sheep meat is allowed
63	02044200	Other Cuts With Bone In	KG	30	0	0	3	33	EIF	Only sheep meat is allowed
64	02044300	Boneless	KG	30	0	0	3	33	EIF	Only sheep meat is allowed
65	02045000	Meat Of Goats	KG	30	0	0	3	33	EXC	
66	02050000	Meat Of Horses, Asses, Mules Or Hinnies, Fresh, Chilled Or Frozen	KG	30	0	0	3	33	EXC	
67	02061000	Of Bovine Animals Fresh Or Chilled	KG	30	0	0	3	33	EXC	
68	02062100	Tongues	KG	30	0	0	3	33	EXC	
69	02062200	Livers	KG	30	0	0	3	33	EXC	
70	02062900	Other	KG	30	0	0	3	33	EXC	
71	02063000	Of Swine, Fresh Or Chilled	KG	30	0	0	3	33	EXC	
72	02064100	Livers	KG	30	0	0	3	33	EXC	
73	02064900	Other	KG	30	0	0	3	33	EXC	
74	02068010	Of Sheep Or Goats	KG	30	0	0	3	33	EXC	
75	02068090	Other	KG	30	0	0	3	33	EXC	
76	02069010	Of Sheep Or Goats	KG	30	0	0	3	33	EXC	
77	02069090	Other	KG	30	0	0	3	33	EXC	
78	02071100	Not Cut In Pieces, Fresh Or Chilled	KG	30	0	0	3	33	EXC	
79	02071200	Not Cut In Pieces, Frozen	KG	30	0	0	3	33	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
80	02071300	Cuts And Offal, Fresh Or Chilled	KG	100	0	0	0	100	EXC	
81	02071400	Cuts And Offal, Frozen	KG	100	0	0	0	100	EXC	
82	02072400	Not Cut In Pieces, Fresh Or Chilled	KG	30	0	0	3	33	EXC	
83	02072500	Not Cut In Pieces, Frozen	KG	5	0	0	0.5	5.5	EXC	
84	02072600	Cuts And Offal, Fresh Or Chilled	KG	30	0	0	3	33	EXC	
85	02072700	Cuts And Offal, Frozen	KG	5	0	0	0.5	5.5	EXC	
86	02074100	Not Cut In Pieces , Fresh Or Chilled	KG	30	0	0	3	33	EXC	
87	02074200	Not Cut In Pieces, Frozen	KG	30	0	0	3	33	EXC	
88	02074300	Fatty Livers, Fresh Or Chilled	KG	30	0	0	3	33	EXC	
89	02074400	Other, Fresh Or Chilled	KG	30	0	0	3	33	EXC	
90	02074500	Other, Frozen	KG	30	0	0	3	33	EXC	
91	02075100	Not Cut In Pieces , Fresh Or Chilled	KG	30	0	0	3	33	EXC	
92	02075200	Not Cut In Pieces Frozen	KG	30	0	0	3	33	EXC	
93	02075300	Fatty Livers, Fresh Or Chilled	KG	30	0	0	3	33	EXC	
94	02075400	Other Fresh Or Chilled	KG	30	0	0	3	33	EXC	
95	02075500	Other Frozen	KG	30	0	0	3	33	EXC	
96	02076000	Of Guinea Fowls	KG	30	0	0	3	33	EXC	
97	02081000	Of Rabbits Or Hares	KG	30	0	0	3	33	EXC	
98	02083000	Of Primates	KG	30	0	0	3	33	EXC	
99	02084000	Of Whales, Dolphines And Porpoises (Manatees Of The Order Cetacea) Of Manatees And Dugongs (Mammals Of The Order Sirenia); Of Seals, Sea Lions And Walruses (Mammals Of The Sub-Order Pinnipedia)	KG	30	0	0	3	33	EXC	
100	02085000	Of Reptiles (Including Snakes And Turtles)	KG	30	0	0	3	33	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
101	02086000	Of Camels And Other Camelids (Camelidae)	KG	30	0	0	3	33	EXC	
102	02089010	Of Wild Animals	KG	30	0	0	3	33	EXC	
103	02089090	Other	KG	30	0	0	3	33	EXC	
104	02091000	Of Pigs	KG	30	0	0	3	33	EXC	
105	02099000	Other	KG	30	0	0	3	33	EXC	
106	02101100	Hams, Shoulders And Cuts Thereof, With Bone In	KG	30	0	0	3	33	EXC	
107	02101200	Bellies (Streaky) And Cuts Thereof	KG	30	0	0	3	33	EXC	
108	02101900	Other	KG	30	0	0	3	33	EXC	
109	02102000	Meat Of Bovine Animals	KG	30	0	0	3	33	EXC	
110	02109100	Of Primates	KG	30	0	0	3	33	EXC	
111	02109200	Of Whales, Dolphins And Porpoises (Mammals Of The Order Cetacea): Of Manatees And Dugongs (Mammals Of The Order Serenia): Of Seals, Sea Lions And Walruses (Mammals Of The Sub-Order Pinnipedia)	KG	30	0	0	3	33	EXC	
112	02109300	Of Reptiles (Including Snakes And Turtles)	KG	30	0	0	3	33	EXC	
113	02109900	Other	KG	30	0	0	3	33	EXC	
114	03011100	Fresh Water	KG	30	0	0	3	33	E7	
115	03011900	Other	KG	30	0	0	3	33	E7	
116	03019100	Trout (Salmo Trutta, Oncorhynchus Mykiss, Oncorhynchus Clarki, Oncorhynchus Aguabonita, Oncorhynchus Gilae, Oncorhynchus Apache And Oncorhynchus Chrysogaster)	KG	30	0	0	3	33	E7	
117	03019200	Eels (Anguilla Spp.)	KG	30	0	0	3	33	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
118	03019300	Carp (Cyprinus Spp., Carassius Spp., Ctenopharyngodon Idellus,Hypophthalmichthys Spp., Cirrhinus Spp., Mylopharyngodon Piceus, Catla Catla, Labeo Spp., Osteochilus Hasselti, Leptobarbus Hoeveni, Megalobrama Spp.)	KG	30	0	0	3	33	E7	
119	03019400	Atlantic And Pacipic Bluefin Tunas (Thunnus Thynnus, Orientalis)	KG	30	0	0	3	33	E7	
120	03019500	Southern Bluefin Tunas (Thunnus Maccoyii)	KG	30	0	0	3	33	E7	
121	03019900	Other	KG	30	0	0	3	33	E7	
122	03021100	Trout (Salmo Trutta, Oncorhyncus Mykiss, Oncorhyncus Clarkii, Oncorhyncus Aguabonita, Oncorhyncus Gilae, Oncorhyncus Apache And Oncorhyncus Chrysogaster)	KG	30	0	0	3	33	E7	
123	03021300	Pacific Salmon (Oncorhynchus Nerka, Oncorhynchus Gorbuscha, Oncorhynchus Keta, Oncorhynchus Tschawytscha, Oncorhynchus Kisutch, Oncorhynchus Masou And Oncorhynchus Rhodurus)	KG	30	0	0	3	33	E7	
124	03021400	Atlantic Salmon (Salmo Salar) And Danube Salmon (Hucho Hucho)	KG	30	0	0	3	33	E7	
125	03021900	Other	KG	30	0	0	3	33	E7	
126	03022100	Halibut (Rheinhardtius Hippoglossidae, Hippoglossus Hippoglossus, Hippoglossus Stenolepis)	KG	30	0	0	3	33	E7	
127	03022200	Plaice (Pleuronectes Platessa)	KG	30	0	0	3	33	E7	
128	03022300	Sole (Solea Spp.)	KG	30	0	0	3	33	E7	
129	03022400	Turbots (Psetta Maxima)	KG	30	0	0	3	33	E7	

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130	03022900	Other	KG	30	0	0	3	33	E7	
131	03023100	Albacore Or Long Finned Tunas (Thunnus Alalunga)	KG	30	0	0	3	33	E7	
132	03023200	Yellowfin Tunas (Thunnus Albacares)	KG	30	0	0	3	33	E7	
133	03023300	Skipjack Or Stripe-Bellied Bonito	KG	30	0	0	3	33	E7	
134	03023400	Bigeye Tunas (Thunnus Obesus)	KG	30	0	0	3	33	E7	
135	03023500	Atlantic And Pacific Bluefin Tunas (Thunnus Thynnus, Thunnus Orientalis)	KG	30	0	0	3	33	E7	
136	03023600	Southern Bluefin Tunas (Thunnus Maccoyii)	KG	30	0	0	3	33	E7	
137	03023900	Other	KG	30	0	0	3	33	E7	
138	03024100	Herrings (Clupea Harengus, Clupea Pallasii)	KG	30	0	0	3	33	E7	
139	03024200	Anchovies (Engraulis Spp.)	KG	30	0	0	3	33	E7	
140	03024300	Sardines (Sardina Pilchardus, Sardinops Spp.), Sardinella (Sardinella Spp.), Brisling Or Sprats (Sprattus Sprattus)	KG	30	0	0	3	33	E7	
141	03024400	Mackerel (Scomber Scombrus, Scomber Australasicus, Scomber Japonicus)	KG	30	0	0	3	33	E7	
142	03024500	Jack And Horse Mackerel (Trachurus Spp.)	KG	30	0	0	3	33	E7	
143	03024600	Cobia (Rachycentron Canadum)	KG	30	0	0	3	33	E7	
144	03024700	Sword Fish (Xiphias Gladius)	KG	30	0	0	3	33	E7	
145	03024900	Other	KG	30	0	0	3	33	E7	
146	03025100	Cod (Gadus Morhua, Gadus Ogac, Gadus Macrocephalus)	KG	30	0	0	3	33	E7	
147	03025200	Haddock (Melangrammus Aegllefinus)	KG	30	0	0	3	33	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
148	03025300	Coal Fish (Pollachinus Virens)	KG	30	0	0	3	33	E7	
149	03025400	Hake (Merluccius Spp., Urophycis Spp.)	KG	30	0	0	3	33	E7	
150	03025500	Alaska Pollack (Theragra Chalcogramma)	KG	30	0	0	3	33	E7	
151	03025600	Blue Whittings (Micromesistius Poutassou, Micromesistius Australis)	KG	30	0	0	3	33	E7	
152	03025900	Other	KG	30	0	0	3	33	E7	
153	03027100	Tilapias (Oreochromis Spp.),	KG	30	0	0	3	33	E7	
154	03027200	Catfish (Pangasius Spp., Silurus Spp., Clarias Spp., Ictalurus Spp.)	KG	30	0	0	3	33	E7	
155	03027300	Carp (Cyprinus Spp., Carassius Spp., Ctenopharyngodon Idellus, Hypophthalmichthys Spp., Cirrhinus Spp., Mylopharyngodon Piceus, Catla Catla, Labeo Spp., Osteochilus Hasselti, Leptobarbus Hoeveni, Megalobrama Spp.):	KG	30	0	0	3	33	E7	
156	03027400	Eels (Anguilla Spp.)	KG	30	0	0	3	33	E7	
157	03027900	Other	KG	30	0	0	3	33	E7	
158	03028100	Dogfish And Other Sharks	KG	30	0	0	3	33	E7	
159	03028200	Rays And Skates (Rajidae)	KG	30	0	0	3	33	E7	
160	03028300	Tooth Fish (Dissostichus Spp.)	KG	30	0	0	3	33	E7	
161	03028400	Seabass (Dicentrarchus Spp.)	KG	30	0	0	3	33	E7	
162	03028500	Seabream (Sparidae)	KG	30	0	0	3	33	E7	
163	03028910	Hilsa (Tenualosa Ilisha)	KG	30	0	0	3	33	E7	
164	03028920	Dara	KG	30	0	0	3	33	E7	
165	03028930	Pomfret	KG	30	0	0	3	33	E7	
166	03028990	Other	KG	30	0	0	3	33	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
167	03029100	Livers, Roes And Milt	KG	30	0	0	3	33	E7	
168	03029200	Shark Fins	KG	30	0	0	3	33	EXC	
169	03029910	Fish Fins Other Than Shark Fins; Heads, Tails And Maws	KG	30	0	0	3	33	E7	
170	03029990	Other Edible Fish Offal	KG	30	0	0	3	33	E7	
171	03031100	Sockeye Salmon (Red Salmon) (Oncorhynchus Nerka)	KG	30	0	0	3	33	E7	
172	03031200	Other Pacific Salmon (Oncorhynchus Gorbuscha, Oncorhynchus Keta, Oncorhynchus Tschawytscha, Oncorhynchus Kisutch, Oncorhynchus Masou And Oncorhynchus Rhodurus)	KG	30	0	0	3	33	E7	
173	03031300	Atlantic Salmon (Salmo Salar) And Danube Salmon (Hucho Hucho)	KG	30	0	0	3	33	E7	
174	03031400	Trout (Salmo Trutta, Oncorhynchus Mykiss, Oncorhynchus Clarki, Oncorhynchus Aguabonita, Oncorhynchus Gilae, Oncorhynchus Apache And Oncorhynchus Chrysogaster)	KG	30	0	0	3	33	E7	
175	03031900	Other	KG	30	0	0	3	33	E7	
176	03032300	Tilapias (Oreochromis Spp.)	KG	30	0	0	3	33	E7	
177	03032400	Catfish (Pangasius Spp., Silurus Spp., Clarias Spp., Ictalurus Spp.)	KG	30	0	0	3	33	E7	
178	03032500	Carp (Cyprinus Carpio, Carassius Carassius, Ctenopharyngodon Idellus, Hypophthalmichthys Spp., Cirrhinus Spp., Mylopharyngodon Piceus, Catla Catla, Labeo Spp., Osteochilus Hasselti, Leptobarbus Hoeveni, Megalobroma Spp.)	KG	30	0	0	3	33	E7	
179	03032600	Eels (Anguilla Spp.)	KG	30	0	0	3	33	E7	
180	03032900	Other	KG	30	0	0	3	33	E7	

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181	03033100	Halibut (Rheinhardtius Hippoglossidae, Hippoglossus Hippoglossus, Hippoglossus Stenolepis)	KG	30	0	0	3	33	E7	
182	03033200	Plaice (Pleuronectes Platessa)	KG	30	0	0	3	33	E7	
183	03033300	Sole (Solea Spp.)	KG	30	0	0	3	33	E7	
184	03033400	Turbots (Psetta Maxima)	KG	30	0	0	3	33	E7	
185	03033900	Other	KG	30	0	0	3	33	E7	
186	03034100	Albacore Or Long Finned Tunas (Thunnus Alalunga)	KG	30	0	0	3	33	E7	
187	03034200	Yellowfin Tunas (Thunnus Albacares)	KG	30	0	0	3	33	E7	
188	03034300	Skipjack Or Stripe-Bellied Bonito	KG	30	0	0	3	33	E7	
189	03034400	Bigeye Tunas (Thunnus Obesus)	KG	30	0	0	3	33	E7	
190	03034500	Atlantic And Pacific Bluefin Tunas (Thunnus Thynnus, Thunnus Orientalis)	KG	30	0	0	3	33	E7	
191	03034600	Southern Bluefin Tunas (Thunnus Maccoyii)	KG	30	0	0	3	33	E7	
192	03034900	Other	KG	30	0	0	3	33	E7	
193	03035100	Herrings (Clupea Harengus, Clupea Pallasii)	KG	30	0	0	3	33	E7	
194	03035300	Sardines (Sardina Pilchardus, Sardinops Spp.), Sardinella (Sardinella Spp.), Brisling Or Sprats (Sprattus Sprattus)	KG	30	0	0	3	33	E7	
195	03035400	Mackerel (Scomber Scombrus, Scomber Australasicus, Scomber Japonicus)	KG	30	0	0	3	33	E7	
196	03035500	Jack And Horse Mackerel (Trachurus Spp.)	KG	30	0	0	3	33	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
197	03035600	Cobia (Rachycentron Canadum)	KG	30	0	0	3	33	E7	
198	03035700	Sword Fish (Xiphias Gladius)	KG	30	0	0	3	33	E7	
199	03035910	Indian Mackerels (Rastrelliger Spp.)	KG	30	0	0	3	33	E7	
200	03035990	Other	KG	30	0	0	3	33	E7	
201	03036300	Cod (Gadus Morhua, Gadus Ogac, Gadus Macrocephalus)	KG	30	0	0	3	33	E7	
202	03036400	Haddock (Melanogrammus Aeglefinus)	KG	30	0	0	3	33	E7	
203	03036500	Coal Fish (Pollachius Virens)	KG	30	0	0	3	33	E7	
204	03036600	Hake (Merluccius Spp., Urophycis Spp.)	KG	30	0	0	3	33	E7	
205	03036700	Alaska Pollack (Theragra Chalcogramma)	KG	30	0	0	3	33	E7	
206	03036800	Blue Whitings (Micromesistius Poutassou, Micromesistiusaustralis)	KG	30	0	0	3	33	E7	
207	03036900	Other	KG	30	0	0	3	33	E7	
208	03038110	Dogfish	KG	30	0	0	3	33	E7	
209	03038190	Other Sharks	KG	30	0	0	3	33	E7	
210	03038200	Rays And Skates (Rajidae)	KG	30	0	0	3	33	E7	
211	03038300	Tooth Fish (Dissostichus Spp.)	KG	30	0	0	3	33	E7	
212	03038400	Seabass (Dicentrarchus Spp.)	KG	30	0	0	3	33	E7	
213	03038910	Hilsa (Tenualosa Ilisha)	KG	30	0	0	3	33	E7	
214	03038920	Dara	KG	30	0	0	3	33	E7	
215	03038930	Ribbon Fish	KG	30	0	0	3	33	E7	
216	03038940	Seer	KG	30	0	0	3	33	E7	
217	03038950	Pomfret (White Or Silver Or Black)	KG	30	0	0	3	33	E7	
218	03038960	Ghol	KG	30	0	0	3	33	E7	

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219	03038970	Threadfin	KG	30	0	0	3	33	E7	
220	03038980	Croakers, Groupers And Flounders	KG	30	0	0	3	33	E7	
221	03038990	Other	KG	30	0	0	3	33	E7	
222	03039110	Egg Or Egg Yolk Of Fish	KG	30	0	0	3	33	E7	
223	03039190	Other	KG	30	0	0	3	33	E7	
224	03039200	Shark Fins	KG	30	0	0	3	33	EXC	
225	03039910	Fish Fins Other Than Shark Fins, Heads, Tails And Maws	KG	30	0	0	3	33	E7	
226	03039990	Other Edible Fish Offal	KG	30	0	0	3	33	E7	
227	03043100	Tilapias (Oreochromis Spp.)	KG	30	0	0	3	33	E7	
228	03043200	Catfish (Pangasius Spp., Silurus Spp Clarias Spp Ictalurus Spp.)	KG	30	0	0	3	33	E7	
229	03043300	Nile Perch (Lates Niloticus)	KG	30	0	0	3	33	E7	
230	03043900	Other	KG	30	0	0	3	33	E7	
231	03044100	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)	KG	30	0	0	3	33	E7	
232	03044200	Trout (Salmo Trutta, Oncorhynchus Mykiss, Oncorhynchus Clarki, Oncorhynchus Aguabonita, Oncorhynchus Gilae, Oncorhynchus Apache And Oncorhynchus Chrysogaster)	KG	30	0	0	3	33	E7	
233	03044300	Flat Fish (Pleutronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae And Citharidae),	KG	30	0	0	3	33	E7	

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234	03044400	Fish Of The Families Bregmacerotidae Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae And Muraenolepididae,	KG	30	0	0	3	33	E7	
235	03044500	Swordfish (Xiphias Gladius)	KG	30	0	0	3	33	E7	
236	03044600	Toothfish(Dissostichus Spp.)	KG	30	0	0	3	33	E7	
237	03044700	Dogfish And Other Sharks	KG	30	0	0	3	33	E7	
238	03044800	Rays And Skates (Rajidae)	KG	30	0	0	3	33	E7	
239	03044910	Hilsa (Tenualosa Ilisha)	KG	30	0	0	3	33	E7	
240	03044930	Seer	KG	30	0	0	3	33	E7	
241	03044940	Tuna	KG	30	0	0	3	33	E7	
242	03044990	Other	KG	30	0	0	3	33	E7	
243	03045100	Tilapias (Oreochromis Spp.), Catfish (Pangasius Spp., Silurus Spp., Clarias Spp., Ictalurus Spp.), Carp (Cyprinus Spp., Carassius Spp., Ctenopharyngodon Idellus, Hypophthalmichthys Spp., Cirrhinus Spp., Mylopharyngodon Piceus, Catla Catla, Labeo Spp., Osteochilus Hasselti, Leptobarbus Hoeveni, Megalobrama Spp.), Eels (Anguilla Spp.), Nile Perch (Lates Niloticus) And Snakeheads (Channa Spp.)	KG	30	0	0	3	33	E7	
244	03045200	Salmonidae	KG	30	0	0	3	33	E7	
245	03045300	Fish Of The Families Bregmacerotidae Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae And Muraenolepididae	KG	30	0	0	3	33	E7	
246	03045400	Swordfish (Xiphias Gladius)	KG	30	0	0	3	33	E7	
247	03045500	Toothfish (Dissostichus Spp.)	KG	30	0	0	3	33	E7	
248	03045600	Dogfish And Other Sharks	KG	30	0	0	3	33	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
249	03045700	Rays And Skates (Rajidae)	KG	30	0	0	3	33	E7	
250	03045910	Hilsa (Tenualosa Ilisha)	KG	30	0	0	3	33	E7	
251	03045930	Seer	KG	30	0	0	3	33	E7	
252	03045940	Tuna	KG	30	0	0	3	33	E7	
253	03045990	Other	KG	30	0	0	3	33	E7	
254	03046100	Tilapias (Oreochromis Spp.)	KG	30	0	0	3	33	E7	
255	03046200	Catfish (Pangasius Spp., Silurus Spp Clarias Spp Ictalurus Spp.)	KG	30	0	0	3	33	E7	
256	03046300	Nile Perch (Lates Niloticus)	KG	30	0	0	3	33	E7	
257	03046900	Other	KG	30	0	0	3	33	E7	
258	03047100	Cod (Gadus Morhua, Gadus Ogac, Gadus Macrocephalus)	KG	30	0	0	3	33	E7	
259	03047200	Haddock (Melanogrammus Aeglefinus)	KG	30	0	0	3	33	E7	
260	03047300	Coalfish (Pollachius Virens)	KG	30	0	0	3	33	E7	
261	03047400	Hake (Merluccius Spp., Urophycis Spp.)	KG	30	0	0	3	33	E7	
262	03047500	Alaska Pollack (Theragra Chalcogramma)	KG	30	0	0	3	33	E7	
263	03047900	Other	KG	30	0	0	3	33	E7	
264	03048100	Pacific Salmon (Oncorhynchus Nerka, Oncorhynchus Gorbuscha Oncorhynchus Keta, Oncorhynchus Kisutch, Oncorhynchus Masou And Oncorhynchus Rhodurus), Atlantic Salmon (Salmo Salar) And Danube Salmon (Hucho Hucho)	KG	30	0	0	3	33	E7	
265	03048200	Trout (Salmo Trutta, Oncorhynchus Mykiss, Oncorhynchus Clarki, Oncorhynchus Aguabonita, Oncorhynchus Gilae, Oncorhynchus	KG	30	0	0	3	33	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Apache And Oncorhynchus Chrysogaster)								
266	03048300	Flat Fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae And Citharidae)	KG	30	0	0	3	33	E7	
267	03048400	Swordfish (Xiphias Gladius)	KG	30	0	0	3	33	E7	
268	03048500	Toothfish (Dissostichus Spp.)	KG	30	0	0	3	33	E7	
269	03048600	Herrings (Clupea Harengus, Clupea Pallasii)	KG	30	0	0	3	33	E7	
270	03048700	Tunas (Of The Genus Thunnus), Skipjack Or Stripe-Bellied Bonito (Euthynnus (Katsuwonus) Pelamis)	KG	30	0	0	3	33	E7	
271	03048810	Dogfish	KG	30	0	0	3	33	E7	
272	03048820	Other Sharks	KG	30	0	0	3	33	E7	
273	03048830	Rays And Skates (Rajidae)	KG	30	0	0	3	33	E7	
274	03048910	Hilsa (Tenualosa Ilisha)	KG	30	0	0	3	33	E7	
275	03048930	Seer	KG	30	0	0	3	33	E7	
276	03048940	Tuna	KG	30	0	0	3	33	E7	
277	03048990	Other	KG	30	0	0	3	33	E7	
278	03049100	Swordfish (Xiphias Gladius)	KG	30	0	0	3	33	E7	
279	03049200	Toothfish (Dissostichus Spp.)	KG	30	0	0	3	33	E7	
280	03049300	Tilapias (Oreochromis Spp.), Catfish (Pangasius Spp., Silurus Spp., Clarias Spp., Ictalurus Spp.), Carp (Cyprinus Spp., Carassius Spp., Ctenopharyngodon Idellus, Hypophthalmichthys Spp., Cirrhinus Spp., Mylopharyngodon Piceus, Catla Catla, Labeo Spp., Osteochilus Hasselti, Leptobarbus Hoeveni, Megalobrama Spp.), Eels (Anguilla Spp.), Nile Perch (Lates Niloticus)	KG	30	0	0	3	33	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		And Snakeheads (Channa Spp.)								
281	03049400	Alaska Pollack (Theragra Chalcogramma)	KG	30	0	0	3	33	E7	
282	03049500	Fish Of The Families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae And Muraenolepididae, Alaska Pollack (Theragra Chalcogramma)	KG	30	0	0	3	33	E7	
283	03049600	Dogfish And Other Sharks	KG	30	0	0	3	33	E7	
284	03049700	Rays And Skates (Rajidae)	KG	30	0	0	3	33	E7	
285	03049900	Other	KG	30	0	0	3	33	E7	
286	03052000	Livers, Roes And Milt Of Fish, Dried, Smoked, Salted Or In Brine	KG	30	0	0	3	33	E7	
287	03053100	Tilapias (Oreochromis Spp.), Catfish (Pangasius Spp., Silurus Spp., Clarias Spp., Ictalurus Spp.), Carp (Cyprinus Spp., Carassius Spp., Ctenopharyngodon Idellus, Hypophthalmichthys Spp., Cirrhinus Spp., Mylopharyngodon Piceus, Catla Catla, Labeo Spp., Osteochilus Hasselti, Leptobarbus Hoeveni, Megalobrama Spp.), Eels (Anguilla Spp.), Nile Perch (Lates Niloticus) And Snakeheads (Channa Spp.)	KG	30	0	0	3	33	E7	
288	03053200	Fish Of The Famillies Bregmacerotidae, Uclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae And Muraenolepididae	KG	30	0	0	3	33	E7	
289	03053900	Other	KG	30	0	0	3	33	E7	
290	03054100	Pacific Salmon (Oncorhynchus Nerka, Oncorhynchus Gorbuscha,	KG	30	0	0	3	33	E7	

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		Oncorhynchus Keta, Oncorhynchus Tschawytscha, Oncorhynchus Kisutch, Oncorhynchus Masou And Oncorhynchus Rhodurus), Atlantic Salmon (Salmo Salar) And Danube Salmon (Hucho Hucho)								
291	03054200	Herrings (Clupea Harengus, Clupea Pallasii)	KG	30	0	0	3	33	E7	
292	03054300	Trout (Salmo Trutta, Oncorhynchus Mykiss, Oncorhynchus Clarki, Oncorhynchus Aguabonita, Oncorhynchus Gilae, Oncorhynchus Apache And Oncorhynchus Chrysogaster)	KG	30	0	0	3	33	E7	
293	03054400	Tilapias (Oreochromis Spp.), Catfish (Pangasius Spp., Silurus Spp., Clarias Spp., Ictalurus Spp.), Carp (Cyprinus Spp., Carassius Spp., Ctenopharyngodon Idellus, Hypophthalmichthys Spp., Cirrhinus Spp., Mylopharyngodon Piceus, Catla Catla, Labeo Spp., Osteochilus Hasselti, Leptobarbus Hoeveni, Megalobrama Spp.), Eels (Anguilla Spp.), Nile Perch (Lates Niloticus) And Snakeheads (Channa Spp.)	KG	30	0	0	3	33	E7	
294	03054900	Other	KG	30	0	0	3	33	E7	
295	03055100	Cod (Gadus Morhua, Gadus Ogac, Gadus Macrocephalus)	KG	30	0	0	3	33	E7	
296	03055200	Tilapias (Oreochromis Spp.), Catfish (Pangasius Spp., Silurus Spp., Clarias Spp., Ictalurus Spp.), Carp (Cyprinus Spp., Carassius Spp., Ctenopharyngodon Idellus, Hypophthalmichthys Spp., Cirrhinus Spp., Mylopharyngodon Piceus, Catla Catla, Labeo Spp., Osteochilus Hasselti, Leptobarbus Hoeveni,	KG	30	0	0	3	33	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Megalobrama Spp.), Eels (Anguilla Spp.), Nile Perch (Lates Niloticus) And Snakeheads (Channa Spp.)								
297	03055300	Fish Of The Families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae And Muraenolepididae, Other Than Cod (Gadus Morhua, Gadus Ogac, Gadus Macrocephalus)	KG	30	0	0	3	33	E7	
298	03055400	Herrings (Clupea Harengus, Clupea Pallasii), Anchovies (Engraulis Spp.), Sardines (Sardina Pilchardus, Sardinops Spp.), Sardinella (Sardinella Spp.), Brisling Or Sprats (Sprattus Sprattus), Mackerel (Scomber Scombrus, Scomber Australasicus, Scomber Japonicus), Indian Mackerels (Rastrelliger Spp.), Seerfishes (Scomberomorus Spp.), Jack And Horse Mackerel (Trachurus Spp.), Jacks, Crevalles (Caranx Spp.), Cobia (Rachycentron Canadum), Silver Pomfrets (Pampus Spp.), Pacific Saury (Cololabis Saira), Scads (Decapterus Spp.), Capelin (Mallotus Villosus), Sword Fish (Xiphias Gladius), Kawakawa (Euthynnus Affinis), Bonitos (Sarda Spp.), Marlins, Sailfishes, Spearfish (Istiophoridae)	KG	30	0	0	3	33	E7	
299	03055910	Mumbai Duck	KG	30	0	0	3	33	E7	
300	03055920	Seer Without Head	KG	30	0	0	3	33	E7	
301	03055930	Sprats	KG	30	0	0	3	33	E7	
302	03055990	Other	KG	30	0	0	3	33	E7	
303	03056100	Herrings (Clupea Harengus, Clupea Pallasii)	KG	30	0	0	3	33	E7	

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304	03056200	Cod (Gadus Morhua, Gadus Ogac, Gadus Macrocephalus)	KG	30	0	0	3	33	E7	
305	03056300	Anchovies (Engraulis Spp.)	KG	30	0	0	3	33	E7	
306	03056400	Tilapias (Oreochromis Spp.), Catfish (Pangasius Spp., Silurus Spp., Clarias Spp., Ictalurus Spp.), Carp (Cyprinus Spp., Carassius Spp., Ctenopharyngodon Idellus, Hypophthalmichthys Spp., Cirrhinus Spp., Mylopharyngodon Piceus, Catla Catla, Labeo Spp., Osteochilus Hasselti, Leptobarbus Hoeveni, Megalobrama Spp.), Eels (Anguilla Spp.), Nile Perch (Lates Niloticus) And Snakeheads (Channa Spp.)	KG	30	0	0	3	33	E7	
307	03056910	Mumbai Duck	KG	30	0	0	3	33	E7	
308	03056920	Seer Without Head	KG	30	0	0	3	33	E7	
309	03056930	Sprats	KG	30	0	0	3	33	E7	
310	03056990	Other	KG	30	0	0	3	33	E7	
311	03057100	Shark Fins,	KG	30	0	0	3	33	EXC	
312	03057200	Fish Heads, Tails And Maws	KG	30	0	0	3	33	E7	
313	03057900	Other	KG	30	0	0	3	33	E7	
314	03061100	Rock Lobster And Other Sea Crawfish (Palinurus Spp., Panulirus Spp., Jasus Spp.)	KG	30	0	0	3	33	E7	
315	03061210	Whole Cooked	KG	30	0	0	3	33	E7	
316	03061290	Other	KG	30	0	0	3	33	E7	
317	03061400	Carbs	KG	30	0	0	3	33	E7	
318	03061500	Norway Lobsters (Nephrops Norvegicus)	KG	30	0	0	3	33	E7	
319	03061610	Accelerated Freeze Dried (Afd)	KG	30	0	0	3	33	E7	

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320	03061690	Other	KG	30	0	0	3	33	E7	
321	03061711	Accelerated Freeze Dried (Afd)	KG	30	0	0	3	33	EXC	
322	03061719	Other	KG	30	0	0	3	33	EXC	
323	03061720	Vannamei Shrimp (Litopenaeus Vannamei)	KG	30	0	0	3	33	EXC	
324	03061730	Indian White Shrimp (Fenneropenaeus Indicus)	KG	30	0	0	3	33	R5 to 50%	
325	03061740	Black Tiger Shrimp (Penaeus Monodon)	KG	30	0	0	3	33	EXC	
326	03061750	Flower Shrimp (Penaeus Semisulcatus)	KG	30	0	0	3	33	R5 to 50%	
327	03061790	Other	KG	30	0	0	3	33	EXC	
328	03061900	Other, Including Flours, Meals And Pellets Of Crustaceans, Fit For Human Consumption	KG	30	0	0	3	33	EXC	
329	03063100	Rock Lobster And Other Sea Crawfish (Palinurus Spp., Jasus Spp.)	KG	30	0	0	3	33	E5	
330	03063200	Lobsters (Homarus Spp.)	KG	30	0	0	3	33	EXC	
331	03063300	Crabs	KG	30	0	0	3	33	EXC	
332	03063400	Norway Lobsters (Nephrops Norvegicus)	KG	30	0	0	3	33	E7	
333	03063500	Cold Water Shrimps And Prawns (Pandalus Spp., Crangon Crangon)	KG	30	0	0	3	33	E7	
334	03063610	Scampi (Macrobachium spp.)	KG	30	0	0	3	33	EXC	
335	03063620	Vannamei shrimp (Litoenaeus vannamei)	KG	5	0	0	0.5	5.5	EXC	
336	03063630	Indian white shrimp (Fenneropenaeus indicus)	KG	30	0	0	3	33	EXC	
337	03063640	Black tiger shrimp (Penaeus monodon)	KG	5	0	0	0.5	5.5	EXC	

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338	03063650	Flower shrimp (Penaeus semisulcatus)	KG	30	0	0	3	33	EXC	
339	03063660	Artemia	KG	0	0	0	0	0	EXC	
340	03063690	Other	KG	30	0	0	3	33	EXC	
341	03063900	Other, Including Flours, Meals And Pellets Of Crustaceans, Fit For Human Consumption	KG	30	0	0	3	33	EXC	
342	03069100	Rock Lobster And Other Sea Crawfish (Palinurus Spp., Jasus Spp.)	KG	30	0	0	3	33	EXC	
343	03069200	Lobsters (Homarus Spp.)	KG	30	0	0	3	33	EXC	
344	03069300	Crabs	KG	30	0	0	3	33	EXC	
345	03069400	Norway Lobsters (Nephrops Norvegicus)	KG	30	0	0	3	33	E7	
346	03069500	Shrimps And Prawns	KG	30	0	0	3	33	EXC	
347	03069900	Other, Including Flours, Meals And Pellets Of Crustaceans, Fit For Human Consumption	KG	30	0	0	3	33	EXC	
348	03071100	Live Fresh Or Child	KG	30	0	0	3	33	E7	
349	03071200	Frozen	KG	30	0	0	3	33	E7	
350	03071900	Other	KG	30	0	0	3	33	E7	
351	03072100	Live, Fresh Or Chilled	KG	30	0	0	3	33	E7	
352	03072200	Frozen	KG	30	0	0	3	33	E7	
353	03072900	Other	KG	30	0	0	3	33	E7	
354	03073100	Live, Fresh Or Chilled	KG	30	0	0	3	33	E7	
355	03073200	Frozen	KG	15	0	0	1.5	16.5	E7	
356	03073910	Clams, Clam Meat (Bivalves-Victoria, Spp., Mertrix Spp.And Katalysia Spp.)	KG	30	0	0	3	33	E7	
357	03073990	Other	KG	30	0	0	3	33	E7	
358	03074210	Cuttle Fish	KG	30	0	0	3	33	E7	

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359	03074220	Squid	KG	30	0	0	3	33	E7	
360	03074310	Cuttle Fish	KG	30	0	0	3	33	E7	
361	03074320	Whole Squids	KG	15	0	0	1.5	16.5	E7	
362	03074330	Squid Tubes	KG	30	0	0	3	33	E7	
363	03074390	Other	KG	30	0	0	3	33	E7	
364	03074910	Cuttle Fish	KG	30	0	0	3	33	E7	
365	03074920	Whole Squids	KG	30	0	0	3	33	E7	
366	03074930	Squid Tubes	KG	30	0	0	3	33	E7	
367	03074940	Dried Squids	KG	30	0	0	3	33	E7	
368	03074990	Other	KG	30	0	0	3	33	E7	
369	03075100	Live, Fresh Or Chilled	KG	30	0	0	3	33	E7	
370	03075200	Frozen	KG	30	0	0	3	33	E7	
371	03075900	Other	KG	30	0	0	3	33	E7	
372	03076000	Snails, Other Than Sea Snails	KG	30	0	0	3	33	E7	
373	03077100	Live, Fresh Or Chilled	KG	30	0	0	3	33	E7	
374	03077200	Frozen	KG	30	0	0	3	33	E7	
375	03077900	Other	KG	30	0	0	3	33	E7	
376	03078100	Live, Fresh Or Chilled Abalone (Haliotis Spp.)	KG	30	0	0	3	33	E7	
377	03078200	Live, Fresh Or Chilled Stromboid Conchs (Strombus Spp.)	KG	30	0	0	3	33	E7	
378	03078300	Frozen Abalone (Haliotis Spp.)	KG	30	0	0	3	33	E7	
379	03078400	Frozen Stromboid Conchs (Strombus Spp.)	KG	30	0	0	3	33	E7	
380	03078700	Other Abalone (Haliotis Spp.)	KG	30	0	0	3	33	E7	
381	03078800	Other Stromboid Conchs (Strombus	KG	30	0	0	3	33	E7	

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		Spp.)								
382	03079100	Live, Fresh Or Chilled	KG	30	0	0	3	33	E7	
383	03079200	Frozen	KG	30	0	0	3	33	E7	
384	03079900	Other	KG	30	0	0	3	33	E7	
385	03081100	Live Fresh Or Child	KG	30	0	0	3	33	E7	
386	03081200	Frozen	KG	30	0	0	3	33	E7	
387	03081900	Other	KG	30	0	0	3	33	E7	
388	03082100	Live, Fresh Or Chilled	KG	30	0	0	3	33	E7	
389	03082200	Frozen	KG	30	0	0	3	33	E7	
390	03082900	Other	KG	30	0	0	3	33	E7	
391	03083010	Live, Fresh Or Chilled	KG	30	0	0	3	33	E7	
392	03083020	Dried Salted Or Frozen	KG	30	0	0	3	33	E7	
393	03083090	Other	KG	30	0	0	3	33	E7	
394	03089000	Other	KG	30	0	0	3	33	E7	
395	03091010	Fresh Or Chilled	KG	30	0	0	3	33	E7	
396	03091020	Frozen	KG	30	0	0	3	33	E7	
397	03091030	Salted, In Brine, Dried Or Smoked	KG	30	0	0	3	33	E7	
398	03091090	Other	KG	30	0	0	3	33	E7	
399	03099011	Vannamei Shrimp (Litopenaeus Vannamei)	KG	30	0	0	3	33	EXC	
400	03099012	Indian White Shrimp (Fenneropenaeus Indicus)	KG	30	0	0	3	33	EXC	
401	03099013	Black Tiger Shrimp (Penaeus Monodon)	KG	30	0	0	3	33	EXC	
402	03099014	Flower Shrimp (Penaeus Semisulcatus)	KG	30	0	0	3	33	EXC	
403	03099019	Other	KG	30	0	0	3	33	EXC	

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404	03099021	Vannamei Shrimp (Litopenaeus Vannamei)	KG	30	0	0	3	33	EXC	
405	03099022	Indian White Shrimp (Fenneropenaeus Indicus)	KG	30	0	0	3	33	EXC	
406	03099023	Black Tiger Shrimp (Penaeus Monodon)	KG	30	0	0	3	33	EXC	
407	03099024	Flower Shrimp (Penaeus Semisulcatus)	KG	30	0	0	3	33	EXC	
408	03099029	Other	KG	30	0	0	3	33	EXC	
409	03099031	Vannamei Shrimp (Litopenaeus Vannamei)	KG	30	0	0	3	33	EXC	
410	03099032	Indian White Shrimp (Fenneropenaeus Indicus)	KG	30	0	0	3	33	EXC	
411	03099033	Black Tiger Shrimp (Penaeus Monodon)	KG	30	0	0	3	33	EXC	
412	03099034	Flower Shrimp (Penaeus Semisulcatus)	KG	30	0	0	3	33	EXC	
413	03099039	Other	KG	30	0	0	3	33	EXC	
414	03099040	Of Crustaceans, Other	KG	30	0	0	3	33	EXC	
415	03099050	Of Molluscs, Fresh Or Chilled	KG	30	0	0	3	33	E7	
416	03099060	Of Molluscs, Frozen	KG	30	0	0	3	33	E7	
417	03099070	Of Molluscs, Salted, In Brine, Dried Or Smoked	KG	30	0	0	3	33	E7	
418	03099080	Of Molluscs, Other	KG	30	0	0	3	33	E7	
419	03099090	Other	KG	30	0	0	3	33	E7	
420	04011000	Of A Fat Content, By Weight, Not Exceeding 1%	KG	30	0	0	3	33	EXC	
421	04012000	Of A Fat Content, By Weight, Exceeding 1% But Not Exceeding 6%	KG	30	0	0	3	33	EXC	

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422	04014000	Of A Fat Content.By Weight, Exceeding 6% But Not Exceeding 10%	KG	30	0	0	3	33	EXC	
423	04015000	Of A Fat Content, By Weight,Exceedinng 10%	KG	30	0	0	3	33	EXC	
424	04021010	Skimmed Milk	KG	60	0	0	0	60	EXC	
425	04021020	Milk Food For Babies	KG	60	0	0	0	60	EXC	
426	04021090	Other	KG	60	0	0	0	60	EXC	
427	04022100	Not Containing Added Sugar Or Other Sweetening Matter	KG	60	0	0	0	60	EXC	
428	04022910	Whole Milk	KG	30	0	0	3	33	EXC	
429	04022920	Milk For Babies	KG	30	0	0	3	33	EXC	
430	04022990	Other	KG	30	0	0	3	33	EXC	
431	04029110	Condensed Milk	KG	30	0	0	3	33	EXC	
432	04029190	Other	KG	30	0	0	3	33	EXC	
433	04029910	Whole Milk	KG	30	0	0	3	33	EXC	
434	04029920	Condensed Milk	KG	30	0	0	3	33	EXC	
435	04029990	Other	KG	30	0	0	3	33	EXC	
436	04032000	Yogurt	KG	30	0	0	3	33	EXC	
437	04039010	Butter Milk	KG	30	0	0	3	33	EXC	
438	04039090	Other	KG	30	0	0	3	33	EXC	
439	04041010	Whey, Concentrated, Evaporated Or Condensed, Liquid Or Semi-Solid	KG	40	0	0	0	40	EXC	
440	04041020	Whey, Dry , Blocks And Powdered	KG	40	0	0	4	44	EXC	
441	04041090	Other	KG	40	0	0	4	44	EXC	
442	04049000	Other	KG	40	0	0	4	44	EXC	
443	04051000	Butter	KG	40	0	0	0	40	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
444	04052000	Dairy Spreads	KG	40	0	0	4	44	EXC	
445	04059010	Butter Oil	KG	40	0	0	0	40	EXC	
446	04059020	Ghee	KG	40	0	0	0	40	EXC	
447	04059090	Other	KG	40	0	0	0	40	EXC	
448	04061010	Mozzarella cheese	KG	30	0	0	3	33	EXC	
449	04061090	Other	KG	30	0	0	3	33	EXC	
450	04062000	Grated Or Powdered Cheese, Of All Kinds	KG	30	0	0	3	33	EXC	
451	04063000	Processed Cheese Not Grated Or Powdered	KG	30	0	0	3	33	EXC	
452	04064000	Blue Veined Cheese And Other Cheese Containing Veins Produced By Pencillium Roqueforti	KG	30	0	0	3	33	EXC	
453	04069000	Other Cheese	KG	40	0	0	0	40	EXC	
454	04071100	Of Fowls Of The Species Gallus Domesticus :	Pieces/ Items	30	0	0	3	33	EXC	
455	04071910	Of Ducks	Pieces/ Items	30	0	0	3	33	EXC	
456	04071990	Other	Pieces/ Items	30	0	0	3	33	EXC	
457	04072100	Of Fowls Of The Species Gallus Domesticus :	Pieces/ Items	30	0	0	3	33	EXC	
458	04072900	Other	Pieces/ Items	30	0	0	3	33	EXC	
459	04079000	Other	Pieces/ Items	30	0	0	3	33	EXC	
460	04081100	Dried	KG	30	0	0	3	33	EXC	
461	04081900	Other	KG	30	0	0	3	33	EXC	
462	04089100	Dried	KG	30	0	0	3	33	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
463	04089900	Other	KG	30	0	0	3	33	EXC	
464	04090000	Natural Honey	KG	60	0	0	6	66	EXC	
465	ex-04090000	Mānuka Honey	KG	60	0	0	6	66	TRQ - Mānuka Honey	Subject to conditions specified in Annex 2A and cooperation under the India-New Zealand Agriculture Productivity Partnership.
466	04101010	Fresh, Chilled Or Frozen	KG	30	0	0	3	33	EXC	
467	04101020	Salted, In Brine, Dried Or Smoked	KG	30	0	0	3	33	EXC	
468	04101090	Other	KG	30	0	0	3	33	EXC	
469	04109010	Of Wild Animals	KG	30	0	0	3	33	EXC	
470	04109020	Turtle Eggs And Salanganes' Nests ("Birds' Nests")	KG	30	0	0	3	33	EXC	
471	04109090	Other	KG	30	0	0	3	33	EXC	
472	05010010	Human Hair, Unworked, Whether Or Not Washed Or Scoured	KG	30	0	0	3	33	E7	
473	05010020	Waste Of Human Hair	KG	30	0	0	3	33	E7	
474	05021010	Pigs' , Hogs' Or Boars' Bristles And Hair	KG	30	0	0	3	33	R5 to 50%	
475	05021020	Waste Of Pigs', Hogs' Or Boars' Bristles And Hair	KG	30	0	0	3	33	R5 to 50%	
476	05029010	Badger Hair And Other Brush Making Hair	KG	30	0	0	3	33	R5 to 50%	
477	05029020	Yak Tail Hair	KG	30	0	0	3	33	R5 to 50%	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
478	05029090	Other	KG	30	0	0	3	33	R5 to 50%	
479	05040010	Guts Of Cattle For Natural Food Casings	KG	30	0	0	3	33	EXC	
480	05040020	Guts Of Sheep And Goats For Natural Food Casings	KG	30	0	0	3	33	E10	
481	05040031	Of Wild Animals	KG	30	0	0	3	33	EXC	
482	05040039	Other	KG	30	0	0	3	33	E7	
483	05040041	Of Wild Animals	KG	30	0	0	3	33	EXC	
484	05040049	Other	KG	30	0	0	3	33	E7	
485	05040051	Of Wild Animals	KG	30	0	0	3	33	EXC	
486	05040059	Other	KG	30	0	0	3	33	E7	
487	05051010	Of Wild Birds	KG	30	0	0	3	33	EXC	
488	05051090	Other	KG	30	0	0	3	33	E7	
489	05059010	Peacock Tail And Wing Feather	KG	30	0	0	3	33	EXC	
490	05059021	Of Wild Birds	KG	30	0	0	3	33	EXC	
491	05059029	Other	KG	30	0	0	3	33	E7	
492	05059031	Of Wild Birds	KG	30	0	0	3	33	EXC	
493	05059039	Other	KG	30	0	0	3	33	E7	
494	05059091	Of Wild Birds	KG	30	0	0	3	33	EXC	
495	05059099	Other	KG	30	0	0	3	33	E7	
496	05061011	Of Wild Animals	KG	30	0	0	3	33	EXC	
497	05061019	Other	KG	30	0	0	3	33	E7	
498	05061021	Of Wild Animals	KG	30	0	0	3	33	EXC	
499	05061029	Other	KG	30	0	0	3	33	R5 to 50%	
500	05061031	Of Wild Animals	KG	30	0	0	3	33	EXC	
501	05061039	Other	KG	30	0	0	3	33	R5 to 50%	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
502	05061041	Of Wild Animals	KG	30	0	0	3	33	EXC	
503	05061049	Other	KG	30	0	0	3	33	R5 to 50%	
504	05069011	Of Wild Animals	KG	30	0	0	3	33	EXC	
505	05069019	Other	KG	30	0	0	3	33	E7	
506	05069091	Of Wild Animals	KG	30	0	0	3	33	EXC	
507	05069099	Other	KG	30	0	0	3	33	E5	
508	05071010	Ivory	KG	30	0	0	3	33	EXC	
509	05071020	Ivory Powder And Waste	KG	30	0	0	3	33	EXC	
510	05079010	Hoof Meal	KG	30	0	0	3	33	R5 to 50%	
511	05079020	Horn Meal	KG	30	0	0	3	33	R5 to 50%	
512	05079030	Hooves, Claws, Nails And Beaks	KG	30	0	0	3	33	R5 to 50%	
513	05079040	Antlers	KG	30	0	0	3	33	EXC	
514	05079050	Buffalo Horns	KG	30	0	0	3	33	R5 to 50%	
515	05079060	Tortoise Shell	KG	30	0	0	3	33	EXC	
516	05079070	Claws And Waste Of Tortoise Shell	KG	30	0	0	3	33	EXC	
517	05079090	Other	KG	30	0	0	3	33	EXC	
518	05080010	Coral	KG	0	0	0	0	0	EXC	
519	05080020	Chanks	KG	30	0	0	3	33	EXC	
520	05080030	Cowries	KG	30	0	0	3	33	EXC	
521	05080040	Cuttlefish Bones	KG	30	0	0	3	33	EXC	
522	05080050	Shells	KG	30	0	0	3	33	EXC	
523	05080090	Other	KG	30	0	0	3	33	EXC	
524	05100010	Bezooar, Cow (Goolochan)	KG	30	0	0	3	33	E7	
525	05100020	Ox Gallstone	KG	30	0	0	3	33	E7	
526	05100030	Placenta, Frozen	KG	30	0	0	3	33	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
527	05100091	Of Wild Animals	KG	30	0	0	3	33	EXC	
528	05100099	Other	KG	30	0	0	3	33	E7	
529	05111000	Bovine Semen	KG	30	0	0	3	33	E7	
530	05119110	Fish nails	KG	30	0	0	3	33	EXC	
531	05119120	Fish tails	KG	30	0	0	3	33	EXC	
532	05119130	Other fish waste	KG	30	0	0	3	33	EXC	
533	05119140	Artemia cysts	KG	0	0	0	0	0	EXC	
534	05119190	Other	KG	30	0	0	3	33	E7	
535	05119910	Silkworm pupae	KG	30	0	0	3	33	E7	
536	05119921	Of Wild Life	KG	30	0	0	3	33	EXC	
537	05119929	Other	KG	30	0	0	3	33	E7	
538	05119991	Frozen Semen, Other Than Bovine; Bovine Embryo	KG	30	0	0	3	33	E7	
539	05119992	Of Wild Life	KG	30	0	0	3	33	EXC	
540	05119999	Other	KG	30	0	0	3	33	EXC	
541	06011000	Bulbs,Tubers,Tuberous Roots,Corms,Crowns And Rhizomes, Dormant	KG	10	0	0	0	10	E7	
542	06012010	Bulbs, Horticultural	KG	10	0	0	0	10	E7	
543	06012021	Plants	KG	10	0	0	0	10	E7	
544	06012022	Roots	KG	10	0	0	0	10	E7	
545	06012090	Other	KG	10	0	0	0	10	EXC	
546	06021000	Unrooted Cuttings And Slips	KG	10	0	0	0	10	E7	
547	06022010	Edible Fruit Or Nut Trees,Grafted Or Not	KG	10	0	0	0	10	E7	
548	06022020	Cactus	KG	10	0	0	0	10	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
549	06022090	Other	KG	10	0	0	0	10	E7	
550	06023000	Rhododendrons And Azaleas, Grafted Or Not	KG	10	0	0	0	10	EXC	
551	06024000	Roses, Grafted Or Not	KG	10	0	0	0	10	EXC	
552	06029010	Mushroom Spawn	KG	10	0	0	0	10	EXC	
553	06029020	Flowering Plants	KG	10	0	0	0	10	E7	
554	06029030	Tissue Cullture Plants	KG	10	0	0	0	10	E7	
555	06029090	Other	KG	10	0	0	0	10	E7	
556	06031100	Roses	KG	60	0	0	6	66	E10	
557	06031200	Carnations	KG	60	0	0	6	66	EXC	
558	06031300	Orchids	KG	60	0	0	6	66	E10	
559	06031400	Chrysanthemums	KG	60	0	0	6	66	EXC	
560	06031500	Lilies(Lilium Spp.)	KG	60	0	0	6	66	EXC	
561	06031900	Other	KG	60	0	0	6	66	EXC	
562	06039000	Other	KG	60	0	0	6	66	EXC	
563	06042000	Fresh	KG	30	0	0	3	33	EXC	
564	06049000	Other	KG	30	0	0	3	33	EXC	
565	07011000	Seed	KG	30	0	0	3	33	EXC	
566	07019000	Other	KG	30	0	0	3	33	EXC	
567	07020000	Tomotoes Fresh Or Chilled	KG	30	0	0	3	33	EXC	
568	07031011	Rose onion	KG	0	0	0	0	0	EXC	
569	07031019	Other	KG	0	0	0	0	0	EXC	
570	07031020	Shallots	KG	0	0	0	0	0	R5 to 50%	
571	07032000	Garlic	KG	100	0	0	0	100	E10	
572	07039000	Leeks And Other Alliaceous Vegetables	KG	30	0	0	3	33	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
573	07041000	Cauliflowers And Headed Brococoli	KG	30	0	0	3	33	EXC	
574	07042000	Brussels Sprouts	KG	30	0	0	3	33	EXC	
575	07049000	Other	KG	30	0	0	3	33	EXC	
576	07051100	Cabbage Lettuce	KG	30	0	0	3	33	E7	
577	07051900	Other	KG	30	0	0	3	33	E7	
578	07052100	Witloof Chicory	KG	30	0	0	3	33	E7	
579	07052900	Other	KG	30	0	0	3	33	E7	
580	07061000	Carrots And Tumips	KG	30	0	0	3	33	EXC	
581	07069010	Horse Radish	KG	30	0	0	3	33	EXC	
582	07069020	Other Radish	KG	30	0	0	3	33	EXC	
583	07069030	Salad Beetroot	KG	30	0	0	3	33	EXC	
584	07069090	Other	KG	30	0	0	3	33	EXC	
585	07070000	Cucumbers Or Gherkins, Fresh Or Chilled	KG	30	0	0	3	33	E10	
586	07081000	Peas	KG	30	0	0	3	33	E10	
587	07082000	Beans	KG	30	0	0	3	33	EXC	
588	07089000	Other Leguminous Vegetables	KG	30	0	0	3	33	E7	
589	07092000	Asparagus	KG	30	0	0	3	33	E7	
590	07093000	- Aubergines (Egg-Plants)	KG	30	0	0	3	33	E7	
591	07094000	Celery Other Than Celeraic	KG	30	0	0	3	33	E7	
592	07095100	Mushrooms Of The Genus Agaricus	KG	30	0	0	3	33	EXC	
593	07095200	Mushrooms Of The Genus Boletus	KG	30	0	0	3	33	E7	
594	07095300	Mushrooms Of The Genus Cantharellus	KG	30	0	0	3	33	E7	
595	07095400	Shiitake (Lentinus Edodes)	KG	30	0	0	3	33	E7	
596	07095500	Matsutake (Tricholoma Matsutake,	KG	30	0	0	3	33	E7	

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		Tricholoma Magnivelare, Tricholoma Anatolicum, Tricholoma Dulciolens, Tricholoma Caligatum)								
597	07095600	Truffles (Tuber Spp.)	KG	30	0	0	3	33	E7	
598	07095900	Other	KG	30	0	0	3	33	EXC	
599	07096010	Green Chilli	KG	30	0	0	3	33	EXC	
600	07096090	Other	KG	30	0	0	3	33	EXC	
601	07097000	Spinach, New Zealand Spinach And Orache Spinach	KG	30	0	0	3	33	E7	
602	07099100	Globe Artichokes	KG	30	0	0	3	33	E7	
603	07099200	Olives	KG	30	0	0	3	33	E7	
604	07099310	Pumpkins	KG	30	0	0	3	33	EXC	
605	07099320	Squash	KG	30	0	0	3	33	EXC	
606	07099330	Bitter Gourd	KG	30	0	0	3	33	EXC	
607	07099340	Bottle Gourd	KG	30	0	0	3	33	EXC	
608	07099350	Snake Gourd	KG	30	0	0	3	33	EXC	
609	07099360	Coccinia (Kundru)	KG	30	0	0	3	33	EXC	
610	07099390	Other	KG	30	0	0	3	33	EXC	
611	07099910	Green Pepper	KG	30	0	0	3	33	E7	
612	07099930	Okra/Lady Finger (Bhindi)	KG	30	0	0	3	33	EXC	
613	07099990	Other	KG	30	0	0	3	33	EXC	
614	07101000	Potatoes	KG	30	0	0	3	33	EXC	
615	07102100	Peas	KG	30	0	0	3	33	EXC	
616	07102200	Beans	KG	30	0	0	3	33	EXC	
617	07102900	Other	KG	30	0	0	3	33	EXC	
618	07103000	Spinach, New Zealand Spinach And Orache Spinach	KG	30	0	0	3	33	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
619	07104000	Sweet Corn	KG	30	0	0	3	33	EXC	
620	07108010	Terragon	KG	30	0	0	3	33	EXC	
621	07108090	Other	KG	30	0	0	3	33	EXC	
622	07109000	Mixtures Of Vegetables	KG	30	0	0	3	33	EXC	
623	07112000	Olives	KG	30	0	0	3	33	EXC	
624	07114000	Cucumbers And Gherkins	KG	30	0	0	3	33	EXC	
625	07115100	Mushrooms Of The Gensus Agaricus	KG	30	0	0	3	33	EXC	
626	07115900	Other	KG	30	0	0	3	33	EXC	
627	07119010	Green Pepper In Brine	KG	30	0	0	3	33	EXC	
628	07119020	Assorted Canned Vegetables	KG	30	0	0	3	33	EXC	
629	07119090	Other	KG	30	0	0	3	33	EXC	
630	07122000	Onions	KG	30	0	0	3	33	EXC	
631	07123100	Mushrooms Of The Genus Agaricus	KG	30	0	0	3	33	E7	
632	07123200	Wood Ears	KG	30	0	0	3	33	EXC	
633	07123300	Jelly Fungi	KG	30	0	0	3	33	EXC	
634	07123400	Shiitake (Lentinus Edodes)	KG	30	0	0	3	33	E7	
635	07123900	Other	KG	30	0	0	3	33	EXC	
636	07129010	Asparagus	KG	30	0	0	3	33	EXC	
637	07129020	Dehydrated Garlic Powder	KG	30	0	0	3	33	EXC	
638	07129030	Dehydrated Garlic Flakes	KG	30	0	0	3	33	EXC	
639	07129040	Dried Garlic	KG	30	0	0	3	33	EXC	
640	07129050	Marjoram, Oregano	KG	30	0	0	3	33	EXC	
641	07129060	Potatoes	KG	30	0	0	3	33	EXC	
642	07129090	Other	KG	30	0	0	3	33	EXC	
643	07131010	Yellow Peas	KG	0	0	0	0	0	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
644	07131020	Green Peas	KG	10	40	0	0	50	EXC	
645	07131090	Other	KG	10	40	0	0	50	EXC	
646	07132010	Kabuli Chana	KG	10	30	0	4	44	EXC	
647	07132020	Bengal Gram (desi chana)	KG	10	50	0	6	66	EXC	
648	07132090	Other Chick Peas (garbanzos)	KG	10	50	0	6	66	EXC	
649	07133110	Beans Of The Spp Vigna Mungo (L.) Hepper	KG	0	0	0	0	0	EXC	
650	07133190	Beans Of The Spp Vigna Radiata (L.) Wilczek	KG	0	0	0	0	0	EXC	
651	07133200	Small Red (Adzuki) Beans (Phaseolus Or Vigna Angularis)	KG	0	0	0	0	0	EXC	
652	07133300	Kidney Beans, Including White Pea Beans (Phaseolus Vulgaris)	KG	0	0	0	0	0	EXC	
653	07133400	Bambara Beans (Vigna Subterranea Or Voandzeia Subterranea)	KG	0	0	0	0	0	EXC	
654	07133500	Cow Peas (Vigna Unguiculata)	KG	0	0	0	0	0	EXC	
655	07133910	Guar Seeds	KG	0	0	0	0	0	EXC	
656	07133990	Other	KG	0	0	0	0	0	EXC	
657	07134000	Lentils	KG	5	5	0	0	10	EXC	
658	07135000	Broad Beans (Vicia Faba Var. Major) And Horse Beans (Vicia Faba Var. Equina, Vicia Faba Var. Minor)	KG	0	0	0	0	0	EXC	
659	07136000	Pigeon Peas (Cajanus Cajan)	KG	30	0	0	3	33	EXC	
660	07139010	Split	KG	0	0	0	0	0	EXC	
661	07139090	Other	KG	0	0	0	0	0	EXC	
662	07141000	Manioc (Cassava)	KG	30	0	0	3	33	E7	
663	07142000	Sweet Potatoes	KG	30	0	0	3	33	EXC	
664	07143000	Yams(Dioscorea Spp.)	KG	30	0	0	3	33	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
665	07144000	Taro(Colocasia Spp.)	KG	30	0	0	3	33	EXC	
666	07145000	Yautia(Xanthosoma Spp.)	KG	30	0	0	3	33	EXC	
667	07149010	Sago Pith	KG	30	0	0	3	33	EXC	
668	07149090	Other	KG	30	0	0	3	33	E7	
669	08011100	Desiccated	KG	70	0	0	7	77	EXC	
670	08011210	Fresh	KG	70	0	0	7	77	EXC	
671	08011220	Dried	KG	70	0	0	7	77	EXC	
672	08011290	Other	KG	70	0	0	7	77	EXC	
673	08011910	Fresh	KG	70	0	0	7	77	EXC	
674	08011920	Dried	KG	70	0	0	7	77	EXC	
675	08011990	Other	KG	70	0	0	7	77	EXC	
676	08012100	In Shell	KG	30	0	0	3	33	R5 to 50%	
677	08012200	Shelled	KG	30	0	0	3	33	R5 to 50%	
678	08013100	In Shell	KG	2.5	0	0	0.25	2.75	R5 to 50%	
679	08013210	Cashew Kernel, Broken	KG	30	0	0	3	33	EXC	
680	08013220	Cashew Kernel, Whole	KG	30	0	0	3	33	EXC	
681	08013290	Other	KG	30	0	0	3	33	EXC	
682	08021100	In Shell	KG	Rs 35 per kg	0	0	0	Rs 35 per kg	EXC	
683	08021200	Shelled	KG	Rs 100 per kg	0	0	0	Rs 100 per kg	EXC	
684	08022100	In Shell	KG	30	0	0	3	33	R5 to 50%	
685	08022200	Shelled	KG	30	0	0	3	33	R5 to 50%	
686	08023100	In Shell	KG	100	0	0	0	100	EXC	
687	08023200	Shelled	KG	100	0	0	0	100	EXC	
688	08024100	In Shell	KG	30	0	0	3	33	R5 to 50%	
689	08024200	Shelled	KG	30	0	0	3	33	R5 to 50%	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
690	08025100	In Shell	KG	10	0	0	1	11	EXC	
691	08025200	Shelled	KG	10	0	0	1	11	R5 to 50%	
692	08026100	In Shell	KG	30	0	0	3	33	R5 to 50%	
693	08026200	Shelled	KG	30	0	0	3	33	R5 to 50%	
694	08027000	Kola Nuts (Cola Spp.)	KG	30	0	0	3	33	EXC	
695	08028010	Whole	KG	100	0	0	10	110	EXC	
696	08028020	Split	KG	100	0	0	10	110	EXC	
697	08028030	Ground	KG	100	0	0	10	110	EXC	
698	08028090	Other	KG	100	0	0	10	110	EXC	
699	08029100	Pine Nuts, In Shell	KG	100	0	0	0	100	EXC	
700	08029200	Pine Nuts, Shelled	KG	100	0	0	0	100	EXC	
701	08029900	Other	KG	100	0	0	0	100	EXC	
702	08031010	Curry Plantain	KG	30	0	0	3	33	R5 to 50%	
703	08031090	Other	KG	30	0	0	3	33	R5 to 50%	
704	08039010	Bananas,Fresh	KG	30	0	0	3	33	EXC	
705	08039090	Other	KG	30	0	0	3	33	EXC	
706	08041010	Fresh	KG	30	0	0	3	33	R5 to 50%	
707	08041020	Soft	KG	20	0	0	2	22	EXC	
708	08041030	Hard	KG	20	0	0	2	22	EXC	
709	08041090	Other	KG	30	0	0	3	33	EXC	
710	08042010	Fresh	KG	30	0	0	3	33	R5 to 50%	
711	08042090	Other	KG	30	0	0	3	33	R5 to 50%	
712	08043000	Pineapples	KG	30	0	0	3	33	R5 to 50%	
713	08044000	Avocados	KG	30	0	0	3	33	E10	
714	08045010	Guavas, Fresh Or Dried	KG	30	0	0	3	33	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
715	08045021	Mangoes, Fresh, Alphonso (Hapus)	KG	30	0	0	3	33	EXC	
716	08045022	Mangoes, Fresh, Banganapalli	KG	30	0	0	3	33	EXC	
717	08045023	Mangoes, Fresh, Chausa	KG	30	0	0	3	33	EXC	
718	08045024	Mangoes, Fresh, Dasheri	KG	30	0	0	3	33	EXC	
719	08045025	Mangoes, Fresh, Langda	KG	30	0	0	3	33	EXC	
720	08045026	Mangoes, Fresh, Kesar	KG	30	0	0	3	33	EXC	
721	08045027	Mangoes, Fresh, Totapuri	KG	30	0	0	3	33	EXC	
722	08045028	Mangoes, Fresh, Mallika	KG	30	0	0	3	33	EXC	
723	08045029	Mangoes, Fresh, Other	KG	30	0	0	3	33	EXC	
724	08045030	Mangoes, Sliced Dried	KG	30	0	0	3	33	EXC	
725	08045040	Mango Pulp	KG	30	0	0	3	33	EXC	
726	08045090	Other	KG	30	0	0	3	33	EXC	
727	08051000	Oranges	KG	30	0	0	3	33	EXC	
728	08052100	Mandarins (Including Tangerines And Satsumas)	KG	30	0	0	3	33	EXC	
729	08052200	Clementines	KG	30	0	0	3	33	EXC	
730	08052900	Other	KG	30	0	0	3	33	EXC	
731	08054000	Grape Fruit,Including Pomelos	KG	25	0	0	0	25	EXC	
732	08055000	Lemons (Citrus Limon, Citrus Limonum) And Limes (Citrus Aurantifolia, Citrus Latifolia)	KG	30	0	0	3	33	EXC	
733	08059000	Other	KG	30	0	0	3	33	EXC	
734	08061000	Fresh	KG	30	0	0	3	33	EXC	
735	08062010	Raisins	KG	100	0	0	0	100	EXC	
736	08062090	Other	KG	100	0	0	0	100	EXC	
737	08071100	Water Melons	KG	30	0	0	3	33	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
738	08071910	Musk Melons	KG	30	0	0	3	33	EXC	
739	08071990	Other	KG	30	0	0	3	33	EXC	
740	08072000	Papaws	KG	30	0	0	3	33	EXC	
741	08081000	Apples	KG	15	35	0	0	50	TRQ - Apples	Subject to conditions specified in Annex 2A and cooperation under the Apple Action Plan.
742	08083000	Pears	KG	30	0	0	3	33	R10 to 50%	
743	08084000	Quinces	KG	30	0	0	3	33	R5 to 50%	
744	08091000	Apricots	KG	30	0	0	3	33	R5 to 50%	
745	08092100	Sour Cherries (Prunus Cerasus)	KG	30	0	0	3	33	R5 to 50%	
746	08092900	Other	KG	30	0	0	3	33	E10	
747	08093000	Peaches, Including Nectarine	KG	30	0	0	3	33	EXC	
748	08094000	Plums And Sloes	KG	25	0	0	0	25	EXC	
749	08101000	Strawberries	KG	30	0	0	3	33	EXC	
750	08102000	Raspberries, Blackberries, Mulberries And Loganberries	KG	30	0	0	3	33	R5 to 50%	
751	08103000	Black, White Or Red Currants And Gooseberries	KG	30	0	0	3	33	R5 to 50%	
752	08104000	Cranberries, Bilberries And Other Fruits Of The Genus Vaccinium	KG	30	0	0	3	33	E10	
753	08105000	Kiwi Fruit	KG	30	0	0	3	33	TRQ - Kiwifruit	Subject to conditions specified in Annex 2A and

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
										cooperation under the Kiwifruit Action Plan.
754	08106000	Durians	KG	30	0	0	3	33	R5 to 50%	
755	08107000	Persimmons	KG	30	0	0	3	33	E10	
756	08109010	Pomegranates	KG	30	0	0	3	33	EXC	
757	08109020	Tamarind, Fresh	KG	30	0	0	3	33	R5 to 50%	
758	08109030	Sapota (Chico)	KG	30	0	0	3	33	R5 to 50%	
759	08109040	Custard-Apple (Ata)	KG	30	0	0	3	33	R5 to 50%	
760	08109050	Bore	KG	30	0	0	3	33	R5 to 50%	
761	08109060	Lichi	KG	30	0	0	3	33	R5 to 50%	
762	08109090	Other	KG	30	0	0	3	33	EXC	
763	08111010	Containing Added Sugar	KG	30	0	0	3	33	EXC	
764	08111020	Not Containaing Added Sugar	KG	30	0	0	3	33	EXC	
765	08111090	Other	KG	30	0	0	3	33	EXC	
766	08112010	Containing Added Sugar	KG	30	0	0	3	33	EXC	
767	08112020	Not Containaing Added Sugar	KG	30	0	0	3	33	EXC	
768	08112090	Other	KG	30	0	0	3	33	EXC	
769	08119010	Containing Added Sugar	KG	30	0	0	3	33	EXC	
770	08119090	Other	KG	30	0	0	3	33	EXC	
771	08121000	Cherries	KG	30	0	0	3	33	EXC	
772	08129010	Mango Slices In Brine	KG	30	0	0	3	33	EXC	
773	08129090	Other	KG	30	0	0	3	33	EXC	
774	08131000	Apricots	KG	30	0	0	3	33	EXC	
775	08132000	Prunes	KG	25	0	0	2.5	27.5	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
776	08133000	Apples	KG	30	0	0	3	33	EXC	
777	08134010	Tamarind, Dried	KG	30	0	0	3	33	EXC	
778	08134020	Singoda Whole	KG	30	0	0	3	33	R5 to 50%	
779	08134090	Other	KG	30	0	0	3	33	EXC	
780	08135010	Mixtures Of Nuts	KG	30	0	0	3	33	EXC	
781	08135020	Mixtures Of Dried Fruits	KG	30	0	0	3	33	EXC	
782	08140000	Peel Of Citrus Fruit Or Melons, Fresh, Frozen, Dried Or Provisionally Preserved In Brine,In Sulphur Water Or In Other Preservative Solutions	KG	30	0	0	3	33	EXC	
783	09011111	A Grade	KG	100	0	0	0	100	EXC	
784	09011112	B Grade	KG	100	0	0	0	100	EXC	
785	09011113	C Grade	KG	100	0	0	0	100	EXC	
786	09011119	Other	KG	100	0	0	0	100	EXC	
787	09011121	Ab Grade	KG	100	0	0	0	100	EXC	
788	09011122	Pb Grade	KG	100	0	0	0	100	EXC	
789	09011123	C Grade	KG	100	0	0	0	100	EXC	
790	09011124	B/B/B Grade	KG	100	0	0	0	100	EXC	
791	09011129	Other	KG	100	0	0	0	100	EXC	
792	09011131	Ab Grade	KG	100	0	0	0	100	EXC	
793	09011132	Pb Grade	KG	100	0	0	0	100	EXC	
794	09011133	C Grade	KG	100	0	0	0	100	EXC	
795	09011139	Other	KG	100	0	0	0	100	EXC	
796	09011141	Ab Grade	KG	100	0	0	0	100	EXC	
797	09011142	Pb Grade	KG	100	0	0	0	100	EXC	
798	09011143	C Grade	KG	100	0	0	0	100	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
799	09011144	B/B/B Grade	KG	100	0	0	0	100	EXC	
800	09011145	Bulk	KG	100	0	0	0	100	EXC	
801	09011149	Other	KG	100	0	0	0	100	EXC	
802	09011190	Other	KG	100	0	0	0	100	EXC	
803	09011200	Decaffeinated	KG	100	0	0	10	110	EXC	
804	09012110	In Bulk Packing	KG	100	0	0	10	110	EXC	
805	09012190	Other	KG	100	0	0	10	110	EXC	
806	09012210	In Bulk Packing	KG	100	0	0	10	110	EXC	
807	09012290	Other	KG	100	0	0	10	110	EXC	
808	09019010	Coffee Husks And Skins	KG	100	0	0	0	100	EXC	
809	09019020	Coffee Substitutes Containing Coffee	KG	100	0	0	10	110	EXC	
810	09019090	Other	KG	100	0	0	10	110	EXC	
811	09021010	Content Not Exceeding 25 G.	KG	100	0	0	10	110	EXC	
812	09021020	Content Exceeding 25 G. But Not Exceeding 1 Kg.	KG	100	0	0	10	110	EXC	
813	09021030	Content Exceeding 1 Kg. But Not Exceeding 3 Kg.	KG	100	0	0	10	110	EXC	
814	09021090	Other	KG	100	0	0	10	110	EXC	
815	09022010	Green Tea In Packets With Contents Exceeding 3Kg But Not Exceeding 20 Kg. Paise Per Kg	KG	100	0	0	10	110	EXC	
816	09022020	Green Tea In Bulk	KG	100	0	0	10	110	EXC	
817	09022030	Green Tea Agglomerated In Forms Such As Ball, Brick And Tablets Paise Per Kg.	KG	100	0	0	10	110	EXC	
818	09022040	Green Tea Waste	KG	100	0	0	10	110	EXC	
819	09022090	Other	KG	100	0	0	10	110	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
820	09023010	Content Not Exceeding 25 G.	KG	100	0	0	10	110	EXC	
821	09023020	Content Exceeding 25 G. But Not Exceeding 1 Kg.	KG	100	0	0	10	110	EXC	
822	09023030	Content Exceeding 1 Kg. But Not Exceeding 3 Kg.	KG	100	0	0	10	110	EXC	
823	09023090	Other	KG	100	0	0	10	110	EXC	
824	09024010	Content Exceeding 3 Kg. But Not Exceeding 20 Kg	KG	100	0	0	10	110	EXC	
825	09024020	Black Tea, Leaf In Bulk	KG	100	0	0	10	110	EXC	
826	09024030	Black Tea, Dust In Bulk	KG	100	0	0	10	110	EXC	
827	09024040	Tea Bags	KG	100	0	0	10	110	EXC	
828	09024050	Black Tea, Agglomerated In Forms Such As Ball, Brick And Tablets	KG	100	0	0	10	110	EXC	
829	09024060	Black Tea, Waste	KG	100	0	0	10	110	EXC	
830	09024090	Other	KG	100	0	0	10	110	EXC	
831	09030000	Mate	KG	30	0	0	3	33	E7	
832	09041110	Pepper, Long	KG	30	0	0	3	33	EXC	
833	09041120	Light Black Pepper	KG	70	0	0	7	77	EXC	
834	09041130	Black Pepper, Garbled	KG	70	0	0	7	77	EXC	
835	09041140	Black Pepper Ungarbled	KG	70	0	0	7	77	EXC	
836	09041150	Green Pepper, Dehydrated	KG	70	0	0	7	77	EXC	
837	09041160	Pepper Pinheads	KG	70	0	0	7	77	EXC	
838	09041170	Green Pepper, Frozen Or Dried	KG	70	0	0	7	77	EXC	
839	09041180	Pepper Other Than Green, Frozen	KG	70	0	0	7	77	EXC	
840	09041190	Other	KG	70	0	0	7	77	EXC	
841	09041200	Crushed Or Ground	KG	70	0	0	7	77	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
842	09042110	Of Genus Capsicum	KG	70	0	0	7	77	EXC	
843	09042120	Of Genus Piments	KG	70	0	0	7	77	EXC	
844	09042211	Chilly Power	KG	70	0	0	7	77	EXC	
845	09042219	Other	KG	70	0	0	7	77	EXC	
846	09042221	Powder	KG	70	0	0	7	77	EXC	
847	09042229	Other	KG	70	0	0	7	77	EXC	
848	09051000	Neither Crushed Nor Ground	KG	30	0	0	3	33	EXC	
849	09052000	Crushed Or Ground	KG	30	0	0	3	33	EXC	
850	09061110	Cinnamon Bark	KG	30	0	0	3	33	EXC	
851	09061120	Cinnamon Tree Flowers	KG	30	0	0	3	33	EXC	
852	09061190	Other	KG	30	0	0	3	33	EXC	
853	09061910	Cassia	KG	30	0	0	3	33	EXC	
854	09061990	Other	KG	30	0	0	3	33	EXC	
855	09062000	Crushed Or Ground	KG	30	0	0	3	33	EXC	
856	09071010	Extracted	KG	35	0	0	3.5	38.5	EXC	
857	09071020	Not Extracted (Other Than Stem)	KG	35	0	0	3.5	38.5	EXC	
858	09071030	Stems	KG	35	0	0	3.5	38.5	EXC	
859	09071090	Other	KG	35	0	0	3.5	38.5	EXC	
860	09072000	Crushed Or Ground	KG	35	0	0	3.5	38.5	EXC	
861	09081110	In Shell	KG	30	0	0	3	33	EXC	
862	09081120	Shelled	KG	30	0	0	3	33	EXC	
863	09081200	Crushed Or Ground	KG	30	0	0	3	33	EXC	
864	09082100	Neither Crushed Nor Ground	KG	30	0	0	3	33	EXC	
865	09082200	Crushed Or Ground	KG	30	0	0	3	33	EXC	
866	09083110	Large (Amomum)	KG	70	0	0	7	77	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
867	09083120	Small (Ellettaria,) Alleppey Green	KG	70	0	0	7	77	EXC	
868	09083130	Small Coorg Green	KG	70	0	0	7	77	EXC	
869	09083140	Small Bleached, Half Bleached Or Bleachable	KG	70	0	0	7	77	EXC	
870	09083150	Small Mixed	KG	70	0	0	7	77	EXC	
871	09083190	Other	KG	70	0	0	7	77	EXC	
872	09083210	Powder	KG	70	0	0	7	77	EXC	
873	09083220	Small Cardamom Seeds	KG	70	0	0	7	77	EXC	
874	09083230	Cardamom Husk	KG	70	0	0	7	77	EXC	
875	09083290	Other	KG	70	0	0	7	77	EXC	
876	09092110	Of Seed Quality	KG	30	0	0	3	33	EXC	
877	09092190	Other	KG	30	0	0	3	33	EXC	
878	09092200	Crushed Or Ground	KG	30	0	0	3	33	EXC	
879	09093111	Of Seed Quality	KG	30	0	0	3	33	EXC	
880	09093119	Other	KG	30	0	0	3	33	EXC	
881	09093121	Of Seed Quality	KG	30	0	0	3	33	EXC	
882	09093129	Other	KG	30	0	0	3	33	EXC	
883	09093200	Crushed Or Ground	KG	30	0	0	3	33	EXC	
884	09096111	Of Seed Quality	KG	30	0	0	3	33	EXC	
885	09096119	Other	KG	30	0	0	3	33	EXC	
886	09096121	Of Seed Quality	KG	30	0	0	3	33	EXC	
887	09096129	Other	KG	30	0	0	3	33	EXC	
888	09096131	Of Seed Quality	KG	30	0	0	3	33	EXC	
889	09096139	Other	KG	30	0	0	3	33	EXC	
890	09096141	Of Seed Quality	KG	30	0	0	3	33	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
891	09096149	Other	KG	30	0	0	3	33	EXC	
892	09096210	Anise	KG	30	0	0	3	33	EXC	
893	09096220	Badian	KG	30	0	0	3	33	EXC	
894	09096230	Caraway Or Fennel	KG	30	0	0	3	33	EXC	
895	09096240	Juniper Berries :	KG	30	0	0	3	33	EXC	
896	09101110	Fresh	KG	30	0	0	3	33	EXC	
897	09101120	Dried, Unbleached	KG	30	0	0	3	33	EXC	
898	09101130	Dried, Bleached	KG	30	0	0	3	33	EXC	
899	09101190	Other (neither crushed nor grounded) ginger	KG	30	0	0	3	33	EXC	
900	09101210	Powder	KG	30	0	0	3	33	EXC	
901	09101290	Other (crushed nor grounded) ginger	KG	30	0	0	3	33	EXC	
902	09102010	Saffron Stigma	KG	30	0	0	3	33	R5 to 50%	
903	09102020	Saffron Stamen	KG	30	0	0	3	33	R5 to 50%	
904	09102090	Other Saffron	KG	30	0	0	3	33	R5 to 50%	
905	09103010	Fresh turmeric (curcuma)	KG	30	0	0	3	33	EXC	
906	09103020	Dried turmeric (curcuma)	KG	30	0	0	3	33	EXC	
907	09103030	Powder turmeric (curcuma)	KG	30	0	0	3	33	EXC	
908	09103090	Other turmeric (curcuma)	KG	30	0	0	3	33	EXC	
909	09109100	Mixtures of two or more or more products of different headings	KG	30	0	0	3	33	EXC	
910	09109911	Celery	KG	30	0	0	3	33	EXC	
911	09109912	Fenugreek	KG	30	0	0	3	33	EXC	
912	09109913	Dill	KG	30	0	0	3	33	EXC	
913	09109914	Ajwain	KG	30	0	0	3	33	EXC	
914	09109915	Cassia Torea	KG	30	0	0	3	33	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
915	09109919	Other	KG	30	0	0	3	33	EXC	
916	09109921	Cassia	KG	30	0	0	3	33	EXC	
917	09109923	Celery	KG	30	0	0	3	33	EXC	
918	09109924	Fenugreek	KG	30	0	0	3	33	EXC	
919	09109925	Dill	KG	30	0	0	3	33	EXC	
920	09109926	Poppy	KG	30	0	0	3	33	EXC	
921	09109927	Mustard	KG	30	0	0	3	33	EXC	
922	09109929	Other	KG	30	0	0	3	33	EXC	
923	09109930	Husk	KG	30	0	0	3	33	EXC	
924	09109990	Other	KG	30	0	0	3	33	EXC	
925	10011100	Seed	KG	100	0	0	0	100	EXC	
926	10011900	Other	KG	40	0	0	4	44	EXC	
927	10019100	Seed	KG	100	0	0	0	100	EXC	
928	10019910	Wheat	KG	40	0	0	4	44	EXC	
929	10019920	Meslin :	KG	100	0	0	0	100	EXC	
930	10021000	Seed	KG	0	0	0	0	0	EIF	
931	10029000	Other	KG	0	0	0	0	0	R5 to 50%	
932	10031000	Seed	KG	0	0	0	0	0	EXC	
933	10039000	Other	KG	0	0	0	0	0	EXC	
934	10041000	Seed	KG	0	0	0	0	0	EIF	
935	10049000	Other	KG	0	0	0	0	0	R5 to 50%	
936	10051000	Seed	KG	50	0	0	5	55	EXC	
937	10059011	Dent Corn (Zea Mays Var. Indenta): Yellow	KG	50	0	0	0	50	EXC	
938	10059019	Dent Corn (Zea Mays Var. Indenta): Other	KG	50	0	0	0	50	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
939	10059020	Flint Corn (Zea Mays Var. Indurata)	KG	50	0	0	0	50	EXC	
940	10059030	Pop Corn (Zea Mays Var. Everta)	KG	50	0	0	0	50	EXC	
941	10059090	Other	KG	50	0	0	0	50	EXC	
942	10061010	Of Seed Quality	KG	80	0	0	0	80	EXC	
943	10061090	Other	KG	80	0	0	0	80	EXC	
944	10062000	Husked Rice	KG	80	0	0	0	80	EXC	
945	10063011	Parboiled : Rice, GI recognised	KG	70	0	0	0	70	EXC	
946	10063012	Parboiled :Basmati Rice	KG	70	0	0	0	70	EXC	
947	10063019	Other	KG	70	0	0	0	70	EXC	
948	10063091	Other: Rice, GI recognised	KG	70	0	0	0	70	EXC	
949	10063092	Basmati Rice	KG	70	0	0	0	70	EXC	
950	10063099	Other	KG	70	0	0	0	70	EXC	
951	10063010	Rice, Parboiled	KG	70	0	0	0	70	EXC	
952	10063020	Basmati Rice	KG	70	0	0	0	70	EXC	
953	10063090	Other	KG	70	0	0	0	70	EXC	
954	10064000	Broken Rice	KG	80	0	0	0	80	EXC	
955	10071000	Seed	KG	50	0	0	5	55	EXC	
956	10079000	Other	KG	50	0	0	5	55	EXC	
957	10081010	Of Seed Quality	KG	0	0	0	0	0	EIF	
958	10081090	Other	KG	0	0	0	0	0	R5 to 50%	
959	10082110	Jawar	KG	50	0	0	5	55	EXC	
960	10082120	Bajra :	KG	50	0	0	5	55	EXC	
961	10082130	Ragi	KG	50	0	0	5	55	EXC	
962	10082140	Barnyard (Echinochloa esculenta (L)	KG	50	0	0	5	55	EXC	
963	10082150	Proso (Panicum miliaceum (L.))	KG	50	0	0	5	55	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
964	10082160	Foxtail (Setaria italica (L.)	KG	50	0	0	5	55	EXC	
965	10082170	Kodo (Paspalum scrobiculatum (L.))	KG	50	0	0	5	55	EXC	
966	10082180	Little (Panicum sumatrense (L.))	KG	50	0	0	5	55	EXC	
967	10082191	Amaranth (Amaranthus)	KG	50	0	0	5	55	EXC	
968	10082199	Other	KG	50	0	0	5	55	EXC	
969	10082910	Jawar	KG	50	0	0	5	55	EXC	
970	10082920	Bajra :	KG	50	0	0	5	55	EXC	
971	10082930	Ragi	KG	50	0	0	5	55	EXC	
972	10082940	Barnyard (Echinochloa esculenta (L)	KG	50	0	0	5	55	EXC	
973	10082950	Proso (Panicum miliaceum (L.))	KG	50	0	0	5	55	EXC	
974	10082960	Foxtail (Setaria italica (L.)	KG	50	0	0	5	55	EXC	
975	10082970	Kodo (Paspalum scrobiculatum (L.))	KG	50	0	0	5	55	EXC	
976	10082980	Little (Panicum sumatrense (L.))	KG	50	0	0	5	55	EXC	
977	10082991	Amaranth (Amaranthus)	KG	50	0	0	5	55	EXC	
978	10082999	Other	KG	50	0	0	5	55	EXC	
979	10083010	Of Seed Quality	KG	0	0	0	0	0	EIF	
980	10083090	Other	KG	0	0	0	0	0	R5 to 50%	
981	10084000	Fino (Digitaria Spp.)	KG	0	0	0	0	0	EXC	
982	10085000	Quinoa (Chenopodium Quinoa)	KG	0	0	0	0	0	R5 to 50%	
983	10086000	Triticale	KG	0	0	0	0	0	EXC	
984	10089010	Of Seed Quality	KG	0	0	0	0	0	EIF	
985	10089090	Other	KG	0	0	0	0	0	R5 to 50%	
986	11010000	Wheat Or Meslin Flour.	KG	30	0	0	3	33	EXC	
987	11022000	Maize (Corn) Flour	KG	30	0	0	3	33	EXC	
988	11029010	Rye Flour	KG	30	0	0	3	33	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
989	11029021	Brown Rice Flour	KG	30	0	0	3	33	EXC	
990	11029022	White Rice Flour	KG	30	0	0	3	33	EXC	
991	11029029	Other	KG	30	0	0	3	33	EXC	
992	11029090	Other	KG	30	0	0	3	33	EXC	
993	11031110	Groat	KG	30	0	0	3	33	EXC	
994	11031120	Meal	KG	30	0	0	3	33	EXC	
995	11031300	Of Maize (Corn)	KG	30	0	0	3	33	EXC	
996	11031900	Of Other Cereals	KG	30	0	0	3	33	EXC	
997	11032000	Pellets	KG	30	0	0	3	33	EXC	
998	11041200	Of Oats	KG	30	0	0	3	33	EXC	
999	11041900	Of Other Cereals	KG	30	0	0	3	33	EXC	
1000	11042200	Of Oats	KG	30	0	0	3	33	EXC	
1001	11042300	Of Maize (Corn)	KG	30	0	0	3	33	EXC	
1002	11042900	Of Other Cereals	KG	30	0	0	3	33	EXC	
1003	11043000	Germ Of Cereals, Whole, Rolled, Flaked Or Ground	KG	30	0	0	3	33	EXC	
1004	11051000	Flour, Meal And Powder	KG	30	0	0	3	33	EXC	
1005	11052000	Flakes, Granules And Pellets	KG	30	0	0	3	33	EXC	
1006	11061010	Guar Meal	KG	30	0	0	3	33	EXC	
1007	11061090	Others	KG	30	0	0	3	33	EXC	
1008	11062010	Of Sago	KG	30	0	0	3	33	EXC	
1009	11062020	Of Manioc	KG	30	0	0	3	33	EXC	
1010	11062090	Of Other Roots And Tubers	KG	30	0	0	3	33	EXC	
1011	11063010	Of Tamarind	KG	30	0	0	3	33	EXC	
1012	11063020	Of Singoda	KG	30	0	0	3	33	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
1013	11063030	Mango Flour	KG	30	0	0	3	33	EXC	
1014	11063090	Other	KG	30	0	0	3	33	EXC	
1015	11071000	Not Roasted	KG	30	0	0	3	33	R10 to 50%	
1016	11072000	Roasted	KG	30	0	0	3	33	EXC	
1017	11081100	Wheat Starch	KG	30	0	0	3	33	EXC	
1018	11081200	Maize Starch	KG	30	0	0	3	33	EXC	
1019	11081300	Potato Starch	KG	30	0	0	3	33	EXC	
1020	11081400	Manioc	KG	50	0	0	5	55	EXC	
1021	11081910	Sago	KG	50	0	0	5	55	EXC	
1022	11081990	Other	KG	50	0	0	5	55	EXC	
1023	11082000	Inulin	KG	30	0	0	3	33	EXC	
1024	11090000	Wheat Gluten, Whether Or Not Dried	KG	30	0	0	3	33	EXC	
1025	12011000	Seed	KG	45	0	0	4.5	49.5	E7	
1026	12019000	Other	KG	45	0	0	4.5	49.5	EXC	
1027	12023010	H.P.S :	KG	30	0	0	3	33	E7	
1028	12023090	Other	KG	30	0	0	3	33	E7	
1029	12024110	H.P.S :	KG	30	0	0	3	33	EXC	
1030	12024190	Other	KG	30	0	0	3	33	EXC	
1031	12024210	Kernels, H.P.S.	KG	30	0	0	3	33	EXC	
1032	12024220	Kernels, Other	KG	30	0	0	3	33	EXC	
1033	12024290	Other	KG	30	0	0	3	33	EXC	
1034	12030000	Copra.	KG	70	0	0	7	77	EXC	
1035	12040010	Of Seed Quality	KG	30	0	0	3	33	E7	
1036	12040090	Other	KG	30	0	0	3	33	E7	
1037	12051000	Of Seed Quality	KG	30	0	0	3	33	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
1038	12059000	Other	KG	30	0	0	3	33	EXC	
1039	12060010	Of Seed Quality	KG	30	0	0	3	33	E10	
1040	12060090	Other	KG	30	0	0	3	33	E7	
1041	12071010	Palm Nuts	KG	30	0	0	3	33	E7	
1042	12071090	Palm Kernels	KG	30	0	0	3	33	E7	
1043	12072100	Seed	KG	30	0	0	3	33	EXC	
1044	12072900	Other	KG	30	0	0	3	33	EXC	
1045	12073010	Of Seed Quality	KG	30	0	0	3	33	E7	
1046	12073090	Other	KG	30	0	0	3	33	E7	
1047	12074010	Of Seed Quality	KG	30	0	0	3	33	E7	
1048	12074090	Other	KG	30	0	0	3	33	E7	
1049	12075010	Of Seed Quality	KG	30	0	0	3	33	E7	
1050	12075090	Other	KG	30	0	0	3	33	EXC	
1051	12076010	Of Seed Quality	KG	30	0	0	3	33	E7	
1052	12076090	Other	KG	30	0	0	3	33	E7	
1053	12077010	Of Seed Quality	KG	30	0	0	3	33	E7	
1054	12077090	Other	KG	30	0	0	3	33	E7	
1055	12079100	Poppy Seeds	KG	20	0	0	2	22	E7	
1056	12079910	Ajams	KG	30	0	0	3	33	E7	
1057	12079920	Mango Kernel	KG	30	0	0	3	33	E7	
1058	12079930	Niger Seed	KG	30	0	0	3	33	E7	
1059	12079940	Kokam	KG	30	0	0	3	33	E7	
1060	12079990	Other	KG	30	0	0	3	33	E7	
1061	12081000	Of Soya Beans	KG	30	0	0	3	33	EXC	
1062	12089000	Other	KG	30	0	0	3	33	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
1063	12091000	Sugar Beet Seed	KG	15	0	0	1.5	16.5	E7	
1064	12092100	Lucerne (Alfalfa) Seed	KG	15	0	0	1.5	16.5	E7	
1065	12092200	Clover (Trifolium Spp.) Seed	KG	15	0	0	1.5	16.5	E7	
1066	12092300	Fescue Seed	KG	15	0	0	1.5	16.5	E7	
1067	12092400	Kentucky Blue Grass (Poa Pratensis L.) Seed	KG	15	0	0	1.5	16.5	E7	
1068	12092500	Rye Grass (Lolium Multiflorum Lam., Lolium Perenne L.) Seed	KG	15	0	0	1.5	16.5	E7	
1069	12092910	Australian Lupin Seeds	KG	15	0	0	1.5	16.5	EXC	
1070	12092990	Other	KG	15	0	0	1.5	16.5	E7	
1071	12093000	Seeds Of Herbaceous Plants Cultivated Principally For Their Flowers	KG	15	0	0	1.5	16.5	E7	
1072	12099110	Of Cabbage	KG	5	0	0	0.5	5.5	E7	
1073	12099120	Of Cauliflower	KG	5	0	0	0.5	5.5	E7	
1074	12099130	Of Onion	KG	5	0	0	0.5	5.5	EXC	
1075	12099140	Of Pea	KG	5	0	0	0.5	5.5	E10	
1076	12099150	Of Radish	KG	5	0	0	0.5	5.5	E10	
1077	12099160	Of Tomato	KG	5	0	0	0.5	5.5	E7	
1078	12099170	Of Chilly Of Genus Capsium	KG	5	0	0	0.5	5.5	E7	
1079	12099190	Other	KG	5	0	0	0.5	5.5	E10	
1080	12099910	Fruit Seeds For Planting Or Sowing	KG	5	0	0	0.5	5.5	E7	
1081	12099990	Other	KG	5	0	0	0.5	5.5	EXC	
1082	12101000	Hop Cones, Neither Ground Nor Powdered Nor In The Form Of Pellets	KG	30	0	0	3	33	E7	
1083	12102000	Hop Cones,Ground ,Powdered Or In The Form Of Pellets	KG	30	0	0	3	33	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
1084	12112000	Ginseng Roots	KG	30	0	0	3	33	EXC	
1085	12113000	Coca Leaf	KG	15	0	0	1.5	16.5	EXC	
1086	12114000	Poppy Straw	KG	15	0	0	1.5	16.5	EXC	
1087	12115000	Ephedra	KG	15	0	0	1.5	16.5	EXC	
1088	12116000	Bark Of African Cherry (Prunus Africana)	KG	15	0	0	1.5	16.5	EXC	
1089	12119011	Ambrette Seeds	KG	15	0	0	1.5	16.5	EXC	
1090	12119012	Nuxvomica,Dried Ripe Seeds	KG	15	0	0	1.5	16.5	EXC	
1091	12119013	Psyllium seeds(isobgul)	KG	15	0	0	1.5	16.5	EXC	
1092	12119014	Neem seeds	KG	15	0	0	1.5	16.5	EXC	
1093	12119015	Jojoba seeds	KG	15	0	0	1.5	16.5	EXC	
1094	12119016	Garcinia	KG	15	0	0	1.5	16.5	EXC	
1095	12119019	Other	KG	15	0	0	1.5	16.5	EXC	
1096	12119021	Belladona Leaves	KG	15	0	0	1.5	16.5	EXC	
1097	12119022	Senna Leaves And Pods	KG	15	0	0	1.5	16.5	EXC	
1098	12119023	Neem leaves	KG	15	0	0	1.5	16.5	EXC	
1099	12119024	Gymnema	KG	15	0	0	1.5	16.5	EXC	
1100	12119025	Cubeb	KG	15	0	0	1.5	16.5	EXC	
1101	12119026	Pyrethrum	KG	15	0	0	1.5	16.5	EXC	
1102	12119029	Other	KG	15	0	0	1.5	16.5	EXC	
1103	12119031	Cascara Sagrada Bark	KG	15	0	0	1.5	16.5	EXC	
1104	12119032	Psyllium husk (isobgol husk)	KG	15	0	0	1.5	16.5	EXC	
1105	12119033	Gamboge fruit rind	KG	15	0	0	1.5	16.5	EXC	
1106	12119034	Ashoka (Saraca asoca.)	KG	15	0	0	1.5	16.5	EXC	
1107	12119035	Arjuna (Terminalia arjuna)	KG	15	0	0	1.5	16.5	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
1108	12119039	Other	KG	15	0	0	1.5	16.5	EXC	
1109	12119041	Belladona roots	KG	15	0	0	1.5	16.5	EXC	
1110	12119042	Galangal Rhizomes And Roots	KG	15	0	0	1.5	16.5	EXC	
1111	12119043	Ipecac dried rhizome and roots	KG	15	0	0	1.5	16.5	EXC	
1112	12119044	Serpentina Roots (rowwalfia serpentina and other species of rowwalfias)	KG	15	0	0	1.5	16.5	EXC	
1113	12119045	Zedovary Roots	KG	15	0	0	1.5	16.5	EXC	
1114	12119046	Kuth Root	KG	15	0	0	1.5	16.5	EXC	
1115	12119047	Sarasaparilla Roots	KG	15	0	0	1.5	16.5	EXC	
1116	12119048	Sweet Flag Rhizomes	KG	15	0	0	1.5	16.5	EXC	
1117	12119049	Other	KG	15	0	0	1.5	16.5	EXC	
1118	12119051	Sandalwood chips and Dust	KG	15	0	0	1.5	16.5	EXC	
1119	12119052	Vinca rosea herbs	KG	15	0	0	1.5	16.5	EXC	
1120	12119053	Mint Including Leaves	KG	15	0	0	1.5	16.5	EXC	
1121	12119054	Agarwood	KG	15	0	0	1.5	16.5	EXC	
1122	12119055	Chirata	KG	15	0	0	1.5	16.5	EXC	
1123	12119056	Basil,Hyssop,Rosemary,Sage And Savory	KG	15	0	0	1.5	16.5	EXC	
1124	12119057	Ashwagandha (Withania somnifera)	KG	15	0	0	1.5	16.5	EXC	
1125	12119058	Giloy (Tinospora cordifolia)	KG	15	0	0	1.5	16.5	EXC	
1126	12119059	Other	KG	15	0	0	1.5	16.5	EXC	
1127	12119090	Other	KG	15	0	0	1.5	16.5	EXC	
1128	12122110	Seaweeds	KG	30	0	0	3	33	E7	
1129	12122190	Other Algae	KG	30	0	0	3	33	E7	
1130	12122910	Seaweeds	KG	30	0	0	3	33	E7	

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1131	12122990	Other Algae	KG	30	0	0	3	33	E7	
1132	12129100	Sugar Beet	KG	30	0	0	3	33	E7	
1133	12129200	Locust Beans (Carob)	KG	30	0	0	3	33	E7	
1134	12129300	Sugar Cane	KG	30	0	0	3	33	E7	
1135	12129400	Chicory Roots	KG	30	0	0	3	33	E7	
1136	12129910	Kokam (Cocum) Flowers	KG	30	0	0	3	33	E7	
1137	12129920	Mohua Flowers	KG	30	0	0	3	33	E7	
1138	12129990	Other	KG	30	0	0	3	33	E7	
1139	12130000	Cereal Straw And Husks, Unprepared, Whether Or Not Chopped, Ground, Pressed Or In Form Of Pellets	KG	30	0	0	3	33	EXC	
1140	12141000	Lucerne Meal And Pellets	KG	30	0	0	3	33	EXC	
1141	12149000	Other	KG	30	0	0	3	33	EXC	
1142	13012000	Gum Arabic	KG	30	0	0	3	33	EXC	
1143	13019011	Asian Gum	KG	30	0	0	3	33	EXC	
1144	13019012	African Gum	KG	30	0	0	3	33	EXC	
1145	13019013	Asafoetida	KG	5	0	0	0.5	5.5	EXC	
1146	13019014	Benjamin Ras	KG	30	0	0	3	33	EXC	
1147	13019015	Benjamin Cowrie	KG	30	0	0	3	33	EXC	
1148	13019016	Karaya Gum Hastab	KG	30	0	0	3	33	EXC	
1149	13019017	Tragacanth	KG	30	0	0	3	33	EXC	
1150	13019018	Storax	KG	30	0	0	3	33	EXC	
1151	13019019	Other	KG	30	0	0	3	33	EXC	
1152	13019021	Copal	KG	30	0	0	3	33	EXC	
1153	13019022	Dammar Batu	KG	30	0	0	3	33	EXC	
1154	13019029	Other	KG	30	0	0	3	33	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
1155	13019031	Myrrh	KG	30	0	0	3	33	EXC	
1156	13019032	Oilbanum Or Frankincense	KG	30	0	0	3	33	EXC	
1157	13019033	Mastic Gum	KG	30	0	0	3	33	EXC	
1158	13019034	Xanthium Gum	KG	30	0	0	3	33	EXC	
1159	13019039	Other	KG	30	0	0	3	33	EXC	
1160	13019041	Of Seeds	KG	30	0	0	3	33	EXC	
1161	13019042	Of Fruits	KG	30	0	0	3	33	EXC	
1162	13019043	Of Leaves	KG	30	0	0	3	33	EXC	
1163	13019044	Of Spices	KG	30	0	0	3	33	EXC	
1164	13019045	Of Flowers	KG	30	0	0	3	33	EXC	
1165	13019046	Of Roots	KG	30	0	0	3	33	EXC	
1166	13019049	Other	KG	30	0	0	3	33	EXC	
1167	13019099	Other Than Lac	KG	30	0	0	3	33	EXC	
1168	13021100	Opium	KG	30	0	0	3	33	EXC	
1169	13021200	Of Liqourice	KG	30	0	0	3	33	EXC	
1170	13021300	Of Hops	KG	30	0	0	3	33	EXC	
1171	13021400	Of Ephedra	KG	15	0	0	1.5	16.5	EXC	
1172	13021911	Of Belladona	KG	15	0	0	1.5	16.5	EXC	
1173	13021912	Of Cascara Sagrada	KG	15	0	0	1.5	16.5	EXC	
1174	13021913	Of Nuxvomica	KG	15	0	0	1.5	16.5	EXC	
1175	13021914	Of Ginseng	KG	15	0	0	1.5	16.5	EXC	
1176	13021915	Of Agarose	KG	15	0	0	1.5	16.5	EXC	
1177	13021916	Of Neem	KG	15	0	0	1.5	16.5	EXC	
1178	13021917	Of Gymnema	KG	15	0	0	1.5	16.5	EXC	
1179	13021918	Of Garacenia Or Cambodge	KG	15	0	0	1.5	16.5	EXC	

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1180	13021919	Other	KG	15	0	0	1.5	16.5	EXC	
1181	13021920	Cashew Shell Liquid , Crude	KG	15	0	0	1.5	16.5	EXC	
1182	13021930	Purified And Distilled Cnsl	KG	15	0	0	1.5	16.5	EXC	
1183	13021990	Other	KG	15	0	0	1.5	16.5	EXC	
1184	13022000	Pectic Substances, Pectinates And Pectates	KG	15	0	0	1.5	16.5	EXC	
1185	13023100	Agar-Agar	KG	30	0	0	3	33	EXC	
1186	13023231	Chemically treated	KG	30	0	0	3	33	EXC	
1187	13023239	Other	KG	30	0	0	3	33	EXC	
1188	13023290	Other	KG	30	0	0	3	33	EXC	
1189	13023910	Tamarind Kernel Powder	KG	30	0	0	3	33	EXC	
1190	13023920	Kappa carrageenan	KG	30	0	0	3	33	EXC	
1191	13023990	Other	KG	30	0	0	3	33	EXC	
1192	14011000	Bamboos	KG	25	0	0	2.5	27.5	EXC	
1193	14012000	Rattans	KG	30	0	0	3	33	EXC	
1194	14019010	Canes	KG	30	0	0	3	33	EXC	
1195	14019090	Other	KG	30	0	0	3	33	EXC	
1196	14042000	Cotton Linters	KG	30	0	0	3	33	E7	
1197	14049010	Bidi Wrappper Leaves	KG	30	0	0	3	33	E7	
1198	14049021	Powder	KG	30	0	0	3	33	EXC	
1199	14049029	Other	KG	30	0	0	3	33	EXC	
1200	14049030	Hard Seeds,Pips,Hulls And Nuts, Of A Kind Used Primarily For Carving	KG	30	0	0	3	33	EXC	
1201	14049040	Betel Leaves	KG	30	0	0	3	33	E7	
1202	14049050	Indian Katha	KG	30	0	0	3	33	EXC	
1203	14049060	Coconut Shell , Unworked	KG	30	0	0	3	33	EXC	

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1204	14049070	Rudraksha Seeds	KG	30	0	0	3	33	E7	
1205	14049090	Other	KG	30	0	0	3	33	EXC	
1206	15011000	Lard	KG	30	0	0	3	33	EXC	
1207	15012000	Other Pig Fat	KG	30	0	0	3	33	EXC	
1208	15019000	Other	KG	30	0	0	3	33	EXC	
1209	15021010	Mutton Tallow	KG	15	0	0	0	15	EXC	
1210	15021090	Other	KG	15	0	0	0	15	EXC	
1211	15029010	Unrendered Fats	KG	15	0	0	0	15	EXC	
1212	15029020	Rendered Fats Or Solvent Extraction Fats	KG	15	0	0	0	15	EXC	
1213	15029090	Other	KG	15	0	0	0	15	EXC	
1214	15030000	Lard Stearin, Lard Oil, Oleostearin, Oleo-Oil And Tallow Oil, Not Emulsified Or Mixed Or Otherwise Prepared.	KG	30	0	0	3	33	EXC	
1215	15041010	Cod Liver Oil	KG	30	0	0	3	33	EXC	
1216	15041091	Squid Liver Oil	KG	30	0	0	3	33	EXC	
1217	15041099	Other	KG	30	0	0	3	33	EXC	
1218	15042010	Fish Body Oil	KG	30	0	0	3	33	EXC	
1219	15042020	Fish Lipid Oil	KG	30	0	0	3	33	EXC	
1220	15042030	Sperm Oil	KG	30	0	0	3	33	EXC	
1221	15042090	Other	KG	30	0	0	3	33	EXC	
1222	15043000	Fats And Oils And Their Fractions, Of Marine Mammals	KG	30	0	0	3	33	EXC	
1223	15050010	Wood Alcohol (Including Lanolin Alcohol)	KG	15	0	0	1.5	16.5	EXC	
1224	15050020	Wool Grease,Crude	KG	15	0	0	1.5	16.5	EXC	

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1225	15050090	Other	KG	15	0	0	1.5	16.5	EXC	
1226	15060010	Neats Foot Oil And Fats From Bone Or Waste	KG	30	0	0	3	33	EXC	
1227	15060090	Other	KG	30	0	0	3	33	EXC	
1228	15071000	Crude Soya bean oil, whether or not degummed	KG	20	5	0	2.5	27.5	EXC	
1229	15079010	Edible Grade	KG	32.5	0	0	3.25	35.75	EXC	
1230	15079090	Other	KG	45	0	0	4.5	49.5	EXC	
1231	15081000	Crude	KG	35	0	0	3.5	38.5	EXC	
1232	15089010	Deodorized (Salad Oil)	KG	45	0	0	4.5	49.5	EXC	
1233	15089091	Edible Grade	KG	35	0	0	3.5	38.5	EXC	
1234	15089099	Other	KG	45	0	0	4.5	49.5	EXC	
1235	15092000	Extra Virgin Olive Oil	KG	35	0	0	3.5	38.5	EXC	
1236	15093000	Virgin Oilve Oil	KG	35	0	0	3.5	38.5	EXC	
1237	15094000	Other Virgin Olive Oils	KG	35	0	0	3.5	38.5	EXC	
1238	15099010	Olive Oil Edible Grade	KG	40	0	0	0	40	EXC	
1239	15099090	Other	KG	35	0	0	0	35	EXC	
1240	15101000	Crude Oilve Pomace Oil	KG	35	0	0	3.5	38.5	EXC	
1241	15109010	Refined Oilive Pomace Oil	KG	35	0	0	0	35	EXC	
1242	15109090	Other	KG	45	0	0	0	45	EXC	
1243	15111000	Crude palm Oil	KG	20	5	0	2.5	27.5	EXC	
1244	15119010	Refined Bleached Deoderised Palm Oil	KG	32.5	0	0	3.25	35.75	EXC	
1245	15119020	Refined Bleached Deoderised Palmolein	KG	32.5	0	0	3.25	35.75	EXC	
1246	15119030	Refined Bleached Deoderised Palm Stearin	KG	32.5	0	0	3.25	35.75	EXC	

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1247	15119090	Other	KG	32.5	0	0	3.25	35.75	EXC	
1248	15121110	Sunflower Seed Oil	KG	20	5	0	2.5	27.5	EXC	
1249	15121120	Safflower Seed Oil (Kardi Seed Oil)	KG	45	0	0	4.5	49.5	EXC	
1250	15121910	Sunflower Oil, Edible Grade	KG	32.5	0	0	3.25	35.75	EXC	
1251	15121920	Sunflower Oil, Non-Edible Grade (Othe Than Crude Oil)	KG	45	0	0	4.5	49.5	EXC	
1252	15121930	Safflower Oil, Edible Grade	KG	45	0	0	4.5	49.5	EXC	
1253	15121940	Safflower Oil, Non-Edible Grade	KG	45	0	0	4.5	49.5	EXC	
1254	15121990	Other	KG	35	0	0	3.5	38.5	EXC	
1255	15122100	Crude Oil, Whether Or Not Gossypol Has Been Removed	KG	35	0	0	3.5	38.5	EXC	
1256	15122910	Edible Grade	KG	35	0	0	3.5	38.5	EXC	
1257	15122990	Other	KG	45	0	0	4.5	49.5	EXC	
1258	15131100	Crude Oil	KG	35	0	0	3.5	38.5	EXC	
1259	15131900	Other	KG	45	0	0	4.5	49.5	EXC	
1260	15132110	Palm Kernel Oil	KG	35	0	0	3.5	38.5	EXC	
1261	15132120	Babbasu Oil	KG	35	0	0	3.5	38.5	EXC	
1262	15132910	Palm Kernel Oil And Its Fractions	KG	45	0	0	4.5	49.5	EXC	
1263	15132920	Babbasu Oil And Its Fractions Edible Grade	KG	35	0	0	3.5	38.5	EXC	
1264	15132930	Babbasu Oil And Its Fractions, Other Than Edible Grade	KG	45	0	0	4.5	49.5	EXC	
1265	15132990	Other	KG	45	0	0	4.5	49.5	EXC	
1266	15141110	Colza Oil	KG	35	0	0	3.5	38.5	EXC	
1267	15141120	Rape Oil	KG	35	0	0	3.5	38.5	EXC	
1268	15141190	Other	KG	35	0	0	3.5	38.5	EXC	

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1269	15141910	Refined Colza Oil Of Edible Grade	KG	45	0	0	4.5	49.5	EXC	
1270	15141920	Refined Rapeseed Oil Of Edible Grade	KG	45	0	0	4.5	49.5	EXC	
1271	15141990	Other	KG	45	0	0	4.5	49.5	EXC	
1272	15149110	Colza Oil	KG	35	0	0	3.5	38.5	EXC	
1273	15149120	Musatrd Oil	KG	35	0	0	3.5	38.5	EXC	
1274	15149190	Rapeseed Oil	KG	35	0	0	3.5	38.5	EXC	
1275	15149910	Refined Colza Oil Of Edible Grade	KG	45	0	0	4.5	49.5	EXC	
1276	15149920	Refined Mustard Oil Of Edible Grade	KG	45	0	0	4.5	49.5	EXC	
1277	15149930	Refined Rapeseed Oil Of Edible Grade	KG	45	0	0	4.5	49.5	EXC	
1278	15149990	Other	KG	45	0	0	4.5	49.5	EXC	
1279	15151100	Linseed Crude Oil	KG	35	0	0	3.5	38.5	EXC	
1280	15151910	Edible Grade	KG	35	0	0	3.5	38.5	EXC	
1281	15151990	Other	KG	45	0	0	4.5	49.5	EXC	
1282	15152100	Crude Oil	KG	35	0	0	3.5	38.5	EXC	
1283	15152910	Edible Grade	KG	35	0	0	3.5	38.5	EXC	
1284	15152990	Other	KG	45	0	0	4.5	49.5	EXC	
1285	15153010	Edible Grade	KG	35	0	0	3.5	38.5	EXC	
1286	15153090	Other	KG	45	0	0	4.5	49.5	EXC	
1287	15155010	Crude Oil	KG	35	0	0	3.5	38.5	EXC	
1288	15155091	Edible Grade	KG	35	0	0	3.5	38.5	EXC	
1289	15155099	Other	KG	45	0	0	4.5	49.5	EXC	
1290	15156000	Microbial Fats And Oils And Their Fractions	KG	45	0	0	4.5	49.5	EXC	
1291	15159010	Fixed Vegetables Oils, Namely The Following: Cul Moogra Oil, Mawra Oil, Kokam Oil, Tobacco Seed Oil, Sal Oil	KG	35	0	0	3.5	38.5	EXC	

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1292	15159020	Fixed Vegetables Oil, Namely The Following: Neem Seed Oil, Karanj Oil, Silk Cotton Seed Oil, Khkon Oil, Water Melon Oil, Kusum Oil, Rubber Seed Oil, Dhup Oil, Undi Oil, Maroti Oil, Pisa Oil, Nahar Oil	KG	35	0	0	3.5	38.5	EXC	
1293	15159030	Fixed Vegetables Oils, Namely The Cardamom Oil, Chillies Or Capsicum Oil, Turmeric Oil, Ajwain Seed Oil, Niger Seed Oil, Garlic Oil	KG	35	0	0	3.5	38.5	EXC	
1294	15159040	Fixed Vegetables Oils Of Edible Grade Namely The Following The Following : Mango Kernel Oil, Mahua Oil, Rice Bran Oil	KG	35	0	0	3.5	38.5	EXC	
1295	15159091	Edible Grade	KG	35	0	0	3.5	38.5	EXC	
1296	15159099	Other	KG	45	0	0	4.5	49.5	EXC	
1297	15161000	Animal Fats And Oils And Their Fractions	KG	30	0	0	3	33	EXC	
1298	15162011	Vegetable Fats And Oils, Edible Grade	KG	45	0	0	4.5	49.5	EXC	
1299	15162019	Other	KG	80	0	0	8	88	EXC	
1300	15162021	Edible Grade	KG	45	0	0	4.5	49.5	EXC	
1301	15162029	Other	KG	80	0	0	8	88	EXC	
1302	15162031	Edible Grade	KG	45	0	0	4.5	49.5	EXC	
1303	15162039	Other	KG	80	0	0	8	88	EXC	
1304	15162091	Edible Grade	KG	45	0	0	4.5	49.5	EXC	
1305	15162099	Other	KG	80	0	0	8	88	EXC	
1306	15163000	Microbial Fats And Oils And Their Fractions	KG	80	0	0	8	88	EXC	
		All goods of edible grade	KG	45	0	0	4.5	49.5	EXC	
1307	15171010	Of Animal Origin	KG	30	0	0	3	33	EXC	

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1308	15171021	Edible Grade	KG	45	0	0	4.5	49.5	EXC	
1309	15171022	Linoxyn	KG	30	0	0	3	33	EXC	
1310	15171029	Other	KG	30	0	0	3	33	EXC	
1311	15179010	Sal Fat (Processed Or Refined)	KG	45	0	0	4.5	49.5	EXC	
1312	15179030	Imitation Lard Of Animal Origin	KG	30	0	0	3	33	EXC	
1313	15179040	Imitation Lard Of Vegetables Origin	KG	30	0	0	3	33	EXC	
1314	15179090	Other	KG	30	0	0	3	33	EXC	
1315	15180011	Edible Grade	KG	45	0	0	4.5	49.5	EXC	
1316	15180019	Other	KG	30	0	0	3	33	EXC	
1317	15180021	Edible Grade	KG	45	0	0	4.5	49.5	EXC	
1318	15180029	Other	KG	30	0	0	3	33	EXC	
1319	15180031	Edible Grade	KG	45	0	0	4.5	49.5	EXC	
1320	15180039	Other	KG	30	0	0	3	33	EXC	
1321	15180040	Other	KG	30	0	0	3	33	EXC	
1322	15200000	Glycerol , Crude; Glycerol Waters And Glycerol Lyes	KG	30	0	0	3	33	EXC	
		Crude Glycerin	KG	7.5	0	0	0.75	8.25	EXC	
1323	15211011	Edible Wax For Waxing Fresh Fruits And Vegetables	KG	30	0	0	3	33	EXC	
1324	15211019	Other	KG	30	0	0	3	33	EXC	
1325	15211090	Other	KG	30	0	0	3	33	EXC	
1326	15219010	Beewax Whether Or Not Coloured	KG	30	0	0	3	33	EXC	
1327	15219020	Shellac Wax Whether Or Not Coloured	KG	30	0	0	3	33	EXC	
1328	15219090	Other	KG	30	0	0	3	33	EXC	
1329	15220010	Degras	KG	30	0	0	3	33	EXC	
1330	15220020	Soap Stocks	KG	30	0	0	3	33	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
1331	15220090	Other	KG	30	0	0	3	33	EXC	
1332	16010000	Sausages And Similar Products, Of Meat Meat Offal Or Bloods; Food Preparations Based On These Products	KG	100	0	0	10	110	E7	
1333	16021000	Homogenised Preparations	KG	30	0	0	3	33	E7	
1334	16022000	Of Liver Of Any Animal	KG	30	0	0	3	33	E7	
1335	16023100	Of Turkeys	KG	30	0	0	3	33	E7	
1336	16023200	Of Fowls Of The Species Gallus Domesticus	KG	100	0	0	10	110	E7	
1337	16023900	Other	KG	30	0	0	3	33	E7	
1338	16024100	Hams And Cuts Thereof	KG	30	0	0	3	33	E7	
1339	16024200	Shoulders And Cuts Thereof	KG	30	0	0	3	33	E7	
1340	16024900	Other, Including Mixtures	KG	30	0	0	3	33	E7	
1341	16025000	O Bovine Animals	KG	30	0	0	3	33	E7	
1342	16029000	Other, Including Preparations Of Blood Of Any Animal	KG	30	0	0	3	33	E7	
1343	16030010	Extracts And Juices Of Meat	KG	30	0	0	3	33	E7	
1344	16030020	Extracts Of Fish	KG	30	0	0	3	33	E7	
1345	16030090	Other	KG	30	0	0	3	33	E7	
1346	16041100	Salmon	KG	30	0	0	3	33	EXC	
1347	16041210	Pickled	KG	30	0	0	3	33	EXC	
1348	16041290	Other	KG	30	0	0	3	33	EXC	
1349	16041310	Sardines,Sardinella And Brisling	KG	30	0	0	3	33	EXC	
1350	16041320	Sprats	KG	30	0	0	3	33	EXC	
1351	16041410	Tunas	KG	30	0	0	3	33	EXC	
1352	16041490	Others	KG	30	0	0	3	33	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
1353	16041500	Mackerel	KG	30	0	0	3	33	EXC	
1354	16041600	Anchovies	KG	30	0	0	3	33	EXC	
1355	16041700	Eels	KG	30	0	0	3	33	EXC	
1356	16041800	Shark Fins	KG	30	0	0	3	33	EXC	
1357	16041900	Other	KG	30	0	0	3	33	EXC	
1358	16042000	Other Prepared Or Preserved Fish	KG	30	0	0	3	33	EXC	
1359	16043100	Caviar	KG	30	0	0	3	33	EXC	
1360	16043200	Caviar Substitutes	KG	30	0	0	3	33	EXC	
1361	16051000	Crab	KG	30	0	0	3	33	EXC	
1362	16052100	Not In Airtight Container	KG	30	0	0	3	33	EXC	
1363	16052900	Other	KG	30	0	0	3	33	EXC	
1364	16053000	Lobster	KG	30	0	0	3	33	EXC	
1365	16054000	Other Crustaceans	KG	30	0	0	3	33	EXC	
1366	16055100	Oysters	KG	30	0	0	3	33	EXC	
1367	16055200	Scallops. Including Queen Scallops	KG	30	0	0	3	33	EXC	
1368	16055300	Mussels	KG	30	0	0	3	33	EXC	
1369	16055400	Cuttle Fish And Squid	KG	30	0	0	3	33	EXC	
1370	16055500	Octopus	KG	30	0	0	3	33	EXC	
1371	16055600	Clams, Cockles And Arkshells	KG	30	0	0	3	33	EXC	
1372	16055700	Abalone	KG	30	0	0	3	33	EXC	
1373	16055800	Snails, Other Than Sea Snails	KG	30	0	0	3	33	EXC	
1374	16055900	Other	KG	30	0	0	3	33	EXC	
1375	16056100	Sea Cucumbers	KG	30	0	0	3	33	EXC	
1376	16056200	Sea Urchins	KG	30	0	0	3	33	EXC	
1377	16056300	Jellyfish	KG	30	0	0	3	33	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
1378	16056900	Other	KG	30	0	0	3	33	EXC	
1379	17011200	Beet Sugar	KG	100	0	0	10	110	EXC	
1380	17011310	Cane Jaggery	KG	100	0	0	10	110	EXC	
1381	17011320	Khandasari Sugar	KG	100	0	0	10	110	EXC	
1382	17011390	Other	KG	100	0	0	10	110	EXC	
1383	17011410	Cane Jaggery	KG	100	0	0	10	110	EXC	
1384	17011420	Khandasari Sugar	KG	100	0	0	10	110	EXC	
1385	17011490	Other :	KG	100	0	0	10	110	EXC	
1386	17019100	Refined Sugar Containing Added Flavouring Or Colouring Matter	KG	100	0	0	10	110	EXC	
1387	17019910	Sugar Cubes	KG	100	0	0	10	110	EXC	
1388	17019990	Other	KG	100	0	0	10	110	EXC	
1389	17021110	In Solid Form	KG	25	0	0	2.5	27.5	EXC	
1390	17021190	Other	KG	25	0	0	2.5	27.5	EXC	
1391	17021910	In Solid Form	KG	25	0	0	2.5	27.5	EXC	
1392	17021990	Other	KG	25	0	0	2.5	27.5	EXC	
1393	17022010	In Solid Form	KG	30	0	0	3	33	EXC	
1394	17022090	Other	KG	30	0	0	3	33	EXC	
1395	17023010	Glucose, Liquid	KG	30	0	0	3	33	EXC	
1396	17023020	Glucose, Solid	KG	30	0	0	3	33	EXC	
1397	17023031	In Solid Form	KG	30	0	0	3	33	EXC	
1398	17023039	Other	KG	30	0	0	3	33	EXC	
1399	17024010	Glucose, Liquid	KG	30	0	0	3	33	EXC	
1400	17024020	Glucose, Solid	KG	30	0	0	3	33	EXC	
1401	17024031	In Solid Form	KG	30	0	0	3	33	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
1402	17024039	Other	KG	30	0	0	3	33	EXC	
1403	17025000	Chemically Pure Fructose	KG	30	0	0	3	33	EXC	
1404	17026010	In Solid Form	KG	30	0	0	3	33	EXC	
1405	17026090	Other	KG	30	0	0	3	33	EXC	
1406	17029010	Palmyra Sugar	KG	30	0	0	3	33	EXC	
1407	17029020	Chemically Pure Maltose	KG	30	0	0	3	33	EXC	
1408	17029030	Artificial Honey, Whether Or Not Mixed With Natural Honey	KG	30	0	0	3	33	EXC	
1409	17029040	Caramel	KG	30	0	0	3	33	EXC	
1410	17029050	Insulin Syrup	KG	30	0	0	3	33	EXC	
1411	17029090	Other	KG	30	0	0	3	33	EXC	
1412	17031000	Cane Molasses	KG	30	0	0	3	33	EXC	
1413	17039010	Molasses, Edible	KG	30	0	0	3	33	EXC	
1414	17039090	Other	KG	30	0	0	3	33	EXC	
1415	17041000	Chewing Gum, Whether Or Not Sugar Coated	KG	45	0	0	0	45	EXC	
1416	17049010	Jelly Confectionary	KG	30	0	0	3	33	EXC	
1417	17049020	Boiled Sweets, Whether Or Not Filled	KG	30	0	0	3	33	EXC	
1418	17049030	Toffees, Caramels And Similar Sweets	KG	30	0	0	3	33	EXC	
1419	17049090	Other	KG	30	0	0	3	33	EXC	
1420	18010000	Cocoa Beans, Whole Or Broken, Raw, Or Roasted	KG	15	0	0	1.5	16.5	EXC	
1421	18020000	Cocoa Shells, Husks, Skins And Other Cocoa Waste	KG	30	0	0	3	33	R10 to 50%	
1422	18031000	Not Defatted	KG	30	0	0	3	33	E7	
1423	18032000	Wholly Or Partly Defatted	KG	30	0	0	3	33	E7	

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1424	18040000	Cocoa Butter, Fat And Oil	KG	30	0	0	3	33	EXC	
1425	18050000	Cocoa Powder, Not Containing Added Sugar Or Other Sweetening Matter	KG	30	0	0	3	33	E7	
1426	18061000	Cocoa Powder, Containign Added Sugar Or Other Sweetening Matter	KG	30	0	0	3	33	E7	
1427	18062000	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.	KG	30	0	0	3	33	E7	
1428	18063100	Filled	KG	30	0	0	3	33	E10	
1429	18063200	Not Filled	KG	30	0	0	3	33	E10	
1430	18069010	Chocolate And Chocolate Products	KG	30	0	0	3	33	E10	
1431	18069020	Sugar Confectionary Containing Cocoa	KG	30	0	0	3	33	EXC	
1432	18069030	Spreads Containing Cocoa	KG	30	0	0	3	33	EXC	
1433	18069040	Preparations Containing Cocoa For Making Beverages	KG	30	0	0	3	33	EXC	
1434	18069090	Other	KG	30	0	0	3	33	EXC	
1435	19011010	Malted Milk (Including Powder)	KG	50	0	0	0	50	EXC	
1436	19011090	Other	KG	50	0	0	0	50	EXC	
1437	19012000	Mixes And Doughs For The Preparation Of Bakers' Wares Of Heading 1905	KG	30	0	0	3	33	E7	
1438	19019010	Malt Extract	KG	30	0	0	3	33	E7	
1439	19019090	Other	KG	30	0	0	3	33	E7	
1440	19021100	Containing Eggs	KG	30	0	0	3	33	E7	
1441	19021900	Other	KG	30	0	0	3	33	E7	

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1442	19022010	Cooked	KG	30	0	0	3	33	E7	
1443	19022090	Other	KG	30	0	0	3	33	E7	
1444	19023010	Dried	KG	30	0	0	3	33	E7	
1445	19023090	Other	KG	30	0	0	3	33	E7	
1446	19024010	Unprepared	KG	30	0	0	3	33	E7	
1447	19024090	Other	KG	30	0	0	3	33	E7	
1448	19030000	Tapioca And Substitutes Therefor Prepared From Starch, In The Form Of Flakes, Grains, Pearls, Siftings Or In Similar Forms	KG	50	0	0	5	55	EXC	
1449	19041010	Corn Flakes	KG	30	0	0	3	33	E7	
1450	19041020	Paws, Mudi And The Like	KG	30	0	0	3	33	E7	
1451	19041030	Bulgur Wheat	KG	30	0	0	3	33	E7	
1452	19041090	Other	KG	30	0	0	3	33	E7	
1453	19042010	With millet content 15% or more by weight	KG	30	0	0	3	33	EXC	
1454	19042090	Other	KG	30	0	0	3	33	EXC	
1455	19043000	Bulgur Wheat	KG	30	0	0	3	33	E7	
1456	19049000	Other	KG	30	0	0	3	33	E7	
1457	19051000	Crisbread	KG	30	0	0	3	33	E7	
1458	19052000	Gingerbread And The Like	KG	30	0	0	3	33	EXC	
1459	19053100	Sweet Biscuits	KG	30	0	0	3	33	EXC	
1460	19053211	Coated With Chocolate Or Containing Chocolate	KG	30	0	0	3	33	EXC	
1461	19053290	Other	KG	30	0	0	3	33	EXC	
1462	19054000	Rusks, Toasted Bread And Similar Toasted Products	KG	30	0	0	3	33	EXC	

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1463	19059010	Pastries And Cakes	KG	30	0	0	3	33	EXC	
1464	19059020	Biscuits Not Elsewhere Specified Or Included	KG	30	0	0	3	33	EXC	
1465	19059030	Extruded Or Expanded Products, Savoury Or Salted	KG	30	0	0	3	33	EXC	
1466	19059040	Papad	KG	30	0	0	3	33	EXC	
1467	19059051	Coated with chocolate or containing chocolate	KG	30	0	0	3	33	EXC	
1468	19059059	Other	KG	30	0	0	3	33	EXC	
1469	19059090	Other	KG	30	0	0	3	33	EXC	
1470	20011000	Cucumbers And Gherkins	KG	30	0	0	3	33	EXC	
1471	20019000	Other	KG	30	0	0	3	33	EXC	
1472	20021000	Tomatoes, Whole Or In Pieces	KG	30	0	0	3	33	EXC	
1473	20029000	Other	KG	30	0	0	3	33	EXC	
1474	20031000	Mushrooms Of The Genus Agaricus	KG	30	0	0	3	33	EXC	
1475	20039010	Truffles	KG	30	0	0	3	33	EXC	
1476	20039090	Other	KG	30	0	0	3	33	EXC	
1477	20041000	Potatoes	KG	35	0	0	3.5	38.5	EXC	
1478	20049000	Other Vegetables And Mixtures Of Vegetables	KG	30	0	0	3	33	EXC	
1479	20051000	Homogenised Vegetables	KG	30	0	0	3	33	EXC	
1480	20052000	Potatoes	KG	30	0	0	3	33	EXC	
1481	20054000	Peas (Pisum, Sativum)	KG	30	0	0	3	33	EXC	
1482	20055100	Beans, Shelled	KG	30	0	0	3	33	EXC	
1483	20055900	Other	KG	30	0	0	3	33	EXC	
1484	20056000	Asparagus	KG	30	0	0	3	33	EXC	

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1485	20057000	Olives	KG	30	0	0	3	33	EXC	
1486	20058000	Sweet Corn (Zea Mays Var. Saccharata)	KG	30	0	0	3	33	EXC	
1487	20059100	Other Vegetables And Mixtures Of Vegetables-Bamboo Shoots	KG	30	0	0	3	33	EXC	
1488	20059900	Other	KG	30	0	0	3	33	EXC	
1489	20060000	Vegetables, Fruits, Nuts, Fruit-Peel And Other Parts Of Plants, Preserved By Sugar (Drained, Glace Or Crystallised)	KG	30	0	0	3	33	EXC	
1490	20071000	Homogenised Preparations	KG	30	0	0	3	33	EXC	
1491	20079100	Citrus Fruit	KG	30	0	0	3	33	EXC	
1492	20079910	Mango	KG	30	0	0	3	33	EXC	
1493	20079920	Guava	KG	30	0	0	3	33	EXC	
1494	20079930	Pine Apple	KG	30	0	0	3	33	EXC	
1495	20079940	Apple	KG	30	0	0	3	33	EXC	
1496	20079990	Other	KG	30	0	0	3	33	EXC	
1497	20081100	Ground-Nuts	KG	30	0	0	3	33	E7	
1498	20081910	Cashew Nut, Roasted, Salted Or Roasted And Salted	KG	45	0	0	4.5	49.5	E7	
1499	20081921	Makhana : Popped	KG	30	0	0	3	33	E10	
1500	20081922	Flour and powder	KG	30	0	0	3	33	E10	
1501	20081929	Other	KG	30	0	0	3	33	E10	
1502	20081991	Other roasted nuts and seeds	KG	30	0	0	3	33	E10	
1503	20081992	Other nuts, otherwise prepared or preserved	KG	30	0	0	3	33	E10	
1504	20081993	Other roasted and fried vegetable products	KG	30	0	0	3	33	E10	

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1505	20081999	Other	KG	30	0	0	3	33	E10	
1506	20082000	Pineapple	KG	30	0	0	3	33	EXC	
1507	20083010	Orange	KG	30	0	0	3	33	EXC	
1508	20083090	Other	KG	30	0	0	3	33	EXC	
1509	20084000	Pears	KG	30	0	0	3	33	EXC	
1510	20085000	Apricots	KG	30	0	0	3	33	EXC	
1511	20086000	Cherries	KG	30	0	0	3	33	EXC	
1512	20087000	Peaches, Including Nectarines	KG	30	0	0	3	33	EXC	
1513	20088000	Strawberries	KG	30	0	0	3	33	EXC	
1514	20089100	Palm Hearts	KG	30	0	0	3	33	EXC	
1515	20089300	Cranberries (Vaccinium Macrocarpon, Vaccinium Oxycoccos Vaccinium Vitis Idaea)	KG	30	0	0	3	33	EXC	
		Caranberries, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specifeid or included	KG	5	0	0	0.5	5.5	EXC	
1516	20089700	Mixtures	KG	30	0	0	3	33	EXC	
1517	20089911	Mango	KG	30	0	0	3	33	EXC	
1518	20089912	Lemon	KG	30	0	0	3	33	EXC	
1519	20089913	Orange	KG	30	0	0	3	33	EXC	
1520	20089914	Pineapple	KG	30	0	0	3	33	EXC	
1521	20089919	Other	KG	30	0	0	3	33	EXC	
1522	20089991	Fruit Cocktail	KG	30	0	0	3	33	EXC	
1523	20089992	Grapes	KG	30	0	0	3	33	EXC	
1524	20089993	Apples	KG	30	0	0	3	33	EXC	

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1525	20089994	Guava	KG	30	0	0	3	33	EXC	
1526	20089999	Other	KG	30	0	0	3	33	EXC	
		Blueberries, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specifeid or included	KG	10	0	0	1	11	EXC	
1527	20091100	Frozen	KG	35	0	0	0	35	EXC	
1528	20091200	Not Frozen, Or A Brix Value Not Exceeding 20	KG	35	0	0	0	35	EXC	
1529	20091900	Other	KG	35	0	0	0	35	EXC	
1530	20092100	Of A Brix Value Not Exceeding 20	KG	50	0	0	5	55	EXC	
1531	20092900	Other	KG	50	0	0	5	55	EXC	
1532	20093100	Of A Brix Value Not Exceeding 20	KG	50	0	0	5	55	EXC	
1533	20093900	Other	KG	50	0	0	5	55	EXC	
1534	20094100	Of A Brix Value Not Exceeding 20	KG	50	0	0	5	55	EXC	
1535	20094900	Other	KG	50	0	0	5	55	EXC	
1536	20095000	Tomato Juice	KG	50	0	0	5	55	EXC	
1537	20096100	Of A Brix Value Not Exceeding 30	KG	50	0	0	5	55	EXC	
1538	20096900	Other	KG	50	0	0	5	55	EXC	
1539	20097100	Of A Brix Value Not Exceeding 20	KG	50	0	0	5	55	EXC	
1540	20097900	Other	KG	50	0	0	5	55	EXC	
1541	20098100	Cranberries(Vaccinium Macrocarpon, Vaccinium Oxycoccos	KG	50	0	0	5	55	EXC	
1542	20098910	Mango Juice	KG	50	0	0	5	55	EXC	
1543	20098990	Other	KG	50	0	0	5	55	EXC	
1544	20099000	Mixtures Of Juices	KG	50	0	0	5	55	EXC	

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1545	21011110	Instant Coffee, Flavoured	KG	30	0	0	3	33	EXC	
1546	21011120	Instant Coffee, Not Flovered	KG	30	0	0	3	33	EXC	
1547	21011130	Coffee Aroma	KG	30	0	0	3	33	EXC	
1548	21011190	Other	KG	30	0	0	3	33	EXC	
1549	21011200	Preparations With Basis Of Extracts, Essences Concentrates Or With A Basis Of Coffee	KG	30	0	0	3	33	EXC	
1550	21012010	Instant Tea	KG	30	0	0	3	33	E7	
1551	21012020	Quick Brewing Black Tea	KG	30	0	0	3	33	E7	
1552	21012030	Tea Aroma	KG	30	0	0	3	33	E7	
1553	21012090	Other	KG	30	0	0	3	33	E7	
1554	21013010	Roasted Chicory	KG	30	0	0	3	33	E7	
1555	21013020	Roasted Coffee Substitutes	KG	30	0	0	3	33	E7	
1556	21013090	Other	KG	30	0	0	3	33	E7	
1557	21021010	Culture Yeast	KG	30	0	0	3	33	E7	
1558	21021020	Baker'S Yeast	KG	30	0	0	3	33	E7	
1559	21021090	Other	KG	30	0	0	3	33	E7	
1560	21022000	Inactive Yeasts, Other Single-Cell Micro-Organisms, Dead	KG	30	0	0	3	33	E7	
1561	21023000	Preparted Baking Powders	KG	30	0	0	3	33	E7	
1562	21031000	Soya Sauce	KG	30	0	0	3	33	EXC	
1563	21032000	Tomato Ketchup And Other Tomato Sauces	KG	30	0	0	3	33	EXC	
1564	21033000	Mustard Flour And Meal And Prepared Mustard	KG	30	0	0	3	33	EXC	
1565	21039010	Curry Paste	KG	30	0	0	3	33	EXC	
1566	21039020	Chilli Sauce	KG	30	0	0	3	33	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
1567	21039030	Majonnaise And Salad Dressings	KG	30	0	0	3	33	EXC	
1568	21039040	Mixed, Condiments And Mixed Seasoning	KG	30	0	0	3	33	EXC	
1569	21039090	Other	KG	30	0	0	3	33	EXC	
1570	21041010	Dried	KG	30	0	0	3	33	EXC	
1571	21041090	Other	KG	30	0	0	3	33	EXC	
1572	21042000	Homogenised Composite Food Preparations	KG	30	0	0	3	33	EXC	
1573	21050000	Icecream And Other Edible Ice, Whether Or Not Containing Cocoa	KG	30	0	0	3	33	EXC	
1574	21061000	Protein Concentrates And Textured Protein Substances.	KG	40	0	0	4	44	R10 to 50%	
1575	21069011	Sharbat	KG	50	0	0	5	55	R10 to 50%	
1576	21069019	Other	KG	50	0	0	5	55	R10 to 50%	
1577	21069020	Pan Masala	KG	50	0	0	5	55	R5 to 50%	
1578	21069030	Betel Nut Product Known As "Supari"	KG	50	0	0	5	55	R10 to 50%	
1579	21069040	Sugar-Syrups Containing Added Flavouring Or Colouring Matter, Not Elsewhere Specified Or Included; Lactose Syrup; Glucose Syrup And Malto Dextrine Syrup	KG	50	0	0	5	55	R10 to 50%	
1580	21069050	Compound Preparations For Making Non-Alcoholic Beverages	KG	50	0	0	5	55	R10 to 50%	
1581	21069060	Food Flavouring Material	KG	50	0	0	5	55	R10 to 50%	
1582	21069070	Churna For Pan	KG	50	0	0	5	55	R10 to 50%	
1583	21069080	Custard Powder	KG	50	0	0	5	55	EXC	
1584	21069091	Diabetic Foods	KG	50	0	0	5	55	EXC	
1585	21069092	Sterilized Or Pasteurized Millstone	KG	50	0	0	5	55	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
1586	21069099	Compound alcoholic preparations (other than those based on odoriferous substances) of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5% vol.	KG	150	0	0	0	150	EXC	
		Other [excluding compound alcoholic preparations (other than those based on odoriferous substances) of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5% vol.	KG	50	0	0	5	55	EXC	
1587	22011010	Mineral Waters	Litres	30	0	0	3	33	EXC	
1588	22011020	Aerated Waters	Litres	30	0	0	3	33	EXC	
1589	22019010	Ice And Snow	Litres	30	0	0	3	33	EXC	
1590	22019090	Other	Litres	30	0	0	3	33	EXC	
1591	22021010	Aerated Waters	Litres	30	0	0	3	33	E10	
1592	22021020	Lemonade	Litres	30	0	0	3	33	E10	
1593	22021090	Other	Litres	30	0	0	3	33	E10	
1594	22029100	Non Alcoholic Beer	Litres	30	0	0	3	33	EXC	
1595	22029910	Soya Milk Drinks, Whether Or Not Sweetened Or Flavoured	Litres	30	0	0	3	33	EXC	
1596	22029920	Fruit Pulp Or Fruit Juice Based Drink	Litres	30	0	0	3	33	EXC	
1597	22029930	Beverages Containing Milk	Litres	30	0	0	3	33	EXC	
1598	22029990	Other	Litres	30	0	0	3	33	EXC	
		Cranberry products	Litres	10	0	0	1	11	EXC	
1599	22030000	Beer Made From Malt	Litres	100	0	0	10	110	EXC	
1600	22041000	Sparkling Wine	Litres	50	100	0	0	150	Wine	Subject to conditions specified in

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										Annex 2A.
1601	22042110	Port And Other Red Wines	Litres	50	100	0	0	150	Wine	Subject to conditions specified in Annex 2A.
1602	22042120	Sherry And Other White Wines	Litres	50	100	0	0	150	Wine	Subject to conditions specified in Annex 2A.
1603	22042190	Other	Litres	50	100	0	0	150	Wine	Subject to conditions specified in Annex 2A.
1604	22042210	Port And Other Red Wines	Litres	50	100	0	0	150	Wine	Subject to conditions specified in Annex 2A.
1605	22042220	Sherry And Other White Wines	Litres	50	100	0	0	150	Wine	Subject to conditions specified in Annex 2A.
1606	22042290	Other	Litres	50	100	0	0	150	Wine	Subject to conditions specified in Annex 2A.
1607	22042910	Port And Other Red Wines	Litres	50	100	0	0	150	Wine	Subject to conditions specified in Annex 2A.
1608	22042920	Sherry And Other White Wines	Litres	50	100	0	0	150	Wine	Subject to conditions specified in Annex 2A.
1609	22042990	Other	Litres	50	100	0	0	150	Wine	Subject to conditions specified in

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										Annex 2A.
1610	22043000	Other Grape Must	Litres	50	100	0	0	150	Wine	Subject to conditions specified in Annex 2A.
1611	22051000	In Containers Holding 21 Or Less	Litres	50	100	0	0	150	Wine	Subject to conditions specified in Annex 2A.
1612	22059000	Other	Litres	50	100	0	0	150	Wine	Subject to conditions specified in Annex 2A.
1613	22060000	Other Fermented Beverages (For Example, Cider, Perry, Mead, Sake); Mixtures Of Fermented Beverages And Non-Alcoholic Beverages, Not Elsewhere Specified Or Included	Litres	50	100	0	0	150	EXC	
1614	22071011	Concentrates Of Alcoholic Beverages	Litres	150	0	0	0	150	EXC	
1615	22071012	Spirit for industrial use	Litres	150	0	0	0	150	EXC	
1616	22071019	Other	Litres	150	0	0	0	150	EXC	
1617	22071090	Other	Litres	150	0	0	0	150	EXC	
1618	22072000	Ethyl Alcohol And Other Spirits, Denatured, Of Any Strength	Litres	5	0	0	0.5	5.5	EXC	
1619	22082011	Brandy	Litres	50	100	0	0	150	EXC	
1620	22082019	Other	Litres	50	100	0	0	150	EXC	
1621	22082091	Brandy	Litres	50	100	0	0	150	EXC	
1622	22082099	Other	Litres	50	100	0	0	150	EXC	
1623	22083011	Bourbon Whiskey	Litres	50	50	0	0	100	EXC	
1624	22083012	Scotch	Litres	50	100	0	0	150	EXC	

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1625	22083013	Blended	Litres	50	100	0	0	150	EXC	
1626	22083019	Other	Litres	50	100	0	0	150	EXC	
1627	22083091	Bourbon Whiskey	Litres	50	50	0	0	100	EXC	
1628	22083092	Scotch	Litres	50	100	0	0	150	EXC	
1629	22083093	Blended	Litres	50	100	0	0	150	EXC	
1630	22083099	Other	Litres	50	100	0	0	150	EXC	
1631	22084011	Rum	Litres	50	100	0	0	150	EXC	
1632	22084012	Other	Litres	50	100	0	0	150	EXC	
1633	22084091	Rum	Litres	50	100	0	0	150	EXC	
1634	22084092	Other	Litres	50	100	0	0	150	EXC	
1635	22085011	Gin	Litres	50	100	0	0	150	EXC	
1636	22085012	Geneva	Litres	50	100	0	0	150	EXC	
1637	22085091	Gin	Litres	50	100	0	0	150	EXC	
1638	22085092	Geneva	Litres	50	100	0	0	150	EXC	
1639	22086000	Vodka	Litres	50	100	0	0	150	EXC	
1640	22087011	Liqueurs	Litres	50	100	0	0	150	EXC	
1641	22087012	Cordials	Litres	50	100	0	0	150	EXC	
1642	22087091	Liqueurs	Litres	50	100	0	0	150	EXC	
1643	22087092	Cordials	Litres	50	100	0	0	150	EXC	
1644	22089011	Tequila	Litres	50	100	0	0	150	EXC	
1645	22089012	Indentured Ethyl Alcohol	Litres	50	100	0	0	150	EXC	
1646	22089019	Other	Litres	50	100	0	0	150	EXC	
1647	22089091	Tequila	Litres	50	100	0	0	150	EXC	
1648	22089092	Indentured Ethyl Alcohol	Litres	50	100	0	0	150	EXC	
1649	22089099	Other	Litres	50	100	0	0	150	EXC	

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1650	22090010	Brewed Vinegar	Litres	30	0	0	3	33	EXC	
1651	22090020	Synthetic Vinegar	Litres	30	0	0	3	33	EXC	
1652	22090090	Other	Litres	30	0	0	3	33	EXC	
1653	23011010	Meat Meals And Pellets (Including Tankage)	KG	30	0	0	3	33	EXC	
1654	23011090	Other (Including Greaves)	KG	15	0	0	1.5	16.5	EXC	
1655	23012011	In Powder Form	KG	15	0	0	1.5	16.5	EXC	
1656	23012019	Other	KG	15	0	0	1.5	16.5	EXC	
1657	23012090	Other	KG	15	0	0	1.5	16.5	EXC	
1658	23021010	Maize Bran	KG	15	0	0	1.5	16.5	EXC	
1659	23021090	Other	KG	15	0	0	1.5	16.5	EXC	
1660	23023000	Of Wheat	KG	15	0	0	1.5	16.5	EXC	
1661	23024000	Of Other Cereals	KG	15	0	0	1.5	16.5	EXC	
1662	23025000	Of Leguminous Plants	KG	15	0	0	1.5	16.5	EXC	
1663	23031000	Residues Of Starch Manufacture And Similar Residues	KG	15	0	0	1.5	16.5	EXC	
1664	23032000	Beet-Pulp, Bagasse And Other Waste Of Sugar Manufacture	KG	15	0	0	1.5	16.5	EXC	
1665	23033000	Brewing Or Distilling Dregs And Waste	KG	15	0	0	1.5	16.5	EXC	
1666	23040010	Oil-Cake And Oil-Cake Meal Of Soyabean, Expeller Variety	KG	15	0	0	1.5	16.5	EXC	
1667	23040020	Oil-Cake Of Soyabean, Solvent Extract (Defatted) Variety	KG	15	0	0	1.5	16.5	EXC	
1668	23040030	Meal Of Soyabean, Solvent Extracted (Defatted)	KG	15	0	0	1.5	16.5	EXC	
1669	23040090	Other	KG	15	0	0	1.5	16.5	EXC	
1670	23050010	Oil-Cake And Oil-Cake Meal Of Ground Nut, Expeller Variety	KG	15	0	0	1.5	16.5	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
1671	23050020	Oil-Cake And Oil-Cake Meal Of Ground-Nut, Solvent Extracted Variety (Defatted)	KG	15	0	0	1.5	16.5	EXC	
1672	23050090	Other	KG	15	0	0	1.5	16.5	EXC	
1673	23061010	Oil-Cake And Oil-Cake Meal, Decorticated Expeller Variety	KG	15	0	0	1.5	16.5	EXC	
1674	23061020	Oil-Cake And Oil-Cake Meal, Decorticated, Solvent Extract (Defatted)Variety	KG	15	0	0	1.5	16.5	EXC	
1675	23061030	Oil-Cake And Oil-Cake Meal, Undecorticated, Expeller Variety	KG	15	0	0	1.5	16.5	EXC	
1676	23061040	Oil-Cake And Oil-Cake Meal, Undecorticated, Solvent Extracted (Defatted) Variety	KG	15	0	0	1.5	16.5	EXC	
1677	23061090	Other	KG	15	0	0	1.5	16.5	EXC	
1678	23062010	Oil-Cake And Oil-Cake Meal, Expeller Variety	KG	15	0	0	1.5	16.5	EXC	
1679	23062020	Oil-Cake And Oil-Cake Meal, Solvent Extracted (Defatted) Variety	KG	15	0	0	1.5	16.5	EXC	
1680	23062090	Other	KG	15	0	0	1.5	16.5	EXC	
1681	23063010	Oil-Cake And Oil-Cake Meal, Expeller Variety	KG	15	0	0	1.5	16.5	EXC	
1682	23063020	Oil-Cake And Oil-Cake Meal, Solvent Extracted (Defatted) Variety	KG	15	0	0	1.5	16.5	EXC	
1683	23063090	Other	KG	15	0	0	1.5	16.5	EXC	
1684	23064100	Of Low Erucic Acid Rape Or Colza Seeds	KG	15	0	0	1.5	16.5	EXC	
1685	23064900	Other	KG	15	0	0	1.5	16.5	EXC	
1686	23065010	Oil-Cake And Oil-Cake Meal, Expeller Variety	KG	15	0	0	1.5	16.5	EXC	

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1687	23065020	Oil-Cake And Oil-Cake Meal, Solvent Extracted (Defatted) Variety	KG	15	0	0	1.5	16.5	EXC	
1688	23065090	Other	KG	15	0	0	1.5	16.5	EXC	
1689	23066000	Of Palm Nuts Or Kernels	KG	15	0	0	1.5	16.5	EXC	
1690	23069011	Of Mowra Seeds	KG	15	0	0	1.5	16.5	EXC	
1691	23069012	Of Mustard Seeds	KG	15	0	0	1.5	16.5	EXC	
1692	23069013	Of Niger Seeds	KG	15	0	0	1.5	16.5	EXC	
1693	23069014	Of Seasamum Seed	KG	15	0	0	1.5	16.5	EXC	
1694	23069015	Of Mango Kernel	KG	15	0	0	1.5	16.5	EXC	
1695	23069016	Of Sal (De-Oiled)	KG	15	0	0	1.5	16.5	EXC	
1696	23069017	Of Castor Seeds	KG	15	0	0	1.5	16.5	EXC	
1697	23069018	Of Neem Seeds	KG	15	0	0	1.5	16.5	EXC	
1698	23069019	Of Other Seeds	KG	15	0	0	1.5	16.5	EXC	
1699	23069021	Of Mustard Seeds	KG	15	0	0	1.5	16.5	EXC	
1700	23069022	Of Niger Seeds	KG	15	0	0	1.5	16.5	EXC	
1701	23069023	Of Cardi Seeds	KG	15	0	0	1.5	16.5	EXC	
1702	23069024	Of Seasamum Seed	KG	15	0	0	1.5	16.5	EXC	
1703	23069025	Of Mango Kernel	KG	15	0	0	1.5	16.5	EXC	
1704	23069026	Of Sal (De-Oiled)	KG	15	0	0	1.5	16.5	EXC	
1705	23069027	Of Castor Seeds	KG	15	0	0	1.5	16.5	EXC	
1706	23069028	Of Neem Seeds	KG	15	0	0	1.5	16.5	EXC	
1707	23069029	Of Other Seeds	KG	15	0	0	1.5	16.5	EXC	
1708	23069030	Residues Babool Seed Extraction	KG	15	0	0	1.5	16.5	EXC	
1709	23069090	Other	KG	15	0	0	1.5	16.5	EXC	
1710	23070000	Wine Less; Argol	KG	15	0	0	1.5	16.5	EXC	

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1711	23080000	Vegetable Materials And Vege-Table Waste, Vegetable Residues And By-Products, Whether Or Not In The Form Of Pellets, Of A Kind Used In Animal Feeding, Not Else-Where Specified Or Included	KG	15	0	0	1.5	16.5	EXC	
1712	23091000	Dog Or Cat Food, Put Up For Retail Sale	KG	20	0	0	2	22	E10	
1713	23099010	Compounded Animal Feed	KG	15	0	0	1.5	16.5	EXC	
1714	23099020	Concentrates For Compound Animal Feed	KG	15	0	0	1.5	16.5	EXC	
1715	23099031	Prawn And Shrimps Feed	KG	5	0	0	0.5	5.5	EXC	
1716	23099032	Fish feed in powdered form	KG	15	0	0	1.5	16.5	EXC	
1717	23099039	Other	KG	15	0	0	1.5	16.5	EXC	
1718	23099090	Other	KG	15	0	0	1.5	16.5	EXC	
1719	24011010	Flue Cured Virginia Tobacco	KG	30	0	0	3	33	EXC	
1720	24011020	Sun Cured Country(Natu) Tobacco	KG	30	0	0	3	33	EXC	
1721	24011030	Sun Cured Virginia Tobacco	KG	30	0	0	3	33	EXC	
1722	24011040	Burley Tobacco	KG	30	0	0	3	33	EXC	
1723	24011050	Tobacco For Manufacture Of Biris, Not Stemmed	KG	30	0	0	3	33	EXC	
1724	24011060	Tobacco For Manufacture Of Chewing Tobacco	KG	30	0	0	3	33	EXC	
1725	24011070	Tobacco For Manufacture Of Cigar And Cheroot	KG	30	0	0	3	33	EXC	
1726	24011080	Tobacco For Manufacture Of Hookah Tobacco	KG	30	0	0	3	33	EXC	
1727	24011090	Other	KG	30	0	0	3	33	EXC	
1728	24012010	Flue Cured Virginia Tobacco	KG	30	0	0	3	33	EXC	

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1729	24012020	Sun Cured Country (Natu) Tobacco	KG	30	0	0	3	33	EXC	
1730	24012030	Sun Cured Virginia Tobacco	KG	30	0	0	3	33	EXC	
1731	24012040	Burley Tobacco	KG	30	0	0	3	33	EXC	
1732	24012050	Tobacco For Manufacture Of Biris,	KG	30	0	0	3	33	EXC	
1733	24012060	Tobacco For Manufacture Of Chewing Tobacco	KG	30	0	0	3	33	EXC	
1734	24012070	Tobacco For Manufacture Of Cigar And Cheroot	KG	30	0	0	3	33	EXC	
1735	24012080	Tobacco For Manufacture Of Hookah Tobacco	KG	30	0	0	3	33	EXC	
1736	24012090	Other	KG	30	0	0	3	33	EXC	
1737	24013000	Tobacco Refuse	KG	30	0	0	3	33	EXC	
1738	24021010	Cigar And Cheroots	Thousands of Pieces/ Items	60	0	0	6	66	EXC	
1739	24021020	Cigarillos	Thousands of Pieces/ Items	60	0	0	6	66	EXC	
1740	24022010	Other Than Filter Cigarettes, Of Length Not Exceeding 60 Millimetres	Thousands of Pieces/ Items	30	0	0	3	33	EXC	
1741	24022020	Other Than Filter Cigarettes, Of Length Exceeding 60 Millimetres But Not Exceeding 70 Millimetres	Thousands of Pieces/ Items	30	0	0	3	33	EXC	
1742	24022030	Filter Cigarettes Of Length (Including The Length Of The Filter, The Length Of Filter Being 11 Millimetres Or Its Actual Length, Whichever Is More) Not Exceeding 60 Millimetres	Thousands of Pieces/ Items	30	0	0	3	33	EXC	
1743	24022040	Filter Cigarettes Of Length (Including The Length Of The Filter, The Length Of Filter Beign 11 Millimetres Or Its	Thousands of Pieces/ Items	30	0	0	3	33	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Actual Length, Whichever Is More) Exceeding 60 Millimetres But Not Exceeding 70 Millimetres								
1744	24022050	Filter Cigarettes Of Length (Including The Length Of The Filter, The Length Of Filter Being 11 Millimetres Or Its Actual Length, Whichever Is More (Exceeding 70 Millimetres But Not Exceeding 75 Millimetres	Thousands of Pieces/ Items	30	0	0	3	33	EXC	
1745	24022090	Other	Thousands of Pieces/ Items	30	0	0	3	33	EXC	
1746	24029010	Cigarettes Of Tobacco Substitutes	Thousands of Pieces/ Items	30	0	0	3	33	EXC	
1747	24029020	Cigarillos Of Tobacco Substitutes	Thousands of Pieces/ Items	30	0	0	3	33	EXC	
1748	24029090	Other	Thousands of Pieces/ Items	30	0	0	3	33	EXC	
1749	24031110	Hookah Or Gudaku Tobacco	KG	30	0	0	3	33	EXC	
1750	24031190	Other	KG	30	0	0	3	33	EXC	
1751	24031910	Smoking Mixtures For Pipes And Cigarettes	KG	30	0	0	3	33	EXC	
1752	24031921	Other Than Paper Rolled Biris, Tumanufactured Without The Aid Of Machine	Thousands of Pieces/ Items	30	0	0	3	33	EXC	
1753	24031929	Other	Thousands of Pieces/ Items	30	0	0	3	33	EXC	
1754	24031990	Other	KG	30	0	0	3	33	EXC	
1755	24039100	Hmogenised Or Reconsitituted Tobacco	KG	30	0	0	3	33	EXC	

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1756	24039910	Chewing Tobacco	KG	30	0	0	3	33	EXC	
1757	24039920	Preparations Containing Chewing Tobacco	KG	30	0	0	3	33	EXC	
1758	24039930	Jarda Scented Tobaco	KG	30	0	0	3	33	EXC	
1759	24039940	Snuff	KG	30	0	0	3	33	EXC	
1760	24039950	Preparations Containing Snuff	KG	30	0	0	3	33	EXC	
1761	24039960	Tobacco Extracts And Essence	KG	30	0	0	3	33	EXC	
1762	24039970	Cut-Tobacco	KG	30	0	0	3	33	EXC	
1763	24039990	Other	KG	30	0	0	3	33	EXC	
1764	24041100	Containing Tobacco Or Reconsitituted Tobacco	KG	30	0	0	3	33	EXC	
1765	24041200	Other, Containing Nicotine	KG	30	0	0	3	33	EXC	
1766	24041900	Other	KG	30	0	0	3	33	EXC	
1767	24049100	For Oral Application	KG	30	0	0	3	33	EXC	
1768	24049200	For Transdermal Application	KG	30	0	0	3	33	EXC	
1769	24049900	Other	KG	30	0	0	3	33	EXC	
1770	25010010	Common Salt (Including Iodised Salt)	KG	5	0	0	0.5	5.5	E5	
1771	25010020	Rock Salt	KG	5	0	0	0.5	5.5	E5	
1772	25010090	Other	KG	5	0	0	0.5	5.5	E5	
1773	25020000	Unroasted Iron Pyrites	KG	5	0	0	0.5	5.5	EIF	
1774	25030010	Sulphur Recovered As By-Product In Refining Of Crude Oil	KG	2.5	0	0	0.25	2.75	E10	
1775	25030090	Other	KG	5	0	0	0.5	5.5	EXC	
1776	25041010	Graphite, Crystalline	KG	2.5	0	0	0	2.5	EIF	
1777	25041020	Graphite, Amorphous	KG	2.5	0	0	0	2.5	EIF	
1778	25041090	Other	KG	2.5	0	0	0	2.5	EIF	

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1779	25049010	Graphite, Micronised	KG	2.5	0	0	0	2.5	EIF	
1780	25049090	Other	KG	2.5	0	0	0	2.5	EIF	
1781	25051011	Processed (White)	KG	0	0	0	0	0	EIF	
1782	25051012	Processed (Brown)	KG	0	0	0	0	0	EIF	
1783	25051019	Other	KG	0	0	0	0	0	EIF	
1784	25051020	Quartz Sands	KG	0	0	0	0	0	EIF	
1785	25059000	Other	KG	0	0	0	0	0	EIF	
1786	25061010	In Lumps	KG	2.5	0	0	0	2.5	EIF	
1787	25061020	In Powder	KG	2.5	0	0	0	2.5	EIF	
1788	25062010	In Lumps	KG	2.5	0	0	0	2.5	E10	
1789	25062020	In Powder	KG	2.5	0	0	0	2.5	E10	
1790	25062090	Other	KG	2.5	0	0	0	2.5	E10	
1791	25070010	Crude	KG	5	0	0	0.5	5.5	EIF	
1792	25070021	Pharmaceutical Grade	KG	5	0	0	0.5	5.5	EIF	
1793	25070022	Ceramic Grade	KG	5	0	0	0.5	5.5	EIF	
1794	25070029	Other	KG	5	0	0	0.5	5.5	EIF	
1795	25081010	Crude	KG	5	0	0	0.5	5.5	EIF	
1796	25081090	Other (Includes Processed, Activated And Ground)	KG	5	0	0	0.5	5.5	EIF	
1797	25083010	Non-Plastic	KG	5	0	0	0.5	5.5	EIF	
1798	25083020	Semi-Plastic	KG	5	0	0	0.5	5.5	EIF	
1799	25083030	Plastic	KG	5	0	0	0.5	5.5	EIF	
1800	25083090	Other	KG	5	0	0	0.5	5.5	EIF	
1801	25084010	Ball Clay	KG	5	0	0	0.5	5.5	EIF	
1802	25084020	Earth Clay	KG	5	0	0	0.5	5.5	EIF	

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1803	25084090	Other	KG	5	0	0	0.5	5.5	EIF	
1804	25085010	Andalusite	KG	5	0	0	0.5	5.5	EIF	
1805	25085021	Crude,Other Than Calcined	KG	5	0	0	0.5	5.5	EIF	
1806	25085022	Processed, Other Than Calcined (Washed Or Ground Or Screened Or Beneficiated)	KG	5	0	0	0.5	5.5	EIF	
1807	25085023	Calcined	KG	5	0	0	0.5	5.5	EIF	
1808	25085031	Lumps	KG	5	0	0	0.5	5.5	EIF	
1809	25085032	Fines (Including Sand)	KG	5	0	0	0.5	5.5	EIF	
1810	25085039	Other	KG	5	0	0	0.5	5.5	EIF	
1811	25086000	Mullite	KG	5	0	0	0.5	5.5	E10	
1812	25087000	Chamotte Or Dinas Earths	KG	5	0	0	0.5	5.5	EIF	
1813	25090000	Chalk	KG	5	0	0	0.5	5.5	EIF	
1814	25101010	Natural Calcium Phosphates	KG	2.5	0	0	0.25	2.75	EIF	
1815	25101020	Natural Aluminium Calcium Phosphate	KG	2.5	0	0	0.25	2.75	EIF	
1816	25101030	Natural Calcium Phosphate Apatite	KG	2.5	0	0	0.25	2.75	EIF	
1817	25101090	Other	KG	2.5	0	0	0.25	2.75	EXC	
1818	25102010	Natural Calcium Phosphates	KG	2.5	0	0	0.25	2.75	EIF	
1819	25102020	Natural Aluminium Calcium Phosphates	KG	2.5	0	0	0.25	2.75	EIF	
1820	25102030	Natural Calcium Phosphates Apatite	KG	2.5	0	0	0.25	2.75	EIF	
1821	25102090	Other	KG	2.5	0	0	0.25	2.75	EXC	
1822	25111010	Lumps	KG	5	0	0	0.5	5.5	EIF	
1823	25111020	Powder	KG	5	0	0	0.5	5.5	EIF	
1824	25111090	Other	KG	5	0	0	0.5	5.5	EIF	
1825	25112000	Natural Barium Carbonate (Witherite)	KG	5	0	0	0.5	5.5	EIF	

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1826	25120010	Kieselguhr	KG	5	0	0	0.5	5.5	EXC	
1827	25120020	Tripolite	KG	5	0	0	0.5	5.5	EXC	
1828	25120030	Diatomite	KG	5	0	0	0.5	5.5	EXC	
1829	25120090	Other	KG	5	0	0	0.5	5.5	EXC	
1830	25131000	Crude Or In Irregular Pieces, Including Crushed Pumice (“Bimskies”)	KG	5	0	0	0.5	5.5	EIF	
1831	25132010	Emery	KG	5	0	0	0.5	5.5	EIF	
1832	25132020	Natural Corundum	KG	5	0	0	0.5	5.5	EIF	
1833	25132030	Natural Garnet	KG	5	0	0	0.5	5.5	EIF	
1834	25132090	Other	KG	5	0	0	0.5	5.5	EIF	
1835	25140000	Slate, Whether Or Not Roughly Trimmed Or Merely Cut, By Sawing Or Otherwise, Into Blocks Or Slabs Of A Rectangular (Including Square) Shape	KG	5	0	0	0.5	5.5	EIF	
1836	25151100	Crude Or Roughly Trimmed	KG	20	20	0	0	40	EXC	
1837	25151210	Blocks	KG	20	20	0	0	40	EXC	
1838	25151220	Slabs	KG	20	20	0	0	40	EXC	
1839	25151290	Other	KG	20	20	0	0	40	EXC	
1840	25152010	Alabaster	KG	10	0	0	1	11	EIF	
1841	25152090	Other	KG	10	0	0	1	11	EIF	
1842	25161100	Crude Or Roughly Trimmed	KG	20	20	0	0	40	EXC	
1843	25161200	Merely Cut, By Sawing Or Otherwise, Into Blocks Or Slabs Of A Rectangular (including Square) Shape and Sandstone:	KG	20	20	0	0	40	EXC	
1844	25162000	Crude Or Roughly Trimmed Granite	KG	10	0	0	1	11	EIF	
1845	25169010	Pakur Stone	KG	10	0	0	1	11	EIF	
1846	25169020	Stone Boulders	KG	10	0	0	1	11	EIF	

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1847	25169090	Other	KG	10	0	0	1	11	EIF	
1848	25171010	Pakur Stone, Crushed Or Broken	KG	5	0	0	0.5	5.5	EIF	
1849	25171020	Flint	KG	5	0	0	0.5	5.5	EIF	
1850	25171090	Other	KG	5	0	0	0.5	5.5	EIF	
1851	25172000	Macadam Of Slag, Dross Or Similar Industrial Waste, Whether Or Not Incorporating The Materials Cited In Sub-Heading 2517 10	KG	5	0	0	0.5	5.5	EIF	
1852	25173000	Tarred Macadam	KG	5	0	0	0.5	5.5	EIF	
1853	25174100	Of Marble	KG	5	0	0	0.5	5.5	EIF	
1854	25174900	Other	KG	5	0	0	0.5	5.5	EIF	
1855	25181000	Dolomite, Not Calcined Sintered	KG	10	0	0	1	11	EIF	
1856	25182000	Calcined Or Sintered Dolomite	KG	10	0	0	1	11	EIF	
1857	25191000	Natural Magnesium Carbonate (Magnesite)	KG	5	0	0	0.5	5.5	EIF	
1858	25199010	Fused Magnesia (Natural)	KG	5	0	0	0.5	5.5	EIF	
1859	25199020	Dead-Burnt (Sintered)Magnesia	KG	5	0	0	0.5	5.5	EIF	
1860	25199030	Magnesium Calcined (Other Than Dead-Burnt) Not Elsewhere Specified Or Included	KG	5	0	0	0.5	5.5	EIF	
1861	25199040	Magnesium Oxide	KG	5	0	0	0.5	5.5	EIF	
1862	25199090	Other	KG	5	0	0	0.5	5.5	EIF	
1863	25201010	Natural	KG	2.5	0	0	0.25	2.75	EIF	
1864	25201020	Marine	KG	2.5	0	0	0.25	2.75	EIF	
1865	25201090	Other	KG	2.5	0	0	0.25	2.75	EIF	
1866	25202010	Calcined	KG	5	0	0	0.5	5.5	EIF	
1867	25202090	Other	KG	5	0	0	0.5	5.5	EIF	

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1868	25210010	Limestone Flux (L.D. Below 1% Sio2)	KG	2.5	0	0	0.25	2.75	EIF	
1869	25210090	Other	KG	2.5	0	0	0.25	2.75	EIF	
1870	25221000	Quicklime	KG	5	0	0	0.5	5.5	EXC	
1871	25222000	Slaked Lime	KG	5	0	0	0.5	5.5	EIF	
1872	25223000	Hydraulic Lime	KG	5	0	0	0.5	5.5	EIF	
1873	25231000	Cement Clinkers	KG	10	0	0	1	11	E10	
1874	25232100	White Cement, Whether Or Not Artificially Coloured	KG	10	0	0	1	11	E10	
1875	25232910	Ordinary Portland Cement, Dry	KG	0	0	0	0	0	EIF	
1876	25232920	Ordinary Portland Cement, Coloured	KG	0	0	0	0	0	EIF	
1877	25232930	Portland Pozzolana Cement	KG	0	0	0	0	0	EIF	
1878	25232940	Portland Slag Cement	KG	0	0	0	0	0	EIF	
1879	25232990	Other than cement clinkers and portland cement	KG	0	0	0	0	0	EIF	
1880	25233000	Aluminous Cement :	KG	10	0	0	1	11	EIF	
1881	25239010	Sagol, Ashmoh	KG	10	0	0	1	11	EXC	
1882	25239020	High Alumina Refractory Cement	KG	10	0	0	1	11	EXC	
1883	25239090	Other	KG	10	0	0	1	11	EXC	
1884	25241010	Crocidolite	KG	10	0	0	1	11	EIF	
1885	25249011	Chrysosotile	KG	10	0	0	1	11	EIF	
1886	25249012	Amphibole	KG	10	0	0	1	11	EIF	
1887	25249013	Chrysolite	KG	10	0	0	1	11	EIF	
1888	25249014	Amosite	KG	10	0	0	1	11	EIF	
1889	25249019	Other	KG	10	0	0	1	11	EIF	
1890	25249021	Chrysosotile	KG	10	0	0	1	11	EIF	
1891	25249022	Amphibole	KG	10	0	0	1	11	EIF	

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1892	25249023	Chrysolite	KG	10	0	0	1	11	EIF	
1893	25249024	Amosite	KG	10	0	0	1	11	EIF	
1894	25249029	Other	KG	10	0	0	1	11	EIF	
1895	25249031	Chrysosotile	KG	10	0	0	1	11	EIF	
1896	25249032	Amphibole	KG	10	0	0	1	11	EIF	
1897	25249033	Chrysolite	KG	10	0	0	1	11	EIF	
1898	25249034	Amosite	KG	10	0	0	1	11	EIF	
1899	25249039	Other	KG	10	0	0	1	11	EIF	
1900	25249091	Waste	KG	10	0	0	1	11	EIF	
1901	25249099	Other	KG	10	0	0	1	11	EIF	
1902	25251010	Mica Blocks	KG	5	0	0	0.5	5.5	EIF	
1903	25251020	Condensor Films Trimmed But Not Cut To Shape	KG	5	0	0	0.5	5.5	EIF	
1904	25251030	Mica Splittings, Book Form	KG	5	0	0	0.5	5.5	EIF	
1905	25251040	Mica Splittings, Loose	KG	5	0	0	0.5	5.5	EIF	
1906	25251090	Other	KG	5	0	0	0.5	5.5	EIF	
1907	25252010	Mica Flakes, 2.20 Mesh	KG	5	0	0	0.5	5.5	EIF	
1908	25252020	Mica Powder, Dry Ground	KG	5	0	0	0.5	5.5	EIF	
1909	25252030	Mica Powder, Micronised	KG	5	0	0	0.5	5.5	EIF	
1910	25252040	Mica Powder, Wet Ground	KG	5	0	0	0.5	5.5	EIF	
1911	25252050	Mica Powder, Calcined	KG	5	0	0	0.5	5.5	EIF	
1912	25252090	Other	KG	5	0	0	0.5	5.5	E10	
1913	25253010	Mica Mine Scrap & Waste	KG	5	0	0	0.5	5.5	EIF	
1914	25253020	Mica Factory Scrap	KG	5	0	0	0.5	5.5	EIF	
1915	25253030	Mica Cuttings Book Form	KG	5	0	0	0.5	5.5	EIF	

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1916	25253090	Other	KG	5	0	0	0.5	5.5	E10	
1917	25261010	Steatite (Soap Stone, Etc.) Block	KG	5	0	0	0.5	5.5	EIF	
1918	25261020	Steatite (Soap Stone, Etc.) Lumps	KG	5	0	0	0.5	5.5	EIF	
1919	25261090	Other	KG	5	0	0	0.5	5.5	EIF	
1920	25262000	Crushed Or Powdered	KG	5	0	0	0.5	5.5	EIF	
1921	25280010	Natural Sodium Borates And Concentrates Thereof (Whether Or Not Calcined)	KG	2.5	0	0	0.25	2.75	EXC	
1922	25280020	Natural Boric Acid (Containing Not More Than 85% Of H3Bo3)	KG	2.5	0	0	0.25	2.75	EXC	
1923	25280030	Natural Calcium Borates & Concentrates Thereof (Whether Or Not Calcined)	KG	2.5	0	0	0.25	2.75	EXC	
1924	25280090	Other	KG	2.5	0	0	0.25	2.75	EXC	
1925	25291010	Lumps	KG	5	0	0	0.5	5.5	EIF	
1926	25291020	Powder	KG	5	0	0	0.5	5.5	EIF	
1927	25292100	Containing By Weight 97% Or Less Of Calcium Flouride	KG	5	0	0	0.5	5.5	EIF	
1928	25292200	Containing By Weight More Than 97% Of Calcium Fluoride	KG	5	0	0	0.5	5.5	EIF	
1929	25293000	Leucite; Nepheline And Nepheline Syenite	KG	5	0	0	0.5	5.5	EIF	
1930	25301010	Vermiculite	KG	5	0	0	0.5	5.5	EIF	
1931	25301020	Perlite	KG	5	0	0	0.5	5.5	EIF	
1932	25301090	Others (Including Powder)	KG	5	0	0	0.5	5.5	EIF	
1933	25302000	Kieserite, Epsomite (Natural Magnesium Sulphates)	KG	5	0	0	0.5	5.5	EIF	
1934	25309010	Meerschaum (Whether Or Not In Polished Pieces) & Amber	KG	5	0	0	0.5	5.5	EIF	

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		Agglomerated; Meerachaum & Agglomerated Amber In Plates, Rods, Etc. Not Worked After Moulding Jet								
1935	25309020	Natural Arsenic Sulphides (E.G. Orpiment)	KG	5	0	0	0.5	5.5	EIF	
1936	25309030	Calcite	KG	5	0	0	0.5	5.5	EIF	
1937	25309040	Ores & Concentrates Of Rare Earth Metals	KG	5	0	0	0.5	5.5	EIF	
1938	25309050	Wollastonite	KG	5	0	0	0.5	5.5	EIF	
1939	25309060	Earth Colour Ochre, Crude	KG	5	0	0	0.5	5.5	EIF	
1940	25309070	Other Processed Earth Colour Ochre.	KG	5	0	0	0.5	5.5	EIF	
1941	25309091	Strontium Sulphate (Natural Ore)	KG	0	0	0	0	0	EIF	
1942	25309099	Other	KG	5	0	0	0.5	5.5	EIF	
1943	26011111	---- 60% Fe Or More But Below 62% Fe	KG	2.5	0	0	0.25	2.75	EXC	
1944	26011112	---- 62% Fe Or More But Below 65% Fe	KG	2.5	0	0	0.25	2.75	EXC	
1945	26011119	---- 65% Fe And Above	KG	2.5	0	0	0.25	2.75	EXC	
1946	26011121	---- Below 55% Fe	KG	2.5	0	0	0.25	2.75	EXC	
1947	26011122	---- 55% Fe Or More But Below 58% Fe	KG	2.5	0	0	0.25	2.75	EXC	
1948	26011129	---- 58% Fe Or More But Below 60% Fe	KG	2.5	0	0	0.25	2.75	EXC	
1949	26011131	---- 62% Fe Or More But Below 65% Fe	KG	2.5	0	0	0.25	2.75	EXC	
1950	26011139	---- 65% Fe And Above	KG	2.5	0	0	0.25	2.75	EXC	
1951	26011141	---- Below 55% Fe	KG	2.5	0	0	0.25	2.75	EXC	
1952	26011142	---- 55% Fe Or More But Below 58% Fe	KG	2.5	0	0	0.25	2.75	EXC	

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1953	26011143	---- 58% Fe Or More But Below 60% Fe	KG	2.5	0	0	0.25	2.75	EXC	
1954	26011149	---- 60% Fe Or More But Below 62% Fe	KG	2.5	0	0	0.25	2.75	EXC	
1955	26011150	Iron Ore Concentrates	KG	2.5	0	0	0.25	2.75	EXC	
1956	26011190	Other	KG	2.5	0	0	0.25	2.75	EXC	
1957	26011210	Iron Ore Pellets	KG	2.5	0	0	0.25	2.75	EXC	
1958	26011290	Other	KG	2.5	0	0	0.25	2.75	EXC	
1959	26012000	Roasted Iron Pyrites	KG	2.5	0	0	0.25	2.75	EXC	
1960	26020010	Manganese Ore (46% And More)	KG	2.5	0	0	0.25	2.75	E10	
1961	26020020	Manganese Ore (44% And More But Below 46%)	KG	2.5	0	0	0.25	2.75	E10	
1962	26020030	Manganese Ore (40% And More But Below 44%)	KG	2.5	0	0	0.25	2.75	E10	
1963	26020040	Manganese Ore (35% Or More But Below 40%)	KG	2.5	0	0	0.25	2.75	E10	
1964	26020050	Manganese Ore (30% Or More But Below 35%)	KG	2.5	0	0	0.25	2.75	E10	
1965	26020060	Ferruginous (10% Or More But Below 30%)	KG	2.5	0	0	0.25	2.75	E10	
1966	26020070	Manganese Ore Sinters, Agglomerated	KG	2.5	0	0	0.25	2.75	E10	
1967	26020090	Other	KG	2.5	0	0	0.25	2.75	E10	
1968	26030000	Copper Ores And Concertrates	KG	0	0	0	0	0	EIF	
1969	26040000	Nickel Ores And Concentrates	KG	0	0	0	0	0	EIF	
1970	26050000	Cobalt Ores And Concentrates	KG	0	0	0	0	0	EIF	
1971	26060010	Bauxite (Natural), Not Calcined	KG	2.5	0	0	0.25	2.75	EIF	
1972	26060020	Bauxite (Natural), Calcined	KG	2.5	0	0	0.25	2.75	E10	

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1973	26060090	Other Aluminium Ores And Concentrates	KG	2.5	0	0	0.25	2.75	E10	
1974	26070000	Lead Ores And Concentrates	KG	2.5	0	0	0.25	2.75	EXC	
1975	26080000	Zinc Ores And Concentrates	KG	2.5	0	0	0.25	2.75	EXC	
1976	26090000	Tin Ores And Concentrates	KG	0	0	0	0	0	EIF	
1977	26100010	Chrome Ore Lumps, Containing 47% Cr2O3 And Above	KG	2.5	0	0	0.25	2.75	R10 to 50%	
1978	26100020	Chrome Ore Lumps, Containing 40% Or More But Less Than 47% Cr2O3	KG	2.5	0	0	0.25	2.75	R10 to 50%	
1979	26100030	Chrome Ore Lumps Below 40% Cr2O3	KG	2.5	0	0	0.25	2.75	R10 to 50%	
1980	26100040	Chrome Ore Friable And Concentrates Fixes Containing 47% Cr2O3 And Above	KG	2.5	0	0	0.25	2.75	R10 to 50%	
1981	26100090	Other	KG	2.5	0	0	0.25	2.75	R10 to 50%	
1982	26110000	Tungsten Ores And Concentrates	KG	0	0	0	0	0	EIF	
1983	26121000	Uranium Ores And Concentrates	KG	0	0	0	0	0	EXC	
1984	26122000	Thorium Ores And Concentrates	KG	2.5	0	0	0.25	2.75	EXC	
1985	26131000	Roasted	KG	0	0	0	0	0	EIF	
1986	26139000	Other	KG	0	0	0	0	0	EIF	
1987	26140010	Ilmenite Unprocessed	KG	2.5	0	0	0.25	2.75	EIF	
1988	26140020	Ilmenite, Upgraded (Beneficiated Ilmenite Including Ilmenite Ground).	KG	2.5	0	0	0.25	2.75	EIF	
1989	26140031	Rare Earth Oxides Including Rutile Sand	KG	2.5	0	0	0.25	2.75	EIF	
1990	26140039	Other	KG	2.5	0	0	0.25	2.75	EIF	
1991	26140090	Other	KG	2.5	0	0	0.25	2.75	EIF	
1992	26151000	Zirconium Ores And Concentrates	KG	0	0	0	0	0	EIF	

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1993	26159010	Vanadium Ores And Concentrates	KG	0	0	0	0	0	EIF	
1994	26159020	Niobium Tantalum Ores Anc Concentrates	KG	0	0	0	0	0	EIF	
1995	26161000	Silver Ores And Concentrates	KG	2.5	0	0	0.25	2.75	E10	
1996	26169010	Gold Ores And Concentrates	KG	2.5	0	0	0.25	2.75	E10	
1997	26169090	Other	KG	2.5	0	0	0.25	2.75	E10	
1998	26171000	Antimony Ores And Concentrates	KG	0	0	0	0	0	EIF	
1999	26179000	Other	KG	2.5	0	0	0.25	2.75	EIF	
2000	26180000	Granulated Slag (Slag Sand) From The Manufacture Of Iron Or Steel	KG	5	0	0	0.5	5.5	E5	
2001	26190010	Converted Slag (Scull) Of Blast Furnace	KG	5	0	0	0.5	5.5	EXC	
2002	26190090	Other	KG	5	0	0	0.5	5.5	EXC	
2003	26201100	Hard Zinc Spelter	KG	5	0	0	0.5	5.5	EXC	
2004	26201910	Zinc Dross	KG	5	0	0	0.5	5.5	E10	
2005	26201990	Other	KG	5	0	0	0.5	5.5	E5	
2006	26202100	Leaded Gasoline Sludges And Leaded Anti-Knock Compoundsludges	KG	5	0	0	0.5	5.5	E10	
2007	26202910	Lead Dross	KG	5	0	0	0.5	5.5	EXC	
2008	26202990	Other	KG	5	0	0	0.5	5.5	EIF	
2009	26203010	Brass Dross	KG	5	0	0	0.5	5.5	EXC	
2010	26203090	Other	KG	5	0	0	0.5	5.5	EIF	
2011	26204010	Aluminum Dross	KG	5	0	0	0.5	5.5	E5	
2012	26204090	Other	KG	5	0	0	0.5	5.5	EXC	
2013	26206000	Containing Arsenic Mercury , Thallium Or Their Mixture Of A Kind Used For The Extraction Of Arsenic Or Those Metals Or For The Manufacture Of	KG	5	0	0	0.5	5.5	E10	

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		Their Chemical Compounds								
2014	26209100	Containing Antimony , Beryllium, Cadmium , Chromium Or Their Mixtures	KG	5	0	0	0.5	5.5	E10	
2015	26209900	Other	KG	5	0	0	0.5	5.5	EXC	
2016	26211000	Ash And Residues From The Incineration Of Municipal Waste	KG	5	0	0	0.5	5.5	E10	
2017	26219000	Other	KG	5	0	0	0.5	5.5	EXC	
2018	27011100	Anthracite	KG	2.5	0	0	0.25	2.75	EIF	
2019	27011210	Coking coal	KG	2.5	0	0	0.25	2.75	E5	
2020	27011290	Other	KG	2.5	0	0	0.25	2.75	E5	
2021	27011910	Coking Coal	KG	2.5	0	0	0.25	2.75	EIF	
2022	27011920	Steam Coal	KG	2.5	0	0	0.25	2.75	EIF	
2023	27011990	Other	KG	2.5	0	0	0.25	2.75	EIF	
2024	27012010	Anthracite Agglomerated	KG	2.5	0	0	0.25	2.75	EIF	
2025	27012090	Other	KG	2.5	0	0	0.25	2.75	EIF	
2026	27021000	Lignite, Whether Or Not Pulverized, But Not Agglomerated	KG	2.5	0	0	0.25	2.75	EXC	
2027	27022000	Agglomerated Lignite	KG	2.5	0	0	0.25	2.75	EXC	
2028	27030010	Peat Whether Or Not Compressed Into Bales But Not Agglomerated	KG	2.5	0	0	0.25	2.75	EIF	
2029	27030090	Other	KG	2.5	0	0	0.25	2.75	EIF	
2030	27040010	Retort Carbon (Gas Carbon)	KG	5	0	0	0.5	5.5	EIF	
2031	27040020	Coke And Semi-Coke Of Lignite Or Of Peat	KG	5	0	0	0.5	5.5	EIF	
2032	27040030	Hard Coke Of Coal	KG	5	0	0	0.5	5.5	EIF	
2033	27040040	Soft Coke Of Coal	KG	5	0	0	0.5	5.5	EIF	

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2034	27040090	Other	KG	5	0	0	0.5	5.5	EIF	
2035	27050000	Coal Gas, Water Gas, Producer Gas And Similar Gases, Other Than Petroleum Gases And Other Gaseous Hydrocarbons	KG	5	0	0	0.5	5.5	E5	
2036	27060010	Coal Tar	KG	5	0	0	0.5	5.5	E5	
2037	27060090	Other	KG	5	0	0	0.5	5.5	E5	
2038	27071000	Benzole (Benzene)	KG	2.5	0	0	0.25	2.75	EXC	
2039	27072000	Toluole (Toluene)	KG	2.5	0	0	0.25	2.75	EXC	
2040	27073000	Xylole (Xylenes)	KG	2.5	0	0	0.25	2.75	EXC	
2041	27074000	Naphthelene	KG	2.5	0	0	0.25	2.75	EXC	
2042	27075000	Other Aromatic Hydrocarbon Mixtures Of Which 65 % Or More Kg. 10% - "; By Volume (Including Losses) Distils At 250 °C By The Iso 3405 Method (Equivalent To The Astm D 86 Method)	KG	2.5	0	0	0.25	2.75	EXC	
2043	27079100	Creosote Oils	KG	2.5	0	0	0.25	2.75	E5	
2044	27079900	Other	KG	2.5	0	0	0.25	2.75	EXC	
2045	27081010	Obtained By Blending With Creosote Oil Or Other Coal Tar Distillates	KG	5	0	0	0.5	5.5	E5	
2046	27081090	Other	KG	5	0	0	0.5	5.5	E5	
2047	27082000	Pitch Coke	KG	5	0	0	0.5	5.5	E5	
2048	27090010	Crude petroleum Oil	KG	Re. 1 per tonne	0	0	10 paise per tonne	Rs 1.1 per tonne	E5	
2049	27090090	other Petroleum Oils and Oils obtained From Bituminous Minerals	KG	0	0	0	0	0	EIF	
2050	27101221	Light Naphtha	KG	2.5	0	0	0.25	2.75	E10	
2051	27101222	Heavy Naphtha	KG	2.5	0	0	0.25	2.75	E10	

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2052	27101229	Full Range Naphtha	KG	2.5	0	0	0.25	2.75	E10	
2053	27101231	Solvent 60/80	KG	5	0	0	0.5	5.5	E5	
2054	27101232	Solvent 50/120	KG	5	0	0	0.5	5.5	E5	
2055	27101239	Solvent 145/205	KG	5	0	0	0.5	5.5	E5	
2056	27101241	Motor Gasoline Conforming To Standard IS 2796	KG	2.5	0	0	0.25	2.75	EXC	
2057	27101242	E 20 Fuel Conforming To Standard IS 17021	KG	2.5	0	0	0.25	2.75	EXC	
2058	27101243	E 12 Fuel Conforming To Standard IS 17586	KG	2.5	0	0	0.25	2.75	EXC	
2059	27101244	E 15 Fuel Conforming To Standard IS 17586	KG	2.5	0	0	0.25	2.75	EXC	
2060	27101249	E 15 Fuel Conforming To Standard IS 17076	KG	2.5	0	0	0.25	2.75	EXC	
2061	27101250	Aviation Gasoline conforming to Standard IS 1604	KG	0	0	0	0	0	E5	
2062	27101290	Other	KG	5	0	0	0	5	E5	
2063	27101920	Solvent 125/240 (Petroleum Hydrocarbon Solvent) As Specified Under Standard Is 1745	KG	5	0	0	0.5	5.5	E5	
2064	27101931	Kerosene Intermediate	KG	5	0	0	0.5	5.5	E5	
2065	27101932	Kerosene Conforming To Standard Is 1459	KG	5	0	0	0.5	5.5	E5	
2066	27101933	Blended Aviation turbine fuel	KG	5	0	0	0.5	5.5	EXC	
2067	27101939	Aviation Turbine Fuels, Kerosene Type Conforming To Standard Is 1571	KG	5	0	0	0.5	5.5	EXC	
2068	27101941	Gas Oil	KG	5	0	0	0.5	5.5	E10	
2069	27101942	Vacuum Gas Oil	KG	5	0	0	0.5	5.5	E5	
2070	27101943	Light Diesel Oil Conforming To	KG	5	0	0	0.5	5.5	EXC	

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		Standard Is 15770								
2071	27101944	Automotive Diesel Fuel, Not Containing Bio-Diesel, Conforming To Standard Is 1460	KG	2.5	0	0	0.25	2.75	E10	
2072	27101949	High Flash High Speed Diesel Fuel Conforming To Standard Is 16861	KG	2.5	0	0	0.25	2.75	E10	
2073	27101951	Grade LV	KG	5	0	0	0.5	5.5	E10	
2074	27101952	Grade Mv1	KG	5	0	0	0.5	5.5	EXC	
2075	27101953	Grade Mv2	KG	5	0	0	0.5	5.5	E10	
2076	27101959	Grade Hv	KG	5	0	0	0.5	5.5	EXC	
2077	27101961	Distillate Oil	KG	5	0	0	0.5	5.5	E10	
2078	27101969	Residual Oil	KG	5	0	0	0.5	5.5	E5	
2079	27101971	Base Oil	KG	5	0	0	0.5	5.5	E5	
2080	27101972	Engine Oil (Internal Combustion Engine Crankcase Oils) Conforming To Is 13656	KG	5	0	0	0.5	5.5	E5	
2081	27101973	Engine Oil Conforming To Is 14234	KG	5	0	0	0.5	5.5	E5	
2082	27101974	Automotive Gear Oil Conforming To Is 1118	KG	5	0	0	0.5	5.5	E5	
2083	27101975	Industrial Gear Oil Conforming To Is 8406	KG	5	0	0	0.5	5.5	E5	
2084	27101976	General Purpose Machinery And Spindle Oils Conforming To Standard Is 493	KG	5	0	0	0.5	5.5	E5	
2085	27101977	Turbine Lubricating Oil Conforming To Standard Is 1012	KG	5	0	0	0.5	5.5	E5	
2086	27101978	Other Lubricating Oil, Conforming To Any Other Bis Standard	KG	5	0	0	0.5	5.5	E5	
2087	27101979	Other Lubricating Oil, Not Conforming To Any Bis Standard	KG	5	0	0	0.5	5.5	E5	

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2088	27101981	Cutting Oil Conforming To Standard Is 1115	KG	5	0	0	0.5	5.5	E5	
2089	27101982	Cutting Oil (Neat) Conforming To Standard Is 3065	KG	5	0	0	0.5	5.5	E5	
2090	27101983	Hydraulic Oil Conforming To Standard Is 3098 Or Is 11656	KG	5	0	0	0.5	5.5	E5	
2091	27101984	Industrial White Oil Conforming To Standard Is 1083	KG	5	0	0	0.5	5.5	E5	
2092	27101985	Insulating Oil For Transformer And Circuit-Breaker (Transformer And Circuit-Breaker Oils) Conforming To Standard Is 335 Or Is 12463	KG	5	0	0	0.5	5.5	E5	
2093	27101986	Mineral Oil For Cosmetic Industry Conforming To Standard Is 7299	KG	5	0	0	0.5	5.5	E5	
2094	27101987	Jute Batching Oil Conforming To Standard Is 1758	KG	5	0	0	0.5	5.5	E5	
2095	27101988	Other Cutting Oil, Hydraulic Oil, Industrial White Oil, Jute Batching Oil, Mineral Oil For Cosmetic Industry, Transformer Oil Conforming To Any Other Bis Standard	KG	5	0	0	0.5	5.5	E5	
2096	27101989	Other Cutting Oil, Hydraulic Oil, Industrial White Oil, Jute Batching Oil, Mineral Oil For Cosmetic Industry, Transformer Oil, Not Conforming To Any Bis Standard	KG	5	0	0	0.5	5.5	E5	
2097	27101990	Other	KG	5	0	0	0.5	5.5	E10	
2098	27102010	Automotive Diesel Fuel, Containing Bio-Diesel, Conforming To Standard Is 1460	KG	2.5	0	0	0.25	2.75	EXC	
2099	27102020	Diesel Fuel Blend (B6 To B20) Conforming To Standard Is 16531	KG	2.5	0	0	0.25	2.75	EXC	
2100	27102090	Other	KG	5	0	0	0.5	5.5	E5	

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2101	27109110	Containing polychlorinated Biphenyls (PCBs) at a concentration level of 50 mg/kg or more	KG	5	0	0	0.5	5.5	E5	
2102	27109120	Other, containing polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs), whether or not also containing polychlorinated biphenyls (PCBs) at a concentration level of less than 50 mg/kg	KG	5	0	0	0.5	5.5	E5	
2103	27109190	Other	KG	5	0	0	0.5	5.5	E5	
2104	27109900	Other	KG	5	0	0	0.5	5.5	E5	
2105	27111100	Natural Gas	KG	2.5	0	0	0.25	2.75	EIF	
2106	27111200	Propane	KG	2.5	0	0	0.25	2.75	EIF	
2107	27111300	Butanes	KG	2.5	0	0	0.25	2.75	EIF	
2108	27111400	Ethylene, Propylene, Butylene And Butadiene	KG	5	0	0	0.5	5.5	E5	
2109	27111910	LPG(For Non-Automotive Purposes) Conforming To Standard IS 4576	KG	5	0	0	0.5	5.5	E5	
2110	27111920	LPG (For Automotive Purposes) Conforming To Standard IS 14861	KG	5	0	0	0.5	5.5	E5	
2111	27111990	Other	KG	5	0	0	0.5	5.5	E5	
2112	27112100	Natural Gas	KG	5	0	0	0.5	5.5	E5	
2113	27112900	Other	KG	5	0	0	0.5	5.5	E5	
2114	27121010	Crude	KG	5	0	0	0.5	5.5	E5	
2115	27121090	Other	KG	5	0	0	0.5	5.5	E5	
2116	27122000	- Paraffin Wax Containing By Weight Less Than 0.75% Of Oil	KG	5	0	0	0.5	5.5	E5	
2117	27129010	Micro-Crystallinepetroleum Wax	KG	5	0	0	0.5	5.5	E5	
2118	27129020	Lignite Wax	KG	5	0	0	0.5	5.5	E5	

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2119	27129030	Slack Wax	KG	5	0	0	0.5	5.5	E5	
2120	27129040	Paraffin Wax Containing By Weight Less Than 0.75% Of Oil:	KG	5	0	0	0.5	5.5	E5	
2121	27129090	Other	KG	5	0	0	0.5	5.5	E5	
2122	27131110	Raw Petroleum Coke For Anode Making In Aluminium Industry Conforming To Standard IS 17049	KG	10	0	0	1	11	EXC	
2123	27131190	Other	KG	10	0	0	1	11	EXC	
2124	27131210	Calcined Petroleum Coke For Anode Making In Aluminium Industry Conforming To Standard IS 17049	KG	7.5	0	0	0.75	8.25	EXC	
2125	27131290	Other	KG	7.5	0	0	0.75	8.25	EXC	
2126	27132000	Petroleum Bitumen	KG	5	0	0	0.5	5.5	EXC	
2127	27139000	Other Residues Of Petroleum Oils Or Of Oils Obtained From Bituminous Minerals.	KG	5	0	0	0.5	5.5	E5	
2128	27141000	Bituminous Or Oil Shale And Tar Sands	KG	5	0	0	0.5	5.5	EIF	
2129	27149010	Asphalt, Natural	KG	5	0	0	0.5	5.5	EIF	
2130	27149020	Bitumen, Natural	KG	5	0	0	0.5	5.5	EIF	
2131	27149030	Gilsonete	KG	5	0	0	0.5	5.5	EIF	
2132	27149090	Other	KG	5	0	0	0.5	5.5	EIF	
2133	27150010	Cut Back, Bituminous Or Asphalt	KG	5	0	0	0.5	5.5	E5	
2134	27150090	Other	KG	5	0	0	0.5	5.5	E5	
2135	27160000	Electrical Energy	1000 KWh	Rs.2000 Per 1000 KWh	0	0	0	Rs.2000 Per 1000 KWh	EXC	
2136	28011000	Chlorine	KG	5	0	0	0.5	5.5	EIF	
2137	28012000	Iodine	KG	2.5	0	0	0.25	2.75	EIF	

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2138	28013010	Fluorine	KG	5	0	0	0.5	5.5	EIF	
2139	28013020	Bromine	KG	5	0	0	0.5	5.5	E10	
2140	28020010	Sublimed Sulphur	KG	5	0	0	0.5	5.5	EIF	
2141	28020020	Precipitated Sulphur	KG	5	0	0	0.5	5.5	EIF	
2142	28020030	Colloidal Sulphur	KG	5	0	0	0.5	5.5	EIF	
2143	28030010	Carbon Black	KG	7.5	0	0	0.75	8.25	EXC	
2144	28030020	Acetylene Black	KG	5	0	0	0.5	5.5	E5	
2145	28030090	Other	KG	5	0	0	0.5	5.5	E5	
2146	28041000	Hydrogen	KG	5	0	0	0.5	5.5	EIF	
2147	28042100	Argon	KG	5	0	0	0.5	5.5	E5	
2148	28042910	Helium	KG	5	0	0	0.5	5.5	EIF	
2149	28042990	Other	KG	5	0	0	0.5	5.5	EIF	
2150	28043000	Nitrogen	KG	5	0	0	0.5	5.5	EIF	
2151	28044010	Medicinal Grade Oxygen	KG	5	0	0	0.5	5.5	EXC	
2152	28044090	Oxygen Other than Medical Grade	KG	5	0	0	0.5	5.5	EIF	
2153	28045010	Boron	KG	5	0	0	0.5	5.5	EIF	
2154	28045020	Tellurium	KG	0	0	0	0	0	EIF	
2155	28046100	Silicon containing by Weight not Less Than 99.99% Of Silicon	KG	0	0	0	0	0	EIF	
2156	28046900	Other silicon	KG	0	0	0	0	0	EIF	
2157	28047010	Phosphorus, Black	KG	5	0	0	0.5	5.5	EIF	
2158	28047020	Phosphorus, Red	KG	5	0	0	0.5	5.5	EIF	
2159	28047030	Phosphorus, White Or Yellow	KG	5	0	0	0.5	5.5	EIF	
2160	28048000	Arsenic	KG	5	0	0	0.5	5.5	EIF	
2161	28049000	Selenium	KG	0	0	0	0	0	EIF	

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2162	28051100	Sodium	KG	5	0	0	0.5	5.5	E10	
2163	28051200	Calcium	KG	5	0	0	0.5	5.5	EIF	
2164	28051900	Other	KG	5	0	0	0.5	5.5	EIF	
2165	28053000	Rare-Earth Metals, Scandium And Yttrium, Whether Or Not Intermixed Or Interalloyed	KG	0	0	0	0	0	EXC	
2166	28054000	Mercury	KG	5	0	0	0.5	5.5	EIF	
2167	28061000	Hydrogen Chloride (Hydrochloric Acid)	KG	7.5	0	0	0.75	8.25	EIF	
2168	28062000	Chlorosulphuric Acid	KG	7.5	0	0	0.75	8.25	E10	
2169	28070010	Sulphurc Acid	KG	7.5	0	0	0.75	8.25	EIF	
2170	28070020	Oleum	KG	7.5	0	0	0.75	8.25	EIF	
2171	28080010	Nitric Acid	KG	7.5	0	0	0.75	8.25	EIF	
2172	28080020	Sulphonitric Acids	KG	7.5	0	0	0.75	8.25	EIF	
2173	28091000	Diphosphorus Pentaoxide	KG	7.5	0	0	0.75	8.25	E10	
2174	28092010	Phosporic Acid	KG	5	0	0	0.5	5.5	EIF	
2175	28092020	Polyphosphoric Acids	KG	7.5	0	0	0.75	8.25	EIF	
2176	28100010	Oxides Of Boron	KG	7.5	0	0	0.75	8.25	EIF	
2177	28100020	Boric Acids	KG	7.5	0	0	0.75	8.25	EIF	
2178	28111100	Hydrogen Fluoride (Hydrofluoric Acid)	KG	7.5	0	0	0.75	8.25	EIF	
2179	28111200	Hydrogen Cyanide (Hydrocyanic Acid	KG	7.5	0	0	0.75	8.25	EIF	
2180	28111920	Hypophosphorus Acid (Phosphinic Acid))	KG	7.5	0	0	0.75	8.25	EIF	
2181	28111930	Acids of Arsenic	KG	7.5	0	0	0.75	8.25	EIF	
2182	28111940	Sulphonic Acid	KG	7.5	0	0	0.75	8.25	EIF	
2183	28111990	Other (Other Inorganic Oxygen Compounds Of Non-Metals)	KG	7.5	0	0	0.75	8.25	EIF	

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2184	28112110	Dry Ice	KG	7.5	0	0	0.75	8.25	EIF	
2185	28112190	Other	KG	7.5	0	0	0.75	8.25	EIF	
2186	28112200	Silicon Dioxide	KG	2.5	0	0	0	2.50	EIF	
2187	28112910	Arsenic Pentoxide	KG	7.5	0	0	0.75	8.25	EIF	
2188	28112920	Arsenic Trioxide	KG	7.5	0	0	0.75	8.25	EIF	
2189	28112930	Nitrous Oxide	KG	7.5	0	0	0.75	8.25	EIF	
2190	28112940	Carbon Monoxide	KG	7.5	0	0	0.75	8.25	EIF	
2191	28112950	Sulphur Trioxide (Sulphuric Anhydride)	KG	7.5	0	0	0.75	8.25	EIF	
2192	28112990	Other	KG	7.5	0	0	0.75	8.25	EIF	
2193	28121100	Carbonyl Dichloride (Phosgene)	KG	7.5	0	0	0.75	8.25	EIF	
2194	28121200	Phosphorous Oxychloride	KG	7.5	0	0	0.75	8.25	EIF	
2195	28121300	Phosphorous Trichloride	KG	7.5	0	0	0.75	8.25	E10	
2196	28121400	Phosphorous Pentachloride	KG	7.5	0	0	0.75	8.25	E10	
2197	28121500	Sulphur Monochloride	KG	7.5	0	0	0.75	8.25	E10	
2198	28121600	Sulphur Dichloride	KG	7.5	0	0	0.75	8.25	E10	
2199	28121700	Thionyl Chloride	KG	7.5	0	0	0.75	8.25	E10	
2200	28121910	Sulpur Oxychloride	KG	7.5	0	0	0.75	8.25	EXC	
2201	28121920	Silicon Tetrachloride	KG	7.5	0	0	0.75	8.25	EIF	
2202	28121930	Arsenous Trichloride	KG	7.5	0	0	0.75	8.25	EXC	
2203	28121990	Other	KG	7.5	0	0	0.75	8.25	EIF	
2204	28129000	Other	KG	7.5	0	0	0.75	8.25	EIF	
2205	28131000	Carbon Disulphide	KG	7.5	0	0	0.75	8.25	E10	
2206	28139010	Arsenic Disulphide (Artificial)	KG	7.5	0	0	0.75	8.25	E10	
2207	28139020	Commercial Phosphorus Trisulphide	KG	7.5	0	0	0.75	8.25	EXC	
2208	28139030	Lime sulphur	KG	7.5	0	0	0.75	8.25	EXC	

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2209	28139090	Other	KG	7.5	0	0	0.75	8.25	E10	
2210	28141000	Anhydrous Ammonia	KG	5	0	0	0.5	5.5	EIF	
2211	28142000	Ammonia In Aqueous Solution	KG	5	0	0	0.5	5.5	EIF	
2212	28151110	Flakes	KG	7.5	0	0	0.75	8.25	EXC	
2213	28151190	Other	KG	7.5	0	0	0.75	8.25	EXC	
2214	28151200	In Aqueous Solution(Soda Lye Or Liquid Soda)	KG	7.5	0	0	0.75	8.25	EXC	
2215	28152000	Potassium Hydroxide (Caustic Potash)	KG	0	0	0	0	0	EIF	
2216	28153000	Peroxides Of Sodium Or Potassium	KG	7.5	0	0	0.75	8.25	EIF	
2217	28161010	Hydroxide Of Magnesium	KG	7.5	0	0	0.75	8.25	E10	
2218	28161020	Peroxide Of Magnesium	KG	7.5	0	0	0.75	8.25	E10	
2219	28164000	Oxides, Hydroxides And Peroxides, Of Strontium Or Barium	KG	0	0	0	0	0	EIF	
2220	28170010	Zinc Oxide	KG	7.5	0	0	0.75	8.25	EXC	
2221	28170020	Zinc Peroxide	KG	7.5	0	0	0.75	8.25	EXC	
2222	28181000	Artificial Corundum, Whether Or Not Chemically Defined	KG	7.5	0	0	0.75	8.25	E10	
2223	28182011	Metallurgical grade, conforming to IS 17441	KG	5	0	0	0.5	5.5	EXC	
2224	28182019	Non-metallurgical grade, conforming to IS 17441	KG	5	0	0	0.5	5.5	E5	
2225	28182090	Other	KG	7.5	0	0	0.75	8.25	EXC	
2226	28183000	Aluminium Hydroxide	KG	7.5	0	0	0.75	8.25	EIF	
2227	28191000	Chromium Trioxide	KG	7.5	0	0	0.75	8.25	E10	
2228	28199000	Other	KG	7.5	0	0	0.75	8.25	EIF	
2229	28201000	Manganese Dioxide	KG	7.5	0	0	0.75	8.25	E10	
2230	28209000	Other	KG	7.5	0	0	0.75	8.25	EIF	

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2231	28211010	Iron Oxides	KG	7.5	0	0	0.75	8.25	EIF	
2232	28211020	Iron Hydroxides	KG	7.5	0	0	0.75	8.25	EIF	
2233	28212000	Earth Colours	KG	7.5	0	0	0.75	8.25	EXC	
2234	28220010	Cobalt Oxides	KG	0	0	0	0	0	EIF	
2235	28220020	Cobalt Hydroxides	KG	0	0	0	0	0	EIF	
2236	28220030	Commercial Cobalt Oxides	KG	0	0	0	0	0	EIF	
2237	28230010	Titanium Dioxide	KG	10	0	0	1	11	EIF	
2238	28230090	Other	KG	7.5	0	0	0.75	8.25	EIF	
2239	28241010	Litharge	KG	7.5	0	0	0.75	8.25	E7	
2240	28241020	Massicot	KG	7.5	0	0	0.75	8.25	E7	
2241	28249000	Other	KG	7.5	0	0	0.75	8.25	EIF	
2242	28251010	Hydrazine Anhydrous	KG	7.5	0	0	0.75	8.25	EIF	
2243	28251020	Hydrazine Hydrate	KG	7.5	0	0	0.75	8.25	EIF	
2244	28251030	Hydrazine Sulphate	KG	7.5	0	0	0.75	8.25	EIF	
2245	28251040	Hydroxylamine Sulphate	KG	7.5	0	0	0.75	8.25	EIF	
2246	28251090	Other	KG	7.5	0	0	0.75	8.25	EIF	
2247	28252000	Lithium Oxide And Hydroxide	KG	0	0	0	0	0	EIF	
2248	28253010	Vanadium Pentoxide Flakes	KG	0	0	0	0	0	EIF	
2249	28253090	Other	KG	0	0	0	0	0	EIF	
2250	28254000	Nickel Oxides and Hydroxides	KG	0	0	0	0	0	EIF	
2251	28255000	Copper Oxides And Hydroxides	KG	7.5	0	0	0.75	8.25	EIF	
2252	28256010	Germanium Oxides	KG	0	0	0	0	0	EIF	
2253	28256020	Zirconium Dioxide	KG	7.5	0	0	0.75	8.25	EIF	
		Ceria zirocia compounds for use in the manufacture of washcoat for catalytic converters	KG	5	0	0	0.5	5.5	EXC	

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2254	28257010	Molybdenum Trioxide	KG	0	0	0	0	0	EIF	
2255	28257020	Molybdic Acid	KG	0	0	0	0	0	EIF	
2256	28257090	Other	KG	0	0	0	0	0	EIF	
2257	28258000	Antimony Oxides	KG	0	0	0	0	0	EIF	
2258	28259010	Tin Oxide	KG	7.5	0	0	0.75	8.25	EIF	
2259	28259020	Cadmium Oxide	KG	0	0	0	0	0	EIF	
2260	28259040	Calcium Hydroxide	KG	7.5	0	0	0.75	8.25	EIF	
2261	28259050	Ammonium Hydroxide	KG	7.5	0	0	0.75	8.25	EIF	
2262	28259090	Other	KG	7.5	0	0	0.75	8.25	EIF	
2263	28261200	Of Aluminium	KG	7.5	0	0	0.75	8.25	E10	
2264	28261910	Magnesium Fluoride	KG	7.5	0	0	0.75	8.25	EIF	
2265	28261990	Other	KG	7.5	0	0	0.75	8.25	EIF	
2266	28263000	Sodium Hexafluoroaluminate (Synthetic Cryolite)	KG	7.5	0	0	0.75	8.25	E10	
2267	28269000	Other	KG	7.5	0	0	0.75	8.25	EIF	
2268	28271000	Ammonium Chloride	KG	7.5	0	0	0.75	8.25	EIF	
2269	28272000	Calcium Chloride	KG	7.5	0	0	0.75	8.25	EIF	
2270	28273100	Of Magnesium	KG	7.5	0	0	0.75	8.25	EIF	
2271	28273200	Of Aluminium	KG	7.5	0	0	0.75	8.25	EIF	
2272	28273500	Of Nickel	KG	0	0	0	0	0	EIF	
2273	28273920	Mercurous Chloride	KG	7.5	0	0	0.75	8.25	EIF	
2274	28273930	Strontium Chloride	KG	0	0	0	0	0	EIF	
2275	28273940	Cuprous Chloride	KG	7.5	0	0	0.75	8.25	EIF	
2276	28273990	Other Chlorides	KG	7.5	0	0	0.75	8.25	EIF	
2277	28274110	Copper Oxychloride	KG	7.5	0	0	0.75	8.25	E10	

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2278	28274190	Other	KG	7.5	0	0	0.75	8.25	E10	
2279	28274900	Other	KG	7.5	0	0	0.75	8.25	EIF	
2280	28275110	Bromides Of Sodium	KG	7.5	0	0	0.75	8.25	EIF	
2281	28275120	Bromides Of Potassium	KG	7.5	0	0	0.75	8.25	EIF	
2282	28275910	Magnesium Bromide	KG	7.5	0	0	0.75	8.25	EIF	
2283	28275990	Other	KG	7.5	0	0	0.75	8.25	EIF	
2284	28276010	Potassium Iodide	KG	7.5	0	0	0.75	8.25	EIF	
2285	28276020	Sodium Iodide	KG	7.5	0	0	0.75	8.25	EIF	
2286	28276090	Other	KG	7.5	0	0	0.75	8.25	EIF	
2287	28281010	Commercial Calcium Hypochlorite (Bleaching Paste/Powder)	KG	7.5	0	0	0.75	8.25	EIF	
2288	28281090	Other	KG	7.5	0	0	0.75	8.25	EIF	
2289	28289011	Bleaching Paste/Powder	KG	7.5	0	0	0.75	8.25	EIF	
2290	28289019	Other	KG	7.5	0	0	0.75	8.25	EIF	
2291	28289020	Potassium Hypochlorites	KG	7.5	0	0	0.75	8.25	EXC	
2292	28289030	Sodium Chlorite	KG	7.5	0	0	0.75	8.25	EIF	
2293	28289040	Aluminium Chlorite	KG	7.5	0	0	0.75	8.25	EIF	
2294	28289050	Hypobromites	KG	7.5	0	0	0.75	8.25	EXC	
2295	28289060	Bleaching Paste/Powder Of Other Hypochlorites	KG	7.5	0	0	0.75	8.25	EIF	
2296	28289090	Other	KG	7.5	0	0	0.75	8.25	EIF	
2297	28291100	Of Sodium	KG	7.5	0	0	0.75	8.25	EIF	
2298	28291910	Barium Chlorate	KG	7.5	0	0	0.75	8.25	E7	
2299	28291920	Potassium Chlorate	KG	7.5	0	0	0.75	8.25	E7	
2300	28291930	Magnesium Chlorate	KG	7.5	0	0	0.75	8.25	E7	
2301	28291990	Other	KG	7.5	0	0	0.75	8.25	E7	

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2302	28299010	Perchlorates	KG	7.5	0	0	0.75	8.25	EIF	
2303	28299020	Bromates And Perbromates	KG	7.5	0	0	0.75	8.25	EIF	
2304	28299030	Iodates And Periodates	KG	7.5	0	0	0.75	8.25	EIF	
2305	28301000	Sodium Sulphides	KG	7.5	0	0	0.75	8.25	EIF	
2306	28309010	Sulphides	KG	7.5	0	0	0.75	8.25	EIF	
2307	28309020	Polysulphides	KG	7.5	0	0	0.75	8.25	EIF	
2308	28311010	Sodium Dithionites (Sodium Hydrosulfite)	KG	7.5	0	0	0.75	8.25	EIF	
2309	28311020	Sodium Sulphoxylates (Including Sodium Formaldehyde Sulphoxylate)	KG	7.5	0	0	0.75	8.25	EIF	
2310	28319010	Dithionites	KG	7.5	0	0	0.75	8.25	E7	
2311	28319020	Sulphoxylates	KG	7.5	0	0	0.75	8.25	E7	
2312	28321010	Sodium Bi-Sulphite	KG	7.5	0	0	0.75	8.25	E3	
2313	28321020	Sodium Hydrosulphites	KG	7.5	0	0	0.75	8.25	E3	
2314	28321090	Other	KG	7.5	0	0	0.75	8.25	E3	
2315	28322010	Potassium Metabisulphite	KG	7.5	0	0	0.75	8.25	EIF	
2316	28322020	Magnesium Sulphite	KG	7.5	0	0	0.75	8.25	EIF	
2317	28322090	Other	KG	7.5	0	0	0.75	8.25	EIF	
2318	28323010	Sodium Thiosulphate (Hypo)	KG	7.5	0	0	0.75	8.25	EIF	
2319	28323020	Magnesium Thiosulphate	KG	7.5	0	0	0.75	8.25	EXC	
2320	28323090	Other	KG	7.5	0	0	0.75	8.25	EIF	
2321	28331100	Disodium Sulphate	KG	7.5	0	0	0.75	8.25	EIF	
2322	28331910	Sodium Hydrogen Sulphate (Acid Sulphate)	KG	7.5	0	0	0.75	8.25	EIF	
2323	28331920	Sodium Pyrosulphate	KG	7.5	0	0	0.75	8.25	EIF	
2324	28331990	Other	KG	7.5	0	0	0.75	8.25	EIF	

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2325	28332100	Of Magnesium	KG	7.5	0	0	0.75	8.25	EIF	
2326	28332210	Aluminium Sulphate (Iron Free)	KG	7.5	0	0	0.75	8.25	EIF	
2327	28332290	Other	KG	7.5	0	0	0.75	8.25	EIF	
2328	28332400	Of Nickel	KG	0	0	0	0	0	EIF	
2329	28332500	Of Copper	KG	7.5	0	0	0.75	8.25	EIF	
2330	28332700	Of Barium	KG	7.5	0	0	0.75	8.25	EIF	
2331	28332910	Ferrous Sulphate	KG	7.5	0	0	0.75	8.25	EIF	
2332	28332930	Quinidine Sulphate	KG	7.5	0	0	0.75	8.25	EXC	
2333	28332940	Manganese Sulphate	KG	7.5	0	0	0.75	8.25	EIF	
2334	28332950	Strontium Sulphate	KG	7.5	0	0	0.75	8.25	EIF	
2335	28332990	Other	KG	7.5	0	0	0.75	8.25	EIF	
2336	28333010	Ammonium Alum	KG	7.5	0	0	0.75	8.25	EIF	
2337	28333020	Ferric Ammonium Alum	KG	7.5	0	0	0.75	8.25	EIF	
2338	28333030	Potash Alum	KG	7.5	0	0	0.75	8.25	EIF	
2339	28333090	Other	KG	7.5	0	0	0.75	8.25	EIF	
2340	28334000	Peroxosulphates (Persulphates)	KG	7.5	0	0	0.75	8.25	EIF	
2341	28341010	Sodium Nitrite	KG	7.5	0	0	0.75	8.25	EIF	
2342	28341090	Other	KG	7.5	0	0	0.75	8.25	EIF	
2343	28342100	Of Potassium	KG	0	0	0	0	0	EIF	
2344	28342910	Strontium Nitrate	KG	7.5	0	0	0.75	8.25	EIF	
2345	28342920	Magnesium Nitrate	KG	7.5	0	0	0.75	8.25	EIF	
2346	28342930	Barium Nitrate	KG	7.5	0	0	0.75	8.25	EIF	
2347	28342990	Other	KG	7.5	0	0	0.75	8.25	EIF	
2348	28351010	Calcium Hypophosphite	KG	7.5	0	0	0.75	8.25	EIF	
2349	28351020	Magnesium Hypophosphite	KG	7.5	0	0	0.75	8.25	EIF	

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2350	28351090	Other	KG	7.5	0	0	0.75	8.25	EIF	
2351	28352200	Of Mono Or Disodium	KG	7.5	0	0	0.75	8.25	EIF	
2352	28352400	Of Potassium	KG	7.5	0	0	0.75	8.25	EIF	
2353	28352500	Calcium Hydrogenorthophosphate ("Dicalcium Phosphate")	KG	7.5	0	0	0.75	8.25	EIF	
2354	28352610	Calcium Monobasic Phosphate	KG	7.5	0	0	0.75	8.25	EIF	
2355	28352620	Calcium Tribasic Phosphate	KG	7.5	0	0	0.75	8.25	EIF	
2356	28352690	Other	KG	7.5	0	0	0.75	8.25	EIF	
2357	28352910	Magnesium Phosphate, Monobasic	KG	7.5	0	0	0.75	8.25	EIF	
2358	28352920	Magnesium Phosphate, Dibasic	KG	7.5	0	0	0.75	8.25	EIF	
2359	28352930	Magnesium Phosphate, Tribasic	KG	7.5	0	0	0.75	8.25	EIF	
2360	28352940	Sodium Hexa Meta Phosphate	KG	7.5	0	0	0.75	8.25	EIF	
2361	28352990	Other	KG	7.5	0	0	0.75	8.25	EIF	
2362	28353100	Sodium Triphosphate (Sodium Tripoly Phosphate)	KG	7.5	0	0	0.75	8.25	EIF	
2363	28353900	Other	KG	7.5	0	0	0.75	8.25	EIF	
2364	28362010	Disodium Carbonate, Dense	KG	7.5	0	0	0.75	8.25	EXC	
2365	28362020	Disodium Carbonate, Light	KG	7.5	0	0	0.75	8.25	EXC	
2366	28362090	Other	KG	7.5	0	0	0.75	8.25	EXC	
2367	28363000	Sodium Hydrogencarbonate (Sodium Bicarbonate)	KG	7.5	0	0	0.75	8.25	EXC	
2368	28364000	Potassium Carbonates	KG	7.5	0	0	0.75	8.25	EIF	
2369	28365000	Calcium Carbonate	KG	7.5	0	0	0.75	8.25	EIF	
2370	28366000	Barium Carbonate	KG	7.5	0	0	0.75	8.25	EIF	
2371	28369100	Lithium Carbonates	KG	0	0	0	0	0	EIF	
2372	28369200	Strontium Carbonate	KG	0	0	0	0	0	EIF	

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2373	28369910	Percarbonates	KG	7.5	0	0	0.75	8.25	EIF	
2374	28369920	Magnesium Carbonate	KG	7.5	0	0	0.75	8.25	EIF	
2375	28369930	Aluminium Bicarbonate	KG	7.5	0	0	0.75	8.25	EIF	
2376	28369990	Other	KG	7.5	0	0	0.75	8.25	EIF	
2377	28371100	Of Sodium	KG	10	0	0	1	11	EXC	
2378	28371910	Potassium Cyanide	KG	7.5	0	0	0.75	8.25	EIF	
2379	28371920	Double Cyanide Of Potassium And Sodium	KG	7.5	0	0	0.75	8.25	EXC	
2380	28371990	Other	KG	7.5	0	0	0.75	8.25	EIF	
2381	28372010	Ammonium Sulphocyanide	KG	7.5	0	0	0.75	8.25	EIF	
2382	28372020	Potassium Ferricyanide	KG	7.5	0	0	0.75	8.25	EIF	
2383	28372030	Potassium Ferrocyanide	KG	7.5	0	0	0.75	8.25	EIF	
2384	28372040	Sodium Ferrocyanide	KG	7.5	0	0	0.75	8.25	EIF	
2385	28372050	Sodium Nitroprusside (Sodium Nitroferricyanide)	KG	7.5	0	0	0.75	8.25	EIF	
2386	28372090	Other	KG	7.5	0	0	0.75	8.25	EIF	
2387	28391100	Sodium Metasilicates	KG	7.5	0	0	0.75	8.25	EIF	
2388	28391900	Other	KG	7.5	0	0	0.75	8.25	EIF	
2389	28399010	Magnesium Trisilicate	KG	7.5	0	0	0.75	8.25	EIF	
2390	28399090	Other	KG	7.5	0	0	0.75	8.25	EIF	
2391	28401100	Anhydrous	KG	7.5	0	0	0.75	8.25	EIF	
2392	28401900	Other	KG	7.5	0	0	0.75	8.25	EIF	
2393	28402010	Magnesium Borates	KG	7.5	0	0	0.75	8.25	EIF	
2394	28402090	Other	KG	7.5	0	0	0.75	8.25	EIF	
2395	28403000	Peroxoborates (Perborates)	KG	7.5	0	0	0.75	8.25	E5	
2396	28413000	Sodium Dichromate	KG	7.5	0	0	0.75	8.25	EIF	

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2397	28415010	Sodium Chromates	KG	7.5	0	0	0.75	8.25	EIF	
2398	28415090	Other	KG	7.5	0	0	0.75	8.25	EIF	
2399	28416100	Potassium Permanganate	KG	7.5	0	0	0.75	8.25	EIF	
2400	28416900	Other	KG	7.5	0	0	0.75	8.25	E5	
2401	28417010	Aluminium Molybdate	KG	7.5	0	0	0.75	8.25	EIF	
2402	28417020	Sodium Molybdate	KG	7.5	0	0	0.75	8.25	EIF	
2403	28417090	Other	KG	7.5	0	0	0.75	8.25	EIF	
2404	28418010	Sodium Tungstate	KG	7.5	0	0	0.75	8.25	E5	
2405	28418020	Magnesium Tungstate	KG	7.5	0	0	0.75	8.25	E5	
2406	28418090	Other	KG	7.5	0	0	0.75	8.25	E5	
2407	28419000	Other	KG	7.5	0	0	0.75	8.25	EIF	
2408	28421000	Double Or Complex Silicates, Including Aluminosilicates,Whether Or Not Chemically Defined	KG	7.5	0	0	0.75	8.25	EIF	
2409	28429010	Arsenites And Arsenates	KG	7.5	0	0	0.75	8.25	EIF	
2410	28429020	Bichromates And Dichromates	KG	7.5	0	0	0.75	8.25	EIF	
2411	28429090	Other	KG	7.5	0	0	0.75	8.25	EIF	
2412	28431010	Collodial precious metals of Gold	KG	10	0	0	1	11	EXC	
2413	28431020	Collodial precious metals of Silver	KG	10	0	0	1	11	EXC	
2414	28431090	Other (Silver Compounds)	KG	10	0	0	1	11	EXC	
2415	28432100	Silver Nitrate	KG	10	0	0	1	11	EXC	
2416	28432900	Other	KG	10	0	0	1	11	EXC	
2417	28433000	Gold Compounds	KG	10	0	0	1	11	EXC	
2418	28439011	Sodium Aurous Thiosulphate	KG	10	0	0	1	11	EXC	
2419	28439012	Noble Metallutions Of Platinum, Rhodium And Palladinium	KG	10	0	0	1	11	EXC	

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2420	28439019	Other Noble Metallutions	KG	10	0	0	1	11	EXC	
2421	28439020	Amalgams	KG	10	0	0	1	11	EXC	
2422	28441000	Natural Uranium And Its Compounds; Alloys, Dispersions(Including Cermets), Ceramic Products And Mixtures Containing Natural Uranium Or Natural Uranium Compounds	KG	7.5	0	0	0.75	8.25	EXC	
2423	28442000	Uranium Enriched In U235 And Its Compounds; Plutonium And Its Compounds; Alloys, Dispersions(Including Cermets), Ceramic Products And Mixtures Containing Uranium Enriched In U235, Plutonium Or Compounds Of These Products	KG	0	0	0	0	0	EXC	
2424	28443010	Uranium Depleted In U235 And Or Thorium And Their Alloys, Unwrought Or Wrought And Compounds Thereof	KG	7.5	0	0	0.75	8.25	EXC	
2425	28443021	Thorium Oxide	KG	7.5	0	0	0.75	8.25	EXC	
2426	28443022	Thorium Hydroxide	KG	7.5	0	0	0.75	8.25	EXC	
2427	28443023	Thorium Nitrate	KG	7.5	0	0	0.75	8.25	EXC	
2428	28443029	Other	KG	7.5	0	0	0.75	8.25	EXC	
2429	28443030	Waste And Scrap Of Uranium Depleted In U235 Or Of Thorium	KG	7.5	0	0	0.75	8.25	EXC	
2430	28443090	Other	KG	7.5	0	0	0.75	8.25	EXC	
2431	28444100	Tritium And Its Compounds; Alloys, Dispersions (Including Cermets), Ceramic Products And Mixtures Containing Tritium Or Its Compounds	KG	7.5	0	0	0.75	8.25	EXC	
2432	28444200	Actinium-225, Actinium-227, Californium-253, Curium-240, Curium-241, Curium-242, Curium-243, Curium-244, Einsteinium-253, Einsteinium-254, Gadolinium-148,	KG	7.5	0	0	0.75	8.25	EXC	

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		Polonium-208, Polonium-209, Polonium-210, Radium-223, Uranium-230 Or Uranium-232, And Their Compounds; Alloys, Dispersions (Including Cermets), Ceramic Products And Mixtures Containing These Elements Or Compounds								
2433	28444300	Other Radioactive Elements And Isotopes And Compounds; Other Alloys, Dispersions (Including Cermets), Ceramic Products And Mixtures Containing These Elements, Isotopes	KG	7.5	0	0	0.75	8.25	EXC	
2434	28444400	Radioactive Residues	KG	7.5	0	0	0.75	8.25	EXC	
2435	28445000	Spent (Irradiated) Fuel Elements (Cartridges) Of Nuclear Reactors	KG	7.5	0	0	0.75	8.25	EXC	
2436	28451000	Heavy Water (Deuterium Oxide)	KG	7.5	0	0	0.75	8.25	EXC	
2437	28452000	Boron Enriched In Boron-10 And Its Compounds	KG	7.5	0	0	0.75	8.25	EXC	
2438	28453000	Lithium Enriched In Lithium-6 And Its Compounds	KG	7.5	0	0	0.75	8.25	EXC	
2439	28454000	Helium-3	KG	7.5	0	0	0.75	8.25	EXC	
2440	28459010	Nuclear Fuels Not Elsewhere Included Or Specified	KG	7.5	0	0	0.75	8.25	EXC	
2441	28459090	Other	KG	7.5	0	0	0.75	8.25	EXC	
2442	28461010	Cerium Oxides	KG	0	0	0	0	0	EIF	
2443	28461090	Other	KG	0	0	0	0	0	EIF	
2444	28469010	Rare Earth Oxides Not Elsewhere Included Or Specified	KG	0	0	0	0	0	EIF	
2445	28469020	Rare Earth Fluorides Not Elsewhere Included Or Specified	KG	0	0	0	0	0	EIF	
2446	28469030	Rare Earth Chlorides Not Elsewhere	KG	0	0	0	0	0	EIF	

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		Included Or Specified								
2447	28469090	Other	KG	0	0	0	0	0	EXC	
2448	28470000	Hydrogen Peroxide, Whether Or Not Solidified With Urea	KG	7.5	0	0	0.75	8.25	EIF	
2449	28491000	Of Calcium	KG	7.5	0	0	0.75	8.25	EIF	
2450	28492010	Carborandum	KG	7.5	0	0	0.75	8.25	EIF	
2451	28492090	Other	KG	7.5	0	0	0.75	8.25	EIF	
2452	28499010	Boron Carbide	KG	7.5	0	0	0.75	8.25	E5	
2453	28499020	Tungsten Carbide	KG	7.5	0	0	0.75	8.25	E5	
2454	28499090	Other	KG	7.5	0	0	0.75	8.25	E5	
2455	28500010	Hydrides	KG	7.5	0	0	0.75	8.25	EIF	
2456	28500020	Nitrides	KG	7.5	0	0	0.75	8.25	EIF	
2457	28500030	Azides	KG	7.5	0	0	0.75	8.25	EIF	
2458	28500041	Of Calcium	KG	7.5	0	0	0.75	8.25	EIF	
2459	28500049	Other	KG	7.5	0	0	0.75	8.25	EIF	
2460	28500050	Borides	KG	7.5	0	0	0.75	8.25	EIF	
2461	28521000	Chemically Defined	KG	7.5	0	0	0.75	8.25	EIF	
2462	28529000	Other	KG	7.5	0	0	0.75	8.25	EIF	
2463	28531000	Cyanogen Chloride (Chlorcyan)	KG	7.5	0	0	0.75	8.25	E7	
2464	28539010	Distilled Or Conductivity Water And Water Of Similar Purity	KG	7.5	0	0	0.75	8.25	EIF	
2465	28539020	Liquid Air, Whether Or Not Rare Gases Have Been Removed	KG	7.5	0	0	0.75	8.25	E3	
2466	28539030	Compressed Air	KG	7.5	0	0	0.75	8.25	EIF	
2467	28539040	Amalgams, Other Than Of Precious Metals	KG	7.5	0	0	0.75	8.25	EIF	
2468	28539050	Magnesium phosphide plates, zinc	KG	7.5	0	0	0.75	8.25	EXC	

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		phosphide								
2469	28539090	Other	KG	7.5	0	0	0.75	8.25	EIF	
2470	29011000	Saturated	KG	2.5	0	0	0.25	2.75	EIF	
2471	29012100	Ethylene	KG	2.5	0	0	0.25	2.75	EIF	
2472	29012200	Propene (Propylene)	KG	2.5	0	0	0.25	2.75	EIF	
2473	29012300	Butene (Butylene) And Isomers Thereof	KG	2.5	0	0	0.25	2.75	E5	
2474	29012400	Buta-1,3-Diene And Isoprene	KG	2.5	0	0	0.25	2.75	E5	
2475	29012910	Acetylene, Whether Or Not In Dissolved Condition	KG	2.5	0	0	0.25	2.75	EIF	
2476	29012920	Heptene (Heptylene)	KG	2.5	0	0	0.25	2.75	EIF	
2477	29012930	Dihydromyrcene	KG	2.5	0	0	0.25	2.75	EIF	
2478	29012940	Tetradecene	KG	2.5	0	0	0.25	2.75	EIF	
2479	29012990	Other	KG	2.5	0	0	0.25	2.75	EIF	
2480	29021100	Cyclohexane	KG	2.5	0	0	0.25	2.75	E5	
2481	29021910	Cyclopropyl Acetylene	KG	2.5	0	0	0.25	2.75	EIF	
2482	29021920	1-methyl cyclopropene	KG	2.5	0	0	0.25	2.75	EXC	
2483	29021990	Other	KG	2.5	0	0	0.25	2.75	EIF	
2484	29022000	Benzene	KG	2.5	0	0	0.25	2.75	E7	
2485	29023000	Toluene	KG	2.5	0	0	0.25	2.75	EIF	
2486	29024100	o-Xylene	KG	0	0	0	0	0	EIF	
2487	29024200	M-Xylene	KG	2.5	0	0	0.25	2.75	E7	
2488	29024300	p-Xylene	KG	0	0	0	0	0	EIF	
2489	29024400	Mixed Xylene Isomers	KG	2.5	0	0	0.25	2.75	E7	
2490	29025000	Styrene	KG	2.5	0	0	0.25	2.75	EIF	
2491	29026000	Ethylbenzene	KG	2.5	0	0	0.25	2.75	E5	

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2492	29027000	Cumene	KG	2.5	0	0	0.25	2.75	EXC	
2493	29029010	Dipentene	KG	2.5	0	0	0.25	2.75	EIF	
2494	29029020	Diphenyl Methane	KG	2.5	0	0	0.25	2.75	EIF	
2495	29029030	Dodecycl Benzenes(Excluding Mixed Alkylarenes)	KG	2.5	0	0	0.25	2.75	EIF	
2496	29029040	Napthalene Pure	KG	2.5	0	0	0.25	2.75	EIF	
2497	29029050	Isobutyl Benzene	KG	2.5	0	0	0.25	2.75	EIF	
2498	29029060	N-Propyl Benzene	KG	2.5	0	0	0.25	2.75	EIF	
2499	29029090	Other Cyclic Hydrocarbons	KG	2.5	0	0	0.25	2.75	EIF	
2500	29031110	Chloromethane (Methyl Chloride)	KG	7.5	0	0	0.75	8.25	EIF	
2501	29031120	Chloromethane (Ethyl Chloride)	KG	5	0	0	0.5	5.5	EIF	
2502	29031200	Dichloromethane (Methylene Chloride)	KG	7.5	0	0	0.75	8.25	EXC	
2503	29031300	Chloroform (Trichloro Methane)	KG	7.5	0	0	0.75	8.25	EXC	
2504	29031400	Carbon Tetrachloride	KG	5	0	0	0.5	5.5	E7	
2505	29031500	Ethylene Dichloride(ISO)(1,2-Dichloroethane)	KG	0	0	0	0	0	EIF	
2506	29031910	Tetrachloroethane	KG	5	0	0	0.5	5.5	E5	
2507	29031921	1,1,1-Trichloroethane (methyl chloroform)	KG	5	0	0	0.5	5.5	EXC	
2508	29031929	Other	KG	5	0	0	0.5	5.5	EXC	
2509	29031940	Ethylene dichloride and carbon tetrachloride mixture	KG	5	0	0	0.5	5.5	EXC	
2510	29031990	Other	KG	5	0	0	0.5	5.5	E5	
2511	29032100	Vinyl Chloride (Chloroethylene)	KG	2.5	0	0	0.25	2.75	E5	
2512	29032200	Trichloroethylene	KG	7.5	0	0	0.75	8.25	EIF	
2513	29032300	Tetrachloroethylene (Perchloroethylene)	KG	5	0	0	0.5	5.5	EIF	

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2514	29032910	Dichloropropene and dichloropropane mixture (DD mixture)	KG	5	0	0	0.5	5.5	EXC	
2515	29032990	Other	KG	5	0	0	0.5	5.5	EXC	
2516	29034100	Trifluoromethane (Hfc-23)	KG	7.5	0	0	0.75	8.25	EXC	
2517	29034200	Difluoromethane (Hfc-32)	KG	7.5	0	0	0.75	8.25	EXC	
2518	29034300	Fluoromethane (Hfc-41), 1,2-Difluoroethane(Hfc-152) And 1,1-Difluoroethane (Hfc- 152A)	KG	7.5	0	0	0.75	8.25	EXC	
2519	29034400	Pentafluoroethane (Hfc-125), 1,1,1-Trifluoroethane (Hfc-143A) And 1,1,2-Trifluoroethane (Hfc-143)	KG	7.5	0	0	0.75	8.25	EXC	
2520	29034500	1,1,1,2-Tetrafluoroethane (Hfc-134A) And 1,1,2,2-Tetrafluoroethane (Hfc-134)	KG	7.5	0	0	0.75	8.25	EXC	
2521	29034600	1,1,1,2,3,3,3-Heptafluoropropane (Hfc-227Ea), 1,1,1,2,2,3-Hexafluoropropane (Hfc- 236Cb), 1,1,1,2,3,3-Hexafluoropropane (Hfc-236Ea) And 1,1,1,3,3,3-Hexafluoropropane (Hfc-236Fa)	KG	7.5	0	0	0.75	8.25	EXC	
2522	29034700	1,1,1,3,3-Pentafluoropropane (Hfc-245Fa) And 1,1,2,2,3-Pentafluoropropane (Hfc- 245Ca)	KG	7.5	0	0	0.75	8.25	EXC	
2523	29034800	1,1,1,3,3-Pentafluorobutane (Hfc-365Mfc) And 1,1,1,2,2,3,4,5,5,5-Decafluoropentane (Hfc-43-10Mee)	KG	7.5	0	0	0.75	8.25	EXC	
2524	29034900	Other	KG	7.5	0	0	0.75	8.25	EXC	
2525	29035100	2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (*z*)-1,1,1,4,4,4 - hexafluoro-2-butene (HFO- 1336mzz)	KG	7.5	0	0	0.75	8.25	E7	
2526	29035910	1,1,3,3,3-Pentafluoro-2-(Trifluoromethyl)Prop-1-	KG	7.5	0	0	0.75	8.25	E5	

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		Ene[Perfluoroisobutene (Pfib)								
2527	29035990	Other	KG	7.5	0	0	0.75	8.25	EXC	
2528	29036100	Methyl Bromide (Bromomethane)	KG	7.5	0	0	0.75	8.25	E5	
2529	29036200	Ethylene Dibromide (Iso) (1,2-Dibromoethane)	KG	7.5	0	0	0.75	8.25	E7	
2530	29036900	Other	KG	7.5	0	0	0.75	8.25	E5	
2531	29037100	Chlorodifluoromethane (Hcfc-22)	KG	7.5	0	0	0.75	8.25	EIF	
2532	29037200	Dichlorotrifluoroethanes (Hcfc0123)	KG	7.5	0	0	0.75	8.25	E5	
2533	29037300	Dichlorofluoroethanes (Hcfc-141, 141B)	KG	7.5	0	0	0.75	8.25	E5	
2534	29037400	Chlorodifluoroethanes (Hcfc-142, 142B)	KG	7.5	0	0	0.75	8.25	E7	
2535	29037500	Dichloropentafluoropropanes (Hcfc-225, 225Ca, 225Cb)	KG	7.5	0	0	0.75	8.25	E7	
2536	29037610	Bromochlorodifluoromethane (Halon-1211)	KG	7.5	0	0	0.75	8.25	EIF	
2537	29037620	Bromotrifluoromethane (Halon-1301)	KG	7.5	0	0	0.75	8.25	EIF	
2538	29037630	Dibromotetrafluoroethanes (Halon-2402)	KG	7.5	0	0	0.75	8.25	EIF	
2539	29037711	Chlorotrifluoromethane	KG	7.5	0	0	0.75	8.25	E5	
2540	29037712	Dichlorodifluoromethane	KG	7.5	0	0	0.75	8.25	E5	
2541	29037713	Trichlorofluoromethane	KG	7.5	0	0	0.75	8.25	E5	
2542	29037721	Chlorpentafluoroethance	KG	7.5	0	0	0.75	8.25	E5	
2543	29037722	1,2-Dichlorotetrafluoroethane	KG	7.5	0	0	0.75	8.25	E5	
2544	29037723	Trichlorofluoroethane	KG	7.5	0	0	0.75	8.25	E5	
2545	29037724	Tetrachlorodifluoroethane	KG	7.5	0	0	0.75	8.25	E5	
2546	29037725	Pentachlorofluoroethane	KG	7.5	0	0	0.75	8.25	E5	

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2547	29037731	Chlorohepta-Fluoropropane	KG	7.5	0	0	0.75	8.25	E5	
2548	29037732	Dichlorohexafluoropropane	KG	7.5	0	0	0.75	8.25	E5	
2549	29037733	Trichloropentafluoropropane	KG	7.5	0	0	0.75	8.25	E5	
2550	29037734	Tetrachlorotetrafluoropropane	KG	7.5	0	0	0.75	8.25	E5	
2551	29037735	Pentachlorotrifluoropropane	KG	7.5	0	0	0.75	8.25	E5	
2552	29037736	Hexachlorodifluoropropane	KG	7.5	0	0	0.75	8.25	E5	
2553	29037737	Heptachlorofluoropropane	KG	7.5	0	0	0.75	8.25	E5	
2554	29037790	Other Derivatives, Perhalogenated Only With Fluorine And Chlorine	KG	7.5	0	0	0.75	8.25	E5	
2555	29037800	Other Perhalogenated Derivatives	KG	7.5	0	0	0.75	8.25	E5	
2556	29037910	Chlorotetrafluoroethanes	KG	7.5	0	0	0.75	8.25	EXC	
2557	29037920	Other derivatives or methane, ethane or propane halogenated only with fluorine and chlorine	KG	7.5	0	0	0.75	8.25	EXC	
2558	29037930	Derivatives of methane, ethane or propane halogenated only with fluorine and bromine	KG	7.5	0	0	0.75	8.25	EXC	
2559	29037990	Other	KG	7.5	0	0	0.75	8.25	EXC	
2560	29038100	1,2,3,4,5,6-Hexachlorocyclohexane(Hch(Iso)),Including Lindane(Iso,Inn)	KG	7.5	0	0	0.75	8.25	E3	
2561	29038200	Aldrin(Iso),Chlordane(Iso) And Heptachlor(Iso)	KG	7.5	0	0	0.75	8.25	EXC	
2562	29038300	Mirex (Iso)	KG	7.5	0	0	0.75	8.25	EXC	
2563	29038910	Hexabromocyclododecanes (HBCDs)	KG	7.5	0	0	0.75	8.25	EXC	
2564	29038990	Other	KG	7.5	0	0	0.75	8.25	EXC	
2565	29039110	Chlorobenzene (Monochloro)	KG	7.5	0	0	0.75	8.25	E5	
2566	29039120	Ortho-Dichlorobenzene(Orthodichlorobenzen	KG	7.5	0	0	0.75	8.25	E5	

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		e)								
2567	29039130	Para-Dichlorobenzene(Paradichlorobenzene)	KG	7.5	0	0	0.75	8.25	E5	
2568	29039210	Hexachlorobenzene(Iso)	KG	7.5	0	0	0.75	8.25	E5	
2569	29039221	Ddt-Technical 75 Wdp	KG	7.5	0	0	0.75	8.25	EXC	
2570	29039229	Other	KG	7.5	0	0	0.75	8.25	E5	
2571	29039300	Pentachlorobenzene (Iso)	KG	7.5	0	0	0.75	8.25	E7	
2572	29039400	Hexabromobiphenyls	KG	7.5	0	0	0.75	8.25	E7	
2573	29039910	Chloro-Fluoro Benzene	KG	7.5	0	0	0.75	8.25	E7	
2574	29039920	Benzal-Chloride (Benzyl Dichloride)	KG	7.5	0	0	0.75	8.25	E7	
2575	29039930	Benzo-Trichloride	KG	7.5	0	0	0.75	8.25	E7	
2576	29039940	Benzyl-Chloride	KG	7.5	0	0	0.75	8.25	E7	
2577	29039950	Para- Chloro Toluene (4-Chloromethyl Benzene)	KG	7.5	0	0	0.75	8.25	E7	
2578	29039960	Napthalene, Chlorinated	KG	7.5	0	0	0.75	8.25	E7	
2579	29039970	Chlorofluoro Aniline	KG	7.5	0	0	0.75	8.25	E7	
2580	29039990	Other	KG	7.5	0	0	0.75	8.25	EXC	
2581	29041010	Benzene Sulphonic Acid	KG	5	0	0	0.5	5.5	EIF	
2582	29041020	1,5 Napthelene Disulphonic Acid (Armsstrong'S Acid)	KG	5	0	0	0.5	5.5	EIF	
2583	29041030	Napthelene Sulphonic Acid	KG	5	0	0	0.5	5.5	EIF	
2584	29041090	Other	KG	5	0	0	0.5	5.5	EIF	
2585	29042010	Nitrobenzene	KG	5	0	0	0.5	5.5	EIF	
2586	29042020	Meta Dinitrobenzene	KG	5	0	0	0.5	5.5	EIF	
2587	29042030	Meta Nitrotoluene	KG	5	0	0	0.5	5.5	EIF	
2588	29042040	Ortho Nitrotoluene	KG	5	0	0	0.5	5.5	EIF	

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2589	29042050	Para Nitrotoluene	KG	5	0	0	0.5	5.5	EIF	
2590	29042060	Dinitrotoluene	KG	5	0	0	0.5	5.5	EIF	
2591	29042090	Other	KG	5	0	0	0.5	5.5	EIF	
2592	29043100	Perfluorooctane Sulphonic Acid	KG	5	0	0	0.5	5.5	E3	
2593	29043200	Ammonium Perfluorooctane Sulphonate	KG	5	0	0	0.5	5.5	E3	
2594	29043300	Lithium Perfluorooctane Sulphonate	KG	5	0	0	0.5	5.5	E5	
2595	29043400	Potassium Perfluorooctane Sulphonate	KG	5	0	0	0.5	5.5	EXC	
2596	29043500	Other Salts Of Perfluorooctane Sulphonic Acid	KG	5	0	0	0.5	5.5	E3	
2597	29043600	Perfluorooctane Sulphonyl Fluoride	KG	5	0	0	0.5	5.5	E5	
2598	29049100	Trichloronitromethane (Chloropicrin)	KG	5	0	0	0.5	5.5	E5	
2599	29049910	2, 5 Dichloronitrobenzene	KG	5	0	0	0.5	5.5	EIF	
2600	29049920	Dinitrochlorebenzene	KG	5	0	0	0.5	5.5	EIF	
2601	29049930	Meta Nitrochlorobenzene	KG	5	0	0	0.5	5.5	EIF	
2602	29049940	Ortho Nitrochlorobenzene	KG	5	0	0	0.5	5.5	EIF	
2603	29049950	Para Nitrochlorobenzene	KG	5	0	0	0.5	5.5	EIF	
2604	29049960	2-Nitrochlorotoluene	KG	5	0	0	0.5	5.5	EIF	
2605	29049970	Sodium Meta Nitrochlorobenzene Sulphonate	KG	5	0	0	0.5	5.5	EIF	
2606	29049990	Other	KG	5	0	0	0.5	5.5	EIF	
2607	29051100	Methanol (Methyl Alcohol)	KG	2.5	0	0	0.25	2.75	EXC	
2608	29051210	Propyl Alcohol	KG	7.5	0	0	0.75	8.25	EXC	
2609	29051220	Isopropyl Alcohol	KG	7.5	0	0	0.75	8.25	EXC	
2610	29051300	Butan-1-Ol (N-Butylalcohol)	KG	7.5	0	0	0.75	8.25	EXC	

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2611	29051410	Ethambutol, Ethambutol Hcl	KG	7.5	0	0	0.75	8.25	EXC	
2612	29051420	Salbutamol Sulphate	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
2613	29051430	Amino Butanol	KG	7.5	0	0	0.75	8.25	E5	
2614	29051490	Other	KG	7.5	0	0	0.75	8.25	EXC	
2615	29051610	Dimethyl Octanol	KG	7.5	0	0	0.75	8.25	E5	
2616	29051620	2-Ethyl Hexanol	KG	7.5	0	0	0.75	8.25	EXC	
2617	29051690	Other	KG	7.5	0	0	0.75	8.25	EXC	
2618	29051700	Dodecan-1-Ol (Lauryl Alcohol),Hexadecan-1-Ol (Cetyl Alcohol) And Octadecan-1-Ol (Stearyl Alcohol)	KG	7.5	0	0	0.75	8.25	EXC	
2619	29051910	3,3-Dimethylbutan-2-ol (pinacolyl alcohol)	KG	7.5	0	0	0.75	8.25	EXC	
2620	29051920	Triacontanol	KG	7.5	0	0	0.75	8.25	EXC	
2621	29051990	Other	KG	7.5	0	0	0.75	8.25	EXC	
2622	29052210	Citranellol	KG	7.5	0	0	0.75	8.25	E3	
2623	29052220	Geraniol	KG	7.5	0	0	0.75	8.25	EXC	
2624	29052230	Linalool	KG	7.5	0	0	0.75	8.25	EXC	
2625	29052240	Rhodinol	KG	7.5	0	0	0.75	8.25	EXC	
2626	29052250	Dihydromyrcenol	KG	7.5	0	0	0.75	8.25	EXC	
2627	29052290	Other	KG	7.5	0	0	0.75	8.25	E3	
2628	29052900	Other	KG	7.5	0	0	0.75	8.25	E7	
2629	29053100	Ethylene Glycol(Ethanediol)	KG	5	0	0	0.5	5.5	EXC	
2630	29053200	Propylene Glycol(Propane-1,2-Diol)	KG	7.5	0	0	0.75	8.25	EXC	
2631	29053910	1,4/1,3/2,3 Butylene Glycol	KG	7.5	0	0	0.75	8.25	EXC	
2632	29053920	Hexylene Glycol	KG	7.5	0	0	0.75	8.25	EXC	

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2633	29053990	Other	KG	7.5	0	0	0.75	8.25	EXC	
2634	29054100	2 Ethyl-2-(Hydroxymethyl) Propane-1,3-Diol (Trimethylopropane)	KG	7.5	0	0	0.75	8.25	EXC	
2635	29054210	Dipentaerythritol	KG	7.5	0	0	0.75	8.25	E5	
2636	29054290	Other	KG	7.5	0	0	0.75	8.25	EXC	
2637	29054300	Mannitol	KG	20	0	0	2	22	E7	
2638	29054400	D-Glucitol (Sorbitol)	KG	20	0	0	2	22	E5 (EIF+5)	
2639	29054500	Glycerol (Glycerine)	KG	7.5	0	0	0.75	8.25	EXC	
2640	29054900	Other	KG	7.5	0	0	0.75	8.25	EXC	
2641	29055100	Ethchlorvynol (Inn)	KG	7.5	0	0	0.75	8.25	E7	
2642	29055900	Other	KG	7.5	0	0	0.75	8.25	E3	
2643	29061110	Natural Menthol	KG	7.5	0	0	0.75	8.25	E3	
2644	29061190	Other	KG	7.5	0	0	0.75	8.25	E3	
2645	29061200	Cyclohexanol, Methylcyclohexanols And Dimethylcyclohexanols	KG	7.5	0	0	0.75	8.25	EIF	
2646	29061310	Cholesterol	KG	7.5	0	0	0.75	8.25	EXC	
2647	29061390	Other	KG	7.5	0	0	0.75	8.25	EXC	
2648	29061910	Borneol	KG	7.5	0	0	0.75	8.25	EXC	
2649	29061990	Other	KG	7.5	0	0	0.75	8.25	EIF	
2650	29062100	Benzyl Alcohol	KG	7.5	0	0	0.75	8.25	EIF	
2651	29062910	Cinnamic Alcohol	KG	7.5	0	0	0.75	8.25	E7	
2652	29062920	Phenylethyl Alcohol	KG	7.5	0	0	0.75	8.25	E7	
2653	29062930	Dicofol	KG	7.5	0	0	0.75	8.25	EXC	
2654	29062990	Other	KG	7.5	0	0	0.75	8.25	EXC	
2655	29071110	Phenol, As Pure Carbolic Acid	KG	7.5	0	0	0.75	8.25	EXC	
2656	29071190	Other	KG	7.5	0	0	0.75	8.25	E7	

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2657	29071210	Para Cresols (P-Cresols)	KG	7.5	0	0	0.75	8.25	E5	
2658	29071220	Cresylic Acid	KG	7.5	0	0	0.75	8.25	E5	
2659	29071290	Other	KG	7.5	0	0	0.75	8.25	E5	
2660	29071300	Octylphenol, Nonylphenol And Their Isomers; Salts Thereof	KG	7.5	0	0	0.75	8.25	E7	
2661	29071510	Alpha Naphthols	KG	7.5	0	0	0.75	8.25	E7	
2662	29071520	Beta Naphthols	KG	7.5	0	0	0.75	8.25	E7	
2663	29071590	Other	KG	7.5	0	0	0.75	8.25	E7	
2664	29071910	O-Phenyl Phenols	KG	7.5	0	0	0.75	8.25	EXC	
2665	29071920	P-Phenyl Phenols	KG	7.5	0	0	0.75	8.25	E5	
2666	29071930	Thymol	KG	7.5	0	0	0.75	8.25	E5	
2667	29071940	Para Tartiary Butyl Phenol	KG	7.5	0	0	0.75	8.25	EXC	
2668	29071950	Alkyl Phenols	KG	7.5	0	0	0.75	8.25	E5	
2669	29071990	Other	KG	7.5	0	0	0.75	8.25	EXC	
2670	29072100	Resorcinol And Its Salts	KG	7.5	0	0	0.75	8.25	EIF	
2671	29072200	Hydroquinone (Quinol) And Its Salts	KG	7.5	0	0	0.75	8.25	E10	
2672	29072300	4,4-Isopropylindenediphenol (Bis-Phenol) A, Diphenylolpropane And Its Salts	KG	7.5	0	0	0.75	8.25	EIF	
2673	29072910	1,5 Dihydroxy Napthalene	KG	7.5	0	0	0.75	8.25	E5	
2674	29072920	Tris (P-Hydroxy Phenyl) Ethane	KG	7.5	0	0	0.75	8.25	E5	
2675	29072930	Tertiary Butyl Hydroquinone	KG	7.5	0	0	0.75	8.25	E5	
2676	29072940	Acequinocyl, metamifop	KG	7.5	0	0	0.75	8.25	EXC	
2677	29072990	Other	KG	7.5	0	0	0.75	8.25	EXC	
2678	29081100	Pentachlorophenol (Iso)	KG	7.5	0	0	0.75	8.25	E7	
2679	29081900	Other	KG	7.5	0	0	0.75	8.25	EXC	

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2680	29089100	Dinoseb (Iso) And Its Salts	KG	7.5	0	0	0.75	8.25	EXC	
2681	29089200	4,6-Dinitro-O-Cresol [Dnoc (Iso)] And Its Salts	KG	7.5	0	0	0.75	8.25	EXC	
2682	29089910	Para Nitrophenol	KG	7.5	0	0	0.75	8.25	E5	
2683	29089920	Musk Xylol	KG	7.5	0	0	0.75	8.25	E5	
2684	29089930	Dinocap, meptyldiinocop, sodium paranitrophinolate	KG	7.5	0	0	0.75	8.25	EXC	
2685	29089990	Other	KG	7.5	0	0	0.75	8.25	EXC	
2686	29091100	Diethyl Ether	KG	7.5	0	0	0.75	8.25	EIF	
2687	29091910	Tertiary Amyl Methyl Ether	KG	7.5	0	0	0.75	8.25	E5	
2688	29091920	Methyl Tertiary Butyl Ether (Mtbe)	KG	7.5	0	0	0.75	8.25	EXC	
2689	29091990	Other	KG	7.5	0	0	0.75	8.25	EXC	
2690	29092000	Cyclanic, Cyclenic Or Cycloterpenic Ethers And Their Halogenated, Sulphonated, Nitrated Or Nitrosated Derivatives	KG	7.5	0	0	0.75	8.25	E7	
2691	29093011	4-Chloro-2-Nitro Anisole	KG	7.5	0	0	0.75	8.25	E5	
2692	29093012	Ortho Nitro Anisole	KG	7.5	0	0	0.75	8.25	E5	
2693	29093013	Ethoxysulfuron, famoxadone	KG	7.5	0	0	0.75	8.25	EXC	
2694	29093019	Other	KG	7.5	0	0	0.75	8.25	EXC	
2695	29093020	Diphenyl Oxide	KG	7.5	0	0	0.75	8.25	E5	
2696	29093030	Musk Ambrette	KG	7.5	0	0	0.75	8.25	E5	
2697	29093040	Decabromodiphenyl ether	KG	7.5	0	0	0.75	8.25	EXC	
2698	29093050	Ethofenprox (etofenprox), fomesafen, oxyfluorfen	KG	7.5	0	0	0.75	8.25	EXC	
2699	29093090	Other	KG	7.5	0	0	0.75	8.25	EXC	
2700	29094100	2,2-Oxydiethanol (Diethylene Glycol, Digol)	KG	7.5	0	0	0.75	8.25	EIF	

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2701	29094300	Monobutyl Ethers Of Ethylene Glycol Or Of Diethylene Glycol	KG	7.5	0	0	0.75	8.25	EIF	
2702	29094400	Other Monoalkylethers Of Ethylene Glycol Or Of Diethylene Glycol	KG	7.5	0	0	0.75	8.25	EIF	
2703	29094910	Phenoxy Ethanol	KG	7.5	0	0	0.75	8.25	E5	
2704	29094920	1-(4-Phenoxyphenoxy) Propan-2-Ol	KG	7.5	0	0	0.75	8.25	E5	
2705	29094930	Meta Phenoxy Benzyl Alcohol (Mpba)	KG	7.5	0	0	0.75	8.25	EXC	
2706	29094990	Other	KG	7.5	0	0	0.75	8.25	EXC	
2707	29095010	Guaiacol	KG	7.5	0	0	0.75	8.25	E5	
2708	29095020	Isoeugenol	KG	7.5	0	0	0.75	8.25	EIF	
2709	29095030	Potassium Guaiacol Sulphonate	KG	7.5	0	0	0.75	8.25	EIF	
2710	29095040	4-Methoxy Phenol (Mono Methyl Ether Of Hydroquinone)	KG	7.5	0	0	0.75	8.25	EIF	
2711	29095050	Butylated Hydroxyanisole (Bha)	KG	7.5	0	0	0.75	8.25	EIF	
2712	29095090	Other	KG	7.5	0	0	0.75	8.25	EIF	
2713	29096010	MCPA, amine salt	KG	7.5	0	0	0.75	8.25	EXC	
2714	29096090	Other	KG	7.5	0	0	0.75	8.25	EXC	
2715	29101000	Oxirane (Ethylene Oxide)	KG	7.5	0	0	0.75	8.25	E7	
2716	29109010	Epoxyconazole	KG	7.5	0	0	0.75	8.25	EXC	
2717	29109090	Other	KG	7.5	0	0	0.75	8.25	EXC	
2718	29102000	Methyloxirane (Propylene Oxide)	KG	2.5	0	0	0.25	2.75	EIF	
2719	29103000	1-Chloro-2,3-Expoxypropane (Epichlorohydrin)	KG	7.5	0	0	0.75	8.25	EIF	
2720	29104000	Dieldrin (Iso, Inn)	KG	7.5	0	0	0.75	8.25	E7	
2721	29105000	Endrin (Iso)	KG	7.5	0	0	0.75	8.25	E7	
2722	29109000	Other	KG	7.5	0	0	0.75	8.25	EXC	

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2723	29110010	Acetals And Hemiacetals, Whether Or Not With Other Oxygen Function	KG	7.5	0	0	0.75	8.25	E7	
2724	29110090	Other	KG	7.5	0	0	0.75	8.25	E7	
2725	29121100	Methanal (Formaldehyde)	KG	7.5	0	0	0.75	8.25	EIF	
2726	29121200	Ethanal (Acetaldehyde)	KG	7.5	0	0	0.75	8.25	EIF	
2727	29121910	Crotonaldehyde	KG	7.5	0	0	0.75	8.25	E7	
2728	29121920	Heptaldehyde (Heptanal)	KG	7.5	0	0	0.75	8.25	E7	
2729	29121930	Glyoxal	KG	7.5	0	0	0.75	8.25	E5	
2730	29121990	Other	KG	7.5	0	0	0.75	8.25	EXC	
2731	29122100	Benzaldehyde	KG	7.5	0	0	0.75	8.25	EXC	
2732	29122910	Cinnamic Aldehyde	KG	7.5	0	0	0.75	8.25	E5	
2733	29122920	Phenyl Acetaldehyde	KG	7.5	0	0	0.75	8.25	E5	
2734	29122930	Hexyl Cinnamic Aldehyde	KG	7.5	0	0	0.75	8.25	E5	
2735	29122990	Other	KG	7.5	0	0	0.75	8.25	EXC	
2736	29124100	Vanillin (4-Hydroxy-3-Methoxybenzaldehyde)	KG	7.5	0	0	0.75	8.25	EIF	
2737	29124200	Ethylvanillin (3-Ethoxy-4-Hydroxy-Benzaldehyde)	KG	7.5	0	0	0.75	8.25	EIF	
2738	29124910	Anisic Aldehyde (Anisaldehyde)	KG	7.5	0	0	0.75	8.25	E7	
2739	29124920	Heliotropin (Piperonyl Aldehyde)	KG	7.5	0	0	0.75	8.25	E7	
2740	29124930	Thiacetazone	KG	7.5	0	0	0.75	8.25	E7	
2741	29124940	3,4,5-Trimethoxy-Benzaldehyde	KG	7.5	0	0	0.75	8.25	R10 to 50%	
2742	29124991	Aldehyde-Alcohols	KG	7.5	0	0	0.75	8.25	E7	
2743	29124999	Other	KG	7.5	0	0	0.75	8.25	E7	
2744	29125010	Metaldehyde	KG	7.5	0	0	0.75	8.25	EXC	
2745	29125090	Other	KG	7.5	0	0	0.75	8.25	EXC	

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2746	29126000	Paraformaldehyde	KG	7.5	0	0	0.75	8.25	EXC	
2747	29130010	Ortho-Chloro-Benzaldehyde	KG	7.5	0	0	0.75	8.25	EIF	
2748	29130090	Other	KG	7.5	0	0	0.75	8.25	EIF	
2749	29141100	Acetone	KG	7.5	0	0	0.75	8.25	EXC	
2750	29141200	Butanone (Methyl Ethyl Ketone)	KG	7.5	0	0	0.75	8.25	EIF	
2751	29141300	4-Methylpentan-2-One (Methyl Isobutyl Ketone)	KG	7.5	0	0	0.75	8.25	EIF	
2752	29141910	Isophoron	KG	7.5	0	0	0.75	8.25	E7	
2753	29141990	Other	KG	7.5	0	0	0.75	8.25	EXC	
2754	29142200	Cyclohexanone And Methyl-Cyclohexanones	KG	7.5	0	0	0.75	8.25	EXC	
2755	29142310	Beta-Ionone	KG	7.5	0	0	0.75	8.25	E7	
2756	29142320	Pseudo Ionone	KG	7.5	0	0	0.75	8.25	E7	
2757	29142390	Other	KG	7.5	0	0	0.75	8.25	E7	
2758	29142910	L-Caravone	KG	7.5	0	0	0.75	8.25	E5	
2759	29142921	Natural	KG	7.5	0	0	0.75	8.25	EIF	
2760	29142922	Synthetic	KG	7.5	0	0	0.75	8.25	EIF	
2761	29142930	Pentyl-2-Cyclopenten-1-One	KG	7.5	0	0	0.75	8.25	EXC	
2762	29142940	Cyclohexane Dione	KG	7.5	0	0	0.75	8.25	E5	
2763	29142950	7-Acetyl, 1,2,3,4,5,6,7,8-Octahydro, 1,1, 6,7-Tetra Methyl Naphthalene / 1-(2,3,8,8-Tetramethyl-1,2,3,4,5,6,7,8-Octahydronaphthalen-2-Yl) Ethanone	KG	7.5	0	0	0.75	8.25	E5	
2764	29142960	Pyridaben	KG	7.5	0	0	0.75	8.25	EXC	
2765	29142990	Other	KG	7.5	0	0	0.75	8.25	EXC	
2766	29143100	Phenylacetone (Phenylpropan-2-One)	KG	7.5	0	0	0.75	8.25	E7	
2767	29143910	Aceto Phenone	KG	7.5	0	0	0.75	8.25	EXC	

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2768	29143920	Benzanthrone	KG	7.5	0	0	0.75	8.25	E5	
2769	29143930	Benzophenone	KG	7.5	0	0	0.75	8.25	EXC	
2770	29143940	Dibenzanthrone (Violanthrone)	KG	7.5	0	0	0.75	8.25	E5	
2771	29143950	Mesotrione, metrafenone	KG	7.5	0	0	0.75	8.25	EXC	
2772	29143990	Other	KG	7.5	0	0	0.75	8.25	EXC	
2773	29144000	Ketone-Alcohols And Ketone-Aldehydes	KG	7.5	0	0	0.75	8.25	EIF	
2774	29145000	Ketone-Phenols And Ketones With Other Oxygen Function	KG	7.5	0	0	0.75	8.25	EIF	
2775	29146100	Anthraquinone	KG	7.5	0	0	0.75	8.25	E7	
2776	29146200	Coenzyme Q10 (Ubidecarenone (Inn))	KG	7.5	0	0	0.75	8.25	EXC	
2777	29146910	1:4 Dihydroxy Anthraquinone (Quinizarin)	KG	7.5	0	0	0.75	8.25	EXC	
2778	29146920	Methyl Anthraquinone	KG	7.5	0	0	0.75	8.25	E5	
2779	29146930	Spinetoram, spinosad	KG	7.5	0	0	0.75	8.25	EXC	
2780	29146990	Other	KG	7.5	0	0	0.75	8.25	EXC	
2781	29147100	Chlordecone (Iso)	KG	7.5	0	0	0.75	8.25	E7	
2782	29147910	1-Chloro Anthraquinone	KG	7.5	0	0	0.75	8.25	E7	
2783	29147920	Musk Ketone	KG	7.5	0	0	0.75	8.25	E7	
2784	29147930	Tri Fluoro Methyl Acetophenone	KG	7.5	0	0	0.75	8.25	E7	
2785	29147940	Chloro-4-(4-Chloro Phenoxy) Acetophenone	KG	7.5	0	0	0.75	8.25	E7	
2786	29147950	Dichloroacetophenone	KG	7.5	0	0	0.75	8.25	E7	
2787	29147960	Tembotrione	KG	7.5	0	0	0.75	8.25	EXC	
2788	29147990	Other	KG	7.5	0	0	0.75	8.25	E7	
2789	29151100	Formic Acid	KG	7.5	0	0	0.75	8.25	EIF	

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2790	29151210	Sodium Formate	KG	7.5	0	0	0.75	8.25	EIF	
2791	29151290	Other	KG	7.5	0	0	0.75	8.25	EIF	
2792	29151300	Esters Of Formic Acid	KG	7.5	0	0	0.75	8.25	EIF	
2793	29152100	Acetic Acid	KG	5	0	0	0.5	5.5	EXC	
2794	29152400	Acetic Anhydride	KG	7.5	0	0	0.75	8.25	EXC	
2795	29152910	Calcium Acetate	KG	7.5	0	0	0.75	8.25	E7	
2796	29152920	Magnesium Acetate	KG	7.5	0	0	0.75	8.25	E7	
2797	29152930	Manganese Acetate	KG	7.5	0	0	0.75	8.25	E7	
2798	29152990	Other	KG	7.5	0	0	0.75	8.25	EXC	
2799	29153100	Ethyl Acetate	KG	7.5	0	0	0.75	8.25	EXC	
2800	29153200	Vinyl Acetate	KG	7.5	0	0	0.75	8.25	E7	
2801	29153300	N-Butyl Acetate	KG	7.5	0	0	0.75	8.25	EXC	
2802	29153600	Dinoseb (Iso) Acetate	KG	7.5	0	0	0.75	8.25	E7	
2803	29153910	Benzyl Acetate	KG	7.5	0	0	0.75	8.25	EIF	
2804	29153920	Bornyl Acetate And Iso Bornyl Acetate	KG	7.5	0	0	0.75	8.25	EIF	
2805	29153930	Linalyl Acetate	KG	7.5	0	0	0.75	8.25	EIF	
2806	29153940	Methyl Acetate	KG	7.5	0	0	0.75	8.25	EIF	
2807	29153950	Phenyl Propyl Acetate	KG	7.5	0	0	0.75	8.25	EIF	
2808	29153960	Terpinyl Acetate	KG	7.5	0	0	0.75	8.25	EIF	
2809	29153970	Ortho Tertiary Butyl Cyclohexyl Acetate	KG	7.5	0	0	0.75	8.25	EIF	
2810	29153980	Para Tertiary Butyl Cyclohexyl Acetate	KG	7.5	0	0	0.75	8.25	EIF	
2811	29153991	Para Tertiary Butyl Cyclohexyl Acetate	KG	7.5	0	0	0.75	8.25	EIF	
2812	29153992	Ethylene Glycol Mono Ethyl Ether Acetate	KG	7.5	0	0	0.75	8.25	EIF	
2813	29153999	Other	KG	7.5	0	0	0.75	8.25	EIF	

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2814	29154010	Monochloroacetic Acid, Their Salts And Esters	KG	7.5	0	0	0.75	8.25	E5	
2815	29154020	Dichloroacetic Acid, Their Salts And Esters	KG	7.5	0	0	0.75	8.25	EIF	
2816	29154030	Trichloroacetic Acid, Their Salts And Esters	KG	7.5	0	0	0.75	8.25	EIF	
2817	29155000	Propionic Acid, Its Salts And Esters	KG	7.5	0	0	0.75	8.25	EIF	
2818	29156010	Butanoic Acids, Their Salts And Esters	KG	7.5	0	0	0.75	8.25	EIF	
2819	29156020	Pentanoic Acids, Their Salts And Esters	KG	7.5	0	0	0.75	8.25	EIF	
2820	29157010	Palmitic Acid	KG	7.5	0	0	0.75	8.25	E7	
2821	29157020	Stearic Acid	KG	7.5	0	0	0.75	8.25	E7	
2822	29157030	Glycerol Monostearate	KG	7.5	0	0	0.75	8.25	E7	
2823	29157040	H.C.O.Fatty Acid (Including 12-Hydroxy Stearic Acid)	KG	7.5	0	0	0.75	8.25	E7	
2824	29157050	D.C.O. Fatty Acid	KG	7.5	0	0	0.75	8.25	E7	
2825	29157090	Other	KG	7.5	0	0	0.75	8.25	EXC	
2826	29159010	Acetyl Chloride	KG	7.5	0	0	0.75	8.25	E7	
2827	29159040	Pivaloyl Chloride	KG	7.5	0	0	0.75	8.25	E7	
2828	29159050	N-Valeryl Chloride	KG	7.5	0	0	0.75	8.25	E7	
2829	29159060	N-Octanoyl Chloride	KG	7.5	0	0	0.75	8.25	E7	
2830	29159070	Neodecanoyl Chloride	KG	7.5	0	0	0.75	8.25	E7	
2831	29159080	Perfluorooctanoic acids and their salts	KG	7.5	0	0	0.75	8.25	EXC	
2832	29159091	Hexoic Acid (Caproic Acid)	KG	7.5	0	0	0.75	8.25	E7	
2833	29159092	Octoic Acid (Caprylic Acid)	KG	7.5	0	0	0.75	8.25	E7	
2834	29159093	Tri Fluoro Acetic Acid	KG	7.5	0	0	0.75	8.25	E7	
2835	29159094	Ethyl Difluoro Acetate	KG	7.5	0	0	0.75	8.25	EXC	

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2836	29159095	Ethyl Trifluoro Acetate	KG	7.5	0	0	0.75	8.25	E7	
2837	29159099	Other	KG	7.5	0	0	0.75	8.25	EXC	
2838	29161100	Acrylic Acid And Its Salts	KG	7.5	0	0	0.75	8.25	EXC	
2839	29161210	Butyl Acrylate	KG	7.5	0	0	0.75	8.25	EXC	
2840	29161290	Other	KG	7.5	0	0	0.75	8.25	EXC	
2841	29161310	Methacrylic Acid	KG	7.5	0	0	0.75	8.25	EXC	
2842	29161320	Salts Of Methacrylic Acid	KG	7.5	0	0	0.75	8.25	E7	
2843	29161400	Esters Of Methacrylic Acid	KG	7.5	0	0	0.75	8.25	EXC	
2844	29161510	Oleic Acid	KG	7.5	0	0	0.75	8.25	EIF	
2845	29161590	Other	KG	7.5	0	0	0.75	8.25	EIF	
2846	29161600	Binapacryl(Iso)	KG	7.5	0	0	0.75	8.25	EXC	
2847	29161910	Undecylenic Acid	KG	7.5	0	0	0.75	8.25	EXC	
2848	29161920	Bismuth Compounds Of Unsaturated Acyclic Monoacids	KG	7.5	0	0	0.75	8.25	EXC	
2849	29161930	Potassium Compounds Of Unsaturated Acyclic Monoacids	KG	7.5	0	0	0.75	8.25	E7	
2850	29161940	Sodium Compounds Of Unsaturated Acyclic Monoacids	KG	7.5	0	0	0.75	8.25	E7	
2851	29161951	Gossyplure	KG	7.5	0	0	0.75	8.25	EXC	
2852	29161959	Other	KG	7.5	0	0	0.75	8.25	EXC	
2853	29161960	Erucic Acid	KG	7.5	0	0	0.75	8.25	E7	
2854	29161970	Sorbic Acid	KG	7.5	0	0	0.75	8.25	E7	
2855	29161990	Other	KG	7.5	0	0	0.75	8.25	EXC	
2856	29162010	D. V. Acid Chloride/Cypermethric Acid Chloride	KG	7.5	0	0	0.75	8.25	EIF	
2857	29162020	Bifenthrin(ISO), prallethrin	KG	7.5	0	0	0.75	8.25	E3	

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2858	29162090	Other	KG	7.5	0	0	0.75	8.25	EIF	
2859	29163110	Benzoic Acid	KG	7.5	0	0	0.75	8.25	EXC	
2860	29163120	Benzyl Benzoate	KG	7.5	0	0	0.75	8.25	E5	
2861	29163130	Methyl Benzoate	KG	7.5	0	0	0.75	8.25	E5	
2862	29163140	Sodium Benzoate	KG	7.5	0	0	0.75	8.25	E5	
2863	29163150	Benzocaine (Ethylpara-Amino Benzoate)	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
2864	29163160	Orthochloro Benzoic Acid	KG	7.5	0	0	0.75	8.25	E5	
2865	29163170	Dicamba	KG	7.5	0	0	0.75	8.25	EXC	
2866	29163190	Other	KG	7.5	0	0	0.75	8.25	EXC	
2867	29163200	Benzoyl Peroxide And Benzoyl Chloride	KG	7.5	0	0	0.75	8.25	EIF	
2868	29163400	Phenylacetic Acid And Its Salts	KG	7.5	0	0	0.75	8.25	E10	
2869	29163910	Cinnamic Acid	KG	7.5	0	0	0.75	8.25	E5	
2870	29163920	Bismuth Compounds Of Aromatic Monoacids	KG	7.5	0	0	0.75	8.25	E5	
2871	29163930	Potassium Compounds Of Aromatic Monoacids	KG	7.5	0	0	0.75	8.25	E5	
2872	29163940	Sodium Compounds Of Aromatic Monoacids	KG	7.5	0	0	0.75	8.25	E5	
2873	29163950	Esters Of Aromatic Monoacids Not Elsewhere Specified	KG	7.5	0	0	0.75	8.25	E5	
2874	29163960	Dichlorophenyl Acetyl Chloride	KG	7.5	0	0	0.75	8.25	E5	
2875	29163970	Goods specified in Supplementary Note 2 to this chapter	KG	7.5	0	0	0.75	8.25	EXC	
2876	29163990	Other	KG	7.5	0	0	0.75	8.25	EXC	
2877	29171110	Oxalic Acid	KG	7.5	0	0	0.75	8.25	EIF	
2878	29171120	Calcium Oxalate	KG	7.5	0	0	0.75	8.25	EIF	

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2879	29171130	Strontium Oxalate	KG	7.5	0	0	0.75	8.25	EIF	
2880	29171140	Diethyl Oxalate	KG	7.5	0	0	0.75	8.25	EIF	
2881	29171190	Other	KG	7.5	0	0	0.75	8.25	EIF	
2882	29171200	Adipic Acid, Its Salts And Esters	KG	7.5	0	0	0.75	8.25	EXC	
2883	29171310	Sebacic Acid	KG	7.5	0	0	0.75	8.25	E7	
2884	29171390	Other	KG	7.5	0	0	0.75	8.25	E7	
2885	29171400	Maleic Anhydride	KG	7.5	0	0	0.75	8.25	E7	
2886	29171910	Maleic Acid	KG	7.5	0	0	0.75	8.25	E5	
2887	29171920	Malonic Acid	KG	7.5	0	0	0.75	8.25	E5	
2888	29171930	Succinic Acid	KG	7.5	0	0	0.75	8.25	E5	
2889	29171940	Ferrous Fumarate	KG	7.5	0	0	0.75	8.25	E5	
2890	29171950	Fumaric Acid	KG	7.5	0	0	0.75	8.25	E5	
2891	29171960	Itaconic Acid	KG	7.5	0	0	0.75	8.25	E5	
2892	29171970	Ethoxy Methylene Malonate, Diethyl Malonate	KG	7.5	0	0	0.75	8.25	E10	
2893	29171980	Isoprothiolane	KG	7.5	0	0	0.75	8.25	EXC	
2894	29171990	Other	KG	7.5	0	0	0.75	8.25	EXC	
2895	29172000	Cyclanic, Cyclenic Or Cycloterpenic, Polycarboxylic Acids, Their Anhydrides, Halides, Peroxides, Peroxyacids And Their Derivatives Aromatic Polycarboxylic Acids, Their Anhydrides, Halides, Peroxides, Peroxyacids And Their Derivatives	KG	7.5	0	0	0.75	8.25	EIF	
2896	29173200	Dioctyl Orthophthalates	KG	7.5	0	0	0.75	8.25	EXC	
2897	29173300	Dinonyl Or Didecyl Orthophthalates	KG	7.5	0	0	0.75	8.25	E7	
2898	29173400	Other Esters Of Orthophthalic Acid	KG	7.5	0	0	0.75	8.25	E7	
2899	29173500	Phthalic Anhydride	KG	7.5	0	0	0.75	8.25	EXC	

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2900	29173600	Terephthalic Acid And Its Salts	KG	5	0	0	0.5	5.5	EXC	
2901	29173700	Dimethyl Terephthalate	KG	5	0	0	0.5	5.5	E5	
2902	29173910	Dibutyl Phthalate	KG	7.5	0	0	0.75	8.25	EXC	
2903	29173920	Dioctyl Phthalate	KG	7.5	0	0	0.75	8.25	EXC	
2904	29173930	Phthalic Acid	KG	7.5	0	0	0.75	8.25	EXC	
2905	29173940	Dimethyl Phthalate	KG	7.5	0	0	0.75	8.25	EXC	
2906	29173950	Trimellitic Anhydride	KG	7.5	0	0	0.75	8.25	EXC	
2907	29173960	Isophthalic Acid	KG	7.5	0	0	0.75	8.25	EXC	
2908	29173990	Other	KG	7.5	0	0	0.75	8.25	EXC	
2909	29181110	Lactic Acid	KG	7.5	0	0	0.75	8.25	EIF	
2910	29181120	Calcium Lactate	KG	7.5	0	0	0.75	8.25	EIF	
2911	29181190	Other	KG	7.5	0	0	0.75	8.25	EIF	
2912	29181200	Tartaric Acid	KG	7.5	0	0	0.75	8.25	EIF	
2913	29181310	Potassium Bitartrate	KG	7.5	0	0	0.75	8.25	E7	
2914	29181320	Metroprolol Tartrate	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
2915	29181390	Other	KG	7.5	0	0	0.75	8.25	E7	
2916	29181400	Citric Acid	KG	7.5	0	0	0.75	8.25	E3	
2917	29181510	Potassium Citrate	KG	7.5	0	0	0.75	8.25	R10 to 50%	
2918	29181520	Sodium Citrate	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
2919	29181530	Bismuth Citrate	KG	0	0	0	0	0	EIF	
2920	29181540	Disodium Hydrogen Citrate	KG	7.5	0	0	0.75	8.25	EIF	
2921	29181550	Ferric Ammonium Citrate	KG	7.5	0	0	0.75	8.25	EIF	
2922	29181590	Other	KG	7.5	0	0	0.75	8.25	EIF	
2923	29181610	Calcium Gluconate	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
2924	29181620	Ferrous Gluconate	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	

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2925	29181690	Other	KG	7.5	0	0	0.75	8.25	EXC	
2926	29181700	2, 2-Diphenyl-2-Hydroxyacetic Acid (Benzilic Acid)	KG	7.5	0	0	0.75	8.25	E7	
2927	29181800	Chlorobenzilate(Iso)	KG	7.5	0	0	0.75	8.25	E7	
2928	29181910	Benzene Acetic Acid, Alpha-Hydroxy-Alpha-Phenyl-	KG	7.5	0	0	0.75	8.25	EIF	
2929	29181920	Cholic Acid	KG	7.5	0	0	0.75	8.25	EIF	
2930	29181930	Ricinoleic Acid	KG	7.5	0	0	0.75	8.25	EIF	
2931	29181990	Other	KG	7.5	0	0	0.75	8.25	EIF	
2932	29182110	Salicylic Acid	KG	7.5	0	0	0.75	8.25	E7	
2933	29182120	Sodium Salicylate	KG	7.5	0	0	0.75	8.25	E3	
2934	29182190	Other	KG	7.5	0	0	0.75	8.25	E3	
2935	29182200	O-Acetylsalicylic Acid, Its Salts And Esters	KG	7.5	0	0	0.75	8.25	EXC	
2936	29182310	Methyl Salicylate	KG	7.5	0	0	0.75	8.25	R10 to 50%	
2937	29182320	Amino Salicylate	KG	7.5	0	0	0.75	8.25	E7	
2938	29182330	Salicylamide	KG	7.5	0	0	0.75	8.25	E7	
2939	29182340	Benzyl Salicylate	KG	7.5	0	0	0.75	8.25	E7	
2940	29182390	Other	KG	7.5	0	0	0.75	8.25	E7	
2941	29182910	Gallic Acid	KG	7.5	0	0	0.75	8.25	E7	
2942	29182920	Beta Hydroxy Napthoic Acid	KG	7.5	0	0	0.75	8.25	E7	
2943	29182930	Propyl Gallate	KG	7.5	0	0	0.75	8.25	E7	
2944	29182990	Other	KG	7.5	0	0	0.75	8.25	EXC	
2945	29183010	Levulinic Acid	KG	7.5	0	0	0.75	8.25	E7	
2946	29183020	Ethyl Aceto Acetate (Acetoacetic Ester)	KG	7.5	0	0	0.75	8.25	E7	

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2947	29183030	Nalidixic Acid	KG	7.5	0	0	0.75	8.25	E7	
2948	29183040	Methyl Aceto Acetate	KG	7.5	0	0	0.75	8.25	E7	
2949	29183050	Fluoro Benzoyl Butyric Acid	KG	7.5	0	0	0.75	8.25	EXC	
2950	29183060	Diclofop-methyl, D-trans allethrin, pyrethrin (pyrethrum)	KG	7.5	0	0	0.75	8.25	EXC	
2951	29183090	Other	KG	7.5	0	0	0.75	8.25	EXC	
2952	29189100	2,4,5-T(Iso)(2,4,5-Trichlorophenoxyacetic Acid),Its Salt And Esters	KG	7.5	0	0	0.75	8.25	E7	
2953	29189910	Sodium Phenoxy Acetate	KG	7.5	0	0	0.75	8.25	EIF	
2954	29189920	Methyl (E)-2-[2-(Chloro Methyl) Phenyl]-3-Methoxyacrylate	KG	7.5	0	0	0.75	8.25	EIF	
2955	29189930	Goods specified in Supplementary Note 3 to this chapter	KG	7.5	0	0	0.75	8.25	EXC	
2956	29189990	Other	KG	7.5	0	0	0.75	8.25	EIF	
2957	29191000	Tris(2,3-Dibromopropy) Phosphate	KG	7.5	0	0	0.75	8.25	E7	
2958	29199010	Glycerophosphoric Acid	KG	7.5	0	0	0.75	8.25	E3	
2959	29199020	Calcium Glycerophosphate	KG	7.5	0	0	0.75	8.25	EXC	
2960	29199030	Iron Glycerophosphate	KG	7.5	0	0	0.75	8.25	E3	
2961	29199040	Sodium Glycerophosphate	KG	7.5	0	0	0.75	8.25	EXC	
2962	29199050	Tricresyl Phosphate	KG	7.5	0	0	0.75	8.25	E3	
2963	29199090	Other	KG	7.5	0	0	0.75	8.25	E3	
2964	29201100	Thiophosphoric Esters (Phosphorothioates) And Their Salts; Their Halogenated, Sulphonated, Nitrated Or Nitorosated Derivatives -- Parathion(Iso) And Parathion-Methyl(Iso)(Methylparathion)	KG	7.5	0	0	0.75	8.25	E7	
2965	29201920	Thiophosphoric Esters	KG	7.5	0	0	0.75	8.25	E7	

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		(Phosphorothioates) And Their Salts; Their Halogenated, Sulphonated, Nitrated Or Nitorosated Derivatives								
2966	29201930	Edifenphos, fenitrothion, iprobenfos (Kitazin)	KG	7.5	0	0	0.75	8.25	EXC	
2967	29201990	Other	KG	7.5	0	0	0.75	8.25	E7	
2968	29202100	Dimethyl Phosphite	KG	7.5	0	0	0.75	8.25	E7	
2969	29202200	Diethyl Phosphite	KG	7.5	0	0	0.75	8.25	EXC	
2970	29202300	Trimethyl Phosphite	KG	7.5	0	0	0.75	8.25	EXC	
2971	29202400	Triethyl Phosphite	KG	7.5	0	0	0.75	8.25	E7	
2972	29202910	Dimethyl Sulphate	KG	7.5	0	0	0.75	8.25	E7	
2973	29202920	Diethyl Sulphate	KG	7.5	0	0	0.75	8.25	E7	
2974	29202930	Tris (2, 3 Dibromopropyl) Phosphate	KG	7.5	0	0	0.75	8.25	E7	
2975	29202990	Other	KG	7.5	0	0	0.75	8.25	E7	
2976	29203000	Endosulfan (Iso)	KG	7.5	0	0	0.75	8.25	EXC	
2977	29209010	Propergite	KG	7.5	0	0	0.75	8.25	EXC	
2978	29209090	Other	KG	7.5	0	0	0.75	8.25	EXC	
2979	29211110	Dimethyl Formide	KG	7.5	0	0	0.75	8.25	E3	
2980	29211190	Other	KG	7.5	0	0	0.75	8.25	E3	
2981	29211200	2-(N, N-Dimethylamino)Ethylchloride Hydrochloride	KG	7.5	0	0	0.75	8.25	E7	
2982	29211300	2-(N, N-Diethylamino)Ethylchloride Hydrochloride	KG	7.5	0	0	0.75	8.25	E7	
2983	29211400	2-(N, N-Diisopropylamino)Ethylchloride Hydrochloride	KG	7.5	0	0	0.75	8.25	E7	
2984	29211911	2-Chloro N, N-Diisopropyl ethylamine	KG	7.5	0	0	0.75	8.25	EXC	
2985	29211912	2-Chloro N, N-Dimethyl ethanamine	KG	7.5	0	0	0.75	8.25	EXC	

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2986	29211919	Other	KG	7.5	0	0	0.75	8.25	EXC	
2987	29211930	Chlormequat chloride (CCC)	KG	7.5	0	0	0.75	8.25	EXC	
2988	29211990	Other	KG	7.5	0	0	0.75	8.25	EIF	
2989	29212100	Ethylenediamine And Its Salts	KG	7.5	0	0	0.75	8.25	EIF	
2990	29212200	Hexamethylenediamine And Its Salts	KG	7.5	0	0	0.75	8.25	E7	
2991	29212910	Hexamethylene Tetramine (Hexamine) Not Put Up As Fuel Or Medicament	KG	7.5	0	0	0.75	8.25	EIF	
2992	29212920	Trimethylene Triniframine	KG	7.5	0	0	0.75	8.25	EXC	
2993	29212990	Other	KG	7.5	0	0	0.75	8.25	EIF	
2994	29213010	Cyclohexylamine	KG	7.5	0	0	0.75	8.25	EIF	
2995	29213090	Other	KG	7.5	0	0	0.75	8.25	EIF	
2996	29214110	Aniline	KG	7.5	0	0	0.75	8.25	EIF	
2997	29214120	Aniline Hydrochloride	KG	7.5	0	0	0.75	8.25	EIF	
2998	29214130	6-Benzyladenine, beflubutamid	KG	7.5	0	0	0.75	8.25	EXC	
2999	29214190	Other	KG	7.5	0	0	0.75	8.25	EIF	
3000	29214211	Para Chloroaniline	KG	7.5	0	0	0.75	8.25	EIF	
3001	29214212	Ortho Chloro Paranitroaniline	KG	7.5	0	0	0.75	8.25	EIF	
3002	29214213	Dichloroaniline	KG	7.5	0	0	0.75	8.25	EIF	
3003	29214214	2,6-Dichloro Paranitroaniline	KG	7.5	0	0	0.75	8.25	EIF	
3004	29214215	2 - 4 - 5 Trichloroaniline	KG	7.5	0	0	0.75	8.25	EIF	
3005	29214221	N-Benzyl-N-Ethylaniline	KG	7.5	0	0	0.75	8.25	EIF	
3006	29214222	N,N-Diethylaniline	KG	7.5	0	0	0.75	8.25	EIF	
3007	29214223	N,N-Dimethylaniline	KG	7.5	0	0	0.75	8.25	EIF	
3008	29214224	N-Ethyl Aniline	KG	7.5	0	0	0.75	8.25	EIF	
3009	29214225	Meta Nitroaniline	KG	7.5	0	0	0.75	8.25	EIF	

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3010	29214226	Para Nitroaniline	KG	7.5	0	0	0.75	8.25	EIF	
3011	29214231	2-Amino 3,5 Xylne Sulphonic Acid	KG	7.5	0	0	0.75	8.25	EIF	
3012	29214232	Benzyl Ethyl Aniline Sulphonic Acid	KG	7.5	0	0	0.75	8.25	EIF	
3013	29214233	Metanillic Acid (Meta Amino Benzene Sulphonic Acid)	KG	7.5	0	0	0.75	8.25	EIF	
3014	29214234	Sulphanillic Acid (Para Aminobenzene Sulphonic Acid Para Aniline Sulphonic Acid)	KG	7.5	0	0	0.75	8.25	EIF	
3015	29214235	Ethyl Hydroxy Ethylaniline	KG	7.5	0	0	0.75	8.25	EIF	
3016	29214236	Methyl Dopa (1-Alpha Methyl-3, 4-Dihydroxyphenylaniline)	KG	7.5	0	0	0.75	8.25	R10 to 50%	
3017	29214250	Fluchloralin, pendimethalin, trifluralin	KG	7.5	0	0	0.75	8.25	EXC	
3018	29214290	Other	KG	7.5	0	0	0.75	8.25	EIF	
3019	29214310	N,N-Diethyl Toluidine	KG	7.5	0	0	0.75	8.25	E7	
3020	29214320	N,N-Dimethyl Toluidine	KG	7.5	0	0	0.75	8.25	E7	
3021	29214330	Ortho Toluidine	KG	7.5	0	0	0.75	8.25	E7	
3022	29214340	Meta Toluidine	KG	7.5	0	0	0.75	8.25	E7	
3023	29214350	Para Toluidine	KG	7.5	0	0	0.75	8.25	E7	
3024	29214360	2-Chloro-5-Toluidine-4-Sulphonic Acid	KG	7.5	0	0	0.75	8.25	E7	
3025	29214370	2-Chloro-4-Toluidine-5-Sulphonic Acid(Sodium Salt)	KG	7.5	0	0	0.75	8.25	E7	
3026	29214380	4-Toluidine-3-Sulphonic Acid	KG	7.5	0	0	0.75	8.25	E7	
3027	29214391	Ethafluralin	KG	7.5	0	0	0.75	8.25	EXC	
3028	29214399	Other	KG	7.5	0	0	0.75	8.25	EXC	
3029	29214410	Diphenylamine	KG	7.5	0	0	0.75	8.25	E7	
3030	29214490	Other	KG	7.5	0	0	0.75	8.25	E7	
3031	29214511	Alpha Naphthylamine	KG	7.5	0	0	0.75	8.25	E7	

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3032	29214512	Phenyl Alpha Naphthylamine	KG	7.5	0	0	0.75	8.25	E7	
3033	29214513	Phenyl Beta Naphthylamine	KG	7.5	0	0	0.75	8.25	E7	
3034	29214514	Amino F-Acid	KG	7.5	0	0	0.75	8.25	EXC	
3035	29214515	Aminolineli-R-Acid	KG	7.5	0	0	0.75	8.25	EXC	
3036	29214516	Sodium Naphthionate	KG	7.5	0	0	0.75	8.25	E7	
3037	29214521	Bronner'S Acid (2-Naphthylamine-6-Sulphonic Acid)	KG	7.5	0	0	0.75	8.25	E7	
3038	29214522	Cleve'S Acid(1-Naphthylamine-6-Sulphonic Acid)	KG	7.5	0	0	0.75	8.25	E7	
3039	29214523	Epsilon Acid (1-Naphthylamine-3,8-Disulphonic Acid)	KG	7.5	0	0	0.75	8.25	E7	
3040	29214524	Koch'S Acid (1-Naphthylamine-3,6,8-Trisulphonic Acid)	KG	7.5	0	0	0.75	8.25	E7	
3041	29214525	Laurent'S Acid (1-Naphthylamine-5-Sulphonic Acid)	KG	7.5	0	0	0.75	8.25	E7	
3042	29214526	Tobias Acid (2-Naphthylamine-1-Sulphonic Acid)	KG	7.5	0	0	0.75	8.25	E7	
3043	29214531	Naphthionic Acid (1-Naphthylamine-4-Sulphonic Acid)	KG	7.5	0	0	0.75	8.25	E7	
3044	29214532	Para Tolyl Peri Acid (Para Tolyl-1-Naphthylamine-8-Sulphonic Acid)	KG	7.5	0	0	0.75	8.25	EXC	
3045	29214533	Phenyl Peri Acid (Phenyl-1-Naphthylamine-8-Sulphonic Acid)	KG	7.5	0	0	0.75	8.25	E7	
3046	29214590	Other	KG	7.5	0	0	0.75	8.25	E7	
3047	29214600	Amfetamine (Inn),Benzfetamine-Dexamfetamine (Inn),Etilamfetamine(Inn)Fencamfamin (Inn),Lefetamine(Inn),Levamfetamine(Inn),Mefenorex(Inn) And Phentermine(Inn); Salts Thereof	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	

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3048	29214910	Xylidines	KG	7.5	0	0	0.75	8.25	EIF	
3049	29214920	Para Cumidine	KG	7.5	0	0	0.75	8.25	EIF	
3050	29214990	Other	KG	7.5	0	0	0.75	8.25	EIF	
3051	29215110	O-Phenylenediamine	KG	7.5	0	0	0.75	8.25	R10 to 50%	
3052	29215120	M-Phenylenediamine (M-Di Aminobenzene	KG	7.5	0	0	0.75	8.25	R10 to 50%	
3053	29215130	P-Phenylenediamine	KG	7.5	0	0	0.75	8.25	R10 to 50%	
3054	29215140	O-Diaminotoluene	KG	7.5	0	0	0.75	8.25	E7	
3055	29215150	M-Diaminotoluene	KG	7.5	0	0	0.75	8.25	E7	
3056	29215160	P-Diaminotoluene	KG	7.5	0	0	0.75	8.25	EXC	
3057	29215170	Para-Amino Acetanilide	KG	7.5	0	0	0.75	8.25	E7	
3058	29215180	Meta Toluylene Diamine	KG	7.5	0	0	0.75	8.25	E7	
3059	29215190	Other	KG	7.5	0	0	0.75	8.25	E7	
3060	29215910	Benzidine	KG	7.5	0	0	0.75	8.25	EIF	
3061	29215920	Benzidine Dihydrochloride	KG	7.5	0	0	0.75	8.25	EIF	
3062	29215930	3,3 Dichlorobenzidine Dihydrochloride Sulphate	KG	7.5	0	0	0.75	8.25	EIF	
3063	29215940	Diaminostilbene 2,2-Disulphonic Acid (Dasda)	KG	7.5	0	0	0.75	8.25	EIF	
3064	29215990	Other	KG	7.5	0	0	0.75	8.25	EIF	
3065	29221110	Monoethanolamine	KG	7.5	0	0	0.75	8.25	EIF	
3066	29221190	Other	KG	7.5	0	0	0.75	8.25	EIF	
3067	29221200	Diethanolamine And Its Salts	KG	7.5	0	0	0.75	8.25	E7	
3068	29221400	Dextropropoxyphene (Inn) And Its Salts	KG	7.5	0	0	0.75	8.25	E7	
3069	29221500	Triethanolamine	KG	7.5	0	0	0.75	8.25	EIF	

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3070	29221600	Diethanolammonium Perfluorooctane Sulphonate	KG	7.5	0	0	0.75	8.25	E7	
3071	29221710	Methyldiethanolamine	KG	7.5	0	0	0.75	8.25	EIF	
3072	29221720	Ethyldiethanolamine	KG	7.5	0	0	0.75	8.25	EIF	
3073	29221800	2-(N, N-Diisopropylamino) Ethanol	KG	7.5	0	0	0.75	8.25	E7	
3074	29221911	N,N-Dimethyl-2-aminoethanol and its protonated	KG	7.5	0	0	0.75	8.25	EXC	
3075	29221912	N,N-Diethyl-2- aminoethanol and its protonated salts	KG	7.5	0	0	0.75	8.25	EXC	
3076	29221913	2-Hydroxy N, N-Diisopropyl ethylamine	KG	7.5	0	0	0.75	8.25	EXC	
3077	29221919	Other	KG	7.5	0	0	0.75	8.25	EXC	
3078	29221990	Other	KG	7.5	0	0	0.75	8.25	EIF	
3079	29222110	Amino-G-Acid	KG	7.5	0	0	0.75	8.25	EXC	
3080	29222120	Amino-J-Acid	KG	7.5	0	0	0.75	8.25	EXC	
3081	29222130	1-Amino-2-Naphthol-4-Sulphonic Acid	KG	7.5	0	0	0.75	8.25	E7	
3082	29222140	Gamma Acid	KG	7.5	0	0	0.75	8.25	E7	
3083	29222150	J Acid (2-Amino-5-Naphthol-7-Sulphonic Acid)	KG	7.5	0	0	0.75	8.25	E7	
3084	29222160	H Acid	KG	7.5	0	0	0.75	8.25	E7	
3085	29222170	Ortho Phenyl Sulphonyl H-Acid	KG	7.5	0	0	0.75	8.25	E7	
3086	29222180	Chicago Acid	KG	7.5	0	0	0.75	8.25	E7	
3087	29222190	Other	KG	7.5	0	0	0.75	8.25	E7	
3088	29222911	2-Amino 4-Nitrophenol	KG	7.5	0	0	0.75	8.25	EIF	
3089	29222912	Meta Aminophenol	KG	7.5	0	0	0.75	8.25	EIF	
3090	29222913	Para Aminophenol	KG	7.5	0	0	0.75	8.25	E3	
3091	29222914	Meta Diethyl Amino-Phenol	KG	7.5	0	0	0.75	8.25	EIF	

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3092	29222921	2-Amino-1-Phenol-4-Sulphonic Acid	KG	7.5	0	0	0.75	8.25	EIF	
3093	29222922	6-Nitro-0-Aminophenol-4-Sulphonic Acid	KG	7.5	0	0	0.75	8.25	EIF	
3094	29222923	Phenyl Gamma Acid (Phenyl 2-Amino-Naphthol 1-6-Sulphonic Acid)	KG	7.5	0	0	0.75	8.25	EIF	
3095	29222924	Phenyl J Acid (Phenyl-2-Amino-8 Naphthol 1-7-Sulphonic Acid)	KG	7.5	0	0	0.75	8.25	EIF	
3096	29222925	S Acid, Peri Acid (1-Amino-8-Naphthol 1-4-4-Sulphoxinic Acid, 1-Naphthylamine-8-Sulphonic Acid)	KG	7.5	0	0	0.75	8.25	EIF	
3097	29222926	Meta-Phenylene Diamine-4-Sulphonic Acid	KG	7.5	0	0	0.75	8.25	EIF	
3098	29222931	N-Methyl-Para-Aminophenol Sulphate (Motol)	KG	7.5	0	0	0.75	8.25	EIF	
3099	29222932	2,5 Dimethoxy Aniline	KG	7.5	0	0	0.75	8.25	EIF	
3100	29222934	Para Cresidine	KG	7.5	0	0	0.75	8.25	EIF	
3101	29222935	Picramic Acid (T-Grade)	KG	7.5	0	0	0.75	8.25	EIF	
3102	29222936	Para Cresidine Ortho Sulphonic Acid	KG	7.5	0	0	0.75	8.25	EIF	
3103	29222990	Other	KG	7.5	0	0	0.75	8.25	EIF	
3104	29223100	Amfepramone(Inn),Methadone(Inn) And Normethadone(Inn);Salts Thereof	KG	7.5	0	0	0.75	8.25	EIF	
3105	29223900	Other	KG	7.5	0	0	0.75	8.25	E7	
3106	29224100	Lysine And Its Esters; Salts Thereof	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3107	29224210	Glutamic Acid	KG	7.5	0	0	0.75	8.25	EIF	
3108	29224220	Monosodium Glutamate (Aginamoto)	KG	7.5	0	0	0.75	8.25	EXC	
3109	29224290	Other	KG	7.5	0	0	0.75	8.25	EXC	
3110	29224300	Anthranilic Acid And Its Salts	KG	7.5	0	0	0.75	8.25	E7	
3111	29224400	Tilidine (Inn) And Its Salts	KG	7.5	0	0	0.75	8.25	E7	

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3112	29224910	Amino Acetic Acid (Glycine)	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3113	29224920	N-Methyl Taurine	KG	7.5	0	0	0.75	8.25	R10 to 50%	
3114	29224990	Other	KG	7.5	0	0	0.75	8.25	EXC	
3115	29225011	Para-Amino-Salicylic Acid	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3116	29225012	Methyl Anthranilate	KG	7.5	0	0	0.75	8.25	EXC	
3117	29225013	Procaine Hydrochloride	KG	7.5	0	0	0.75	8.25	EIF	
3118	29225014	Amino Anisic Acid Anilide	KG	7.5	0	0	0.75	8.25	EXC	
3119	29225015	L-Tyrosine (P-Hydroxyphenyl Amine)	KG	7.5	0	0	0.75	8.25	EIF	
3120	29225021	Frusemide	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3121	29225022	Aminodial	KG	7.5	0	0	0.75	8.25	EXC	
3122	29225023	N-Acetyl Anthranilic Acid	KG	7.5	0	0	0.75	8.25	EIF	
3123	29225024	Domperidone	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3124	29225090	Other	KG	7.5	0	0	0.75	8.25	EXC	
3125	29231000	Choline And Its Salts	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3126	29232010	Lecithins	KG	7.5	0	0	0.75	8.25	EXC	
3127	29232090	Other	KG	7.5	0	0	0.75	8.25	EXC	
3128	29233000	Tetraethylammonium Perfluorooctane Sulphonate	KG	7.5	0	0	0.75	8.25	E7	
3129	29234000	Didecyldimethylammonium Perfluorooctane Sulphonate	KG	7.5	0	0	0.75	8.25	E7	
3130	29239000	Other	KG	7.5	0	0	0.75	8.25	EIF	
3131	29241100	Meprobamate (Inn)	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3132	29241200	Fluoroacetamide(Iso),Monocrotophos(Iso) And Phosphamidon(Iso)	KG	7.5	0	0	0.75	8.25	E7	
3133	29241910	Goods specified in Supplementary Note 4 to this chapter	KG	7.5	0	0	0.75	8.25	EXC	

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3134	29241990	Other	KG	7.5	0	0	0.75	8.25	EXC	
3135	29242110	Diethyl Diphenyl Urea	KG	7.5	0	0	0.75	8.25	E7	
3136	29242120	Dimethyl Diphenyl Urea (Zentralin)	KG	7.5	0	0	0.75	8.25	E7	
3137	29242130	Parachloro Benzene Sulphonyl Urea	KG	7.5	0	0	0.75	8.25	E7	
3138	29242140	Goods specified in Supplementary Note 5 to this chapter	KG	7.5	0	0	0.75	8.25	EXC	
3139	29242190	Other	KG	7.5	0	0	0.75	8.25	E7	
3140	29242300	2-Acetamidobenzoic Acid (N-Acetylanthranilic Acid) And Its Salts	KG	7.5	0	0	0.75	8.25	E7	
3141	29242400	Ethinamate (Inn)	KG	7.5	0	0	0.75	8.25	E7	
3142	29242500	Alachlor (Iso)	KG	7.5	0	0	0.75	8.25	E7	
3143	29242910	Acetanilide	KG	7.5	0	0	0.75	8.25	R10 to 50%	
3144	29242920	Aceto Acetanilide	KG	7.5	0	0	0.75	8.25	EIF	
3145	29242930	Aceto Acetic Ortho Chloranilide	KG	7.5	0	0	0.75	8.25	EIF	
3146	29242940	Aceto Acetic Para Chloranilide	KG	7.5	0	0	0.75	8.25	EIF	
3147	29242950	Phenyl Acetamide	KG	7.5	0	0	0.75	8.25	EIF	
3148	29242960	Pyrazinamide (Pyrazine Carboxamide)	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3149	29242970	Goods specified in Supplementary Note 6 to this chapter	KG	7.5	0	0	0.75	8.25	EIF	
3150	29242980	Paracetamol	KG	7.5	0	0	0.75	8.25	EXC	
3151	29242990	Other	KG	7.5	0	0	0.75	8.25	EIF	
3152	29251100	Saccharin And Its Salts	KG	7.5	0	0	0.75	8.25	E7	
3153	29251200	Glutethimide (Inn)	KG	7.5	0	0	0.75	8.25	E7	
3154	29251900	Other	KG	7.5	0	0	0.75	8.25	EIF	
3155	29252100	Mines And Their Derivatives;Salts Thereof:Chlorodimeform(Iso)	KG	7.5	0	0	0.75	8.25	EXC	

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3156	29252910	Other:Guanidine Nitrate	KG	7.5	0	0	0.75	8.25	EIF	
3157	29252920	Dodine	KG	7.5	0	0	0.75	8.25	EXC	
3158	29252990	Other	KG	7.5	0	0	0.75	8.25	EIF	
3159	29261000	Acrylonitrile	KG	2.5	0	0	0.25	2.75	E7	
3160	29262000	I-Cyanoguanidine (Dicyandiamide)	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3161	29263000	Fenproporex (Inn) And Its Salts Methadone (Inn) Intermediate (4-Cyano-2-Dimethy Lamino-4, 4-Diphenylbutane)	KG	7.5	0	0	0.75	8.25	E7	
3162	29264000	Alpha-Phenylacetoacetonitrile	KG	7.5	0	0	0.75	8.25	E7	
3163	29269010	Goods specified in Supplementary Note 7 to this Chapter	KG	7.5	0	0	0.75	8.25	EXC	
3164	29269090	Other	KG	7.5	0	0	0.75	8.25	EXC	
3165	29270010	Para Amino-Azo-Benzene	KG	7.5	0	0	0.75	8.25	EIF	
3166	29270090	Other	KG	7.5	0	0	0.75	8.25	EIF	
3167	29280010	Isoniazid	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3168	29280020	Chromafenozide, methoxyfenazide, trifloxystrobin	KG	7.5	0	0	0.75	8.25	EXC	
3169	29280090	Other	KG	7.5	0	0	0.75	8.25	EIF	
3170	29291010	Phenyl Isocyanate	KG	7.5	0	0	0.75	8.25	EIF	
3171	29291020	Toluene Di-Isocyanate	KG	7.5	0	0	0.75	8.25	EIF	
3172	29291090	Other	KG	7.5	0	0	0.75	8.25	EIF	
3173	29299011	N,N-Diethylphosphoramidic dichloride	KG	7.5	0	0	0.75	8.25	EXC	
3174	29299012	N,N-Diisopropylphosphoramidic dichloride	KG	7.5	0	0	0.75	8.25	EXC	
3175	29299013	N,N-Dipropylphosphoramidic dichloride	KG	7.5	0	0	0.75	8.25	EXC	
3176	29299014	N,N-Dimethylphosphoramidic	KG	7.5	0	0	0.75	8.25	EXC	

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		dichloride								
3177	29299019	Other	KG	7.5	0	0	0.75	8.25	EXC	
3178	29299021	Diethyl N,N-Dimethylphosphoramidate	KG	7.5	0	0	0.75	8.25	EXC	
3179	29299029	Other	KG	7.5	0	0	0.75	8.25	EXC	
3180	29299060	Phosphoramidic acid, diethyl, dimethylester	KG	7.5	0	0	0.75	8.25	EIF	
3181	29299070	N-(1-(Dialkyl (≤C10, incl. cycloalkyl) amino))alkylidene (H or ≤C10, incl. cycloalkyl) phosphonamidic fluorides and corresponding alkylated or protonated salts	KG	7.5	0	0	0.75	8.25	EXC	
3182	29299080	O-Alkyl (H or ≤ C10, incl. cycloalkyl) N-(1-(dialkyl (≤C10, incl. cycloalkyl) amino))alkylidene (H or ≤ C10, incl. cycloalkyl) phosphoramidofluoridates and corresponding alkylated or protonated salts	KG	7.5	0	0	0.75	8.25	EXC	
3183	29299091	Propetamphos	KG	7.5	0	0	0.75	8.25	EXC	
3184	29299099	Other	KG	7.5	0	0	0.75	8.25	EXC	
3185	29301000	2-(N,N-Dimethylamino) Ethanethiol	KG	7.5	0	0	0.75	8.25	R10 to 50%	
3186	29302010	Goods specified in Supplementary Note 8 to this Chapter	KG	7.5	0	0	0.75	8.25	EXC	
3187	29302090	Other	KG	7.5	0	0	0.75	8.25	EXC	
3188	29303000	Thiuram Mono-, Di Or Tetrasulphides	KG	7.5	0	0	0.75	8.25	E7	
3189	29304000	Methionine	KG	7.5	0	0	0.75	8.25	E5	
3190	29306000	2-(N, N-Diethylamino)Ethanethiol	KG	7.5	0	0	0.75	8.25	E7	
3191	29307000	Bis(2-Hydroxyethyl)Sulfide (Thiodiglycol (Inn))	KG	7.5	0	0	0.75	8.25	EXC	

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3192	29308000	Aldicarb (Iso), Captafol (Iso) And Methamidophos (Iso)	KG	7.5	0	0	0.75	8.25	E7	
3193	29309011	Thiourea (sulphourea)	KG	7.5	0	0	0.75	8.25	EXC	
3194	29309012	Calcium salts of methionine	KG	7.5	0	0	0.75	8.25	EXC	
3195	29309013	Thio sulphonic acid	KG	7.5	0	0	0.75	8.25	EXC	
3196	29309014	L-cystine (alpha-amino beta-thiopropionic acid)-sulphur containing amino acid	KG	7.5	0	0	0.75	8.25	EXC	
3197	29309015	Sulphinic acid	KG	7.5	0	0	0.75	8.25	EXC	
3198	29309016	Sulphoxide	KG	7.5	0	0	0.75	8.25	EXC	
3199	29309017	Mercaptan	KG	7.5	0	0	0.75	8.25	EXC	
3200	29309018	Allyl isothiocyanate	KG	7.5	0	0	0.75	8.25	EXC	
3201	29309021	Phosphorothioic acid, S[2-(diethyl amino) ethyl] O, O-Diethyl ester	KG	7.5	0	0	0.75	8.25	EXC	
3202	29309029	Other	KG	7.5	0	0	0.75	8.25	EXC	
3203	29309031	Di-methyl amino ethanethiol hydrochloride	KG	7.5	0	0	0.75	8.25	EXC	
3204	29309032	Di-ethyl amino ethanethiol hydrochloride	KG	7.5	0	0	0.75	8.25	EXC	
3205	29309039	Other	KG	7.5	0	0	0.75	8.25	EXC	
3206	29309091	Ethanol, 2,2'-thiobis-	KG	7.5	0	0	0.75	8.25	E7	
3207	29309092	Goods specified in Supplementary Note 9 to this Chapter	KG	7.5	0	0	0.75	8.25	E7	
3208	29309094	Containing a phosphorus atom to which one methyl, ethyl, n-propyl or isopropyl group is bonded but no further carbon atoms	KG	7.5	0	0	0.75	8.25	EXC	
3209	29309096	O-Ethyl S-phenyl ethylphosphonothiolothionate (fonofos)	KG	7.5	0	0	0.75	8.25	E7	

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3210	29309098	Dichloro Diphenyl Sulphone	KG	7.5	0	0	0.75	8.25	E7	
3211	29309099	Other	KG	7.5	0	0	0.75	8.25	EXC	
3212	29311010	Tetramethyl Lead	KG	7.5	0	0	0.75	8.25	EXC	
3213	29311090	Tetraethyl Lead	KG	7.5	0	0	0.75	8.25	EXC	
3214	29312000	Tributyltin Compounds	KG	7.5	0	0	0.75	8.25	E7	
3215	29314100	Dimethyl Methylphosphonate	KG	7.5	0	0	0.75	8.25	E7	
3216	29314200	Dimethyl Propylphosphonate	KG	7.5	0	0	0.75	8.25	EXC	
3217	29314300	Diethyl Ethylphosphonate	KG	7.5	0	0	0.75	8.25	EXC	
3218	29314400	Methylphosphonic Acid	KG	7.5	0	0	0.75	8.25	E7	
3219	29314500	Salt Of Methylphosphonic Acid And (Aminoiminomethyl) Urea (1:1)	KG	7.5	0	0	0.75	8.25	E7	
3220	29314600	2,4,6-Tripropyl-1,3,5,2,4,6-Trioxatriphosphinane 2,4,6-Trioxide	KG	7.5	0	0	0.75	8.25	EXC	
3221	29314700	(5-Ethyl-2-Methyl-2-Oxido-1,3,2-Dioxaphosphinan-5-Yl) Methyl Methyl Methylphosphonate	KG	7.5	0	0	0.75	8.25	EXC	
3222	29314800	3,9-Dimethyl-2,4,8,10-Tetraoxa-3,9-Diphosphaspiro [5.5] Undecane 3,9-Dioxide	KG	7.5	0	0	0.75	8.25	E7	
3223	29314910	Sodium 3-(Trihydroxysilyl) Propyl Methylphosphonate	KG	7.5	0	0	0.75	8.25	E7	
3224	29314920	Sodium 3-(Trihydroxysilyl) Propyl Methylphosphonate	KG	7.5	0	0	0.75	8.25	EXC	
3225	29314930	Glyphosate (ISO), fosetyl-al, glufosinate ammonium, glyphosate potassium salt	KG	7.5	0	0	0.75	8.25	EXC	
3226	29314940	Butyl methylphosphinate	KG	7.5	0	0	0.75	8.25	EXC	
3227	29314950	Bis(1-methylpentyl) methylphosphonate	KG	7.5	0	0	0.75	8.25	EXC	

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3228	29314991	Containing a phosphorus atom to which one methyl, ethyl, n-propyl or isopropyl group is bonded but no further carbon atoms	KG	7.5	0	0	0.75	8.25	EXC	
3229	29314999	Other	KG	7.5	0	0	0.75	8.25	EXC	
3230	29315100	Methylphosphonic Dichloride	KG	7.5	0	0	0.75	8.25	E7	
3231	29315200	Propylphosphonic Dichloride	KG	7.5	0	0	0.75	8.25	EXC	
3232	29315300	O-(3-Chloropropyl) O-[4-Nitro-3-(Trifluoromethyl) Phenyl] Methylphosphonothionate	KG	7.5	0	0	0.75	8.25	E7	
3233	29315400	Trichlorfon (Iso)	KG	7.5	0	0	0.75	8.25	EXC	
3234	29315910	P-Alkyl (≤C10, incl. cycloalkyl) N-(1-(dialkyl (≤C10, incl. cycloalkyl) amino))alkylidene (H or ≤C10, incl. cycloalkyl) phosphonamidic fluorides and corresponding alkylated or protonated salts	KG	7.5	0	0	0.75	8.25	EXC	
3235	29315920	Methyl-(bis(diethylamino)methylene) phosphonamidofluoridate	KG	7.5	0	0	0.75	8.25	EXC	
3236	29315931	Ethephon	KG	7.5	0	0	0.75	8.25	EXC	
3237	29315939	Other	KG	7.5	0	0	0.75	8.25	EXC	
3238	29315990	Other	KG	7.5	0	0	0.75	8.25	EXC	
3239	29319011	Methylarsonic Acid And Its Salt	KG	7.5	0	0	0.75	8.25	E7	
3240	29319012	Cacodylic Acid And Its Salt	KG	7.5	0	0	0.75	8.25	EXC	
3241	29319013	P-Aminophenylarsonic Acid And Its Salt	KG	7.5	0	0	0.75	8.25	EXC	
3242	29319014	Amino-Hydroxyphenylarsonic Acids, Their Formyl And Acetyl Derivatives And Their Salts	KG	7.5	0	0	0.75	8.25	EXC	

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3243	29319015	Arsenobenzene And Its Derivatives	KG	7.5	0	0	0.75	8.25	EXC	
3244	29319019	Other	KG	7.5	0	0	0.75	8.25	E7	
3245	29319020	Organo-Silicon Compounds	KG	7.5	0	0	0.75	8.25	E7	
3246	29319030	O-Iodosobenzoic Acid	KG	7.5	0	0	0.75	8.25	E7	
3247	29319090	Other	KG	7.5	0	0	0.75	8.25	EXC	
3248	29321100	Tetrahydrofuran	KG	7.5	0	0	0.75	8.25	EIF	
3249	29321200	2-Furaldehyde (Furfuraldehyde)	KG	7.5	0	0	0.75	8.25	E7	
3250	29321300	Furfuryl Alcohol And Tetrahydrofurfuryl Alcohol	KG	7.5	0	0	0.75	8.25	E7	
3251	29321400	Sucralose	KG	7.5	0	0	0.75	8.25	EXC	
3252	29321910	Hydroxy Dibenzfuran Carboxylic Acid	KG	7.5	0	0	0.75	8.25	EIF	
3253	29321920	Azadirachtin (neem products), benfuracarb, cinmethylene	KG	7.5	0	0	0.75	8.25	EXC	
3254	29321990	Other	KG	7.5	0	0	0.75	8.25	EIF	
3255	29322010	Coumarin, Methylcoumarins And Ethylcoumarins	KG	7.5	0	0	0.75	8.25	E5	
3256	29322020	Phenolphthalein	KG	7.5	0	0	0.75	8.25	EIF	
3257	29322030	Goods specified in Supplementary Note 10 to this Chapter	KG	7.5	0	0	0.75	8.25	EXC	
3258	29322090	Other	KG	7.5	0	0	0.75	8.25	EIF	
3259	29329100	Isosafrole	KG	7.5	0	0	0.75	8.25	E7	
3260	29329200	1-(1,3-Benzodioxol-5-Yl) Propan-2-One	KG	7.5	0	0	0.75	8.25	E7	
3261	29329300	Piperonal	KG	7.5	0	0	0.75	8.25	R10 to 50%	
3262	29329400	Safrole	KG	7.5	0	0	0.75	8.25	E7	
3263	29329500	Tetrahydrocannabinols (All Isomers)	KG	7.5	0	0	0.75	8.25	E7	
3264	29329600	Carbofuran (Iso)	KG	7.5	0	0	0.75	8.25	E7	

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3265	29329910	Cineole	KG	7.5	0	0	0.75	8.25	EIF	
3266	29329920	Emamectin benzoate (ISO), abamectin, dinotefuron	KG	7.5	0	0	0.75	8.25	EIF	
3267	29329990	Other	KG	7.5	0	0	0.75	8.25	EIF	
3268	29331100	Phenazone (Antipyrin) And Its Derivates	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3269	29331910	3-Carboxy (Para Sulpho-Phenyl)-5 Pyrazolone	KG	7.5	0	0	0.75	8.25	E5	
3270	29331920	1 (2,5 Dichloro-4-Sulpho Phenyl)—3-Methyl-5-Pyrazolone	KG	7.5	0	0	0.75	8.25	E5	
3271	29331930	3-Methyl-1(4-Sulpho-O-Toluyl-5-Pyrazolone)	KG	7.5	0	0	0.75	8.25	EIF	
3272	29331940	Phenyl-Methyl Pyrazolone	KG	7.5	0	0	0.75	8.25	E5	
3273	29331950	1-Phenyl-5-Pyrazolone-3-Carboxylic Acid Ethylester	KG	7.5	0	0	0.75	8.25	EIF	
3274	29331960	1-(M-Sulphophenyl)-3-Pyrazolone	KG	7.5	0	0	0.75	8.25	EIF	
3275	29331970	Analgin	KG	7.5	0	0	0.75	8.25	E5	
3276	29331980	Oxyphenbutazone	KG	7.5	0	0	0.75	8.25	EIF	
3277	29331991	Fluoro-3-(Difluoromethyl)-1-Methyl-1H-Pyrazole-4-Carbonyl Fluoride	KG	7.5	0	0	0.75	8.25	EIF	
3278	29331992	Goods specified in Supplementary Note 11 to this chapter	KG	7.5	0	0	0.75	8.25	EXC	
3279	29331999	Other	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3280	29332100	Hydantoin And Its Derivatives	KG	7.5	0	0	0.75	8.25	E10	
3281	29332910	Tinidazole	KG	7.5	0	0	0.75	8.25	E5	
3282	29332920	Metronidazole, Metronidiazole Benzoate	KG	7.5	0	0	0.75	8.25	E5	
3283	29332930	Mebendazole	KG	7.5	0	0	0.75	8.25	E5	

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3284	29332940	Dimetridazole	KG	7.5	0	0	0.75	8.25	E5	
3285	29332950	Albendazole	KG	7.5	0	0	0.75	8.25	E5	
3286	29332960	Goods specified in Supplementary Note 12 to this chapter	KG	7.5	0	0	0.75	8.25	EXC	
3287	29332990	Other	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3288	29333110	Goods specified in Supplementary Note 13 to this chapter	KG	7.5	0	0	0.75	8.25	EXC	
3289	29333190	Other	KG	7.5	0	0	0.75	8.25	EXC	
3290	29333210	Mepiquat chloride	KG	7.5	0	0	0.75	8.25	EXC	
3291	29333290	Other	KG	7.5	0	0	0.75	8.25	EXC	
3292	29333311	Alfentanil (Inn) And Its Salt	KG	7.5	0	0	0.75	8.25	EIF	
3293	29333312	Anileridine (Inn) And Its Salt	KG	7.5	0	0	0.75	8.25	EIF	
3294	29333313	Bezitramide (Inn) And Its Salt	KG	7.5	0	0	0.75	8.25	EIF	
3295	29333314	Bromazepam (Inn) And Its Salt	KG	7.5	0	0	0.75	8.25	E5	
3296	29333315	Carfentanil (Inn) And Its Salt	KG	7.5	0	0	0.75	8.25	EIF	
3297	29333316	Difenoxin (Inn) And Its Salt	KG	7.5	0	0	0.75	8.25	EIF	
3298	29333317	Diphenoxylate (Inn) And Its Salt	KG	7.5	0	0	0.75	8.25	EIF	
3299	29333318	Dipipanone (Inn) And Its Salt	KG	7.5	0	0	0.75	8.25	EIF	
3300	29333321	Fentanyl (Inn) And Its Salt	KG	7.5	0	0	0.75	8.25	EIF	
3301	29333322	Ketobemidone (Inn) And Its Salt	KG	7.5	0	0	0.75	8.25	EIF	
3302	29333323	Methylphenidate (Inn) And Its Salt	KG	7.5	0	0	0.75	8.25	E5	
3303	29333324	Pentazocine (Inn) And Its Salt	KG	7.5	0	0	0.75	8.25	EIF	
3304	29333325	Pethidine (Inn) And Its Salt	KG	7.5	0	0	0.75	8.25	EIF	
3305	29333326	Pethidine (Inn) Intermediate A And Its Salt	KG	7.5	0	0	0.75	8.25	EIF	
3306	29333327	Phencyclidine (Inn) (Pcp) And Its Salt	KG	7.5	0	0	0.75	8.25	EIF	

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3307	29333328	Phenoperidine (Inn) And Its Salt	KG	7.5	0	0	0.75	8.25	EIF	
3308	29333331	Pipradrol (Inn) And Its Salt	KG	7.5	0	0	0.75	8.25	EIF	
3309	29333332	Piritramide (Inn) And Its Salt	KG	7.5	0	0	0.75	8.25	EIF	
3310	29333333	Propiram (Inn) And Its Salt	KG	7.5	0	0	0.75	8.25	EIF	
3311	29333334	Remifentanil (Inn) And Its Salt	KG	7.5	0	0	0.75	8.25	E3	
3312	29333335	Trimeperidine (Inn) And Its Salt	KG	7.5	0	0	0.75	8.25	EIF	
3313	29333400	Other Fentanyls And Their Derivatives	KG	7.5	0	0	0.75	8.25	E10	
3314	29333500	3-Quinuclidinol	KG	7.5	0	0	0.75	8.25	E7	
3315	29333600	4-Anilino-N-Phenethylpiperidine (Anpp)	KG	7.5	0	0	0.75	8.25	EXC	
3316	29333700	N-Phenethy L-4-Piperidone (Npp)	KG	7.5	0	0	0.75	8.25	EXC	
3317	29333911	Amino Pyridine	KG	7.5	0	0	0.75	8.25	E5	
3318	29333912	Alpha Picoline (2-Methyl Pyridine)	KG	7.5	0	0	0.75	8.25	EIF	
3319	29333913	Gamma Picoline (4-Methyl Pyridine)	KG	7.5	0	0	0.75	8.25	EIF	
3320	29333914	Chloropheniramine Maleate	KG	7.5	0	0	0.75	8.25	E5	
3321	29333915	Diphenoxylate Hydrochloride	KG	7.5	0	0	0.75	8.25	EIF	
3322	29333916	Beta Picoline (3-Methyl Pyridine)	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3323	29333917	Chlorantraniliprole (ISO)	KG	7.5	0	0	0.75	8.25	EIF	
3324	29333918	Lutidine (Dimethyl Pyridine)	KG	7.5	0	0	0.75	8.25	E5	
3325	29333921	Acetamiprid (ISO)	KG	7.5	0	0	0.75	8.25	EIF	
3326	29333922	Imazethapyr (ISO)	KG	7.5	0	0	0.75	8.25	EIF	
3327	29333923	Goods specified in Supplementary note 14 to this chapter	KG	7.5	0	0	0.75	8.25	EXC	
3328	29333929	Other	KG	7.5	0	0	0.75	8.25	EIF	
3329	29333940	Benzene Acetic Acid, Alpha -Hydroxy-Alpha-Phenyl, 1- Azabicyclo-	KG	7.5	0	0	0.75	8.25	EIF	

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		Azabicyclo [2.2.2.] Oct-3-Yl Ester								
3330	29333950	1-[N,N-Dialkyl (≤C10) -N-(n-(hydroxyl, cyano, acetoxy)alkyl (≤C10)) ammonio]-n-[N-(3-dimethylcarbamoxy-α-picolinyl)-N,N-dialkyl (≤C10) ammonio]decane dibromide (n=1-8)	KG	7.5	0	0	0.75	8.25	EXC	
3331	29333960	1,n-Bis[N-(3-dimethylcarbamoxy-a-picolyl)-N,Ndialkyl (≤C10) ammonio]-alkane-(2,(n-1)-dione) dibromide (n=2-12)	KG	7.5	0	0	0.75	8.25	EXC	
3332	29333990	Other	KG	7.5	0	0	0.75	8.25	E3	
3333	29334110	Fenazaquin	KG	7.5	0	0	0.75	8.25	EXC	
3334	29334190	Other	KG	7.5	0	0	0.75	8.25	EXC	
3335	29334910	Quizalofop ethyl	KG	7.5	0	0	0.75	8.25	EXC	
3336	29334990	Other	KG	7.5	0	0	0.75	8.25	EXC	
3337	29335200	Malonylurea (Barbituric Acid) And Its Salts	KG	7.5	0	0	0.75	8.25	E10	
3338	29335300	Allobarbital (Inn), Amobarbital (Inn), Barbital (Inn), Butalbital (Inn), Butobarbital (Inn), Cyclobarbital (Inn), Methylphenobarbital (Inn), Pentobarbital (Inn), Secbutabarbital (Inn), Secobarbital (Inn), And Vinylbital (Inn); Salts Thereof	KG	7.5	0	0	0.75	8.25	E5	
3339	29335400	Other Derivatives Of Malonylurea (Barbituric Acid); Salts Thereof	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3340	29335500	Loprazolam (Inn), Mecloqualone (Inn), Methaqualone (Inn) And Zipeprol (Inn); Salts Thereof	KG	7.5	0	0	0.75	8.25	E7	
3341	29335910	Aminophylline (Cordophylin)	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	

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3342	29335920	Trimethoprim	KG	7.5	0	0	0.75	8.25	E5	
3343	29335930	Diethyl Carbamazine Citrate	KG	7.5	0	0	0.75	8.25	EIF	
3344	29335940	1-Amino-4-Methyl Piperazine	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3345	29335950	Goods specified in Supplementary Note 15 to this Chapter	KG	7.5	0	0	0.75	8.25	E3	
3346	29335990	Other	KG	7.5	0	0	0.75	8.25	E3	
3347	29336100	Melamine	KG	7.5	0	0	0.75	8.25	E7	
3348	29336910	Cyanuric Acid And Its Salts	KG	7.5	0	0	0.75	8.25	EIF	
3349	29336920	4-[4,6-Bis(2,4-Dimethylphenyl)-1,3,5-Triazine-2-Yl]-1,3-Benzenediol	KG	7.5	0	0	0.75	8.25	EIF	
3350	29336930	Tris(2-Hydroxyethyl) Isocyanurate	KG	7.5	0	0	0.75	8.25	EIF	
3351	29336940	Ethylhexyltriazone	KG	7.5	0	0	0.75	8.25	EIF	
3352	29336950	2,4,6-Tri(2,4-Dyhydroxyl-3-Methylphenyl)-1,3,5-Triazine	KG	7.5	0	0	0.75	8.25	EIF	
3353	29336960	Goods specified in Supplementary Note 16 to this Chapter	KG	7.5	0	0	0.75	8.25	EXC	
3354	29336990	Other	KG	7.5	0	0	0.75	8.25	EIF	
3355	29337100	6-Hexanelactam (Epsilon-Caprolactam)	KG	5	0	0	0.5	5.5	E10	
3356	29337200	Clobazam (Inn) And Methyprylon (Inn)	KG	7.5	0	0	0.75	8.25	EXC	
3357	29337910	N-Methyl-2-Pyrrolidone	KG	7.5	0	0	0.75	8.25	EIF	
3358	29337920	N-Ethyl-2-Pyrrolidone	KG	7.5	0	0	0.75	8.25	EIF	
3359	29337930	Spirotetramat	KG	7.5	0	0	0.75	8.25	EXC	
3360	29337990	Other	KG	7.5	0	0	0.75	8.25	EIF	
3361	29339100	Alprazolam (Inn), Camazepam (Inn) Chloridiazepoxide (Inn), Clonazepam (Inn), Clorazepate, Delorazepam (Inn), Diazepam (Inn), Estazolam (Inn), Ethyl Loflazepate (Inn),Fludiazepam (Inn),	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	

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		Flunitrazepam (Inn) Flurazepam (Inn), Halazepam (Inn), Lorazepam (Inn), Lorametazepam (Inn)Mazindol (Inn),								
3362	29339200	Azinphos-Methyl (Iso)	KG	7.5	0	0	0.75	8.25	E7	
3363	29339910	Imidazo Pyridine Methyl Amine	KG	7.5	0	0	0.75	8.25	EXC	
3364	29339920	Goods specified in Supplementary Note 17 to this Chapter	KG	7.5	0	0	0.75	8.25	EIF	
3365	29339990	Other	KG	7.5	0	0	0.75	8.25	EIF	
3366	29341010	Clothianidin, oxathiapiprolin, thifluzamide, thiomethoxam	KG	7.5	0	0	0.75	8.25	EXC	
3367	29341090	Other	KG	7.5	0	0	0.75	8.25	EXC	
3368	29342010	Methabenzthiazuron	KG	7.5	0	0	0.75	8.25	EXC	
3369	29342090	Other	KG	7.5	0	0	0.75	8.25	EXC	
3370	29343000	Compounds Containing In The Structure A Phenothiazine Ring-System (Whether Or Not Hydrogenated) Not Further Fused	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3371	29349100	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 Thereof	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3372	29349200	Other Fentanyls And Their Derivatives	KG	7.5	0	0	0.75	8.25	E7	
3373	29349910	Chloro Thiophene-2-Carboxylic Acid	KG	7.5	0	0	0.75	8.25	EIF	
3374	29349920	Morpholine	KG	7.5	0	0	0.75	8.25	EIF	
3375	29349930	Buprofezin (ISO)	KG	7.5	0	0	0.75	8.25	EIF	
3376	29349940	Goods specified in Supplementary	KG	7.5	0	0	0.75	8.25	EXC	

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		Note 18 to this Chapter								
3377	29349990	Other	KG	7.5	0	0	0.75	8.25	EIF	
3378	29351000	N-Methylperfluorooctane Sulphonamide	KG	7.5	0	0	0.75	8.25	EXC	
3379	29352000	N-Ethylperfluorooctane Sulphonamide	KG	7.5	0	0	0.75	8.25	EXC	
3380	29353000	N-Ethyl-N-(2-Hydroxyethyl) Perfluorooctane Sulphonamide	KG	7.5	0	0	0.75	8.25	EXC	
3381	29354000	N-(2-Hydroxyethyl)-N-Methylperfluorooctane Sulphonamide	KG	7.5	0	0	0.75	8.25	EXC	
3382	29355010	Flubendiamide(ISO)	KG	7.5	0	0	0.75	8.25	EXC	
3383	29355020	Saflyfenacil	KG	7.5	0	0	0.75	8.25	EXC	
3384	29355090	Other	KG	7.5	0	0	0.75	8.25	EXC	
3385	29359011	Sulphamethoxazole	KG	7.5	0	0	0.75	8.25	E5	
3386	29359012	Sulphafurazole	KG	7.5	0	0	0.75	8.25	EIF	
3387	29359013	Sulphadiazine	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3388	29359014	Sulphadimidine	KG	7.5	0	0	0.75	8.25	E5	
3389	29359015	Sulphacetamide	KG	7.5	0	0	0.75	8.25	EIF	
3390	29359021	Sulphamethoxypyridarine	KG	7.5	0	0	0.75	8.25	EIF	
3391	29359022	Sulphamethiazole	KG	7.5	0	0	0.75	8.25	EIF	
3392	29359023	Sulphamoxole	KG	7.5	0	0	0.75	8.25	EIF	
3393	29359024	Sulphamide	KG	7.5	0	0	0.75	8.25	E5	
3394	29359040	Goods specified in Supplementary Note 19 to this Chapter	KG	7.5	0	0	0.75	8.25	EXC	
3395	29359090	Other	KG	7.5	0	0	0.75	8.25	EXC	
3396	29362100	Vitamins A And Their Derivatives	KG	7.5	0	0	0.75	8.25	E5	
3397	29362210	Vitamin B1 (Thiamine (Inn), Aneurine) And Its Salts	KG	7.5	0	0	0.75	8.25	EXC	

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3398	29362290	Other	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3399	29362310	Vitamin B2 (Riboflavin(Inn), Lactoflavin) & Its Salts	KG	7.5	0	0	0.75	8.25	E5	
3400	29362390	Other	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3401	29362400	D- Or Dl-Pantothenic Acid (Vitamin B3 Or Vitamin B5) And Its Derivatives	KG	7.5	0	0	0.75	8.25	E5	
3402	29362500	Vitamin B6 And Its Derivatives	KG	7.5	0	0	0.75	8.25	EXC	
3403	29362610	Vitamin B12 (Cyanocobalamin (Inn))	KG	7.5	0	0	0.75	8.25	E5	
3404	29362690	Other	KG	7.5	0	0	0.75	8.25	E5	
3405	29362700	Vitamin C (Ascorbic Acid) And Its Derivatives	KG	7.5	0	0	0.75	8.25	E5	
3406	29362800	Vitamin E And Its Derivatives	KG	7.5	0	0	0.75	8.25	E5	
3407	29362910	Folic Acid (Vitamin B9)	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3408	29362920	Nicotinic Acid & Nicotinamide (Niacinamide/ Niacine)	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3409	29362930	Vitamin K (Menaphthonum Bp)	KG	7.5	0	0	0.75	8.25	E5	
3410	29362940	Vitamin D	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3411	29362950	Vitamin H (Biotin)	KG	7.5	0	0	0.75	8.25	E5	
3412	29362990	Other	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3413	29369000	Other, Including Natural Concentrates	KG	7.5	0	0	0.75	8.25	E5	
3414	29371100	Somatotropin, Its Derivatives And Structural Analogues	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3415	29371200	Fd	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3416	29371900	Other	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3417	29372100	Cortisone, Hydrocortisone, Prednisone, (Dehydrocortisone) And Prednisolone (Dehydrocortisone)	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3418	29372200	Halogenated Derivatives Of	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	

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		Corticosteroidal Harmones								
3419	29372300	Oestrogens And Progestogens	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3420	29372900	Other	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3421	29375000	Prostaglandins, Thromboxanes And Leukotrienes, Their Derivatives And Structural Analogues	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3422	29379011	Epinethrine	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3423	29379019	Other	KG	7.5	0	0	0.75	8.25	E5	
3424	29379020	Amino-Acid Derivatives	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3425	29379090	Other	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3426	29381000	Rutoside (Rutin) And Its Derivatives	KG	7.5	0	0	0.75	8.25	E5	
3427	29389010	Digoxin	KG	7.5	0	0	0.75	8.25	E5	
3428	29389020	Digitalis Glycosides	KG	7.5	0	0	0.75	8.25	EIF	
3429	29389090	Other	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3430	29391100	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), Thebacon (Inn) And Thebaine; Salts Thereof	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3431	29391900	Other	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3432	29392010	Quinine Alkaloids	KG	7.5	0	0	0.75	8.25	E7	
3433	29392020	Quinine Hydrochloride	KG	7.5	0	0	0.75	8.25	E10	
3434	29392030	Quinine Sulphate	KG	7.5	0	0	0.75	8.25	E10	
3435	29392040	Chloroquine Phosphate	KG	7.5	0	0	0.75	8.25	E10	
3436	29392090	Other	KG	7.5	0	0	0.75	8.25	EXC	

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3437	29393000	Caffeine And Its Salts	KG	7.5	0	0	0.75	8.25	E5	
3438	29394100	Ephedrine And Its Salts	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3439	29394200	Pseudoephedrine (Inn) And Its Salts	KG	7.5	0	0	0.75	8.25	E5	
3440	29394300	Cathine (Inn) And Its Salts	KG	7.5	0	0	0.75	8.25	E10	
3441	29394400	Norephedrine And Its Salts	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3442	29394500	Levometamfetamine, Metamfetamine (Inn), Metamfetamine Racemate And Their Salts	KG	7.5	0	0	0.75	8.25	E7	
3443	29394900	Other	KG	7.5	0	0	0.75	8.25	E10	
3444	29395100	Fenetylline (Inn) And Its Salts	KG	7.5	0	0	0.75	8.25	E7	
3445	29395900	Other	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3446	29396110	Ergometrine (Inn)	KG	7.5	0	0	0.75	8.25	E7	
3447	29396190	Other	KG	7.5	0	0	0.75	8.25	E7	
3448	29396210	Ergotamine Tartrate	KG	7.5	0	0	0.75	8.25	E7	
3449	29396290	Other	KG	7.5	0	0	0.75	8.25	E7	
3450	29396300	Lysergic Acid And Its Salts	KG	7.5	0	0	0.75	8.25	E7	
3451	29396900	Other	KG	7.5	0	0	0.75	8.25	E5	
3452	29397200	Cocaine, Ecgonine, Salts, Esters And Other Derivatives Thereof	KG	7.5	0	0	0.75	8.25	E7	
3453	29397900	Other	KG	7.5	0	0	0.75	8.25	E5	
3454	29398000	Other	KG	7.5	0	0	0.75	8.25	E10	
3455	29400000	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 Headings2937, 2938 Or 2939	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3456	29411010	Penicillins & Its Salts (Eg Procaine	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	

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		Penicillin, Penicillin G-Potassium)								
3457	29411020	Ampicilline & Its Salts	KG	7.5	0	0	0.75	8.25	E5	
3458	29411030	Amoxycilline & Its Salts	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3459	29411040	Cioxacilline & Its Salts	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3460	29411050	6-Apa	KG	7.5	0	0	0.75	8.25	E5	
3461	29411090	Other	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3462	29412010	Streptomycin	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3463	29412090	Other	KG	7.5	0	0	0.75	8.25	E5	
3464	29413010	Doxycycline & Its Salts	KG	7.5	0	0	0.75	8.25	E5	
3465	29413020	Tetracycline/Oxytetra- Cycline And Their Salts	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3466	29413090	Other	KG	7.5	0	0	0.75	8.25	E5	
3467	29414000	Chloramphenicol And Its Derivatives; Salts Thereof	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3468	29415000	Erythromycin And Its Derivatives; Salts Thereof	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3469	29419011	Rifampicin	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3470	29419012	3 Formyl Rifa S V(Rifa Int)	KG	7.5	0	0	0.75	8.25	EIF	
3471	29419013	Rifa S/Rifa S Sodium (Rifaint)	KG	7.5	0	0	0.75	8.25	E5	
3472	29419014	1-Amino-4-Methyl Piperazine (Rifaint)	KG	7.5	0	0	0.75	8.25	EIF	
3473	29419019	Other	KG	7.5	0	0	0.75	8.25	E5	
3474	29419020	Cephalexin & Its Salts	KG	7.5	0	0	0.75	8.25	E5	
3475	29419030	Ciprofloxacine & Its Salts	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3476	29419040	Gentamycin & Its Salts	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3477	29419050	Neomycin	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3478	29419060	Norfloxacin & Its Salts	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	

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3479	29419070	Aureofungin, Kasugamycin, validamycin	KG	7.5	0	0	0.75	8.25	EXC	
3480	29419090	Other	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3481	29420011	Cefadroxil & Its Salts	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3482	29420012	Ibuprofane	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3483	29420013	Nifedipine	KG	7.5	0	0	0.75	8.25	E5	
3484	29420014	Ranitidine	KG	7.5	0	0	0.75	8.25	E5	
3485	29420015	Danes Salt Of D(-) Phenyl Glycine	KG	7.5	0	0	0.75	8.25	E5	
3486	29420016	D(-) Para Hydroxy Dane'S Salts	KG	7.5	0	0	0.75	8.25	E5	
3487	29420021	Timolo Maleate	KG	7.5	0	0	0.75	8.25	E5	
3488	29420022	Terbutoline Sulphate	KG	7.5	0	0	0.75	8.25	E5	
3489	29420023	D(-) Phenyl Glycin Chloride Hcl (Dpgch)	KG	7.5	0	0	0.75	8.25	EIF	
3490	29420024	Imipramine Hcl	KG	7.5	0	0	0.75	8.25	EIF	
3491	29420025	Amitryptyline Hcl	KG	7.5	0	0	0.75	8.25	E5	
3492	29420026	Cysteanune Hcl	KG	7.5	0	0	0.75	8.25	E5	
3493	29420027	Atenolol, Propronalol	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3494	29420031	Diloxanide Furoate	KG	7.5	0	0	0.75	8.25	E5	
3495	29420032	Cimetidine	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3496	29420033	Oxyclozanide	KG	7.5	0	0	0.75	8.25	E5	
3497	29420034	Famotidine	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3498	29420090	Other	KG	7.5	0	0	0.75	8.25	E5 (EIF+5)	
3499	30012010	Liquid Extracts Of Liver	KG	10	0	0	1	11	E5	
3500	30012020	Liver Extracts, Dry	KG	10	0	0	1	11	E5	
3501	30012030	Snake Venom	KG	10	0	0	1	11	E5	
3502	30012090	Other	KG	10	0	0	1	11	E10	

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3503	30019010	Of Human Origin	KG	10	0	0	1	11	E5	
3504	30019091	Heparin And Its Salts	KG	10	0	0	1	11	E5 (EIF+5)	
3505	30019099	Other	KG	10	0	0	1	11	E5	
3506	30021210	For Diphtheria	KG	10	0	0	1	11	E5	
3507	30021220	For Tetanus	KG	10	0	0	1	11	E5	
3508	30021230	For Rabies	KG	10	0	0	1	11	E5	
3509	30021240	For Snake Venom	KG	10	0	0	1	11	E5	
3510	30021290	Other	KG	10	0	0	1	11	E10	
3511	30021300	Immunological Products, Unmixed, Not Put Up In Measured Doses Or In Forms Or Packings For Retail Sale	KG	10	0	0	1	11	E5	
3512	30021400	Immunological Products, Mixed, Not Put Up In Measured Doses Or In Forms Or Packings For Retail Sale	KG	10	0	0	1	11	E5 (EIF+5)	
3513	30021500	Immunological Products, Put Up In Measured Doses Or In Forms Or Packings For Retail Sale	KG	10	0	0	1	11	E5 (EIF+5)	
3514	30024111	Cholera And Typhoid	KG	10	0	0	1	11	E5	
3515	30024112	Hepatitis	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3516	30024113	Tetanus	KG	10	0	0	1	11	E5	
3517	30024114	Polio	KG	10	0	0	1	11	E5	
3518	30024115	Tuberculosis	KG	10	0	0	1	11	E5	
3519	30024116	Rabies	KG	10	0	0	1	11	E5	
3520	30024117	Japanese Encephalitis	KG	10	0	0	1	11	E5	
3521	30024118	Whopping Cough (Pertusis)	KG	10	0	0	1	11	E5	
3522	30024119	Other	KG	10	0	0	1	11	R5 to 50% (EIF+5)	

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3523	30024121	Diphtheria, Pertusis And Tetanus (Dpt)	KG	10	0	0	1	11	E5	
3524	30024122	Diphtheria And Tetanus (Dt)	KG	10	0	0	1	11	E5	
3525	30024123	Measles, Mumps And Rubella (Mmr)	KG	10	0	0	1	11	E5	
3526	30024124	Typhoid-Paratyphoid (Tab)	KG	10	0	0	1	11	E5	
3527	30024125	Typhoid- Paratyphoid-Cholera (Tabc)	KG	10	0	0	1	11	E5	
3528	30024129	Other	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3529	30024200	Vaccines For Veterinary Medicine	KG	10	0	0	1	11	E5	
3530	30024910	Cultures Of Micro-Organisms (Excluding Yeast)	KG	10	0	0	1	11	E5 (EIF+5)	
3531	30024920	Toxins	KG	10	0	0	1	11	E5	
3532	30024990	Other	KG	10	0	0	1	11	E10	
3533	30025100	Cell Therapy Products	KG	10	0	0	1	11	EXC	
3534	30025900	Other	KG	10	0	0	1	11	EXC	
3535	30029010	Human Blood	KG	10	0	0	1	11	E5	
3536	30029020	Animal Blood Prepared For Therapeutic, Prophylactic Or Diagnostic Uses	KG	10	0	0	1	11	E5 (EIF+5)	
3537	30029090	Other	KG	10	0	0	1	11	R5 to 50%	
3538	30031000	Containing Penicillins Or Derivatives Thereof, With A Penicillanic Acid Structure, Or Streptomycins Or Their Derivatives	KG	10	0	0	1	11	E5 (EIF+5)	
3539	30032000	Other, Containing Antibiotics	KG	10	0	0	1	11	E5 (EIF+5)	
3540	30033100	Containing Insulin	KG	10	0	0	1	11	E5	
3541	30033900	Other	KG	10	0	0	1	11	E5	
3542	30034100	Containing Ephedrine Or Its Salts	KG	10	0	0	1	11	E5 (EIF+5)	
3543	30034200	Containing Pseudoephedrine (Inn) Or	KG	10	0	0	1	11	E5	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Its Salts								
3544	30034300	Containing Norephedrine Or Its Salts	KG	10	0	0	1	11	E5	
3545	30034900	Other	KG	10	0	0	1	11	E5	
3546	30036000	Other, Containing Antimalarial Active Principles Described In Sub-Heading Note 2 To This Chapter	KG	10	0	0	1	11	E5 (EIF+5)	
3547	30039011	Of Ayurvedic System	KG	10	0	0	1	11	EXC	
3548	30039012	Of Unani Systems	KG	10	0	0	1	11	EXC	
3549	30039013	Of Siddha System	KG	10	0	0	1	11	EXC	
3550	30039014	Of Homoeopathic System	KG	10	0	0	1	11	EXC	
3551	30039015	Of Bio-Chemic System	KG	10	0	0	1	11	E5	
3552	30039021	Menthol Crystals	KG	10	0	0	1	11	E5	
3553	30039022	Milk Of Magnesia	KG	10	0	0	1	11	E5	
3554	30039031	Bovine Albumin And Drugs Of Animal Origin	KG	10	0	0	1	11	E5	
3555	30039032	Merbromine National Formulary Xii (Mercurochrome)	KG	10	0	0	1	11	E5	
3556	30039033	Calcium Sennoside	KG	10	0	0	1	11	E5	
3557	30039034	Anaesthetic Agents Used In Human Or Veterinary Medicine Or Surgery	KG	10	0	0	1	11	E5	
3558	30039035	Aluminium Hydroxide Gel	KG	10	0	0	1	11	E5	
3559	30039036	Ketamine	KG	10	0	0	1	11	E5	
3560	30039090	Other	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3561	30041010	Penicillins	KG	10	0	0	1	11	E5 (EIF+5)	
3562	30041020	Ampicillin	KG	10	0	0	1	11	E5 (EIF+5)	
3563	30041030	Amoxycillin	KG	10	0	0	1	11	E5 (EIF+5)	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
3564	30041040	Becampicillin	KG	10	0	0	1	11	E5	
3565	30041050	Cloxacillin	KG	10	0	0	1	11	E5 (EIF+5)	
3566	30041060	Ampicillin And Cloxacillin Combinations	KG	10	0	0	1	11	E5 (EIF+5)	
3567	30041070	Streptomycin	KG	10	0	0	1	11	E5 (EIF+5)	
3568	30041090	Other	KG	10	0	0	1	11	E5 (EIF+5)	
3569	30042011	Cefazolin	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3570	30042012	Cephalexin	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3571	30042013	Ciprofloxacin	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3572	30042014	Cefoxitin	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3573	30042019	Other	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3574	30042020	Sulfonamides And Cotrimoxazole	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3575	30042031	Norfloxacin	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3576	30042032	Nalidixic Acid	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3577	30042033	Ciprofloxacin	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3578	30042034	Ofloxacin	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3579	30042039	Other	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3580	30042041	Chlortetracycline	KG	10	0	0	1	11	E5	
3581	30042042	Oxytetracycline	KG	10	0	0	1	11	R5 to 50%	

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									(EIF+5)	
3582	30042049	Other	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3583	30042050	Chloramphenicol	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3584	30042061	Erythromycin	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3585	30042062	Roxithromycin	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3586	30042063	Clarithromycin	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3587	30042064	Azithromycin	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3588	30042069	Other	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3589	30042070	Cefadoxyl	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3590	30042091	Isoniazid	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3591	30042092	Rifampicin	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3592	30042093	Pyrazinamide	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3593	30042094	Ethambutol	KG	10	0	0	1	11	E5	
3594	30042095	Clindamycin	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3595	30042096	Vancomycin	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3596	30042097	Polymyxin B And Colistin	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3597	30042099	Other	KG	10	0	0	1	11	R5 to 50%	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
									(EIF+5)	
3598	30043110	Insulin Injection	KG	10	0	0	1	11	E5 (EIF+5)	
3599	30043190	Other	KG	10	0	0	1	11	E5 (EIF+5)	
3600	30043200	Containing Corticosteroid Hormones,Their Derivatives Or Structural Analogues	KG	10	0	0	1	11	E5 (EIF+5)	
3601	30043911	Pituitary Hormones	KG	10	0	0	1	11	E5	
3602	30043912	Prednisolone	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3603	30043913	Dexamethasone	KG	10	0	0	1	11	E5	
3604	30043914	Danazol	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3605	30043919	Other Progestogen And Oestogen Group Hormones	KG	10	0	0	1	11	E5 (EIF+5)	
3606	30043921	Gonadotrophins	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3607	30043922	Luteinising Hormone	KG	10	0	0	1	11	E5	
3608	30043990	Other	KG	10	0	0	1	11	E5 (EIF+5)	
3609	30044100	Containing Ephedrine Or Its Salts	KG	10	0	0	1	11	E5 (EIF+5)	
3610	30044200	Containing Pseudoephedrine (Inn) Or Its Salts	KG	10	0	0	1	11	E5	
3611	30044300	Containing Norephedrine Or Its Salts	KG	10	0	0	1	11	E5 (EIF+5)	
3612	30044910	Atropin And Salts Thereof	KG	10	0	0	1	11	E5	
3613	30044920	Caffein And Salts Thereof	KG	10	0	0	1	11	E5	
3614	30044930	Codeine And Derivatives, With Or Without Ephidrine Hydrochloride	KG	10	0	0	1	11	E5	
3615	30044940	Ergot Preparations, Ergotamine And Salts Thereof	KG	10	0	0	1	11	E5	
3616	30044950	Papavarine Hydrochloride	KG	10	0	0	1	11	E5	

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3617	30044960	Bromohexin And Solbutamol	KG	10	0	0	1	11	E5	
3618	30044970	Theophylline And Salts Thereof	KG	10	0	0	1	11	E5	
3619	30044990	Other	KG	10	0	0	1	11	E5 (EIF+5)	
3620	30045010	Heamatinics And Erythropoyetin Preperations	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3621	30045020	Preperations Of Minerals And Their Supplements	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3622	30045031	Of Vitamin A	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3623	30045032	Of Vitamin B1 And B2 And Their Salts Thereof	KG	10	0	0	1	11	E5	
3624	30045033	Of Vitamin B9	KG	10	0	0	1	11	E5	
3625	30045034	Of Vitamin B12	KG	10	0	0	1	11	E5	
3626	30045035	Of Vitamin C	KG	10	0	0	1	11	E5	
3627	30045036	Of Vitamin D	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3628	30045037	Of Vitamin E	KG	10	0	0	1	11	E5	
3629	30045039	Other	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3630	30045090	Other	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3631	30046000	Other, Containing Antimalarial Active Principles Described In Sub-Heading Note 2 To This Chapter	KG	10	0	0	1	11	E5 (EIF+5)	
3632	30049011	Of Ayurvedic System	KG	10	0	0	1	11	EXC	
3633	30049012	Of Unani Systems	KG	10	0	0	1	11	EXC	
3634	30049013	Of Siddha System	KG	10	0	0	1	11	EXC	
3635	30049014	Of Homoeopathic System	KG	10	0	0	1	11	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
3636	30049015	Of Bio-Chemic System	KG	10	0	0	1	11	E5	
3637	30049021	Anthelmintics And Preperations Thereof	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3638	30049022	Metronidazole	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3639	30049023	Tinidazole	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3640	30049024	Secnidazole	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3641	30049025	Diloxamide Furoate	KG	10	0	0	1	11	E5	
3642	30049026	Sodium Stibogluconate	KG	10	0	0	1	11	E5	
3643	30049027	Pentamidine	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3644	30049029	Other	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3645	30049031	Promethazine, Chlorophenimiramine, Astemizole And Ceteirizine	KG	10	0	0	1	11	E5	
3646	30049032	Sodium Bicarbonate, Magnesium Hydroxide(Milk Of Magnesia), Magnesium Carbonate, Magnesium Trisilicate, Aluminium Hydroxide Gel, Magaldarate And Combinations Thereof	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3647	30049033	Cimetidine, Rantidine, Nizatidine And Roxatidine	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3648	30049034	Omeprazole And Lansoprazole	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3649	30049035	Dicyclomine, Metoclopramide And Dexamethasone And Ondansetron	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3650	30049036	Chenodiol And Ursodiol	KG	10	0	0	1	11	E5	
3651	30049039	Other	KG	10	0	0	1	11	R5 to 50%	

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									(EIF+5)	
3652	30049041	Cyclophosphamide	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3653	30049042	Methotrexate, 5-Fluorouracil(5-Fu) And Ftorafur	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3654	30049043	Bincristine And Vinblastine	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3655	30049044	Paclitaxel And Docetaxel	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3656	30049045	Etoposide	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3657	30049046	Actimycin D Dactinomycin And Doxorubicin	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3658	30049047	L-Asparaginase, Cisplatin And Carboplatin	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3659	30049048	Tamoxifen	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3660	30049049	Other	KG	10	0	0	1	11	E5 (EIF+5)	
3661	30049051	Isoniazid	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3662	30049052	Rifampin	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3663	30049053	Pyrazimamide And Ethambutol	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3664	30049054	Streptomycin	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3665	30049055	Dapsone(Dds), Acedapsone(Dadds),Solopsone And Clofazimine	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3666	30049056	Chloroquine, Amodiaquine, Mefloquine, Quinine,	KG	10	0	0	1	11	R5 to 50% (EIF+5)	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Chloroguamamide, Pyrimethamine								
3667	30049057	Other Antitubercular Drugs	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3668	30049058	Other Antileprotic Drugs	KG	10	0	0	1	11	E5	
3669	30049059	Other Antimalarial Drugs	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3670	30049061	Analgin With Or Without Other Compounds Such As Paracetamol	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3671	30049062	Acetyl Salicylic Acid(Aspirin) And Formulations Thereof	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3672	30049063	Ibuprofen With Or Without Paracetamol Or Other Compunds	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3673	30049064	Oxyphen Butazone, Phenyl Butazone And Formulations Thereof	KG	10	0	0	1	11	E5	
3674	30049065	Indomethacin	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3675	30049066	Mephenamic Acid, Dactofenac Sodium, Piroxocam, Tenoxicam And Meloxicam	KG	10	0	0	1	11	E5	
3676	30049067	Ketorolac, Nimesulide, Mabumetone And Nefopam	KG	10	0	0	1	11	E5	
3677	30049069	Other	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3678	30049071	Captopril, Enalapril, Lisimopril, Perimdopril And Ramipril	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3679	30049072	Verapamil, Nifedipine, Amlodipine And Lacidipine	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3680	30049073	Losartam	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3681	30049074	Propranolol, Metoprolol, Atenolol And Labetalol	KG	10	0	0	1	11	R5 to 50% (EIF+5)	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
3682	30049075	Prazosin, Terazosin, Phentolamine And Phenoxybenzamime	KG	10	0	0	1	11	E5 (EIF+5)	
3683	30049076	Clonidine, Methyldopa	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3684	30049077	Hydralazine, Minoxidil And Diazoxide	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3685	30049079	Other	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3686	30049081	Phenobarbitone, Memphobarbitone, Primidone, Phenytoin, Carbamazepine, Ethosuximide, Valporic Acid(Sodium Valporate), Diazepam, Lamotrigine, Gabapentin, Bigabatrin, Phenacemide, Trimethadione And Acetazolamide	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3687	30049082	Other Antiepileptic Drugs	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3688	30049083	Sulpha Drugs Not Elsewhere Specified Or Included	KG	10	0	0	1	11	E5	
3689	30049084	Preparations Of Enzymes	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3690	30049085	Veterinary Medicinal Preparations, Not For Human Use, Not Elsewhere Specified Or Included	KG	10	0	0	1	11	E5	
3691	30049086	Oral Rehydration Salts	KG	10	0	0	1	11	E5	
3692	30049087	Antibacterial Formulations, Not Elsewhere Specified Or Included	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3693	30049088	Sedatives	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3694	30049089	Tranquilizers	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3695	30049091	Salbutamol, Terbutaline, Ephedrine, Salmeterol And Methyl Xanthimes	KG	10	0	0	1	11	R5 to 50% (EIF+5)	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
3696	30049092	Plasma Expanders	KG	10	0	0	1	11	E5	
3697	30049093	Chloropheniramine Maleate, With Or Without Other Compounds (Excluding Steriods And Alkaloids)	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3698	30049094	Theophylline, Aminophylline And Other Broncho Dilators	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3699	30049095	Carcino-Chenotherapeutic Drugs Not Elsewhere Specified Or Included	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3700	30049096	Ketamine	KG	10	0	0	1	11	R5 to 50% (EIF+5)	
3701	30049099	Other	KG	10	0	0	1	11	E5 (EIF+5)	
3702	30051010	Adhesive Guaze	KG	10	0	0	1	11	E5	
3703	30051020	Adhesive Tape	KG	10	0	0	1	11	E5	
3704	30051090	Other	KG	10	0	0	1	11	E10	
3705	30059010	Cotton Wool, Medicated	KG	10	0	0	1	11	E10	
3706	30059020	Poultice Of Kaolin	KG	10	0	0	1	11	E5	
3707	30059030	Lint, Medicated	KG	10	0	0	1	11	E5	
3708	30059040	Bandages	KG	10	0	0	1	11	E10	
3709	30059050	Burn Therapy Dressing Soaked In Protective Gel	KG	10	0	0	1	11	E5	
3710	30059060	Micro Pores Surgical Tapes	KG	10	0	0	1	11	E5	
3711	30059070	Corn Removers And Callous Removers	KG	10	0	0	1	11	E10	
3712	30059090	Other	KG	10	0	0	1	11	E10	
3713	30061010	Sterile, Surgical Catgut And Similar Sterile Suture Materials(Including Sterile Absorbable Surgical Or Dental Yarns) And Sterile Tissue Adhesives For Surgical Would Closure	KG	10	0	0	1	11	E10	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
3714	30061020	Sterile Laminaria And Sterile Laminaria Tents And Sterile Absorbable Surgical Or Dental Haemostatics,Sterile Surgical Or Dental Adhesion Barriers,Whether Or Not Absorbable	KG	10	0	0	1	11	E5 (EIF+5)	
3715	30063000	Opacifying Preprations For X-Ray Examinations; Diagnostic Reagents Designed To Be Administered To The Patient	KG	10	0	0	1	11	E10	
3716	30064000	Dental Cements And Other Dental Fillings; Bone Reconstruction Cements	KG	10	0	0	1	11	E10	
3717	30065000	First-Aid Boxes And Kits	KG	10	0	0	1	11	E10	
3718	30066010	Chemical contracentive preparations based On Hormones	KG	0	0	0	0	0	EIF	
3719	30066020	Chemical contracentive preparations based Other Products Of Heading 2937 (Hormones, prospaglanpidins, tyromboxanes and leukotrienes etc.)	KG	0	0	0	0	0	E5	
3720	30066030	Chemical contracentive preparations based Spermicides	KG	0	0	0	0	0	EIF	
3721	30067000	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	KG	10	0	0	1	11	E10	
3722	30069100	Other: Appliances Identifiable For Ostomy Use	KG	10	0	0	1	11	E5	
3723	30069200	Waste Pharmaceuticals	KG	10	0	0	1	11	E5	
3724	30069300	Placebos And Blinded (Or Double-Blinded) Clinical Trial Kits For A Recognised Clinical Trial, Put Up In Measured Doses	KG	0	0	0	0	0	E5	

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3725	31010010	Guano	KG	7.5	0	0	0.75	8.25	EXC	
3726	31010091	Animal Dung	KG	7.5	0	0	0.75	8.25	EXC	
3727	31010092	Animal Excreta	KG	7.5	0	0	0.75	8.25	EXC	
3728	31010099	Other	KG	7.5	0	0	0.75	8.25	EXC	
3729	31021010	Fertilizer grade, conforming to Standard IS 5406	KG	0	5	0	0.5	5.5	E3	
3730	31021090	Other	KG	0	5	0	0.5	5.5	EXC	
3731	31022100	Ammonium Sulphate	KG	5	0	0	0	5	EIF	
3732	31022910	Ammonium Sulphonitrate	KG	7.5	0	0	0.75	8.25	E3	
3733	31022990	Other	KG	7.5	0	0	0.75	8.25	EXC	
3734	31023000	Ammonium Nitrate, Whether Or Not In Aqueous Solution	KG	5	5	0	1	11	EXC	
3735	31024000	Mixtures Of Ammonium Nitrate With Calcium Carbonate Or Other Inorganic Non-Fertilising Substances	KG	7.5	0	0	0.75	8.25	EXC	
3736	31025000	Sodium Nitrate	KG	0	0	0	0	0	EXC	
3737	31026000	Double Salts And Mixtures Of Calcium Nitrate And Ammonium Nitrate	KG	7.5	0	0	0.75	8.25	EXC	
3738	31028000	Mixtures Of Urea And Ammonium Nitrate In Aqueous Or Ammoniacal Solution	KG	7.5	0	0	0.75	8.25	EXC	
3739	31029010	Double Salt Or Mixtures Of Calcium Nitrate And Magnesium Nitrate	KG	7.5	0	0	0.75	8.25	E3	
3740	31029090	Other	KG	7.5	0	0	0.75	8.25	EXC	
3741	31031100	Containing By Weight 35 % Or More Of Diphosphorus Pentaoxide (P O)	KG	7.5	0	0	0.75	8.25	E3	
3742	31031900	Other	KG	7.5	0	0	0.75	8.25	EXC	
3743	31039000	Other	KG	7.5	0	0	0.75	8.25	EXC	

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3744	31042000	Potassium Chloride	KG	7.5	0	0	0.75	8.25	E3	
3745	31043000	Potassium Sulphate	KG	5	0	0	0	5	EIF	
3746	31049000	Other	KG	7.5	0	0	0.75	8.25	EXC	
3747	31051000	Goods Of This Chapter In Tablets Or Similar Forms Or In Packages Of A Gross Weight Not Exceeding 10 Kg	KG	7.5	0	0	0.75	8.25	EXC	
3748	31052000	Mineral Or Chemical Fertilisers Containing The Three Fertilising Elements Nitrogen, Phosphorus And Potassium	KG	5	0	0	0	5	E5	
3749	31053000	Diammonium Hydrogenortho Phosphate (Diammonium Phosphate)	KG	0	5	0	0	5	E10	
3750	31054000	Ammonium Dihydrogenortho Phosphate (Monoammonium Phosphate) And Mixtures Thereof With Diammonium Hydrogenorthophosphate (Diammonium Phosphate)	KG	5	0	0	0	5	E10	
3751	31055100	Containing Nitrates And Phosphates	KG	5	0	0	0	5	E5	
3752	31055900	Other	KG	5	0	0	0	5	EXC	
3753	31056000	Mineral Or Chemical Fertilisers Containing The Two Fertilising Elements Phosphorus And Potassium	KG	5	0	0	0	5	E5	
3754	31059010	Mineral Or Chemical Fertilisers Containing Two Fertilising Elements Nitrogen And Potassium	KG	5	0	0	0	5	E5	
3755	31059090	Other	KG	5	0	0	0	5	EXC	
3756	32011000	Quebracho Extract	KG	7.5	0	0	0.75	8.25	E5	
3757	32012000	Wattle Extract	KG	2.5	0	0	0.25	2.75	E5	
3758	32019010	Gambier Extracts	KG	7.5	0	0	0.75	8.25	E5	
3759	32019020	Myrobalan Fruit Extract	KG	7.5	0	0	0.75	8.25	E5	

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3760	32019030	Gallotannic Acid (Tannin, Digallic Acid)	KG	7.5	0	0	0.75	8.25	EIF	
3761	32019090	Other	KG	7.5	0	0	0.75	8.25	EIF	
3762	32021000	Synthetic Organic Tanning Substances	KG	7.5	0	0	0.75	8.25	EXC	
3763	32029010	Inorganic Tanning Substances	KG	7.5	0	0	0.75	8.25	E5	
3764	32029020	Tanning Preparations, Whether Or Not Containing Natural Tanning Substances	KG	7.5	0	0	0.75	8.25	EIF	
3765	32029030	Enzymatic Preparations For Pre-Tanning	KG	7.5	0	0	0.75	8.25	EIF	
3766	32029090	Other	KG	7.5	0	0	0.75	8.25	E5	
3767	32030010	Cutch (Catechu) Extracts	KG	7.5	0	0	0.75	8.25	E5	
3768	32030020	Food Colours Other Than Synthetic	KG	7.5	0	0	0.75	8.25	E10	
3769	32030030	Lac-Dye	KG	7.5	0	0	0.75	8.25	E7	
3770	32030040	Natural Indigo	KG	7.5	0	0	0.75	8.25	E3	
3771	32030090	Other	KG	7.5	0	0	0.75	8.25	E3	
3772	32041111	Disperse Yellow 13 (Duranol Brill Yellow 6 G)	KG	7.5	0	0	0.75	8.25	EIF	
3773	32041119	Other	KG	7.5	0	0	0.75	8.25	E3	
3774	32041121	Disperse Orange 11 (Duranol Orange G)	KG	7.5	0	0	0.75	8.25	EIF	
3775	32041129	Other	KG	7.5	0	0	0.75	8.25	EIF	
3776	32041131	Disperse Red 3 (Serisol Fast Pink B)	KG	7.5	0	0	0.75	8.25	EIF	
3777	32041132	Disperse Red 4 (Celliton Fast Pink Rf)	KG	7.5	0	0	0.75	8.25	EIF	
3778	32041133	Disperse Red 9 (Duranol Red Gn)	KG	7.5	0	0	0.75	8.25	EIF	
3779	32041139	Other	KG	7.5	0	0	0.75	8.25	E3	
3780	32041141	Disperse Violet 1 (Duranol Violet 2R)	KG	7.5	0	0	0.75	8.25	EIF	

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3781	32041142	Disperse Violet 4 (Duranol Brill Violet B)	KG	7.5	0	0	0.75	8.25	EIF	
3782	32041143	Disperse Violet 8 (Duranol Brill Violet Br)	KG	7.5	0	0	0.75	8.25	EIF	
3783	32041149	Other	KG	7.5	0	0	0.75	8.25	EIF	
3784	32041151	Disperse Blue 1 (Duranol Brill Blue Cb)	KG	7.5	0	0	0.75	8.25	EIF	
3785	32041152	Disperse Blue 3 (Duranol Brill Blue Bbn)	KG	7.5	0	0	0.75	8.25	EIF	
3786	32041153	Disperse Blue 5 (Celliton Fast Blue Ffb)	KG	7.5	0	0	0.75	8.25	EIF	
3787	32041154	Disperse Blue 6 (Celliton Fast Blue Ffg)	KG	7.5	0	0	0.75	8.25	E3	
3788	32041155	Disperse Blue 14 (Duranol Brill Blue G)	KG	7.5	0	0	0.75	8.25	EIF	
3789	32041156	Disperse Blue 24 (Duranol Blue 2G)	KG	7.5	0	0	0.75	8.25	EIF	
3790	32041159	Other	KG	7.5	0	0	0.75	8.25	E3	
3791	32041191	Disperse Greens	KG	7.5	0	0	0.75	8.25	EIF	
3792	32041192	Disperse Browns	KG	7.5	0	0	0.75	8.25	EIF	
3793	32041193	Disperse Blacks	KG	7.5	0	0	0.75	8.25	EIF	
3794	32041194	Disperse Brown Mixtures	KG	7.5	0	0	0.75	8.25	EIF	
3795	32041195	Disperse Grey Mixtures	KG	7.5	0	0	0.75	8.25	EIF	
3796	32041196	Disperse Black Mixtures	KG	7.5	0	0	0.75	8.25	EIF	
3797	32041199	Other	KG	7.5	0	0	0.75	8.25	E3	
3798	32041211	Acid Yellows	KG	7.5	0	0	0.75	8.25	EIF	
3799	32041212	Acid Oranges	KG	7.5	0	0	0.75	8.25	EIF	
3800	32041213	Acid Red	KG	7.5	0	0	0.75	8.25	E3	
3801	32041214	Acid Violets	KG	7.5	0	0	0.75	8.25	EIF	

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3802	32041215	Acid Blues	KG	7.5	0	0	0.75	8.25	EIF	
3803	32041216	Acid Greens	KG	7.5	0	0	0.75	8.25	E3	
3804	32041217	Acid Brown	KG	7.5	0	0	0.75	8.25	EIF	
3805	32041218	Acid Blacks	KG	7.5	0	0	0.75	8.25	EIF	
3806	32041219	Other	KG	7.5	0	0	0.75	8.25	EIF	
3807	32041221	Acid Green 17 (Solacet Fast Green 2G)	KG	7.5	0	0	0.75	8.25	E3	
3808	32041222	Acid Green 27 (Carbolan Green G)	KG	7.5	0	0	0.75	8.25	EIF	
3809	32041223	Acid Green 28 (Carbolan Brill Green 5G)	KG	7.5	0	0	0.75	8.25	EIF	
3810	32041224	Acid Green 38 (Alizarine Cyanine Green 3G)	KG	7.5	0	0	0.75	8.25	EIF	
3811	32041225	Acid Green 44 (Alizarine Cyanine Green Gwa)	KG	7.5	0	0	0.75	8.25	EIF	
3812	32041229	Other	KG	7.5	0	0	0.75	8.25	EIF	
3813	32041231	Acid Black 2 (Nigrosine)	KG	7.5	0	0	0.75	8.25	EIF	
3814	32041232	Acid Black 48 (Coomasie Fast Grey 3G)	KG	7.5	0	0	0.75	8.25	EIF	
3815	32041239	Other	KG	7.5	0	0	0.75	8.25	EIF	
3816	32041241	Acid Blue 2 (Alizarine Brill Blue Pfn)	KG	7.5	0	0	0.75	8.25	EIF	
3817	32041242	Acid Blue 14 (Solacet Fast Blue 4 G1)	KG	7.5	0	0	0.75	8.25	E3	
3818	32041243	Acid Blue 23 (Alizarine Light Blue 4 G1)	KG	7.5	0	0	0.75	8.25	E3	
3819	32041244	Acid Blue 25 (Solway Ultra Blue B)	KG	7.5	0	0	0.75	8.25	EIF	
3820	32041245	Acid Blue 45 (Solway Blue Rn)	KG	7.5	0	0	0.75	8.25	EIF	
3821	32041246	Acid Blue 51 (Alizarine Sky Blue Ffb	KG	7.5	0	0	0.75	8.25	E3	
3822	32041247	Acid Blue 52 (Alizarine Light – 5Gl)	KG	7.5	0	0	0.75	8.25	EIF	

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3823	32041248	Acid Blue 78 (Solway Sky Blue B)	KG	7.5	0	0	0.75	8.25	EIF	
3824	32041251	Acid Blue 93 (Ink Blue)	KG	7.5	0	0	0.75	8.25	EIF	
3825	32041252	Acid Blue 112 (Coomasie Ultra Sky Se)	KG	7.5	0	0	0.75	8.25	EIF	
3826	32041253	Acid Blue 127 (Brill Alizarine Milling Blue G)	KG	7.5	0	0	0.75	8.25	E3	
3827	32041254	Acid Blue 138 (Carbolan Blue B)	KG	7.5	0	0	0.75	8.25	EIF	
3828	32041255	Acid Blue 140 (Carbolan Brill Blue 2R)	KG	7.5	0	0	0.75	8.25	E3	
3829	32041259	Other	KG	7.5	0	0	0.75	8.25	EIF	
3830	32041261	Yellows	KG	7.5	0	0	0.75	8.25	EIF	
3831	32041262	Oranges	KG	7.5	0	0	0.75	8.25	EIF	
3832	32041263	Violets	KG	7.5	0	0	0.75	8.25	EIF	
3833	32041264	Blues	KG	7.5	0	0	0.75	8.25	EIF	
3834	32041265	Greens	KG	7.5	0	0	0.75	8.25	EIF	
3835	32041266	Browns	KG	7.5	0	0	0.75	8.25	EIF	
3836	32041267	Blacks	KG	7.5	0	0	0.75	8.25	EIF	
3837	32041268	Red Ii (Alizarine Red)	KG	7.5	0	0	0.75	8.25	EIF	
3838	32041269	Other (Ingrain Dyes, Reds, E Tc)	KG	7.5	0	0	0.75	8.25	EIF	
3839	32041291	Acid Yellows	KG	7.5	0	0	0.75	8.25	EIF	
3840	32041292	Acid Oranges	KG	7.5	0	0	0.75	8.25	EIF	
3841	32041293	Acid Red	KG	7.5	0	0	0.75	8.25	EIF	
3842	32041294	Acid Violets	KG	7.5	0	0	0.75	8.25	E3	
3843	32041295	Acid Browns	KG	7.5	0	0	0.75	8.25	EIF	
3844	32041299	Other	KG	7.5	0	0	0.75	8.25	EIF	
3845	32041310	Basic Azo Dyes	KG	7.5	0	0	0.75	8.25	EIF	
3846	32041321	Yellow 2 (Auramine O)	KG	7.5	0	0	0.75	8.25	EIF	

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3847	32041329	Other	KG	7.5	0	0	0.75	8.25	EIF	
3848	32041331	Red 1 (Rhodamine 6 G)	KG	7.5	0	0	0.75	8.25	EIF	
3849	32041339	Other	KG	7.5	0	0	0.75	8.25	EIF	
3850	32041341	Violet 1 (Methyl Violet)	KG	7.5	0	0	0.75	8.25	EIF	
3851	32041342	Violet 10 (Rhodamine B)	KG	7.5	0	0	0.75	8.25	EIF	
3852	32041343	Violet 14 (Magenta)	KG	7.5	0	0	0.75	8.25	EIF	
3853	32041349	Other	KG	7.5	0	0	0.75	8.25	EIF	
3854	32041351	Blue 9 (Methylene Blue)	KG	7.5	0	0	0.75	8.25	EIF	
3855	32041352	Blue 16 (Victoria Blue B)	KG	7.5	0	0	0.75	8.25	EIF	
3856	32041359	Other	KG	7.5	0	0	0.75	8.25	EIF	
3857	32041361	Green 4 (Malachite Green)	KG	7.5	0	0	0.75	8.25	EIF	
3858	32041369	Other	KG	7.5	0	0	0.75	8.25	EIF	
3859	32041391	Basic Oranges	KG	7.5	0	0	0.75	8.25	EIF	
3860	32041392	Basic Browns	KG	7.5	0	0	0.75	8.25	EIF	
3861	32041393	Basic Black	KG	7.5	0	0	0.75	8.25	EIF	
3862	32041399	Other	KG	7.5	0	0	0.75	8.25	EIF	
3863	32041411	Yellow 12 (Chrysophenine G)	KG	7.5	0	0	0.75	8.25	EIF	
3864	32041419	Other	KG	7.5	0	0	0.75	8.25	EIF	
3865	32041421	Congo Red	KG	7.5	0	0	0.75	8.25	EIF	
3866	32041429	Other	KG	7.5	0	0	0.75	8.25	EIF	
3867	32041431	Blue 1 (Sky Blue Ff)	KG	7.5	0	0	0.75	8.25	EIF	
3868	32041439	Other	KG	7.5	0	0	0.75	8.25	EIF	
3869	32041440	Direct Oranges (Azo)	KG	7.5	0	0	0.75	8.25	EIF	
3870	32041450	Direct Greens (Azo)	KG	7.5	0	0	0.75	8.25	EIF	
3871	32041460	Direct Browns (Azo)	KG	7.5	0	0	0.75	8.25	EIF	

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3872	32041470	Direct Blacks (Azo)	KG	7.5	0	0	0.75	8.25	EIF	
3873	32041481	Yellows	KG	7.5	0	0	0.75	8.25	EIF	
3874	32041482	Oranges	KG	7.5	0	0	0.75	8.25	EIF	
3875	32041483	Reds	KG	7.5	0	0	0.75	8.25	EIF	
3876	32041484	Violets	KG	7.5	0	0	0.75	8.25	E3	
3877	32041485	Blues	KG	7.5	0	0	0.75	8.25	EIF	
3878	32041486	Greens	KG	7.5	0	0	0.75	8.25	EIF	
3879	32041487	Browns	KG	7.5	0	0	0.75	8.25	EIF	
3880	32041488	Blacks	KG	7.5	0	0	0.75	8.25	EIF	
3881	32041489	Other	KG	7.5	0	0	0.75	8.25	EIF	
3882	32041490	Other	KG	7.5	0	0	0.75	8.25	EIF	
3883	32041511	Vat Yellow 2 (Gc)	KG	7.5	0	0	0.75	8.25	EIF	
3884	32041512	Vat Yellow 4 (Indathrene Golden Yellow Gk)	KG	7.5	0	0	0.75	8.25	EIF	
3885	32041519	Other	KG	7.5	0	0	0.75	8.25	EIF	
3886	32041521	Vat Oranges 3 (Brill Orange Rk)	KG	7.5	0	0	0.75	8.25	EIF	
3887	32041522	Vat Oranges 15 (Golden Orange 3G)	KG	7.5	0	0	0.75	8.25	EIF	
3888	32041529	Other	KG	7.5	0	0	0.75	8.25	EIF	
3889	32041531	Vat Red (Brill Pink)	KG	7.5	0	0	0.75	8.25	EIF	
3890	32041539	Other	KG	7.5	0	0	0.75	8.25	EIF	
3891	32041541	Vat Violet 1 (Brill Violet 2R)	KG	7.5	0	0	0.75	8.25	EIF	
3892	32041542	Vat Violet 3 (Magenta B)	KG	7.5	0	0	0.75	8.25	EIF	
3893	32041549	Other	KG	7.5	0	0	0.75	8.25	EIF	
3894	32041551	Vat Blue 1 (Synthetic Indigo)	KG	7.5	0	0	0.75	8.25	EIF	
3895	32041552	Vat Blue 4	KG	7.5	0	0	0.75	8.25	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
3896	32041553	Vat Blue 5 (Blue 2B)	KG	7.5	0	0	0.75	8.25	EIF	
3897	32041554	Vat Blue 6 (Blue Bc)	KG	7.5	0	0	0.75	8.25	EIF	
3898	32041555	Vat Blue 20 (Dark Blue 30)	KG	7.5	0	0	0.75	8.25	EIF	
3899	32041556	Vat Blue 29 (Indanthrene Brill Blue 4G)	KG	7.5	0	0	0.75	8.25	EIF	
3900	32041557	Vat Blue 43 (Carbazole Blue)	KG	7.5	0	0	0.75	8.25	EIF	
3901	32041558	Reduced Vat Blues	KG	7.5	0	0	0.75	8.25	EIF	
3902	32041559	Other	KG	7.5	0	0	0.75	8.25	EIF	
3903	32041561	Vat Green 1 (Indanthrene Brill Green Bffb)	KG	7.5	0	0	0.75	8.25	EIF	
3904	32041562	Vat Green 2 (Indanthrene Brill Green Gg)	KG	7.5	0	0	0.75	8.25	E3	
3905	32041563	Vat Green 4 (Indanthrene Brill Green 3B)	KG	7.5	0	0	0.75	8.25	E3	
3906	32041564	Vat Green 9 (Black Bb)	KG	7.5	0	0	0.75	8.25	EIF	
3907	32041569	Other	KG	7.5	0	0	0.75	8.25	EIF	
3908	32041571	Vat Brown 1 (Brown Br)	KG	7.5	0	0	0.75	8.25	EIF	
3909	32041572	Vat Brown 3 (Brown Rgr)	KG	7.5	0	0	0.75	8.25	EIF	
3910	32041573	Vat Brown 5 (Brown Rrd,G)	KG	7.5	0	0	0.75	8.25	EIF	
3911	32041579	Other	KG	7.5	0	0	0.75	8.25	EIF	
3912	32041581	Vat Black 9 (Black Rb)	KG	7.5	0	0	0.75	8.25	EIF	
3913	32041582	Vat Black 25 (Olive T)	KG	7.5	0	0	0.75	8.25	EIF	
3914	32041583	Vat Black 27 (Olive R)	KG	7.5	0	0	0.75	8.25	EIF	
3915	32041584	Vat Black 29 (Grey Bg)	KG	7.5	0	0	0.75	8.25	E3	
3916	32041589	Other	KG	7.5	0	0	0.75	8.25	EIF	
3917	32041591	Solubilised Vat Yellows	KG	7.5	0	0	0.75	8.25	EIF	

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3918	32041592	Solubilised Vat Oranges	KG	7.5	0	0	0.75	8.25	EIF	
3919	32041593	Solubilised Vat Reds	KG	7.5	0	0	0.75	8.25	EIF	
3920	32041594	Solubilised Vat Violets	KG	7.5	0	0	0.75	8.25	EIF	
3921	32041595	Solubilised Vat Blues	KG	7.5	0	0	0.75	8.25	EIF	
3922	32041596	Solubilised Vat Greens	KG	7.5	0	0	0.75	8.25	EIF	
3923	32041597	Solubilised Vat Blacks	KG	7.5	0	0	0.75	8.25	E3	
3924	32041599	Other	KG	7.5	0	0	0.75	8.25	EIF	
3925	32041610	Yellows	KG	7.5	0	0	0.75	8.25	E3	
3926	32041620	Oranges	KG	7.5	0	0	0.75	8.25	E3	
3927	32041630	Reds	KG	7.5	0	0	0.75	8.25	E3	
3928	32041640	Violets	KG	7.5	0	0	0.75	8.25	E3	
3929	32041650	Blues	KG	7.5	0	0	0.75	8.25	E3	
3930	32041660	Greens	KG	7.5	0	0	0.75	8.25	E3	
3931	32041670	Browns	KG	7.5	0	0	0.75	8.25	E3	
3932	32041680	Blacks	KG	7.5	0	0	0.75	8.25	E3	
3933	32041690	Other	KG	7.5	0	0	0.75	8.25	E3	
3934	32041711	Yellow 1 (Hansa Yellow)	KG	7.5	0	0	0.75	8.25	E3	
3935	32041719	Other	KG	7.5	0	0	0.75	8.25	E3	
3936	32041720	Pigment Oranges	KG	7.5	0	0	0.75	8.25	E3	
3937	32041731	Toluidine Red	KG	7.5	0	0	0.75	8.25	E3	
3938	32041739	Other	KG	7.5	0	0	0.75	8.25	E3	
3939	32041740	Pigment Violets	KG	7.5	0	0	0.75	8.25	E3	
3940	32041751	Blue 15 (Pathalocyanine Blue)	KG	7.5	0	0	0.75	8.25	E3	
3941	32041759	Other	KG	7.5	0	0	0.75	8.25	E3	
3942	32041761	Green 7 (Pathalovyanine Green)	KG	7.5	0	0	0.75	8.25	E3	

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3943	32041769	Other	KG	7.5	0	0	0.75	8.25	E3	
3944	32041770	Pigment Browns	KG	7.5	0	0	0.75	8.25	E3	
3945	32041780	Pigment Blacks	KG	7.5	0	0	0.75	8.25	E3	
3946	32041790	Other	KG	7.5	0	0	0.75	8.25	E3	
3947	32041800	Carotenoid Colouring Matters And Preparations Based Thereon	KG	7.5	0	0	0.75	8.25	E3	
3948	32041911	Azoic Coupling Component 2 (Naphthol As)	KG	7.5	0	0	0.75	8.25	EIF	
3949	32041912	Azoic Coupling Component 4 (Naphthol As-Bo)	KG	7.5	0	0	0.75	8.25	EIF	
3950	32041913	Azoic Coupling Component 5 (Naphthol Asg)	KG	7.5	0	0	0.75	8.25	EIF	
3951	32041914	Azoic Coupling Component 7 (Naphthol Assw)	KG	7.5	0	0	0.75	8.25	EIF	
3952	32041915	Azoic Coupling Component 8 (Naphthol Astr)	KG	7.5	0	0	0.75	8.25	EIF	
3953	32041916	Azoic Coupling Component 13 (Naphthol Assg)	KG	7.5	0	0	0.75	8.25	EIF	
3954	32041921	Azoic Coupling Component 14 (Naphthol Asph)	KG	7.5	0	0	0.75	8.25	EIF	
3955	32041922	Azoic Coupling Component 15 (Naphthol Aslb)	KG	7.5	0	0	0.75	8.25	EIF	
3956	32041923	Azoic Coupling Component 17 (Naphthol Asbs)	KG	7.5	0	0	0.75	8.25	EIF	
3957	32041924	Azoic Coupling Component 18 (Naphthol Asd)	KG	7.5	0	0	0.75	8.25	EIF	
3958	32041925	Azoic Coupling Component 20 (Naphthol Asol)	KG	7.5	0	0	0.75	8.25	EIF	
3959	32041929	Other	KG	7.5	0	0	0.75	8.25	EIF	
3960	32041931	Azoic Diazo Component 1 (Fast	KG	7.5	0	0	0.75	8.25	EIF	

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		Bordeaux Gp Base)								
3961	32041932	Azoic Diazo Component 2 (Fast Orange G/Gc Base)	KG	7.5	0	0	0.75	8.25	EIF	
3962	32041933	Azoic Diazo Component 3 (Fast Scarlet Ggiggs Base)	KG	7.5	0	0	0.75	8.25	EIF	
3963	32041934	Azoic Diazo Component 4 (Fast Garment Gbc Base)	KG	7.5	0	0	0.75	8.25	EIF	
3964	32041935	Azoic Diazo Component 5 (Fast Red B Base)	KG	7.5	0	0	0.75	8.25	EIF	
3965	32041936	Azoic Diazo Component 6 (Fast Orange Gr Base	KG	7.5	0	0	0.75	8.25	EIF	
3966	32041937	Azoic Diazo Component 10 (Fast Red R Base)	KG	7.5	0	0	0.75	8.25	EIF	
3967	32041938	Azoic Diazo Component 11 (Fast Red Tr Base)	KG	7.5	0	0	0.75	8.25	E3	
3968	32041941	Azoic Diazo Component 12 (Fast Scarlet G Base)	KG	7.5	0	0	0.75	8.25	EIF	
3969	32041942	Azoic Diazo Component 13 (Fast Scarlet R Base)	KG	7.5	0	0	0.75	8.25	EIF	
3970	32041943	Azoic Diazo Component 20 (Fast Blue Bb Base)	KG	7.5	0	0	0.75	8.25	EIF	
3971	32041944	Azoic Diazo Component 24 (Fast Blue Rr Base)	KG	7.5	0	0	0.75	8.25	EIF	
3972	32041945	Azoic Diazo Component 32 (Fast Red Kb Base)	KG	7.5	0	0	0.75	8.25	EIF	
3973	32041946	Azoic Diazo Component 41 (Fast Violet B Base)	KG	7.5	0	0	0.75	8.25	EIF	
3974	32041947	Azoic Diazo Component 48 (Fast Blue B Base	KG	7.5	0	0	0.75	8.25	EIF	
3975	32041949	Other (Azoic Colours)	KG	7.5	0	0	0.75	8.25	EIF	
3976	32041951	Yellows	KG	7.5	0	0	0.75	8.25	EIF	

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3977	32041952	Oranges	KG	7.5	0	0	0.75	8.25	EIF	
3978	32041953	Reds	KG	7.5	0	0	0.75	8.25	EIF	
3979	32041954	Violets	KG	7.5	0	0	0.75	8.25	E3	
3980	32041955	Blues	KG	7.5	0	0	0.75	8.25	EIF	
3981	32041956	Greens	KG	7.5	0	0	0.75	8.25	E3	
3982	32041957	Browns	KG	7.5	0	0	0.75	8.25	EIF	
3983	32041958	Blacks	KG	7.5	0	0	0.75	8.25	EIF	
3984	32041959	Other	KG	7.5	0	0	0.75	8.25	EIF	
3985	32041961	Yellows	KG	7.5	0	0	0.75	8.25	EIF	
3986	32041962	Oranges	KG	7.5	0	0	0.75	8.25	EIF	
3987	32041963	Reds	KG	7.5	0	0	0.75	8.25	EIF	
3988	32041964	Blues	KG	7.5	0	0	0.75	8.25	EIF	
3989	32041965	Greens	KG	7.5	0	0	0.75	8.25	EIF	
3990	32041966	Browns	KG	7.5	0	0	0.75	8.25	EIF	
3991	32041967	Blacks	KG	7.5	0	0	0.75	8.25	EIF	
3992	32041969	Other	KG	7.5	0	0	0.75	8.25	EIF	
3993	32041971	Yellows	KG	7.5	0	0	0.75	8.25	E3	
3994	32041972	Oranges	KG	7.5	0	0	0.75	8.25	EIF	
3995	32041973	Reds	KG	7.5	0	0	0.75	8.25	EIF	
3996	32041974	Violets	KG	7.5	0	0	0.75	8.25	EIF	
3997	32041975	Blues	KG	7.5	0	0	0.75	8.25	EIF	
3998	32041976	Greens	KG	7.5	0	0	0.75	8.25	EIF	
3999	32041977	Browns	KG	7.5	0	0	0.75	8.25	EIF	
4000	32041978	Blacks	KG	7.5	0	0	0.75	8.25	EIF	
4001	32041979	Other	KG	7.5	0	0	0.75	8.25	EIF	

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4002	32041981	Yellow 3 (Sunset Yellow)	KG	7.5	0	0	0.75	8.25	EIF	
4003	32041982	Yellow 4 (Tartrazine)	KG	7.5	0	0	0.75	8.25	EIF	
4004	32041983	Reds 5 To 8 (Poncean)	KG	7.5	0	0	0.75	8.25	EIF	
4005	32041984	Red 9 (Amaranth)	KG	7.5	0	0	0.75	8.25	EIF	
4006	32041985	Oranges	KG	7.5	0	0	0.75	8.25	EIF	
4007	32041986	Violets	KG	7.5	0	0	0.75	8.25	EIF	
4008	32041987	Greens	KG	7.5	0	0	0.75	8.25	EIF	
4009	32041988	Browns	KG	7.5	0	0	0.75	8.25	EIF	
4010	32041989	Other	KG	7.5	0	0	0.75	8.25	EIF	
4011	32041990	Other	KG	7.5	0	0	0.75	8.25	E3	
4012	32042010	Optical Whitening Agents	KG	7.5	0	0	0.75	8.25	EIF	
4013	32042090	Other	KG	7.5	0	0	0.75	8.25	EIF	
4014	32049000	Other	KG	7.5	0	0	0.75	8.25	E7	
4015	32050000	Colour Lakes; Preparations As Specified In Note 3 To This Chapter Based On Colour Lakes	KG	7.5	0	0	0.75	8.25	E3	
4016	32061110	Pearlsent Pigment (Titanium Dioxide, Coated Micananeous And Lustres Pearl Pigment)	KG	10	0	0	1	11	E3	
4017	32061190	Other	KG	10	0	0	1	11	E3	
4018	32061900	Other	KG	10	0	0	1	11	E3	
4019	32062000	Pigments And Preparations Based On Chromium Compounds	KG	7.5	0	0	0.75	8.25	E3	
4020	32064100	Utramarine And Preparations Based Thereon	KG	7.5	0	0	0.75	8.25	E7	
4021	32064200	Lithopone And Other Pigments And Preparations Based On Zinc Sulphide	KG	7.5	0	0	0.75	8.25	EIF	
4022	32064910	Red Oxide	KG	7.5	0	0	0.75	8.25	E7	

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4023	32064920	Persian Red	KG	7.5	0	0	0.75	8.25	E7	
4024	32064930	Yellow Ocher	KG	7.5	0	0	0.75	8.25	E7	
4025	32064940	Bronze Powder	KG	7.5	0	0	0.75	8.25	E7	
4026	32064990	Other	KG	7.5	0	0	0.75	8.25	EXC	
4027	32065000	Inorganic Products of a Kind Used As Luminophores	KG	7.5	0	0	0.75	8.25	EIF	
4028	32071010	Prepared Organic Dye-Stuff Pigments, Dry	KG	7.5	0	0	0.75	8.25	E3	
4029	32071020	Prepared Organic Dye-Stuff Pigments, Paste	KG	7.5	0	0	0.75	8.25	E3	
4030	32071030	Prepared Inorganic Pigments	KG	7.5	0	0	0.75	8.25	E3	
4031	32071040	Prepared Opacifiers Prepared Colours And Similar Preparations	KG	7.5	0	0	0.75	8.25	E3	
4032	32071090	Other	KG	7.5	0	0	0.75	8.25	E3	
4033	32072010	Vitrifiable Enamels And Glazes	KG	7.5	0	0	0.75	8.25	E3	
4034	32072020	Engobes (Slips) And Similar Preparations	KG	7.5	0	0	0.75	8.25	E3	
4035	32073000	Liquid Lustres And Similar Preparations	KG	7.5	0	0	0.75	8.25	E3	
4036	32074000	Glass Frit And Other Glass, in The Form Of Powder, Granules Or Flakes	KG	7.5	0	0	0.75	8.25	E3	
4037	32081010	Enamels	KG	10	0	0	1	11	E3	
4038	32081020	Lacquers	KG	10	0	0	1	11	E3	
4039	32081030	Varnishes	KG	10	0	0	1	11	E3	
4040	32081090	Other	KG	10	0	0	1	11	E3	
4041	32082010	Enamels	KG	10	0	0	1	11	E3	
4042	32082020	Lacquers	KG	10	0	0	1	11	E3	
4043	32082030	Varnishes	KG	10	0	0	1	11	E3	

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4044	32082090	Other	KG	10	0	0	1	11	E3	
4045	32089011	Nitrocellulose Lacquers	KG	10	0	0	1	11	E3	
4046	32089019	Other	KG	10	0	0	1	11	E3	
4047	32089021	Synthetic Enamel, Ultra White Paints	KG	10	0	0	1	11	E3	
4048	32089022	Synthetic Enamel, Other Colours	KG	10	0	0	1	11	E3	
4049	32089029	Other	KG	10	0	0	1	11	E3	
4050	32089030	Lacquers	KG	10	0	0	1	11	E3	
4051	32089041	Insulating Varnish	KG	10	0	0	1	11	E3	
4052	32089049	Other	KG	10	0	0	1	11	E3	
4053	32089050	Slip Agents	KG	10	0	0	1	11	E3	
4054	32089090	Other	KG	10	0	0	1	11	E3	
4055	32091010	Acrylic Emulsion	KG	10	0	0	1	11	E3	
4056	32091090	Other	KG	10	0	0	1	11	E3	
4057	32099010	Dispersion Paints	KG	10	0	0	1	11	E3	
4058	32099020	Emulsion Paints Not Elsewhere Specified Or Included	KG	10	0	0	1	11	E3	
4059	32099090	Other	KG	10	0	0	1	11	E3	
4060	32100011	Dry Distemper, Including Cement Based Water Paints	KG	10	0	0	1	11	E7	
4061	32100012	Oil Bound Distemper	KG	10	0	0	1	11	E7	
4062	32100019	Other	KG	10	0	0	1	11	E7	
4063	32100020	Prepared Water Pigments Of A Kind Used For Finishing Leather	KG	10	0	0	1	11	E7	
4064	32100030	Metallic Powder Or Flakes Prepared As Paints	KG	10	0	0	1	11	E7	
4065	32100040	Poly Tetra Fluoro Ethylene (Ptfe)/Silicon Resin Based Coating	KG	10	0	0	1	11	E7	

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		Materials								
4066	32100090	Other	KG	10	0	0	1	11	E10	
4067	32110000	Prepared Driers	KG	10	0	0	1	11	E3	
4068	32121000	Stamping Foils	KG	10	0	0	1	11	EXC	
4069	32129010	Pigments In Linseed Oil, White Spirit, Spirit Of Turpentine, Varnish And Other Paints Or Enamel Media Not Elsewhere Specified Or Included	KG	10	0	0	1	11	E3	
4070	32129020	Dyes And Other Colouring Matter Put Up In Forms Or Packages For Retail Sale.	KG	10	0	0	1	11	E3	
4071	32129030	Aluminium Paste	KG	10	0	0	1	11	EXC	
4072	32129090	Other	KG	10	0	0	1	11	E3	
4073	32131000	Colours In Sets	KG	10	0	0	1	11	EXC	
4074	32139000	Other	KG	10	0	0	1	11	EXC	
4075	32141000	Glaziers' Putty, Grafting Putty, Resin Cements, Caulking Compounds And Other Mastics; Painters' Fillings	KG	10	0	0	1	11	E3	
4076	32149010	Non-Refractory Surfacing Preparations	KG	10	0	0	1	11	EXC	
4077	32149020	Resin Cement	KG	10	0	0	1	11	E10	
4078	32149090	Other	KG	10	0	0	1	11	E10	
4079	32151110	Lithographic Ink And Jelly	KG	10	0	0	1	11	E3	
4080	32151120	Newspaper Ink	KG	10	0	0	1	11	E3	
4081	32151130	Rotary Ink	KG	10	0	0	1	11	E3	
4082	32151140	Screen Printing Ink	KG	10	0	0	1	11	E3	
4083	32151190	Other	KG	10	0	0	1	11	E3	
4084	32151910	Lithographic Ink And Jelly	KG	10	0	0	1	11	E3	
4085	32151920	Newspaper Ink	KG	10	0	0	1	11	E3	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
4086	32151930	Rotary Ink	KG	10	0	0	1	11	E3	
4087	32151940	Screen Printing Ink	KG	10	0	0	1	11	E3	
4088	32151990	Other	KG	10	0	0	1	11	E3	
4089	32159010	Fountain Pen Ink	KG	10	0	0	1	11	E3	
4090	32159020	Ball Pen Ink	KG	10	0	0	1	11	E3	
4091	32159030	Indelible Ink	KG	10	0	0	1	11	E3	
4092	32159040	Drawing Ink	KG	10	0	0	1	11	E3	
4093	32159090	Other	KG	10	0	0	1	11	E3	
4094	33011200	Of Orange	KG	20	0	0	2	22	E10	
4095	33011300	Of Lemon	KG	20	0	0	2	22	E10	
4096	33011910	Citronella Oil	KG	20	0	0	2	22	E10	
4097	33011990	Other	KG	20	0	0	2	22	E10	
4098	33012400	Of Peppermint (Mentha Piperita)	KG	20	0	0	2	22	E10	
4099	33012510	Spearmint Oil (Ex-Mentha Spicata)	KG	20	0	0	2	22	E10	
4100	33012520	Water Mint-Oil (Ex-Mentha Aquatic)	KG	20	0	0	2	22	EXC	
4101	33012530	Horsemint Oil (Ex-Mentha Sylvestries)	KG	20	0	0	2	22	EXC	
4102	33012540	Bergament Oil (Ex-Mentha Citrate)	KG	20	0	0	2	22	E10	
4103	33012590	Other	KG	20	0	0	2	22	EXC	
4104	33012911	Anise Oil (Aniseed Oil)	KG	20	0	0	2	22	E10	
4105	33012912	Cajeput Oil	KG	20	0	0	2	22	EXC	
4106	33012913	Cananga Oil	KG	20	0	0	2	22	E10	
4107	33012914	Caraway Oil	KG	20	0	0	2	22	EXC	
4108	33012915	Cassia Oil	KG	20	0	0	2	22	EXC	
4109	33012916	Cedarwood Oil	KG	20	0	0	2	22	E10	
4110	33012917	Cinnamon Bark Oil	KG	20	0	0	2	22	E10	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
4111	33012918	Cinnamon Leaf Oil	KG	20	0	0	2	22	E10	
4112	33012921	Clove Leaf/Stem Oil	KG	20	0	0	2	22	E10	
4113	33012922	Coriander Seed Oil	KG	20	0	0	2	22	E10	
4114	33012923	Dill Oil (Anethum Oil)	KG	20	0	0	2	22	E10	
4115	33012924	Eucalyptus Oil	KG	20	0	0	2	22	E10	
4116	33012925	Fennel Seed Oil	KG	20	0	0	2	22	E10	
4117	33012926	Ginger Oil	KG	20	0	0	2	22	E10	
4118	33012927	Ginger Grass Oil	KG	20	0	0	2	22	EXC	
4119	33012928	Clove Bud Oil	KG	20	0	0	2	22	E10	
4120	33012931	Tuberose Concentrate	KG	20	0	0	2	22	EXC	
4121	33012932	Nutmeg Oil	KG	20	0	0	2	22	E10	
4122	33012933	Palmarosa Oil	KG	20	0	0	2	22	EXC	
4123	33012934	Patchouli Oil	KG	20	0	0	2	22	E10	
4124	33012935	Pepper Oil	KG	20	0	0	2	22	E10	
4125	33012936	Petitgrain Oil	KG	20	0	0	2	22	E10	
4126	33012937	Sandalwood Oil	KG	20	0	0	2	22	E10	
4127	33012938	Rose Oil	KG	20	0	0	2	22	E10	
4128	33012941	Camphor Oil	KG	20	0	0	2	22	E10	
4129	33012942	Lemon Grass Oil	KG	20	0	0	2	22	E10	
4130	33012943	Ylang Ylang Oil	KG	20	0	0	2	22	E10	
4131	33012944	Davana Oil	KG	20	0	0	2	22	EXC	
4132	33012945	Cumin Oil	KG	20	0	0	2	22	E10	
4133	33012946	Celery Seed Oil	KG	20	0	0	2	22	EXC	
4134	33012947	Garlic Oil	KG	20	0	0	2	22	E10	
4135	33012948	Paprika Oil	KG	20	0	0	2	22	E10	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
4136	33012949	Turmeric Oil	KG	20	0	0	2	22	EXC	
4137	33012950	Spices Oils Not Else Where Specified Or Included	KG	20	0	0	2	22	E10	
4138	33012990	Other	KG	20	0	0	2	22	E10	
4139	33013010	Agar Oil	KG	20	0	0	2	22	EXC	
4140	33013091	Flavouring Essences All Types (Including Those For Liquors)	KG	20	0	0	2	22	E10	
4141	33013099	Other	KG	20	0	0	2	22	E10	
4142	33019011	Fenugreek Oleoresins	KG	20	0	0	2	22	E10	
4143	33019012	Ginger Oleoresins	KG	20	0	0	2	22	E10	
4144	33019013	Pepper Oleoresins	KG	20	0	0	2	22	E10	
4145	33019014	Turmeric Oleoresins	KG	20	0	0	2	22	E10	
4146	33019015	Cardamom Oleoresins	KG	20	0	0	2	22	E10	
4147	33019016	Celery Seed Oleoresins	KG	20	0	0	2	22	EXC	
4148	33019017	Nutmeg Oleoresins	KG	20	0	0	2	22	E10	
4149	33019021	Clove Oleoresins	KG	20	0	0	2	22	EXC	
4150	33019022	Capsicum Oleoresins	KG	20	0	0	2	22	E10	
4151	33019023	Coriander Oleoresins	KG	20	0	0	2	22	E10	
4152	33019024	Cumin Oleoresins	KG	20	0	0	2	22	EXC	
4153	33019025	Fennel Oleoresins	KG	20	0	0	2	22	EXC	
4154	33019029	Oleoresins Of Spices Not Elsewhere Specified Or Included	KG	20	0	0	2	22	E10	
4155	33019031	Attars Of All Kinds In Fixed Oil Base	KG	20	0	0	2	22	EXC	
4156	33019032	Mustard Oil Aroma	KG	20	0	0	2	22	E10	
4157	33019033	Essence Of Ambrettolide (Ambrette Seed Oil Essence)	KG	20	0	0	2	22	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
4158	33019041	Flavouring Essences All Types (Including Those For Liquors)	KG	20	0	0	2	22	E10	
4159	33019049	Other	KG	20	0	0	2	22	E10	
4160	33019051	Flavouring Essences All Types (Including Those For Liquors)	KG	20	0	0	2	22	EXC	
4161	33019059	Other	KG	20	0	0	2	22	E10	
4162	33019060	Aqueous Distillates Of Essential Oil, Not Elsewhere Specified	KG	20	0	0	2	22	E10	
4163	33019071	Flavouring Essences All Types (Including Those For Liquors)	KG	20	0	0	2	22	E10	
4164	33019079	Other	KG	20	0	0	2	22	E10	
4165	33019090	Other	KG	20	0	0	2	22	E10	
4166	33021010	Synthetic Flavouring Essences (containing compound alcoholic preoparations of a kind used for the manufacture of beverages of an alcoholic strengtyh by volume exceeding 0.5%)	KG	20	0	0	2	22	E10	
4167	33021090	Other	KG	20	0	0	2	22	E10	
4168	33029011	Synthetic Perfumery Compounds	KG	10	0	0	1	11	E10	
4169	33029012	Synthetic Essential Oil	KG	10	0	0	1	11	EXC	
4170	33029019	Other	KG	10	0	0	1	11	EXC	
4171	33029020	Aleuritic Acid	KG	10	0	0	1	11	EXC	
4172	33029090	Other	KG	10	0	0	1	11	E10	
4173	33030010	Eau-De-Cologne	KG	20	0	0	2	22	E10	
4174	33030020	Rose Water	KG	20	0	0	2	22	EXC	
4175	33030030	Keora Water	KG	20	0	0	2	22	E10	
4176	33030040	Perfumes And Perfumery Compounds Not Containing Spirit (Excluding	KG	20	0	0	2	22	E10	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Aqueous Distillates)								
4177	33030050	Perfumes Containing Spirit	KG	20	0	0	2	22	E10	
4178	33030060	Spirituous Toilet Preparations Not Elsewhere Specified	KG	20	0	0	2	22	E10	
4179	33030090	Other	KG	20	0	0	2	22	R10 to 50%	
4180	33041000	Lip Make-Up Preparations	KG	20	0	0	2	22	EIF	
4181	33042000	Eye Make-Up Preparations	KG	20	0	0	2	22	EXC	
4182	33043000	Manicure Or Pedicure Preparations	KG	20	0	0	2	22	EIF	
4183	33049110	Face Powders	KG	20	0	0	2	22	EIF	
4184	33049120	Talcum Powders	KG	20	0	0	2	22	EIF	
4185	33049190	Other	KG	20	0	0	2	22	EIF	
4186	33049910	Face Creams	KG	20	0	0	2	22	EXC	
4187	33049920	Nail Polish/Lacquers	KG	20	0	0	2	22	EIF	
4188	33049930	Moisturising Lotion	KG	20	0	0	2	22	EXC	
4189	33049940	Sindur, Bindi, Kum Kum	KG	20	0	0	2	22	EIF	
4190	33049950	Turmeric Preparations All Type	KG	20	0	0	2	22	EIF	
4191	33049990	Other	KG	20	0	0	2	22	EIF	
4192	33051010	Containing Spirit	KG	20	0	0	2	22	EIF	
4193	33051090	Other	KG	20	0	0	2	22	EIF	
4194	33052000	Preparations For Permanent Waving Or Straightening	KG	20	0	0	2	22	EIF	
4195	33053000	Hair Lacquers	KG	20	0	0	2	22	EIF	
4196	33059011	Perfumed	KG	20	0	0	2	22	EXC	
4197	33059019	Other	KG	20	0	0	2	22	EXC	
4198	33059020	Brilliantines (Spirituous)	KG	20	0	0	2	22	EIF	
4199	33059030	Hair Cream	KG	20	0	0	2	22	EIF	

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4200	33059040	Hair Dyes (Natural, Herbal Or Synthetic)	KG	20	0	0	2	22	EIF	
4201	33059050	Hair Fixers	KG	20	0	0	2	22	EIF	
4202	33059090	Other	KG	20	0	0	2	22	EIF	
4203	33061010	Dentifrices In Powder	KG	20	0	0	2	22	EXC	
4204	33061020	Dentifrices In Paste	KG	20	0	0	2	22	EXC	
4205	33061090	Other	KG	20	0	0	2	22	E5	
4206	33062000	Yarn Used To Clean Between The Teeth (Dental Floss)	KG	20	0	0	2	22	EIF	
4207	33069000	Other	KG	20	0	0	2	22	EIF	
4208	33071010	Shaving Cream	KG	20	0	0	2	22	EIF	
4209	33071090	Others	KG	20	0	0	2	22	EIF	
4210	33072000	Personal Deodorants And Anti-Perspirants	KG	20	0	0	2	22	EIF	
4211	33073010	Bath Oil (Thailam)	KG	20	0	0	2	22	EXC	
4212	33073090	Other	KG	20	0	0	2	22	EIF	
4213	33074100	“Agarbatti” And Other Odoriferous Preparations Which Operate By Burning	KG	20	0	0	2	22	EXC	
4214	33074900	Other:	KG	20	0	0	2	22	EXC	
4215	33079010	Depilatories	KG	20	0	0	2	22	EIF	
4216	33079020	Sterile Contact Lens Care Solution	KG	20	0	0	2	22	EXC	
4217	33079090	Other	KG	20	0	0	2	22	EIF	
4218	34011110	Edicated Toilet Soaps	KG	10	0	0	1	11	EXC	
4219	34011120	Shaving Soaps Other Than Shaving Cream	KG	10	0	0	1	11	EIF	
4220	34011190	Other	KG	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
4221	34011911	Industrial Soap	KG	10	0	0	1	11	EXC	
4222	34011919	Other	KG	10	0	0	1	11	E10	
4223	34011920	Flakes, Chips And Powder:	KG	10	0	0	1	11	E10	
4224	34011930	Tablets And Cakes:	KG	10	0	0	1	11	EXC	
4225	34011941	Household Soaps	KG	10	0	0	1	11	E10	
4226	34011942	Laundry Soaps	KG	10	0	0	1	11	E10	
4227	34011990	Other	KG	10	0	0	1	11	E10	
4228	34012000	Soap In Other Forms	KG	10	0	0	1	11	EIF	
4229	34013011	Medicated Toilet Soaps	KG	10	0	0	1	11	EIF	
4230	34013012	Shaving Cream and Shaving Gel	KG	10	0	0	1	11	EIF	
4231	34013019	Other	KG	10	0	0	1	11	EIF	
4232	34013090	Other	KG	10	0	0	1	11	EIF	
4233	34023100	Linear Alkylbenzene Sulphonic Acids And Their Salts	KG	10	0	0	1	11	EIF	
4234	34023900	Other	KG	10	0	0	1	11	EIF	
4235	34024100	Cationic	KG	10	0	0	1	11	EXC	
4236	34024200	Non-Ionic	KG	10	0	0	1	11	EXC	
4237	34024900	Other	KG	10	0	0	1	11	E7	
4238	34025000	Preparations Put Up For Retail Sale	KG	10	0	0	1	11	EIF	
4239	34029011	Washing Preparations (Including Auxiliary Washing Preparations) And Cleaning Preparations, Having A Basis Of Soap Or Other Organic Surface Active Agents	KG	10	0	0	1	11	EIF	
4240	34029012	Cleaning Or Degreasing Preparations Not Having A Basis Of Soap Or Other Organic Surface Active Agents	KG	10	0	0	1	11	EIF	
4241	34029019	Other:	KG	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
4242	34029020	Sulphonated/Sulphated/ Oxidised/Chlorinated Castor Oil; Sulphonated/Sulphated/ Oxidised/Chlorinated Fish Oil; Sulphonated/Sulphated/ Oxidised/Chlorinated Sperm Oil & Sulphonated/ Sulphated/Oxidised/ Chlorinated Neats Foot Oil;	KG	10	0	0	1	11	EIF	
4243	34029030	Penetrators	KG	10	0	0	1	11	EIF	
4244	34029041	Washing Preparations (Including Auxiliary Washing Preparations) And Cleaning Preparations, Having A Basis Of Soap Or Other Organic Surface Active Agents	KG	10	0	0	1	11	EIF	
4245	34029042	Cleaning Or Degreasing Preparations Not Having A Basis Of Soap Or Other Organic Surface Active Agents	KG	10	0	0	1	11	EIF	
4246	34029049	Other	KG	10	0	0	1	11	EIF	
4247	34029051	Washing Preparations (Including Auxiliary Washing Preparations) And Cleaning Preparations, Having A Basis Of Soap Or Other Organic Surface Active Agents	KG	10	0	0	1	11	EIF	
4248	34029052	Cleaning Or Degreasing Preparations Not Having A Basis Of Soap Or Other Organic Surface Active Agents	KG	10	0	0	1	11	EIF	
4249	34029059	Other	KG	10	0	0	1	11	EIF	
4250	34029091	Washing Preparations (Including Auxiliary Washing Preparations) And Cleaning Preparations, Having A Basis Of Soap Or Other Organic Surface Active Agents	KG	10	0	0	1	11	EIF	
4251	34029092	Cleaning Or Degreasing Preparations Not Having A Basis Of Soap Or Other Organic Surface Active Agents	KG	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
4252	34029099	Other	KG	10	0	0	1	11	EIF	
4253	34031100	Preparations For The Treatment Of Textile Materials, Leather, Furskins Or Other Materials	KG	7.5	0	0	0.75	8.25	EIF	
4254	34031900	Other lubricating preparations	KG	7.5	0	0	0.75	8.25	EXC	
4255	34039100	Preparations For The Treatment Of Textile Materials, Leather, Furskins Or Other Materials	KG	7.5	0	0	0.75	8.25	EXC	
4256	34039900	Other	KG	7.5	0	0	0.75	8.25	EXC	
4257	34042000	Of Poly(Oxyethylene) (Polyethylene Glycol)	KG	10	0	0	1	11	EIF	
4258	34049010	Sealing Wax (Including Bottle Sealing Wax) In Sticks, Cakes Or Similar Forms	KG	10	0	0	1	11	EIF	
4259	34049020	Polyethylene Wax	KG	10	0	0	1	11	E5	
4260	34049031	Poly Brominated Biphenyls	KG	10	0	0	1	11	EIF	
4261	34049032	Poly Chlorinated Biphenyls	KG	10	0	0	1	11	EIF	
4262	34049033	Poly Chlorinated Terphenyls	KG	10	0	0	1	11	EIF	
4263	34049039	Other	KG	10	0	0	1	11	EIF	
4264	34049090	Other	KG	10	0	0	1	11	E5	
4265	34051000	Polishes, Creams And Similar Preparations For Footwear Or Leather	KG	10	0	0	1	11	E10	
4266	34052000	Polishes,Creams And Similar Preparations For The Maintenance Of Wooden Furniture, Floors Or Other Wood Work	KG	10	0	0	1	11	E10	
4267	34053000	Polishes And Similar Preparations For Coach-Work, Other Than Metal Polishes	KG	10	0	0	1	11	E10	
4268	34054000	Scouring Pastes And Powders And	KG	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Other Scouring Preparations								
4269	34059010	Polishes And Compositions For Application To Metal Including Diamond Polishing Powder/Paste	KG	10	0	0	1	11	EIF	
4270	34059090	Other	KG	10	0	0	1	11	EIF	
4271	34060010	Candles	KG	20	7.5	0	0	27.5	EXC	
4272	34060090	Other	KG	20	7.5	0	0	27.5	E10	
4273	34070010	Modelling Pastes Including Those Put Up For Children'S Amusement	KG	10	0	0	1	11	EIF	
4274	34070090	Other	KG	10	0	0	1	11	EIF	
4275	35011000	Casein	KG	20	0	0	2	22	EXC	
4276	35019000	Other	KG	20	0	0	2	22	EXC	
4277	35021100	Dried	KG	20	0	0	2	22	TRQ - Albumins	Subject to conditions specified in Annex 2A.
4278	35021900	Other	KG	20	0	0	2	22	TRQ - Albumins	Subject to conditions specified in Annex 2A.
4279	35022000	Milk Albumin, Including Concentrates Of Two Or More Whey Proteins	KG	20	0	0	2	22	TRQ - Albumins	Subject to conditions specified in Annex 2A.
4280	35029000	Other	KG	20	0	0	2	22	TRQ - Albumins	Subject to conditions specified in Annex 2A.
4281	35030010	Isinglass	KG	20	0	0	2	22	E10	
4282	35030020	Gelatin, Edible Grade And Not Elsewhere Specified	KG	20	0	0	2	22	E10	

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4283	35030030	Glues Derived From Bones, Hides And Similar Items And Fish Flues	KG	20	0	0	2	22	EXC	
4284	35030090	Other	KG	20	0	0	2	22	E7	
4285	35040010	Peptones	KG	20	0	0	2	22	E7	
4286	35040091	Isolated Soya Protein	KG	20	0	0	2	22	E7	
4287	35040099	Others	KG	20	0	0	2	22	E7	
4288	35051010	Esterified Starches	KG	20	0	0	2	22	E10	
4289	35051090	Other	KG	20	0	0	2	22	E10	
4290	35052000	Glues	KG	20	0	0	2	22	EXC	
4291	35061000	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.	KG	10	0	0	1	11	R10 to 50%	
4292	35069110	Based On Latex, Phenol Formaldehyde (Pf), Urea Formaldehyde (Uf) And Polyvinyl Alcohol (Pva)	KG	10	0	0	1	11	E10	
4293	35069190	Other	KG	10	0	0	1	11	E10	
4294	35069910	Synthetic Glue With Phenol Urea/Cresol (With Formalde-Hyde) As The Main Component	KG	10	0	0	1	11	EIF	
4295	35069991	Based On Starch, Gum, Latex, Pf, Uf And Pva	KG	10	0	0	1	11	EIF	
4296	35069999	Other	KG	10	0	0	1	11	EIF	
4297	35071011	Animal Rennet	KG	10	0	0	1	11	EXC	
4298	35071019	Other	KG	10	0	0	1	11	EXC	
4299	35071091	Animal Rennet	KG	10	0	0	1	11	EXC	
4300	35071099	Other	KG	10	0	0	1	11	EXC	
4301	35079010	Industrial Enzymes (Textile Assistant)	KG	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
4302	35079020	Pancretin Pure (Excluding Medicament)	KG	10	0	0	1	11	EXC	
4303	35079030	Pepsin (Excluding Medicament)	KG	10	0	0	1	11	EXC	
4304	35079040	Pectin Esterases Pure	KG	10	0	0	1	11	E10	
4305	35079050	Pectolytic Enzyme (Pectimase)	KG	10	0	0	1	11	E10	
4306	35079061	Streptokinase	KG	10	0	0	1	11	EIF	
4307	35079062	Amylases Enzymes	KG	10	0	0	1	11	E10	
4308	35079069	Other	KG	10	0	0	1	11	E10	
4309	35079071	Papain, Pure, Of Pharmaceutical Grade	KG	10	0	0	1	11	E7	
4310	35079079	Other	KG	10	0	0	1	11	E5	
4311	35079091	Enzymatic Preparations Containing Food Stuffs	KG	10	0	0	1	11	E10	
4312	35079099	Other	KG	10	0	0	1	11	R5 to 50%	
4313	36010010	Blasting Powder	KG	10	0	0	1	11	EIF	
4314	36010020	Gun Powder	KG	10	0	0	1	11	EIF	
4315	36010090	Other	KG	10	0	0	1	11	EIF	
4316	36020010	Industrial Explosives	KG	10	0	0	1	11	EIF	
4317	36020090	Other	KG	10	0	0	1	11	EIF	
4318	36031000	Safety Fuses	KG	10	0	0	1	11	EIF	
4319	36032000	Detonating Cords	KG	10	0	0	1	11	EIF	
4320	36033000	Percussion Caps	KG	10	0	0	1	11	EIF	
4321	36034000	Detonating Caps	KG	10	0	0	1	11	EIF	
4322	36035000	Igniters	KG	10	0	0	1	11	EIF	
4323	36036000	Electric Detonators	KG	10	0	0	1	11	EIF	
4324	36041000	Fireworks	KG	10	0	0	1	11	E5	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
4325	36049010	Ship Signals	KG	10	0	0	1	11	E5	
4326	36049090	Other	KG	10	0	0	1	11	E5	
4327	36050010	Safety Matches	KG	10	0	0	1	11	EXC	
4328	36050090	Other	KG	10	0	0	1	11	EXC	
4329	36061000	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	KG	10	0	0	1	11	EXC	
4330	36069010	Combustible Preparations	KG	10	0	0	1	11	EXC	
4331	36069091	Ferro-Cerium, In All Forms	KG	10	0	0	1	11	EXC	
4332	36069092	Pyrophoric Alloys, In All Forms	KG	10	0	0	1	11	EXC	
4333	36069093	Dnpt (Dinitroso Penta-Methylene Tetramine)	KG	10	0	0	1	11	EXC	
4334	36069099	Others	KG	10	0	0	1	11	EXC	
4335	37011010	Medical	Square Metre	10	0	0	1	11	EXC	
4336	37011090	Other	Square Metre	10	0	0	1	11	EIF	
4337	37012000	Instant Print Film	KG	10	0	0	1	11	EIF	
4338	37013000	Other Plates & Film, With Any Side Exceeding 255Mm	Square Metre	10	0	0	1	11	EIF	
4339	37019110	Cinematographic Film	KG	10	0	0	1	11	EIF	
4340	37019190	Other	KG	10	0	0	1	11	EIF	
4341	37019910	Cinematographic Film	Square Metre	10	0	0	1	11	EIF	
4342	37019990	Other	Square Metre	10	0	0	1	11	EIF	
4343	37021000	For X-Ray	Square	10	0	0	1	11	E3	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
			Metre							
4344	37023110	Cinematographic Film	Pieces/ Items	10	0	0	1	11	EIF	
4345	37023190	Other	Pieces/ Items	10	0	0	1	11	EIF	
4346	37023210	Cinematographic Film	Square Metre	10	0	0	1	11	EIF	
4347	37023290	Other	Square Metre	10	0	0	1	11	EIF	
4348	37023910	Cinematographic Film	Square Metre	10	0	0	1	11	EIF	
4349	37023990	Other	Square Metre	10	0	0	1	11	EIF	
4350	37024110	Cinematographic Film	Square Metre	10	0	0	1	11	EIF	
4351	37024190	Other	Square Metre	10	0	0	1	11	EIF	
4352	37024210	Photographic Film Of A Width 620Mm In Rolls	Square Metre	10	0	0	1	11	EIF	
4353	37024220	Cinematographic Film	Square Metre	10	0	0	1	11	EIF	
4354	37024290	Other	Square Metre	10	0	0	1	11	EIF	
4355	37024310	Photographic Films (B&W) Of A Width 620Mm	Square Metre	10	0	0	1	11	EIF	
4356	37024320	Cinematographic Film	Square Metre	10	0	0	1	11	EIF	
4357	37024390	Other	Square Metre	10	0	0	1	11	EIF	
4358	37024410	Photographic Films Of A Width 120Mm In Rolls	Square Metre	10	0	0	1	11	EIF	

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4359	37024420	Cinematographic Film	Square Metre	10	0	0	1	11	EIF	
4360	37024490	Other	Square Metre	10	0	0	1	11	EIF	
4361	37025210	Finished Rolls Of Cinematographic Positive	Metres	10	0	0	1	11	EIF	
4362	37025220	Other Cinematographic Film	Metres	10	0	0	1	11	EIF	
4363	37025290	Other	Metres	10	0	0	1	11	EIF	
4364	37025300	Of A Width Exceeding 16 Mm But Not Exceeding 35Mm And Of A Length Not Exceeding 30 M, For Slides	Metres	10	0	0	1	11	EIF	
4365	37025410	Finished Rolls Of Cinematographic Positive	Metres	10	0	0	1	11	EIF	
4366	37025420	Other Cinematographic Film	Metres	10	0	0	1	11	EIF	
4367	37025490	Other	Metres	10	0	0	1	11	EIF	
4368	37025510	Finished Rolls Of Cinematographic Positive	Metres	10	0	0	1	11	EIF	
4369	37025520	Other Cinematographic Film	Metres	10	0	0	1	11	EIF	
4370	37025590	Other	Metres	10	0	0	1	11	EIF	
4371	37025610	Finished Rolls Of Cinematographic Positive	Metres	10	0	0	1	11	EIF	
4372	37025620	Other Cinematographic Film	Metres	10	0	0	1	11	EIF	
4373	37025690	Other	Metres	10	0	0	1	11	EIF	
4374	37029611	Not Exceeding 16 Mm	Metres	10	0	0	1	11	EIF	
4375	37029619	Other	Metres	10	0	0	1	11	EIF	
4376	37029711	Not Exceeding 16 Mm	Metres	10	0	0	1	11	EIF	
4377	37029719	Other	Metres	10	0	0	1	11	EIF	
4378	37029810	Cinematographic Film	Metres	10	0	0	1	11	EIF	

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4379	37029890	Other	Metres	10	0	0	1	11	EIF	
4380	37031010	Photographic Paper Or Paperboard	KG	10	0	0	1	11	EIF	
4381	37031020	Textiles	KG	10	0	0	1	11	EIF	
4382	37032010	Photographic Paper Or Paperboard	KG	10	0	0	1	11	EIF	
4383	37032020	Textiles	KG	10	0	0	1	11	EIF	
4384	37039010	Photographic Paper Or Paperboard	KG	10	0	0	1	11	EIF	
4385	37039020	Textiles	KG	10	0	0	1	11	EIF	
4386	37040010	Photographic Paper, Or Paperboard.	KG	10	0	0	1	11	EIF	
4387	37040020	Cinematographic Plates And Film	KG	10	0	0	1	11	EIF	
4388	37040030	Sensitised Textiles	KG	10	0	0	1	11	EIF	
4389	37040090	Other	KG	10	0	0	1	11	EIF	
4390	37050000	Photographic Plates And Film, Exposed And Developed, Other Than Cinematographic Film	KG	10	0	0	1	11	E3	
4391	37061011	Made Wholly In Black And White And Of A Length Not Exceeding 4,000 Metres.	Metres	10	0	0	1	11	EXC	
4392	37061012	Made Wholly In Black And White And Of A Length Exceeding 4,000 Metres.	Metres	10	0	0	1	11	EXC	
4393	37061013	Made Wholly Or Partly In Colour And Of A Length Not Exceeding 4,000 Metres.	Metres	10	0	0	1	11	EXC	
4394	37061014	Made Wholly Or Partly In Colour And Of A Length Exceeding 4,000 Metres.	Metres	10	0	0	1	11	EXC	
4395	37061015	Children'S Films Certified By The Central Board Of Film Certification To Be "Children'S Film"	Metres	10	0	0	1	11	EXC	
4396	37061020	Documentary Shorts, And Films Certified As Such By The Central Board Of Film Certification	Metres	10	0	0	1	11	EXC	

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4397	37061030	News Reels And Clippings	Metres	10	0	0	1	11	EXC	
4398	37061041	Made Wholly In Black And White	Metres	10	0	0	1	11	EXC	
4399	37061042	Made Wholly Or Partly In Colour	Metres	10	0	0	1	11	EXC	
4400	37061051	Patch Prints, Including Logos Intended Exclusively For The Entertainment Of Children.	Metres	10	0	0	1	11	EXC	
4401	37061052	Children'S Film Certified By The Central Board Of Films Certification To Be "Children'S Film"	Metres	10	0	0	1	11	EXC	
4402	37061059	Other	Metres	10	0	0	1	11	EXC	
4403	37061061	Certified As Predominantly Educational By The Central Board Of Film Certification	Metres	10	0	0	1	11	EXC	
4404	37061062	Patch Prints, Including Logos Intended Exclusively For Educational Purposes.	Metres	10	0	0	1	11	EXC	
4405	37061063	Teaching Aids Including Film Strips Of Educational Nature	Metres	10	0	0	1	11	EXC	
4406	37061069	Other	Metres	10	0	0	1	11	EXC	
4407	37061070	Short Films Not Elsewhere Specified Or Included	Metres	10	0	0	1	11	EXC	
4408	37061091	Audio-Visual News Or Audio-Visual Views Materials Including News Clippings.	Metres	10	0	0	1	11	EXC	
4409	37061092	Master Positives, Exposed Negatives, Dupes And Rush Prints As Are Not Cleared For Public Exhibitions	Metres	10	0	0	1	11	EXC	
4410	37061099	Other	Metres	10	0	0	1	11	EXC	
4411	37069011	Made Wholly In Black And White And Of A Length Not Exceeding 4,000 Metres.	Metres	10	0	0	1	11	EXC	
4412	37069012	Made Wholly In Black And White And	Metres	10	0	0	1	11	EXC	

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		Of A Length Exceeding 4,000 Metres.								
4413	37069013	Made Wholly Or Partly In Colour And Of A Length Not Exceeding 4,000 Metres.	Metres	10	0	0	1	11	EXC	
4414	37069014	Made Wholly Or Partly In Colour And Of A Length Exceeding 4,000 Metres.	Metres	10	0	0	1	11	EXC	
4415	37069015	Children'S Films Certified By The Central Board Of Film Certification To Be "Children'S Film"	Metres	10	0	0	1	11	EXC	
4416	37069020	Documentary Shorts, And Films Certified As Such By The Central Board Of Film Certification	Metres	10	0	0	1	11	EXC	
4417	37069030	News Reels And Clippings	Metres	10	0	0	1	11	EXC	
4418	37069041	Made Wholly In Black And White	Metres	10	0	0	1	11	EXC	
4419	37069042	Made Wholly Or Partly In Colour	Metres	10	0	0	1	11	EXC	
4420	37069051	Patch Prints, Including Logos Intended Exclusively For The Entertainment Of Children.	Metres	10	0	0	1	11	EXC	
4421	37069052	Children'S Film Certified By The Central Board Of Films Certification To Be Children'S Film	Metres	10	0	0	1	11	EXC	
4422	37069059	Other	Metres	10	0	0	1	11	EXC	
4423	37069061	Certified As Predominantly Educational By –The Central Board Of Film Certification	Metres	10	0	0	1	11	EXC	
4424	37069062	Patch Prints, Including Logos Intended Exclusively For Educational Purposes.	Metres	10	0	0	1	11	EXC	
4425	37069063	Teaching Aids Including Film Strips Of Educational Nature	Metres	10	0	0	1	11	EXC	
4426	37069064	Certified As Predominantly Educational By Central Board Of Film Certification Of Width Below 30Mm	Metres	10	0	0	1	11	EXC	

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4427	37069069	Other	Metres	10	0	0	1	11	EXC	
4428	37069070	Short Film Not Elsewhere Specified	Metres	10	0	0	1	11	EXC	
4429	37069091	Audio-Visual News Or Audio-Visual Views Materials Including News Clippings.	Metres	10	0	0	1	11	EXC	
4430	37069092	Master Positives, Exposed Negatives, Dupes And Rush Prints As Are Not Cleared For Public Exhibitions	Metres	10	0	0	1	11	EXC	
4431	37069099	Other	Metres	10	0	0	1	11	EXC	
4432	37071000	Sensitising Emulsions	KG	10	0	0	1	11	E3	
4433	37079010	Chemical Products Mixed Or Compounded For Photographic Uses (For Example, Developers And Fixers) Whether Or Not In Bulk	KG	10	0	0	1	11	E10	
4434	37079090	Other	KG	10	0	0	1	11	E10	
4435	38011000	Artificial Graphite	KG	2.5	0	0	0	2.5	EIF	
4436	38012000	Colloidal Or Semi-Colloidal Graphite	KG	2.5	0	0	0	2.5	EIF	
4437	38013000	Carbonaceous Pastes For Electrodes And Similar Pastes For Furnace Linings	KG	2.5	0	0	0	2.5	EIF	
4438	38019000	Others	KG	2.5	0	0	0	2.5	EIF	
4439	38021000	Activated Carbon	KG	7.5	0	0	0.75	8.25	EXC	
4440	38029011	Activated Alumina	KG	7.5	0	0	0.75	8.25	EXC	
4441	38029012	Activated Bauxite	KG	7.5	0	0	0.75	8.25	EXC	
4442	38029019	Other	KG	7.5	0	0	0.75	8.25	EXC	
4443	38029020	Animal Black (E G. Bone Black And Ivory Black), Including Spent Animal Black	KG	7.5	0	0	0.75	8.25	EXC	
4444	38030000	Tall Oil, Whether Or Not Refined	KG	7.5	0	0	0.75	8.25	EXC	

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4445	38040010	Lignin Sulphonates	KG	7.5	0	0	0.75	8.25	EXC	
4446	38040020	Concentrated Sulphate Lye	KG	7.5	0	0	0.75	8.25	EXC	
4447	38040090	Other	KG	7.5	0	0	0.75	8.25	EXC	
4448	38051010	Wood Turpentine Oil And Spirit Of Turpentine	KG	7.5	0	0	0.75	8.25	EXC	
4449	38051020	Gum Turpentine Oil	KG	7.5	0	0	0.75	8.25	EXC	
4450	38051030	Sulphate Turpentine Oil	KG	7.5	0	0	0.75	8.25	EXC	
4451	38059010	Terpenic Oils Produced By The Distillation Or Other Treatment Of Coniferous Woods	KG	7.5	0	0	0.75	8.25	EXC	
4452	38059020	Crude Dipentene	KG	7.5	0	0	0.75	8.25	EXC	
4453	38059030	Sulphite Turpentine	KG	7.5	0	0	0.75	8.25	EXC	
4454	38059090	Other	KG	7.5	0	0	0.75	8.25	EXC	
4455	38061010	Gum Rosin	KG	7.5	0	0	0.75	8.25	EXC	
4456	38061090	Other	KG	7.5	0	0	0.75	8.25	EXC	
4457	38062000	Salts Of Rosin, Of Resin Acids Or Of Derivatives Of Rosin Or Resin Acids, Other Than Salts Of Rosin Adducts	KG	7.5	0	0	0.75	8.25	EXC	
4458	38063000	Easter Gums	KG	7.5	0	0	0.75	8.25	EXC	
4459	38069010	Run Gums	KG	7.5	0	0	0.75	8.25	EXC	
4460	38069090	Other	KG	7.5	0	0	0.75	8.25	EXC	
4461	38070010	Wood Tar	KG	7.5	0	0	0.75	8.25	EXC	
4462	38070020	Wood Tar Oils, Wood Creosote, Wood Naphtha	KG	7.5	0	0	0.75	8.25	EXC	
4463	38070030	Vegetable Pitch, Brewers' Pitch And Similar Preparations Based On Rosin, Resin Acids Or On Vegetable Pitch	KG	7.5	0	0	0.75	8.25	EXC	
4464	38085200	Ddt (Iso) (Clofenotane (Inn)), In Packings Of A Net Weight Content Not	KG	10	0	0	1	11	E7	

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		Exceeding 300 G								
4465	38085900	Other	KG	10	0	0	1	11	E7	
4466	38086100	In Packings Of A Net Weight Content Not Exceeding 300 G	KG	10	0	0	1	11	E7	
4467	38086200	In Packings Of A Net Weight Content Exceeding 300 G But Not Exceeding 7.5 Kg.	KG	10	0	0	1	11	E7	
4468	38086900	Other	KG	10	0	0	1	11	E7	
4469	38089111	Aluminium Phosphite (For Example Phostoxin)	KG	10	0	0	1	11	EXC	
4470	38089112	Calcium Cyanide	KG	10	0	0	1	11	EXC	
4471	38089113	D.D.V .P (Dimethyl-Dichloro-Vinyl-Phosphate)	KG	10	0	0	1	11	EXC	
4472	38089121	Diaginal	KG	10	0	0	1	11	EXC	
4473	38089122	Methyl Bromide	KG	10	0	0	1	11	EXC	
4474	38089123	Dimethoate, Technical Grade	KG	10	0	0	1	11	EXC	
4475	38089124	Melathion	KG	10	0	0	1	11	EXC	
4476	38089131	Endosulphan, Technical Grade	KG	10	0	0	1	11	EXC	
4477	38089132	Quinal Phos	KG	10	0	0	1	11	EXC	
4478	38089133	Isoproturon	KG	10	0	0	1	11	EXC	
4479	38089134	Fenthion	KG	10	0	0	1	11	EXC	
4480	38089135	Cipermethrin, Technical Grade	KG	10	0	0	1	11	EXC	
4481	38089136	Allethrin	KG	10	0	0	1	11	EXC	
4482	38089137	Synthetic Pyrethrum	KG	10	0	0	1	11	EXC	
4483	38089141	Goods specified in Supplementary Note 1 to this Chapter	KG	10	0	0	1	11	EXC	
4484	38089142	Goods specified in Supplementary Note 2 to this Chapter	KG	10	0	0	1	11	EXC	

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4485	38089151	Goods specified in Supplementary Note 3 to this Chapter	KG	10	0	0	1	11	EXC	
4486	38089152	Goods specified in Supplementary Note 4 to this Chapter	KG	10	0	0	1	11	EXC	
4487	38089191	Repellant For Insects Such As Flies, Mosquito	KG	10	0	0	1	11	EXC	
4488	38089192	Paper Impregnated With Insecticide Such As Ddt Coated Paper	KG	10	0	0	1	11	EXC	
4489	38089193	Containing bromomethane (methyl bromide) or bromochloromethane	KG	10	0	0	1	11	EXC	
4490	38089199	Other	KG	10	0	0	1	11	EXC	
4491	38089210	Maneb	KG	10	0	0	1	11	EIF	
4492	38089220	Sodium Penta Chlorophenate (Santobrite)	KG	10	0	0	1	11	EIF	
4493	38089230	Thiram (Tetramethyl Thiuram Disulphide)	KG	10	0	0	1	11	EIF	
4494	38089240	Zineb	KG	10	0	0	1	11	EIF	
4495	38089250	Copper Oxychloride	KG	10	0	0	1	11	EIF	
4496	38089260	Goods specified in Supplementary Note 5 to this Chapter	KG	10	0	0	1	11	EXC	
4497	38089270	Goods specified in Supplementary Note 6 to this Chapter	KG	10	0	0	1	11	EXC	
4498	38089280	Goods specified in Supplementary Note 11 to this Chapter	KG	10	0	0	1	11	EXC	
4499	38089291	Conrtaining bromomethane (methyl bromide) or bromochloromethane	KG	10	0	0	1	11	EXC	
4500	38089299	Other	KG	10	0	0	1	11	EXC	
4501	38089310	Chloromethyl Phenozy Acetic Acid (M C.P.A.)	KG	10	0	0	1	11	EXC	
4502	38089320	2:4 Dichlorophenozy Acetic Acid And	KG	10	0	0	1	11	EXC	

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		Its Esters								
4503	38089330	Gibberellic Acid	KG	5	0	0	0.5	5.5	EXC	
4504	38089341	Goods specified in Supplementary Note 12 to this Chapter	KG	10	0	0	1	11	EXC	
4505	38089342	Goods specified in Supplementary Note 13 to this Chapter	KG	10	0	0	1	11	EXC	
4506	38089349	Other	KG	10	0	0	1	11	EXC	
4507	38089350	Weedicides And Weed Killing Agents	KG	10	0	0	1	11	EXC	
4508	38089361	Goods specified in Supplementary Note 7 to this Chapter	KG	10	0	0	1	11	EXC	
4509	38089362	Goods specified in Supplementary Note 8 to this Chapter	KG	10	0	0	1	11	EXC	
4510	38089371	Goods specified in Supplementary Note 9 to this Chapter	KG	10	0	0	1	11	EXC	
4511	38089372	Goods specified in Supplementary Note 10 to this Chapter	KG	10	0	0	1	11	EXC	
4512	38089391	Containing bromomethane (methyl bromide) or bromochloromethane	KG	10	0	0	1	11	EXC	
4513	38089399	Other	KG	10	0	0	1	11	EXC	
4514	38089410	Containing bromomethane (methyl bromide) or bromochloromethane	KG	10	0	0	1	11	EXC	
4515	38089420	Goods specified in Supplementary Note 14 to this Chapter	KG	10	0	0	1	11	EXC	
4516	38089490	Other	KG	10	0	0	1	11	EXC	
4517	38089911	Goods specified in Supplementary Note 15 to this Chapter	KG	10	0	0	1	11	EXC	
4518	38089912	Goods specified in Supplementary Note 16 to this Chapter	KG	10	0	0	1	11	EXC	
4519	38089991	Containing bromomethane (methyl bromide) or bromochloromethane	KG	10	0	0	1	11	EXC	

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4520	38089992	Pesticides, Not Elsewhere Specified Or Included	KG	10	0	0	1	11	EXC	
4521	38089999	Other	KG	10	0	0	1	11	EXC	
4522	38091000	With A Basis Of Amylaceous Substances	KG	20	0	0	2	22	E3	
4523	38099110	Textile Assistant Mordanting Agents	KG	7.5	0	0	0.75	8.25	EIF	
4524	38099120	Textile Assistants Desizing Agents	KG	7.5	0	0	0.75	8.25	EIF	
4525	38099130	Textile Assistants Dispersing Agents	KG	7.5	0	0	0.75	8.25	EIF	
4526	38099140	Textile Assistants Emulsifying Agents	KG	7.5	0	0	0.75	8.25	EIF	
4527	38099150	Textile Assistants – Hydro Sulphite Formaldehyde Compound (Rongalite Or Formusul)	KG	7.5	0	0	0.75	8.25	EIF	
4528	38099160	Textile Assistants – Textile Preservatives	KG	7.5	0	0	0.75	8.25	EIF	
4529	38099170	Textile Assistants Water Proofing Agents	KG	7.5	0	0	0.75	8.25	EIF	
4530	38099180	Prepared Textile Glazings, Dressings And Mordants	KG	7.5	0	0	0.75	8.25	EIF	
4531	38099190	Other	KG	7.5	0	0	0.75	8.25	EIF	
4532	38099200	Of A Kind Used In The Paper Or Like Industries	KG	7.5	0	0	0.75	8.25	EIF	
4533	38099310	Fatty Oil Or Pull Up Oil	KG	7.5	0	0	0.75	8.25	EXC	
4534	38099390	Other	KG	7.5	0	0	0.75	8.25	EXC	
4535	38101010	Pickling Preparation And Other Soldering, Brazing Or Welding Powder/Pastes Etc.	KG	7.5	0	0	0.75	8.25	EXC	
4536	38101020	Thermite Portion For Welding (Alumina Thermic Heat Generators)	KG	7.5	0	0	0.75	8.25	EXC	
4537	38101090	Other	KG	7.5	0	0	0.75	8.25	EXC	

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4538	38109010	Preparation Of A Kind Used As Cores Or Coatings For Welding Electrodes And Rods	KG	7.5	0	0	0.75	8.25	EXC	
4539	38109090	Other	KG	7.5	0	0	0.75	8.25	EXC	
4540	38111100	Based On Lead Compounds	KG	10	0	0	1	11	EXC	
4541	38111900	Other	KG	10	0	0	1	11	EXC	
4542	38112100	Containing Petroleum Oils Or Oils Obtained From Bituminous Minerals	KG	10	0	0	1	11	EXC	
4543	38112900	Other	KG	10	0	0	1	11	EXC	
4544	38119000	Other	KG	10	0	0	1	11	EXC	
4545	38121000	Prepared Rubber Accelerators	KG	7.5	0	0	0.75	8.25	EIF	
4546	38122010	Phthalate Plasticisers	KG	7.5	0	0	0.75	8.25	EXC	
4547	38122090	Other	KG	7.5	0	0	0.75	8.25	EXC	
4548	38123100	Mixtures Of Oligomers Of 2, 2, 4-Trimethyl-1, 2-Dihydroquinoline (Tmq)	KG	7.5	0	0	0.75	8.25	EIF	
4549	38123910	Anti-Oxidants For Rubber	KG	7.5	0	0	0.75	8.25	EIF	
4550	38123920	Softeners For Rubber	KG	7.5	0	0	0.75	8.25	EIF	
4551	38123930	Vulcanizing Agents For Rubber	KG	7.5	0	0	0.75	8.25	EIF	
4552	38123990	Other	KG	7.5	0	0	0.75	8.25	EIF	
4553	38130010	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	KG	10	0	0	1	11	EXC	
4554	38130020	Containing methane, ethane or propane hydrobromofluorocarbons (HBFCs)	KG	10	0	0	1	11	EXC	
4555	38130030	Containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs)	KG	10	0	0	1	11	EXC	

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4556	38130040	Containing bromochloromethane	KG	10	0	0	1	11	EXC	
4557	38130090	Other	KG	10	0	0	1	11	EXC	
4558	38140011	Containing methane, ethane or propane chlorofluorocarbons (CFCs), whether not containing hydrochlorofluorocarbons (HCFCs)	KG	10	0	0	1	11	EXC	
4559	38140012	Containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs), but not containing chlorofluorocarbons (CFCs)	KG	10	0	0	1	11	EXC	
4560	38140013	Containing carbon tetrachloride, bromochloromethane or 1,1,1-trichloroethane (methyl chloroform)	KG	10	0	0	1	11	EXC	
4561	38140019	Other	KG	10	0	0	1	11	EXC	
4562	38140021	Containing methane, ethane or propane chlorofluorocarbons (CFCs), whether not containing hydrochlorofluorocarbons (HCFCs)	KG	10	0	0	1	11	EXC	
4563	38140022	Containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs), but not containing chlorofluorocarbons (CFCs)	KG	10	0	0	1	11	EXC	
4564	38140023	Containing carbon tetrachloride, bromochloromethane or 1,1,1-trichloroethane (methyl chloroform)	KG	10	0	0	1	11	EXC	
4565	38140029	Other	KG	10	0	0	1	11	EXC	
4566	38151100	With Nickel Or Nickel Compounds As	KG	7.5	0	0	0.75	8.25	E3	

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		The Active Substance								
4567	38151210	Platinum Or Palladium Catalysts With A Base Of Activated Carbon	KG	7.5	0	0	0.75	8.25	E3	
4568	38151290	Other	KG	7.5	0	0	0.75	8.25	E3	
4569	38151900	Other	KG	7.5	0	0	0.75	8.25	E3	
4570	38159000	Other	KG	7.5	0	0	0.75	8.25	E3	
4571	38160000	Refractory Cements, Mortars, Concretes And Similar Compositions, Other Than Products Of Heading 3801	KG	7.5	0	0	0.75	8.25	EIF	
4572	38170011	Linear Alkylbenzenes	KG	7.5	0	0	0.75	8.25	EXC	
4573	38170019	Other	KG	7.5	0	0	0.75	8.25	EXC	
4574	38170020	Mixed Alkylnaphthalenes	KG	7.5	0	0	0.75	8.25	E7	
4575	38180010	Undiffused silicon wafers	KG	0	0	0	0	0	EIF	
4576	38180020	Silicon carbide epitaxial thin film on substrate	KG	0	0	0	0	0	EXC	
4577	38180030	Gallium nitride epitaxial then film on substrate	KG	0	0	0	0	0	EXC	
4578	38180090	Other	KG	0	0	0	0	0	EIF	
4579	38190010	Hydraulic Brake Fluids	KG	10	0	0	1	11	EXC	
4580	38190090	Other	KG	10	0	0	1	11	EXC	
4581	38200000	Anti-Freezing Preparations And Prepared De-Icing Fluids	KG	10	0	0	1	11	E3	
4582	38210000	Prepared Culture Media For Development Or Maintenance Of Micro-Organisms(Including Viruses And The Like)Or Of Plant Human Or Animal Cells	KG	7.5	0	0	0.75	8.25	EXC	
4583	38221100	For Malaria	KG	10	0	0	1	11	E5	
4584	38221200	For Zika And Other Diseases Transmitted By Mosquitoes Of The	KG	10	0	0	1	11	E5	

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		Genus Aedes								
4585	38221300	For Blood-Grouping	KG	10	0	0	1	11	EXC	
4586	38221910	Pregnancy Test Kit	KG	10	0	0	1	11	E5	
4587	38221990	Other	KG	10	0	0	1	11	E5 (EIF+5)	
4588	38229010	Certified Reference Materials	KG	10	0	0	1	11	E10	
4589	38229090	Other	KG	10	0	0	1	11	E5 (EIF+5)	
4590	38231100	Stearic Acid	KG	7.5	0	0	0.75	8.25	EXC	
4591	38231200	Oleic Acid	KG	7.5	0	0	0.75	8.25	E3	
4592	38231300	Tall Oil Fatty Acids	KG	7.5	0	0	0.75	8.25	E3	
4593	38231900	Other	KG	7.5	0	0	0.75	8.25	EXC	
4594	38237010	Cetyl Alcohol	KG	7.5	0	0	0.75	8.25	E3	
4595	38237020	Lauryl Alcohol	KG	7.5	0	0	0.75	8.25	E3	
4596	38237030	Oleyl Alcohol	KG	7.5	0	0	0.75	8.25	E3	
4597	38237040	Stearyl Alcohol	KG	7.5	0	0	0.75	8.25	E3	
4598	38237090	Other	KG	7.5	0	0	0.75	8.25	E3	
4599	38241000	Prepared Binders For Foundry Moulds Or Cores	KG	7.5	0	0	0.75	8.25	EXC	
4600	38243000	Non-Agglomerated Metal Carbides Mixed Together Or With Metallic Binders	KG	7.5	0	0	0.75	8.25	EXC	
4601	38244010	Damp Proof Or Water Proof Compounds	KG	7.5	0	0	0.75	8.25	EXC	
4602	38244090	Other	KG	7.5	0	0	0.75	8.25	EXC	
4603	38245010	Concretes Ready To Use Known As “Ready-Mix Concrete(Rmc)”	KG	7.5	0	0	0.75	8.25	EIF	
4604	38245090	Other	KG	7.5	0	0	0.75	8.25	EIF	
4605	38246010	In Aqueous Solution	KG	20	0	0	2	22	EXC	

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4606	38246090	Other	KG	20	0	0	2	22	EXC	
4607	38248100	Containing Oxirane(Ethylene Oxide)	KG	7.5	0	0	0.75	8.25	E3	
4608	38248200	Containing Polychlorinated Biphenyls (Pcbs), Polychlorinated Terphenyls (Pcts) Or Polybrominated Biphenyls (Pbbs)	KG	7.5	0	0	0.75	8.25	E3	
4609	38248300	Containing Tris 2,3-Dibromopropyl Phosphate	KG	7.5	0	0	0.75	8.25	E10	
4610	38248400	Containing Aldrin (Iso), Camphechlor (Iso) (Toxaphene), Chlordane (Iso), Chlordecone (Iso), Ddt (Iso) (Clofenotane (Inn), 1, 1, 1- Trichloro-2, 2-Bis(P-Chlorophenyl)Ethane), Dieldrin (Iso, Inn), Endosulfan (Iso), Endrin (Iso), Heptachlor (Iso) Or Mirex (Iso)	KG	7.5	0	0	0.75	8.25	E7	
4611	38248500	Containing 1, 2, 3, 4, 5, 6-Hexachlorocyclohexane (Hch (Iso)), Including Lindane (Iso, Inn)	KG	7.5	0	0	0.75	8.25	E7	
4612	38248600	Containing Pentachlorobenzene (Iso) Or Hexachlorobenzene (Iso)	KG	7.5	0	0	0.75	8.25	E7	
4613	38248700	Containing Perfluorooctane Sulphonic Acid, Its Salts, Perfluorooctane Sulphonamides, Or Perfluorooctane Sulphonyl Fluoride	KG	7.5	0	0	0.75	8.25	E7	
4614	38248800	Containing Tetra-, Penta-, Hexa-Hepta- Or Octabromodiphenyl Ethers	KG	7.5	0	0	0.75	8.25	E7	
4615	38248900	Containing Short-Chain Chlorinated Paraffins	KG	7.5	0	0	0	7.5	E3	
4616	38249100	Mixtures And Preparations Consisting Mainly Of (5-Ethyl-2-Methyl-2-Oxido-1, 3, 2-Dioxaphosphinan-5-Yl)Methyl Methylphosphonate And Bis[(5-Ethyl-2-Methyl-2-Oxido-1, 3, 2-Dioxaphosphinan-5-Yl) Methyl]	KG	7.5	0	0	0.75	8.25	E3	

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		Methylphosphonate:								
4617	38249200	Polyglycol Esters Of Methylphosphonic Acid	KG	7.5	0	0	0	7.5	E3	
4618	38249900	Other	KG	7.5	0	0	0.75	8.25	E3	
4619	38251000	Municipal Waste	KG	10	0	0	1	11	EXC	
4620	38252000	Sewage Sludge	KG	10	0	0	1	11	EXC	
4621	38253000	Clinical Waste	KG	10	0	0	1	11	EXC	
4622	38254100	Halogenated	KG	10	0	0	1	11	EXC	
4623	38254900	Other	KG	10	0	0	1	11	EXC	
4624	38255000	Wastes Of Metal Picking Liquors, Hydraulic Fluids, Brake Fluids And Anti-Freeze Fluids	KG	10	0	0	1	11	EXC	
4625	38256100	Mainly Containing Organic Constituents	KG	10	0	0	1	11	EXC	
4626	38256900	Other	KG	10	0	0	1	11	EXC	
4627	38259000	Other	KG	10	0	0	1	11	EXC	
4628	38260000	Biodiesel And Mixtures Thereof,Not Containing Or Containing Less Than 70% By Weight Of Petroleum Oils And Oils Obtained From Bituminous Minerals	KG	10	0	0	1	11	EXC	
4629	38271100	Containing Chlorofluorocarbons (Cfcs), Whether Or Not Containing Hydrochlorofluorocarbons (Hcfcs), Perfluorocarbons (Pfcs) Or Hydrofluorocarbons (Hfcs)	KG	7.5	0	0	0.75	8.25	E5	
4630	38271200	Containing Hydrobromofluorocarbons (Hbfcs)	KG	7.5	0	0	0.75	8.25	E5	
4631	38271300	Containing Carbon Tetrachloride	KG	7.5	0	0	0.75	8.25	E5	
4632	38271400	Containing 1,1,1-Trichloroethane (Methyl Chloroform)	KG	7.5	0	0	0.75	8.25	E5	

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4633	38272000	Containing Bromochlorodifluoromethane (Halon-1211), Bromotrifluoromethane (Halon-1301) Or Dibromotetrafluoroethanes (Halon- 2402)	KG	7.5	0	0	0.75	8.25	E5	
4634	38273100	Containing Substances Of Sub-Headings 2903 41 To 2903 48	KG	7.5	0	0	0.75	8.25	E5	
4635	38273200	Other, Containing Substances Of Sub-Headings 2903 71 To 2903 75	KG	7.5	0	0	0.75	8.25	E5	
4636	38273900	Other	KG	7.5	0	0	0.75	8.25	E5	
4637	38274000	Containing Methyl Bromide (Bromomethane) Or Bromochloromethane	KG	7.5	0	0	0.75	8.25	E5	
4638	38275100	Containing Trifluoromethane (Hfc-23)	KG	7.5	0	0	0.75	8.25	E5	
4639	38275900	Other	KG	7.5	0	0	0.75	8.25	E5	
4640	38276100	Containing 15% Or More By Mass Of 1,1,1-Trifluoroethane (Hfc-143A)	KG	7.5	0	0	0.75	8.25	E5	
4641	38276200	Other, Not Included In The Sub-Heading Above, Containing 55% Or More By Mass Of Pentafluoroethane (Hfc-125) But Not Containing Unsaturated Fluorinated Derivatives Of Acyclic Hydrocarbons (Hfos)	KG	7.5	0	0	0.75	8.25	E5	
4642	38276300	Other, Not Included In The Sub-Headings Above, Containing 40% Or More By Mass Of Pentafluoroethane (Hfc-125)	KG	7.5	0	0	0.75	8.25	E5	
4643	38276400	Other, Not Included In The Sub-Headings Above, Containing 30% Or More By Mass Of 1,1,1,2-Tetrafluoroethane (Hfc-134A) But Not Containing Unsaturated Fluorinated Derivatives Of Acyclic Hydrocarbons (Hfos)	KG	7.5	0	0	0.75	8.25	E5	

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4644	38276500	Other, Not Included In The Sub-Headings Above, Containing 20% Or More By Mass Of Difluoromethane (Hfc-32) And 20% Or More By Mass Of Pentafluoroethane (Hfc-125)	KG	7.5	0	0	0.75	8.25	E5	
4645	38276800	Other, Not Included In The Sub-Headings Above, Containing Substances Of Sub-Headings 2903 41 To 2903 48	KG	7.5	0	0	0.75	8.25	E5	
4646	38276900	Other	KG	7.5	0	0	0.75	8.25	E5	
4647	38279000	Other	KG	7.5	0	0	0.75	8.25	E5	
4648	39011010	Linear Low Density Polyethylene (Lldpe), In Which Ethylene Monomer Unit Contributes 95 % Or More By Weight Of The Total Polymer Content	KG	7.5	0	0	0.75	8.25	EXC	
4649	39011020	Low Density Polyethylene (Ldpe)	KG	7.5	0	0	0.75	8.25	EXC	
4650	39011090	Other	KG	7.5	0	0	0.75	8.25	EXC	
4651	39012000	Polyethylene Having A Specific Gravity Of 0.94 Or More	KG	7.5	0	0	0.75	8.25	EXC	
4652	39013000	Ethylene-Vinyl Acetate Copolymers	KG	7.5	0	0	0.75	8.25	EIF	
4653	39014010	Linear Low Density Polyethylene (Lldpe), In Which Ethylene Monomer Unit Contributes Less Than 95 % By Weight Of The Total Polymer Content	KG	7.5	0	0	0.75	8.25	EXC	
4654	39014090	Other	KG	7.5	0	0	0.75	8.25	EXC	
4655	39019000	Other	KG	7.5	0	0	0.75	8.25	EXC	
4656	39021000	Polypropylene	KG	7.5	0	0	0.75	8.25	EXC	
4657	39022000	Poly Iso- Butylene	KG	7.5	0	0	0.75	8.25	EXC	
4658	39023000	Propylene Copolymers	KG	7.5	0	0	0.75	8.25	EXC	
4659	39029000	Other	KG	7.5	0	0	0.75	8.25	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
4660	39031100	Expansible	KG	7.5	0	0	0.75	8.25	EXC	
4661	39031910	Moulding Powder	KG	7.5	0	0	0.75	8.25	EXC	
4662	39031990	Other	KG	7.5	0	0	0.75	8.25	EXC	
4663	39032000	Styrene-Acrylonitrile (San) Copolymers	KG	7.5	0	0	0.75	8.25	R5 to 50%	
4664	39033000	Acrylonitrile-Butadine-Styrene (Abs) Copolymers	KG	7.5	0	0	0.75	8.25	R5 to 50%	
4665	39039010	Copolymers, Solely Of Styrene With Allyl Aolcohol, Of Any Acetyl Value Of 175 Or More	KG	7.5	0	0	0.75	8.25	EXC	
4666	39039020	Brominated Polystyrene, Containing By Weight 58% Or More But Not More Than 71% Of Bromine, In One Of The Forms Mentioned In Note 6(B) To This Chapter	KG	7.5	0	0	0.75	8.25	E5	
4667	39039090	Other	KG	7.5	0	0	0.75	8.25	EXC	
4668	39041010	Binders For Pigments	KG	10	0	0	1	11	R5 to 50%	
4669	39041020	Suspension Grade Pvc Resin	KG	10	0	0	1	11	EXC	
4670	39041090	Other	KG	10	0	0	1	11	EXC	
4671	39042100	Non-Plasticised	KG	10	0	0	1	11	R10 to 50%	
4672	39042200	Plasticised	KG	10	0	0	1	11	EXC	
4673	39043010	Poly(Vinyl Derivatives)	KG	10	0	0	1	11	R10 to 50%	
4674	39043090	Other	KG	10	0	0	1	11	R5 to 50%	
4675	39044000	Other Vinyl Chloride Copolymers	KG	10	0	0	1	11	EIF	
4676	39045010	Copolymer Of Vinylidene Chloride With Acrylonitrite, In The Form Of Expansible Beads Of A Diameter Of 4 Micrometers Or More But Not More Than 20 Micrometers	KG	7.5	0	0	0.75	8.25	EIF	
4677	39045090	Other	KG	7.5	0	0	0.75	8.25	EIF	

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4678	39046100	Polytetrafluroethylene	KG	7.5	0	0	0.75	8.25	EIF	
4679	39046910	Poly (Vinyl Fluoride), In One Of The Forms Mentioned In Note 6(B) To This Chapter	KG	7.5	0	0	0.75	8.25	R5 to 50%	
4680	39046990	Other	KG	7.5	0	0	0.75	8.25	E3	
4681	39049010	Chlorinated Poly Vinyl Chloride (Cpvc) Resin	KG	10	0	0	1	11	E3	
4682	39049090	Other	KG	7.5	0	0	0.75	8.25	EXC	
4683	39051210	Poly(Vinyl Acetate) (Pva), Moulding Material	KG	7.5	0	0	0.75	8.25	EIF	
4684	39051220	Poly(Vinyl Acetate) Resins	KG	7.5	0	0	0.75	8.25	EIF	
4685	39051290	Other	KG	7.5	0	0	0.75	8.25	EIF	
4686	39051910	Poly(Vinyl Acetate) (Pva) Moulding Material	KG	7.5	0	0	0.75	8.25	R5 to 50%	
4687	39051920	Poly(Vinyl Acetate) And Resins	KG	7.5	0	0	0.75	8.25	R5 to 50%	
4688	39051990	Other	KG	7.5	0	0	0.75	8.25	EXC	
4689	39052100	In Aqueous Dispersion	KG	7.5	0	0	0.75	8.25	EIF	
4690	39052900	Other	KG	7.5	0	0	0.75	8.25	EXC	
4691	39053000	Poly(Vinyl Alcohol), Whether Or Not Containing Unhydrolysed Acetate Groups	KG	7.5	0	0	0.75	8.25	EIF	
4692	39059100	Copolymers	KG	7.5	0	0	0.75	8.25	EIF	
4693	39059910	Poly(Vinyl Pirolidone) (P Alcohol)	KG	7.5	0	0	0.75	8.25	EIF	
4694	39059990	Other	KG	7.5	0	0	0.75	8.25	EIF	
4695	39061010	Binders For Pigments Or Inks	KG	7.5	0	0	0.75	8.25	R5 to 50%	
4696	39061090	Other	KG	7.5	0	0	0.75	8.25	EXC	
4697	39069040	Poly (Acrylic Acid)	KG	7.5	0	0	0.75	8.25	EXC	
4698	39069050	Polyacrylonitrile (Pan)	KG	7.5	0	0	0.75	8.25	EXC	

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4699	39069060	Copolymers Of Acrylonitrile	KG	7.5	0	0	0.75	8.25	EXC	
4700	39069070	Sodium Polyacrylate	KG	5	0	0	0.75	5.75	EXC	
4701	39069090	Other	KG	7.5	0	0	0.75	8.25	EXC	
4702	39071000	Polyacetals	KG	7.5	0	0	0.75	8.25	EIF	
4703	39072100	Bis(Polyoxyethylene) Methylphosphonate	KG	7.5	0	0	0.75	8.25	EXC	
4704	39072910	Poly(Ether Alcohols)	KG	7.5	0	0	0.75	8.25	EXC	
4705	39072990	Other	KG	7.5	0	0	0.75	8.25	EXC	
4706	39073010	Epoxy Resins	KG	7.5	0	0	0.75	8.25	EIF	
4707	39073090	Others	KG	7.5	0	0	0.75	8.25	EIF	
4708	39074000	Polycarbonates	KG	7.5	0	0	0.75	8.25	EIF	
4709	39075000	Alkyd Resins	KG	7.5	0	0	0.75	8.25	EIF	
4710	39076110	Pet Flake (Chip) Having A Viscosity Number Of 78 Ml/G Or Higher	KG	7.5	0	0	0.75	8.25	EXC	
4711	39076190	Other Primary Form	KG	7.5	0	0	0.75	8.25	R5 to 50%	
4712	39076930	Pet Flake (Chip)	KG	7.5	0	0	0.75	8.25	EXC	
4713	39076990	Other Primary Form	KG	7.5	0	0	0.75	8.25	EXC	
4714	39077000	Poly(Lactic Acid)	KG	7.5	0	0	0.75	8.25	EIF	
4715	39079110	Maleic Resins	KG	7.5	0	0	0.75	8.25	E5	
4716	39079120	Polyester Or Contract Resins	KG	7.5	0	0	0.75	8.25	EXC	
4717	39079130	Fumeric Resins	KG	7.5	0	0	0.75	8.25	E5	
4718	39079140	Diallylphthalate Resins	KG	7.5	0	0	0.75	8.25	E5	
4719	39079150	Poly (Butylene Terepthalate)	KG	7.5	0	0	0.75	8.25	E5	
4720	39079190	Other	KG	7.5	0	0	0.75	8.25	EXC	
4721	39079900	Other	KG	7.5	0	0	0.75	8.25	EIF	
4722	39081011	Polyamide -6 (Nylon-6) Flake (Chip)	KG	5	0	0	0.5	5.5	EXC	

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4723	39081019	Polyamide -6 (Nylon-6) Other Primary Form	KG	10	0	0	1	11	EXC	
4724	39081021	Polyamide -11 (Nylon-11) Flake (Chip)	KG	5	0	0	0.5	5.5	EXC	
4725	39081029	Polyamide -11 (Nylon-11) Other Primary Form	KG	10	0	0	1	11	EXC	
4726	39081031	Polyamide -12 (Nylon-12) Flake (Chip)	KG	5	0	0	0.5	5.5	EXC	
4727	39081039	Polyamide -12 (Nylon-12)Other Primary Form	KG	10	0	0	1	11	EXC	
4728	39081041	Polyamide -6,6 (Nylon-6,6) Flake (Chip)	KG	5	0	0	0.5	5.5	R5 to 50%	
4729	39081049	Polyamide -6,6 (Nylon-6,6)Other Primary Form	KG	10	0	0	1	11	EXC	
4730	39081051	Polyamide -6,9 (Nylon-6,9)Flake (Chip)	KG	5	0	0	0.5	5.5	EXC	
4731	39081059	Polyamide -6,9 (Nylon-6,9) Other Primary Form	KG	10	0	0	1	11	EXC	
4732	39081061	Polyamide -6,10 (Nylon-6,10) Flake (Chip)	KG	5	0	0	0.5	5.5	R5 to 50%	
4733	39081069	Polyamide -6,10 (Nylon-6,10)Other Primary Form	KG	10	0	0	1	11	EXC	
4734	39081071	Polyamide -6,12 (Nylon-6,12) Flake (Chip)	KG	5	0	0	0.5	5.5	R5 to 50%	
4735	39081079	Polyamide -6,12 (Nylon-6,12) Other Primary Form	KG	10	0	0	1	11	EXC	
4736	39089000	Other	KG	10	0	0	1	11	EXC	
4737	39091010	Urea Formaldehyde Moulding Powder	KG	7.5	0	0	0.75	8.25	EXC	
4738	39091090	Other	KG	7.5	0	0	0.75	8.25	EXC	
4739	39092010	Melamine Formaldehyde Resins	KG	7.5	0	0	0.75	8.25	R5 to 50%	
4740	39092090	Other	KG	7.5	0	0	0.75	8.25	R5 to 50%	

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4741	39093100	Poly(Methylene Phenyl Isocyanate) (Crude Mdi,Polymeric Mdi)	KG	7.5	0	0	0.75	8.25	EXC	
4742	39093910	Poly(Phenylene Oxide)	KG	7.5	0	0	0.75	8.25	EXC	
4743	39093990	Other	KG	7.5	0	0	0.75	8.25	EXC	
4744	39094010	Cresol Formaldehyde Oxide	KG	7.5	0	0	0.75	8.25	EXC	
4745	39094020	Phenol Formaldehyde Moulding Powder	KG	7.5	0	0	0.75	8.25	EXC	
4746	39094030	Alkyl Phenol Formaldehyde Resins	KG	7.5	0	0	0.75	8.25	EXC	
4747	39094040	Ketonic Resins	KG	7.5	0	0	0.75	8.25	EXC	
4748	39094050	Phenoxi Resins	KG	7.5	0	0	0.75	8.25	EXC	
4749	39094060	Terpene Phenolic Resins	KG	7.5	0	0	0.75	8.25	EXC	
4750	39094090	Other	KG	7.5	0	0	0.75	8.25	EXC	
4751	39095000	Polyurethanes	KG	7.5	0	0	0.75	8.25	EIF	
4752	39100010	Silicone Resins	KG	7.5	0	0	0.75	8.25	EIF	
4753	39100020	Silicone Oil	KG	7.5	0	0	0.75	8.25	EIF	
4754	39100090	Other	KG	7.5	0	0	0.75	8.25	EIF	
4755	39111010	Coumarone-Indene Resins	KG	7.5	0	0	0.75	8.25	EIF	
4756	39111090	Other	KG	7.5	0	0	0.75	8.25	EIF	
4757	39112000	Poly (1,3-Phenylene Methylphosphonate)	KG	7.5	0	0	0.75	8.25	EIF	
4758	39119010	Polysulphones	KG	7.5	0	0	0.75	8.25	EIF	
4759	39119090	Other	KG	7.5	0	0	0.75	8.25	EIF	
4760	39121110	Cellulose Acetate Flakes	KG	7.5	0	0	0.75	8.25	EIF	
4761	39121120	Cellulose Acetate Moulding Powder	KG	7.5	0	0	0.75	8.25	EIF	
4762	39121130	Cellulose Acetobutyrate Moulding Powder	KG	7.5	0	0	0.75	8.25	EIF	

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4763	39121140	Cellulose Nitrate, Dynamic Grade	KG	7.5	0	0	0.75	8.25	EIF	
4764	39121190	Other	KG	7.5	0	0	0.75	8.25	EIF	
4765	39121210	Cellulose Acetate Flakes	KG	7.5	0	0	0.75	8.25	EIF	
4766	39121220	Cellulose Acetate Moulding Powder	KG	7.5	0	0	0.75	8.25	EIF	
4767	39121230	Cellulose Acetobutyrate Moulding Powder	KG	7.5	0	0	0.75	8.25	EIF	
4768	39121290	Other	KG	7.5	0	0	0.75	8.25	EIF	
4769	39122011	Moulding Powders	KG	7.5	0	0	0.75	8.25	EIF	
4770	39122019	Other	KG	7.5	0	0	0.75	8.25	EIF	
4771	39122021	Moulding Powders	KG	7.5	0	0	0.75	8.25	EIF	
4772	39122029	Other	KG	7.5	0	0	0.75	8.25	EIF	
4773	39123100	Carboxymethyl Cellulose And Its Salts	KG	7.5	0	0	0.75	8.25	EIF	
4774	39123911	Ethyl Cellulose,	KG	7.5	0	0	0.75	8.25	EIF	
4775	39123912	Methyl Cellulose	KG	7.5	0	0	0.75	8.25	EIF	
4776	39123919	Other Cellulose Ethers	KG	7.5	0	0	0.75	8.25	EIF	
4777	39123921	Ethyl Cellulose	KG	7.5	0	0	0.75	8.25	EIF	
4778	39123922	Methyl Cellulose	KG	7.5	0	0	0.75	8.25	EIF	
4779	39123929	Other Cellulose Ether	KG	7.5	0	0	0.75	8.25	EIF	
4780	39129010	Cellulose Propionate And Aceto Propionate Non Plasticised	KG	7.5	0	0	0.75	8.25	EIF	
4781	39129020	Viscose Sponge	KG	7.5	0	0	0.75	8.25	R5 to 50%	
4782	39129090	Other	KG	7.5	0	0	0.75	8.25	EXC	
4783	39131010	Sodium Alginate	KG	7.5	0	0	0.75	8.25	EIF	
4784	39131090	Other	KG	7.5	0	0	0.75	8.25	EIF	
4785	39139011	Chlorinated Rubber	KG	7.5	0	0	0.75	8.25	EIF	
4786	39139019	Other	KG	7.5	0	0	0.75	8.25	EIF	

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4787	39139020	Hardened Proteins (Such As Hardened Casein, Gelatin Etc)	KG	7.5	0	0	0.75	8.25	EIF	
4788	39139030	Dextran	KG	7.5	0	0	0.75	8.25	EIF	
4789	39139090	Other	KG	7.5	0	0	0.75	8.25	EIF	
4790	39140010	Ion-Exchangers Of The Condensation, Polycondensation Or Polyaddition Type	KG	7.5	0	0	0.75	8.25	EIF	
4791	39140020	Ion-Exchangers Of Polymerisation Or Co-Polymerisation Type	KG	7.5	0	0	0.75	8.25	EIF	
4792	39140090	Other	KG	7.5	0	0	0.75	8.25	EIF	
4793	39151000	Of Polymers Of Ethylene	KG	7.5	0	0	0.75	8.25	EXC	
4794	39152000	Of Polymers Of Styrene	KG	7.5	0	0	0.75	8.25	EXC	
4795	39153010	Of Co-Polymers Of Vinyl Chloride	KG	7.5	0	0	0.75	8.25	EXC	
4796	39153090	Other	KG	7.5	0	0	0.75	8.25	EXC	
4797	39159010	Of Polypropylene	KG	7.5	0	0	0.75	8.25	EXC	
4798	39159021	Of Co-Polymers Of Vinyl Acetate	KG	7.5	0	0	0.75	8.25	EXC	
4799	39159029	Other	KG	7.5	0	0	0.75	8.25	EXC	
4800	39159030	Of Acrylic Polymers And Methyacrylic Co-Polymers	KG	7.5	0	0	0.75	8.25	EXC	
4801	39159041	Of Alkyds And Polyesters	KG	7.5	0	0	0.75	8.25	EXC	
4802	39159042	Of Bottles	KG	7.5	0	0	0.75	8.25	EXC	
4803	39159049	Of Epoxide Resins	KG	7.5	0	0	0.75	8.25	EXC	
4804	39159050	Of Polyamides	KG	7.5	0	0	0.75	8.25	EXC	
4805	39159061	Of Phenoplast	KG	7.5	0	0	0.75	8.25	EXC	
4806	39159062	Of Aminoplast	KG	7.5	0	0	0.75	8.25	EXC	
4807	39159063	Of Polyurethanes	KG	7.5	0	0	0.75	8.25	EXC	
4808	39159071	Of Regenerated Cellulose	KG	7.5	0	0	0.75	8.25	EXC	

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4809	39159072	Cellulose Plastic Waste Such As Cellulose Nitrates Film Scrap Non-Plasticised	KG	7.5	0	0	0.75	8.25	EXC	
4810	39159073	Cellulose Plastic Waste Such As Cellulose Nitrates Plasticised	KG	7.5	0	0	0.75	8.25	EXC	
4811	39159074	Cellulose Plastic Waste Such As Cellulose Acetate Film Scrap Non Plasticised	KG	7.5	0	0	0.75	8.25	EXC	
4812	39159075	Cellulose Plastic Waste Film As Such Cellulose Acetate Plasticised	KG	7.5	0	0	0.75	8.25	EXC	
4813	39159079	Others	KG	7.5	0	0	0.75	8.25	EXC	
4814	39159090	Other	KG	7.5	0	0	0.75	8.25	EXC	
4815	39161010	Rods Of Polyethylene	KG	10	0	0	1	11	R5 to 50%	
4816	39161020	Canes	KG	10	0	0	1	11	R5 to 50%	
4817	39161090	Other	KG	10	0	0	1	11	R5 to 50%	
4818	39162011	Canes	KG	10	0	0	1	11	EXC	
4819	39162019	Other	KG	10	0	0	1	11	R5 to 50%	
4820	39162091	Canes	KG	10	0	0	1	11	EXC	
4821	39162099	Other	KG	10	0	0	1	11	R5 to 50%	
4822	39169010	Canes	KG	10	0	0	1	11	R5 to 50%	
4823	39169021	Of Phenoplast	KG	10	0	0	1	11	EXC	
4824	39169022	Of Aminoplast	KG	10	0	0	1	11	EXC	
4825	39169023	Of Alkyds And Polysters	KG	10	0	0	1	11	EXC	
4826	39169024	Of Polyamides	KG	10	0	0	1	11	EXC	
4827	39169025	Of Polyurethanes	KG	10	0	0	1	11	EXC	
4828	39169026	Of Epoxide-Resins (Including Waste And Scrap)	KG	10	0	0	1	11	EXC	
4829	39169027	Of Polypropylene	KG	10	0	0	1	11	EXC	

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4830	39169028	Of Acrylicmethacrylic And Acrylomethcrylic Polymers	KG	10	0	0	1	11	EXC	
4831	39169031	Of Polymerisation And Copolymerisation Products Of Polystyrene	KG	10	0	0	1	11	EXC	
4832	39169032	Of Polymethyl Methacrylate	KG	10	0	0	1	11	EXC	
4833	39169040	Of Regenerated Cellulose	KG	10	0	0	1	11	EXC	
4834	39169050	Of Cellulose Nitrate And Celluloid, Whether Or Not Plasticized	KG	10	0	0	1	11	EXC	
4835	39169060	Of Vulcanized Fibre	KG	10	0	0	1	11	EXC	
4836	39169070	Of Cellulose Acetate And Acetate Butyrate, Whether Or Not Plasticized	KG	10	0	0	1	11	EXC	
4837	39169080	Of Vinyl Plastic	KG	10	0	0	1	11	EXC	
4838	39169090	Of Other Polymerisation And Copolymerisation Products	KG	10	0	0	1	11	EXC	
4839	39171010	Of Hardened Protein	KG	10	0	0	1	11	EIF	
4840	39171020	Of Cellulosic Materials	KG	10	0	0	1	11	EIF	
4841	39172110	Tubes Of Polyethylene	KG	10	0	0	1	11	R5 to 50%	
4842	39172190	Other	KG	10	0	0	1	11	R5 to 50%	
4843	39172200	Of Polymers Of Propylene	KG	10	0	0	1	11	R5 to 50%	
4844	39172310	Seamless Tubes	KG	10	0	0	1	11	R5 to 50%	
4845	39172390	Other	KG	10	0	0	1	11	R5 to 50%	
4846	39172910	Seamless Tubes Of Copolymers Of Vinyl Acetate And Vinyl Chloride	KG	10	0	0	1	11	R5 to 50%	
4847	39172920	Seamless Tubes Of Polymers And Copolymers Of Polystyrene	KG	10	0	0	1	11	R5 to 50%	
4848	39172930	Tubes Of Cellulose Nitrate And Celluloid, Whether Or Not Plasticised	KG	10	0	0	1	11	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
4849	39172940	Tubes Of Cellulose Acetate Or Acetate Butyrate	KG	10	0	0	1	11	EXC	
4850	39172950	Tubes Of Vinyl Plastics	KG	10	0	0	1	11	EXC	
4851	39172990	Other	KG	10	0	0	1	11	EXC	
4852	39173100	Flexible Tubes, Pipes And Hoses, Having A Minimum Burst Pressure Of 27.6. Mpa	KG	10	0	0	1	11	EXC	
4853	39173210	Of Condensation Or Rearrangement Polymerisation Products, Whether Or Not Chemically Modified	KG	10	0	0	1	11	R5 to 50%	
4854	39173220	Of Addition Polymerisation Products	KG	10	0	0	1	11	R5 to 50%	
4855	39173290	Other	KG	10	0	0	1	11	R5 to 50%	
4856	39173300	Other, Not Reinforced Or Otherwise Combined With Other Materials, With Fittings	KG	10	0	0	1	11	R5 to 50%	
4857	39173910	Of Condensation Or Reaggangement Polymerisation Products, Whether Or Not Chemically Modified	KG	10	0	0	1	11	R5 to 50%	
4858	39173920	Of Addition Polymerisation Products	KG	10	0	0	1	11	R5 to 50%	
4859	39173990	Other	KG	10	0	0	1	11	R5 to 50%	
4860	39174000	Fittings	KG	10	0	0	1	11	E10	
4861	39181010	Wall Or Ceiling Coverings Combined With Knitted Or Woven Fabrics, Nonwovens Or Felts	KG	15	0	0	1.5	16.5	EXC	
4862	39181090	Other	KG	15	0	0	1.5	16.5	EXC	
4863	39189010	Floor Coverings Of Linoxyn	KG	15	0	0	1.5	16.5	EXC	
4864	39189020	Wall Or Ceiling Coverings Combined With Knitted Or Woven Fabrics, Nonwovens Or Felts	KG	15	0	0	1.5	16.5	EXC	
4865	39189090	Other	KG	15	0	0	1.5	16.5	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
4866	39191000	In Rolls Of Width Not Exceeding 20 Cm	KG	10	0	0	1	11	EXC	
4867	39199010	Plastic Stickers, Whether Or Not Printed, Embossed, And Or Impregnated.	KG	10	0	0	1	11	EXC	
4868	39199020	Cellulose Adhesive Tape	KG	10	0	0	1	11	EXC	
4869	39199090	Other	KG	15	0	0	1.5	16.5	EXC	
4870	39201011	Rigid, Plain	KG	10	0	0	1	11	EXC	
4871	39201012	Flexible, Plain	KG	10	0	0	1	11	EXC	
4872	39201013	Geomembrane, conforming to IS 16352	KG	10	0	0	1	11	EXC	
4873	39201019	Other	KG	10	0	0	1	11	EXC	
4874	39201091	Rigid, Plain	KG	10	0	0	1	11	EXC	
4875	39201092	Flexible, Plain	KG	10	0	0	1	11	EXC	
4876	39201093	Armour for ballistic protection	KG	10	0	0	1	11	EXC	
4877	39201099	Other	KG	10	0	0	1	11	EXC	
4878	39202010	Rigid, Plain	KG	10	0	0	1	11	EXC	
4879	39202020	Flexible, Plain	KG	10	0	0	1	11	EXC	
4880	39202090	Other	KG	10	0	0	1	11	EXC	
4881	39203010	Rigid, Plain	KG	10	0	0	1	11	EXC	
4882	39203020	Flexible, Plain	KG	10	0	0	1	11	EXC	
4883	39203090	Other	KG	10	0	0	1	11	EXC	
4884	39204300	Containing By Weight Not Less Than 6% Of Plasticizers	KG	10	0	0	1	11	EXC	
4885	39204900	Other	KG	10	0	0	1	11	EXC	
4886	39205111	Rigid, Plain	KG	10	0	0	1	11	EXC	
4887	39205112	Flexible, Plain	KG	10	0	0	1	11	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
4888	39205119	Other	KG	10	0	0	1	11	EXC	
4889	39205191	Rigid, Plain	KG	10	0	0	1	11	EXC	
4890	39205192	Flexible, Plain	KG	10	0	0	1	11	EXC	
4891	39205199	Other	KG	10	0	0	1	11	EXC	
4892	39205911	Rigid, Plain	KG	10	0	0	1	11	EXC	
4893	39205912	Flexible, Plain	KG	10	0	0	1	11	EXC	
4894	39205919	Other	KG	10	0	0	1	11	EXC	
4895	39205991	Rigid, Plain	KG	10	0	0	1	11	EXC	
4896	39205992	Flexible, Plain	KG	10	0	0	1	11	EXC	
4897	39205999	Other	KG	10	0	0	1	11	EXC	
4898	39206110	Rigid, Plain	KG	10	0	0	1	11	EXC	
4899	39206120	Flexible, Plain	KG	10	0	0	1	11	EXC	
4900	39206190	Other	KG	10	0	0	1	11	EXC	
4901	39206210	Rigid, Plain	KG	10	0	0	1	11	R5 to 50%	
4902	39206220	Flexible, Plain	KG	10	0	0	1	11	EXC	
4903	39206290	Other	KG	10	0	0	1	11	R5 to 50%	
4904	39206310	Rigid, Plain	KG	10	0	0	1	11	EXC	
4905	39206320	Flexible, Plain	KG	10	0	0	1	11	EXC	
4906	39206390	Other	KG	10	0	0	1	11	EXC	
4907	39206911	Rigid, Plain	KG	10	0	0	1	11	EXC	
4908	39206912	Flexible, Plain	KG	10	0	0	1	11	EXC	
4909	39206919	Other	KG	10	0	0	1	11	E10	
4910	39206921	Rigid, Plain	KG	10	0	0	1	11	EXC	
4911	39206922	Flexible, Plain	KG	10	0	0	1	11	EXC	
4912	39206929	Other	KG	10	0	0	1	11	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
4913	39206931	Rigid, Plain	KG	10	0	0	1	11	EXC	
4914	39206932	Flexible, Plain	KG	10	0	0	1	11	EXC	
4915	39206939	Other	KG	10	0	0	1	11	EXC	
4916	39206991	Rigid, Plain	KG	10	0	0	1	11	EXC	
4917	39206992	Flexible, Plain	KG	10	0	0	1	11	EXC	
4918	39206999	Other	KG	10	0	0	1	11	EXC	
4919	39207111	Film	KG	10	0	0	1	11	EXC	
4920	39207119	Other	KG	10	0	0	1	11	EXC	
4921	39207121	Plain	KG	10	0	0	1	11	EXC	
4922	39207129	Other	KG	10	0	0	1	11	EXC	
4923	39207191	Rigid, Plain	KG	10	0	0	1	11	EXC	
4924	39207192	Flexible, Plain	KG	10	0	0	1	11	EXC	
4925	39207199	Other	KG	10	0	0	1	11	EXC	
4926	39207311	Rigid, Plain	KG	10	0	0	1	11	EXC	
4927	39207312	Flexible, Plain	KG	10	0	0	1	11	EXC	
4928	39207319	Other	KG	10	0	0	1	11	EXC	
4929	39207321	Rigid, Plain	KG	10	0	0	1	11	EXC	
4930	39207322	Flexible, Plain	KG	10	0	0	1	11	EXC	
4931	39207329	Other	KG	10	0	0	1	11	EXC	
4932	39207391	Rigid, Plain	KG	10	0	0	1	11	EXC	
4933	39207392	Flexible, Plain	KG	10	0	0	1	11	EXC	
4934	39207399	Other	KG	10	0	0	1	11	EXC	
4935	39207911	Rigid, Plain	KG	10	0	0	1	11	R5 to 50%	
4936	39207912	Flexible, Plain	KG	10	0	0	1	11	EXC	
4937	39207919	Other	KG	10	0	0	1	11	R5 to 50%	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
4938	39207991	Rigid , Plain	KG	10	0	0	1	11	EXC	
4939	39207992	Flexible, Plain	KG	10	0	0	1	11	EXC	
4940	39207999	Other	KG	10	0	0	1	11	R5 to 50%	
4941	39209110	Rigid, Plain, Of Poly Vinyl Butyral	KG	10	0	0	1	11	EXC	
4942	39209120	Flexible, Plain, , Of Poly Vinyl Butyral	KG	10	0	0	1	11	EXC	
4943	39209190	Other, , Of Poly Vinyl Butyral	KG	10	0	0	1	11	EXC	
4944	39209211	Rigid, Plain	KG	10	0	0	1	11	R5 to 50%	
4945	39209212	Flexible, Plain	KG	10	0	0	1	11	R5 to 50%	
4946	39209219	Other	KG	10	0	0	1	11	R5 to 50%	
4947	39209291	Rigid, Plain	KG	10	0	0	1	11	R5 to 50%	
4948	39209292	Flexible, Plain	KG	10	0	0	1	11	R5 to 50%	
4949	39209299	Other	KG	10	0	0	1	11	R5 to 50%	
4950	39209310	Rigid, Plain	KG	10	0	0	1	11	EXC	
4951	39209320	Flexible, Plain	KG	10	0	0	1	11	EXC	
4952	39209390	Other	KG	10	0	0	1	11	EXC	
4953	39209410	Rigid, Plain	KG	10	0	0	1	11	EXC	
4954	39209420	Flexible, Plain	KG	10	0	0	1	11	EXC	
4955	39209490	Other	KG	10	0	0	1	11	R5 to 50%	
4956	39209911	Rigid, Plain	KG	10	0	0	1	11	EXC	
4957	39209912	Flexible, Plain	KG	10	0	0	1	11	EXC	
4958	39209919	Other	KG	10	0	0	1	11	EXC	
4959	39209921	Rigid, Plain	KG	10	0	0	1	11	EXC	
4960	39209922	Flexible, Plain	KG	10	0	0	1	11	EXC	
4961	39209929	Other	KG	10	0	0	1	11	EXC	
4962	39209931	Rigid, Plain	KG	10	0	0	1	11	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
4963	39209932	Flexible, Plain	KG	10	0	0	1	11	EXC	
4964	39209939	Other	KG	10	0	0	1	11	EXC	
4965	39209941	Rigid, Plain	KG	10	0	0	1	11	EXC	
4966	39209942	Flexible, Plain	KG	10	0	0	1	11	EXC	
4967	39209949	Other	KG	10	0	0	1	11	EXC	
4968	39209951	Rigid, Plain	KG	10	0	0	1	11	EXC	
4969	39209952	Flexible, Plain	KG	10	0	0	1	11	EXC	
4970	39209959	Other	KG	10	0	0	1	11	EXC	
4971	39209960	Clicking Boards For Leather Machinery	KG	10	0	0	1	11	EXC	
4972	39209991	Rigid, Plain	KG	10	0	0	1	11	EXC	
4973	39209992	Flexible, Plain	KG	10	0	0	1	11	EXC	
4974	39209999	Other	KG	15	0	0	1.5	16.5	E7	
4975	39211100	Of Polymers Of Styrene	KG	10	0	0	1	11	EXC	
4976	39211200	Of Polymers Of Vinyl Chloride	KG	10	0	0	1	11	EXC	
4977	39211310	Flexible	KG	10	0	0	1	11	EXC	
4978	39211390	Other	KG	10	0	0	1	11	EXC	
4979	39211400	Of Regenerated Cellulose	KG	10	0	0	1	11	EIF	
4980	39211900	Of Other Plastics	KG	10	0	0	1	11	R5 to 50%	
4981	39219010	Thermocol	KG	10	0	0	1	11	EXC	
4982	39219021	Rigid, Lacquered	KG	10	0	0	1	11	EXC	
4983	39219022	Flexible, Lacquered	KG	10	0	0	1	11	EXC	
4984	39219023	Rigid, Metallised	KG	10	0	0	1	11	EXC	
4985	39219024	Flexible, Metallised	KG	10	0	0	1	11	EXC	
4986	39219025	Rigid, Laminated	KG	10	0	0	1	11	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
4987	39219026	Flexible, Laminated	KG	10	0	0	1	11	EXC	
4988	39219027	Architectural membrane	KG	10	0	0	1	11	EXC	
4989	39219029	Other	KG	10	0	0	1	11	EXC	
4990	39219031	Rigid, Lacquered	KG	10	0	0	1	11	EXC	
4991	39219032	Flexible, Lacquered	KG	10	0	0	1	11	EXC	
4992	39219033	Rigid, Metallised	KG	10	0	0	1	11	EXC	
4993	39219034	Flexible, Metallised	KG	10	0	0	1	11	EXC	
4994	39219035	Rigid, Laminated	KG	10	0	0	1	11	EXC	
4995	39219036	Flexible, Laminated	KG	10	0	0	1	11	EXC	
4996	39219039	Other	KG	10	0	0	1	11	EXC	
4997	39219091	Rigid, Lacquered	KG	10	0	0	1	11	EXC	
4998	39219092	Flexible, Lacquered	KG	10	0	0	1	11	EXC	
4999	39219093	Rigid, Metallised	KG	10	0	0	1	11	EXC	
5000	39219094	Flexible, Metallised	KG	10	0	0	1	11	EXC	
5001	39219095	Rigid, Laminated	KG	10	0	0	1	11	EXC	
5002	39219096	Flexible, Laminated	KG	10	0	0	1	11	EXC	
5003	39219099	Other	KG	10	0	0	1	11	EXC	
		Poly vinyl chloride (PVC) flex films Explanation – For the purposes of this entry, the term PVC Flex Films includes PVC flex banner and PVC flex sheets	KG	20	7.5	0	0	27.5	EXC	
5004	39221000	Baths, Shower-Baths, Sinks And Wash Basins	KG	15	0	0	1.5	16.5	R5 to 50%	
5005	39222000	Lavatory Seats And Covers	KG	15	0	0	1.5	16.5	EXC	
5006	39229000	Other	KG	15	0	0	1.5	16.5	R5 to 50%	
5007	39231010	Plastic Containers For Audio Or Video	KG	15	0	0	1.5	16.5	EXC	

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		Cassettes, Cassette Tapes, Floppy Disk And Similar Articles								
5008	39231020	Watch-Box, Jewellery Box And Similar Containers Of Plastics	KG	15	0	0	1.5	16.5	EXC	
5009	39231030	Insulated Ware	KG	15	0	0	1.5	16.5	EXC	
5010	39231040	Packing For Accommodating Connectors	KG	15	0	0	1.5	16.5	EXC	
5011	39231090	Other	KG	15	0	0	1.5	16.5	EXC	
5012	39232100	Of Polymers Of Ethylene	KG	15	0	0	1.5	16.5	EXC	
5013	39232910	Of Poly (Vinyl Chloride)	KG	15	0	0	1.5	16.5	EXC	
5014	39232990	Other	KG	15	0	0	1.5	16.5	EXC	
5015	39233010	Insulated Ware	KG	15	0	0	1.5	16.5	EXC	
5016	39233090	Other	KG	15	0	0	1.5	16.5	EXC	
5017	39234000	Spools, Cops, Bobbins And Similar Supports	KG	15	0	0	1.5	16.5	EXC	
5018	39235010	Caps And Closures For Bottles	KG	15	0	0	1.5	16.5	EXC	
5019	39235090	Other	KG	15	0	0	1.5	16.5	EXC	
5020	39239010	Insulated Ware	KG	15	0	0	1.5	16.5	EXC	
5021	39239020	Aseptic Bags	KG	15	0	0	1.5	16.5	EXC	
5022	39239090	Other	KG	15	0	0	1.5	16.5	EXC	
5023	39241010	Insulated Ware	KG	15	0	0	1.5	16.5	EXC	
5024	39241090	Other	KG	15	0	0	1.5	16.5	EXC	
5025	39249010	Toilet Articles	KG	15	0	0	1.5	16.5	EXC	
5026	39249020	Insulated Ware	KG	15	0	0	1.5	16.5	EXC	
5027	39249090	Other	KG	15	0	0	1.5	16.5	EXC	
5028	39251000	Reservoirs Tanks, Vats And Similar Containers, Of A Capacity Exceeding	KG	15	0	0	1.5	16.5	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		300 L								
5029	39252000	Doors, Windows And Their Frames And Thresholds For Doors	KG	15	0	0	1.5	16.5	EXC	
5030	39253000	Shutters, Blinds (Including Venetian Blinds) And Similar Articles And Parts Thereof	KG	15	0	0	1.5	16.5	EXC	
5031	39259010	Of Polyurethane	KG	15	0	0	1.5	16.5	EXC	
5032	39259090	Other	KG	15	0	0	1.5	16.5	EXC	
5033	39261011	Of Polyurethane Foam	KG	15	0	0	1.5	16.5	EXC	
5034	39261019	Other	KG	15	0	0	1.5	16.5	EXC	
5035	39261091	Of Polyurethane Foam	KG	15	0	0	1.5	16.5	EXC	
5036	39261099	Other	KG	15	0	0	1.5	16.5	EXC	
5037	39262011	Disposable	KG	15	0	0	1.5	16.5	EXC	
5038	39262019	Non Disposable	KG	15	0	0	1.5	16.5	EXC	
5039	39262021	Of Polyurethane Foam	KG	15	0	0	1.5	16.5	EXC	
5040	39262029	Other	KG	15	0	0	1.5	16.5	EXC	
5041	39262031	Of Polyurethane Foam	KG	15	0	0	1.5	16.5	EXC	
5042	39262039	Other	KG	15	0	0	1.5	16.5	EXC	
5043	39262041	Of Polyurethane Foam	KG	15	0	0	1.5	16.5	EXC	
5044	39262049	Other	KG	15	0	0	1.5	16.5	EXC	
5045	39262091	Of Polyurethane Foam	KG	15	0	0	1.5	16.5	EXC	
5046	39262099	Other	KG	15	0	0	1.5	16.5	EXC	
5047	39263010	Of Polyurethane Foam	KG	15	0	0	1.5	16.5	EXC	
5048	39263090	Other	KG	15	0	0	1.5	16.5	EXC	
5049	39264011	Of Polyurethane Foam	KG	15	0	0	1.5	16.5	EXC	
5050	39264019	Other	KG	15	0	0	1.5	16.5	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
5051	39264021	Of Polyurethane Foam	KG	15	0	0	1.5	16.5	EXC	
5052	39264029	Other	KG	15	0	0	1.5	16.5	EXC	
5053	39264031	Of Polyurethane Foam	KG	15	0	0	1.5	16.5	EXC	
5054	39264039	Other	KG	15	0	0	1.5	16.5	EXC	
5055	39264041	Of Polyurethane Foam	KG	15	0	0	1.5	16.5	EXC	
5056	39264049	Other	KG	15	0	0	1.5	16.5	EXC	
5057	39264051	Of Polyurethane Foam	KG	15	0	0	1.5	16.5	EXC	
5058	39264059	Other	KG	15	0	0	1.5	16.5	EXC	
5059	39264060	Sequine	KG	15	0	0	1.5	16.5	EXC	
5060	39264091	Of Polyurethane Foam	KG	15	0	0	1.5	16.5	EXC	
5061	39264099	Other	KG	15	0	0	1.5	16.5	EXC	
5062	39269010	Pvc Belt Conveyor	KG	15	0	0	1.5	16.5	R5 to 50%	
5063	39269021	Of Polyurethane Foam	KG	15	0	0	1.5	16.5	R5 to 50%	
5064	39269029	Other	KG	15	0	0	1.5	16.5	R5 to 50%	
5065	39269031	Of Polyurethane Foam	KG	15	0	0	1.5	16.5	R5 to 50%	
5066	39269039	Other	KG	15	0	0	1.5	16.5	R5 to 50%	
5067	39269041	Of Polyurethane Foam	KG	15	0	0	1.5	16.5	R5 to 50%	
5068	39269049	Other	KG	15	0	0	1.5	16.5	R5 to 50%	
5069	39269051	Of Polyurethane Foam	KG	15	0	0	1.5	16.5	R5 to 50%	
5070	39269059	Other	KG	15	0	0	1.5	16.5	R5 to 50%	
5071	39269061	Of Polyurethane Foam	KG	15	0	0	1.5	16.5	R5 to 50%	
5072	39269069	Other	KG	15	0	0	1.5	16.5	E7	
5073	39269071	Of Polyurethane Foam	KG	15	0	0	1.5	16.5	R5 to 50%	
5074	39269079	Other	KG	15	0	0	1.5	16.5	R5 to 50%	
5075	39269080	Polypropylene Articles, Not Elsewhere	KG	15	0	0	1.5	16.5	R5 to 50%	

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		Specified Or Included								
5076	39269091	Of Polyurethane Foam	KG	15	0	0	1.5	16.5	R5 to 50%	
5077	39269099	Other	KG	15	0	0	1.5	16.5	E7	
5078	40011010	Prevulcanised	KG	70	0	0	7	77	EXC	
5079	40011020	Other Than Prevulcanised	KG	70	0	0	7	77	EXC	
5080	40012100	Smoked Sheets	KG	25% or Rs.30/- per kg which ever is lower	0	0	10% of applicable MFN rate	27.5% or Rs.33/- per kg which ever is lower	EXC	
5081	40012200	Technically Specified Natural Rubber (Tsnr)	KG	25% or Rs.30/- per kg which ever is lower	0	0	10% of applicable MFN rate	27.5% or Rs.33/- per kg which ever is lower	EXC	
5082	40012910	Hevea	KG	25% or Rs.30/- per kg which ever is lower	0	0	10% of applicable MFN rate	27.5% or Rs.33/- per kg which ever is lower	EXC	
5083	40012920	Pale Crepe	KG	25% or Rs.30/- per kg which ever is lower	0	0	10% of applicable MFN rate	27.5% or Rs.33/- per kg which ever is lower	EXC	
5084	40012930	Estate Brown Crepe	KG	25% or Rs.30/- per kg which ever is lower	0	0	10% of applicable MFN rate	27.5% or Rs.33/- per kg which ever is lower	EXC	
5085	40012940	Oil Extended Natural Rubber	KG	25% or Rs.30/- per kg which ever is lower	0	0	10% of applicable MFN rate	27.5% or Rs.33/- per kg which ever is lower	EXC	
5086	40012990	Other	KG	25% or Rs.30/- per kg which ever is lower	0	0	10% of applicable MFN rate	27.5% or Rs.33/- per kg which ever is lower	EXC	
5087	40013000	Balata, Gutta-Percha, Guayule, Chicle,	KG	10	0	0	1	11	EXC	

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		And Similar Natural Gums								
5088	40021100	Latex	KG	10	0	0	1	11	EIF	
5089	40021910	Oil Extended Styrene Butadiene Rubber	KG	10	0	0	1	11	EIF	
5090	40021920	Styrene Butadiene Rubber With Styrene Content Of Over 50%	KG	10	0	0	1	11	EIF	
5091	40021930	Styrene Butadiene Styrene Oil Bound Copolymer	KG	10	0	0	1	11	EIF	
5092	40021990	Other	KG	10	0	0	1	11	EIF	
5093	40022000	Butadiene Rubber (Br)	KG	10	0	0	1	11	EIF	
5094	40023100	Isobutene-Isoprene(Butyl) Rubber (Iir)	KG	10	0	0	1	11	E3	
5095	40023900	Other	KG	10	0	0	1	11	EIF	
5096	40024100	Latex	KG	10	0	0	1	11	EIF	
5097	40024900	Other	KG	10	0	0	1	11	EIF	
5098	40025100	Latex	KG	10	0	0	1	11	EIF	
5099	40025900	Other	KG	10	0	0	1	11	EXC	
5100	40026000	Isoprene Rubber (Ir)	KG	10	0	0	1	11	EIF	
5101	40027000	Ethylene-Propylene-Non-Conjugated Diene Rubber (Epdm)	KG	10	0	0	1	11	EXC	
5102	40028010	Latex	KG	10	0	0	1	11	EIF	
5103	40028020	Chemically Modified Form Of Natural Rubber Including Graft Rubber	KG	10	0	0	1	11	EIF	
5104	40028090	Other	KG	10	0	0	1	11	EIF	
5105	40029100	Latex	KG	10	0	0	1	11	EIF	
5106	40029910	Factice (Rubber Substitute Derived From Oil)	KG	10	0	0	1	11	EIF	
5107	40029920	Tread Rubber Compound, Cushion Compound, Cushion Gum And Tread	KG	10	0	0	1	11	EIF	

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		Gum For Resoling Or Repairing Or Retreading Rubber Tyres								
5108	40029990	Other	KG	10	0	0	1	11	EIF	
5109	40030000	Reclaimed Rubber In Primary Forms Or In Plates, Sheets Or Strip	KG	10	0	0	1	11	E10	
5110	40040000	Waste, Parings And Scrap Of Rubber (Other Than Hard Rubber) And Powders And Granules Obtained Therefrom.	KG	10	0	0	1	11	EIF	
5111	40051000	Compounded With Carbon Black Or Silica	KG	25% or Rs. 30 per Kg., whichever is lower	0	0	10% of applicable MFN rate	27.5% or Rs.33/- per kg which ever is lower	EXC	
5112	40052010	Can Sealing Compound	KG	25% or Rs. 30 per Kg., whichever is lower	0	0	10% of applicable MFN rate	27.5% or Rs.33/- per kg which ever is lower	EXC	
5113	40052090	Other	KG	25% or Rs. 30 per Kg., whichever is lower	0	0	10% of applicable MFN rate	27.5% or Rs.33/- per kg which ever is lower	EXC	
5114	40059110	Hospital Sheeting	KG	25% or Rs. 30 per Kg., whichever is lower	0	0	10% of applicable MFN rate	27.5% or Rs.33/- per kg which ever is lower	EXC	
5115	40059190	Other	KG	25% or Rs. 30 per Kg., whichever is lower	0	0	10% of applicable MFN rate	27.5% or Rs.33/- per kg which ever is lower	EXC	
5116	40059910	Granules Of Unvulcanised Natural Or Synthetic Rubber, Compounded, Ready For Vulcanisation	KG	25% or Rs. 30 per Kg., whichever is lower	0	0	10% of applicable MFN rate	27.5% or Rs.33/- per kg which ever is lower	EXC	
5117	40059990	Other	KG	25% or Rs. 30 per Kg.,	0	0	10% of applicable	27.5% or Rs.33/- per kg which ever	EXC	

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				whichever is lower			MFN rate	is lower		
5118	40061000	Camel-Back Strips For Retreading Rubber Tyres	KG	10	0	0	1	11	EIF	
5119	40069010	Thread, Not Covered	KG	10	0	0	1	11	E10	
5120	40069090	Other	KG	10	0	0	1	11	EXC	
5121	40070010	Thread, Not Covered	KG	10	0	0	1	11	E10	
5122	40070020	Cord, Not Covered	KG	10	0	0	1	11	EXC	
5123	40070090	Other	KG	10	0	0	1	11	EXC	
5124	40081110	Of Micro-Cellular Rubber	KG	10	0	0	1	11	E10	
5125	40081190	Other	KG	10	0	0	1	11	E10	
5126	40081910	Block Of Micro-Cellular Rubber But Not Of Latex Foam Sponge, Used In The Manufacture Of Soles, Heels Or Soles And Heels Combined, For Footwear	KG	10	0	0	1	11	EXC	
5127	40081990	Other	KG	10	0	0	1	11	EXC	
5128	40082110	Used In The Manufacture Of Soles, Heels, Or Soles And Heels Combined, For Footwear	KG	10	0	0	1	11	E10	
5129	40082120	For Resoling Or Repairing Or Retreading Rubber Typres	KG	10	0	0	1	11	EXC	
5130	40082190	Other	KG	10	0	0	1	11	EXC	
5131	40082910	Rubber Sheets And Resin Rubber Sheets For Soles And Heels	KG	10	0	0	1	11	EXC	
5132	40082920	Blocks Used In The Manufacture Of Soles , Heels Or Soles And Heels Combined, For Footwear	KG	10	0	0	1	11	EXC	
5133	40082930	Latex Foam Sponge	KG	10	0	0	1	11	EXC	
5134	40082940	Tread Rubber And Tread Packing	KG	10	0	0	1	11	EXC	

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		Strip For Resoling Are Repairing Or Retreading Rubber Tyres								
5135	40082990	Other	KG	10	0	0	1	11	EXC	
5136	40091100	Without Fittings	KG	10	0	0	1	11	EIF	
5137	40091200	With Fittings	KG	10	0	0	1	11	EIF	
5138	40092100	Without Fittings	KG	10	0	0	1	11	E10	
5139	40092200	With Fittings	KG	10	0	0	1	11	EIF	
5140	40093100	Without Fittings	KG	10	0	0	1	11	EXC	
5141	40093200	With Fittings	KG	10	0	0	1	11	EIF	
5142	40094100	Without Fittings	KG	10	0	0	1	11	E10	
5143	40094200	With Fittings	KG	10	0	0	1	11	E10	
5144	40101110	Where The Rubber Compound Content Is Less Than 25% By Weight	KG	10	0	0	1	11	EIF	
5145	40101190	Other	KG	10	0	0	1	11	EIF	
5146	40101210	Where The Rubber Compound Content Is Less Than 25% By Weight	KG	10	0	0	1	11	EXC	
5147	40101290	Other	KG	10	0	0	1	11	EIF	
5148	40101910	Where The Rubber Compound Content Is Less Than 25% By Weight	KG	10	0	0	1	11	EIF	
5149	40101990	Other	KG	10	0	0	1	11	EIF	
5150	40103110	Where The Rubber Compound Content Is Less Than 25% By Weight	KG	10	0	0	1	11	EXC	
5151	40103190	Other	KG	10	0	0	1	11	E10	
5152	40103210	Where The Rubber Compound Content Is Less Than 25% By Weight	KG	10	0	0	1	11	EXC	
5153	40103290	Other	KG	10	0	0	1	11	E10	
5154	40103310	Where The Rubber Compound Content Is Less Than 25% By Weight	KG	10	0	0	1	11	EIF	

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5155	40103390	Other	KG	10	0	0	1	11	EIF	
5156	40103410	Where The Rubber Compound Content Is Less Than 25% By Weight	KG	10	0	0	1	11	EXC	
5157	40103490	Other	KG	10	0	0	1	11	E10	
5158	40103510	Where The Rubber Compound Content Is Less Than 25% By Weight	KG	10	0	0	1	11	E10	
5159	40103590	Other	KG	10	0	0	1	11	E10	
5160	40103610	Where The Rubber Compound Content Is Less Than 25% By Weight	KG	10	0	0	1	11	EIF	
5161	40103690	Other	KG	10	0	0	1	11	EIF	
5162	40103911	Endless Flat Belt	KG	10	0	0	1	11	EIF	
5163	40103912	Ply Belting	KG	10	0	0	1	11	EIF	
5164	40103919	Other	KG	10	0	0	1	11	EIF	
5165	40103991	Endless Flat Belt	KG	10	0	0	1	11	EIF	
5166	40103992	Ply Belting	KG	10	0	0	1	11	EIF	
5167	40103999	Other	KG	10	0	0	1	11	EIF	
5168	40111010	Radials	Pieces/ Items	15	0	0	1.5	16.5	EXC	
5169	40111090	Other	Pieces/ Items	10	0	0	1	11	EXC	
5170	40112010	Radials	Pieces/ Items	15	0	0	1.5	16.5	EXC	
5171	40112090	Other	Pieces/ Items	10	0	0	1	11	EXC	
5172	40113000	Of A Kind Used On Aircraft	Pieces/ Items	2.5	0.5	0	0	3	EXC	
5173	40114010	For Motor Cycles	Pieces/ Items	10	0	0	1	11	EXC	

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5174	40114020	For Motor Scooters	Pieces/ Items	10	0	0	1	11	EXC	
5175	40114090	Other	Pieces/ Items	10	0	0	1	11	EXC	
5176	40115010	Multi-Cellular Polyurethane (Mcp) Tubeless Tyre	Pieces/ Items	10	0	0	1	11	EXC	
5177	40115090	Other	Pieces/ Items	10	0	0	1	11	EXC	
5178	40117000	Of A Kind Used On Agricultural Or Forestry Vehicles And Machines	Pieces/ Items	10	0	0	1	11	EXC	
5179	40118000	Of A Kind Used On Construction, Mining Or Industrial Handling Vehicles And Machines	Pieces/ Items	10	0	0	1	11	EXC	
5180	40119000	Other	Pieces/ Items	10	0	0	1	11	EXC	
5181	40121100	Of A Kind Used On Motor Cars (Including Station Wagons And Racing Cars)	Pieces/ Items	10	0	0	1	11	EXC	
5182	40121200	Of A Kind Used On Buses Or Lorries	Pieces/ Items	10	0	0	1	11	E10	
5183	40121300	Of A Kind Used On Aircraft	Pieces/ Items	10	0	0	1	11	EIF	
5184	40121910	For Two Wheeler	Pieces/ Items	10	0	0	1	11	EXC	
5185	40121990	Other	Pieces/ Items	10	0	0	1	11	EXC	
5186	40122010	For Buses, Lorries And Earth Moving Equipment Including Bigger Size Vehicles And Light Commercial Vehicles	Pieces/ Items	10	0	0	1	11	E10	
5187	40122020	For Passenger Automobile Vehicles, Including Two Wheelers, Three Wheelers And Personal Type Vehicles	Pieces/ Items	10	0	0	1	11	E10	

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5188	40122090	Other	Pieces/ Items	10	0	0	1	11	E10	
5189	40129010	Solid Rubber Tyres For Motor Vehicles	KG	10	0	0	1	11	E10	
5190	40129020	Solid Rubber Tyres For Other Vehicles	KG	10	0	0	1	11	E10	
5191	40129030	Tyre With Metal Framework	KG	10	0	0	1	11	E10	
5192	40129041	Of A Kind Used In Two-Wheeled And Three- Wheeled Motor Vehicles	KG	10	0	0	1	11	EXC	
5193	40129049	Other	KG	10	0	0	1	11	E10	
5194	40129050	Tyre Treads, Interchangeable	KG	10	0	0	1	11	E10	
5195	40129090	Other	KG	10	0	0	1	11	E10	
5196	40131010	For Motor Car	Pieces/ Items	10	0	0	1	11	EIF	
5197	40131020	For Lorry And Buses	Pieces/ Items	10	0	0	1	11	EIF	
5198	40132000	Of A Kind Used On Bicycles	Pieces/ Items	10	0	0	1	11	EIF	
5199	40139010	For Aircraft	Pieces/ Items	10	0	0	1	11	EIF	
5200	40139020	For Motor Cycle	Pieces/ Items	10	0	0	1	11	EIF	
5201	40139030	For Off The Road Vehicles, Not Elsewher Specified	Pieces/ Items	10	0	0	1	11	EIF	
5202	40139041	Rear Tyres	Pieces/ Items	10	0	0	1	11	EIF	
5203	40139049	Other	Pieces/ Items	10	0	0	1	11	EIF	
5204	40139050	Of A Kind Used In Tyres Of Cycle Rickshaws And Three-Wheeled Powered Cycle-Rickshaws	Pieces/ Items	10	0	0	1	11	EIF	
5205	40139090	Other	Pieces/	10	0	0	1	11	EIF	

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			Items							
5206	40141010	Rubber Contraceptives, Male (Condoms)	KG	0	0	0	0	0	E5	
5207	40141020	Rubber Contraceptives, Female (Diaphragms), Such As Cervical Caps	KG	0	0	0	0	0	E5	
5208	40149010	Hot Water Bottles	KG	10	0	0	1	11	E5	
5209	40149020	Ice Bags	KG	10	0	0	1	11	EIF	
5210	40149030	Feeding Bottle Nipples	KG	10	0	0	1	11	EXC	
5211	40149090	Other	KG	10	0	0	1	11	EXC	
5212	40151200	Of A Kind Used For Medical, Surgical, Dental Or Veterinary Purposes	Pairs	10	0	0	1	11	R10 to 50%	
5213	40151900	Other	Pairs	10	0	0	1	11	EIF	
5214	40159010	Rubber Apron	Pairs	10	0	0	1	11	EIF	
5215	40159020	Labels	KG	10	0	0	1	11	EIF	
5216	40159030	Industrial Gloves	Pairs	10	0	0	1	11	EIF	
5217	40159091	Diving Suits	KG	10	0	0	1	11	EIF	
5218	40159099	Other	KG	10	0	0	1	11	EIF	
5219	40161000	Of Cellular Rubber	KG	10	0	0	1	11	EIF	
5220	40169100	Floor Coverings And Mats	KG	10	0	0	1	11	EIF	
5221	40169200	Erasers	KG	10	0	0	1	11	EIF	
5222	40169310	Patches For Puncture Repair Of Self-Vulcanizing Rubber Or A Rubber Backing	KG	10	0	0	1	11	E10	
5223	40169320	Rubber Ring (O-Ring)	KG	10	0	0	1	11	E10	
5224	40169330	Rubber Seals (Oil Seals And The Like)	KG	10	0	0	1	11	E10	
5225	40169340	Gaskets	KG	10	0	0	1	11	E10	

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5226	40169350	Washers	KG	10	0	0	1	11	E10	
5227	40169360	Plugs	KG	10	0	0	1	11	E10	
5228	40169390	Other	KG	10	0	0	1	11	EXC	
5229	40169400	Boat Or Dock Fenders, Whether Or Not Inflatable	KG	10	0	0	1	11	EIF	
5230	40169510	Air Mattresses	KG	10	0	0	1	11	EIF	
5231	40169590	Other	KG	20	0	0	2	22	EIF	
5232	40169910	Rubber Cots For Textile Industry	KG	10	0	0	1	11	E10	
5233	40169920	Rubber Bands	KG	10	0	0	1	11	E10	
5234	40169930	Rubber Thread	KG	10	0	0	1	11	E10	
5235	40169940	Rubber Blankets	KG	10	0	0	1	11	E10	
5236	40169950	Rubber Cushion	KG	10	0	0	1	11	E10	
5237	40169960	Rubber Bush	KG	10	0	0	1	11	E10	
5238	40169970	Ear Plugs	KG	10	0	0	1	11	E10	
5239	40169980	Stoppers	KG	10	0	0	1	11	E10	
5240	40169990	Other articles of vulcanized rubber other than hard rubber [other than (i) natural rubber latex made balloons (ii) microphone rubber case for cellular mobile phones (iii) sensor rubber case/ sealing gasket including cases from rubbers like SBR/EPDM/CR/CS/Silicone and all other individual rubbers and comboinations of rubbers for cellular mobuile phones]	KG	10	0	0	1	11	E7	
		following articles of vulcanized rubber other than hard rubber (i) natural rubber latex made balloons (ii) microphone rubber case for cellular mobile phones (iii) sensor rubber case/	KG	20	0	0	2	22	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		sealing gasket including cases from rubbers like SBR/EPDM/CR/CS/Silicone and all other individual rubbers and comboinations of rubbers for cellular mobuile phones]								
5241	40170010	Plates, Sheets, Rods And Tubes, etc , of Ebonite And Vulcanite	KG	10	0	0	1	11	EIF	
5242	40170020	Scrap, Waste, And Powder Of Hardened Rubber (Ebonite And Vulcanite)	KG	10	0	0	1	11	EIF	
5243	40170030	Printers' Rollers	KG	10	0	0	1	11	EIF	
5244	40170040	Textile Rollers	KG	10	0	0	1	11	EIF	
5245	40170050	Type Writers And Cyclostyling Rollers	KG	10	0	0	1	11	EIF	
5246	40170090	Other	KG	10	0	0	1	11	EIF	
5247	41012010	Of Cow, Including Cow Calf	KG	0	0	0	0	0	EIF	
5248	41012020	Of Buffalo, Including Buffalo Calf	KG	0	0	0	0	0	EIF	
5249	41012090	Other	KG	0	0	0	0	0	EIF	
5250	41015010	Of Cow, Including Cow Calf	KG	0	0	0	0	0	EIF	
5251	41015020	Of Buffalo, Including Buffalo Calf	KG	0	0	0	0	0	EIF	
5252	41015090	Other	KG	0	0	0	0	0	EIF	
5253	41019010	Of Cow, Including Cow Calf	KG	0	0	0	0	0	EIF	
5254	41019020	Of Buffalo, Including Buffalo Calf	KG	0	0	0	0	0	EIF	
5255	41019090	Other	KG	0	0	0	0	0	EIF	
5256	41021010	Sheep Skins	KG	0	0	0	0	0	EIF	
5257	41021020	Pelts Of Baby Lambs	KG	0	0	0	0	0	EIF	
5258	41021030	Lamb Skins Other Than Pelts	KG	0	0	0	0	0	EIF	
5259	41022110	Sheep Skins	KG	0	0	0	0	0	EIF	

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5260	41022120	Lamb Skins	KG	0	0	0	0	0	EIF	
5261	41022130	Lamb Pelt	KG	0	0	0	0	0	EIF	
5262	41022910	Sheep Skins	KG	0	0	0	0	0	EIF	
5263	41022920	Lamb Skins	KG	0	0	0	0	0	EIF	
5264	41032000	Of Reptiles	KG	0	0	0	0	0	EIF	
5265	41033000	Of Swine	KG	0	0	0	0	0	EIF	
5266	41039000	Other	KG	0	0	0	0	0	EIF	
5267	41041100	Full Grains, Unsplit; Grain Splits	KG	10	0	0	1	11	EIF	
5268	41041900	Other	KG	10	0	0	1	11	EIF	
5269	41044100	Full Grains, Unsplit; Grain Splits	KG	10	0	0	1	11	EIF	
5270	41044900	Other	KG	10	0	0	1	11	EIF	
5271	41051000	In The Wet State (Including Wet-Blue)	KG	10	0	0	1	11	EIF	
5272	41053000	In The Dry State (Crust)	KG	10	0	0	0	10	EIF	
5273	41062100	In The Wet State (Including Wet-Blue)	KG	10	0	0	1	11	EIF	
5274	41062200	In The Dry State (Crust)	KG	10	0	0	0	10	EIF	
5275	41063100	In The Wet State (Including Wet-Blue)	KG	10	0	0	1	11	EIF	
5276	41063200	In The Dry State (Crust)	KG	10	0	0	1	11	EIF	
5277	41064000	Of Reptiles	KG	10	0	0	1	11	EIF	
5278	41069100	In The Wet State (Including Wet-Blue)	KG	10	0	0	1	11	EIF	
5279	41069200	In The Dry State (Crust)	KG	10	0	0	1	11	EIF	
5280	41071100	Full Grains, Unsplit	KG	10	0	0	1	11	EIF	
5281	41071200	Grain Splits	KG	10	0	0	1	11	EIF	
5282	41071900	Other	KG	10	0	0	1	11	EIF	
5283	41079100	Full Grains, Unsplit	KG	10	0	0	1	11	EIF	
5284	41079200	Grain Splits	KG	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
5285	41079900	Other	KG	10	0	0	1	11	EIF	
5286	41120000	Leather Further Prepared After Tanning Or Crusting, Including Parchment-Dressed Leather, Of Sheep Or Lamp, Without Wool On, Whether Or Not Split, Other Than Leather Of Heading 4114	KG	10	0	0	1	11	EIF	
5287	41131000	Of Goats Or Kids	KG	10	0	0	1	11	EIF	
5288	41132000	Of Swine	KG	10	0	0	1	11	EIF	
5289	41133000	Of Reptiles	KG	10	0	0	1	11	EIF	
5290	41139000	Other	KG	10	0	0	1	11	EIF	
5291	41141000	Chamois (Including Combination Chamois) Leather	KG	10	0	0	1	11	EIF	
5292	41142010	Patent Leather And Patent Laminated Leather	KG	10	0	0	1	11	EIF	
5293	41142020	Metallised Leather	KG	10	0	0	1	11	EIF	
5294	41151000	Composition Leather With A Basis Of Leather Of Leather Fiber , In Slabs, Sheets Or Strip, Whether Or Not Rolls	KG	10	0	0	1	11	EIF	
5295	41152010	Cuttings Of Leather	KG	10	0	0	1	11	EIF	
5296	41152090	Other	KG	10	0	0	1	11	EIF	
5297	42010000	Saddlery And Harness For Any Animal (Including Traces, Leads, Knee Pads, Muzzles, Saddle Cloths, Saddle Bags, Dog Coats And The Like), Of Any Material	Pieces/ Items	10	0	0	1	11	E7	
5298	42021110	Travel Goods (Trunks, Suit-Cases, Sports Bags And Other Similar Items) Of Leather	Pieces/ Items	15	0	0	1.5	16.5	E7	
5299	42021120	Toilet Bags And Cases, Of Leather	Pieces/ Items	15	0	0	1.5	16.5	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
5300	42021130	Satchels	Pieces/ Items	15	0	0	1.5	16.5	E7	
5301	42021140	Brief Cases	Pieces/ Items	15	0	0	1.5	16.5	E7	
5302	42021150	Executive Cases	Pieces/ Items	15	0	0	1.5	16.5	E7	
5303	42021160	Vanity Cases	Pieces/ Items	15	0	0	1.5	16.5	E7	
5304	42021170	Attache Cases	Pieces/ Items	15	0	0	1.5	16.5	E10	
5305	42021190	Other	Pieces/ Items	15	0	0	1.5	16.5	E7	
5306	42021210	Toilet Cases	Pieces/ Items	15	0	0	1.5	16.5	EIF	
5307	42021220	Plastic Moulded Suit-Cases	Pieces/ Items	15	0	0	1.5	16.5	EIF	
5308	42021230	Plastic Moulded Brief Cases	Pieces/ Items	15	0	0	1.5	16.5	EIF	
5309	42021240	Satchels	Pieces/ Items	15	0	0	1.5	16.5	EIF	
5310	42021250	Other Travel Goods	Pieces/ Items	15	0	0	1.5	16.5	EXC	
5311	42021260	Brief Cases	Pieces/ Items	15	0	0	1.5	16.5	EIF	
5312	42021270	Executive Cases Other Than Plastic Moulded	Pieces/ Items	15	0	0	1.5	16.5	EIF	
5313	42021280	Vanity Cases	Pieces/ Items	15	0	0	1.5	16.5	EIF	
5314	42021290	Other	Pieces/ Items	15	0	0	1.5	16.5	EXC	
5315	42021910	Travel Goods (Trunks, Suit-Cases,	Pieces/	15	0	0	1.5	16.5	E7	

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		Sports Bags, And Other Similar Items) Of Leather	Items							
5316	42021920	Toilet Cases	Pieces/ Items	15	0	0	1.5	16.5	E7	
5317	42021930	Satchels	Pieces/ Items	15	0	0	1.5	16.5	E7	
5318	42021940	Brief Cases (Other Than Plastic Moulded)	Pieces/ Items	15	0	0	1.5	16.5	E7	
5319	42021950	Executive Cases	Pieces/ Items	15	0	0	1.5	16.5	E7	
5320	42021960	Vanity Cases	Pieces/ Items	15	0	0	1.5	16.5	E7	
5321	42021990	Other	Pieces/ Items	15	0	0	1.5	16.5	E7	
5322	42022110	Hand Bags For Ladies	Pieces/ Items	15	0	0	1.5	16.5	E7	
5323	42022120	Vanity Bags	Pieces/ Items	15	0	0	1.5	16.5	EIF	
5324	42022190	Other	Pieces/ Items	15	0	0	1.5	16.5	EIF	
5325	42022210	Hand Bags And Shopping Bags Of Artificial Plastic Material	Pieces/ Items	15	0	0	1.5	16.5	EXC	
5326	42022220	Hand Bags And Shopping Bags Of Cotton	Pieces/ Items	15	0	0	1.5	16.5	EIF	
5327	42022230	Hand Bags And Shopping Bags Of Jute	Pieces/ Items	15	0	0	1.5	16.5	EIF	
5328	42022240	Vanity Bags	Pieces/ Items	15	0	0	1.5	16.5	EIF	
5329	42022290	Other	Pieces/ Items	15	0	0	1.5	16.5	EIF	
5330	42022910	Hand Bags Of Other Materials Excluding Wicker-Work Or Basket	Pieces/	15	0	0	1.5	16.5	E7	

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		Work	Items							
5331	42022990	Other	Pieces/ Items	15	0	0	1.5	16.5	EIF	
5332	42023110	Jewellery Box	Pieces/ Items	15	0	0	1.5	16.5	E7	
5333	42023120	Wallets And Purses Of Leather	Pieces/ Items	15	0	0	1.5	16.5	E7	
5334	42023190	Other	Pieces/ Items	15	0	0	1.5	16.5	E7	
5335	42023210	Jewellery Box	Pieces/ Items	15	0	0	1.5	16.5	E7	
5336	42023290	Other	Pieces/ Items	15	0	0	1.5	16.5	E7	
5337	42023910	Jewellery Box	Pieces/ Items	15	0	0	1.5	16.5	E7	
5338	42023990	Other	Pieces/ Items	15	0	0	1.5	16.5	E7	
5339	42029100	With Outer Surface Of Leather, Of Composition Leather Or Of Patent Leather	Pieces/ Items	15	0	0	1.5	16.5	E7	
5340	42029200	With Outer Surface Of Sheeting Of Plastics Or Of Textile Materials	Pieces/ Items	15	0	0	1.5	16.5	EXC	
5341	42029900	Other	Pieces/ Items	15	0	0	1.5	16.5	E7	
5342	42031010	Jackets And Jerseys	KG	10	0	0	1	11	EIF	
5343	42031090	Other	KG	10	0	0	1	11	EIF	
5344	42032110	Gloves	KG	10	0	0	1	11	E7	
5345	42032120	Mittens And Mitts	KG	10	0	0	1	11	E7	
5346	42032910	Gloves For Use In Industry	KG	10	0	0	1	11	E7	
5347	42032920	Other Gloves	KG	10	0	0	1	11	EIF	

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5348	42032930	Mittens And Mitts	KG	10	0	0	1	11	E7	
5349	42033000	Belts And Bandoliers	KG	10	0	0	1	11	E7	
5350	42034010	Aprons	KG	10	0	0	1	11	E7	
5351	42034020	Semi Chrome Grain Garments	KG	10	0	0	1	11	E7	
5352	42034090	Other	KG	10	0	0	1	11	E7	
5353	42050011	Welt	KG	10	0	0	1	11	E7	
5354	42050019	Other	KG	10	0	0	1	11	E7	
5355	42050020	Leather Sofa Cover	KG	10	0	0	1	11	E7	
5356	42050090	Other	KG	10	0	0	1	11	R5 to 50%	
5357	42060010	For Rackets	KG	10	0	0	1	11	E5	
5358	42060090	Other	KG	10	0	0	1	11	E5	
5359	43011000	Of Mink, Whole, With Or Without Head, Tail Or Paws	Pieces/ Items	15	0	0	1.5	16.5	E3	
5360	43013000	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	Pieces/ Items	0	0	0	0	0	EIF	
5361	43016000	Of Fox, Whole, With Or Without Head, Tail Or Paws	Pieces/ Items	15	0	0	1.5	16.5	E3	
5362	43018000	Other Furskins, Whole, With Or Without Head, Tail Or Paws	Pieces/ Items	15	0	0	1.5	16.5	E5	
5363	43019000	Heads, Tails, Paws And Other Pieces Or Cuttings, Suitable For Furriers' Use	KG	15	0	0	1.5	16.5	E5	
5364	43021100	Of Mink	Pieces/ Items	10	0	0	1	11	E3	
5365	43021910	Calf Skins, With Hair On, Tanned Or Dressed	Pieces/ Items	10	0	0	1	11	E5	
5366	43021920	Hides Or Skins Of Other Bovine And	Pieces/	10	0	0	1	11	E5	

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		Equine Animals With Hair On, Tanned Or Dressed	Items							
5367	43021930	Goat (Common) And Kid Skins With Hair On, Tanned Or Dressed	Pieces/ Items	10	0	0	1	11	E5	
5368	43021940	Tiger-Cat Skins	Pieces/ Items	10	0	0	1	11	E3	
5369	43021990	Hides And Skins Of Other Animals With Hair On, Tanned Or Dressed	Pieces/ Items	10	0	0	1	11	E5	
5370	43022000	Heads, Tails, Paws And Other Pieces Or Cuttings, Not Assembled	KG	10	0	0	1	11	E5	
5371	43023000	Whole Skins And Pieces Or Cuttings Thereof, Assembled	KG	10	0	0	1	11	E5	
5372	43031010	Of Wild Animals Covered Under Wild Life Protection Act,1972	KG	10	0	0	1	11	E3	
5373	43031020	Of Animals Covered Under Convention On International Trade Of Endangered Species (Cites), Other Than Those Of Tariff Item 43031010	KG	10	0	0	1	11	E5	
5374	43031090	Other	KG	10	0	0	1	11	E5	
5375	43039010	Of Wild Animals Covered Under Wild Life Protection Act,1972	KG	10	0	0	1	11	EIF	
5376	43039020	Of Animals Covered Underconvention On International Trade Of Endangered Species (Cites) Other Than Those Of Item 43039010	KG	10	0	0	1	11	EIF	
5377	43039090	Other	KG	10	0	0	1	11	EIF	
5378	43040011	Artificial Fur As Trimmings And Embellishments For Garments, Made Ups, Knitwear, Plastic And Leather Goods	KG	10	0	0	1	11	E5	
5379	43040019	Other	KG	10	0	0	1	11	E5	
5380	43040020	Articles Of Artificial Fur	KG	10	0	0	1	11	E5	

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5381	44011110	In Logs	Metric Ton	5	0	0	0.5	5.5	EIF	
5382	44011190	Other	Metric Ton	5	0	0	0.5	5.5	EIF	
5383	44011210	In Logs	Metric Ton	5	0	0	0.5	5.5	EIF	
5384	44011290	Other	Metric Ton	5	0	0	0.5	5.5	EIF	
5385	44012100	Coniferous	Metric Ton	5	0	0	0.5	5.5	EIF	
5386	44012200	Non-Coniferous	Metric Ton	5	0	0	0.5	5.5	EIF	
5387	44013100	Wood Pellets	Metric Ton	5	0	0	0.5	5.5	EIF	
5388	44013200	Wood Briquettes	Metric Ton	5	0	0	0.5	5.5	EXC	
5389	44013900	Other	Metric Ton	5	0	0	0.5	5.5	EXC	
5390	44014100	Sawdust	Metric Ton	5	0	0	0.5	5.5	EIF	
5391	44014900	Other	Metric Ton	5	0	0	0.5	5.5	EIF	
5392	44021000	Of Bamboo	Metric Ton	5	0	0	0.5	5.5	E5	
5393	44022010	Of Coconut Shell	Metric Ton	5	0	0	0.5	5.5	E5	
5394	44022090	Other	Metric Ton	5	0	0	0.5	5.5	E5	
5395	44029000	Other	Metric Ton	5	0	0	0.5	5.5	E5	
5396	44031100	Coniferous	Cubic Meter	5	0	0	0.5	5.5	EIF	
5397	44031200	Non-Coniferous	Cubic Meter	5	0	0	0.5	5.5	EIF	
5398	44032110	Saw Logs And Veneer Logs	Cubic Meter	5	0	0	0.5	5.5	EIF	
5399	44032120	Poles, Pilings And Posts	Cubic Meter	5	0	0	0.5	5.5	EIF	
5400	44032190	Other	Cubic Meter	5	0	0	0.5	5.5	EIF	
5401	44032210	Saw Logs And Veneer Logs	Cubic Meter	5	0	0	0.5	5.5	EIF	
5402	44032220	Poles, Pilings And Posts	Cubic Meter	5	0	0	0.5	5.5	EIF	
5403	44032290	Other	Cubic Meter	5	0	0	0.5	5.5	EIF	
5404	44032310	Saw Logs And Veneer Logs	Cubic Meter	5	0	0	0.5	5.5	EIF	
5405	44032320	Poles, Pilings And Posts	Cubic Meter	5	0	0	0.5	5.5	EIF	

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5406	44032390	Other	Cubic Meter	5	0	0	0.5	5.5	EIF	
5407	44032410	Saw Logs And Veneer Logs	Cubic Meter	5	0	0	0.5	5.5	EIF	
5408	44032420	Poles, Pilings And Posts	Cubic Meter	5	0	0	0.5	5.5	EIF	
5409	44032490	Other	Cubic Meter	5	0	0	0.5	5.5	EIF	
5410	44032510	Saw Logs And Veneer Logs	Cubic Meter	5	0	0	0.5	5.5	EIF	
5411	44032520	Poles, Pilings And Posts	Cubic Meter	5	0	0	0.5	5.5	EIF	
5412	44032590	Other	Cubic Meter	5	0	0	0.5	5.5	EIF	
5413	44032610	Saw Logs And Veneer Logs M3 5% -	Cubic Meter	5	0	0	0.5	5.5	EIF	
5414	44032620	Poles, Pilings And Posts M3 5% -	Cubic Meter	5	0	0	0.5	5.5	EIF	
5415	44032690	Other M3 5% -	Cubic Meter	5	0	0	0.5	5.5	EIF	
5416	44034100	Dark Red Meranti, Light Red Meranti And Meranti Bakau	Cubic Meter	5	0	0	0.5	5.5	EIF	
5417	44034200	Teak Wood	Cubic Meter	5	0	0	0.5	5.5	EIF	
5418	44034900	Other	Cubic Meter	5	0	0	0.5	5.5	EIF	
5419	44039100	Of Oak (Quercus Spp.)	Cubic Meter	5	0	0	0.5	5.5	EIF	
5420	44039300	Of Beech (Fagus Spp.), Of Which Any Cross-Sectional Dimension Is 15 Cm Or More	Cubic Meter	5	0	0	0.5	5.5	EIF	
5421	44039400	Of Beech (Fagus Spp.), Other	Cubic Meter	5	0	0	0.5	5.5	EIF	
5422	44039500	Of Birch (Betula Spp.), Of Which Any Cross-Sectional Dimension Is 15 Cm Or More	Cubic Meter	5	0	0	0.5	5.5	EIF	
5423	44039600	Of Birch (Betula Spp.), Other	Cubic Meter	5	0	0	0.5	5.5	EIF	
5424	44039700	Of Popular And Aspen (Populus Spp.)	Cubic Meter	5	0	0	0.5	5.5	EIF	
5425	44039800	Of Eucalyptus (Eucalyptus Spp.)	Cubic Meter	5	0	0	0.5	5.5	EIF	
5426	44039911	Andaman Padauk (Pterocarous Dalbaergiodes)	Cubic Meter	5	0	0	0.5	5.5	EIF	

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5427	44039912	Bonsum (Phoebe Goalparensis)	Cubic Meter	5	0	0	0.5	5.5	EIF	
5428	44039913	Gurgan (Dipterocarpus Alatus)	Cubic Meter	5	0	0	0.5	5.5	EIF	
5429	44039914	Khair (Acacia Catechu)	Cubic Meter	5	0	0	0.5	5.5	EIF	
5430	44039915	Lampati (Duabanga Grandiflora)	Cubic Meter	5	0	0	0.5	5.5	EIF	
5431	44039916	Laurel (Terminalia Alata)	Cubic Meter	5	0	0	0.5	5.5	EIF	
5432	44039917	Paliwood (Palaquium Elliplicum)	Cubic Meter	5	0	0	0.5	5.5	EIF	
5433	44039918	Red Sanders (Pterocar Pus Sautatinus)	Cubic Meter	5	0	0	0.5	5.5	EXC	
5434	44039919	Rose Wood (Dalbergea Latifolio)	Cubic Meter	5	0	0	0.5	5.5	EIF	
5435	44039921	Sal (Chorea Robusta)	Cubic Meter	5	0	0	0.5	5.5	EIF	
5436	44039922	Sandal Wood (Santalum Alburn)	Cubic Meter	5	0	0	0.5	5.5	EIF	
5437	44039923	Semul (Bombax Ceiba)	Cubic Meter	5	0	0	0.5	5.5	EIF	
5438	44039924	Walnut Wood (Juglans Binata)	Cubic Meter	5	0	0	0.5	5.5	EIF	
5439	44039925	Anjam (Hardwickia Binata)	Cubic Meter	5	0	0	0.5	5.5	EIF	
5440	44039927	Sissoo (Dalbergia Sisso)	Cubic Meter	5	0	0	0.5	5.5	EIF	
5441	44039928	White Cedar [Dysozylum Malabaricum]	Cubic Meter	5	0	0	0.5	5.5	EIF	
5442	44039990	Other	Cubic Meter	5	0	0	0.5	5.5	EIF	
5443	44041000	Coniferous	KG	10	0	0	1	11	EIF	
5444	44042010	Wooden Sticks, Roughly Trimmed But Not Turned, Bent Or Otherwise Worked, Suitable For The Manufacture Of Walking Sticks, Tool Handles, Split Poles, Piles, Pickets, Stakes And The Like	KG	10	0	0	1	11	EXC	
5445	44042020	Drawn Wood	KG	10	0	0	1	11	EIF	
5446	44042090	Other	KG	10	0	0	1	11	EIF	
5447	44050000	Wood Wool; Wood Flour	KG	10	0	0	1	11	EIF	

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5448	44061100	Coniferous	KG	10	0	0	1	11	EXC	
5449	44061200	Non-Coniferous	KG	10	0	0	1	11	EXC	
5450	44069100	Coniferous	KG	10	0	0	1	11	EXC	
5451	44069200	Non-Coniferous	KG	10	0	0	1	11	EXC	
5452	44071100	Of Pine (Pinus Spp.)	Cubic Meter	10	0	0	1	11	EIF	
5453	44071200	Of Fir (Abies Spp.) And Spruce (Picea Spp.)	Cubic Meter	10	0	0	1	11	EIF	
5454	44071300	Of S-P-F (Spruce (Picea Spp.), Pine (Pinus Spp.), And Fir (Abies Spp.))	Cubic Meter	10	0	0	1	11	EIF	
5455	44071400	Of Hem-Fir (Western Hemlock	Cubic Meter	10	0	0	1	11	EIF	
5456	44071910	Douglas Fir (Pseudotsuga Menziesii)	Cubic Meter	10	0	0	1	11	EIF	
5457	44071990	Other	Cubic Meter	10	0	0	1	11	EIF	
5458	44072100	Mahogany (Swietenia Spp.)	Cubic Meter	10	0	0	1	11	EIF	
5459	44072200	Virola, Imbuia And Balsa	Cubic Meter	10	0	0	1	11	EIF	
5460	44072300	Teak	Cubic Meter	10	0	0	1	11	EIF	
5461	44072500	Dark Red Meranti, Light Red Meranti And Meranti Bakau	Cubic Meter	10	0	0	1	11	EIF	
5462	44072600	White Lauan, White Meranti, White Seraya, Yellow Meranti And Alan	Cubic Meter	10	0	0	1	11	EIF	
5463	44072700	Sapelli	Cubic Meter	10	0	0	1	11	EIF	
5464	44072800	Iroko	Cubic Meter	10	0	0	1	11	EIF	
5465	44072900	Other	Cubic Meter	10	0	0	1	11	EIF	
5466	44079100	Of Oak (Quercus Spp.)	Cubic Meter	10	0	0	1	11	EIF	
5467	44079200	Of Beech (Fagus Spp.)	Cubic Meter	10	0	0	1	11	EIF	
5468	44079300	Of Maple	Cubic Meter	10	0	0	1	11	EIF	
5469	44079400	Of Cherry	Cubic Meter	10	0	0	1	11	EIF	

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5470	44079500	Of Ash	Cubic Meter	10	0	0	1	11	EIF	
5471	44079600	Of Birch (Betula Spp.)	Cubic Meter	10	0	0	1	11	EIF	
5472	44079700	Of Poplar And Aspen (Populus Spp.)	Cubic Meter	10	0	0	1	11	EIF	
5473	44079920	Willow	Cubic Meter	10	0	0	1	11	EIF	
5474	44079990	Other	Cubic Meter	10	0	0	1	11	EIF	
5475	44081010	Sheets For Plywood	KG	10	0	0	1	11	EIF	
5476	44081020	Oak Wood Veneer	KG	10	0	0	1	11	EIF	
5477	44081030	Veneer Sheets, For Match Boxes And Match Splints	KG	10	0	0	1	11	EIF	
5478	44081090	Other	KG	10	0	0	1	11	EIF	
5479	44083110	Sheets For Plywood	KG	10	0	0	1	11	EIF	
5480	44083120	Veneer Sheets (Of Rose Wood)	KG	10	0	0	1	11	EIF	
5481	44083130	Veneer Sheets, For Match Boxes And Match Splints	KG	10	0	0	1	11	EIF	
5482	44083190	Other	KG	10	0	0	1	11	EIF	
5483	44083910	Sheets For Plywoods	KG	10	0	0	1	11	EIF	
5484	44083920	Veneer Sheets (Of Rose Wood)	KG	10	0	0	1	11	EIF	
5485	44083930	Veneer Sheets, For Match Boxes And Match Splints	KG	10	0	0	1	11	EIF	
5486	44083990	Other	KG	10	0	0	1	11	EIF	
5487	44089010	Sheets For Plywoods	KG	10	0	0	1	11	EIF	
5488	44089020	Veneer Sheets, For Match Boxes And Match Splints	KG	10	0	0	1	11	EIF	
5489	44089090	Other	KG	10	0	0	1	11	EIF	
5490	44091010	Planned, Tongued, Grooved, Rebated, Chamfered, V-Jointed, And The Like But Not Further Moulded	KG	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
5491	44091020	Beadings, & Mouldings (Including Moulded, Skirting & Other Moulded Boards)	KG	10	0	0	1	11	EIF	
5492	44091090	Other	KG	10	0	0	1	11	EIF	
5493	44092100	Non-Coniferous: Of Bamboo	KG	10	0	0	1	11	EXC	
5494	44092200	Of Tropical Wood	KG	10	0	0	1	11	EIF	
5495	44092910	Planed,Tongued,Grooved,Rebated,Chamfered,V-Jointed And The Like But Not Futher Moulded	KG	10	0	0	1	11	EIF	
5496	44092920	Beadings And Mouldings	KG	10	0	0	1	11	EIF	
5497	44092990	Other	KG	10	0	0	1	11	EIF	
5498	44101110	Plain Particle Boards	KG	10	0	0	1	11	EIF	
5499	44101120	Insulation Board And Hardboard	KG	10	0	0	1	11	EIF	
5500	44101130	Veneered Particle Board, Not Having Decorative Veneers On Any Face	KG	10	0	0	1	11	EIF	
5501	44101190	Other	KG	10	0	0	1	11	EIF	
5502	44101210	Unworked Or Not Further Worker Worked Than Sanded	KG	10	0	0	1	11	EIF	
5503	44101290	Other	KG	10	0	0	1	11	EIF	
5504	44101900	Other	KG	10	0	0	1	11	EIF	
5505	44109010	Plain Particle Boards	KG	10	0	0	1	11	EIF	
5506	44109020	Insulation Board And Hardboard	KG	10	0	0	1	11	EIF	
5507	44109030	Veneered Particle Board, Not Having Decorative Veneers Of Any Face	KG	10	0	0	1	11	EIF	
5508	44109040	Of Coir	KG	10	0	0	1	11	EXC	
5509	44109050	Of Coir Of Jute Fibre	KG	10	0	0	1	11	EXC	
5510	44109090	Other	KG	10	0	0	1	11	EIF	
5511	44111200	Medium Density Fibre Board: Of A	KG	10	0	0	1	11	EIF	

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		Thickness Not Exceeding 5Mm								
5512	44111300	Of A Thickness Exceeding 5Mm But Not Exceeding 9Mm	KG	10	0	0	1	11	E7	
5513	44111400	Of A Thickness Exceeding 9Mm	KG	10	0	0	1	11	E7	
5514	44119211	Of A Density Exceeding 0.8Gm/Cm3:Not Mechanically Worked Or Surface Covered:Hardboard	KG	10	0	0	1	11	EIF	
5515	44119219	Other	KG	10	0	0	1	11	EIF	
5516	44119221	Hardboard	KG	10	0	0	1	11	EIF	
5517	44119229	Other	KG	10	0	0	1	11	EIF	
5518	44119311	Insulation Board :	KG	10	0	0	1	11	EIF	
5519	44119319	Other	KG	10	0	0	1	11	EIF	
5520	44119321	Insulation Board	KG	10	0	0	1	11	EIF	
5521	44119329	Other	KG	10	0	0	1	11	EIF	
5522	44119411	Of A Density Exceeding 0.5Gm/Cm3:Not Mechanically Worked Or Surface Covered:Insulation Board	KG	10	0	0	1	11	EIF	
5523	44119419	Other	KG	10	0	0	1	11	EIF	
5524	44119421	Insulation Board	KG	10	0	0	1	11	EIF	
5525	44119422	Of Coir	KG	10	0	0	1	11	EXC	
5526	44119423	Of Jute Fibre	KG	10	0	0	1	11	EXC	
5527	44119429	Other	KG	10	0	0	1	11	EIF	
5528	44121000	Plywood,Veneered Panels And Similar Laminated Wood Of Bamboo	Cubic Meter	10	0	0	1	11	EIF	
5529	44123110	Decorative Plywood	Cubic Meter	10	0	0	1	11	EIF	
5530	44123120	Tea Chest Panels Or Shooks Packed In Sets	Cubic Meter	10	0	0	1	11	EIF	
5531	44123130	Other Tea Chest Panels	Cubic Meter	10	0	0	1	11	EIF	

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5532	44123140	Marine And Aircraft Plywood	Cubic Meter	10	0	0	1	11	EIF	
5533	44123150	Cuttings And Trimmings Of Plywood Of Width Not Exceeding 5 Centimeters	Cubic Meter	10	0	0	1	11	EIF	
5534	44123190	Other	Cubic Meter	10	0	0	1	11	EIF	
5535	44123310	Decorative Plywood	Cubic Meter	10	0	0	1	11	EIF	
5536	44123320	Tea Chest Panels, Shooks Whether Or Not Packed In Sets	Cubic Meter	10	0	0	1	11	EIF	
5537	44123330	Marine And Aircraft Plywood	Cubic Meter	10	0	0	1	11	EIF	
5538	44123340	Cutting And Trimmings Of Plywood Of Width Not Exceeding 5 Cm	Cubic Meter	10	0	0	1	11	EIF	
5539	44123390	Other	Cubic Meter	10	0	0	1	11	EIF	
5540	44123410	Decorative Plywood	Cubic Meter	10	0	0	1	11	EIF	
5541	44123420	Tea Chest Panels, Shooks Whether Or Not Packed In Sets	Cubic Meter	10	0	0	1	11	EIF	
5542	44123430	Marine And Aircraft Plywood	Cubic Meter	10	0	0	1	11	EIF	
5543	44123440	Cutting And Trimmings Of Plywood Of Width Not Exceeding 5 Cm	Cubic Meter	10	0	0	1	11	EIF	
5544	44123490	Other	Cubic Meter	10	0	0	1	11	EIF	
5545	44123910	Decorative Plywood	Cubic Meter	10	0	0	1	11	EIF	
5546	44123920	Tea Chest Panels, Shooks Whether Or Not Packed In Sets	Cubic Meter	10	0	0	1	11	EIF	
5547	44123930	Marine And Aircraft Plywood	Cubic Meter	10	0	0	1	11	EIF	
5548	44123940	Cutting And Trimmings Of Plywood Of Width Not Exceeding 5 Cm	Cubic Meter	10	0	0	1	11	EIF	
5549	44123990	Other	Cubic Meter	10	0	0	1	11	EIF	
5550	44124100	With At Least One Outer Ply Of Tropical Wood	Cubic Meter	10	0	0	1	11	EIF	
5551	44124200	Other, With At Least One Outer Ply Of	Cubic Meter	10	0	0	1	11	EIF	

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		Non-Coniferous Wood								
5552	44124900	Other, With Both Outer Plies Of Coniferous Wood	Cubic Meter	10	0	0	1	11	EIF	
5553	44125100	With At Least One Outer Ply Of Tropical Wood	Cubic Meter	10	0	0	1	11	EIF	
5554	44125200	Other, With At Least One Outer Ply Of Non-Coniferous Wood	Cubic Meter	10	0	0	1	11	EIF	
5555	44125900	Other, With Both Outer Plies Of Coniferous Wood	Cubic Meter	10	0	0	1	11	EIF	
5556	44129110	Decorative Plywood	Cubic Meter	10	0	0	1	11	EIF	
5557	44129120	Tea Chest Panels, Shooks Whether Or Not Packed In Sets	Cubic Meter	10	0	0	1	11	EIF	
5558	44129130	Marine And Aircraft Plywood	Cubic Meter	10	0	0	1	11	EIF	
5559	44129140	Cutting And Trimmings Of Plywood Of Width Not Exceeding 5 Cm	Cubic Meter	10	0	0	1	11	EIF	
5560	44129190	Other	Cubic Meter	10	0	0	1	11	EIF	
5561	44129210	Decorative Plywood	Cubic Meter	10	0	0	1	11	EIF	
5562	44129220	Tea Chest Panels, Shooks Whether Or Not Packed In Sets	Cubic Meter	10	0	0	1	11	EIF	
5563	44129230	Marine And Aircraft Plywood	Cubic Meter	10	0	0	1	11	EIF	
5564	44129240	Cutting And Trimmings Of Plywood Of Width Not Exceeding 5 Cm	Cubic Meter	10	0	0	1	11	EIF	
5565	44129290	Other	Cubic Meter	10	0	0	1	11	EIF	
5566	44129910	Decorative Plywood	Cubic Meter	10	0	0	1	11	EIF	
5567	44129920	Tea Chest Panels, Shooks Whether Or Not Packed In Sets	Cubic Meter	10	0	0	1	11	EIF	
5568	44129930	Marine And Aircraft Plywood	Cubic Meter	10	0	0	1	11	EIF	
5569	44129940	Cutting And Trimmings Of Plywood Of Width Not Exceeding 5 Cm	Cubic Meter	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
5570	44129990	Other	Cubic Meter	10	0	0	1	11	EIF	
5571	44130000	Densified Wood, In Blocks, Plates, Strips Or Profile Shapes	KG	10	0	0	1	11	EIF	
5572	44141000	Of Tropical Woods	KG	10	0	0	1	11	EIF	
5573	44149000	Other	KG	10	0	0	1	11	EIF	
5574	44151000	Cases, Boxes, Crates, Drums And Similar Packings ; Cable-Drums	Pieces/ Items	10	0	0	1	11	EIF	
5575	44152000	Pallets, Box Pallets And Other Load Boards ; Pallet Collars	Pieces/ Items	10	0	0	1	11	EIF	
5576	44160010	Casks, Barrels, Vats And Tubs	KG	10	0	0	1	11	EIF	
5577	44160020	Other Coopers' Products	KG	10	0	0	1	11	EIF	
5578	44160091	Riven Or Sawn Staves Of Wood Not Further Prepared	KG	10	0	0	1	11	EIF	
5579	44160099	Other	KG	10	0	0	1	11	EIF	
5580	44170000	Tools, Tool Bodies, Tool Handles, Broom Or Brush Bodies And Handles, Of Wood ; Boot Or Shoe Lasts And Trees , Of Wood	KG	10	0	0	1	11	EIF	
5581	44181100	Of Tropical Wood	KG	10	0	0	1	11	EIF	
5582	44181900	Other	KG	10	0	0	1	11	EIF	
5583	44182110	Flush Doors	KG	10	0	0	1	11	EXC	
5584	44182120	Frames And Thresholds Of Flush Doors	KG	10	0	0	1	11	EXC	
5585	44182190	Other	KG	10	0	0	1	11	EXC	
5586	44182910	Flush Doors	KG	10	0	0	1	11	EXC	
5587	44182920	Frames And Thresholds Of Flush Doors	KG	10	0	0	1	11	EXC	
5588	44182990	Other	KG	10	0	0	1	11	EXC	

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5589	44183000	Posts And Beams Other Than Products Of Sub-Headings 441881 To 441889	KG	10	0	0	1	11	EIF	
5590	44184000	Shuttering For Concrete Constructional Work	KG	10	0	0	1	11	EIF	
5591	44185000	Shingles And Shakes	KG	10	0	0	1	11	EIF	
5592	44187300	Of Bamboo Or With At Least The Top Layer (Wear Layer) Of Bamboo	KG	10	0	0	1	11	EIF	
5593	44187400	Other, For Mosaic Floors	KG	10	0	0	1	11	EIF	
5594	44187500	Other, Multilayer	KG	10	0	0	1	11	EIF	
5595	44187900	Other	KG	10	0	0	1	11	EIF	
5596	44188100	Glue-Laminated Timber (Glulam)	KG	10	0	0	1	11	EIF	
5597	44188200	Cross-Laminated Timber (Clt Or X-Lam)	KG	10	0	0	1	11	EIF	
5598	44188300	I Beams	KG	10	0	0	1	11	EIF	
5599	44188900	Other	KG	10	0	0	1	11	EIF	
5600	44189100	Of Bamboo	KG	10	0	0	1	11	EIF	
5601	44189200	Cellular Wood Panels	KG	10	0	0	1	11	EIF	
5602	44189900	Other	KG	10	0	0	1	11	EIF	
5603	44191100	Bread Boards, Chopping Boards And Similar Boards	KG	10	0	0	1	11	EIF	
5604	44191200	Chopsticks	KG	10	0	0	1	11	EIF	
5605	44191900	Other	KG	10	0	0	1	11	EIF	
5606	44192000	Of Tropical Wood	KG	10	0	0	1	11	EIF	
5607	44199010	Bread Boards, Chopping Boards And Similar Boards	KG	10	0	0	1	11	EIF	
5608	44199020	Chopsticks	KG	10	0	0	1	11	EIF	
5609	44199090	Other	KG	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
5610	44201100	Of Tropical Wood	KG	10	0	0	1	11	EIF	
5611	44201900	Other	KG	10	0	0	1	11	EIF	
5612	44209010	Wood Marquetry And Inlaid Wood	KG	10	0	0	1	11	EIF	
5613	44209090	Other	KG	10	0	0	1	11	EIF	
5614	44211000	Clothes Hangers	KG	10	0	0	1	11	EIF	
5615	44212000	Coffins	KG	10	0	0	1	11	EIF	
5616	44219111	For Cotton Machinery	KG	10	0	0	1	11	EIF	
5617	44219112	For Jute Machinery	KG	10	0	0	1	11	EIF	
5618	44219113	For Silk Regenerated And Synthetic Fibre Machinery	KG	10	0	0	1	11	EIF	
5619	44219114	For Other Machinery	KG	10	0	0	1	11	EIF	
5620	44219119	Other	KG	10	0	0	1	11	EIF	
5621	44219120	Wood Paving Blocks	KG	10	0	0	1	11	EIF	
5622	44219130	Match Splints	KG	10	0	0	1	11	EIF	
5623	44219140	Pencil Slats	KG	10	0	0	1	11	EIF	
5624	44219150	Parts Of Wood, Namely Oars, Paddles And Rudders For Ships, Boats And Other Similarfloating Structures	KG	10	0	0	1	11	EIF	
5625	44219160	Parts Of Domestic Decorative Articles Used As Tableware And Kitchenware	KG	10	0	0	1	11	EIF	
5626	44219170	Articles Of Densified Wood Not Included Or Specified Elsewhere	KG	10	0	0	1	11	EIF	
5627	44219190	Other	KG	10	0	0	1	11	EIF	
5628	44219911	For Cotton Machinery	KG	10	0	0	1	11	EIF	
5629	44219912	For Jute Machinery	KG	10	0	0	1	11	EIF	
5630	44219913	For Silk Regenerated And Synthetic Fibre Machinery	KG	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
5631	44219914	For Other Machinery	KG	10	0	0	1	11	EIF	
5632	44219919	Other	KG	10	0	0	1	11	EIF	
5633	44219920	Wood Paving Blocks	KG	10	0	0	1	11	EIF	
5634	44219930	Match Splints	KG	10	0	0	1	11	EIF	
5635	44219940	Pencil Slats	KG	10	0	0	1	11	EIF	
5636	44219950	Parts Of Wood, Namely Oars, Paddles And Rudders For Ships, Boats And Other Similarfloating Structures	KG	10	0	0	1	11	EIF	
5637	44219960	Parts Of Domestic Decorative Articles Used As Tableware And Kitchenware	KG	10	0	0	1	11	EIF	
5638	44219970	Articles Of Densified Wood Not Included Or Specified Elsewhere	KG	10	0	0	1	11	EIF	
5639	44219990	Other	KG	10	0	0	1	11	EIF	
5640	45011000	Natural Cork, Raw Or Simply Prepared	KG	10	0	0	1	11	EIF	
5641	45019000	Other	KG	10	0	0	1	11	E7	
5642	45020000	Natural Cork, Debacked Or Roughly Squared, Or In Rectangular (Including Square) Blocks, Plates, Sheets Or Strip (Including Sharp-Edged Blanks For Corks Or Stoppers)	KG	10	0	0	1	11	E7	
5643	45031000	Corks And Stoppers	KG	10	0	0	1	11	EIF	
5644	45039010	Shuttlecock Cork Bottom	KG	10	0	0	1	11	EIF	
5645	45039090	Other	KG	10	0	0	1	11	EIF	
5646	45041010	Sheets	KG	10	0	0	1	11	EIF	
5647	45041020	Slabs	KG	10	0	0	1	11	EIF	
5648	45041090	Other	KG	10	0	0	1	11	EIF	
5649	45049000	Other	KG	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
5650	46012100	Of Bamboo	KG	10	0	0	1	11	E3	
5651	46012200	Of Rattan	KG	10	0	0	1	11	E3	
5652	46012900	Other	KG	10	0	0	1	11	EXC	
5653	46019200	Of Bamboo	KG	10	0	0	1	11	E3	
5654	46019300	Of Rattan	KG	10	0	0	1	11	E3	
5655	46019400	Of Other Vegetable Materials	KG	10	0	0	1	11	E3	
5656	46019900	Other	KG	10	0	0	1	11	EXC	
5657	46021100	Of Vegetable Materials:Of Bamboo	KG	10	0	0	1	11	EXC	
5658	46021200	Of Rattan	KG	10	0	0	1	11	EXC	
5659	46021911	Baskets	KG	10	0	0	1	11	EXC	
5660	46021919	Other	KG	10	0	0	1	11	EXC	
5661	46021990	Other	KG	10	0	0	1	11	EXC	
5662	46029000	Other	KG	10	0	0	1	11	EXC	
5663	47010000	Mechanical Wood Pulp	KG	5	0	0	0.5	5.5	EIF	
5664	47020000	Chemical Wood Pulp, Dissolving Grades	KG	5	0	0	0.5	5.5	EXC	
5665	47031100	Coniferous	KG	5	0	0	0.5	5.5	EIF	
5666	47031900	Non-Coniferous	KG	5	0	0	0.5	5.5	EIF	
5667	47032100	Coniferous	KG	5	0	0	0.5	5.5	EIF	
5668	47032900	Non-Coniferous	KG	5	0	0	0.5	5.5	EIF	
5669	47041100	Coniferous	KG	5	0	0	0.5	5.5	EIF	
5670	47041900	Non-Coniferous	KG	5	0	0	0.5	5.5	EIF	
5671	47042100	Coniferous	KG	5	0	0	0.5	5.5	EIF	
5672	47042900	Non-Coniferous	KG	5	0	0	0.5	5.5	EIF	
5673	47050000	Wood Pulp Obtained By A Combination Of Mechanical And	KG	5	0	0	0.5	5.5	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Chemical Pulping Processes								
5674	47061000	Cotton Linters Pulp	KG	5	0	0	0.5	5.5	EIF	
5675	47062000	Pulps Of Fibres Derived From Recovered (Waste And Scrap) Paper Or Paper Board	KG	5	0	0	0.5	5.5	EIF	
5676	47063000	Other,Of Bamboo	KG	5	0	0	0.5	5.5	EIF	
5677	47069100	Mechanical	KG	5	0	0	0.5	5.5	EIF	
5678	47069200	Chemical	KG	5	0	0	0.5	5.5	EIF	
5679	47069300	Semi-Chemical	KG	5	0	0	0.5	5.5	EIF	
5680	47071000	Unbleached Kraft Paper Or Paperboard Or Corrugated Paper Or Paperboard	KG	10	0	0	1	11	EIF	
5681	47072000	Other Paper Or Paperboard Made Mainly Of Bleached Chemical Pulp, Not Coloured In The Mass	KG	10	0	0	1	11	EIF	
5682	47073000	Paper Or Paperboard Made Mainly Of Mechanical Pulp (For Example, Newspapers,) Journals And Similar Printed Matter)	KG	10	0	0	1	11	EIF	
5683	47079000	Other, Including Unsorted Waste And Scrap	KG	10	0	0	1	11	EIF	
5684	48010010	Glazed	KG	10	0	0	1	11	EIF	
5685	48010090	Other	KG	10	0	0	1	11	EIF	
5686	48021010	Paper	KG	10	0	0	1	11	EXC	
5687	48021020	Paperboard	KG	10	0	0	1	11	EXC	
5688	48022010	Photographic Base Paper, Uncoated	KG	10	0	0	1	11	EIF	
5689	48022090	Other	KG	10	0	0	1	11	EIF	
5690	48024000	Wall Paper Base	KG	10	0	0	1	11	EIF	
5691	48025410	India Paper	KG	10	0	0	1	11	EIF	

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5692	48025420	Litho And Offset Paper	KG	10	0	0	1	11	EIF	
5693	48025430	Duplicating Paper	KG	10	0	0	1	11	EIF	
5694	48025440	Airmail Paper	KG	10	0	0	1	11	EIF	
5695	48025450	Tissue Paper	KG	10	0	0	1	11	EIF	
5696	48025490	Other	KG	10	0	0	1	11	EIF	
5697	48025510	Litho And Offset Paper	KG	10	0	0	1	11	EIF	
5698	48025520	Drawing Paper	KG	10	0	0	1	11	EIF	
5699	48025530	Duplicating Paper	KG	10	0	0	1	11	EIF	
5700	48025540	Account Book Paper	KG	10	0	0	1	11	EIF	
5701	48025550	Bank, Bond And Cheque Paper	KG	10	0	0	1	11	EIF	
5702	48025560	Currency Note Paper	KG	10	0	0	1	11	EIF	
5703	48025570	Paper For Security Printing, Currency Paper, Stamp Paper	KG	10	0	0	1	11	EIF	
5704	48025590	Other	KG	10	0	0	1	11	EIF	
5705	48025610	Litho And Offset Paper	KG	10	0	0	1	11	EIF	
5706	48025620	Drawing Paper	KG	10	0	0	1	11	EIF	
5707	48025630	Duplicating Paper	KG	10	0	0	1	11	EIF	
5708	48025640	Account Book Paper	KG	10	0	0	1	11	EIF	
5709	48025650	Bank, Bond And Cheque Paper	KG	10	0	0	1	11	EIF	
5710	48025660	Currency Note Paper	KG	10	0	0	1	11	EIF	
5711	48025670	Paper For Security Printing, Currency Paper, Stamp Paper	KG	10	0	0	1	11	EIF	
5712	48025690	Other	KG	10	0	0	1	11	EIF	
5713	48025710	Litho And Offset Paper	KG	10	0	0	1	11	EIF	
5714	48025720	Drawing Paper	KG	10	0	0	1	11	EIF	
5715	48025730	Duplicating Paper	KG	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
5716	48025740	Account Book Paper	KG	10	0	0	1	11	EIF	
5717	48025750	Bank, Bond And Cheque Paper	KG	10	0	0	1	11	EIF	
5718	48025760	Currency Note Paper	KG	10	0	0	1	11	EIF	
5719	48025770	Paper For Security Printing, Currency Paper, Stamp Paper	KG	10	0	0	1	11	EIF	
5720	48025790	Other	KG	10	0	0	1	11	EIF	
5721	48025810	Litho And Offset Paper	KG	10	0	0	1	11	EIF	
5722	48025820	Drawing Paper	KG	10	0	0	1	11	EIF	
5723	48025830	Duplicating Paper	KG	10	0	0	1	11	EIF	
5724	48025840	Bank, Bond And Cheque Paper	KG	10	0	0	1	11	EIF	
5725	48025850	Paper For Security Printing, Currency Paper, Stamp Paper	KG	10	0	0	1	11	EIF	
5726	48025890	Other	KG	10	0	0	1	11	EIF	
5727	48026110	Drawing Paper	KG	10	0	0	1	11	EIF	
5728	48026120	Poster Paper	KG	10	0	0	1	11	EIF	
5729	48026130	Printing Paper Dyed Or Marbled In Mass	KG	10	0	0	1	11	EIF	
5730	48026140	Account Book Paper	KG	10	0	0	1	11	EIF	
5731	48026150	Automatic Data Processing Machine Paper	KG	10	0	0	1	11	EIF	
5732	48026160	Paper For Security Printing, Currency Paper, Stamp Paper	KG	10	0	0	1	11	EIF	
5733	48026190	Other	KG	10	0	0	1	11	EIF	
5734	48026210	Drawing Paper	KG	10	0	0	1	11	EIF	
5735	48026220	Poster Paper	KG	10	0	0	1	11	EIF	
5736	48026230	Printing Paper Dyed Or Marbled In Mass	KG	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
5737	48026240	Account Book Paper	KG	10	0	0	1	11	EIF	
5738	48026250	Automatic Data Processing Machine Paper	KG	10	0	0	1	11	EIF	
5739	48026260	Paper For Security Printing, Currency Paper, Stamp Paper	KG	10	0	0	1	11	EIF	
5740	48026290	Other	KG	10	0	0	1	11	EIF	
5741	48026910	Drawing Paper	KG	10	0	0	1	11	EIF	
5742	48026920	Poster Paper	KG	10	0	0	1	11	EIF	
5743	48026930	Printing Paper Dyed Or Marbled In Mass	KG	10	0	0	1	11	EIF	
5744	48026940	Account Book Paper	KG	10	0	0	1	11	EIF	
5745	48026950	Automatic Data Processing Machine Paper	KG	10	0	0	1	11	EIF	
5746	48026960	Paper For Security Printing, Currency Paper, Stamp Paper	KG	10	0	0	1	11	EIF	
5747	48026990	Other	KG	10	0	0	1	11	EIF	
5748	48030010	In Commercial Sizes Rolls Of Width Size 36 Cm And Above	KG	10	0	0	1	11	E7	
5749	48030090	Other	KG	10	0	0	1	11	E10	
5750	48041100	Unbleached	KG	10	0	0	1	11	E10	
5751	48041900	Other	KG	10	0	0	1	11	EIF	
5752	48042100	Unbleached	KG	10	0	0	1	11	EIF	
5753	48042900	Other	KG	10	0	0	1	11	EIF	
5754	48043100	Unbleached	KG	10	0	0	1	11	EIF	
5755	48043900	Other	KG	10	0	0	1	11	EIF	
5756	48044100	Unbleached	KG	10	0	0	1	11	EIF	
5757	48044200	Bleached Uniformly Throughout The Mass And Of Which More Than 95%	KG	10	0	0	1	11	EIF	

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		By Weight Of The Total Fibre Content Consists Of Wood Fibres Obtained By A Chemical Process								
5758	48044900	Other	KG	10	0	0	1	11	EIF	
5759	48045100	Unbleached	KG	10	0	0	1	11	EIF	
5760	48045200	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	KG	10	0	0	1	11	EIF	
5761	48045900	Other	KG	10	0	0	1	11	EIF	
5762	48051100	Semi-Chemical Fluting Paper	KG	10	0	0	1	11	EIF	
5763	48051200	Straw Fluting Paper	KG	10	0	0	1	11	EIF	
5764	48051900	Other	KG	10	0	0	1	11	EIF	
5765	48052400	Weighing 150 G/M2 Or Less	KG	10	0	0	1	11	EIF	
5766	48052500	Weighing More Than 150 G/M2	KG	10	0	0	1	11	EIF	
5767	48053000	Sulphite Wrapping Paper	KG	10	0	0	1	11	EIF	
5768	48054000	Filter Paper And Paperboard	KG	10	0	0	1	11	EIF	
5769	48055000	Felt Paper And Paperboard	KG	10	0	0	1	11	EIF	
5770	48059100	Weighing 150 G/M2 Or Less	KG	10	0	0	1	11	EIF	
5771	48059200	Weighing More Than 150 G/M2 But Less Than 225 G/M2	KG	10	0	0	1	11	EIF	
5772	48059300	Weighing 225 G/M2 Or More	KG	10	0	0	1	11	EIF	
5773	48061000	Vegetable Parchment	KG	10	0	0	1	11	EIF	
5774	48062000	Greaseproof Papers	KG	10	0	0	1	11	EIF	
5775	48063000	Tracing Papers	KG	10	0	0	1	11	EIF	
5776	48064010	Glassine Papers	KG	10	0	0	1	11	EIF	
5777	48064090	Other	KG	10	0	0	1	11	EIF	

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5778	48070010	Straw Paper And Other Straw Board, Whether Or Not Covered With Paper Other Than Straw Paper	KG	10	0	0	1	11	EIF	
5779	48070090	Other	KG	10	0	0	1	11	EIF	
5780	48081000	Corrugated Paper And Paperboard, Whether Or Not Perforated	KG	10	0	0	1	11	EIF	
5781	48084010	Sack Kraft Paper, Creped Or Crinkled, Whether Or Not Embossed Or Perforated	KG	10	0	0	1	11	EIF	
5782	48084090	Other Kraft Paper, Creped Or Crinkled, Whether Or Not Embossed Or Perforated	KG	10	0	0	1	11	EIF	
5783	48089000	Other	KG	10	0	0	1	11	EIF	
5784	48092000	Self-Copy Paper	KG	10	0	0	1	11	EIF	
5785	48099000	Other	KG	10	0	0	1	11	E10	
5786	48101310	Imitation Art Paper	KG	10	0	0	1	11	E10	
5787	48101320	Art Paper	KG	10	0	0	1	11	EXC	
5788	48101330	Chrome Paper Or Paper Board	KG	10	0	0	1	11	E10	
5789	48101390	Other	KG	10	0	0	1	11	EXC	
5790	48101410	Imitation Art Paper	KG	10	0	0	1	11	EIF	
5791	48101420	Art Paper	KG	10	0	0	1	11	EIF	
5792	48101430	Chrome Paper Or Paper Board	KG	10	0	0	1	11	EIF	
5793	48101490	Other	KG	10	0	0	1	11	EIF	
5794	48101910	Imitation Art Paper	KG	10	0	0	1	11	EIF	
5795	48101920	Art Paper	KG	10	0	0	1	11	EIF	
5796	48101930	Chrome Paper Or Paper Board	KG	10	0	0	1	11	EIF	
5797	48101990	Other	KG	10	0	0	1	11	EIF	
5798	48102200	Light-Weight Coated Paper	KG	10	0	0	1	11	EIF	

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5799	48102900	Other	KG	10	0	0	1	11	EIF	
5800	48103100	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	KG	10	0	0	1	11	EIF	
5801	48103200	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	KG	10	0	0	1	11	EIF	
5802	48103910	Insulating Paper	KG	10	0	0	1	11	EIF	
5803	48103920	Electric Insulating Press Board	KG	10	0	0	1	11	EIF	
5804	48103930	Insulation Boards (Homogenous)	KG	10	0	0	1	11	EIF	
5805	48103990	Other	KG	10	0	0	1	11	EIF	
5806	48109200	Multi-Ply	KG	10	0	0	1	11	E5	
5807	48109900	Other	KG	10	0	0	1	11	EIF	
5808	48111000	Tarred, Bituminised Or Asphalted Paper And Paperboard	KG	10	0	0	1	11	EIF	
5809	48114100	Self-Adhesive	KG	10	0	0	1	11	E5	
5810	48114900	Other	KG	10	0	0	1	11	E10	
5811	48115110	Aseptic Packaging Paper	KG	10	0	0	1	11	EIF	
5812	48115190	Other	KG	10	0	0	1	11	EIF	
5813	48115910	Aseptic Packaging Paper	KG	10	0	0	1	11	EIF	
5814	48115990	Other	KG	10	0	0	1	11	EIF	
5815	48116000	Paper And Paperboard, Coated, Impregnated Or Covered With Wax, Paraffin Wax, Stearin, Oil Or Glycerol	KG	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
5816	48119011	Hand Made Paper And Paperboard, Rules, Lined Or Squared But Not Otherwise Printed	KG	10	0	0	1	11	EIF	
5817	48119012	Chromo And Art Paper, Coated	KG	10	0	0	1	11	EIF	
5818	48119013	Building Board Of Paper Or Pulp, Impregnated	KG	10	0	0	1	11	EIF	
5819	48119014	Chromo Board	KG	10	0	0	1	11	EIF	
5820	48119015	Raw Base Paper For Sensitising, Coated	KG	10	0	0	1	11	EIF	
5821	48119016	Surface Marbled Paper	KG	10	0	0	1	11	EIF	
5822	48119017	Leather Board And Imitation Leather Board	KG	10	0	0	1	11	EIF	
5823	48119018	Matrix Board	KG	10	0	0	1	11	EIF	
5824	48119091	Grape Guard Paper	KG	10	0	0	1	11	EIF	
5825	48119093	Thermal Paper For Fax Machines	KG	10	0	0	1	11	EIF	
5826	48119094	Thermal paper in jumbo rolls (of size 1 m and above inwidth and 5000 m and above in length)	KG	10	0	0	1	11	EIF	
5827	48119095	Thermal paper in jumbo rolls (of size 1 m and above in width and less than 5000 m in length)	KG	10	0	0	1	11	EIF	
5828	48119096	Thermal paper in rolls of size less than 1 m in width	KG	10	0	0	1	11	EIF	
5829	48119099	Other	KG	10	0	0	1	11	EIF	
5830	48120000	Filter Blocks, Slabs And Plates, Of Paper Pulp	KG	10	0	0	1	11	EIF	
5831	48131000	In The Form Of Booklets Or Tubes	KG	10	0	0	1	11	EIF	
5832	48132000	In Rolls Of A Width Not Exceeding 5 Cm	KG	10	0	0	1	11	EIF	
5833	48139010	Cigarette Paper In Bulk, Or In Sheets	KG	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
5834	48139090	Other	KG	10	0	0	1	11	EIF	
5835	48142000	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	KG	10	0	0	1	11	EIF	
5836	48149000	Other	KG	10	0	0	1	11	EIF	
5837	48162010	Duplicating Paper, Cut To Size	KG	10	0	0	1	11	EIF	
5838	48162020	Paper For Fax Machine	KG	10	0	0	1	11	EIF	
5839	48162090	Other	KG	10	0	0	1	11	EIF	
5840	48169010	Other Copying Or Transfer Papers (Excluding Printed Transfer) Cut To Size Whether Or Not Put Up In Boxes	KG	10	0	0	1	11	EIF	
5841	48169020	Calculating Machine Paper In Rolls And Strips Not Exceeding 15 Cm In Width	KG	10	0	0	1	11	EIF	
5842	48169090	Other	KG	10	0	0	1	11	EIF	
5843	48171000	Envelopes	KG	10	0	0	1	11	R10 to 50%	
5844	48172000	Letter Cards, Plain Postcards And Correspondence Cards	KG	10	0	0	1	11	EIF	
5845	48173010	Writing Blocks	KG	10	0	0	1	11	EXC	
5846	48173090	Other	KG	10	0	0	1	11	E10	
5847	48181000	Toilet Paper	KG	10	0	0	1	11	EIF	
5848	48182000	Handkerchiefs, Cleansing Or Facial Tissues And Towels	KG	10	0	0	1	11	EIF	
5849	48183000	Tablecloths And Serviettes	KG	10	0	0	1	11	EIF	
5850	48185000	Articles Of Apparel And Clothing Accessories	KG	10	0	0	1	11	EIF	
5851	48189000	Other	KG	10	0	0	1	11	EIF	

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5852	48191010	Boxes	KG	10	0	0	1	11	EIF	
5853	48191090	Other	KG	10	0	0	1	11	EIF	
5854	48192010	Cartons, Boxes, Cases, Intended For The Packing Of Match Sticks	KG	10	0	0	1	11	EIF	
5855	48192020	Boxes	KG	10	0	0	1	11	EIF	
5856	48192090	Other	KG	10	0	0	1	11	EIF	
5857	48193000	Sacks And Bags, Having A Base Of A Width Of 40 Cm Or More	KG	10	0	0	1	11	EIF	
5858	48194000	Other Sacks And Bags, Including	KG	10	0	0	1	11	EIF	
5859	48195010	Made Of Corrugated Paper Or Paperboard	KG	10	0	0	1	11	EIF	
5860	48195090	Other	KG	10	0	0	1	11	EIF	
5861	48196000	Box Files, Letter Trays, Storage Boxes And Similar Articles, Of A Kind Used In Offices, Shops Or The Like	KG	10	0	0	1	11	EIF	
5862	48201010	Registers, Account Books	KG	10	0	0	1	11	EIF	
5863	48201020	Letter Pads	KG	10	0	0	1	11	EIF	
5864	48201090	Other	KG	10	0	0	1	11	EIF	
5865	48202000	Exercise Books	KG	10	0	0	1	11	EIF	
5866	48203000	Binders (Other Than Book Covers), Folders And File Covers	KG	10	0	0	1	11	EIF	
5867	48204000	Manifold Business Forms And Interleaved Carbon Sets	KG	10	0	0	1	11	EIF	
5868	48205000	Albums For Samples Or For Collections	KG	10	0	0	1	11	EIF	
5869	48209010	Blotting Paper Cut To Size	KG	10	0	0	1	11	EIF	
5870	48209090	Other	KG	10	0	0	1	11	EIF	
5871	48211010	Paper Tags	KG	10	0	0	1	11	E10	

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5872	48211020	Labels	KG	10	0	0	1	11	EXC	
5873	48211090	Other	KG	10	0	0	1	11	E10	
5874	48219010	Labels	KG	10	0	0	1	11	E10	
5875	48219090	Other	KG	10	0	0	1	11	E10	
5876	48221000	Of A Kind Used For Winding Textile Yarn	KG	10	0	0	1	11	EIF	
5877	48229010	Paper Tubes	KG	10	0	0	1	11	EIF	
5878	48229090	Other	KG	10	0	0	1	11	EIF	
5879	48232000	Filter Paper And Paperboard	KG	10	0	0	1	11	EIF	
5880	48234000	Rolls, Sheets And Dials, Printed For Self-Recording Apparatus	KG	10	0	0	1	11	EIF	
5881	48236100	Trays, Dishes, Plates, Cups And The Like, Of Paper And Paperboard:Of Bamboo	KG	10	0	0	1	11	EXC	
5882	48236900	Other	KG	10	0	0	1	11	EXC	
5883	48237010	Paper Pulp Moulded Trays	KG	10	0	0	1	11	EIF	
5884	48237020	Wood Pulp Board	KG	10	0	0	1	11	EIF	
5885	48237030	Articles Made Of Paper Mache Other Than Artware And Mounded Or Pressed Goods Of Wood Pulp	KG	10	0	0	1	11	EIF	
5886	48237090	Other	KG	10	0	0	1	11	EIF	
5887	48239011	Braille Paper	KG	10	0	0	1	11	EIF	
5888	48239012	Cellulose In Sole Board Or Sheet	KG	10	0	0	1	11	EIF	
5889	48239013	Packing And Wrapping Paper	KG	10	0	0	1	11	EIF	
5890	48239014	Paper For Cigarette Filter Tips	KG	10	0	0	1	11	EIF	
5891	48239015	Paper Cone For Loud Speaker	KG	10	0	0	1	11	EIF	
5892	48239016	Patterns Made Of Papers For Leather Footwear, Leather Garments And	KG	10	0	0	1	11	EIF	

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		Goods								
5893	48239017	Patterns Made Of Paper For Articles Of Apparel And Clothing Accessories	KG	10	0	0	1	11	EIF	
5894	48239018	Products Consisting Of Sheets Of Paper Or Paper Board, Impregnated, Coated Or Covered With Plastics (Including Thermoset Resins Or Mixtures Thereof Or Chemical Formulations Containing Melamine, Phenol Or Urea Formaldehyde With Or Without Curing Agents Or	KG	10	0	0	1	11	EIF	
5895	48239019	Decorative Laminates	KG	10	0	0	1	11	EIF	
5896	48239021	Pre-Punched Cards	KG	10	0	0	1	11	EIF	
5897	48239022	Monotype And Newstape Paper In Strips With Perforated Edges, Not Exceeding 15Cm In Width	KG	10	0	0	1	11	EIF	
5898	48239023	Typewriting Paper Cut To Size	KG	10	0	0	1	11	EIF	
5899	48239030	Plain Or Embossed Seals Made Of Paper, Laminated Paper Or Paper Gaskets	KG	10	0	0	1	11	EIF	
5900	48239090	Other Than Kites	KG	20	0	0	2	22	EIF	
5901	49011010	Printed Books	Pieces/ Items	5	0	0	0.5	5.5	EXC	
5902	49011020	Pamphlets, Booklets, Brochures, Leaflets And Similar Printed Matter	Pieces/ Items	5	0	0	0.5	5.5	EXC	
5903	49019100	Dictionaries And Encyclopaedias, And Serial Installments Thereof	Pieces/ Items	5	0	0	0.5	5.5	EXC	
5904	49019900	Other	Pieces/ Items	5	0	0	0.5	5.5	EXC	
5905	49021010	Newspapers	KG	0	0	0	0	0	EXC	
5906	49021020	Journals And Periodicals	KG	0	0	0	0	0	EXC	

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5907	49029010	Newspapers	KG	0	0	0	0	0	EXC	
5908	49029020	Journals And Periodicals	KG	0	0	0	0	0	EXC	
5909	49030010	Picture Books	KG	10	0	0	1	11	EXC	
5910	49030020	Drawing Or Colouring Books	KG	10	0	0	1	11	EXC	
5911	49040000	Music, Printed Or In Manuscript, Whether Or Not Bound Or Illustrated	KG	0	0	0	0	0	EXC	
5912	49052000	In Book Form	KG	0	0	0	0	0	EXC	
5913	49059010	Geographical, Hydrological, Astronomical Maps Or Charts	KG	0	0	0	0	0	EXC	
5914	49059020	Globe	KG	0	0	0	0	0	EXC	
5915	49059090	Other	KG	0	0	0	0	0	EXC	
5916	49060000	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.	KG	0	0	0	0	0	EXC	
5917	49070010	Unused Postage, Revenue Or Similar Stamps Of Current Or New Issue In The Country In Which They Have, Or Will Have, A Recognized Face Value	KG	10	0	0	1	11	EXC	
5918	49070020	Bank Notes	KG	10	0	0	1	11	EXC	
5919	49070030	Documents Of Title Conveying The Right To Use Information Technology Software	KG	10	0	0	1	11	EXC	
5920	49070090	Other	KG	10	0	0	1	11	EXC	
5921	49081000	Transfers (Decalcomanias), Vitrifiable	KG	10	0	0	1	11	E10	
5922	49089000	Other	KG	10	0	0	1	11	E10	
5923	49090010	Greetings Or Wedding Cards	Pieces/	10	0	0	1	11	EIF	

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			Items							
5924	49090090	Other	Pieces/ Items	10	0	0	1	11	EIF	
5925	49100010	Advertising Calender	Pieces/ Items	10	0	0	1	11	EIF	
5926	49100090	Other	Pieces/ Items	10	0	0	1	11	EIF	
5927	49111010	Posters, Printed	KG	10	0	0	1	11	E10	
5928	49111020	Commercial Catalogues	KG	10	0	0	1	11	E10	
5929	49111030	Printed Inlay Cards	KG	10	0	0	1	11	E10	
5930	49111090	Other	KG	10	0	0	1	11	EXC	
5931	49119100	Pictures, Designs And Photographs	KG	10	0	0	1	11	EIF	
5932	49119910	Hard Copy (Printed) Of Computer Software	KG	10	0	0	1	11	EXC	
5933	49119920	Plan And Drawings For Architectural Engineering, Industrial, Commercial, Topographical Or Similar Purposes Reproduced With The Aid Of Computer Or Any Other Devices	KG	10	0	0	1	11	EXC	
5934	49119990	Other	KG	10	0	0	1	11	EXC	
5935	50010000	Silk Worm Cocoons Suitable For Reeling	KG	30	0	0	3	33	E3	
5936	50020010	Mulberry Raw Silk	KG	15	0	0	1.5	16.5	E3	
5937	50020020	Mulberry Dupion Silk	KG	15	0	0	1.5	16.5	E3	
5938	50020030	Non-Mulberry Silk	KG	15	0	0	1.5	16.5	E3	
5939	50030010	Mulberry Silk Waste	KG	15	0	0	1.5	16.5	E7	
5940	50030020	Tussar Silk Waste	KG	15	0	0	1.5	16.5	E7	
5941	50030030	Eri Waste	KG	15	0	0	1.5	16.5	E7	
5942	50030040	Muga Waste	KG	15	0	0	1.5	16.5	E7	

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5943	50030090	Other	KG	15	0	0	1.5	16.5	E7	
5944	50040010	100% Mulberry Dupion Silk Yarn	KG	15	0	0	1.5	16.5	E7	
5945	50040090	Other	KG	15	0	0	1.5	16.5	E7	
5946	50050011	Other Than Noil Silk	KG	15	0	0	1.5	16.5	E7	
5947	50050012	From Noil Silk	KG	15	0	0	1.5	16.5	E7	
5948	50050021	Other Than Noil Silk	KG	15	0	0	1.5	16.5	E7	
5949	50050022	From Noil Silk	KG	15	0	0	1.5	16.5	E7	
5950	50060011	Silk Embroidery Thread	KG	15	0	0	1.5	16.5	E7	
5951	50060019	Other	KG	15	0	0	1.5	16.5	E7	
5952	50060021	Silk Embroidery Thread	KG	15	0	0	1.5	16.5	E7	
5953	50060029	Other	KG	15	0	0	1.5	16.5	E7	
5954	50060031	Silk Yarn Spun From Silk Waste Other Than Noil Silk	KG	15	0	0	1.5	16.5	E7	
5955	50060032	Yarn Spun From Noil Silk	KG	15	0	0	1.5	16.5	E7	
5956	50060033	Silk Embroidery Thread	KG	15	0	0	1.5	16.5	E7	
5957	50060039	Other	KG	15	0	0	1.5	16.5	E7	
5958	50060090	Other	KG	15	0	0	1.5	16.5	E7	
5959	50071000	Fabrics Of Noil Silk	Metres	20	0	0	2	22	E7	
5960	50072010	Sarees	Metres	20	0	0	2	22	E7	
5961	50072090	Other	Metres	20	0	0	2	22	E7	
5962	50079010	Of Handloom Woven	Metres	20	0	0	2	22	E3	
5963	50079090	Other Fabrics	Metres	20	0	0	2	22	E3	
5964	51011100	Shorn Wool	KG	2.5	0	0	0.25	2.75	EIF	
5965	51011900	Other	KG	2.5	0	0	0.25	2.75	EIF	
5966	51012100	Shorn Wool	KG	2.5	0	0	0.25	2.75	EIF	

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5967	51012900	Other	KG	2.5	0	0	0.25	2.75	EIF	
5968	51013000	Carbonised	KG	2.5	0	0	0.25	2.75	EIF	
5969	51021110	Marine Angora	KG	5	0	0	0.5	5.5	E7	
5970	51021190	Other	KG	5	0	0	0.5	5.5	E7	
5971	51021910	Marine Angora	KG	5	0	0	0.5	5.5	E7	
5972	51021990	Other	KG	5	0	0	0.5	5.5	E7	
5973	51022010	Goat Hair (Other Than Angora)	KG	5	0	0	0.5	5.5	E7	
5974	51022090	Other (Excluding Pig & Boar Bristles)	KG	5	0	0	0.5	5.5	E7	
5975	51031010	Noils Of Wool	KG	5	0	0	0.5	5.5	E7	
5976	51031090	Other	KG	10	0	0	1	11	E7	
5977	51032010	Waste Of Sheep'S And Lamb'S Wool	KG	5	0	0	0.5	5.5	E7	
5978	51032020	Yarn Waste	KG	5	0	0	0.5	5.5	E7	
5979	51032090	Other	KG	5	0	0	0.5	5.5	E7	
5980	51033000	Waste Of Coarse Animal Hair	KG	10	0	0	1	11	E7	
5981	51040010	Shoddy Wool	KG	10	0	0	1	11	E7	
5982	51040090	Other	KG	10	0	0	1	11	E7	
5983	51051000	Carded Wool	KG	10	0	0	1	11	E7	
5984	51052100	Combed Wool In Fragments	KG	10	0	0	1	11	E7	
5985	51052910	Wool Tops	KG	2.5	0	0	0	2.5	E7	
5986	51052990	Other	KG	10	0	0	1	11	EIF	
5987	51053100	Of Kashmir (Cashmere) Goats	KG	10	0	0	1	11	E7	
5988	51053900	Other	KG	10	0	0	1	11	E7	
5989	51054000	Coarse Animal Hair, Carded Or Combed	KG	10	0	0	1	11	E7	
5990	51061010	Shoddy Woollen Yarn	KG	10	0	0	1	11	E7	

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5991	51061020	Mungo Woollen Yarn	KG	10	0	0	1	11	EIF	
5992	51061090	Other	KG	10	0	0	1	11	E10	
5993	51062010	Shoddy Woollen Yarn	KG	10	0	0	1	11	E7	
5994	51062020	Mungo Woollen Yarn	KG	10	0	0	1	11	E7	
5995	51062090	Other	KG	10	0	0	1	11	E7	
5996	51071010	Worsted Hosiery Yarn	KG	10	0	0	1	11	E7	
5997	51071020	Worsted Knitted Yarn	KG	10	0	0	1	11	E7	
5998	51071030	Worsted Weaving Yarn	KG	10	0	0	1	11	E7	
5999	51071040	Woollen Carpet Yarn	KG	10	0	0	1	11	E7	
6000	51071090	Other	KG	10	0	0	1	11	E7	
6001	51072010	Worsted Hosiery Yarn	KG	10	0	0	1	11	E7	
6002	51072020	Worsted Knitted Yarn	KG	10	0	0	1	11	E7	
6003	51072030	Worsted Weaving Yarn	KG	10	0	0	1	11	E7	
6004	51072040	Woollen Carpet Yarn	KG	10	0	0	1	11	E7	
6005	51072090	Other	KG	10	0	0	1	11	E7	
6006	51081000	Carded	KG	10	0	0	1	11	E7	
6007	51082000	Combed	KG	10	0	0	1	11	E7	
6008	51091010	Hoisery Wool	KG	10	0	0	1	11	E7	
6009	51091090	Other	KG	10	0	0	1	11	E7	
6010	51099000	Other	KG	10	0	0	1	11	E7	
6011	51100010	Put Up For Retail Sale	KG	10	0	0	1	11	E7	
6012	51100020	Other	KG	10	0	0	1	11	E7	
6013	51111110	Unbleached	Square Metre	10.0% or Rs. 115 per sq. mtr., whichever is	0	0	0	10.0% or Rs. 115 per sq. mtr., whichever is higher	EIF	

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				higher						
6014	51111120	Bleached	Square Metre	10.0% or Rs. 115 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 115 per sq. mtr., whichever is higher	EIF	
6015	51111130	Dyed	Square Metre	10.0% or Rs. 115 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 115 per sq. mtr., whichever is higher	EIF	
6016	51111140	Printed	Square Metre	10.0% or Rs. 115 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 115 per sq. mtr., whichever is higher	EIF	
6017	51111190	Other	Square Metre	10.0% or Rs. 115 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 115 per sq. mtr., whichever is higher	EIF	
6018	51111910	Unbleached	Square Metre	10.0% or Rs. 125 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 125 per sq. mtr., whichever is higher	EIF	
6019	51111920	Bleached	Square Metre	10.0% or Rs. 125 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 125 per sq. mtr., whichever is higher	EIF	
6020	51111930	Dyed	Square Metre	10.0% or Rs. 125 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 125 per sq. mtr., whichever is higher	EIF	

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6021	51111940	Printed	Square Metre	10.0% or Rs. 125 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 125 per sq. mtr., whichever is higher	EIF	
6022	51111990	Other	Square Metre	10.0% or Rs. 125 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 125 per sq. mtr., whichever is higher	EIF	
6023	51112010	Unbleached	Square Metre	10.0% or Rs. 65 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 65 per sq. mtr., whichever is higher	E7	
6024	51112020	Bleached	Square Metre	10.0% or Rs. 65 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 65 per sq. mtr., whichever is higher	E7	
6025	51112030	Dyed	Square Metre	10.0% or Rs. 65 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 65 per sq. mtr., whichever is higher	E7	
6026	51112040	Printed	Square Metre	10.0% or Rs. 65 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 65 per sq. mtr., whichever is higher	E7	
6027	51112090	Other	Square Metre	10.0% or Rs. 65 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 65 per sq. mtr., whichever is higher	E7	
6028	51113010	Unbleached	Square Metre	10.0% or Rs. 65	0	0	0	10.0% or Rs. 65 per sq. mtr.,	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				per sq. mtr., whichever is higher				whichever is higher		
6029	51113020	Bleached	Square Metre	10.0% or Rs. 65 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 65 per sq. mtr., whichever is higher	EIF	
6030	51113030	Dyed	Square Metre	10.0% or Rs. 65 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 65 per sq. mtr., whichever is higher	EIF	
6031	51113040	Printed	Square Metre	10.0% or Rs. 65 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 65 per sq. mtr., whichever is higher	EIF	
6032	51113090	Other	Square Metre	10.0% or Rs. 65 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 65 per sq. mtr., whichever is higher	EIF	
6033	51119010	Unbleached	Square Metre	10.0% or Rs. 75 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 75 per sq. mtr., whichever is higher	E7	
6034	51119020	Bleached	Square Metre	10.0% or Rs. 75 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 75 per sq. mtr., whichever is higher	E7	
6035	51119030	Dyed	Square Metre	10.0% or Rs. 75 per sq. mtr., whichever is	0	0	0	10.0% or Rs. 75 per sq. mtr., whichever is higher	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				higher						
6036	51119040	Printed	Square Metre	10.0% or Rs. 75 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 75 per sq. mtr., whichever is higher	E7	
6037	51119090	Other	Square Metre	10.0% or Rs. 75 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 75 per sq. mtr., whichever is higher	E7	
6038	51121110	Unbleached	Square Metre	10.0% or Rs. 105 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 105 per sq. mtr., whichever is higher	EIF	
6039	51121120	Bleached	Square Metre	10.0% or Rs. 105 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 105 per sq. mtr., whichever is higher	EIF	
6040	51121130	Dyed	Square Metre	10.0% or Rs. 105 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 105 per sq. mtr., whichever is higher	EIF	
6041	51121140	Printed	Square Metre	10.0% or Rs. 105 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 105 per sq. mtr., whichever is higher	EIF	
6042	51121190	Other	Square Metre	10.0% or Rs. 105 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 105 per sq. mtr., whichever is higher	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
6043	51121910	Unbleached	Square Metre	10.0% or Rs. 130 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 130 per sq. mtr., whichever is higher	EIF	
6044	51121920	Bleached	Square Metre	10.0% or Rs. 130 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 130 per sq. mtr., whichever is higher	EIF	
6045	51121930	Dyed	Square Metre	10.0% or Rs. 130 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 130 per sq. mtr., whichever is higher	EIF	
6046	51121940	Printed	Square Metre	10.0% or Rs. 130 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 130 per sq. mtr., whichever is higher	EIF	
6047	51121990	Other	Square Metre	10.0% or Rs. 130 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 130 per sq. mtr., whichever is higher	EIF	
6048	51122010	Unbleached	Square Metre	10.0% or Rs. 70 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 70 per sq. mtr., whichever is higher	E7	
6049	51122020	Bleached	Square Metre	10.0% or Rs. 70 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 70 per sq. mtr., whichever is higher	E7	
6050	51122030	Dyed	Square Metre	10.0% or Rs. 70	0	0	0	10.0% or Rs. 70 per sq. mtr.,	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				per sq. mtr., whichever is higher				whichever is higher		
6051	51122040	Printed	Square Metre	10.0% or Rs. 70 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 70 per sq. mtr., whichever is higher	E7	
6052	51122090	Other	Square Metre	10.0% or Rs. 70 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 70 per sq. mtr., whichever is higher	E7	
6053	51123010	Unbleached	Square Metre	10.0% or Rs. 90 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 90 per sq. mtr., whichever is higher	EIF	
6054	51123020	Bleached	Square Metre	10.0% or Rs. 90 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 90 per sq. mtr., whichever is higher	EIF	
6055	51123030	Dyed	Square Metre	10.0% or Rs. 90 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 90 per sq. mtr., whichever is higher	EIF	
6056	51123040	Printed	Square Metre	10.0% or Rs. 90 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 90 per sq. mtr., whichever is higher	EIF	
6057	51123090	Other	Square Metre	10.0% or Rs. 90 per sq. mtr., whichever is	0	0	0	10.0% or Rs. 90 per sq. mtr., whichever is higher	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				higher						
6058	51129010	Unbleached	Square Metre	10.0% or Rs. 115 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 115 per sq. mtr., whichever is higher	E7	
6059	51129020	Bleached	Square Metre	10.0% or Rs. 115 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 115 per sq. mtr., whichever is higher	E7	
6060	51129030	Dyed	Square Metre	10.0% or Rs. 115 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 115 per sq. mtr., whichever is higher	E7	
6061	51129040	Printed	Square Metre	10.0% or Rs. 115 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 115 per sq. mtr., whichever is higher	E7	
6062	51129050	Of Handloom	Square Metre	10.0% or Rs. 115 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 115 per sq. mtr., whichever is higher	E7	
6063	51129090	Other	Square Metre	10.0% or Rs. 115 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 115 per sq. mtr., whichever is higher	E7	
6064	51130010	Unbleached	Square Metre	10.0% or Rs. 60 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 60 per sq. mtr., whichever is higher	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
6065	51130020	Bleached	Square Metre	10.0% or Rs. 60 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 60 per sq. mtr., whichever is higher	E7	
6066	51130030	Dyed	Square Metre	10.0% or Rs. 60 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 60 per sq. mtr., whichever is higher	E7	
6067	51130040	Printed	Square Metre	10.0% or Rs. 60 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 60 per sq. mtr., whichever is higher	E7	
6068	51130090	Other	Square Metre	10.0% or Rs. 60 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 60 per sq. mtr., whichever is higher	E7	
6069	52010011	Bengal Deshi cotton	KG	5	5	0	1	11	E5	
6070	52010012	Indian Cotton Of Staple Lengths 20.5 Mm (25/32") And Below (E G. Oomras, Yellow Picking, Assam Comillas)	KG	5	5	0	1	11	E5	
6071	52010013	Indian Cotton Of Staple Length Exceeding 20.5Mm (26/32") And But Not Exceeding 24.5Mm (30/32")	KG	5	5	0	1	11	EXC	
6072	52010014	Indian Cotton Of Staple Length Over 24.5 Mm (31/32") To 28 Mm	KG	5	5	0	1	11	EXC	
6073	52010015	Indian Cotton Of Staple Length 28.5 Mm (1 4/32") And Above But Below 34.5 Mm	KG	5	5	0	1	11	E5	
6074	52010019	Indian Cotton Of All Staple Length 34 5 Mm And Above (1 12/32")	KG	5	5	0	1	11	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
6075	52010021	Of staple length not exceeding 20.0mm	KG	5	5	0	1	11	EXC	
6076	52010022	Of staple length exceeding 20.0 mm but not exceeding 24.5 mm	KG	5	5	0	1	11	EXC	
6077	52010023	Of staple length exceeding 24.5 mm but not exceeding 27.0 mm	KG	5	5	0	1	11	EXC	
6078	52010024	Of staple length exceeding 27 mm but not exceeding 32.02 mm	KG	5	5	0	1	11	EXC	
6079	52010025	Of staple length exceeding 32.0 mm	KG	5	5	0	1	11	EXC	
6080	52021000	Yarn Waste (Including Thread Waste)	KG	10	0	0	1	11	E3	
6081	52029100	Garnetted Stock	KG	10	0	0	1	11	E3	
6082	52029900	Other	KG	10	0	0	1	11	E3	
6083	52030000	Cotton, Carded Or Combed	KG	30	0	0	3	33	E3	
6084	52041110	Cotton Thread, Sewing Containing Any Synthetic Staple Fibre.	KG	10	0	0	1	11	EIF	
6085	52041120	Cotton Thread, Darning	KG	10	0	0	1	11	EIF	
6086	52041130	Embroidery Cotton Thread	KG	10	0	0	1	11	EIF	
6087	52041140	Cotton Sewing Thread Not Containing Any Synthetic Staple Fibre	KG	10	0	0	1	11	EIF	
6088	52041190	Other	KG	10	0	0	1	11	EIF	
6089	52041900	Other	KG	10	0	0	1	11	EIF	
6090	52042010	Cotton Thread, Sewing, Containing Any Synthetic Thread, Staple Fibre	KG	10	0	0	1	11	EIF	
6091	52042020	Cotton Thread, Darning	KG	10	0	0	1	11	EIF	
6092	52042030	Embroidery Cotton Thread	KG	10	0	0	1	11	EIF	
6093	52042040	Cotton Sewing Thread Not Containing Any Synthetic Staple Fibre	KG	10	0	0	1	11	EIF	
6094	52042090	Other	KG	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
6095	52051110	Grey	KG	10	0	0	1	11	EIF	
6096	52051120	Bleached	KG	10	0	0	1	11	EIF	
6097	52051130	Dyed	KG	10	0	0	1	11	EIF	
6098	52051190	Other	KG	10	0	0	1	11	EIF	
6099	52051210	Grey	KG	10	0	0	1	11	EIF	
6100	52051220	Bleached	KG	10	0	0	1	11	EIF	
6101	52051230	Dyed	KG	10	0	0	1	11	EIF	
6102	52051290	Other	KG	10	0	0	1	11	EIF	
6103	52051310	Grey	KG	10	0	0	1	11	EIF	
6104	52051320	Bleached	KG	10	0	0	1	11	EIF	
6105	52051330	Dyed	KG	10	0	0	1	11	EIF	
6106	52051390	Other	KG	10	0	0	1	11	EIF	
6107	52051410	Grey	KG	10	0	0	1	11	EIF	
6108	52051420	Bleached	KG	10	0	0	1	11	EIF	
6109	52051430	Dyed	KG	10	0	0	1	11	EIF	
6110	52051490	Other	KG	10	0	0	1	11	EIF	
6111	52051510	Grey	KG	10	0	0	1	11	EIF	
6112	52051520	Bleached	KG	10	0	0	1	11	EIF	
6113	52051530	Dyed	KG	10	0	0	1	11	EIF	
6114	52051590	Other	KG	10	0	0	1	11	EIF	
6115	52052110	Grey	KG	10	0	0	1	11	EIF	
6116	52052120	Bleached	KG	10	0	0	1	11	EIF	
6117	52052130	Dyed	KG	10	0	0	1	11	EIF	
6118	52052190	Other	KG	10	0	0	1	11	EIF	
6119	52052210	Grey	KG	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
6120	52052220	Bleached	KG	10	0	0	1	11	EIF	
6121	52052290	Other	KG	10	0	0	1	11	EIF	
6122	52052310	Grey	KG	10	0	0	1	11	EIF	
6123	52052320	Bleached	KG	10	0	0	1	11	EIF	
6124	52052390	Other	KG	10	0	0	1	11	EIF	
6125	52052410	Grey	KG	10	0	0	1	11	EIF	
6126	52052420	Bleached	KG	10	0	0	1	11	EIF	
6127	52052490	Other	KG	10	0	0	1	11	EIF	
6128	52052610	Dyed	KG	10	0	0	1	11	EIF	
6129	52052620	Bleached	KG	10	0	0	1	11	EIF	
6130	52052690	Other	KG	10	0	0	1	11	EIF	
6131	52052710	Dyed	KG	10	0	0	1	11	EIF	
6132	52052720	Bleached	KG	10	0	0	1	11	EIF	
6133	52052790	Other	KG	10	0	0	1	11	EIF	
6134	52052810	Dyed	KG	10	0	0	1	11	EIF	
6135	52052820	Bleached	KG	10	0	0	1	11	EIF	
6136	52052890	Other	KG	10	0	0	1	11	EIF	
6137	52053110	Grey	KG	10	0	0	1	11	EIF	
6138	52053120	Bleached	KG	10	0	0	1	11	EIF	
6139	52053130	Dyed	KG	10	0	0	1	11	EIF	
6140	52053190	Other	KG	10	0	0	1	11	EIF	
6141	52053210	Grey	KG	10	0	0	1	11	EIF	
6142	52053220	Bleached	KG	10	0	0	1	11	EIF	
6143	52053290	Other	KG	10	0	0	1	11	EIF	
6144	52053310	Grey	KG	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
6145	52053320	Bleached	KG	10	0	0	1	11	EIF	
6146	52053330	Dyed	KG	10	0	0	1	11	EIF	
6147	52053390	Other	KG	10	0	0	1	11	EIF	
6148	52053410	Grey	KG	10	0	0	1	11	EIF	
6149	52053420	Bleached	KG	10	0	0	1	11	EIF	
6150	52053430	Dyed	KG	10	0	0	1	11	EIF	
6151	52053490	Other	KG	10	0	0	1	11	EIF	
6152	52053510	Grey	KG	10	0	0	1	11	EIF	
6153	52053590	Other	KG	10	0	0	1	11	EIF	
6154	52054110	Grey	KG	10	0	0	1	11	EIF	
6155	52054120	Bleached	KG	10	0	0	1	11	EIF	
6156	52054130	Dyed	KG	10	0	0	1	11	EIF	
6157	52054190	Other	KG	10	0	0	1	11	EIF	
6158	52054210	Grey	KG	10	0	0	1	11	EIF	
6159	52054290	Other	KG	10	0	0	1	11	EIF	
6160	52054310	Grey	KG	10	0	0	1	11	EIF	
6161	52054320	Bleached	KG	10	0	0	1	11	EIF	
6162	52054390	Other	KG	10	0	0	1	11	EIF	
6163	52054410	Grey	KG	10	0	0	1	11	EIF	
6164	52054420	Bleached	KG	10	0	0	1	11	EIF	
6165	52054490	Other	KG	10	0	0	1	11	EIF	
6166	52054610	Grey	KG	10	0	0	1	11	EIF	
6167	52054620	Bleached	KG	10	0	0	1	11	EIF	
6168	52054630	Dyed	KG	10	0	0	1	11	EIF	
6169	52054690	Other	KG	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
6170	52054710	Grey	KG	10	0	0	1	11	EIF	
6171	52054720	Bleached	KG	10	0	0	1	11	EIF	
6172	52054730	Dyed	KG	10	0	0	1	11	EIF	
6173	52054790	Other	KG	10	0	0	1	11	EIF	
6174	52054810	Grey	KG	10	0	0	1	11	EIF	
6175	52054820	Bleached	KG	10	0	0	1	11	EIF	
6176	52054830	Dyed	KG	10	0	0	1	11	EIF	
6177	52054890	Other	KG	10	0	0	1	11	EIF	
6178	52061100	Measuring 714.29 Decitex Or More (Not Exceeding 14 Metric Number)	KG	10	0	0	1	11	EIF	
6179	52061200	Measuring Less Than 714.29 Decitex But Not Less Than 232.56 Decitex (Exceeding 14 Metric Number But Not Exceeding 43 Metric Number)	KG	10	0	0	1	11	EIF	
6180	52061300	Measuring Less Than 232.56 Decitex But Not Less Than 192.31 Decitex (Exceeding 43 Metric Number But Not Exceeding 52 Metric Number)	KG	10	0	0	1	11	EIF	
6181	52061400	Measuring Less Than 192.31 Decitex But Not Less Than 125 Decitex (Exceeding 52 Metric Number But Not Exceeding 80 Metric Number)	KG	10	0	0	1	11	EIF	
6182	52061500	Measuring Less Than 125 Decitex (Exceeding 80 Metric Number)	KG	10	0	0	1	11	EIF	
6183	52062100	Measuring 714.29 Decitex Or More (Not Exceeding 14 Metric Number)	KG	10	0	0	1	11	EIF	
6184	52062200	Measuring Less Than 714.29 Decitex But Not Less Than 232.56 Decitex (Exceeding 14 Metric Number But Not Exceeding 43 Metric Number)	KG	10	0	0	1	11	EIF	
6185	52062300	Measuring Less Than 232.56 Decitex	KG	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		But Not Less Than 192.31 Decitex (Exceeding 43 Metric Number But Not Exceeding 52 Metric Number)								
6186	52062400	Measuring Less Than 192.31 Decitex But Not Less Than 125 Decitex (Exceeding 52 Metric Number But Not Exceeding 80 Metric Number)	KG	10	0	0	1	11	EIF	
6187	52062500	Measuring Less Than 125 Decitex (Exceeding 80 Metric Number)	KG	10	0	0	1	11	EIF	
6188	52063100	Measuring Per Single Yarn 714.29 Decitex Or More (Not Exceeding 14 Metric Number Per Single Yarn)	KG	10	0	0	1	11	EIF	
6189	52063200	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)	KG	10	0	0	1	11	EIF	
6190	52063300	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)	KG	10	0	0	1	11	EIF	
6191	52063400	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)	KG	10	0	0	1	11	EIF	
6192	52063500	Measuring Per Single Yarn Less Than 125 Decitex (Exceeding 80 Metric Number Per Single Yarn)	KG	10	0	0	1	11	EIF	
6193	52064100	Measuring Per Single Yarn 714.29 Decitex Or More (Not Exceeding 14 Metric Number Per Single Yarn)	KG	10	0	0	1	11	EIF	
6194	52064200	Measuring Per Single Yarn Less Than 714.29 Decitex But Not Less Than 232.56 Decitex (Exceeding 14 Metric	KG	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Number But Not Exceeding 43 Metric Number Per Single Yarn)								
6195	52064300	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)	KG	10	0	0	1	11	EIF	
6196	52064400	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)	KG	10	0	0	1	11	EIF	
6197	52064500	Measuring Per Single Yarn Less Than 125 Decitex (Exceeding 80 Metric Number Per Single Yarn)	KG	10	0	0	1	11	EIF	
6198	52071000	Containing 85% Or More By Weight Of Cotton	KG	10	0	0	1	11	EIF	
6199	52079000	Other	KG	10	0	0	1	11	EIF	
6200	52081110	Dhoti	Square Metre	10	0	0	1	11	EIF	
6201	52081120	Saree	Square Metre	10	0	0	1	11	EIF	
6202	52081130	Shirting Fabrics	Square Metre	10	0	0	1	11	EIF	
6203	52081140	Casement	Square Metre	10	0	0	1	11	EIF	
6204	52081190	Other	Square Metre	10	0	0	1	11	EIF	
6205	52081210	Dhoti	Square Metre	10	0	0	1	11	EIF	
6206	52081220	Saree	Square Metre	10	0	0	1	11	EIF	
6207	52081230	Shirting Fabrics	Square	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
			Metre							
6208	52081240	Casement	Square Metre	10	0	0	1	11	EIF	
6209	52081250	Sheeting(Takia, Leopard Fabrics, Other Than Furnishing Fabrics)	Square Metre	10	0	0	1	11	EIF	
6210	52081260	Voils	Square Metre	10	0	0	1	11	EIF	
6211	52081290	Other	Square Metre	10	0	0	1	11	EIF	
6212	52081310	Shirting Fabrics	Square Metre	10	0	0	1	11	EIF	
6213	52081320	Dobby Fabrics	Square Metre	10	0	0	1	11	EIF	
6214	52081390	Other	Square Metre	10	0	0	1	11	EIF	
6215	52081910	Dedsuti, Dosuti Fabricss	Square Metre	10	0	0	1	11	EIF	
6216	52081990	Other	Square Metre	10	0	0	1	11	EIF	
6217	52082110	Dhoti	Square Metre	10	0	0	1	11	EIF	
6218	52082120	Saree	Square Metre	10	0	0	1	11	EIF	
6219	52082130	Casement	Square Metre	10	0	0	1	11	EIF	
6220	52082140	Shirting Fabrics	Square Metre	10	0	0	1	11	EIF	
6221	52082150	Cambrics (Including Madapollam And Jaconet)	Square Metre	10	0	0	1	11	EIF	
6222	52082160	Mulls (Including Limbric And Willaya)	Square Metre	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
6223	52082170	Muslin (Including Lawn, Mullmull And Organdi)	Square Metre	10	0	0	1	11	EIF	
6224	52082180	Voils (Excluding Leno Fabricss)	Square Metre	10	0	0	1	11	EIF	
6225	52082190	Other	Square Metre	10	0	0	1	11	EIF	
6226	52082210	Dhoti	Square Metre	10	0	0	1	11	EIF	
6227	52082220	Saree	Square Metre	10	0	0	1	11	EIF	
6228	52082230	Shirting Fabrics	Square Metre	10	0	0	1	11	EIF	
6229	52082240	Casement	Square Metre	10	0	0	1	11	EIF	
6230	52082250	Cambrics (Including Madapollam And Jaconet)	Square Metre	10	0	0	1	11	EIF	
6231	52082260	Longcloth (Including Calico)	Square Metre	10	0	0	1	11	EIF	
6232	52082270	Sheeting (Takia And The Like)	Square Metre	10	0	0	1	11	EIF	
6233	52082280	Voils(Excluding Leno Fabricss)	Square Metre	10	0	0	1	11	EIF	
6234	52082290	Other	Square Metre	10	0	0	1	11	EIF	
6235	52082310	Shirting Fabrics	Square Metre	10	0	0	1	11	EIF	
6236	52082320	Parmatta Fabrics (Including Ilesia, Pocketing, Italian Twill)	Square Metre	10	0	0	1	11	EIF	
6237	52082330	Shirting Fabrics	Square Metre	10	0	0	1	11	EIF	
6238	52082390	Other	Square	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
			Metre							
6239	52082910	Dhoti And Saree, Zari Bordered	Square Metre	10	0	0	1	11	EIF	
6240	52082920	Dedsuti, Doosuti Fabrics, Ceretonnes And Osamburge	Square Metre	10	0	0	1	11	EIF	
6241	52082990	Other	Square Metre	10	0	0	1	11	EIF	
6242	52083110	Lungi	Square Metre	10	0	0	1	11	EIF	
6243	52083121	Of Handloom	Square Metre	10	0	0	1	11	EIF	
6244	52083129	Other	Square Metre	10	0	0	1	11	EIF	
6245	52083130	Shirting Fabrics	Square Metre	10	0	0	1	11	EIF	
6246	52083140	Casement	Square Metre	10	0	0	1	11	EIF	
6247	52083150	Cambrics (Including Madapollam And Jaconet)	Square Metre	10	0	0	1	11	EIF	
6248	52083160	Mull(Including Limbric And Willaya)	Square Metre	10	0	0	1	11	EIF	
6249	52083170	Muslin(Including Lawn Mulmul And Organdy) Of Carded Or Combed Yarn	Square Metre	10	0	0	1	11	EIF	
6250	52083180	Voils(Excluding Leno Fabricss)	Square Metre	10	0	0	1	11	EIF	
6251	52083190	Other	Square Metre	10	0	0	1	11	EIF	
6252	52083210	Lungi	Square Metre	10	0	0	1	11	EIF	
6253	52083220	Saree	Square Metre	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
6254	52083230	Shirting Fabrics	Square Metre	10	0	0	1	11	EIF	
6255	52083240	Casement	Square Metre	10	0	0	1	11	EIF	
6256	52083250	Bedticking, Domestic	Square Metre	10	0	0	1	11	EIF	
6257	52083260	Cambrics (Including Madapollam And Jaconet), Longcloth(Including Calico) And Voils(Excluding Leno Fabricss)	Square Metre	10	0	0	1	11	EIF	
6258	52083270	Coating (Including Suiting)	Square Metre	10	0	0	1	11	EIF	
6259	52083280	Furnishing Fabrics Other Than Pile And Chenille Fabricss	Square Metre	10	0	0	1	11	EIF	
6260	52083290	Other	Square Metre	10	0	0	1	11	E7	
6261	52083310	Shirting Fabrics	Square Metre	10	0	0	1	11	EIF	
6262	52083320	Coating (Including Suiting)	Square Metre	10	0	0	1	11	EIF	
6263	52083330	Shirting (Including Mazri)	Square Metre	10	0	0	1	11	EIF	
6264	52083390	Other	Square Metre	10	0	0	1	11	EIF	
6265	52083910	Zari Bordered Sarees	Square Metre	10.0% or Rs. 150 per kg., whichever is higher	0	0	0	10.0% or Rs. 150 per kg., whichever is higher	EIF	
6266	52083990	Other	Square Metre	10.0% or Rs. 150 per kg., whichever is higher	0	0	0	10.0% or Rs. 150 per kg., whichever is higher	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
6267	52084110	Bleeding Madras	Square Metre	10.0% or Rs. 9 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 9 per sq. mtr., whichever is higher	EIF	
6268	52084121	Of Handloom	Square Metre	10.0% or Rs. 9 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 9 per sq. mtr., whichever is higher	EIF	
6269	52084129	Other	Square Metre	10.0% or Rs. 9 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 9 per sq. mtr., whichever is higher	EIF	
6270	52084130	Shirting Fabrics	Square Metre	10.0% or Rs. 9 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 9 per sq. mtr., whichever is higher	EIF	
6271	52084140	Bed Ticking, Domestic	Square Metre	10.0% or Rs. 9 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 9 per sq. mtr., whichever is higher	EIF	
6272	52084150	Furnishing Fabrics Excluding Pile And Chenille Fabrics	Square Metre	10.0% or Rs. 9 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 9 per sq. mtr., whichever is higher	EIF	
6273	52084190	Other	Square Metre	10.0% or Rs. 9 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 9 per sq. mtr., whichever is higher	EIF	
6274	52084210	Bleeding Madras	Square Metre	10.0% or Rs.22 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs.22 per sq. mtr., whichever is higher	EIF	
6275	52084220	Saree	Square Metre	10.0% or Rs.22 per sq. mtr.,	0	0	0	10.0% or Rs.22 per sq. mtr., whichever	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				whichever is higher				is higher		
6276	52084230	Shirting Fabrics	Square Metre	10.0% or Rs.22 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs.22 per sq. mtr., whichever is higher	EIF	
6277	52084240	Casement	Square Metre	10.0% or Rs.22 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs.22 per sq. mtr., whichever is higher	EIF	
6278	52084250	Bed Ticking, Domestic	Square Metre	10.0% or Rs.22 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs.22 per sq. mtr., whichever is higher	EIF	
6279	52084260	Furnishing Fabrics, Other Than Pile And Chenille Fabrics	Square Metre	10.0% or Rs.22 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs.22 per sq. mtr., whichever is higher	EIF	
6280	52084290	Other	Square Metre	10.0% or Rs.22 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs.22 per sq. mtr., whichever is higher	EIF	
6281	52084310	Bleading Madras	Square Metre	10	0	0	1	11	EIF	
6282	52084320	Shirting Fabrics	Square Metre	10	0	0	1	11	EIF	
6283	52084330	Bedticking, Damask	Square Metre	10	0	0	1	11	EIF	
6284	52084340	Flannelette	Square Metre	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
6285	52084390	Other	Square Metre	10	0	0	1	11	EIF	
6286	52084910	Zari Bordered Sarees	Square Metre	10.0% or Rs. 143 per kg., whichever is higher	0	0	0	10.0% or Rs. 143 per kg., whichever is higher	EIF	
6287	52084921	Real Madras Handkerchiefs Of Handloom	Square Metre	10.0% or Rs. 143 per kg., whichever is higher	0	0	0	10.0% or Rs. 143 per kg., whichever is higher	EIF	
6288	52084929	Other	Square Metre	10.0% or Rs. 143 per kg., whichever is higher	0	0	0	10.0% or Rs. 143 per kg., whichever is higher	EIF	
6289	52084990	Other	Square Metre	10.0% or Rs. 143 per kg., whichever is higher	0	0	0	10.0% or Rs. 143 per kg., whichever is higher	EIF	
6290	52085110	Lungi	Square Metre	10.0% or Rs. 27 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 27 per sq. mtr., whichever is higher	EIF	
6291	52085120	Saree	Square Metre	10.0% or Rs. 27 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 27 per sq. mtr., whichever is higher	EIF	
6292	52085130	Shirting Fabrics	Square Metre	10.0% or Rs. 27 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 27 per sq. mtr., whichever is higher	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
6293	52085140	Casement	Square Metre	10.0% or Rs. 27 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 27 per sq. mtr., whichever is higher	EIF	
6294	52085150	Cambrics (Including Madapollam And Jaconet)	Square Metre	10.0% or Rs. 27 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 27 per sq. mtr., whichever is higher	EIF	
6295	52085160	Mull (Including Limbric And Willaya)	Square Metre	10.0% or Rs. 27 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 27 per sq. mtr., whichever is higher	EIF	
6296	52085170	Muslin (Including Lawn Mulmul And Organdy) Of Carded Or Combed Yarn	Square Metre	10.0% or Rs. 27 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 27 per sq. mtr., whichever is higher	EIF	
6297	52085180	Voils (Excluding Leno Fabricss)	Square Metre	10.0% or Rs. 27 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 27 per sq. mtr., whichever is higher	EIF	
6298	52085190	Other	Square Metre	10.0% or Rs. 27 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 27 per sq. mtr., whichever is higher	EIF	
6299	52085210	Lungi	Square Metre	10.0% or Rs. 14 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 14 per sq. mtr., whichever is higher	EIF	
6300	52085220	Saree	Square Metre	10.0% or Rs. 14	0	0	0	10.0% or Rs. 14 per sq. mtr.,	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				per sq. mtr., whichever is higher				whichever is higher		
6301	52085230	Shirting Fabrics	Square Metre	10.0% or Rs. 14 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 14 per sq. mtr., whichever is higher	EIF	
6302	52085240	Casement	Square Metre	10.0% or Rs. 14 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 14 per sq. mtr., whichever is higher	EIF	
6303	52085250	Cambrics (Including Madapollam And Jaconet)	Square Metre	10.0% or Rs. 14 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 14 per sq. mtr., whichever is higher	EIF	
6304	52085260	Mull (Including Limbric And Willaya)	Square Metre	10.0% or Rs. 14 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 14 per sq. mtr., whichever is higher	EIF	
6305	52085270	Muslin (Including Lawn Mulmul And Organdy) Of Carded Or Combed Yarn	Square Metre	10.0% or Rs. 14 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 14 per sq. mtr., whichever is higher	EIF	
6306	52085280	Voils (Excluding Leno Fabricss)	Square Metre	10.0% or Rs. 14 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 14 per sq. mtr., whichever is higher	EIF	
6307	52085290	Other	Square Metre	10.0% or Rs. 14 per sq. mtr., whichever	0	0	0	10.0% or Rs. 14 per sq. mtr., whichever is higher	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				is higher						
6308	52085910	Zari Bordered Sarees	Square Metre	10.0% or Rs. 30 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 30 per sq. mtr., whichever is higher	EIF	
6309	52085920	Sarees, Handloom	Square Metre	10.0% or Rs. 30 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 30 per sq. mtr., whichever is higher	EIF	
6310	52085990	Other	Square Metre	10.0% or Rs. 30 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 30 per sq. mtr., whichever is higher	EIF	
6311	52091111	Dhoti	Square Metre	10	0	0	1	11	EIF	
6312	52091112	Saree	Square Metre	10	0	0	1	11	EIF	
6313	52091113	Casement	Square Metre	10	0	0	1	11	EIF	
6314	52091114	Sheeting (Takia, Leopardcloth And Other Than Furnishing)	Square Metre	10	0	0	1	11	EIF	
6315	52091119	Other	Square Metre	10	0	0	1	11	EIF	
6316	52091190	Other	Square Metre	10	0	0	1	11	EIF	
6317	52091210	Saree	Square Metre	10	0	0	1	11	EIF	
6318	52091220	Shirting Fabrics	Square Metre	10	0	0	1	11	EIF	
6319	52091230	Furnishing Fabrics Other Than Excluding Pile And Chenille Fabricss	Square Metre	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
6320	52091240	Seersucker	Square Metre	10	0	0	1	11	EIF	
6321	52091250	Canvas, Including Duck – Carded Or Combed Yarn	Square Metre	10	0	0	1	11	EIF	
6322	52091260	Flannelette	Square Metre	10	0	0	1	11	EIF	
6323	52091270	Shetting (Takia, Leopart Cloth)	Square Metre	10	0	0	1	11	EIF	
6324	52091290	Other	Square Metre	10	0	0	1	11	EIF	
6325	52091900	Other Fabrics	Square Metre	10	0	0	1	11	EIF	
6326	52092110	Saree	Square Metre	10	0	0	1	11	EIF	
6327	52092120	Shirting Fabrics	Square Metre	10	0	0	1	11	EIF	
6328	52092130	Furnishing Fabrics (Excluding Pile And Chinille Fabrics	Square Metre	10	0	0	1	11	EIF	
6329	52092140	Seersucker	Square Metre	10	0	0	1	11	EIF	
6330	52092150	Canvas (Including Duck) Of Carded Or Combed Yarn	Square Metre	10	0	0	1	11	EIF	
6331	52092160	Dhoti	Square Metre	10	0	0	1	11	EIF	
6332	52092170	Flannellete	Square Metre	10	0	0	1	11	EIF	
6333	52092180	Sheeting(Takia, Leopart Cloth)	Square Metre	10	0	0	1	11	EIF	
6334	52092190	Other	Square Metre	10	0	0	1	11	EIF	
6335	52092210	Shirting Fabrics	Square	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
			Metre							
6336	52092220	Furnishing Fabrics (Excluding Pile And Chinile Fabrics)	Square Metre	10	0	0	1	11	EIF	
6337	52092230	Drill	Square Metre	10	0	0	1	11	EIF	
6338	52092290	Other	Square Metre	10	0	0	1	11	EIF	
6339	52092910	Dhoti And Saree, Zari Bordered	Square Metre	10	0	0	1	11	EIF	
6340	52092920	Dedsuti, Doosuti Fabricss, Ceretonnes And Osamburge	Square Metre	10	0	0	1	11	EIF	
6341	52092990	Other	Square Metre	10	0	0	1	11	EIF	
6342	52093110	Lungi	Square Metre	10.0% or Rs. 150 per kg., whichever is higher	0	0	0	10.0% or Rs. 150 per kg., whichever is higher	EIF	
6343	52093120	Saree	Square Metre	10.0% or Rs. 150 per kg., whichever is higher	0	0	0	10.0% or Rs. 150 per kg., whichever is higher	EIF	
6344	52093130	Shirting Fabrics	Square Metre	10.0% or Rs. 150 per kg., whichever is higher	0	0	0	10.0% or Rs. 150 per kg., whichever is higher	EIF	
6345	52093140	Furnishing Fabrics (Excluding Pile And Chenille Fabrics)	Square Metre	10.0% or Rs. 150 per kg., whichever is higher	0	0	0	10.0% or Rs. 150 per kg., whichever is higher	EIF	
6346	52093150	Seersucker	Square	10.0% or Rs. 150	0	0	0	10.0% or Rs. 150 per kg.,	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
			Metre	per kg., whichever is higher				whichever is higher		
6347	52093160	Bedticking, Domestic(Other Than Hand Dyed)	Square Metre	10.0% or Rs. 150 per kg., whichever is higher	0	0	0	10.0% or Rs. 150 per kg., whichever is higher	EIF	
6348	52093170	Canvas (Including Duck), Of Carded Or Combed Yarn	Square Metre	10.0% or Rs. 150 per kg., whichever is higher	0	0	0	10.0% or Rs. 150 per kg., whichever is higher	EIF	
6349	52093180	Flannellete	Square Metre	10.0% or Rs. 150 per kg., whichever is higher	0	0	0	10.0% or Rs. 150 per kg., whichever is higher	EIF	
6350	52093190	Other	Square Metre	10.0% or Rs. 150 per kg., whichever is higher	0	0	0	10.0% or Rs. 150 per kg., whichever is higher	EIF	
6351	52093210	Shirting Fabrics	Square Metre	10.0% or Rs. 150 per kg., whichever is higher	0	0	0	10.0% or Rs. 150 per kg., whichever is higher	EIF	
6352	52093220	Furnishing Fabricss (Excluding Pile And Chinille Fabrics)	Square Metre	10.0% or Rs. 150 per kg., whichever is higher	0	0	0	10.0% or Rs. 150 per kg., whichever is higher	EIF	
6353	52093230	Drill	Square Metre	10.0% or Rs. 150 per kg., whichever	0	0	0	10.0% or Rs. 150 per kg., whichever is higher	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				is higher						
6354	52093290	Other	Square Metre	10.0% or Rs. 150 per kg., whichever is higher	0	0	0	10.0% or Rs. 150 per kg., whichever is higher	EIF	
6355	52093910	Zari Bordered Sarees	Square Metre	10.0% or Rs. 150 per kg., whichever is higher	0	0	0	10.0% or Rs. 150 per kg., whichever is higher	EIF	
6356	52093990	Other	Square Metre	10.0% or Rs. 150 per kg., whichever is higher	0	0	0	10.0% or Rs. 150 per kg., whichever is higher	EIF	
6357	52094110	Bleeding Madras	Square Metre	10.0% or Rs. 30 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 30 per sq. mtr., whichever is higher	EIF	
6358	52094120	Saree	Square Metre	10.0% or Rs. 30 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 30 per sq. mtr., whichever is higher	EIF	
6359	52094130	Shirting Fabrics	Square Metre	10.0% or Rs. 30 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 30 per sq. mtr., whichever is higher	EIF	
6360	52094140	Furnishing Fabrics (Excluding Pile And Chinille Fabrics)	Square Metre	10.0% or Rs. 30 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 30 per sq. mtr., whichever is higher	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
6361	52094150	Seersucker	Square Metre	10.0% or Rs. 30 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 30 per sq. mtr., whichever is higher	EIF	
6362	52094160	Bedticking, Domestic(Other Than Hand Dyed)	Square Metre	10.0% or Rs. 30 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 30 per sq. mtr., whichever is higher	EIF	
6363	52094170	Flannelette	Square Metre	10.0% or Rs. 30 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 30 per sq. mtr., whichever is higher	EIF	
6364	52094190	Other	Square Metre	10.0% or Rs. 30 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 30 per sq. mtr., whichever is higher	EIF	
6365	52094200	Denim	Square Metre	10.0% or Rs. 25 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 25 per sq. mtr., whichever is higher	EIF	
6366	52094310	Bleeding Madras	Square Metre	10.0% or Rs. 28 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 28 per sq. mtr., whichever is higher	EIF	
6367	52094320	Shirting Fabrics	Square Metre	10.0% or Rs. 28 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 28 per sq. mtr., whichever is higher	EIF	
6368	52094330	Furnishing Fabrics (Excluding Pile And Chenille Fabrics)	Square Metre	10.0% or Rs. 28	0	0	0	10.0% or Rs. 28 per sq. mtr.,	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				per sq. mtr., whichever is higher				whichever is higher		
6369	52094340	Coating (Including Suiting)	Square Metre	10.0% or Rs. 28 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 28 per sq. mtr., whichever is higher	EIF	
6370	52094390	Other	Square Metre	10.0% or Rs. 28 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 28 per sq. mtr., whichever is higher	EIF	
6371	52094910	Zari Bordered Sari	Square Metre	10.0% or Rs. 150 per kg., whichever is higher	0	0	0	10.0% or Rs. 150 per kg., whichever is higher	EIF	
6372	52094990	Other	Square Metre	10.0% or Rs. 150 per kg., whichever is higher	0	0	0	10.0% or Rs. 150 per kg., whichever is higher	EIF	
6373	52095111	Of Handloom	Square Metre	10.0% or Rs. 24 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 24 per sq. mtr., whichever is higher	EIF	
6374	52095119	Other	Square Metre	10.0% or Rs. 24 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 24 per sq. mtr., whichever is higher	EIF	
6375	52095120	Saree	Square Metre	10.0% or Rs. 24 per sq. mtr., whichever	0	0	0	10.0% or Rs. 24 per sq. mtr., whichever is higher	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				is higher						
6376	52095130	Shirting Fabrics	Square Metre	10.0% or Rs. 24 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 24 per sq. mtr., whichever is higher	EIF	
6377	52095140	Furnishing Fabrics (Excluding Pile And Chenille Fabrics)	Square Metre	10.0% or Rs. 24 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 24 per sq. mtr., whichever is higher	EIF	
6378	52095150	Seersucker	Square Metre	10.0% or Rs. 24 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 24 per sq. mtr., whichever is higher	EIF	
6379	52095160	Bedticking, Domestic(Other Than Hand Dyed)	Square Metre	10.0% or Rs. 24 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 24 per sq. mtr., whichever is higher	EIF	
6380	52095170	Flannelette	Square Metre	10.0% or Rs. 24 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 24 per sq. mtr., whichever is higher	EIF	
6381	52095190	Other	Square Metre	10.0% or Rs. 24 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 24 per sq. mtr., whichever is higher	EIF	
6382	52095210	Shirting Fabrics	Square Metre	10.0% or Rs. 24 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 24 per sq. mtr., whichever is higher	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
6383	52095220	Furnishing Fabrics (Excluding Pile And Chenille Fabrics)	Square Metre	10.0% or Rs. 24 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 24 per sq. mtr., whichever is higher	EIF	
6384	52095290	Other	Square Metre	10.0% or Rs. 24 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 24 per sq. mtr., whichever is higher	EIF	
6385	52095910	Zari Bordered Saree	Square Metre	10.0% or Rs. 30 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 30 per sq. mtr., whichever is higher	EIF	
6386	52095990	Other	Square Metre	10.0% or Rs. 30 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 30 per sq. mtr., whichever is higher	EIF	
6387	52101110	Shirting Fabrics	Square Metre	10	0	0	1	11	EIF	
6388	52101120	Saree	Square Metre	10	0	0	1	11	EIF	
6389	52101190	Other	Square Metre	10	0	0	1	11	EIF	
6390	52101900	Other Fabrics	Square Metre	10	0	0	1	11	EIF	
6391	52102110	Shirting Fabrics	Square Metre	10	0	0	1	11	EIF	
6392	52102120	Poplin And Broad Fabrics	Square Metre	10	0	0	1	11	EIF	
6393	52102130	Saree	Square Metre	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
6394	52102140	Shirting (Including Mazri)	Square Metre	10	0	0	1	11	EIF	
6395	52102150	Voils	Square Metre	10	0	0	1	11	EIF	
6396	52102190	Other	Square Metre	10	0	0	1	11	EIF	
6397	52102910	Dhoti And Saree, Zari Bordered	Square Metre	10	0	0	1	11	EIF	
6398	52102920	Dedsuti, Doosuti, Ceretonnes And Osamburge	Square Metre	10	0	0	1	11	EIF	
6399	52102990	Other	Square Metre	10	0	0	1	11	EIF	
6400	52103110	Shirting Fabrics	Square Metre	10	0	0	1	11	EIF	
6401	52103120	Coating (Including Suitings)	Square Metre	10	0	0	1	11	EIF	
6402	52103130	Furnishing Fabrics Other Than Pile And Chenaille Fabricss	Square Metre	10	0	0	1	11	EIF	
6403	52103140	Poplin And Broad Fabrics	Square Metre	10	0	0	1	11	EIF	
6404	52103150	Saree	Square Metre	10	0	0	1	11	EIF	
6405	52103160	Voils	Square Metre	10	0	0	1	11	EIF	
6406	52103190	Other	Square Metre	10	0	0	1	11	EIF	
6407	52103210	Crepe Fabrics Including Crepe Checks	Square Metre	10	0	0	1	11	EIF	
6408	52103220	Shirting Fabrics	Square Metre	10	0	0	1	11	EIF	
6409	52103230	Bedticking, Damask	Square	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
			Metre							
6410	52103290	Other	Square Metre	10	0	0	1	11	EIF	
6411	52103910	Zari Bordered Sarees	Square Metre	10.0% or Rs. 150 per kg., whichever is higher	0	0	10% of applicable MFN rate	11.0% or Rs. 165 per kg., whichever is higher	EIF	
6412	52103990	Other	Square Metre	10.0% or Rs. 150 per kg., whichever is higher	0	0	10% of applicable MFN rate	11.0% or Rs. 165 per kg., whichever is higher	EIF	
6413	52104110	Bleeding Madras	Square Metre	10.0% or Rs. 15 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 15 per sq. mtr., whichever is higher	EIF	
6414	52104120	Crepe Fabrics (Excluding Crepe Checks)	Square Metre	10.0% or Rs. 15 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 15 per sq. mtr., whichever is higher	EIF	
6415	52104130	Shirting Fabrics	Square Metre	10.0% or Rs. 15 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 15 per sq. mtr., whichever is higher	EIF	
6416	52104140	Suitings	Square Metre	10.0% or Rs. 15 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 15 per sq. mtr., whichever is higher	EIF	
6417	52104150	Poplin And Broad Fabrics	Square Metre	10.0% or Rs. 15 per sq. mtr., whichever	0	0	0	10.0% or Rs. 15 per sq. mtr., whichever	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				is higher				is higher		
6418	52104160	Saree	Square Metre	10.0% or Rs. 15 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 15 per sq. mtr., whichever is higher	EIF	
6419	52104170	Voils	Square Metre	10.0% or Rs. 15 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 15 per sq. mtr., whichever is higher	EIF	
6420	52104190	Other	Square Metre	10.0% or Rs. 15 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 15 per sq. mtr., whichever is higher	EIF	
6421	52104910	Zari Bordered Sari	Square Metre	10.0% or Rs. 132 per kg., whichever is higher	0	0	0	10.0% or Rs. 132 per kg., whichever is higher	EIF	
6422	52104990	Other	Square Metre	10.0% or Rs. 132 per kg., whichever is higher	0	0	0	10.0% or Rs. 132 per kg., whichever is higher	EIF	
6423	52105110	Shirting Fabrics	Square Metre	10.0% or Rs. 12 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 12 per sq. mtr., whichever is higher	EIF	
6424	52105120	Casement	Square Metre	10.0% or Rs. 12 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 12 per sq. mtr., whichever is higher	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
6425	52105130	Saree	Square Metre	10.0% or Rs. 12 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 12 per sq. mtr., whichever is higher	EIF	
6426	52105140	Poplin And Broad Fabrics	Square Metre	10.0% or Rs. 12 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 12 per sq. mtr., whichever is higher	EIF	
6427	52105150	Voils	Square Metre	10.0% or Rs. 12 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 12 per sq. mtr., whichever is higher	EIF	
6428	52105190	Other	Square Metre	10.0% or Rs. 12 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 12 per sq. mtr., whichever is higher	EIF	
6429	52105910	Zari Bordered Saree	Square Metre	10.0% or Rs. 12 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 12 per sq. mtr., whichever is higher	EIF	
6430	52105990	Other	Square Metre	10.0% or Rs. 12 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 12 per sq. mtr., whichever is higher	EIF	
6431	52111110	Shirting Fabrics	Square Metre	10	0	0	1	11	EIF	
6432	52111120	Saree	Square Metre	10	0	0	1	11	EIF	
6433	52111190	Other	Square Metre	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
6434	52111210	Shirting Fabrics	Square Metre	10	0	0	1	11	EIF	
6435	52111220	Twill, Not Elsewhere Specified (Including Gaberdine)	Square Metre	10	0	0	1	11	EIF	
6436	52111230	Damask	Square Metre	10	0	0	1	11	EIF	
6437	52111290	Other	Square Metre	10	0	0	1	11	EIF	
6438	52111900	Other Fabrics	Square Metre	10	0	0	1	11	EIF	
6439	52112010	Shirting Fabrics	Square Metre	10	0	0	1	11	EIF	
6440	52112020	Convas(Including Duck) Of Carded Or Combed Yarn	Square Metre	10	0	0	1	11	EIF	
6441	52112030	Flannelette	Square Metre	10	0	0	1	11	EIF	
6442	52112040	Saree	Square Metre	10	0	0	1	11	EIF	
6443	52112050	Crepe Fabrics Including Crepe Checks	Square Metre	10	0	0	1	11	EIF	
6444	52112060	Twill Fabricss	Square Metre	10	0	0	1	11	EIF	
6445	52112091	Zari Bordered Sari	Square Metre	10	0	0	1	11	EIF	
6446	52112092	Dedsuti, Doosuti, Ceretonnes And Osamburge	Square Metre	10	0	0	1	11	EIF	
6447	52112099	Other	Square Metre	10	0	0	1	11	EIF	
6448	52113110	Shirting Fabrics	Square Metre	10.0% or Rs. 150 per kg., whichever	0	0	10% of applicable MFN rate	10.0% or Rs. 150 per kg., whichever is higher	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				is higher						
6449	52113120	Canvas (Including Duck) Of Carded Or Combed Yarn	Square Metre	10.0% or Rs. 150 per kg., whichever is higher	0	0	10% of applicable MFN rate	10.0% or Rs. 150 per kg., whichever is higher	EIF	
6450	52113130	Coating (Including Suitings)	Square Metre	10.0% or Rs. 150 per kg., whichever is higher	0	0	10% of applicable MFN rate	10.0% or Rs. 150 per kg., whichever is higher	EIF	
6451	52113140	Flannellette	Square Metre	10.0% or Rs. 150 per kg., whichever is higher	0	0	10% of applicable MFN rate	10.0% or Rs. 150 per kg., whichever is higher	EIF	
6452	52113150	Saree	Square Metre	10.0% or Rs. 150 per kg., whichever is higher	0	0	10% of applicable MFN rate	10.0% or Rs. 150 per kg., whichever is higher	EIF	
6453	52113190	Other	Square Metre	10.0% or Rs. 150 per kg., whichever is higher	0	0	10% of applicable MFN rate	10.0% or Rs. 150 per kg., whichever is higher	EIF	
6454	52113210	Crepe Fabrics Including Crepe Checks	Square Metre	10.0% or Rs. 150 per kg., whichever is higher	0	0	10% of applicable MFN rate	10.0% or Rs. 150 per kg., whichever is higher	EIF	
6455	52113220	Shirting Fabrics	Square Metre	10.0% or Rs. 150 per kg., whichever is higher	0	0	10% of applicable MFN rate	10.0% or Rs. 150 per kg., whichever is higher	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
6456	52113230	Twill, Not Elsewhere Specified (Including Gaberdine)	Square Metre	10.0% or Rs. 150 per kg., whichever is higher	0	0	10% of applicable MFN rate	10.0% or Rs. 150 per kg., whichever is higher	EIF	
6457	52113240	Trousers/Pant Fabricss (Excluding Jeans And Crepe)	Square Metre	10.0% or Rs. 150 per kg., whichever is higher	0	0	10% of applicable MFN rate	10.0% or Rs. 150 per kg., whichever is higher	EIF	
6458	52113290	Other	Square Metre	10.0% or Rs. 150 per kg., whichever is higher	0	0	10% of applicable MFN rate	10.0% or Rs. 150 per kg., whichever is higher	EIF	
6459	52113910	Zari Bordered Sarees	Square Metre	10.0% or Rs. 150 per kg., whichever is higher	0	0	10% of applicable MFN rate	10.0% or Rs. 150 per kg., whichever is higher	EIF	
6460	52113990	Other	Square Metre	10.0% or Rs. 150 per kg., whichever is higher	0	0	10% of applicable MFN rate	10.0% or Rs. 150 per kg., whichever is higher	EIF	
6461	52114110	Bleeding Madras	Square Metre	10.0% or Rs. 35 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 35 per sq. mtr., whichever is higher	EIF	
6462	52114120	Check Shirting (Excluding Crepe Checks)	Square Metre	10.0% or Rs. 35 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 35 per sq. mtr., whichever is higher	EIF	
6463	52114130	Shirting	Square Metre	10.0% or Rs. 35	0	0	0	10.0% or Rs. 35 per sq. mtr.,	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				per sq. mtr., whichever is higher				whichever is higher		
6464	52114140	Suitings	Square Metre	10.0% or Rs. 35 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 35 per sq. mtr., whichever is higher	EIF	
6465	52114150	Flannelette	Square Metre	10.0% or Rs. 35 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 35 per sq. mtr., whichever is higher	EIF	
6466	52114160	Saree	Square Metre	10.0% or Rs. 35 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 35 per sq. mtr., whichever is higher	EIF	
6467	52114170	Parachute Fabrics	Square Metre	10.0% or Rs. 35 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 35 per sq. mtr., whichever is higher	EIF	
6468	52114190	Other	Square Metre	10.0% or Rs. 35 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 35 per sq. mtr., whichever is higher	EIF	
6469	52114200	Denim	Square Metre	10.0% or Rs. 18 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 18 per sq. mtr., whichever is higher	EIF	
6470	52114310	Bleeding Madras	Square Metre	10.0% or Rs. 32 per sq. mtr., whichever	0	0	0	10.0% or Rs. 32 per sq. mtr., whichever is higher	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				is higher						
6471	52114320	Crepe Fabrics	Square Metre	10.0% or Rs. 32 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 32 per sq. mtr., whichever is higher	EIF	
6472	52114330	Shirting Fabrics	Square Metre	10.0% or Rs. 32 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 32 per sq. mtr., whichever is higher	EIF	
6473	52114340	Suitings	Square Metre	10.0% or Rs. 32 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 32 per sq. mtr., whichever is higher	EIF	
6474	52114390	Other	Square Metre	10.0% or Rs. 32 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 32 per sq. mtr., whichever is higher	EIF	
6475	52114910	Zari Bordered Sarees	Square Metre	10.0% or Rs. 150 per kg., whichever is higher	0	0	0	10.0% or Rs. 150 per kg., whichever is higher	EIF	
6476	52114990	Other	Square Metre	10.0% or Rs. 150 per kg., whichever is higher	0	0	0	10.0% or Rs. 150 per kg., whichever is higher	EIF	
6477	52115110	Shirting Fabrics	Square Metre	10.0% or Rs. 12 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 12 per sq. mtr., whichever is higher	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
6478	52115120	Furnishing Fabrics	Square Metre	10.0% or Rs. 12 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 12 per sq. mtr., whichever is higher	EIF	
6479	52115130	Flannelette	Square Metre	10.0% or Rs. 12 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 12 per sq. mtr., whichever is higher	EIF	
6480	52115140	Longcloth (Chintz)	Square Metre	10.0% or Rs. 12 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 12 per sq. mtr., whichever is higher	EIF	
6481	52115150	Saree	Square Metre	10.0% or Rs. 12 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 12 per sq. mtr., whichever is higher	EIF	
6482	52115190	Other	Square Metre	10.0% or Rs. 12 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 12 per sq. mtr., whichever is higher	EIF	
6483	52115210	Crepe Fabrics Including Crepe Checks	Square Metre	10.0% or Rs. 12 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 12 per sq. mtr., whichever is higher	EIF	
6484	52115220	Shirting Fabrics	Square Metre	10.0% or Rs. 12 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 12 per sq. mtr., whichever is higher	EIF	
6485	52115230	Twill, Not Elsewhere Specified (Including Gaberdine)	Square Metre	10.0% or Rs. 12	0	0	0	10.0% or Rs. 12 per sq. mtr.,	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				per sq. mtr., whichever is higher				whichever is higher		
6486	52115290	Other	Square Metre	10.0% or Rs. 12 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 12 per sq. mtr., whichever is higher	EIF	
6487	52115910	Zari Bordered Saree	Square Metre	10.0% or Rs. 12 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 12 per sq. mtr., whichever is higher	EIF	
6488	52115990	Other	Square Metre	10.0% or Rs. 12 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 12 per sq. mtr., whichever is higher	EIF	
6489	52121100	Unbleached	Square Metre	10	0	0	1	11	EIF	
6490	52121200	Bleached	Square Metre	10	0	0	1	11	EIF	
6491	52121300	Dyed	Square Metre	10	0	0	1	11	EIF	
6492	52121400	Of Yarns Of Different Colours	Square Metre	10	0	0	1	11	EIF	
6493	52121500	Printed	Square Metre	10.0% or Rs. 165 per kg., whichever is higher	0	0	0	10.0% or Rs. 165 per kg., whichever is higher	EIF	
6494	52122100	Unbleached:	Square Metre	10	0	0	1	11	E10	
6495	52122200	Bleached	Square Metre	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
6496	52122300	Dyed	Square Metre	10	0	0	1	11	EIF	
6497	52122400	Of Yarns Of Different Colours	Square Metre	10.0% or Rs. 20 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 20 per sq. mtr., whichever is higher	EIF	
6498	52122500	Printed	Square Metre	10.0% or Rs. 165 per kg., whichever is higher	0	0	0	10.0% or Rs. 165 per kg., whichever is higher	EIF	
6499	53011000	Flax, Raw Or Retted	KG	0	0	0	0	0	EIF	
6500	53012100	Broken Or Scutched	KG	0	0	0	0	0	EIF	
6501	53012900	Other	KG	0	0	0	0	0	EIF	
6502	53013000	Flax Tow And Waste	KG	0	0	0	0	0	EIF	
6503	53021000	Ture Hemp, Raw Or Retted	KG	30	0	0	3	33	E3	
6504	53029000	Other	KG	30	0	0	3	33	E3	
6505	53031010	Jute,Raw Or Retted	KG	5	0	0	0.5	5.5	E7	
6506	53031090	Other	KG	10	0	0	1	11	E7	
6507	53039010	Jute Cutting	KG	10	0	0	1	11	E7	
6508	53039090	Other	KG	10	0	0	1	11	E7	
6509	53050010	Coir Bristle Fibre	KG	10	0	0	1	11	E7	
6510	53050030	Curled Or Machine Twisted Coir Fibre	KG	10	0	0	1	11	E7	
6511	53050040	Coir Pith	KG	10	0	0	1	11	E7	
6512	53050050	Of Abaca:	KG	10	0	0	1	11	E7	
6513	53050090	Of Other	KG	10	0	0	1	11	E7	
6514	53061010	Put Up For Retail Sale	KG	10	0	0	1	11	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
6515	53061090	Other	KG	10	0	0	1	11	E7	
6516	53062010	Put Up For Retail Sale	KG	10	0	0	1	11	E7	
6517	53062090	Other	KG	10	0	0	1	11	E7	
6518	53071010	Of Jute	KG	10	0	0	1	11	E7	
6519	53071090	Other	KG	10	0	0	1	11	E7	
6520	53072000	Multiple (Folded) Or Cabled	KG	10	0	0	1	11	E7	
6521	53081010	Baled	KG	10	0	0	1	11	E7	
6522	53081020	Spooled Hanks	KG	10	0	0	1	11	E7	
6523	53081090	Other	KG	10	0	0	1	11	E7	
6524	53082000	True Hemp Yarn	KG	10	0	0	1	11	E7	
6525	53089010	Ramie Yarn	KG	10	0	0	1	11	E7	
6526	53089090	Other	KG	10	0	0	1	11	E7	
6527	53091110	Unbleached	Square Metre	10	0	0	1	11	E7	
6528	53091120	Bleached	Square Metre	10	0	0	1	11	E7	
6529	53091910	Dyed	Square Metre	10	0	0	1	11	EIF	
6530	53091920	Printed	Square Metre	10	0	0	1	11	EIF	
6531	53091990	Other	Square Metre	10	0	0	1	11	EIF	
6532	53092110	Unbleached	Square Metre	10	0	0	1	11	E7	
6533	53092120	Bleached	Square Metre	10	0	0	1	11	E7	
6534	53092910	Dyed	Square Metre	10	0	0	1	11	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
6535	53092920	Printed	Square Metre	10	0	0	1	11	E7	
6536	53092990	Other	Square Metre	10	0	0	1	11	E7	
6537	53101011	Carpet Backing Fabrics	Square Metre	20	0	0	2	22	E7	
6538	53101012	Sacking Fabrics	Square Metre	20	0	0	2	22	E7	
6539	53101013	Hessian Fabrics	Square Metre	20	0	0	2	22	E7	
6540	53101014	Jute Canvas	Square Metre	20	0	0	2	22	E7	
6541	53101019	Other	Square Metre	20	0	0	2	22	E7	
6542	53101091	Woven Blended Fabrics Containing More Than 50% By Weight Of Jute	Square Metre	20	0	0	2	22	E7	
6543	53101092	Stranded Woven Fabrics Of Jute Containing 50% Or More By Weight Jute	Square Metre	20	0	0	2	22	E7	
6544	53101093	Jute Swim Fabrics	Square Metre	20	0	0	2	22	E7	
6545	53101099	Other	Square Metre	20	0	0	2	22	E7	
6546	53109010	Bleached	Square Metre	10	0	0	1	11	E7	
6547	53109020	Decorative Fabrics	Square Metre	10	0	0	1	11	E7	
6548	53109091	Bleached	Square Metre	10	0	0	1	11	E7	
6549	53109092	Dyed	Square Metre	10	0	0	1	11	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
6550	53109093	Printed	Square Metre	10	0	0	1	11	E7	
6551	53109099	Other	Square Metre	10	0	0	1	11	E7	
6552	53110011	Unbleached	Square Metre	10	0	0	1	11	E7	
6553	53110012	Bleached	Square Metre	10	0	0	1	11	E7	
6554	53110013	Dyed	Square Metre	10	0	0	1	11	E7	
6555	53110014	Printed	Square Metre	10	0	0	1	11	E7	
6556	53110015	Of Coir Including Log Form And Geotextiles	Square Metre	10	0	0	1	11	E3	
6557	53110019	Other	Square Metre	10	0	0	1	11	E7	
6558	53110021	Unbleached	Square Metre	10	0	0	1	11	E7	
6559	53110022	Bleached	Square Metre	10	0	0	1	11	E7	
6560	53110023	Dyed	Square Metre	10	0	0	1	11	E7	
6561	53110024	Printed	Square Metre	10	0	0	1	11	E7	
6562	53110029	Other	Square Metre	10	0	0	1	11	E7	
6563	54011000	Of Synthetic Filaments	KG	5	0	0	0.5	5.5	E7	
6564	54012000	Of Artificial Filaments	KG	5	0	0	0.5	5.5	E7	
6565	54021100	of aramids	KG	5	0	0	0.5	5.5	E7	
6566	54021910	Other: Nylon Tyre Yarn	KG	5	0	0	0.5	5.5	E7	

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6567	54021920	Nylon 66 filament yarn conforming to IS 13464	KG	2.5	0	0	0.25	2.75	E7	
6568	54021990	Other	KG	5	0	0	0.5	5.5	E7	
6569	54022010	Of Terylene Dacron	KG	5	0	0	0.5	5.5	E7	
6570	54022090	Other	KG	5	0	0	0.5	5.5	E7	
6571	54023100	Of Nylon Or Other Polyamides, Measuring Per Single Yarn Not More Than 50 Tex	KG	5	0	0	0.5	5.5	E7	
6572	54023200	Of Nylon Or Other Polyamides, Measuring Per Single Yarn More Than 50 Tex	KG	5	0	0	0.5	5.5	E7	
6573	54023300	Of Polyesters	KG	5	0	0	0.5	5.5	E7	
6574	54023400	Of Polypropylene	KG	5	0	0	0.5	5.5	E7	
6575	54023910	Polypropylene Filament Yarn	KG	5	0	0	0.5	5.5	E7	
6576	54023920	Acrylic Filament Yarn	KG	5	0	0	0.5	5.5	E7	
6577	54023990	Other	KG	5	0	0	0.5	5.5	E7	
6578	54024400	Elastomeric Yarn Of Plyesters	KG	5	0	0	0.5	5.5	E7	
6579	54024500	Other, Of Nylon Or Other Polyamides	KG	5	0	0	0.5	5.5	E7	
6580	54024600	Of Polyesters, Partially Oriented	KG	5	0	0	0.5	5.5	E7	
6581	54024700	Other Of Polyesters	KG	5	0	0	0.5	5.5	E7	
6582	54024800	Non Elastomeric Yarn Of Polypropylene	KG	5	0	0	0.5	5.5	E3	
6583	54024900	Other	KG	5	0	0	0.5	5.5	E3	
6584	54025100	Of Nylon Or Other Polyamides	KG	5	0	0	0.5	5.5	E7	
6585	54025210	Polyester yarn-anti Static Filament	KG	2.5	0	0	0.25	2.75	E7	
6586	54025290	Other	KG	5	0	0	0.5	5.5	E7	
6587	54025300	Of Polypropylene	KG	5	0	0	0.5	5.5	E7	

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6588	54025900	Other	KG	5	0	0	0.5	5.5	E7	
6589	54026100	Of Nylon Or Other Polyamides	KG	5	0	0	0.5	5.5	E7	
6590	54026200	Of Polyesters	KG	5	0	0	0.5	5.5	E7	
6591	54026300	Of Polypropylene	KG	5	0	0	0.5	5.5	E7	
6592	54026910	Polyvinyl Acetate Filament Yarn	KG	5	0	0	0.5	5.5	E7	
6593	54026920	Polyvinyl Chloride Filament Yarn	KG	5	0	0	0.5	5.5	E7	
6594	54026940	Acrylic Filament Yarn	KG	5	0	0	0.5	5.5	E7	
6595	54026950	Polytetrafluoroethylene Yarn	KG	5	0	0	0.5	5.5	E7	
6596	54026960	Ultra high molecular weight poly ethylene filament yarn conforming to ASTM F2848	KG	5	0	0	0.5	5.5	E7	
6597	54026990	Other	KG	5	0	0	0.5	5.5	E7	
6598	54031010	Viscose Rayon Tyre Yarn – 1,233 Decitex	KG	5	0	0	0.5	5.5	E3	
6599	54031020	Viscose Rayon Tyre Yarn – 1,833 Decitex	KG	5	0	0	0.5	5.5	E3	
6600	54031090	Other	KG	5	0	0	0.5	5.5	E3	
6601	54033100	Of Viscose Rayon Untwisted Or With A Twist Not Exceeding 120 Turns Per Meter	KG	5	0	0	0.5	5.5	E3	
6602	54033200	Of Viscose Rayon, With A Twist Exceeding 120 Turns Per Meter	KG	5	0	0	0.5	5.5	E3	
6603	54033300	Of Cellulose Acetate	KG	5	0	0	0.5	5.5	E7	
6604	54033910	Cuprammonium Rayon	KG	5	0	0	0.5	5.5	E7	
6605	54033990	Other	KG	5	0	0	0.5	5.5	E7	
6606	54034110	Upto 67 Decitex	KG	5	0	0	0.5	5.5	E3	
6607	54034120	Of 83 Decitex	KG	5	0	0	0.5	5.5	E3	
6608	54034130	Of 111 Decitex, Bright	KG	5	0	0	0.5	5.5	E3	

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6609	54034140	Of 111 Decitex, Dull	KG	5	0	0	0.5	5.5	E3	
6610	54034150	Of 133 Decitex, Bright	KG	5	0	0	0.5	5.5	E3	
6611	54034160	Of 133 Decitex, Dull	KG	5	0	0	0.5	5.5	E3	
6612	54034170	Of 167 Decitex, Bright	KG	5	0	0	0.5	5.5	E3	
6613	54034180	Of 167 Decitex, Dull	KG	5	0	0	0.5	5.5	E3	
6614	54034190	Other	KG	5	0	0	0.5	5.5	E3	
6615	54034210	Acetate Rayon Filament Yarn, 83 Decitex	KG	5	0	0	0.5	5.5	E7	
6616	54034220	Acetate Rayon Filament Yarn, 111 Decitex	KG	5	0	0	0.5	5.5	E7	
6617	54034230	Acetate Rayon Filament Yarn, 133 Decitex	KG	5	0	0	0.5	5.5	E7	
6618	54034240	Acetate Rayon Filament Yarn, 167 Decitex	KG	5	0	0	0.5	5.5	E7	
6619	54034250	Acetate Rayon Filament Yarn, 333 Decitex	KG	5	0	0	0.5	5.5	E7	
6620	54034290	Other	KG	5	0	0	0.5	5.5	E7	
6621	54034911	Of 33 Decitex	KG	5	0	0	0.5	5.5	E7	
6622	54034912	Of 44 Decitex	KG	5	0	0	0.5	5.5	E7	
6623	54034913	Of 67 Decitex	KG	5	0	0	0.5	5.5	E7	
6624	54034914	Of 83 Decitex	KG	5	0	0	0.5	5.5	E7	
6625	54034915	Of 89 Decitex	KG	5	0	0	0.5	5.5	E7	
6626	54034919	Other	KG	5	0	0	0.5	5.5	E7	
6627	54034990	Other	KG	5	0	0	0.5	5.5	E7	
6628	54041100	Monofilament: Elastomeric	KG	5	0	0	0.5	5.5	E7	
6629	54041200	Other, Of Polypropylene	KG	5	0	0	0.5	5.5	E7	
6630	54041910	Catgut Imitation Of Synthetic Yarn,Non	KG	5	0	0	0.5	5.5	E7	

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		Sterile								
6631	54041920	Strip And The Like Of Syntheitic Fibre Material	KG	5	0	0	0.5	5.5	E7	
6632	54041990	Other	KG	5	0	0	0.5	5.5	E7	
6633	54049010	Catgut Imitation Of Synthetic Yarn, Non-Sterile	KG	5	0	0	0.5	5.5	E7	
6634	54049020	Strip And The Like Of Synthetic Fibre Materials	KG	5	0	0	0.5	5.5	E7	
6635	54049090	Other	KG	5	0	0	0.5	5.5	E7	
6636	54050000	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 Synthetic Textile Materials Of An Apparent Width Not Exceeding 5 Mm	KG	5	0	0	0.5	5.5	E7	
6637	54060010	Synthetic Filament Yarn	KG	5	0	0	0.5	5.5	E7	
6638	54060020	Artificial Filament Yarn	KG	5	0	0	0.5	5.5	E7	
6639	54071011	Parachute Fabric	Square Metre	20.0% or Rs. 115 per kg., whichever is higher	0	0	0	20.0% or Rs. 115 per kg., whichever is higher	E5	
6640	54071012	Tent Fabrics	Square Metre	20.0% or Rs. 115 per kg., whichever is higher	0	0	0	20.0% or Rs. 115 per kg., whichever is higher	EXC	
6641	54071013	Nylon Furnishing Fabrics	Square Metre	20.0% or Rs. 115 per kg., whichever is higher	0	0	0	20.0% or Rs. 115 per kg., whichever is higher	EXC	
6642	54071014	Umbrella Cloth Panel Fabrics	Square	20.0% or Rs.	0	0	0	20.0% or Rs. 115	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
			Metre	115 per kg., whichever is higher				per kg., whichever is higher		
6643	54071015	Other Nylon And Polyamide Fabrics (Filament)	Square Metre	20.0% or Rs. 115 per kg., whichever is higher	0	0	0	20.0% or Rs. 115 per kg., whichever is higher	E5	
6644	54071016	Polyester Suiting	Square Metre	20.0% or Rs. 115 per kg., whichever is higher	0	0	0	20.0% or Rs. 115 per kg., whichever is higher	EXC	
6645	54071019	Other Polyester Fabrics	Square Metre	20.0% or Rs. 115 per kg., whichever is higher	0	0	0	20.0% or Rs. 115 per kg., whichever is higher	E5	
6646	54071021	Parachute Fabric	Square Metre	10.0% or Rs. 115 per kg., whichever is higher	0	0	0	10.0% or Rs. 115 per kg., whichever is higher	EXC	
6647	54071022	Tent Fabrics	Square Metre	20.0% or Rs. 115 per kg., whichever is higher	0	0	0	20.0% or Rs. 115 per kg., whichever is higher	EXC	
6648	54071023	Nylon Furnishing Fabrics	Square Metre	20.0% or Rs. 115 per kg., whichever is higher	0	0	0	20.0% or Rs. 115 per kg., whichever is higher	EXC	
6649	54071024	Umbrella Cloth Panel Fabrics	Square Metre	20.0% or Rs. 115 per kg.,	0	0	0	20.0% or Rs. 115 per kg., whichever	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				whichever is higher				is higher		
6650	54071025	Other Nylon And Polyamide Fabrics Of Filament Yarn	Square Metre	20.0% or Rs. 115 per kg., whichever is higher	0	0	0	20.0% or Rs. 115 per kg., whichever is higher	EXC	
6651	54071026	Polyester Suiting	Square Metre	10.0% or Rs. 115 per kg., whichever is higher	0	0	0	10.0% or Rs. 115 per kg., whichever is higher	EXC	
6652	54071029	Other	Square Metre	20.0% or Rs. 115 per kg., whichever is higher	0	0	0	20.0% or Rs. 115 per kg., whichever is higher	E5	
6653	54071031	Parachute Fabrics	Square Metre	20.0% or Rs. 115 per kg., whichever is higher	0	0	0	20.0% or Rs. 115 per kg., whichever is higher	EXC	
6654	54071032	Tent Fabrics	Square Metre	10.0% or Rs. 115 per kg., whichever is higher	0	0	0	10.0% or Rs. 115 per kg., whichever is higher	EXC	
6655	54071033	Nylon Furnishing Fabrics	Square Metre	20.0% or Rs. 115 per kg., whichever is higher	0	0	0	20.0% or Rs. 115 per kg., whichever is higher	EXC	
6656	54071034	Umbrella Cloth Panel Fabrics	Square Metre	20.0% or Rs. 115 per kg., whichever is higher	0	0	0	20.0% or Rs. 115 per kg., whichever is higher	E5	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
6657	54071035	Other Nylon And Polyamide Fabrics (Filament)	Square Metre	20.0% or Rs. 115 per kg., whichever is higher	0	0	0	20.0% or Rs. 115 per kg., whichever is higher	E5	
6658	54071036	Polyester Suiting	Square Metre	20.0% or Rs. 115 per kg., whichever is higher	0	0	0	20.0% or Rs. 115 per kg., whichever is higher	EXC	
6659	54071039	Other	Square Metre	20.0% or Rs. 115 per kg., whichever is higher	0	0	0	20.0% or Rs. 115 per kg., whichever is higher	E5	
6660	54071041	Parachute Fabric	Square Metre	10.0% or Rs. 115 per kg., whichever is higher	0	0	0	10.0% or Rs. 115 per kg., whichever is higher	EXC	
6661	54071042	Tent Fabrics	Square Metre	10.0% or Rs. 115 per kg., whichever is higher	0	0	0	10.0% or Rs. 115 per kg., whichever is higher	EXC	
6662	54071043	Nylon Furnishing Fabrics	Square Metre	20.0% or Rs. 115 per kg., whichever is higher	0	0	0	20.0% or Rs. 115 per kg., whichever is higher	EXC	
6663	54071044	Umbrella Cloth Panel Fabrics	Square Metre	20.0% or Rs. 115 per kg., whichever is higher	0	0	0	20.0% or Rs. 115 per kg., whichever is higher	EXC	
6664	54071045	Other Nylon And Polyamide Fabrics (Filament)	Square Metre	20.0% or Rs. 115	0	0	0	20.0% or Rs. 115 per kg.,	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				per kg., whichever is higher				whichever is higher		
6665	54071046	Polyester Suiting	Square Metre	20.0% or Rs. 115 per kg., whichever is higher	0	0	0	20.0% or Rs. 115 per kg., whichever is higher	EXC	
6666	54071049	Other	Square Metre	20.0% or Rs. 115 per kg., whichever is higher	0	0	0	20.0% or Rs. 115 per kg., whichever is higher	E5	
6667	54071091	Parachute Fabrics	Square Metre	20.0% or Rs. 115 per kg., whichever is higher	0	0	0	20.0% or Rs. 115 per kg., whichever is higher	EXC	
6668	54071092	Tent Fabrics	Square Metre	20.0% or Rs. 115 per kg., whichever is higher	0	0	0	20.0% or Rs. 115 per kg., whichever is higher	EXC	
6669	54071093	Nylon Furnishing Fabrics	Square Metre	20.0% or Rs. 115 per kg., whichever is higher	0	0	0	20.0% or Rs. 115 per kg., whichever is higher	EXC	
6670	54071094	Umbrella Cloth Panel Fabrics	Square Metre	20.0% or Rs. 115 per kg., whichever is higher	0	0	0	20.0% or Rs. 115 per kg., whichever is higher	EXC	
6671	54071095	Other Nylon And Polyamide Fabrics Of Filament Yarn	Square Metre	20.0% or Rs. 115 per kg., whichever	0	0	0	20.0% or Rs. 115 per kg., whichever is higher	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				is higher						
6672	54071096	Polyester Suiting	Square Metre	20.0% or Rs. 115 per kg., whichever is higher	0	0	0	20.0% or Rs. 115 per kg., whichever is higher	EXC	
6673	54071099	Other	Square Metre	20.0% or Rs. 115 per kg., whichever is higher	0	0	0	20.0% or Rs. 115 per kg., whichever is higher	E5	
6674	54072010	Unbleached	Square Metre	20	0	0	2	22	E5	
6675	54072020	Bleached	Square Metre	20	0	0	2	22	EXC	
6676	54072030	Dyed	Square Metre	20	0	0	2	22	E5	
6677	54072040	Printed	Square Metre	20	0	0	2	22	EXC	
6678	54072090	Other	Square Metre	20	0	0	2	22	E7	
6679	54073010	Unbleached	Square Metre	20	0	0	2	22	E7	
6680	54073020	Bleached	Square Metre	20	0	0	2	22	E7	
6681	54073030	Dyed	Square Metre	20	0	0	2	22	E7	
6682	54073040	Printed	Square Metre	20	0	0	2	22	E7	
6683	54073090	Other	Square Metre	20	0	0	2	22	E7	
6684	54074111	Nylon Brasso	Square Metre	20.0% or Rs. 30	0	0	0	20.0% or Rs. 30 per sq. mtr.,	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				per sq. mtr., whichever is higher				whichever is higher		
6685	54074112	Nylon Georgette	Square Metre	10.0% or Rs. 30 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 30 per sq. mtr., whichever is higher	E7	
6686	54074113	Nylon Tafetta	Square Metre	20.0% or Rs. 30 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 30 per sq. mtr., whichever is higher	E7	
6687	54074114	Nylon Sarees	Square Metre	10.0% or Rs. 30 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 30 per sq. mtr., whichever is higher	E7	
6688	54074119	Other	Square Metre	20.0% or Rs. 30 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 30 per sq. mtr., whichever is higher	E7	
6689	54074121	Nylon Brasso	Square Metre	10.0% or Rs. 30 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 30 per sq. mtr., whichever is higher	E7	
6690	54074122	Nylon Georgette	Square Metre	10.0% or Rs. 30 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 30 per sq. mtr., whichever is higher	E7	
6691	54074123	Nylon Tafetta	Square Metre	20.0% or Rs. 30 per sq. mtr., whichever	0	0	0	20.0% or Rs. 30 per sq. mtr., whichever is higher	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				is higher						
6692	54074124	Nylon Sarees	Square Metre	10.0% or Rs. 30 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 30 per sq. mtr., whichever is higher	E7	
6693	54074129	Other	Square Metre	20.0% or Rs. 30 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 30 per sq. mtr., whichever is higher	E7	
6694	54074210	Nylon Brasso	Square Metre	20.0% or Rs. 36 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 36 per sq. mtr., whichever is higher	EXC	
6695	54074220	Nylon Georgette	Square Metre	20.0% or Rs. 36 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 36 per sq. mtr., whichever is higher	EXC	
6696	54074230	Nylon Tafetta	Square Metre	20.0% or Rs. 36 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 36 per sq. mtr., whichever is higher	E5	
6697	54074240	Nylon Sarees	Square Metre	20.0% or Rs. 36 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 36 per sq. mtr., whichever is higher	EXC	
6698	54074290	Other	Square Metre	20.0% or Rs. 36 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 36 per sq. mtr., whichever is higher	E5	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
6699	54074300	Of Yarn Of Different Colours	Square Metre	20.0% or Rs. 40 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 40 per sq. mtr., whichever is higher	E5	
6700	54074410	Nylon Brasso	Square Metre	20.0% or Rs. 35 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 35 per sq. mtr., whichever is higher	E5	
6701	54074420	Nylon Georgette	Square Metre	10.0% or Rs. 35 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 35 per sq. mtr., whichever is higher	E5	
6702	54074430	Nylon Tafetta	Square Metre	20.0% or Rs. 35 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 35 per sq. mtr., whichever is higher	E5	
6703	54074440	Nylon Sarees,	Square Metre	20.0% or Rs. 35 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 35 per sq. mtr., whichever is higher	E5	
6704	54074490	Other	Square Metre	20.0% or Rs. 35 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 35 per sq. mtr., whichever is higher	E5	
6705	54075111	Polyester Shirtings	Square Metre	20.0% or Rs. 11 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 11 per sq. mtr., whichever is higher	E7	
6706	54075119	Other	Square Metre	20.0% or Rs. 11	0	0	0	20.0% or Rs. 11 per sq. mtr.,	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				per sq. mtr., whichever is higher				whichever is higher		
6707	54075121	Polyester Shirtings	Square Metre	20.0% or Rs. 11 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 11 per sq. mtr., whichever is higher	E7	
6708	54075129	Other	Square Metre	20.0% or Rs. 11 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 11 per sq. mtr., whichever is higher	E7	
6709	54075210	Polyester Shirtings	Square Metre	20.0% or Rs. 23 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 23 per sq. mtr., whichever is higher	E7	
6710	54075220	Polyester Suitings	Square Metre	20.0% or Rs. 23 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 23 per sq. mtr., whichever is higher	E7	
6711	54075230	Terylene And Dacron Sarees	Square Metre	20.0% or Rs. 23 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 23 per sq. mtr., whichever is higher	E7	
6712	54075240	Polyester Sarees	Square Metre	20.0% or Rs. 23 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 23 per sq. mtr., whichever is higher	E7	
6713	54075290	Other	Square Metre	20.0% or Rs. 23 per sq. mtr., whichever	0	0	0	20.0% or Rs. 23 per sq. mtr., whichever is higher	E7	

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				is higher						
6714	54075300	Of Yarns Of Different Colours	Square Metre	20.0% or Rs. 30 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 30 per sq. mtr., whichever is higher	E5	
6715	54075410	Terylene And Dacron Sarees	Square Metre	20.0% or Rs. 20 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 20 per sq. mtr., whichever is higher	E7	
6716	54075420	Polyester Shirtings	Square Metre	20.0% or Rs. 20 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 20 per sq. mtr., whichever is higher	EXC	
6717	54075430	Polyester Sarees	Square Metre	20.0% or Rs. 20 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 20 per sq. mtr., whichever is higher	E7	
6718	54075490	Other	Square Metre	20.0% or Rs. 20 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 20 per sq. mtr., whichever is higher	E7	
6719	54076110	Polyester Shirtings	Square Metre	20.0% or Rs. 150 per kg., whichever is higher	0	0	0	20.0% or Rs. 150 per kg., whichever is higher	E7	
6720	54076120	Polyester Suitings	Square Metre	20.0% or Rs. 150 per kg., whichever is higher	0	0	0	20.0% or Rs. 150 per kg., whichever is higher	E7	

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6721	54076190	Other	Square Metre	20.0% or Rs. 150 per kg., whichever is higher	0	0	0	20.0% or Rs. 150 per kg., whichever is higher	EIF	
6722	54076900	Other	Square Metre	20.0% or Rs. 36 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 36 per sq. mtr., whichever is higher	E7	
6723	54077110	Unbleached	Square Metre	20.0% or Rs. 10 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 10 per sq. mtr., whichever is higher	E5	
6724	54077120	Bleached	Square Metre	20.0% or Rs. 10 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 10 per sq. mtr., whichever is higher	E7	
6725	54077200	Dyed	Square Metre	20.0% or Rs. 24 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 24 per sq. mtr., whichever is higher	E7	
6726	54077300	Of Yarns Of Different Colours	Square Metre	20.0% or Rs. 36 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 36 per sq. mtr., whichever is higher	E5	
6727	54077400	Printed	Square Metre	20.0% or Rs. 23 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 23 per sq. mtr., whichever is higher	E7	
6728	54078111	Nylon Georgette	Square Metre	20.0% or Rs. 10	0	0	0	20.0% or Rs. 10 per sq. mtr.,	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				per sq. mtr., whichever is higher				whichever is higher		
6729	54078112	Nylon Sarees	Square Metre	20.0% or Rs. 10 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 10 per sq. mtr., whichever is higher	E7	
6730	54078113	Polyester Shirtings	Square Metre	20.0% or Rs. 10 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 10 per sq. mtr., whichever is higher	E7	
6731	54078114	Polyester Suitings	Square Metre	20.0% or Rs. 10 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 10 per sq. mtr., whichever is higher	E7	
6732	54078115	Terylene And Dacron Sarees	Square Metre	10.0% or Rs. 10 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 10 per sq. mtr., whichever is higher	E7	
6733	54078116	Polyester Dhoti	Square Metre	10.0% or Rs. 10 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 10 per sq. mtr., whichever is higher	E7	
6734	54078119	Other	Square Metre	20.0% or Rs. 10 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 10 per sq. mtr., whichever is higher	E7	
6735	54078121	Nylon Georgette	Square Metre	10.0% or Rs. 10 per sq. mtr., whichever	0	0	0	10.0% or Rs. 10 per sq. mtr., whichever is higher	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				is higher						
6736	54078122	Nylon Sarees	Square Metre	20.0% or Rs. 10 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 10 per sq. mtr., whichever is higher	E7	
6737	54078123	Polyester Shirtings	Square Metre	20.0% or Rs. 10 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 10 per sq. mtr., whichever is higher	E7	
6738	54078124	Polyester Suitings	Square Metre	10.0% or Rs. 10 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 10 per sq. mtr., whichever is higher	E7	
6739	54078125	Terylene And Dacron Sarees	Square Metre	10.0% or Rs. 10 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 10 per sq. mtr., whichever is higher	E7	
6740	54078126	Polyester Dhoti	Square Metre	10.0% or Rs. 10 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 10 per sq. mtr., whichever is higher	E7	
6741	54078129	Other	Square Metre	20.0% or Rs. 10 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 10 per sq. mtr., whichever is higher	E7	
6742	54078210	Nylon Georgette	Square Metre	20.0% or Rs. 25 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 25 per sq. mtr., whichever is higher	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
6743	54078220	Nylon Sarees	Square Metre	20.0% or Rs. 25 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 25 per sq. mtr., whichever is higher	EXC	
6744	54078230	Polyester Shirtings	Square Metre	20.0% or Rs. 25 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 25 per sq. mtr., whichever is higher	E5	
6745	54078240	Polyester Suitings	Square Metre	20.0% or Rs. 25 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 25 per sq. mtr., whichever is higher	E5	
6746	54078250	Terylene And Dacron Sarees	Square Metre	10.0% or Rs. 25 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 25 per sq. mtr., whichever is higher	E5	
6747	54078260	Lungies	Square Metre	20.0% or Rs. 25 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 25 per sq. mtr., whichever is higher	EXC	
6748	54078290	Other	Square Metre	20.0% or Rs. 25 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 25 per sq. mtr., whichever is higher	E5	
6749	54078300	Of Yarns Of Different Colours	Square Metre	20.0% or Rs. 40 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 40 per sq. mtr., whichever is higher	E5	
6750	54078410	Nylon Georgette	Square Metre	20.0% or Rs. 23	0	0	0	20.0% or Rs. 23 per sq. mtr.,	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				per sq. mtr., whichever is higher				whichever is higher		
6751	54078420	Nylon Sarees	Square Metre	20.0% or Rs. 23 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 23 per sq. mtr., whichever is higher	E7	
6752	54078430	Polyester Shirtings	Square Metre	20.0% or Rs. 23 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 23 per sq. mtr., whichever is higher	E7	
6753	54078440	Polyester Suitings	Square Metre	20.0% or Rs. 23 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 23 per sq. mtr., whichever is higher	E7	
6754	54078450	Terylene And Dacron Sarees	Square Metre	10.0% or Rs. 23 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 23 per sq. mtr., whichever is higher	E7	
6755	54078460	Lungies	Square Metre	20.0% or Rs. 23 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 23 per sq. mtr., whichever is higher	E7	
6756	54078470	Polyester Sarees	Square Metre	20.0% or Rs. 23 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 23 per sq. mtr., whichever is higher	E7	
6757	54078490	Other	Square Metre	20.0% or Rs. 23 per sq. mtr., whichever	0	0	0	20.0% or Rs. 23 per sq. mtr., whichever is higher	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				is higher						
6758	54079110	Unbleached	Square Metre	20.0% or Rs. 15 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 15 per sq. mtr., whichever is higher	EXC	
6759	54079120	Bleached	Square Metre	20.0% or Rs. 15 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 15 per sq. mtr., whichever is higher	E7	
6760	54079200	Dyed	Square Metre	20.0% or Rs. 40 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 40 per sq. mtr., whichever is higher	E7	
6761	54079300	Of Yarns Of Different Colours	Square Metre	20.0% or Rs. 27 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 27 per sq. mtr., whichever is higher	E5	
6762	54079400	Printed	Square Metre	20.0% or Rs. 40 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 40 per sq. mtr., whichever is higher	E7	
6763	54081000	Woven Fabrics Obtained From High Tenacity Yarn Of Viscose Rayon	Square Metre	20	0	0	2	22	E7	
6764	54082110	Unbleached	Square Metre	20	0	0	2	22	E7	
6765	54082120	Bleached	Square Metre	20	0	0	2	22	E7	
6766	54082211	Rayon Crepe Fabrics	Square Metre	20.0% or Rs. 27 per sq. mtr., whichever	0	0	0	20.0% or Rs. 27 per sq. mtr., whichever is higher	E5	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				is higher						
6767	54082212	Rayon Jacquards	Square Metre	20.0% or Rs. 27 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 27 per sq. mtr., whichever is higher	E5	
6768	54082213	Rayon Broacades	Square Metre	20.0% or Rs. 27 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 27 per sq. mtr., whichever is higher	E5	
6769	54082214	Rayon Georgette	Square Metre	20.0% or Rs. 27 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 27 per sq. mtr., whichever is higher	E5	
6770	54082215	Rayon Tafetta	Square Metre	20.0% or Rs. 27 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 27 per sq. mtr., whichever is higher	E5	
6771	54082216	Rayon Suitings	Square Metre	20.0% or Rs. 27 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 27 per sq. mtr., whichever is higher	E5	
6772	54082217	Rayon Shirtings	Square Metre	20.0% or Rs. 27 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 27 per sq. mtr., whichever is higher	E5	
6773	54082218	Rayon Sarees	Square Metre	20.0% or Rs. 27 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 27 per sq. mtr., whichever is higher	E5	

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6774	54082219	Other	Square Metre	20.0% or Rs. 27 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 27 per sq. mtr., whichever is higher	E5	
6775	54082220	Fabrics Of Continuous Filament, Other Than Rayon	Square Metre	20.0% or Rs. 27 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 27 per sq. mtr., whichever is higher	E5	
6776	54082290	Other	Square Metre	20.0% or Rs. 27 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 27 per sq. mtr., whichever is higher	E5	
6777	54082300	Of Yarns Of Different Colour	Square Metre	20.0% or Rs. 28 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 28 per sq. mtr., whichever is higher	E5	
6778	54082411	Rayon Crepe Fabrics	Square Metre	20.0% or Rs. 52 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 52 per sq. mtr., whichever is higher	E7	
6779	54082412	Rayon Jacquards	Square Metre	10.0% or Rs. 52 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 52 per sq. mtr., whichever is higher	E7	
6780	54082413	Rayon Broacades	Square Metre	10.0% or Rs. 52 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 52 per sq. mtr., whichever is higher	E7	
6781	54082414	Rayon Georgette	Square Metre	20.0% or Rs. 52	0	0	0	20.0% or Rs. 52 per sq. mtr.,	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				per sq. mtr., whichever is higher				whichever is higher		
6782	54082415	Rayon Tafetta	Square Metre	10.0% or Rs. 52 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 52 per sq. mtr., whichever is higher	E7	
6783	54082416	Rayon Suitings	Square Metre	20.0% or Rs. 52 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 52 per sq. mtr., whichever is higher	E7	
6784	54082417	Rayon Shirtings	Square Metre	20.0% or Rs. 52 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 52 per sq. mtr., whichever is higher	E7	
6785	54082418	Rayon Sarees -	Square Metre	10.0% or Rs. 52 per sq. mtr., whichever is higher	0	0	0	10.0% or Rs. 52 per sq. mtr., whichever is higher	E7	
6786	54082419	Other	Square Metre	20.0% or Rs. 52 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 52 per sq. mtr., whichever is higher	E7	
6787	54082490	Other	Square Metre	20.0% or Rs. 52 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 52 per sq. mtr., whichever is higher	E7	
6788	54083110	Unbleached	Square Metre	20.0% or Rs. 25 per sq. mtr., whichever	0	0	0	20.0% or Rs. 25 per sq. mtr., whichever is higher	E5	

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				is higher						
6789	54083120	Bleached	Square Metre	20.0% or Rs. 25 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 25 per sq. mtr., whichever is higher	E5	
6790	54083211	Rayon Broacades	Square Metre	20.0% or Rs. 44 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 44 per sq. mtr., whichever is higher	EXC	
6791	54083212	Rayon Georgette	Square Metre	20.0% or Rs. 44 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 44 per sq. mtr., whichever is higher	EXC	
6792	54083213	Rayon Tafetta	Square Metre	20.0% or Rs. 44 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 44 per sq. mtr., whichever is higher	EXC	
6793	54083214	Rayon Suitings	Square Metre	20.0% or Rs. 44 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 44 per sq. mtr., whichever is higher	EXC	
6794	54083215	Rayon Shirtings	Square Metre	20.0% or Rs. 44 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 44 per sq. mtr., whichever is higher	EXC	
6795	54083219	Other	Square Metre	20.0% or Rs. 44 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 44 per sq. mtr., whichever is higher	EXC	

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6796	54083290	Other	Square Metre	20.0% or Rs. 44 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 44 per sq. mtr., whichever is higher	E5	
6797	54083300	Of Yarns Of Different Colours	Square Metre	20.0% or Rs. 10 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 10 per sq. mtr., whichever is higher	E5	
6798	54083411	Rayon Crepe Fabrics	Square Metre	20.0% or Rs. 11 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 11 per sq. mtr., whichever is higher	E5	
6799	54083412	Rayon Jacquards	Square Metre	20.0% or Rs. 11 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 11 per sq. mtr., whichever is higher	E5	
6800	54083413	Rayon Broacades	Square Metre	20.0% or Rs. 11 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 11 per sq. mtr., whichever is higher	E5	
6801	54083414	Rayon Georgette	Square Metre	20.0% or Rs. 11 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 11 per sq. mtr., whichever is higher	E5	
6802	54083415	Rayon Tafetta	Square Metre	20.0% or Rs. 11 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 11 per sq. mtr., whichever is higher	E5	
6803	54083416	Rayon Suitings	Square Metre	20.0% or Rs. 11	0	0	0	20.0% or Rs. 11 per sq. mtr.,	E5	

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				per sq. mtr., whichever is higher				whichever is higher		
6804	54083417	Rayon Shirtings	Square Metre	20.0% or Rs. 11 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 11 per sq. mtr., whichever is higher	E5	
6805	54083418	Rayon Sarees,	Square Metre	20.0% or Rs. 11 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 11 per sq. mtr., whichever is higher	E5	
6806	54083419	Other	Square Metre	20.0% or Rs. 11 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 11 per sq. mtr., whichever is higher	E5	
6807	54083420	Fabrics Of Continuous Filament, Other Than Rayon	Square Metre	20.0% or Rs. 11 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 11 per sq. mtr., whichever is higher	E5	
6808	54083490	Other	Square Metre	20.0% or Rs. 11 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 11 per sq. mtr., whichever is higher	E5	
6809	55011100	Of Aramids	KG	5	0	0	0.5	5.5	E7	
6810	55011900	Other	KG	5	0	0	0.5	5.5	E7	
6811	55012000	Of Polyesters	KG	5	0	0	0.5	5.5	E5	
6812	55013000	Acrylic Or Modacrylic	KG	5	0	0	0.5	5.5	E5	
6813	55014000	Of Polypropylene	KG	5	0	0	0.5	5.5	E5	
6814	55019010	Of Polypropylene	KG	5	0	0	0.5	5.5	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
6815	55019090	Other	KG	5	0	0	0.5	5.5	EXC	
6816	55021010	Viscose Rayon Tow	KG	5	0	0	0.5	5.5	E7	
6817	55021090	Other	KG	5	0	0	0.5	5.5	E7	
6818	55029010	Viscose Rayon Tow	KG	5	0	0	0.5	5.5	E7	
6819	55029090	Other	KG	5	0	0	0.5	5.5	E7	
6820	55031110	Aramid Flame Retardant Fibre	KG	2.5	0	0	0.25	2.75	E7	
6821	55031120	Para-aramid Fibre	KG	2.5	0	0	0.25	2.75	E7	
6822	55031190	Other	KG	5	0	0	0.5	5.5	E7	
6823	55031910	Nylon Staple fibre	KG	2.5	0	0	0.25	2.75	E7	
6824	55031920	Nylon Anti Static Staple Fibre	KG	2.5	0	0	0.25	2.75	E7	
6825	55031930	Nylon 66 fibre conforming to IS 13464	KG	2.5	0	0	0.25	2.75	E7	
6826	55031990	Other	KG	5	0	0	0.5	5.5	E7	
6827	55032000	Of Polyesters	KG	5	0	0	0.5	5.5	E5	
6828	55033010	Pre Oxidised Fibre, conforming to IS 17308	KG	2.5	0	0	0.25	2.75	EXC	
6829	55033090	Other	KG	5	0	0	0.5	5.5	EXC	
6830	55034000	Of Polypropylene	KG	5	0	0	0.5	5.5	E5	
6831	55039010	Polyvinyl Staple Fibre	KG	5	0	0	0.5	5.5	E7	
6832	55039020	Polyvinyl Chloride Staple Fibre	KG	5	0	0	0.5	5.5	E7	
6833	55039030	Ultra high molecular weight poly ethylene staple fibre conforming to ASTM F2848	KG	5	0	0	0.5	5.5	E7	
6834	55039090	Other	KG	5	0	0	0.5	5.5	E7	
6835	55041011	Flame retardant Viscoe Rayon fibre	KG	2.5	0	0	0.25	2.75	EXC	
6836	55041019	Other	KG	5	0	0	0.5	5.5	EXC	
6837	55041021	Flame retardant Viscoe Rayon fibre	KG	2.5	0	0	0.25	2.75	EXC	

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6838	55041029	Other	KG	5	0	0	0.5	5.5	EXC	
6839	55041090	Other	KG	5	0	0	0.5	5.5	EXC	
6840	55049010	Acetate Rayon Staple Fibres	KG	5	0	0	0.5	5.5	E7	
6841	55049020	Polynosic Staple Fibre	KG	5	0	0	0.5	5.5	E7	
6842	55049030	High Wet Modulus Staple Fibre	KG	5	0	0	0.5	5.5	E7	
6843	55049090	Other	KG	5	0	0	0.5	5.5	EXC	
6844	55051010	Of Acrylic	KG	5	0	0	0.5	5.5	E5	
6845	55051090	Other	KG	5	0	0	0.5	5.5	E5	
6846	55052000	Of Artificial Fibres	KG	5	0	0	0.5	5.5	E7	
6847	55061000	Of Nylon Or Other Polyamides	KG	5	0	0	0.5	5.5	E7	
6848	55062000	Of Polyesters	KG	5	0	0	0.5	5.5	E5	
6849	55063000	Acrylic Or Modacrylic	KG	5	0	0	0.5	5.5	E5	
6850	55064000	Of Polypropylene	KG	5	0	0	0.5	5.5	E5	
6851	55069010	Polypropylene Tops	KG	5	0	0	0.5	5.5	EXC	
6852	55069090	Other	KG	5	0	0	0.5	5.5	EXC	
6853	55070010	Acetate Rayon Tops	KG	5	0	0	0.5	5.5	E7	
6854	55070020	Viscose Tops	KG	5	0	0	0.5	5.5	E7	
6855	55070030	Polynosic Tops	KG	5	0	0	0.5	5.5	E7	
6856	55070040	High Wet Modulus Tops	KG	5	0	0	0.5	5.5	E7	
6857	55070090	Other	KG	5	0	0	0.5	5.5	E7	
6858	55081000	Of Synthetic Staple Fibres	KG	5	0	0	0.5	5.5	E7	
6859	55082000	Of Artificial Staple Fibres	KG	5	0	0	0.5	5.5	E7	
6860	55091100	Single Yarn	KG	5	0	0	0.5	5.5	E7	
6861	55091200	Multiple (Folded) Or Cabled Yarn	KG	5	0	0	0.5	5.5	E7	
6862	55092100	Single Yarn	KG	5	0	0	0.5	5.5	E7	

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6863	55092200	Multiple (Folded) Or Cabled Yarn	KG	5	0	0	0.5	5.5	E7	
6864	55093100	Single Yarn	KG	5	0	0	0.5	5.5	E7	
6865	55093200	Multiple (Folded) Or Cabled Yarn	KG	5	0	0	0.5	5.5	E7	
6866	55094110	Polypropylene Spun Yarn	KG	5	0	0	0.5	5.5	E7	
6867	55094120	Polyvinyl Acetate Spun Yarn	KG	5	0	0	0.5	5.5	E7	
6868	55094130	Polyvinyl Chloride Spun Yarn	KG	5	0	0	0.5	5.5	E7	
6869	55094190	Other	KG	5	0	0	0.5	5.5	E7	
6870	55094210	Polypropylene Spun Yarn	KG	5	0	0	0.5	5.5	E7	
6871	55094220	Poly Vinyl Acetate (Pva) Spun Yarn	KG	5	0	0	0.5	5.5	E7	
6872	55094230	Poly Vinyl Chloride (Pvc) Spun Yarn	KG	5	0	0	0.5	5.5	E7	
6873	55094290	Other	KG	5	0	0	0.5	5.5	E7	
6874	55095100	Mixed Mainly Or Solely With Artificial Staple Fibres	KG	5	0	0	0.5	5.5	E7	
6875	55095200	Mixed Mainly Or Solely With Wool Or Fine Animal Hair	KG	5	0	0	0.5	5.5	E7	
6876	55095300	Mixed Mainly Or Solely With Cotton	KG	5	0	0	0.5	5.5	E7	
6877	55095900	Other	KG	5	0	0	0.5	5.5	E7	
6878	55096100	Mixed Mainly Or Solely With Wool Or Fine Animal Hair	KG	5	0	0	0.5	5.5	E7	
6879	55096200	Mixed Mainly Or Solely With Cotton	KG	5	0	0	0.5	5.5	E7	
6880	55096900	Other	KG	5	0	0	0.5	5.5	E7	
6881	55099100	Mixed Mainly Or Solely With Wool Or Fine Animal Hair	KG	5	0	0	0.5	5.5	E7	
6882	55099200	Mixed Mainly Or Solely With Cotton	KG	5	0	0	0.5	5.5	E7	
6883	55099910	Yarn made of 100% inherent FR synthetic fibre	KG	5	0	0	0.5	5.5	E7	
6884	55099990	Other	KG	5	0	0	0.5	5.5	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
6885	55101110	Viscose Rayon Spun Yarn	KG	5	0	0	0.5	5.5	E7	
6886	55101120	Acetate Rayon Spun Yarn	KG	5	0	0	0.5	5.5	E7	
6887	55101190	Other	KG	5	0	0	0.5	5.5	E7	
6888	55101210	Viscose Rayon Spun Yarn	KG	5	0	0	0.5	5.5	E7	
6889	55101220	Acetate Rayon Spun Yarn	KG	5	0	0	0.5	5.5	E7	
6890	55101290	Other	KG	5	0	0	0.5	5.5	E7	
6891	55102010	Viscose Rayon Spun Yarn	KG	5	0	0	0.5	5.5	E3	
6892	55102020	Acetate Rayon Spun Yarn	KG	5	0	0	0.5	5.5	E3	
6893	55102090	Other	KG	5	0	0	0.5	5.5	E3	
6894	55103010	Viscose Rayon Spun Yarn	KG	5	0	0	0.5	5.5	E3	
6895	55103020	Acetate Rayon Spun Yarn	KG	5	0	0	0.5	5.5	E3	
6896	55103090	Other	KG	5	0	0	0.5	5.5	E3	
6897	55109010	Viscose Rayon Spun Yarn	KG	5	0	0	0.5	5.5	E7	
6898	55109020	Acetate Rayon Spun Yarn	KG	5	0	0	0.5	5.5	E7	
6899	55109030	Yarn made of 100% inherent FR artificial fibre	KG	5	0	0	0.5	5.5	E7	
6900	55109090	Other	KG	5	0	0	0.5	5.5	E7	
6901	55111000	Of Synthetic Staple Fibres, Containing 85% Or More By Weight Of Such Fibres	KG	10	0	0	0	10	E7	
6902	55112000	Of Synthetic Staple Fibres, Containing Less Than 85% By Weight Of Such Fibres	KG	10	0	0	0	10	E7	
6903	55113010	Containing More Than 85% By Weight Of Staple Fibre	KG	10	0	0	0	10	E7	
6904	55113090	Other	KG	10	0	0	0	10	E7	
6905	55121110	Unbleached	Square Metre	20	0	0	2	22	E5	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
6906	55121120	Bleached	Square Metre	20	0	0	2	22	E5	
6907	55121910	Dyed	Square Metre	20.0% or Rs. 25 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 25 per sq. mtr., whichever is higher	E5	
6908	55121920	Printed	Square Metre	20.0% or Rs. 25 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 25 per sq. mtr., whichever is higher	E5	
6909	55121990	Other	Square Metre	20.0% or Rs. 25 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 25 per sq. mtr., whichever is higher	E5	
6910	55122110	Unbleached	Square Metre	20	0	0	2	22	EXC	
6911	55122120	Bleached	Square Metre	20	0	0	2	22	EXC	
6912	55122910	Dyed	Square Metre	20.0% or Rs. 28 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 28 per sq. mtr., whichever is higher	E5	
6913	55122920	Printed	Square Metre	20.0% or Rs. 28 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 28 per sq. mtr., whichever is higher	EXC	
6914	55122990	Other	Square Metre	20.0% or Rs. 28 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 28 per sq. mtr., whichever is higher	E5	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
6915	55129110	Unbleached	Square Metre	20	0	0	2	22	E5	
6916	55129120	Bleached	Square Metre	20	0	0	2	22	E5	
6917	55129910	Dyed	Square Metre	20.0% or Rs. 54 per kg., whichever is higher	0	0	0	20.0% or Rs. 54 per kg., whichever is higher	E5	
6918	55129920	Printed Woven Fabrics	Square Metre	20.0% or Rs. 54 per kg., whichever is higher	0	0	0	20.0% or Rs. 54 per kg., whichever is higher	E5	
6919	55129990	Other	Square Metre	20.0% or Rs. 54 per kg., whichever is higher	0	0	0	20.0% or Rs. 54 per kg., whichever is higher	E5	
6920	55131110	Unbleached	Square Metre	20	0	0	2	22	E5	
6921	55131120	Bleached	Square Metre	20	0	0	2	22	E5	
6922	55131210	Unbleached	Square Metre	20	0	0	2	22	EXC	
6923	55131220	Bleached	Square Metre	20	0	0	2	22	E5	
6924	55131310	Unbleached	Square Metre	20	0	0	2	22	E5	
6925	55131320	Bleached	Square Metre	20	0	0	2	22	E5	
6926	55131910	Unbleached	Square Metre	20	0	0	2	22	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
6927	55131920	Bleached	Square Metre	20	0	0	2	22	E5	
6928	55132100	Of Polyester Staple Fibres, Plain Weave	Square Metre	20.0% or Rs. 107 per kg, whichever is higher	0	0	0	20.0% or Rs. 107 per kg, whichever is higher	E5	
6929	55132300	Other Woven Fabrics Of Polyester Staple Fibres	Square Metre	20.0% or Rs. 125 per kg. or Rs. 25 per sq.mtr., whichever is highest	0	0	0	20.0% or Rs. 125 per kg. or Rs. 25 per sq.mtr., whichever is highest	E5	
6930	55132900	Other Woven Fabrics	Square Metre	20.0% or Rs. 185 per kg., whichever is higher	0	0	0	20.0% or Rs. 185 per kg., whichever is higher	E5	
6931	55133100	Of Polyester Staple Fibres, Plain Weave	Square Metre	20.0% or Rs. 21 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 21 per sq. mtr., whichever is higher	E5	
6932	55133900	Other Woven Fabrics	Square Metre	20.0% or Rs. 125 per kg. or Rs. 25 per sq.mtr., whichever is highest	0	0	0	20.0% or Rs. 125 per kg. or Rs. 25 per sq.mtr., whichever is highest	E5	
6933	55134100	Of Polyester Staple Fibres, Plain Weave	Square Metre	20.0% or Rs. 15 per sq. mtr., whichever is higher	0	0	0	20.0% or Rs. 15 per sq. mtr., whichever is higher	EXC	
6934	55134900	Other Woven Fabrics	Square	20.0% or Rs.	0	0	0	20.0% or Rs. 185	E5	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
			Metre	185 per kg., whichever is higher				per kg., whichever is higher		
6935	55141110	Unbleached	Square Metre	20	0	0	2	22	EXC	
6936	55141120	Bleached	Square Metre	20	0	0	2	22	EXC	
6937	55141210	Unbleached	Square Metre	20	0	0	2	22	E5	
6938	55141220	Bleached	Square Metre	20	0	0	2	22	EXC	
6939	55141910	Unbleached	Square Metre	20	0	0	2	22	E5	
6940	55141920	Bleached	Square Metre	20	0	0	2	22	E5	
6941	55142100	Of Polyester Staple Fibres, Plain Weave	Square Metre	20.0% or Rs. 100 per kg. or Rs. 30 per sq.mtr., whichever is highest	0	0	0	20.0% or Rs. 100 per kg. or Rs. 30 per sq.mtr., whichever is highest	E5	
6942	55142200	3-Thread Or 4-Thread Twill, Including Cross Twill, Of Whichever Is Higher Of Polyester Staple Fibres	Square Metre	20.0% or Rs. 100 per kg., whichever is higher	0	0	0	20.0% or Rs. 100 per kg., whichever is higher	E5	
6943	55142300	Other Woven Fabrics Of Polyester Staple Fibres	Square Metre	20.0% or Rs. 114 per kg., whichever is higher	0	0	0	20.0% or Rs. 114 per kg., whichever is higher	E5	
6944	55142900	Other Woven Fabrics	Square Metre	20.0% or Rs. 121 per kg., whichever	0	0	0	20.0% or Rs. 121 per kg., whichever is higher	E5	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				is higher						
6945	55143011	Of Polyester Staple Fibres, Plain Weave	Square Metre	20.0% or Rs. 45 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 45 per sq.mtr., whichever is higher	EXC	
6946	55143012	3-Thread Or 4-Thread Twill, Including Cross Twill, Of Polyester Staple Fibres	Square Metre	20.0% or Rs. 26 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 26 per sq.mtr., whichever is higher	EXC	
6947	55143013	Other Woven Fabrics Of Polyester Staple Fibres	Square Metre	20.0% or Rs. 180 per kg., whichever is higher	0	0	0	20.0% or Rs. 180 per kg., whichever is higher	EXC	
6948	55143019	Other Woven Fabrics	Square Metre	20.0% or Rs. 31 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 31 per sq.mtr., whichever is higher	E5	
6949	55144100	Of Polyester Staple Fibres, Plain Weave	Square Metre	20.0% or Rs. 26 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 26 per sq.mtr., whichever is higher	E5	
6950	55144200	3-Thread Or 4-Thread Twill, Including Cross Twill, Of Polyester Staple Fibres	Square Metre	20.0% or Rs. 140 per kg., whichever is higher	0	0	0	20.0% or Rs. 140 per kg., whichever is higher	E5	
6951	55144300	Other Woven Fabrics Of Polyester Staple Fibres	Square Metre	20.0% or Rs. 31 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 31 per sq.mtr., whichever is higher	E5	
6952	55144900	Other Woven Fabrics	Square Metre	20.0% or Rs. 114 per kg., whichever	0	0	0	20.0% or Rs. 114 per kg., whichever is higher	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				is higher						
6953	55151110	Unbleached	Square Metre	20.0% or Rs. 40 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 40 per sq.mtr., whichever is higher	EXC	
6954	55151120	Bleached	Square Metre	20.0% or Rs. 40 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 40 per sq.mtr., whichever is higher	EXC	
6955	55151130	Dyed	Square Metre	20.0% or Rs. 40 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 40 per sq.mtr., whichever is higher	E5	
6956	55151140	Printed	Square Metre	20.0% or Rs. 40 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 40 per sq.mtr., whichever is higher	EXC	
6957	55151190	Other	Square Metre	20.0% or Rs. 40 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 40 per sq.mtr., whichever is higher	E5	
6958	55151210	Unbleached	Square Metre	20.0% or Rs. 95 per kg., whichever is higher	0	0	0	20.0% or Rs. 95 per kg., whichever is higher	EXC	
6959	55151220	Bleached	Square Metre	20.0% or Rs. 95 per kg., whichever is higher	0	0	0	20.0% or Rs. 95 per kg., whichever is higher	E5	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
6960	55151230	Dyed	Square Metre	20.0% or Rs. 95 per kg., whichever is higher	0	0	0	20.0% or Rs. 95 per kg., whichever is higher	E5	
6961	55151240	Printed	Square Metre	20.0% or Rs. 95 per kg., whichever is higher	0	0	0	20.0% or Rs. 95 per kg., whichever is higher	EXC	
6962	55151290	Other	Square Metre	20.0% or Rs. 95 per kg., whichever is higher	0	0	0	20.0% or Rs. 95 per kg., whichever is higher	E5	
6963	55151310	Unbleached	Square Metre	20.0% or Rs. 75 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 75 per sq.mtr., whichever is higher	EXC	
6964	55151320	Bleached	Square Metre	20.0% or Rs. 75 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 75 per sq.mtr., whichever is higher	EXC	
6965	55151330	Dyed	Square Metre	20.0% or Rs. 75 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 75 per sq.mtr., whichever is higher	E5	
6966	55151340	Printed	Square Metre	20.0% or Rs. 75 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 75 per sq.mtr., whichever is higher	EXC	
6967	55151390	Other	Square Metre	20.0% or Rs. 75	0	0	0	20.0% or Rs. 75 per sq.mtr.,	E5	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				per sq.mtr., whichever is higher				whichever is higher		
6968	55151910	Unbleached	Square Metre	20.0% or Rs. 45 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 45 per sq.mtr., whichever is higher	EXC	
6969	55151920	Bleached	Square Metre	20.0% or Rs. 45 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 45 per sq.mtr., whichever is higher	EXC	
6970	55151930	Dyed	Square Metre	20.0% or Rs. 45 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 45 per sq.mtr., whichever is higher	E5	
6971	55151940	Printed	Square Metre	20.0% or Rs. 45 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 45 per sq.mtr., whichever is higher	EXC	
6972	55151990	Other	Square Metre	20.0% or Rs. 45 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 45 per sq.mtr., whichever is higher	E5	
6973	55152110	Unbleached	Square Metre	20.0% or Rs. 55 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 55 per sq.mtr., whichever is higher	E7	
6974	55152120	Bleached	Square Metre	20.0% or Rs. 55 per sq.mtr., whichever	0	0	0	20.0% or Rs. 55 per sq.mtr., whichever is higher	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				is higher						
6975	55152130	Dyed	Square Metre	20.0% or Rs. 55 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 55 per sq.mtr., whichever is higher	E7	
6976	55152140	Printed	Square Metre	20.0% or Rs. 55 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 55 per sq.mtr., whichever is higher	E7	
6977	55152190	Other	Square Metre	20.0% or Rs. 55 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 55 per sq.mtr., whichever is higher	E7	
6978	55152210	Unbleached	Square Metre	10.0% or Rs. 140 per kg., whichever is higher	0	0	0	10.0% or Rs. 140 per kg., whichever is higher	E5	
6979	55152220	Bleached	Square Metre	10.0% or Rs. 140 per kg., whichever is higher	0	0	0	10.0% or Rs. 140 per kg., whichever is higher	E5	
6980	55152230	Dyed	Square Metre	20.0% or Rs. 140 per kg., whichever is higher	0	0	0	20.0% or Rs. 140 per kg., whichever is higher	E5	
6981	55152240	Printed	Square Metre	10.0% or Rs. 140 per kg., whichever is higher	0	0	0	10.0% or Rs. 140 per kg., whichever is higher	E5	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
6982	55152290	Other	Square Metre	20.0% or Rs. 140 per kg., whichever is higher	0	0	0	20.0% or Rs. 140 per kg., whichever is higher	E5	
6983	55152910	Unbleached	Square Metre	10.0% or Rs. 30 per sq.mtr., whichever is higher	0	0	0	10.0% or Rs. 30 per sq.mtr., whichever is higher	E7	
6984	55152920	Bleached	Square Metre	10.0% or Rs. 30 per sq.mtr., whichever is higher	0	0	0	10.0% or Rs. 30 per sq.mtr., whichever is higher	E7	
6985	55152930	Dyed	Square Metre	20.0% or Rs. 30 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 30 per sq.mtr., whichever is higher	E7	
6986	55152940	Printed	Square Metre	20.0% or Rs. 30 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 30 per sq.mtr., whichever is higher	E7	
6987	55152990	Other	Square Metre	20.0% or Rs. 30 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 30 per sq.mtr., whichever is higher	E7	
6988	55159110	Unbleached	Square Metre	20.0% or Rs. 40 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 40 per sq.mtr., whichever is higher	E7	
6989	55159120	Bleached	Square Metre	20.0% or Rs. 40	0	0	0	20.0% or Rs. 40 per sq.mtr.,	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				per sq.mtr., whichever is higher				whichever is higher		
6990	55159130	Dyed	Square Metre	20.0% or Rs. 40 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 40 per sq.mtr., whichever is higher	E7	
6991	55159140	Printed	Square Metre	20.0% or Rs. 40 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 40 per sq.mtr., whichever is higher	E7	
6992	55159190	Other :	Square Metre	20.0% or Rs. 40 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 40 per sq.mtr., whichever is higher	E7	
6993	55159910	Unbleached	Square Metre	20.0% or Rs. 35 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 35 per sq.mtr., whichever is higher	EXC	
6994	55159920	Bleached	Square Metre	20.0% or Rs. 35 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 35 per sq.mtr., whichever is higher	EXC	
6995	55159930	Dyed	Square Metre	20.0% or Rs. 35 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 35 per sq.mtr., whichever is higher	EXC	
6996	55159940	Printed	Square Metre	20.0% or Rs. 35 per sq.mtr., whichever	0	0	0	20.0% or Rs. 35 per sq.mtr., whichever is higher	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				is higher						
6997	55159950	Fabrics made of 100% inherent FR synthetic fibre	Square Metre	20.0% or Rs. 35 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 35 per sq.mtr., whichever is higher	EXC	
6998	55159990	Other	Square Metre	20.0% or Rs. 35 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 35 per sq.mtr., whichever is higher	E5	
6999	55161110	Unbleached	Square Metre	20	0	0	2	22	E7	
7000	55161120	Bleached	Square Metre	20	0	0	2	22	E7	
7001	55161200	Dyed	Square Metre	20.0% or Rs. 35 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 35 per sq.mtr., whichever is higher	E5	
7002	55161300	Of Yarns Of Different Colours	Square Metre	20.0% or Rs. 40 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 40 per sq.mtr., whichever is higher	E5	
7003	55161410	Spun Rayon Printed Shantung	Square Metre	20.0% or Rs. 12 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 12 per sq.mtr., whichever is higher	EXC	
7004	55161420	Spun Rayon Printed Linen	Square Metre	20.0% or Rs. 12 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 12 per sq.mtr., whichever is higher	EXC	
7005	55161490	Other	Square	20.0% or Rs.	0	0	0	20.0% or Rs. 12	E5	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
			Metre	12 per sq.mtr., whichever is higher				per sq.mtr., whichever is higher		
7006	55162110	Unbleached	Square Metre	20	0	0	2	22	E7	
7007	55162120	Bleached	Square Metre	20	0	0	2	22	E7	
7008	55162200	Dyed :	Square Metre	20.0% or Rs. 150 per kg., whichever is higher	0	0	0	20.0% or Rs. 150 per kg., whichever is higher	E5	
7009	55162300	Of Yarns Of Different Colours	Square Metre	20.0% or Rs. 150 per kg., whichever is higher	0	0	0	20.0% or Rs. 150 per kg., whichever is higher	E5	
7010	55162400	Printed	Square Metre	20.0% or Rs. 12 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 12 per sq.mtr., whichever is higher	E5	
7011	55163110	Unbleached	Square Metre	20	0	0	2	22	E7	
7012	55163120	Bleached	Square Metre	10	0	0	1	11	E7	
7013	55163200	Dyed	Square Metre	20	0	0	2	22	E7	
7014	55163300	Of Yarns Of Different Colours	Square Metre	20	0	0	2	22	E5	
7015	55163400	Printed	Square Metre	20	0	0	2	22	E7	
7016	55164110	Unbleached	Square	20	0	0	2	22	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
			Metre							
7017	55164120	Bleached	Square Metre	20	0	0	2	22	E5	
7018	55164200	Dyed	Square Metre	20	0	0	2	22	E5	
7019	55164300	Of Yarns Of Different Colours	Square Metre	20.0% or Rs. 12 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 12 per sq.mtr., whichever is higher	EXC	
7020	55164400	Printed	Square Metre	20.0% or Rs. 12 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 12 per sq.mtr., whichever is higher	E5	
7021	55169110	Unbleached	Square Metre	20	0	0	2	22	E7	
7022	55169120	Bleached	Square Metre	20	0	0	2	22	E7	
7023	55169200	Dyed	Square Metre	20	0	0	2	22	E7	
7024	55169300	Of Yarns Of Different Colours	Square Metre	20.0% or Rs. 21 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 21 per sq.mtr., whichever is higher	E7	
7025	55169400	Printed	Square Metre	20.0% or Rs. 40 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 40 per sq.mtr., whichever is higher	E7	
7026	56012110	Absorbent Cotton Wool	KG	10	0	0	1	11	E3	
7027	56012190	Other	KG	10	0	0	1	11	E7	
7028	56012200	Of Man-Made Fibres	KG	10	0	0	1	11	E5	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7029	56012900	Other	KG	10	0	0	1	11	E3	
7030	56013000	Textile Flock And Dust And Mill Neps	KG	20	0	0	2	22	E7	
7031	56021000	Needleloom Felt And Stitch-Bonded Fibre Fabrics	KG	10	0	0	1	11	E7	
7032	56022100	Of Wool Or Fine Animal Hair	KG	10	0	0	1	11	E7	
7033	56022910	Of Machines Other Than Cotton Machinery	KG	10	0	0	1	11	E7	
7034	56022920	Of Jute (Including Blanded Or Union Jute), Other Than For Machinery.	KG	10	0	0	1	11	EIF	
7035	56022990	Other	KG	10	0	0	1	11	EIF	
7036	56029010	Of Rubberised Coir, Needled Felt	KG	10	0	0	1	11	EIF	
7037	56029090	Other	KG	10	0	0	1	11	E7	
7038	56031110	Crop covers, conforming to IS 16718	KG	20	0	0	2	22	E3	
7039	56031190	Other	KG	20	0	0	2	22	E3	
7040	56031200	Weighing More Than 25 G/M2 But Not More Than 70 G/M2	KG	20	0	0	2	22	E7	
7041	56031300	Weighing More Than 70 G/M2 But Not More Than 150 G/M2	KG	10	0	0	1	11	E3	
7042	56031400	Weighing More Than 150 G/M2	KG	20	0	0	2	22	E7	
7043	56039100	Weighing Not More Than 25 G/M2 :	KG	10	0	0	1	11	E7	
7044	56039200	Weighing More Than 25 G/M2 But Not More Than 70 G/M2	KG	20	0	0	2	22	E7	
7045	56039310	Mulch Mats, conforming to IS 17355	KG	10	0	0	1	11	E7	
7046	56039390	Other	KG	10	0	0	1	11	E7	
7047	56039410	Nong-woven Geotextile and articles thereof, Conforming to IS 16391, IS 16392	KG	20	0	0	2	22	E7	
7048	56039420	Mulch Mats, conforming to IS 17355	KG	20	0	0	2	22	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7049	56039490	Other	KG	20	0	0	2	22	E7	
7050	56041000	Rubber Thread And Cord, Textile Covered	KG	10	0	0	1	11	E3	
7051	56049000	Other	KG	10	0	0	1	11	E7	
7052	56050010	Real Zari Thread (Gold) And Silver Thread, Combined With Textile Thread)	KG	10	0	0	1	11	E7	
7053	56050020	Imitation Zari Thread	KG	10	0	0	1	11	R10 to 50%	
7054	56050090	Other	KG	10	0	0	1	11	R10 to 50%	
7055	56060010	Trimmings, Of Cotton	KG	10	0	0	1	11	E7	
7056	56060020	Trimmings, Of Man-Made Fibres	KG	10	0	0	1	11	E7	
7057	56060030	Trimmings, Of Zari	KG	10	0	0	1	11	E7	
7058	56060090	Other	KG	10	0	0	1	11	E7	
7059	56072100	Binder Or Baler Twine	KG	10	0	0	1	11	E7	
7060	56072900	Other	KG	10	0	0	1	11	E7	
7061	56074100	Binder Or Baler Twine	KG	10	0	0	1	11	E7	
7062	56074900	Other	KG	10	0	0	1	11	E7	
7063	56075010	Nylon Fish Net Twine	KG	10	0	0	1	11	E3	
7064	56075020	Nylon Tyre Cord	KG	10	0	0	1	11	E5	
7065	56075030	Viscose Tyre Cord	KG	10	0	0	1	11	EXC	
7066	56075040	Nylon Rope	KG	10	0	0	1	11	E7	
7067	56075090	Other	KG	10	0	0	1	11	E7	
7068	56079010	Coir, Cordage And Ropes, Other Than Of Cotton	KG	10	0	0	1	11	E7	
7069	56079020	Cordage, Cable Ropes And Twine, Of Cotton	KG	10	0	0	1	11	E7	
7070	56079090	Other	KG	10	0	0	1	11	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7071	56081110	Made Up Fishing Nets Of Nylon	KG	10	0	0	1	11	E7	
7072	56081190	Other	KG	10	0	0	1	11	E7	
7073	56081900	Other	KG	10	0	0	1	11	E7	
7074	56089010	Of Cotton	KG	10	0	0	1	11	E7	
7075	56089020	Of Jute	KG	10	0	0	1	11	E7	
7076	56089090	Other	KG	10	0	0	1	11	E7	
7077	56090010	Products Of Coir	KG	10	0	0	1	11	E7	
7078	56090020	Articles Made Up Of Cotton Yarn	KG	10	0	0	1	11	E7	
7079	56090030	Articles Made Up Of Jute	KG	10	0	0	1	11	E7	
7080	56090090	Other	KG	10	0	0	1	11	E7	
7081	57011010	Of Wool Or Fine Animal Hair-Handmade	KG	20	0	0	2	22	E7	
7082	57011090	Of Wool Or Fine Animal Hair-Other	Square Metre	20	0	0	2	22	E7	
7083	57019011	Of Cotton-Hand-Made	Square Metre	20	0	0	2	22	E7	
7084	57019019	Of Cotton-Other	Square Metre	20	0	0	2	22	E7	
7085	57019020	Of Coir Including Geo Textile	Square Metre	20	0	0	2	22	E7	
7086	57019031	Of Silk-Hand-Made	Square Metre	20	0	0	2	22	E7	
7087	57019039	Of Silk-Other	Square Metre	20	0	0	2	22	E7	
7088	57019090	Other	Square Metre	20	0	0	2	22	E7	
7089	57021000	Kelem, Schumacks, Karamanie And Similar Hand-Woven Rugs	Square Metre	20	0	0	2	22	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7090	57022010	Coir Matting, Woven	Square Metre	20	0	0	2	22	E7	
7091	57022020	Coir Carpets And Other Rugs	Square Metre	20	0	0	2	22	E7	
7092	57022090	Other	Square Metre	20	0	0	2	22	E7	
7093	57023110	Carpets	Square Metre	20	0	0	2	22	E7	
7094	57023120	Druggets	Square Metre	20	0	0	2	22	E7	
7095	57023130	Mats And Matting	Square Metre	20	0	0	2	22	E7	
7096	57023140	Carpeting , Floor Rugs And The Like	Square Metre	20	0	0	2	22	E7	
7097	57023190	Other	Square Metre	20	0	0	2	22	E7	
7098	57023210	Carpets, Carpeting And Rugs The Like	Square Metre	20.0% or Rs. 105 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 105 per sq.mtr., whichever is higher	E3	
7099	57023220	Mats And Matting	Square Metre	20.0% or Rs. 105 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 105 per sq.mtr., whichever is higher	E3	
7100	57023290	Other	Square Metre	20.0% or Rs. 105 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 105 per sq.mtr., whichever is higher	E3	
7101	57023910	Carpets And Other Floor Coverings Other Than Durries Of Cotton	Square Metre	20	0	0	2	22	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7102	57023920	Carpets And Other Floor Coverings, Of Silk	Square Metre	20	0	0	2	22	E7	
7103	57023990	Other	Square Metre	20	0	0	2	22	E7	
7104	57024110	Carpets	Square Metre	20	0	0	2	22	E7	
7105	57024120	Druggets	Square Metre	20	0	0	2	22	E7	
7106	57024130	Mats And Matting	Square Metre	20	0	0	2	22	E7	
7107	57024190	Other	Square Metre	20	0	0	2	22	E7	
7108	57024210	Carpets, Carpeting And Rugs	Square Metre	20.0% or Rs. 80 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 80 per sq.mtr., whichever is higher	E3	
7109	57024220	Mats And Mattings	Square Metre	20.0% or Rs. 80 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 80 per sq.mtr., whichever is higher	E3	
7110	57024230	Carpets, Rugs And Mats Of Handloom	Square Metre	20.0% or Rs. 80 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 80 per sq.mtr., whichever is higher	E3	
7111	57024290	Other	Square Metre	20.0% or Rs. 80 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 80 per sq.mtr., whichever is higher	E3	
7112	57024910	Carpets And Other Floor Coverings Other Than Durries Of Cotton	Square Metre	20	0	0	2	22	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7113	57024920	Carpets And Other Floor Coverings, Of Silk	Square Metre	20	0	0	2	22	E7	
7114	57024990	Other	Square Metre	20	0	0	2	22	E7	
7115	57025021	Other,Not Of Pile Construction,Not Made Up:Of Man-Made Textile Materials: Carpets,Carpeting And Rugs	Square Metre	20.0% or Rs. 105 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 105 per sq.mtr., whichever is higher	E3	
7116	57025022	Mats And Matting	Square Metre	20.0% or Rs. 105 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 105 per sq.mtr., whichever is higher	E3	
7117	57025029	Other	Square Metre	20.0% or Rs. 105 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 105 per sq.mtr., whichever is higher	E3	
7118	57025031	Of Other Textile Materials:Carpets And Other Floor Coverings, Of Cotton Other Than Durries	Square Metre	20	0	0	0	20	E7	
7119	57025032	Carpets And Other Floor Coverings, Of Silk	Square Metre	20	0	0	0	20	E3	
7120	57025033	Place Mat And Other Similar Goods	Square Metre	20	0	0	0	20	E3	
7121	57025039	Other	Square Metre	20	0	0	0	20	E7	
7122	57029110	Carpets	Square Metre	20	0	0	2	22	E7	
7123	57029120	Druggets	Square Metre	10	0	0	1	11	E7	
7124	57029130	Mats And Matting	Square Metre	20	0	0	2	22	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7125	57029190	Other	Square Metre	20	0	0	2	22	E7	
7126	57029210	Carpets, Carpeting And Rugs	Square Metre	20.0% or Rs. 110 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 110 per sq.mtr., whichever is higher	E3	
7127	57029220	Mats And Mattings	Square Metre	20.0% or Rs. 110 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 110 per sq.mtr., whichever is higher	E3	
7128	57029290	Other	Square Metre	20.0% or Rs. 110 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 110 per sq.mtr., whichever is higher	E3	
7129	57029910	Carpets And Other Floor Coverings, Of Cotton Other Than Durries	Square Metre	20	0	0	2	22	E7	
7130	57029920	Carpets And Other Floor Coverings, Of Silk	Square Metre	20	0	0	2	22	E7	
7131	57029990	Other	Square Metre	20	0	0	2	22	E7	
7132	57031010	Carpets	Square Metre	20	0	0	2	22	E7	
7133	57031020	Mats And Matting	Square Metre	20	0	0	2	22	EIF	
7134	57031090	Other	Square Metre	20	0	0	2	22	EIF	
7135	57032100	Turf	Square Metre	20% or Rs. 70 per sq. metre, whichever is higher	0	0	0	20% or Rs. 70 per sq. metre, whichever is higher	E3	
7136	57032910	Carpets, Carpeting And Rugs	Square	20% or Rs. 70	0	0	0	20% or Rs. 70	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
			Metre	per sq. metre, whichever is higher				per sq. metre, whichever is higher		
7137	57032921	With Jute, rubber latex or PU foam backing	Square Metre	20% or Rs. 70 per sq. metre, whichever is higher	0	0	0	20% or Rs. 70 per sq. metre, whichever is higher	EIF	
7138	57032922	With ethylene vinyl acetate or vinyl acetate ethylene or latex coating and/or extruded poyvinyl chloride or thermoplastic polyolefin, with special finishes	Square Metre	20% or Rs. 70 per sq. metre, whichever is higher	0	0	0	20% or Rs. 70 per sq. metre, whichever is higher	E3	
7139	57032929	Other	Square Metre	20% or Rs. 70 per sq. metre, whichever is higher	0	0	0	20% or Rs. 70 per sq. metre, whichever is higher	E3	
7140	57032990	Other	Square Metre	20% or Rs. 70 per sq. metre, whichever is higher	0	0	0	20% or Rs. 70 per sq. metre, whichever is higher	E3	
7141	57033100	Turf	Square Metre	20% or Rs. 55 per sq. metre, whichever is higher	0	0	0	20% or Rs. 55 per sq. metre, whichever is higher	E3	
7142	57033910	Carpets, Carpeting And Rugs	Square Metre	20% or Rs. 55 per sq. metre, whichever is higher	0	0	0	20% or Rs. 55 per sq. metre, whichever is higher	E7	
7143	57033920	100% Polypropylene Carpet Mats Awith Jute, Rubber, Latex Or Pu Foam Backing	Square Metre	20% or Rs. 55 per sq. metre, whichever is higher	0	0	0	20% or Rs. 55 per sq. metre, whichever is higher	E7	
7144	57033931	Of 100% polypropylene	Square Metre	20% or Rs. 55 per sq. metre, whichever is higher	0	0	0	20% or Rs. 55 per sq. metre, whichever is higher	E3	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7145	57033932	Of 100% polyyester	Square Metre	20% or Rs. 55 per sq. metre, whichever is higher	0	0	0	20% or Rs. 55 per sq. metre, whichever is higher	E3	
7146	57033933	Of 100% polyethylene	Square Metre	20% or Rs. 55 per sq. metre, whichever is higher	0	0	0	20% or Rs. 55 per sq. metre, whichever is higher	E3	
7147	57033939	Other	Square Metre	20% or Rs. 55 per sq. metre, whichever is higher	0	0	0	20% or Rs. 55 per sq. metre, whichever is higher	E3	
7148	57033990	Others	Square Metre	20% or Rs. 55 per sq. metre, whichever is higher	0	0	0	20% or Rs. 55 per sq. metre, whichever is higher	E3	
7149	57039010	Carpets And Other Floor Coverings,Of Cotton, Other Thandurries	Square Metre	20	0	0	2	22	E7	
7150	57039020	Carpets And Floor Coverings Of Coir	Square Metre	20	0	0	2	22	E7	
7151	57039090	Other	Square Metre	20	0	0	2	22	E7	
7152	57041000	Tiles, Having A Maximum Surface Area Of 0 3 M2	Square Metre	20	0	0	2	22	E7	
7153	57042010	Cotton	Square Metre	20	0	0	2	22	E7	
7154	57042020	Woollen, Other Than Artware	Square Metre	10	0	0	1	11	E7	
7155	57042090	Other	Square Metre	20	0	0	2	22	E7	
7156	57049010	Cotton	Square Metre	20.0% or Rs. 35 per sq.mtr., whichever	0	0	0	20.0% or Rs. 35 per sq.mtr., whichever is higher	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				is higher						
7157	57049020	Woollen , Other Than Artware	Square Metre	20.0% or Rs. 35 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 35 per sq.mtr., whichever is higher	E7	
7158	57049090	Others	Square Metre	20.0% or Rs. 35 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 35 per sq.mtr., whichever is higher	E7	
7159	57050011	Of Silk	Square Metre	20	0	0	2	22	E7	
7160	57050019	Other	Square Metre	20	0	0	2	22	E7	
7161	57050021	Durries Cotton	Square Metre	20	0	0	2	22	E7	
7162	57050022	Durries Of Man Made Fibres	Square Metre	20	0	0	2	22	E7	
7163	57050023	Durries Of Wool	Square Metre	20	0	0	2	22	E7	
7164	57050024	Cotton Durries Of Handloom (Including Chindi Durries Cotton Chenille Durries Rag Rug Durrie Printed Durries Druggets)	Square Metre	20	0	0	2	22	E7	
7165	57050029	Other	Square Metre	20	0	0	2	22	E7	
7166	57050031	Of Blended Jute	Square Metre	20	0	0	2	22	E7	
7167	57050032	Of Coir Jute	Square Metre	20	0	0	2	22	E7	
7168	57050039	Other	Square Metre	20	0	0	2	22	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7169	57050041	Other Than Knitted	Square Metre	20	0	0	2	22	E7	
7170	57050042	Mats And Mattings Including Bath Mats, Where Cotton Predominates By Weight, Of Handloom, Cottton Rugs Of Handloom	Square Metre	20	0	0	2	22	E7	
7171	57050049	Other	Square Metre	20	0	0	2	22	E7	
7172	57050090	Other	Square Metre	20	0	0	2	22	E7	
7173	58011000	Of Wool Or Fine Animal Hair	Square Metre	10.0% or Rs. 210 per sq.mtr., whichever is higher	0	0	0	10.0% or Rs. 210 per sq.mtr., whichever is higher	E7	
7174	58012100	Uncut Weft Pile Fabrics	Square Metre	10.0% or Rs. 80 per sq.mtr., whichever is higher	0	0	0	10.0% or Rs. 80 per sq.mtr., whichever is higher	E7	
7175	58012210	Soley Of Cotton	Square Metre	10.0% or Rs. 70 per sq.mtr., whichever is higher	0	0	0	10.0% or Rs. 70 per sq.mtr., whichever is higher	E7	
7176	58012290	Other	Square Metre	10.0% or Rs. 70 per sq.mtr., whichever is higher	0	0	0	10.0% or Rs. 70 per sq.mtr., whichever is higher	E7	
7177	58012300	Other Weft Pile Fabrics	Square Metre	10.0% or Rs. 80 per sq.mtr., whichever is higher	0	0	0	10.0% or Rs. 80 per sq.mtr., whichever is higher	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7178	58012600	Chenille Fabrics	Square Metre	10.0% or Rs. 180 per sq.mtr., whichever is higher	0	0	0	10.0% or Rs. 180 per sq.mtr., whichever is higher	E7	
7179	58012710	Warp Pile Fabrics, Epingle (Uncut)	Square Metre	10.0% or Rs. 135 per sq.mtr., whichever is higher	0	0	0	10.0% or Rs. 135 per sq.mtr., whichever is higher	E7	
7180	58012720	Warp Pile Fabrics, Cut	Square Metre	10.0% or Rs. 120 per sq.mtr., whichever is higher	0	0	0	10.0% or Rs. 120 per sq.mtr., whichever is higher	E7	
7181	58012790	Other	Square Metre	10.0% or Rs. 135 per sq.mtr., whichever is higher	0	0	0	10.0% or Rs. 135 per sq.mtr., whichever is higher	E7	
7182	58013100	Uncut Weft Pile Fabrics	Square Metre	20.0% or Rs. 75 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 75 per sq.mtr., whichever is higher	E7	
7183	58013200	Cut Corduroy	Square Metre	20.0% or Rs. 180 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 180 per sq.mtr., whichever is higher	E7	
7184	58013300	Other Weft Pile Fabrics	Square Metre	20.0% or Rs. 150 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 150 per sq.mtr., whichever is higher	E7	
7185	58013610	Carduroys	Square Metre	20.0% or Rs. 130	0	0	0	20.0% or Rs. 130 per sq.mtr.,	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				per sq.mtr., whichever is higher				whichever is higher		
7186	58013690	Other	Square Metre	20.0% or Rs. 130 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 130 per sq.mtr., whichever is higher	E7	
7187	58013710	Warp Pile Fabrics, Uncut	Square Metre	20.0% or Rs. 140 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 140 per sq.mtr., whichever is higher	E7	
7188	58013720	Warp Pile Fabrics, Cut	Square Metre	20.0% or Rs. 68 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 68 per sq.mtr., whichever is higher	E7	
7189	58013790	Other	Square Metre	20.0% or Rs. 140 per sq.mtr., whichever is higher	0	0	0	20.0% or Rs. 140 per sq.mtr., whichever is higher	E7	
7190	58019010	Pile Fabrics And Chenille Fabrics Of Silk Containing More Than 50% Kg By Weight Of Silk, But Not Containing Wool Or Hair	Square Metre	10.0% or Rs. 35 per sq.mtr., whichever is higher	0	0	0	10.0% or Rs. 35 per sq.mtr., whichever is higher	E7	
7191	58019090	Pile Fabrics And Chenille Fabrics Not Elsewhere Specified Or Included	Square Metre	10.0% or Rs. 35 per sq.mtr., whichever is higher	0	0	0	10.0% or Rs. 35 per sq.mtr., whichever is higher	E7	
7192	58021010	Unbleached	Square Metre	10	0	0	1	11	E7	
7193	58021020	Bleached	Square	10% or Rs. 60 per sq. metre,	0	0	0	10% or Rs. 60 per sq. metre,	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
			Metre	whichever is higher				whichever is higher		
7194	58021030	Piece Dyed	Square Metre	10% or Rs. 60 per sq. metre, whichever is higher	0	0	0	10% or Rs. 60 per sq. metre, whichever is higher	E7	
7195	58021040	Yarn Dyed	Square Metre	10% or Rs. 60 per sq. metre, whichever is higher	0	0	0	10% or Rs. 60 per sq. metre, whichever is higher	E7	
7196	58021050	Printed	Square Metre	10% or Rs. 60 per sq. metre, whichever is higher	0	0	0	10% or Rs. 60 per sq. metre, whichever is higher	E7	
7197	58021060	Of Handloom	Square Metre	10% or Rs. 60 per sq. metre, whichever is higher	0	0	0	10% or Rs. 60 per sq. metre, whichever is higher	E7	
7198	58021090	Other	Square Metre	10% or Rs. 60 per sq. metre, whichever is higher	0	0	0	10% or Rs. 60 per sq. metre, whichever is higher	E7	
7199	58022000	Terry Towelling And Similar Woven Terry Fabrics, Of Other Textile Materials	Square Metre	10	0	0	1	11	E7	
7200	58023000	Tufted Textile Fabrics	Square Metre	10.0% or Rs. 150 per kg., whichever is higher	0	0	0	10.0% or Rs. 150 per kg., whichever is higher	E7	
7201	58030011	Unbleached	Square Metre	10	0	0	1	11	E7	
7202	58030012	Bleached	Square Metre	10	0	0	1	11	E7	
7203	58030013	Piece Dyed	Square	10	0	0	1	11	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
			Metre							
7204	58030014	Yarn Dyed	Square Metre	10	0	0	1	11	E7	
7205	58030015	Printed	Square Metre	10	0	0	1	11	E7	
7206	58030019	Other	Square Metre	10	0	0	1	11	E7	
7207	58030091	Of Other Textile Materials:Of Silk Or Silk Waste	Square Metre	10	0	0	1	11	E7	
7208	58030092	Of Synthetic Fibre	Square Metre	10	0	0	1	11	E7	
7209	58030093	Of Artificial Fibre	Square Metre	10	0	0	1	11	E7	
7210	58030099	Other	Square Metre	10	0	0	1	11	E7	
7211	58041010	Of Cotton	KG	10.0% or Rs. 200 per kg., whichever is higher	0	0	0	10.0% or Rs. 200 per kg., whichever is higher	E7	
7212	58041090	Other	KG	10.0% or Rs. 200 per kg., whichever is higher	0	0	0	10.0% or Rs. 200 per kg., whichever is higher	R10 to 50%	
7213	58042100	Of Man-Made Fibres	KG	20.0% or Rs. 200 per kg., whichever is higher	0	0	0	20.0% or Rs. 200 per kg., whichever is higher	E7	
7214	58042910	Of Cotton	KG	10.0% or Rs. 200 per kg., whichever	0	0	0	10.0% or Rs. 200 per kg., whichever is higher	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				is higher						
7215	58042990	Other	KG	10.0% or Rs. 200 per kg., whichever is higher	0	0	0	10.0% or Rs. 200 per kg., whichever is higher	E7	
7216	58043000	Hand-Made Lace	KG	10.0% or Rs. 200 per kg., whichever is higher	0	0	0	10.0% or Rs. 200 per kg., whichever is higher	R10 to 50%	
7217	58050010	Tapestries Hand Made Or Needle Worked By Hand, Of Cotton	KG	10	0	0	1	11	R10 to 50%	
7218	58050020	Tapestries Of Jute	KG	10	0	0	1	11	E7	
7219	58050090	Other	KG	10	0	0	1	11	E7	
7220	58061000	Woven Pile Fabrics (Including Terry Towelling And Similar Terry Fabrics) And Chenille Fabrics	KG	10	0	0	1	11	E7	
7221	58062000	Other Woven Fabrics, Containing By Weight 5% Or More Of Elastomeric Yarn Or Rubber Thread	KG	10	0	0	1	11	E7	
7222	58063110	Typewriter Ribbon Cloth	KG	10	0	0	1	11	E7	
7223	58063120	Newar Cotton	KG	10	0	0	1	11	E7	
7224	58063190	Other	KG	10	0	0	1	11	E7	
7225	58063200	Of Man-Made Fibres	KG	20	0	0	2	22	E5	
7226	58063910	Goat Hair Puttis Tape	KG	10	0	0	1	11	E7	
7227	58063920	Jute Webbing	KG	10	0	0	1	11	E7	
7228	58063930	Other Narrow Fabrics Of Jute	KG	10	0	0	1	11	E7	
7229	58063990	Other	KG	10	0	0	1	11	E7	
7230	58064000	Fabrics Consisting Of Warp Without Weft Assembled By Means Of An	KG	10	0	0	1	11	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Adhesive (Bolducs)								
7231	58071010	Of Cotton	KG	10	0	0	1	11	E7	
7232	58071020	Of Man Made Fibre	KG	10	0	0	1	11	E7	
7233	58071090	Other	KG	10	0	0	1	11	E7	
7234	58079010	Of Felt Or Non-Wovens	KG	10	0	0	1	11	E7	
7235	58079090	Other	KG	10	0	0	1	11	E7	
7236	58081010	Of Cotton	KG	10	0	0	1	11	E7	
7237	58081090	Other	KG	10	0	0	1	11	E7	
7238	58089010	Tapes, Ornamental Or Cotton	KG	10	0	0	1	11	E7	
7239	58089020	Hair Band Of Narrow Fabrics	KG	10	0	0	1	11	E7	
7240	58089030	Other Braids	KG	10	0	0	1	11	E7	
7241	58089040	Ribbons Of Rayon With Ornamental Trimmings	KG	10	0	0	1	11	E7	
7242	58089050	Saree Falls, Borders (Other Than Zari), Frings Of Cotton	KG	10	0	0	1	11	E7	
7243	58089060	Saree Falls, Borders (Other Than Zari), Frings Of Man-Made Fibre	KG	10	0	0	1	11	E7	
7244	58089090	Other	KG	10	0	0	1	11	E7	
7245	58090010	Zari Borders	KG	10	0	0	1	11	E7	
7246	58090090	Other	KG	10	0	0	1	11	R10 to 50%	
7247	58101000	Embroidery Without Visible Ground	KG	10.0% or Rs. 200 per kg., whichever is higher	0	0	0	10.0% or Rs. 200 per kg., whichever is higher	R10 to 50%	
7248	58109110	Embroidered with Lucknow Chikan Craft	KG	10	0	0	1	11	E7	
7249	58109190	Other	KG	10	0	0	1	11	E7	

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7250	58109210	Embroidered badges, motifs and the like	KG	10	0	0	1	11	R10 to 50%	
7251	58109220	Embroidered with Lucknow Chikan Craft	KG	10	0	0	1	11	E7	
7252	58109290	Other	KG	10	0	0	1	11	E7	
7253	58109910	Embroidered with Lucknow Chikan Craft	KG	10	0	0	1	11	E7	
7254	58109990	Other	KG	10	0	0	1	11	E7	
7255	58110010	Kantha (Multi Layer Stitched Textile Fabrics In Piece Used For Bedding, Mattress Pads Or Clothing	Square Metre	10	0	0	1	11	R10 to 50%	
7256	58110020	Quilted Wadding	Square Metre	10	0	0	1	11	R10 to 50%	
7257	58110090	Other	Square Metre	10	0	0	1	11	E7	
7258	59011010	Of Cotton	Square Metre	10	0	0	1	11	E7	
7259	59011020	Prepared Painting Canvas	Square Metre	10	0	0	1	11	E7	
7260	59011090	Other	Square Metre	10	0	0	1	11	E7	
7261	59019010	Tracing Cloth Of Cotton	Square Metre	10	0	0	1	11	E7	
7262	59019020	Varnished Cambric Fabrics (Empire Fabrics) Tapes, Etc.	Square Metre	10	0	0	1	11	E7	
7263	59019090	Other	Square Metre	10	0	0	1	11	E7	
7264	59021010	Impregnated With Rubber	Square Metre	20	0	0	2	22	E5	
7265	59021090	Other	Square Metre	20	0	0	2	22	E5	

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7266	59022010	Impregnated With Rubber	Square Metre	20	0	0	2	22	E5	
7267	59022090	Other	Square Metre	20	0	0	2	22	E5	
7268	59029010	Impregnated With Rubber	Square Metre	20	0	0	2	22	E5	
7269	59029090	Other	Square Metre	20	0	0	2	22	E5	
7270	59031010	Imitation Leather Fabrics Of Cotton	Square Metre	20	0	0	2	22	E7	
7271	59031090	Other	Square Metre	20	0	0	2	22	E7	
7272	59032010	Imitation Leather Fabrics, Of Cotton	Square Metre	20	0	0	2	22	E7	
7273	59032090	Other	Square Metre	20	0	0	2	22	E7	
7274	59039010	Of Cotton	Square Metre	20	0	0	2	22	E7	
7275	59039020	Polyethylene Laminated Jute Fabrics	Square Metre	20	0	0	2	22	EIF	
7276	59039090	Other	Square Metre	20	0	0	2	22	EIF	
7277	59041000	Linoleum	Square Metre	10	0	0	1	11	E5	
7278	59049010	Floor Coverings With Jute Base	Square Metre	10	0	0	1	11	E7	
7279	59049090	Other	Square Metre	10	0	0	1	11	EIF	
7280	59050010	Fixed On The Backing Of Any Material	KG	10	0	0	1	11	EXC	
7281	59050090	Other	KG	10	0	0	1	11	E5	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7282	59061000	Adhesive Tape Of A Width Not Exceeding 20 Cm	KG	10	0	0	1	11	E5	
7283	59069110	Of Cotton	KG	10	0	0	1	11	E7	
7284	59069190	Of Other Textile Materials	KG	10	0	0	1	11	E7	
7285	59069910	Insulating Tape, Electrical Of Cotton	KG	10	0	0	1	11	E7	
7286	59069920	Rubberised Cotton Fabrics, Other Than Knitted Or Crocheted	KG	10	0	0	1	11	EIF	
7287	59069990	Otherd	KG	10	0	0	1	11	EIF	
7288	59070011	On The Base Fabrics Of Cotton	Square Metre	10	0	0	1	11	E7	
7289	59070012	On The Base Fabrics Of Man-Made Textile Material	Square Metre	10	0	0	1	11	E7	
7290	59070019	On Base Fabrics Of Other Textile Materials	Square Metre	10	0	0	1	11	E7	
7291	59070091	Cotton Fabrics Coated Or Impregnated With Oil Or Preparations With Basis Of Drying Oil	Square Metre	10	0	0	1	11	E7	
7292	59070092	Other Textile Fabrics Coated Or Impregnated With Oil Or Oil Preparations	Square Metre	10	0	0	1	11	E7	
7293	59070093	Jute Fabrics Otherwise Impregnated Or Coated,	Square Metre	10	0	0	1	11	E7	
7294	59070099	Other	Square Metre	10	0	0	1	11	E7	
7295	59080010	Wicks And Gas Mantle Fabrics, Of Cotton	KG	10	0	0	1	11	E7	
7296	59080020	Gas Mantles Of Rayon	KG	10	0	0	1	11	E7	
7297	59080090	Other	KG	10	0	0	1	11	E7	
7298	59090010	Of Cotton	KG	10	0	0	1	11	E7	
7299	59090020	Of Man-Made Fibre	KG	10	0	0	1	11	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7300	59090090	Of Other Textile Materials	KG	10	0	0	1	11	E7	
7301	59100010	Cotton Canvas Ply Belting	KG	20	0	0	2	22	E7	
7302	59100020	Rubberised Cotton Belting	KG	20	0	0	2	22	E7	
7303	59100030	Other Transmission, Conveyer Or Elevator Belts Or Belting Of Cotton	KG	20	0	0	2	22	E7	
7304	59100040	Hair Belting	KG	20	0	0	2	22	E7	
7305	59100050	Flax Canvas Ply Belting	KG	20	0	0	2	22	E7	
7306	59100060	Fibre Belt Conveyor	KG	20	0	0	2	22	E7	
7307	59100090	Other	KG	20	0	0	2	22	E7	
7308	59111000	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 Ve	KG	10	0	0	1	11	E7	
7309	59112000	Bolting Fabrics, Whether Or Not Made Up	Square Metre	10	0	0	1	11	E7	
7310	59113110	Felt For Cotton Textile Industries, Woven	KG	10	0	0	1	11	E7	
7311	59113120	Woven Textiles Felt, Whether Or Not Impregnated Or Coated, Of A Kind Commonly Used In Other Machines	KG	10	0	0	1	11	E7	
7312	59113130	Cotton Fabrics And Articles Used In Machinery And Plant	KG	10	0	0	1	11	E7	
7313	59113140	Jute Fabrics And Articles Used In Machinery Or Plant	KG	10	0	0	1	11	E7	
7314	59113150	Textile Fabrics Of Metalised Yarn Of A Kind Commonly Used In Paper Making Or Other Machinery	KG	10	0	0	1	11	E7	

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7315	59113190	Other	KG	10	0	0	1	11	E7	
7316	59113210	Felt For Cotton Textile Industries, Woven	KG	10	0	0	1	11	E7	
7317	59113220	Woven Textiles Felt, Whether Or Not Impregnated Or Coated, Of A Kind Commonly Used In Other Machines	KG	10	0	0	1	11	E7	
7318	59113230	Cotton Fabrics And Articles Used In Machinery And Plant	KG	10	0	0	1	11	E7	
7319	59113240	Jute Fabrics And Articles Used In Machinery Or Plant	KG	10	0	0	1	11	E7	
7320	59113250	Textile Fabrics Of Metalised Yarn Of A Kind Commonly Used In Paper Making Or Other Machinery	KG	10	0	0	1	11	E7	
7321	59113290	Other	KG	10	0	0	1	11	E7	
7322	59114000	Straining Cloth Of A Kind Used In Oil Presses Or The Like, Including That Of Human Hair	KG	10	0	0	1	11	E7	
7323	59119010	Paper Maker'S Felt, Woven	KG	10	0	0	1	11	E7	
7324	59119020	Gaskets, Washers, Polishing Discs And Other Machinery Parts Of Textile Articles	KG	10	0	0	1	11	E7	
7325	59119031	Geogrid conforming to IS 17373	KG	10	0	0	1	11	EIF	
7326	59119032	Geotextile conforming to IS 16391, IS 16392	KG	10	0	0	1	11	EIF	
7327	59119039	Other	KG	10	0	0	1	11	EIF	
7328	59119040	Mulch mats, conforming to IS 16202	KG	10	0	0	1	11	EIF	
7329	59119090	Other	KG	10	0	0	1	11	EIF	
7330	60011010	Of Cotton	KG	10	0	0	1	11	E7	
7331	60011020	Of Man-Made Fibres	KG	10	0	0	1	11	E7	
7332	60011090	Of Other Textile Materials	KG	10	0	0	1	11	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7333	60012100	Of Cotton	KG	10	0	0	1	11	E7	
7334	60012200	Of Man-Made Fibres	KG	20	0	0	2	22	E7	
7335	60012900	Of Other Textile Materials	KG	10	0	0	1	11	E7	
7336	60019100	Of Cotton	KG	10	0	0	1	11	E7	
7337	60019200	Of Man-Made Fibres	KG	20	0	0	2	22	E5	
7338	60019910	Of Wool Or Fine Animal Hair	KG	10	0	0	1	11	E7	
7339	60019990	Other	KG	10	0	0	1	11	E7	
7340	60024000	Containing By Weight 5% Or More Of Elastomeric Yarn But Not Containg Rubber Thread	KG	10	0	0	1	11	E7	
7341	60029000	Other	KG	10	0	0	1	11	E7	
7342	60031000	Of Wool Or Fine Animal Hair	KG	10	0	0	1	11	E7	
7343	60032000	Of Cotton	KG	10	0	0	1	11	E7	
7344	60033000	Of Synthetic Fibres	KG	20	0	0	2	22	E7	
7345	60034000	Of Artificial Fibres	KG	20	0	0	2	22	E7	
7346	60039000	Other	KG	10	0	0	1	11	E7	
7347	60041000	Containing By Weight 5% Or More Of Elastomeric Yarn But Not Containing Rubber Thread	KG	20.0% or Rs. 115 per kg., whichever is higher	0	0	10% of applicable MFN rate	22.0% or Rs. 126.5 per kg., whichever is higher	E7	
7348	60049000	Other	KG	20.0% or Rs. 115 per kg., whichever is higher	0	0	10% of applicable MFN rate	22.0% or Rs. 126.5 per kg., whichever is higher	E7	
7349	60052100	Unbleached Or Bleached	KG	25	0	0	2.5	27.5	E7	
7350	60052200	Dyed	KG	25	0	0	2.5	27.5	E7	
7351	60052300	Of Yarns Of Different Colours	KG	25	0	0	2.5	27.5	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7352	60052400	Printed	KG	25	0	0	2.5	27.5	E7	
7353	60053500	Fabrics of polyethylene monofilament or of polyester multifilament, weighing not less than 30 g/m2 and not more than 55 g/m2, having a mesh size of not less than 20 holes/ cm2 and not more than 100 holes/cm2, and impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambdacyhalothrin (ISO), permethrin (ISO) or pirimiphosmethyl (ISO)	KG	20	0	0	2	22	E7	
7354	60053600	Other, Unbleached Or Bleached	KG	20	0	0	2	22	E7	
7355	60053710	Shades Nets. Conforming to IS 16008	KG	20	0	0	2	22	EXC	
7356	60053790	Other	KG	20	0	0	2	22	EXC	
7357	60053800	Other, Of Yarns Of Different Colours	KG	20	0	0	2	22	E7	
7358	60053900	Other, Printed	KG	20	0	0	2	22	E7	
7359	60054100	Unbleached Or Bleached	KG	20	0	0	2	22	E7	
7360	60054200	Dyed	KG	20	0	0	2	22	E7	
7361	60054300	Of Yarns Of Different Colours	KG	20	0	0	2	22	E7	
7362	60054400	Printed	KG	20	0	0	2	22	E7	
7363	60059000	Other	KG	10	0	0	1	11	E3	
7364	60061000	Of Wool Or Fine Animal Hair	KG	10	0	0	1	11	E7	
7365	60062100	Unbleached Or Bleached	KG	10	0	0	1	11	E7	
7366	60062200	Dyed	KG	20.0% or Rs. 115 per kg., whichever is higher	0	0	10% of applicable MFN rate	22.0% or Rs. 126.5 per kg., whichever is higher	E7	
7367	60062300	Of Yarns Of Different Colours	KG	10	0	0	1	11	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7368	60062400	Printed	KG	10	0	0	1	11	E7	
7369	60063100	Unbleached Or Bleached	KG	20	0	0	2	22	E7	
7370	60063200	Dyed	KG	20.0% or Rs. 115 per kg., whichever is higher	0	0	10% of applicable MFN rate	22.0% or Rs. 126.5 per kg., whichever is higher	R10 to 50%	
7371	60063300	Of Yarns Of Different Colours	KG	20.0% or Rs. 115 per kg., whichever is higher	0	0	10% of applicable MFN rate	22.0% or Rs. 126.5 per kg., whichever is higher	E7	
7372	60063400	Printed	KG	20.0% or Rs. 115 per kg., whichever is higher	0	0	10% of applicable MFN rate	22.0% or Rs. 126.5 per kg., whichever is higher	E7	
7373	60064100	Unbleached Or Bleached	KG	20	0	0	2	22	E7	
7374	60064200	Dyed	KG	20.0% or Rs. 115 per kg., whichever is higher	0	0	10% of applicable MFN rate	22.0% or Rs. 126.5 per kg., whichever is higher	E7	
7375	60064300	Of Yarns Of Different Colours	KG	20	0	0	2	22	E7	
7376	60064400	Printed	KG	20	0	0	2	22	E7	
7377	60069000	Other	KG	20.0% or Rs. 115 per kg., whichever is higher	0	0	10% of applicable MFN rate	22.0% or Rs. 126.5 per kg., whichever is higher	E3	
7378	61012000	Of Cotton	Pieces/ Items	20	0	0	2	22	E7	
7379	61013010	Of Synthetic Fibres	Pieces/ Items	20	0	0	2	22	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7380	61013020	Of Artificial Fibres	Pieces/ Items	20	0	0	2	22	E5	
7381	61019010	Of Silk	Pieces/ Items	20	0	0	2	22	E7	
7382	61019090	Other	Pieces/ Items	20	0	0	2	22	E7	
7383	61021000	Of Wool Or Fine Animal Hair	Pieces/ Items	20	0	0	2	22	EXC	
7384	61022000	Of Cotton	Pieces/ Items	20	0	0	2	22	E7	
7385	61023010	Of Synthetic Fibres	Pieces/ Items	20	0	0	2	22	EXC	
7386	61023020	Of Artificial Fibres	Pieces/ Items	20	0	0	2	22	E5	
7387	61029010	Of Silk	Pieces/ Items	20	0	0	2	22	E7	
7388	61029090	Other	Pieces/ Items	20	0	0	2	22	E7	
7389	61031010	Men's Or Boy's Suits Ensembles,Jackets,Blazers,Trousers, Bib And Brace Overalls,Breeches And Shorts(Other Than Swim Wear),Knitted Or Crocheted:Suits:Of Silk	Pieces/ Items	20	0	0	2	22	E7	
7390	61031020	Of Cotton	Pieces/ Items	20	0	0	2	22	E7	
7391	61031030	Of Artificial Fibres	Pieces/ Items	20	0	0	2	22	E7	
7392	61031090	Othre	Pieces/ Items	20	0	0	2	22	E7	
7393	61032200	Of Cotton	Pieces/ Items	20	0	0	2	22	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7394	61032300	Of Synthetic Fibres	Pieces/ Items	20	0	0	2	22	E7	
7395	61032910	Of Silk	Pieces/ Items	20	0	0	2	22	E7	
7396	61032920	Of Artificial Fibres	Pieces/ Items	20	0	0	2	22	E7	
7397	61032990	Other	Pieces/ Items	20	0	0	2	22	E7	
7398	61033100	Of Wool Or Fine Animal Hair	Pieces/ Items	20	0	0	2	22	E7	
7399	61033200	Of Cotton	Pieces/ Items	20	0	0	2	22	E5	
7400	61033300	Of Synthetic Fibres	Pieces/ Items	20	0	0	2	22	E7	
7401	61033910	Of Silk	Pieces/ Items	20	0	0	2	22	E7	
7402	61033920	Of Artificial Fibres	Pieces/ Items	20	0	0	2	22	E7	
7403	61033990	Other	Pieces/ Items	20	0	0	2	22	E7	
7404	61034100	Of Wool Or Fine Animal Hair	Pieces/ Items	20	0	0	2	22	E7	
7405	61034200	Of Cotton	Pieces/ Items	20	0	0	2	22	E7	
7406	61034300	Of Synthetic Fibres	Pieces/ Items	20	0	0	2	22	EXC	
7407	61034910	Of Silk	Pieces/ Items	20	0	0	2	22	E7	
7408	61034920	Of Artificial Fibres	Pieces/ Items	20	0	0	2	22	E7	
7409	61034990	Other	Pieces/	20	0	0	2	22	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
			Items							
7410	61041300	Of Synthetic Fibres	Pieces/ Items	20	0	0	2	22	EXC	
7411	61041910	Of Silk	Pieces/ Items	20	0	0	2	22	E7	
7412	61041920	Of Artificial Fibres	Pieces/ Items	20	0	0	2	22	E7	
7413	61041990	Other	Pieces/ Items	20	0	0	2	22	E7	
7414	61042200	Of Cotton	Pieces/ Items	20	0	0	2	22	E5	
7415	61042300	Of Synthetic Fibres	Pieces/ Items	20	0	0	2	22	E5	
7416	61042910	Of Silk	Pieces/ Items	20	0	0	2	22	E7	
7417	61042920	Of Artificial Fibres	Pieces/ Items	20	0	0	2	22	E7	
7418	61042990	Other	Pieces/ Items	20	0	0	2	22	E7	
7419	61043100	Of Wool Or Fine Animal Hair	Pieces/ Items	20	0	0	2	22	R10 to 50%	
7420	61043200	Of Cotton	Pieces/ Items	20	0	0	2	22	E5	
7421	61043300	Of Synthetic Fibres	Pieces/ Items	20	0	0	2	22	EXC	
7422	61043910	Of Silk	Pieces/ Items	20	0	0	2	22	E7	
7423	61043920	Of Artificial Fibres	Pieces/ Items	20	0	0	2	22	E7	
7424	61043990	Other	Pieces/ Items	20	0	0	2	22	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7425	61044100	Of Wool Or Fine Animal Hair	Pieces/ Items	20.0% or Rs. 255 per piece, whichever is higher	0	0	0	20.0% or Rs. 255 per piece, whichever is higher	E7	
7426	61044200	Of Cotton	Pieces/ Items	20	0	0	2	22	E5	
7427	61044300	Of Synthetic Fibres	Pieces/ Items	20.0% or Rs. 255 per piece, whichever is higher	0	0	0	20.0% or Rs. 255 per piece, whichever is higher	E5	
7428	61044400	Of Artificial Fibres	Pieces/ Items	20.0% or Rs. 255 per piece, whichever is higher	0	0	0	20.0% or Rs. 255 per piece, whichever is higher	E5	
7429	61044910	Of Silk	Pieces/ Items	20.0% or Rs. 220 per piece, whichever is higher	0	0	0	20.0% or Rs. 220 per piece, whichever is higher	E7	
7430	61044990	Of Other Fibres	Pieces/ Items	20.0% or Rs. 220 per piece, whichever is higher	0	0	0	20.0% or Rs. 220 per piece, whichever is higher	E7	
7431	61045100	Of Wool Or Fine Animal Hair	Pieces/ Items	20.0% or Rs. 110 per piece, whichever is higher	0	0	0	20.0% or Rs. 110 per piece, whichever is higher	E7	
7432	61045200	Of Cotton	Pieces/ Items	20.0% or Rs. 110 per piece, whichever is higher	0	0	0	20.0% or Rs. 110 per piece, whichever is higher	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7433	61045300	Of Synthetic Fibres	Pieces/ Items	20.0% or Rs. 110 per piece, whichever is higher	0	0	0	20.0% or Rs. 110 per piece, whichever is higher	EXC	
7434	61045910	Of Silk	Pieces/ Items	20.0% or Rs. 110 per piece, whichever is higher	0	0	0	20.0% or Rs. 110 per piece, whichever is higher	E7	
7435	61045920	Of Artificial Fibres	Pieces/ Items	20.0% or Rs. 110 per piece, whichever is higher	0	0	0	20.0% or Rs. 110 per piece, whichever is higher	E7	
7436	61045990	Of Other Fibres	Pieces/ Items	20.0% or Rs. 110 per piece, whichever is higher	0	0	0	20.0% or Rs. 110 per piece, whichever is higher	E7	
7437	61046100	Of Wool Or Fine Animal Hair	Pieces/ Items	20	0	0	2	22	E7	
7438	61046200	Of Cotton	Pieces/ Items	20	0	0	2	22	E5	
7439	61046300	Of Synthetic Fibres	Pieces/ Items	20	0	0	2	22	EXC	
7440	61046910	Of Silk	Pieces/ Items	20	0	0	2	22	E7	
7441	61046920	Of Artificial Fibres	Pieces/ Items	20	0	0	2	22	E7	
7442	61046990	Other	Pieces/ Items	20	0	0	2	22	E7	
7443	61051010	Shirts, Hand Crocheted	Pieces/ Items	20.0% or Rs. 83 per piece,	0	0	0	20.0% or Rs. 83 per piece, whichever	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				whichever is higher				is higher		
7444	61051020	Knit Shirts (Other Than T-Shirts) And Sweat Shirts, Other Than Hand Crocheted	Pieces/ Items	20.0% or Rs. 83 per piece, whichever is higher	0	0	0	20.0% or Rs. 83 per piece, whichever is higher	E5	
7445	61051090	Other	Pieces/ Items	20.0% or Rs. 83 per piece, whichever is higher	0	0	0	20.0% or Rs. 83 per piece, whichever is higher	E5	
7446	61052010	Of Synthetic Fibres	Pieces/ Items	20.0% or Rs. 83 per piece, whichever is higher	0	0	0	20.0% or Rs. 83 per piece, whichever is higher	E5	
7447	61052020	Of Artificial Fibres	Pieces/ Items	20.0% or Rs. 83 per piece, whichever is higher	0	0	0	20.0% or Rs. 83 per piece, whichever is higher	E5	
7448	61059010	Of Silk	Pieces/ Items	20.0% or Rs. 90 per piece, whichever is higher	0	0	0	20.0% or Rs. 90 per piece, whichever is higher	E7	
7449	61059090	Other	Pieces/ Items	20.0% or Rs. 90 per piece, whichever is higher	0	0	0	20.0% or Rs. 90 per piece, whichever is higher	E7	
7450	61061000	Of Cotton	Pieces/ Items	20.0% or Rs. 90 per piece, whichever is higher	0	0	0	20.0% or Rs. 90 per piece, whichever is higher	E5	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7451	61062010	Of Synthetic Fibres	Pieces/ Items	20.0% or Rs. 25 per piece, whichever is higher	0	0	0	20.0% or Rs. 25 per piece, whichever is higher	E5	
7452	61062020	Of Artificial Fibres	Pieces/ Items	20.0% or Rs. 25 per piece, whichever is higher	0	0	0	20.0% or Rs. 25 per piece, whichever is higher	E5	
7453	61069010	Of Silk	Pieces/ Items	20.0% or Rs. 135 per piece, whichever is higher	0	0	0	20.0% or Rs. 135 per piece, whichever is higher	EXC	
7454	61069020	Of Wool Or Fine Animal Hair	Pieces/ Items	20.0% or Rs. 135 per piece, whichever is higher	0	0	0	20.0% or Rs. 135 per piece, whichever is higher	EXC	
7455	61069090	Other	Pieces/ Items	20.0% or Rs. 135 per piece, whichever is higher	0	0	0	20.0% or Rs. 135 per piece, whichever is higher	E5	
7456	61071100	Of Cotton	Pieces/ Items	20.0% or Rs. 24 per piece, whichever is higher	0	0	0	20.0% or Rs. 24 per piece, whichever is higher	E5	
7457	61071210	Of Synthetic Fibres	Pieces/ Items	20.0% or Rs. 30 per piece, whichever is higher	0	0	0	20.0% or Rs. 30 per piece, whichever is higher	EXC	
7458	61071220	Of Artificial Fibres	Pieces/ Items	20.0% or Rs. 30	0	0	0	20.0% or Rs. 30 per piece,	E5	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				per piece, whichever is higher				whichever is higher		
7459	61071910	Of Silk	Pieces/ Items	20	0	0	2	22	E7	
7460	61071990	Other	Pieces/ Items	20	0	0	2	22	E7	
7461	61072100	Of Cotton	Pieces/ Items	20	0	0	2	22	E5	
7462	61072210	Of Synthetic Fibres	Pieces/ Items	20	0	0	2	22	EXC	
7463	61072220	Of Artificial Fibres	Pieces/ Items	20	0	0	2	22	EXC	
7464	61072910	Of Silk	Pieces/ Items	20	0	0	2	22	E7	
7465	61072920	Of Wool Or Fine Animal Hair	Pieces/ Items	20	0	0	2	22	E7	
7466	61072990	Other	Pieces/ Items	20	0	0	2	22	E7	
7467	61079110	Gengis (Vests), Other Than Hand Crocheted	Pieces/ Items	20	0	0	2	22	E5	
7468	61079190	Other	Pieces/ Items	20	0	0	2	22	E5	
7469	61079910	Of Silk	Pieces/ Items	20	0	0	2	22	E7	
7470	61079920	Of Wool Or Fine Animal Hair	Pieces/ Items	20	0	0	2	22	E7	
7471	61079990	Other	Pieces/ Items	20	0	0	2	22	E7	
7472	61081110	Of Synthetic Fibres	Pieces/ Items	20	0	0	2	22	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7473	61081120	Of Artificial Fibres	Pieces/ Items	20	0	0	2	22	E7	
7474	61081910	Of Silk	Pieces/ Items	20	0	0	2	22	E7	
7475	61081920	Of Cotton	Pieces/ Items	20	0	0	2	22	E7	
7476	61081990	Of Other Fibres	Pieces/ Items	20	0	0	2	22	E7	
7477	61082100	Of Cotton	Pieces/ Items	20.0% or Rs. 25 per piece, whichever is higher	0	0	0	20.0% or Rs. 25 per piece, whichever is higher	E5	
7478	61082210	Of Synthetic Fibres	Pieces/ Items	20.0% or Rs. 25 per piece, whichever is higher	0	0	0	20.0% or Rs. 25 per piece, whichever is higher	E5	
7479	61082220	Of Artificial Fibres	Pieces/ Items	20.0% or Rs. 25 per piece, whichever is higher	0	0	0	20.0% or Rs. 25 per piece, whichever is higher	E5	
7480	61082910	Of Silk	Pieces/ Items	20	0	0	2	22	E7	
7481	61082990	Other	Pieces/ Items	20	0	0	2	22	E7	
7482	61083100	Of Cotton	Pieces/ Items	20	0	0	2	22	EXC	
7483	61083210	Of Synthetic Fibres	Pieces/ Items	20	0	0	2	22	EXC	
7484	61083220	Of Artificial Fibres	Pieces/ Items	20	0	0	2	22	E5	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7485	61083910	Of Silk	Pieces/ Items	10	0	0	1	11	E7	
7486	61083990	Other	Pieces/ Items	20	0	0	2	22	E7	
7487	61089100	Of Cotton	Pieces/ Items	20.0% or Rs. 65 per piece, whichever is higher	0	0	0	20.0% or Rs. 65 per piece, whichever is higher	EXC	
7488	61089210	Of Synthetic Fibres	Pieces/ Items	20.0% or Rs. 60 per piece, whichever is higher	0	0	0	20.0% or Rs. 60 per piece, whichever is higher	EXC	
7489	61089220	Of Artificial Fibres	Pieces/ Items	20.0% or Rs. 60 per piece, whichever is higher	0	0	0	20.0% or Rs. 60 per piece, whichever is higher	EXC	
7490	61089910	Of Silk	Pieces/ Items	20	0	0	2	22	E7	
7491	61089920	Of Wool Or Fine Animal Hair	Pieces/ Items	10	0	0	1	11	E7	
7492	61089990	Of Other Textile Material	Pieces/ Items	20	0	0	2	22	E7	
7493	61091000	Of Cotton	Pieces/ Items	20.0% or Rs. 45 per piece, whichever is higher	0	0	0	20.0% or Rs. 45 per piece, whichever is higher	E5	
7494	61099010	Of Synthetic Fibres	Pieces/ Items	20.0% or Rs. 50 per piece, whichever is higher	0	0	0	20.0% or Rs. 50 per piece, whichever is higher	E5	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7495	61099020	Of Artificial Fibres	Pieces/ Items	20.0% or Rs. 50 per piece, whichever is higher	0	0	0	20.0% or Rs. 50 per piece, whichever is higher	E5	
7496	61099030	Of Silk	Pieces/ Items	20.0% or Rs. 50 per piece, whichever is higher	0	0	0	20.0% or Rs. 50 per piece, whichever is higher	EXC	
7497	61099040	Of Wool Or Fine Animal Hair	Pieces/ Items	20.0% or Rs. 50 per piece, whichever is higher	0	0	0	20.0% or Rs. 50 per piece, whichever is higher	EXC	
7498	61099090	Other	Pieces/ Items	20.0% or Rs. 50 per piece, whichever is higher	0	0	0	20.0% or Rs. 50 per piece, whichever is higher	E5	
7499	61101110	Jerseys	Pieces/ Items	20.0% or Rs. 275 per piece, whichever is higher	0	0	0	20.0% or Rs. 275 per piece, whichever is higher	E5	
7500	61101120	Sweaters And Cardigans	Pieces/ Items	20.0% or Rs. 275 per piece, whichever is higher	0	0	0	20.0% or Rs. 275 per piece, whichever is higher	E5	
7501	61101190	Other	Pieces/ Items	20.0% or Rs. 275 per piece, whichever is higher	0	0	0	20.0% or Rs. 275 per piece, whichever is higher	E5	
7502	61101200	Of Kashmir (Cashmere) Goats	Pieces/ Items	20.0% or Rs. 275	0	0	0	20.0% or Rs. 275 per piece,	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				per piece, whichever is higher				whichever is higher		
7503	61101900	Other	Pieces/ Items	20.0% or Rs. 275 per piece, whichever is higher	0	0	0	20.0% or Rs. 275 per piece, whichever is higher	E7	
7504	61102000	Of Cotton	Pieces/ Items	20.0% or Rs. 85 per piece, whichever is higher	0	0	0	20.0% or Rs. 85 per piece, whichever is higher	E5	
7505	61103010	Of Synthetic Fibres	Pieces/ Items	20.0% or Rs. 110 per piece, whichever is higher	0	0	0	20.0% or Rs. 110 per piece, whichever is higher	EXC	
7506	61103020	Of Artificial Fibres	Pieces/ Items	20.0% or Rs. 110 per piece, whichever is higher	0	0	0	20.0% or Rs. 110 per piece, whichever is higher	EXC	
7507	61109000	Of Other Textile Materials	Pieces/ Items	20.0% or Rs. 105 per piece, whichever is higher	0	0	0	20.0% or Rs. 105 per piece, whichever is higher	E5	
7508	61112000	Of Cotton	KG	20	0	0	2	22	E5	
7509	61113000	Of Synthetic Fibres	KG	20	0	0	2	22	EXC	
7510	61119010	Of Silk	KG	20	0	0	2	22	EXC	
7511	61119020	Of Artificial Fibres	KG	20	0	0	2	22	EXC	
7512	61119090	Other	KG	20	0	0	2	22	E5	
7513	61121100	Of Cotton	Pieces/	20	0	0	2	22	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
			Items							
7514	61121200	Of Synthetic Fibres	Pieces/ Items	20	0	0	2	22	E5	
7515	61121910	Of Silk	Pieces/ Items	10	0	0	1	11	E7	
7516	61121920	Of Wool Or Fine Animal Hair	Pieces/ Items	20	0	0	2	22	E7	
7517	61121930	Of Artificial Fibres	Pieces/ Items	20	0	0	2	22	E7	
7518	61121990	Other	Pieces/ Items	20	0	0	2	22	E7	
7519	61122010	Of Silk	KG	10	0	0	1	11	E7	
7520	61122020	Of Wool Or Fine Animal Hair	KG	20	0	0	2	22	E7	
7521	61122030	Of Cotton	KG	20	0	0	2	22	E7	
7522	61122040	Of Synthetic Fibres	KG	20	0	0	2	22	E7	
7523	61122050	Of Artificial Fibres	KG	20	0	0	2	22	E7	
7524	61122090	Other	KG	20	0	0	2	22	E7	
7525	61123100	Of Synthetic Fibres	Pieces/ Items	20	0	0	2	22	E5	
7526	61123910	Of Silk	Pieces/ Items	20	0	0	2	22	E7	
7527	61123920	Of Artificial Fibres	Pieces/ Items	20	0	0	2	22	E7	
7528	61123990	Other	Pieces/ Items	20	0	0	2	22	E7	
7529	61124100	Of Synthetic Fibre	Pieces/ Items	20	0	0	2	22	EXC	
7530	61124910	Of Silk	Pieces/ Items	10	0	0	1	11	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7531	61124920	Of Artificial Fibres	Pieces/ Items	20	0	0	2	22	E7	
7532	61124990	Other	Pieces/ Items	20	0	0	2	22	E7	
7533	61130000	Garments, Made Up Of Knitted Or Crocheted Fabrics Of Heading 5903, 5906 Or 5907	KG	20	0	0	2	22	E7	
7534	61142000	Of Cotton	KG	20	0	0	2	22	E5	
7535	61143010	Of Synthetic Fibres	KG	20	0	0	2	22	EXC	
7536	61143020	Of Artificial Fibres	KG	20	0	0	2	22	EXC	
7537	61149010	Of Silk	KG	20	0	0	2	22	EIF	
7538	61149090	Other	KG	20	0	0	2	22	E7	
7539	61151000	Graduated Compression Hosiery For Example,(Stockings For Varicose Veins)	Pieces/ Items	20	0	0	2	22	E5	
7540	61152100	Other Panty Hose And Tights: Of Synthetic Fibres, Measuring Per Single Yarn Less Than 67 Decitex	Pieces/ Items	20	0	0	2	22	E5	
7541	61152200	Of Synthetic Fibres Measuring Per Single Yarn 67 Decitex Or More	Pieces/ Items	20	0	0	2	22	EXC	
7542	61152910	Of Other Textile Materials : Of Silk	Pieces/ Items	20	0	0	2	22	E7	
7543	61152920	Of Wool Or Fine Animal Hair	Pieces/ Items	20	0	0	2	22	E7	
7544	61152930	Of Artificial Fibres	Pieces/ Items	20	0	0	2	22	E7	
7545	61152990	Other	Pieces/ Items	20	0	0	2	22	E7	
7546	61153000	Other Women'S Full Length Or Knee Length Hosiery,Measuring Per Single Yarn Less Than 67 Decitex	Pieces/ Items	20	0	0	2	22	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7547	61159400	Of Wool Or Fine Animal Hair	Pairs	20	0	0	2	22	E7	
7548	61159500	Of Cotton	Pairs	20	0	0	2	22	E7	
7549	61159600	Of Synthetic Fibres	Pairs	20	0	0	2	22	EXC	
7550	61159910	Of Artificial Fibres	Pairs	20	0	0	2	22	E7	
7551	61159990	Other	Pairs	20	0	0	2	22	E7	
7552	61161000	Impregnated, Coated Or Covered With Plastics Or Rubber	Pairs	20	0	0	2	22	E5	
7553	61169100	Of Wool Or Fine Animal Hair	Pairs	20	0	0	2	22	E7	
7554	61169200	Of Cotton	Pairs	20	0	0	2	22	EXC	
7555	61169300	Of Synthetic Fibres	Pairs	20	0	0	2	22	E5	
7556	61169910	Of Artificial Fibres	Pairs	20	0	0	2	22	E7	
7557	61169990	Other	Pairs	20	0	0	2	22	E7	
7558	61171010	Of Silk	Pieces/ Items	20	0	0	2	22	EXC	
7559	61171020	Of Wool	Pieces/ Items	20	0	0	2	22	R10 to 50%	
7560	61171030	Of Cotton	Pieces/ Items	20	0	0	2	22	EXC	
7561	61171040	Of Man-Made Fibres	Pieces/ Items	20	0	0	2	22	E5	
7562	61171090	Other	Pieces/ Items	20	0	0	2	22	E5	
7563	61178010	Of Silk	Pieces/ Items	20	0	0	2	22	E7	
7564	61178020	Of Wool	Pieces/ Items	20	0	0	2	22	E7	
7565	61178030	Of Cotton	Pieces/ Items	20	0	0	2	22	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7566	61178040	Of Man-Made Fibres	Pieces/ Items	20	0	0	2	22	E7	
7567	61178090	Other	Pieces/ Items	20	0	0	2	22	E7	
7568	61179000	Parts	KG	20	0	0	2	22	E7	
7569	62012010	Overcoats, Raincoats, Car-Coats, Capes, Cloaks And Similar Articles	Pieces/ Items	20% of Rs. 385 per piece, whichever is higher	0	0	0	20% of Rs. 385 per piece, whichever is higher	E7	
7570	62012090	Other	Pieces/ Items	20% of Rs. 220 per piece, whicheve ris higher	0	0	0	20% of Rs. 220 per piece, whicheve ris higher	E7	
7571	62013010	Overcoats, Raincoats, Car-Coats, Capes, Cloaks And Similar Articles	Pieces/ Items	20	0	0	2	22	E7	
7572	62013090	Other	Pieces/ Items	20	0	0	2	22	E7	
7573	62014010	Overcoats, Raincoats, Car-Coats, Capes, Cloaks And Similar Articles	Pieces/ Items	20	0	0	2	22	EXC	
7574	62014090	Other	Pieces/ Items	20	0	0	2	22	EXC	
7575	62019010	Overcoats, Raincoats, Car-Coats, Capes, Cloaks And Similar Articles	Pieces/ Items	20	0	0	2	22	E7	
7576	62019090	Other	Pieces/ Items	20	0	0	2	22	EXC	
7577	62022010	Overcoats, Raincoats, Car-Coats, Capes, Cloaks And Similar Articles	Pieces/ Items	20% of Rs. 385 per piece, whichever is higher	0	0	0	20% of Rs. 385 per piece, whichever is higher	E7	
7578	62022090	Other	Pieces/ Items	20% of Rs. 220 per piece, whicheve ris higher	0	0	0	20% of Rs. 220 per piece, whicheve ris higher	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7579	62023010	Overcoats, Raincoats, Car-Coats, Capes, Cloaks And Similar Articles	Pieces/ Items	20	0	0	2	22	E7	
7580	62023090	Other	Pieces/ Items	20	0	0	2	22	E7	
7581	62024010	Overcoats, Raincoats, Car-Coats, Capes, Cloaks And Similar Articles	Pieces/ Items	20	0	0	2	22	EXC	
7582	62024090	Other	Pieces/ Items	20	0	0	2	22	EXC	
7583	62029010	Overcoats, Raincoats, Car-Coats, Capes, Cloaks And Similar Articles	Pieces/ Items	20	0	0	2	22	E7	
7584	62029090	Other	Pieces/ Items	20	0	0	2	22	E7	
7585	62031100	Of Wool Or Fine Animal Hair	Pieces/ Items	20	0	0	2	22	E5	
7586	62031200	Of Synthetic Fibres	Pieces/ Items	20	0	0	2	22	E5	
7587	62031910	Of Cotton	Pieces/ Items	20	0	0	2	22	E7	
7588	62031990	Other	Pieces/ Items	20	0	0	2	22	E7	
7589	62032200	Of Cotton	Pieces/ Items	20.0% or Rs. 145 per piece, whichever is higher	0	0	0	20.0% or Rs. 145 per piece, whichever is higher	E5	
7590	62032300	Of Synthetic Fibres	Pieces/ Items	20.0% or Rs. 145 per piece, whichever is higher	0	0	0	20.0% or Rs. 145 per piece, whichever is higher	EXC	
7591	62032911	Jackets And Blazers-Of Silk-Khadi	Pieces/ Items	20.0% or Rs. 145 per piece, whichever	0	0	0	20.0% or Rs. 145 per piece, whichever	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				is higher				is higher		
7592	62032919	Jackets And Blazers-Of Silk-Other	Pieces/ Items	20.0% or Rs. 145 per piece, whichever is higher	0	0	0	20.0% or Rs. 145 per piece, whichever is higher	E7	
7593	62032990	Jackets And Blazers-Of Other Textile Materials-Other	Pieces/ Items	20.0% or Rs. 145 per piece, whichever is higher	0	0	0	20.0% or Rs. 145 per piece, whichever is higher	E7	
7594	62033110	Of Wool Or Fine Animal Hair-Khadi	Pieces/ Items	20	0	0	2	22	EXC	
7595	62033190	Of Wool Or Fine Animal Hair-Other	Pieces/ Items	20	0	0	2	22	E5	
7596	62033200	Of Cotton	Pieces/ Items	20	0	0	2	22	E5	
7597	62033300	Of Synthetic Fibres	Pieces/ Items	20	0	0	2	22	EXC	
7598	62033911	Of Silk-Khadi	Pieces/ Items	20	0	0	2	22	EXC	
7599	62033919	Of Silk-Other	Pieces/ Items	20	0	0	2	22	EXC	
7600	62033990	Other	Pieces/ Items	20	0	0	2	22	E5	
7601	62034100	Of Wool Or Fine Animal Hair	Pieces/ Items	20.0% or Rs. 285 per piece, whichever is higher	0	0	0	20.0% or Rs. 285 per piece, whichever is higher	E5	
7602	62034210	Of Cotton-Handloom	Pieces/ Items	20.0% or Rs. 135 per piece, whichever	0	0	0	20.0% or Rs. 135 per piece, whichever is higher	E5	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				is higher						
7603	62034290	Of Cotton-Other	Pieces/ Items	20.0% or Rs. 135 per piece, whichever is higher	0	0	0	20.0% or Rs. 135 per piece, whichever is higher	E5	
7604	62034300	Of Synthetic Fibres	Pieces/ Items	20	0	0	2	22	EXC	
7605	62034910	Of Silk	Pieces/ Items	20	0	0	2	22	EXC	
7606	62034990	Other	Pieces/ Items	20	0	0	2	22	E5	
7607	62041100	Of Wool Of Fine Animal Hair	Pieces/ Items	20	0	0	2	22	E5	
7608	62041210	Embroidered with Lucknow Chikan Craft	Pieces/ Items	20	0	0	2	22	EXC	
7609	62041290	Other	Pieces/ Items	20	0	0	2	22	EXC	
7610	62041310	Embroidered with Lucknow Chikan Craft	Pieces/ Items	20	0	0	2	22	EXC	
7611	62041390	Other	Pieces/ Items	20	0	0	2	22	EXC	
7612	62041911	Sequinned Or Beaded With Chattons Or Embroidered	Pieces/ Items	20	0	0	2	22	E5	
7613	62041912	Embroidered with Lucknow Chikan Craft	Pieces/ Items	20	0	0	2	22	EXC	
7614	62041919	Other	Pieces/ Items	20	0	0	2	22	E5	
7615	62041991	Embroidered with Lucknow Chikan Craft	Pieces/ Items	20	0	0	2	22	EXC	
7616	62041999	Other	Pieces/ Items	20	0	0	2	22	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7617	62042100	Ensembles: of wool or fine animal hair	Pieces/ Items	20	0	0	2	22	E7	
7618	62042210	Blouses combined with skirts, trousers or shorts	Pieces/ Items	20	0	0	2	22	E7	
7619	62042220	Embroidered with Lucknow Chikan Craft	Pieces/ Items	20	0	0	2	22	E7	
7620	62042290	Other	Pieces/ Items	20	0	0	2	22	E7	
7621	62042310	Embroidered with Lucknow Chikan Craft	Pieces/ Items	20	0	0	2	22	E7	
7622	62042390	Other	Pieces/ Items	20	0	0	2	22	E7	
7623	62042912	Khadi	Pieces/ Items	20	0	0	2	22	E7	
7624	62042913	Embroidered with Lucknow Chikan Craft	Pieces/ Items	20	0	0	2	22	E7	
7625	62042919	Other	Pieces/ Items	20	0	0	2	22	E7	
7626	62042991	Embroidered with Lucknow Chikan Craft	Pieces/ Items	20	0	0	2	22	E7	
7627	62042999	Other	Pieces/ Items	20	0	0	2	22	E7	
7628	62043110	Khadi	Pieces/ Items	20	0	0	2	22	E7	
7629	62043190	Other	Pieces/ Items	20	0	0	2	22	E7	
7630	62043210	Embroidered with Lucknow Chikan Craft	Pieces/ Items	20	0	0	2	22	EXC	
7631	62043290	Other	Pieces/ Items	20	0	0	2	22	EXC	
7632	62043310	Embroidered with Lucknow Chikan	Pieces/	20	0	0	2	22	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Craft	Items							
7633	62043390	Other	Pieces/ Items	20	0	0	2	22	EXC	
7634	62043912	Khadi	Pieces/ Items	20	0	0	2	22	EXC	
7635	62043913	Embroidered with Lucknow Chikan Craft	Pieces/ Items	20	0	0	2	22	EXC	
7636	62043919	Other	Pieces/ Items	20	0	0	2	22	EXC	
7637	62043991	Embroidered with Lucknow Chikan Craft	Pieces/ Items	20	0	0	2	22	EXC	
7638	62043999	Other	Pieces/ Items	20	0	0	2	22	EXC	
7639	62044110	House coats and like dresses	Pieces/ Items	20% or Rs. 145 per piece, whichever is higher	0	0	0	20% or Rs. 145 per piece, whichever is higher	E7	
7640	62044120	Blazers	Pieces/ Items	20% or Rs. 145 per piece, whichever is higher	0	0	0	20% or Rs. 145 per piece, whichever is higher	E7	
7641	62044190	Other	Pieces/ Items	20% or Rs. 145 per piece, whichever is higher	0	0	0	20% or Rs. 145 per piece, whichever is higher	E7	
7642	62044210	House coats and like dresses	Pieces/ Items	20% or Rs. 116 per piece, whichever is higher	0	0	0	20% or Rs. 116 per piece, whichever is higher	EXC	
7643	62044220	Handloom	Pieces/ Items	20% or Rs. 116 per piece, whichever is higher	0	0	0	20% or Rs. 116 per piece, whichever is higher	EXC	
7644	62044230	Embroidered with Lucknow Chikan	Pieces/	20% or Rs.	0	0	0	20% or Rs. 116	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Craft	Items	116 per piece, whichever is higher				per piece, whichever is higher		
7645	62044290	Other	Pieces/ Items	20% or Rs. 116 per piece, whichever is higher	0	0	0	20% or Rs. 116 per piece, whichever is higher	E5	
7646	62044310	House coats and like dresses	Pieces/ Items	20% or Rs. 145 per piece, whichever is higher	0	0	0	20% or Rs. 145 per piece, whichever is higher	EXC	
7647	62044320	Embroidered with Lucknow Chikan Craft	Pieces/ Items	20% or Rs. 145 per piece, whichever is higher	0	0	0	20% or Rs. 145 per piece, whichever is higher	EXC	
7648	62044390	Other	Pieces/ Items	20% or Rs. 145 per piece, whichever is higher	0	0	0	20% or Rs. 145 per piece, whichever is higher	E5	
7649	62044410	Embroidered with Lucknow Chikan Craft	Pieces/ Items	20% or Rs. 145 per piece, whichever is higher	0	0	0	20% or Rs. 145 per piece, whichever is higher	EXC	
7650	62044490	Other	Pieces/ Items	20% or Rs. 145 per piece, whichever is higher	0	0	0	20% or Rs. 145 per piece, whichever is higher	EXC	
7651	62044911	House coats and like dresses	Pieces/ Items	20% or Rs. 145 per piece, whichever is higher	0	0	0	20% or Rs. 145 per piece, whichever is higher	EIF	
7652	62044912	Embroidered with Lucknow Chikan Craft	Pieces/ Items	20% or Rs. 145 per piece, whichever is higher	0	0	0	20% or Rs. 145 per piece, whichever is higher	EIF	
7653	62044919	Other	Pieces/	20% or Rs.	0	0	0	20% or Rs. 145	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
			Items	145 per piece, whichever is higher				per piece, whichever is higher		
7654	62044991	Embroidered with Lucknow Chikan Craft	Pieces/ Items	20% or Rs. 145 per piece, whichever is higher	0	0	0	20% or Rs. 145 per piece, whichever is higher	EIF	
7655	62044999	Other	Pieces/ Items	20% or Rs. 145 per piece, whichever is higher	0	0	0	20% or Rs. 145 per piece, whichever is higher	EIF	
7656	62045100	Skirts and divided skirts: of wool or fine animal hari	Pieces/ Items	20% or Rs. 185 per piece, whichever is higher	0	0	0	20% or Rs. 185 per piece, whichever is higher	E7	
7657	62045210	Embroidered with Lucknow Chikan Craft	Pieces/ Items	20	0	0	2	22	E7	
7658	62045290	Other	Pieces/ Items	20	0	0	2	22	E7	
7659	62045310	Embroidered with Lucknow Chikan Craft	Pieces/ Items	20	0	0	2	22	EXC	
7660	62045390	Other	Pieces/ Items	20	0	0	2	22	EXC	
7661	62045911	Embroidered with Lucknow Chikan Craft	Pieces/ Items	20	0	0	2	22	E7	
7662	62045919	Other	Pieces/ Items	20	0	0	2	22	E7	
7663	62045991	Embroidered with Lucknow Chikan Craft	Pieces/ Items	20	0	0	2	22	E7	
7664	62045999	Other	Pieces/ Items	20	0	0	2	22	E7	
7665	62046110	Trousers, Slacks And Shorts	Pieces/ Items	20.0% or Rs. 285 per piece,	0	0	0	20.0% or Rs. 285 per piece, whichever	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				whichever is higher				is higher		
7666	62046190	Other	Pieces/ Items	20.0% or Rs. 285 per piece, whichever is higher	0	0	0	20.0% or Rs. 285 per piece, whichever is higher	EXC	
7667	62046210	Of Cotton-Handloom	Pieces/ Items	20.0% or Rs. 135 per piece, whichever is higher	0	0	0	20.0% or Rs. 135 per piece, whichever is higher	EXC	
7668	62046290	Of Cotton-Other	Pieces/ Items	20.0% or Rs. 135 per piece, whichever is higher	0	0	0	20.0% or Rs. 135 per piece, whichever is higher	E5	
7669	62046300	Of Synthetic Fibres	Pieces/ Items	20	0	0	2	22	EXC	
7670	62046911	Sequinned Or Beaded Or Embroidered	Pieces/ Items	20	0	0	2	22	EXC	
7671	62046919	Other	Pieces/ Items	20	0	0	2	22	E5	
7672	62046990	Other	Pieces/ Items	20	0	0	2	22	E5	
7673	62052010	Of Cotton-Handloom	Pieces/ Items	20.0% or Rs. 85 per piece, whichever is higher	0	0	0	20.0% or Rs. 85 per piece, whichever is higher	EXC	
7674	62052020	Embroidered with Lucknow Chikan Craft	Pieces/ Items	20% or Rs. 85 per piece, whichever is higher	0	0	0	20% or Rs. 85 per piece, whichever is higher	EXC	
7675	62052090	Of Cotton-Other	Pieces/	20.0% or Rs.	0	0	0	20.0% or Rs. 85	E5	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
			Items	85 per piece, whichever is higher				per piece, whichever is higher		
7676	62053010	Embroidered with Lucknow Chikan Craft	Pieces/ Items	20.0% or Rs. 120 per piece, whichever is higher	0	0	0	20.0% or Rs. 120 per piece, whichever is higher	EXC	
7677	62053090	Other	Pieces/ Items	20.0% or Rs. 120 per piece, whichever is higher	0	0	0	20.0% or Rs. 120 per piece, whichever is higher	EXC	
7678	62059011	Of Silk-Khadi	Pieces/ Items	20.0% or Rs. 95 per piece, whichever is higher	0	0	0	20.0% or Rs. 95 per piece, whichever is higher	EXC	
7679	62059012	Embroidered with Lucknow Chikan Craft	Pieces/ Items	20.0% or Rs. 95 per piece, whichever is higher	0	0	0	20.0% or Rs. 95 per piece, whichever is higher	EXC	
7680	62059019	Of Silk-Other	Pieces/ Items	20.0% or Rs. 95 per piece, whichever is higher	0	0	0	20.0% or Rs. 95 per piece, whichever is higher	EXC	
7681	62059090	Other	Pieces/ Items	20.0% or Rs. 95 per piece, whichever is higher	0	0	0	20.0% or Rs. 95 per piece, whichever is higher	E5	
7682	62061010	Of Silk	Pieces/ Items	20	0	0	2	22	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7683	62061090	Other	Pieces/ Items	20	0	0	2	22	E7	
7684	62062000	Of Wool Or Fine Animal Hair	Pieces/ Items	20.0% or Rs. 135 per piece, whichever is higher	0	0	0	20.0% or Rs. 135 per piece, whichever is higher	E7	
7685	62063010	Of Cotton-Handloom	Pieces/ Items	20.0% or Rs. 95 per piece, whichever is higher	0	0	0	20.0% or Rs. 95 per piece, whichever is higher	EXC	
7686	62063090	Of Cotton-Other	Pieces/ Items	20.0% or Rs. 95 per piece, whichever is higher	0	0	0	20.0% or Rs. 95 per piece, whichever is higher	E5	
7687	62064000	Of Man Made Fibres	Pieces/ Items	20.0% or Rs. 120 per piece, whichever is higher	0	0	0	20.0% or Rs. 120 per piece, whichever is higher	E5	
7688	62069000	Of Other Textile Materials	Pieces/ Items	20	0	0	2	22	E7	
7689	62071100	Of Cotton	Pieces/ Items	20.0% or Rs. 28 per piece, whichever is higher	0	0	0	20.0% or Rs. 28 per piece, whichever is higher	EXC	
7690	62071910	Of Synthetic Fibres	Pieces/ Items	20.0% or Rs. 30 per piece, whichever is higher	0	0	0	20.0% or Rs. 30 per piece, whichever is higher	E7	
7691	62071920	Of Wool	Pieces/ Items	20.0% or Rs. 30	0	0	0	20.0% or Rs. 30 per piece,	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				per piece, whichever is higher				whichever is higher		
7692	62071930	Of Silk	Pieces/ Items	10.0% or Rs. 30 per piece, whichever is higher	0	0	0	10.0% or Rs. 30 per piece, whichever is higher	E7	
7693	62071990	Other	Pieces/ Items	20.0% or Rs. 30 per piece, whichever is higher	0	0	0	20.0% or Rs. 30 per piece, whichever is higher	E7	
7694	62072110	Of Cotton-Handloom	Pieces/ Items	20	0	0	2	22	E7	
7695	62072190	Of Cotton-Other	Pieces/ Items	20	0	0	2	22	E7	
7696	62072200	Of Man-Made Fibres	Pieces/ Items	20	0	0	2	22	E7	
7697	62072900	Of Other Textile Materials	Pieces/ Items	20	0	0	2	22	E7	
7698	62079110	Dressing Gowns And Bath Robes	Pieces/ Items	20	0	0	2	22	E7	
7699	62079120	Under Shirts Other Than Hand Printed	Pieces/ Items	20	0	0	2	22	E7	
7700	62079190	Other	Pieces/ Items	20	0	0	2	22	E7	
7701	62079911	Dressing Gowns And Bath Robes	Pieces/ Items	20.0% or Rs. 70 per piece, whichever is higher	0	0	0	20.0% or Rs. 70 per piece, whichever is higher	E7	
7702	62079919	Other	Pieces/ Items	20.0% or Rs. 70 per piece,	0	0	0	20.0% or Rs. 70 per piece, whichever	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				whichever is higher				is higher		
7703	62079921	Dressing Gowns And Bath Robes	Pieces/ Items	20.0% or Rs. 70 per piece, whichever is higher	0	0	0	20.0% or Rs. 70 per piece, whichever is higher	E7	
7704	62079929	Other	Pieces/ Items	20.0% or Rs. 70 per piece, whichever is higher	0	0	0	20.0% or Rs. 70 per piece, whichever is higher	E7	
7705	62079990	Other	Pieces/ Items	20.0% or Rs. 70 per piece, whichever is higher	0	0	0	20.0% or Rs. 70 per piece, whichever is higher	E7	
7706	62081100	Of Man-Made Fibres	Pieces/ Items	20.0% or Rs. 80 per piece, whichever is higher	0	0	0	20.0% or Rs. 80 per piece, whichever is higher	E7	
7707	62081910	Of Cotton Other Than Hand Printed	Pieces/ Items	20.0% or Rs.60 per piece, whichever is higher	0	0	0	20.0% or Rs.60 per piece, whichever is higher	E7	
7708	62081990	Other	Pieces/ Items	20.0% or Rs. 60 per piece, whichever is higher	0	0	0	20.0% or Rs. 60 per piece, whichever is higher	E7	
7709	62082110	Of Cotton-Handloom	Pieces/ Items	20	0	0	2	22	EXC	
7710	62082190	Of Cotton-Other	Pieces/ Items	20	0	0	2	22	E5	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7711	62082200	Of Man-Made Fibres	Pieces/ Items	20	0	0	2	22	EXC	
7712	62082910	Of Silk	Pieces/ Items	20	0	0	2	22	E7	
7713	62082920	Of Wool	Pieces/ Items	20	0	0	2	22	E7	
7714	62082990	Other	Pieces/ Items	20	0	0	2	22	E7	
7715	62089110	Dressing Gowns And Bath Robes	Pieces/ Items	20.0% or Rs. 95 per piece, whichever is higher	0	0	0	20.0% or Rs. 95 per piece, whichever is higher	EXC	
7716	62089190	Other	Pieces/ Items	20.0% or Rs. 95 per piece, whichever is higher	0	0	0	20.0% or Rs. 95 per piece, whichever is higher	EXC	
7717	62089210	Dressing Gowns And Bath Robes	Pieces/ Items	20.0% or Rs. 65 per piece, whichever is higher	0	0	0	20.0% or Rs. 65 per piece, whichever is higher	E5	
7718	62089290	Other	Pieces/ Items	20.0% or Rs. 65 per piece, whichever is higher	0	0	0	20.0% or Rs. 65 per piece, whichever is higher	E5	
7719	62089910	Dressing Gowns And Bath Robes Of Wool	Pieces/ Items	20	0	0	2	22	E7	
7720	62089920	Dressing Gowns And Bath Robes Of Silk	Pieces/ Items	20	0	0	2	22	E7	
7721	62089990	Other	Pieces/ Items	20	0	0	2	22	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7722	62092010	Of Cotton-Handloom	Pieces/ Items	20	0	0	2	22	E7	
7723	62092090	Of Cotton-Other	Pieces/ Items	20	0	0	2	22	E7	
7724	62093000	Of Synthetic Fibres	Pieces/ Items	20	0	0	2	22	EXC	
7725	62099010	Of Silk	Pieces/ Items	20	0	0	2	22	E7	
7726	62099090	Other	Pieces/ Items	20	0	0	2	22	E7	
7727	62101010	Personal protective garments for surgical/medical use (felt or non-woven) conforming to IS 17423	Pieces/ Items	20	0	0	2	22	E7	
7728	62101020	Surgical gowns and drapes conforming to IS 17334	Pieces/ Items	20	0	0	2	22	E7	
7729	62101090	Other	Pieces/ Items	20	0	0	2	22	E7	
7730	62102010	Outer Garments, Of Rubberised Textile Fabrics	Pieces/ Items	20.0% or Rs. 365 per piece, whichever is higher	0	0	0	20.0% or Rs. 365 per piece, whichever is higher	EXC	
7731	62102020	Outer Garments, Of Fabrics Impregnated, Coated, Covered Or Laminated With Preparations Of Cellulose Derivatives And Other Artificial Plastic Materials	Pieces/ Items	20.0% or Rs. 365 per piece, whichever is higher	0	0	0	20.0% or Rs. 365 per piece, whichever is higher	E5	
7732	62102030	Outer Garments, Of Fabrics Otherwise Impregnated Or Coated	Pieces/ Items	20.0% or Rs. 365 per piece, whichever is higher	0	0	0	20.0% or Rs. 365 per piece, whichever is higher	EXC	
7733	62102090	Other	Pieces/ Items	20.0% or Rs. 365	0	0	0	20.0% or Rs. 365 per piece,	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				per piece, whichever is higher				whichever is higher		
7734	62103010	Outer Garments, Of Textiles Impregnated, Coated, Covered Or Laminated With Preparation Of Cellulose Derivatives And Other Artificial Plastic Materials	Pieces/ Items	20.0% or Rs. 305 per piece, whichever is higher	0	0	0	20.0% or Rs. 305 per piece, whichever is higher	E5	
7735	62103020	Outer Garments, Of Rubberised Textile Fabrics	Pieces/ Items	20.0% or Rs. 305 per piece, whichever is higher	0	0	0	20.0% or Rs. 305 per piece, whichever is higher	E7	
7736	62103030	Outer Garments, Of Fabrics Otherwise Impregnated	Pieces/ Items	20.0% or Rs. 305 per piece, whichever is higher	0	0	0	20.0% or Rs. 305 per piece, whichever is higher	E7	
7737	62103090	Other	Pieces/ Items	20.0% or Rs. 305 per piece, whichever is higher	0	0	0	20.0% or Rs. 305 per piece, whichever is higher	E7	
7738	62104010	Bullet Proof Jacket, Bomb Disposal Jacket And The Like	Pieces/ Items	20.0% or Rs. 65 per piece, whichever is higher	0	0	0	20.0% or Rs. 65 per piece, whichever is higher	E5	
7739	62104020	NBC Warfare suits and the like (Conforming to IS 17377)	Pieces/ Items	20.0% or Rs. 65 per piece, whichever is higher	0	0	0	20.0% or Rs. 65 per piece, whichever is higher	EXC	
7740	62104030	High Visibility Warning Clothes and the like (Conforming to IS 15809)	Pieces/ Items	20.0% or Rs. 65 per piece, whichever	0	0	0	20.0% or Rs. 65 per piece, whichever is higher	EXC	

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				is higher						
7741	62104040	High Altitude Clothes (Conforming to IS 5866)	Pieces/ Items	20.0% or Rs. 65 per piece, whichever is higher	0	0	0	20.0% or Rs. 65 per piece, whichever is higher	EXC	
7742	62104050	Fighter Aircraft Clothing (Conforming to IS 11871)	Pieces/ Items	20.0% or Rs. 65 per piece, whichever is higher	0	0	0	20.0% or Rs. 65 per piece, whichever is higher	EXC	
7743	62104060	Personal protective garments for surgical/medical use (felt or non-woven) conforming to IS 17423	Pieces/ Items	20.0% or Rs. 65 per piece, whichever is higher	0	0	0	20.0% or Rs. 65 per piece, whichever is higher	EXC	
7744	62104070	Surgical gowns and drapes conforming to IS 17334	Pieces/ Items	20.0% or Rs. 65 per piece, whichever is higher	0	0	0	20.0% or Rs. 65 per piece, whichever is higher	EXC	
7745	62104080	Clothing for special use such as FR, chemical (IS 15071, 15758), electrical (IS 11871, IS 16655) and industrial rotection (IS 17466)	Pieces/ Items	20.0% or Rs. 65 per piece, whichever is higher	0	0	0	20.0% or Rs. 65 per piece, whichever is higher	EXC	
7746	62104090	Other	Pieces/ Items	20.0% or Rs. 65 per piece, whichever is higher	0	0	0	20.0% or Rs. 65 per piece, whichever is higher	R5 to 50%	
7747	62105000	Other Women'S Or Girls' Garments	Pieces/ Items	20.0% or Rs. 65 per piece, whichever is higher	0	0	0	20.0% or Rs. 65 per piece, whichever is higher	E5	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7748	62111100	Men'S Or Boys'	Pieces/ Items	20	0	0	2	22	E5	
7749	62111200	Women'S Or Girls'	Pieces/ Items	20	0	0	2	22	EXC	
7750	62112000	Ski Suits	Pieces/ Items	20	0	0	2	22	E7	
7751	62113200	Of Cotton	Pieces/ Items	20.0% or Rs. 135 per piece, whichever is higher	0	0	0	20.0% or Rs. 135 per piece, whichever is higher	E5	
7752	62113300	Of Man-Made Fibres	Pieces/ Items	20.0% or Rs. 135 per piece, whichever is higher	0	0	0	20.0% or Rs. 135 per piece, whichever is higher	E5	
7753	62113911	Of Silk-Handloom	Pieces/ Items	20	0	0	2	22	E7	
7754	62113919	Of Silk-Other	Pieces/ Items	20	0	0	2	22	E7	
7755	62113990	Of Other Textile Materials-Other	Pieces/ Items	20	0	0	2	22	E7	
7756	62114211	Embroidered with Lucknow Chikan Craft	Pieces/ Items	20.0% or Rs. 135 per piece, whichever is higher	0	0	0	20.0% or Rs. 135 per piece, whichever is higher	E7	
7757	62114219	Other	Pieces/ Items	20.0% or Rs. 135 per piece, whichever is higher	0	0	0	20.0% or Rs. 135 per piece, whichever is higher	E7	
7758	62114291	Embroidered with Lucknow Chikan Craft	Pieces/ Items	20.0% or Rs. 135 per piece,	0	0	0	20.0% or Rs. 135 per piece, whichever	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				whichever is higher				is higher		
7759	62114299	Other	Pieces/ Items	20.0% or Rs. 135 per piece, whichever is higher	0	0	0	20.0% or Rs. 135 per piece, whichever is higher	E7	
7760	62114310	Embroidered with Lucknow Chikan Craft	Pieces/ Items	20.0% or Rs. 135 per piece, whichever is higher	0	0	0	20.0% or Rs. 135 per piece, whichever is higher	EIF	
7761	62114390	Other	Pieces/ Items	20.0% or Rs. 135 per piece, whichever is higher	0	0	0	20.0% or Rs. 135 per piece, whichever is higher	EIF	
7762	62114910	Of wool or fine animla hair	Pieces/ Items	20	0	0	2	22	E7	
7763	62114921	Khadi	Pieces/ Items	20	0	0	2	22	E7	
7764	62114922	Embroidered with Lucknow Chikan Craft	Pieces/ Items	20	0	0	2	22	E7	
7765	62114929	Other	Pieces/ Items	20	0	0	2	22	E7	
7766	62114991	Embroidered with Lucknow Chikan Craft	Pieces/ Items	20	0	0	2	22	E7	
7767	62114999	Other	Pieces/ Items	20	0	0	2	22	E7	
7768	62121000	Brassiers	Pieces/ Items	20.0% or Rs. 30 per piece, whichever is higher	0	0	0	20.0% or Rs. 30 per piece, whichever is higher	E5	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7769	62122000	Girdles And Panty-Girdles	Pieces/ Items	20.0% or Rs. 30 per piece, whichever is higher	0	0	0	20.0% or Rs. 30 per piece, whichever is higher	E5	
7770	62123000	Corselettes	Pieces/ Items	20.0% or Rs. 30 per piece, whichever is higher	0	0	0	20.0% or Rs. 30 per piece, whichever is higher	EXC	
7771	62129010	Suspender Belts, Braces, Suspender Garters And The Like	Pieces/ Items	20.0% or Rs. 30 per piece, whichever is higher	0	0	0	20.0% or Rs. 30 per piece, whichever is higher	E7	
7772	62129090	Other	Pieces/ Items	20.0% or Rs. 30 per piece, whichever is higher	0	0	0	20.0% or Rs. 30 per piece, whichever is higher	E7	
7773	62132000	Of Cotton	Pieces/ Items	20	0	0	2	22	E7	
7774	62139010	Of Man-Made Fibres	Pieces/ Items	20	0	0	2	22	E7	
7775	62139090	Other	Pieces/ Items	20	0	0	2	22	E7	
7776	62141010	Scarves Of Silk Measuring 60 Cms Or Less	Pieces/ Items	20.0% or Rs. 390 per piece, whichever is higher	0	0	0	20.0% or Rs. 390 per piece, whichever is higher	E7	
7777	62141020	Shawls, Scarves (Exceeding 60 Cms) And The Like	Pieces/ Items	20.0% or Rs. 390 per piece, whichever is higher	0	0	0	20.0% or Rs. 390 per piece, whichever is higher	E7	

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7778	62141030	Of Handloom	Pieces/ Items	10.0% or Rs. 390 per piece, whichever is higher	0	0	0	10.0% or Rs. 390 per piece, whichever is higher	E7	
7779	62141040	Embroidered with Lucknow Chikan Craft	Pieces/ Items	10.0% or Rs. 390 per piece, whichever is higher	0	0	0	10.0% or Rs. 390 per piece, whichever is higher	E7	
7780	62141090	Other	Pieces/ Items	20.0% or Rs. 390 per piece, whichever is higher	0	0	0	20.0% or Rs. 390 per piece, whichever is higher	E7	
7781	62142010	Shawls	Pieces/ Items	20.0% or Rs. 180 per piece, whichever is higher	0	0	0	20.0% or Rs. 180 per piece, whichever is higher	E7	
7782	62142021	Scarves-Khadi	Pieces/ Items	20.0% or Rs. 180 per piece, whichever is higher	0	0	0	20.0% or Rs. 180 per piece, whichever is higher	E7	
7783	62142029	Scarves-Other	Pieces/ Items	20.0% or Rs. 180 per piece, whichever is higher	0	0	0	20.0% or Rs. 180 per piece, whichever is higher	E7	
7784	62142031	Mufflers-Khadi	Pieces/ Items	20.0% or Rs. 180 per piece, whichever is higher	0	0	0	20.0% or Rs. 180 per piece, whichever is higher	E7	
7785	62142039	Mufflers-Other	Pieces/ Items	20.0% or Rs. 180	0	0	0	20.0% or Rs. 180 per piece,	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				per piece, whichever is higher				whichever is higher		
7786	62142090	Other	Pieces/ Items	20.0% or Rs. 180 per piece, whichever is higher	0	0	0	20.0% or Rs. 180 per piece, whichever is higher	E7	
7787	62143010	Embroidered with Lucknow Chikan Craft	Pieces/ Items	20	0	0	2	22	EXC	
7788	62143090	Other	Pieces/ Items	20	0	0	2	22	EXC	
7789	62144010	Embroidered with Lucknow Chikan Craft	Pieces/ Items	20	0	0	2	22	E7	
7790	62144090	Other	Pieces/ Items	20	0	0	2	22	E7	
7791	62149010	Abrabroomal, Cotton	Pieces/ Items	20.0% or Rs. 75 per piece, whichever is higher	0	0	0	20.0% or Rs. 75 per piece, whichever is higher	E7	
7792	62149021	Grey	Pieces/ Items	10.0% or Rs. 75 per piece, whichever is higher	0	0	0	10.0% or Rs. 75 per piece, whichever is higher	E7	
7793	62149022	White Bleached	Pieces/ Items	10.0% or Rs. 75 per piece, whichever is higher	0	0	0	10.0% or Rs. 75 per piece, whichever is higher	E7	
7794	62149029	Other	Pieces/ Items	20.0% or Rs. 75 per piece, whichever is higher	0	0	0	20.0% or Rs. 75 per piece, whichever is higher	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7795	62149031	Grey	Pieces/ Items	10.0% or Rs. 75 per piece, whichever is higher	0	0	0	10.0% or Rs. 75 per piece, whichever is higher	E7	
7796	62149032	White Bleached	Pieces/ Items	10.0% or Rs. 75 per piece, whichever is higher	0	0	0	10.0% or Rs. 75 per piece, whichever is higher	E7	
7797	62149039	Other	Pieces/ Items	20.0% or Rs. 75 per piece, whichever is higher	0	0	0	20.0% or Rs. 75 per piece, whichever is higher	E7	
7798	62149041	Embroidered with Lucknow Chikan Craft	Pieces/ Items	20.0% or Rs. 75 per piece, whichever is higher	0	0	0	20.0% or Rs. 75 per piece, whichever is higher	E7	
7799	62149049	Other	Pieces/ Items	20.0% or Rs. 75 per piece, whichever is higher	0	0	0	20.0% or Rs. 75 per piece, whichever is higher	E7	
7800	62149051	Embroidered with Lucknow Chikan Craft	Pieces/ Items	20.0% or Rs. 75 per piece, whichever is higher	0	0	0	20.0% or Rs. 75 per piece, whichever is higher	E7	
7801	62149059	Other	Pieces/ Items	20.0% or Rs. 75 per piece, whichever is higher	0	0	0	20.0% or Rs. 75 per piece, whichever is higher	E7	
7802	62149061	Embroidered with Lucknow Chikan Craft	Pieces/ Items	20.0% or Rs. 75	0	0	0	20.0% or Rs. 75 per piece,	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				per piece, whichever is higher				whichever is higher		
7803	62149069	Other	Pieces/ Items	20.0% or Rs. 75 per piece, whichever is higher	0	0	0	20.0% or Rs. 75 per piece, whichever is higher	E7	
7804	62149091	Embroidered with Lucknow Chikan Craft	Pieces/ Items	20.0% or Rs. 75 per piece, whichever is higher	0	0	0	20.0% or Rs. 75 per piece, whichever is higher	E7	
7805	62149099	Other	Pieces/ Items	20.0% or Rs. 75 per piece, whichever is higher	0	0	0	20.0% or Rs. 75 per piece, whichever is higher	E7	
7806	62151010	Of Silk Or Silk Waste-Khadi	Pieces/ Items	20.0% or Rs. 55 per piece, whichever is higher	0	0	0	20.0% or Rs. 55 per piece, whichever is higher	EXC	
7807	62151090	Of Silk Or Silk Waste-Other	Pieces/ Items	20.0% or Rs. 55 per piece, whichever is higher	0	0	0	20.0% or Rs. 55 per piece, whichever is higher	E5	
7808	62152000	Of Man-Made Fibres	Pieces/ Items	20.0% or Rs. 55 per piece, whichever is higher	0	0	0	20.0% or Rs. 55 per piece, whichever is higher	EXC	
7809	62159010	Of Cotton	Pieces/ Items	20.0% or Rs. 55 per piece, whichever	0	0	0	20.0% or Rs. 55 per piece, whichever is higher	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
				is higher						
7810	62159090	Other	Pieces/ Items	20.0% or Rs. 55 per piece, whichever is higher	0	0	0	20.0% or Rs. 55 per piece, whichever is higher	E5	
7811	62160010	Of Cotton	Pairs	20	0	0	2	22	E7	
7812	62160020	Of Handloom	Pairs	20	0	0	2	22	E7	
7813	62160090	Other	Pairs	20	0	0	2	22	E7	
7814	62171010	For Articles Of Apparel Of Cotton	KG	20	0	0	2	22	E7	
7815	62171020	For Articles Of Apparel Of Synthetic Fibres	KG	20	0	0	2	22	E7	
7816	62171030	For Articles Of Apparel Of Wool	KG	20	0	0	2	22	E7	
7817	62171040	For Articles Of Apparel Of Silk	KG	20	0	0	2	22	E7	
7818	62171050	For Articles Of Apparel Of Regenerated Fibre	KG	20	0	0	2	22	E7	
7819	62171060	For Articles Of Apparel Of Other Fibres	KG	20	0	0	2	22	E7	
7820	62171070	Stockings, Socks Sockettes And The Likeof Cotton	KG	20	0	0	2	22	E7	
7821	62171090	Other	KG	20	0	0	2	22	E7	
7822	62179010	Collar Cuffs And The Like Of Cotton	KG	20	0	0	2	22	E7	
7823	62179020	Of Silk	KG	20	0	0	2	22	E7	
7824	62179030	Of Wool	KG	20	0	0	2	22	E7	
7825	62179040	Separately Presented Removable Linings For Raincoats And Other	KG	20	0	0	2	22	E7	
7826	62179090	Other	KG	20	0	0	2	22	E7	
7827	63011000	Electric Blankets	Pieces/ Items	10	0	0	1	11	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7828	63012000	Blankets (Other Than Electric Blankets) And Travelling Rugs, Of Wool Or Fine Animal Hair	Pieces/ Items	10.0% or Rs. 275 per piece, whichever is higher	0	0	0	10.0% or Rs. 275 per piece, whichever is higher	EXC	
7829	63013000	Blankets (Other Than Electric Blankets) And Travelling Rugs, Of Cotton	Pieces/ Items	10	0	0	1	11	E7	
7830	63014000	Blankets (Other Than Electric Blankets) And Travelling Rugs, Of Synthetic Fibres	Pieces/ Items	20	0	0	2	22	EXC	
7831	63019010	Jute Blankets Including Blankets Of Blended Jute	Pieces/ Items	20	0	0	2	22	E7	
7832	63019090	Other	Pieces/ Items	20	0	0	2	22	E7	
7833	63021010	Of Cotton	KG	10	0	0	1	11	E7	
7834	63021090	Of Other Textile Materials	KG	10	0	0	1	11	E7	
7835	63022110	Handloom	KG	10.0% or Rs. 108 per kg., whichever is higher	0	0	0	10.0% or Rs. 108 per kg., whichever is higher	EXC	
7836	63022190	Other	KG	10.0% or Rs. 108 per kg., whichever is higher	0	0	0	10.0% or Rs. 108 per kg., whichever is higher	EXC	
7837	63022200	Of Man Made Fibres	KG	10	0	0	1	11	EXC	
7838	63022900	Of Other Textile Materials	KG	10	0	0	1	11	E7	
7839	63023100	Of Cotton	KG	10.0% or Rs. 96 per kg., whichever is higher	0	0	0	10.0% or Rs. 96 per kg., whichever is higher	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7840	63023200	Of Man Made Fibres	KG	10	0	0	1	11	EXC	
7841	63023900	Of Other Textile Maerials	KG	10	0	0	1	11	E7	
7842	63024010	Of Silk	KG	10	0	0	1	11	EXC	
7843	63024020	Of Wool Or Fine Animal Hair	KG	10	0	0	1	11	EXC	
7844	63024030	Of Cotton	KG	10	0	0	1	11	EXC	
7845	63024040	Of Man-Made Fibres	KG	10	0	0	1	11	EXC	
7846	63024090	Other	KG	10	0	0	1	11	EXC	
7847	63025110	Handloom	KG	10	0	0	1	11	EXC	
7848	63025190	Other	KG	10	0	0	1	11	EXC	
7849	63025300	Of Man-Made Fibres	KG	10	0	0	1	11	E7	
7850	63025900	Of Other Textile Materials	KG	10	0	0	1	11	E7	
7851	63026010	Handloom	KG	10	0	0	1	11	EXC	
7852	63026090	Other	KG	10	0	0	1	11	EXC	
7853	63029110	Handloom	KG	10	0	0	1	11	E7	
7854	63029190	Other	KG	10	0	0	1	11	E7	
7855	63029300	Of Man-Made Fibres	KG	10	0	0	1	11	E7	
7856	63029900	Of Other Textile Materials	KG	10	0	0	1	11	E7	
7857	63031200	Of Synthetic Fibres	KG	10	0	0	1	11	E7	
7858	63031900	Of Other Textile Materials	KG	10	0	0	1	11	E7	
7859	63039100	Of Cotton	KG	10	0	0	1	11	E7	
7860	63039200	Of Synthetic Fibres	KG	10	0	0	1	11	E7	
7861	63039910	Silk Shower Curtains	KG	10	0	0	1	11	E7	
7862	63039990	Other	KG	10	0	0	1	11	E7	
7863	63041100	Knitted Or Crocheted	Pieces/ Items	10	0	0	1	11	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7864	63041910	Bedsheets And Bed Cover, Of Cotton	Pieces/ Items	10	0	0	1	11	EXC	
7865	63041920	Bed Spreads Of Silk	Pieces/ Items	10	0	0	1	11	EXC	
7866	63041930	Bedsheets And Bed Covers Of Man-Made Fibres	Pieces/ Items	10	0	0	1	11	EXC	
7867	63041940	Bedsheets And Bed Covers Of Cotton, Handloom	Pieces/ Items	10	0	0	1	11	EXC	
7868	63041990	Other	Pieces/ Items	10	0	0	1	11	EXC	
7869	63042000	Bed Nets, Of Warp Knit Fabrics Specified In Sub-Heading Note 1 To This Chapter	Pieces/ Items	10	0	0	1	11	E7	
7870	63049110	Silk Belt	Pieces/ Items	10	0	0	1	11	E7	
7871	63049120	Woollen Cushion Cover	Pieces/ Items	10	0	0	1	11	E7	
7872	63049190	Other	Pieces/ Items	10	0	0	1	11	E7	
7873	63049211	Of Handloom	Pieces/ Items	10	0	0	1	11	EXC	
7874	63049219	Other	Pieces/ Items	10	0	0	1	11	EXC	
7875	63049221	Of Handloom	Pieces/ Items	10	0	0	1	11	EXC	
7876	63049229	Other	Pieces/ Items	10	0	0	1	11	EXC	
7877	63049231	Of Handloom	Pieces/ Items	10	0	0	1	11	EXC	
7878	63049239	Other	Pieces/ Items	10	0	0	1	11	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7879	63049241	Of Handloom	Pieces/ Items	10	0	0	1	11	EXC	
7880	63049249	Other	Pieces/ Items	10	0	0	1	11	EXC	
7881	63049250	Terry Towel	Pieces/ Items	10	0	0	1	11	EXC	
7882	63049260	Towels, Other Than Terry Towel	Pieces/ Items	10	0	0	1	11	EXC	
7883	63049270	Mosquito Nets	Pieces/ Items	10	0	0	1	11	EXC	
7884	63049281	Of Handloom	Pieces/ Items	10	0	0	1	11	EXC	
7885	63049289	Other	Pieces/ Items	10	0	0	1	11	EXC	
7886	63049291	Of Handloom	Pieces/ Items	10	0	0	1	11	EXC	
7887	63049299	Other	Pieces/ Items	10	0	0	1	11	EXC	
7888	63049300	Not Knitted Or Crocheted, Of Synthetic Fibres	Pieces/ Items	10	0	0	1	11	EXC	
7889	63049910	Silk Cushion Covers	Pieces/ Items	10	0	0	1	11	E7	
7890	63049991	Of Silk, Handloom	Pieces/ Items	10	0	0	1	11	E7	
7891	63049992	Of Wool, Handloom	Pieces/ Items	10	0	0	1	11	E7	
7892	63049999	Other	Pieces/ Items	10	0	0	1	11	E7	
7893	63051010	Jute Bagging For Raw Cotton	KG	10	0	0	1	11	E7	
7894	63051020	Jute Corn (Grains) Sacks	KG	10	0	0	1	11	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7895	63051030	Jute Hessian Bags	KG	10	0	0	1	11	E7	
7896	63051040	Jute Sacking Bags	KG	10	0	0	1	11	E7	
7897	63051050	Jute Wool Sacks	KG	10	0	0	1	11	E7	
7898	63051060	Plastic Coated Or Paper Cum Polythene Lined Jute Bags And Sacks	KG	10	0	0	1	11	E7	
7899	63051070	Paper Laminated Hessian Jute	KG	10	0	0	1	11	E7	
7900	63051080	Jute Soil Savers	KG	10	0	0	1	11	E7	
7901	63051090	Other	KG	10	0	0	1	11	E7	
7902	63052000	Of Cotton	KG	10	0	0	1	11	E7	
7903	63053200	Flexible Intermediate Bulk Containers	KG	10	0	0	1	11	E7	
7904	63053300	Other, Of Polyethylene Or Polypropylene Strip Or The Like	KG	10	0	0	1	11	E7	
7905	63053900	Other	KG	10	0	0	1	11	E7	
7906	63059000	Of Other Textile Materials	KG	10	0	0	1	11	EXC	
7907	63061200	Of Synthetic Fibres	KG	10	0	0	1	11	EXC	
7908	63061910	Jute Tarpaulins (Including Dw Tarpaulin)	KG	10	0	0	1	11	E7	
7909	63061920	Blinds Or Awnings Of Coir	KG	10	0	0	1	11	EXC	
7910	63061930	Venetian Or Austrian Blinds	KG	10	0	0	1	11	E7	
7911	63061990	Other	KG	10	0	0	1	11	EXC	
7912	63062200	Of Synthetic Fibres	KG	10	0	0	1	11	EXC	
7913	63062910	Of Jute	KG	10	0	0	1	11	E7	
7914	63062990	Other	KG	10	0	0	1	11	E7	
7915	63063000	Sails	KG	10	0	0	1	11	E7	
7916	63064000	Pneumatic Mattresses	Pieces/ Items	10	0	0	1	11	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7917	63069010	Of Cotton	KG	10	0	0	1	11	E7	
7918	63069090	Of Other Textile Materials	KG	10	0	0	1	11	E7	
7919	63071010	Of Cotton	KG	10	0	0	1	11	E7	
7920	63071020	Of Man Made Fibres	KG	10	0	0	1	11	E7	
7921	63071030	Of Cotton, Handloom	KG	10	0	0	1	11	E7	
7922	63071090	Other	KG	10	0	0	1	11	E7	
7923	63072010	Of Cotton	KG	10	0	0	1	11	E7	
7924	63072090	Other	KG	10	0	0	1	11	E7	
7925	63079011	Of Cotton	KG	10	0	0	1	11	R10 to 50%	
7926	63079012	Of Silk	KG	10	0	0	1	11	R10 to 50%	
7927	63079013	Of Man Made Fibres	KG	10	0	0	1	11	R10 to 50%	
7928	63079019	Other	KG	10	0	0	1	11	R10 to 50%	
7929	63079020	Made Up Articles Of Cotton	KG	10	0	0	1	11	R10 to 50%	
7930	63079091	Textile face masks, without a replaceable filter or mechanical parts, including surgical mask and disposable face mask made of non-woven textile	KG	10	0	0	1	11	EIF	
7931	63079092	Armour for ballistic protection	KG	10	0	0	1	11	EIF	
7932	63079099	Other	KG	10	0	0	1	11	EIF	
7933	63080000	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	KG	10	0	0	1	11	E7	
7934	63090000	Worn Clothing And Other Worn Articles	KG	10	0	0	1	11	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7935	63101010	Woolen Rags	KG	20	0	0	2	22	EXC	
7936	63101020	Cotton Rags	KG	20	0	0	2	22	EXC	
7937	63101030	Gunny Cuttings	KG	20	0	0	2	22	EXC	
7938	63101090	Other	KG	20	0	0	2	22	EXC	
7939	63109010	Woollen rags	KG	20	0	0	2	22	EXC	
7940	63109020	Cotton Rags	KG	20	0	0	2	22	EXC	
7941	63109030	Gunny Cuttings	KG	20	0	0	2	22	EXC	
7942	63109040	Synthetic Rags	KG	20	0	0	2	22	EXC	
7943	63109090	Other	KG	20	0	0	2	22	EXC	
7944	64011010	Of Rubber	Pairs	20	18.5	0	0	38.5	E10	
7945	64011090	Other	Pairs	20	18.5	0	0	38.5	E10	
7946	64019210	Of Rubber	Pairs	20	18.5	0	0	38.5	E10	
7947	64019290	Other	Pairs	20	18.5	0	0	38.5	E10	
7948	64019910	Of Rubber	Pairs	20	18.5	0	0	38.5	E10	
7949	64019990	Other	Pairs	20	18.5	0	0	38.5	E10	
7950	64021210	Of Rubber	Pairs	20	18.5	0	0	38.5	E10	
7951	64021290	Other	Pairs	20	18.5	0	0	38.5	E10	
7952	64021910	Of Rubber	Pairs	20	18.5	0	0	38.5	E10	
7953	64021990	Other	Pairs	20	18.5	0	0	38.5	E10	
7954	64022010	Of Rubber	Pairs	20	18.5	0	0	38.5	E10	
7955	64022090	Other	Pairs	20	18.5	0	0	38.5	E10	
7956	64029110	Of Rubber	Pairs	20	18.5	0	0	38.5	E10	
7957	64029190	Other	Pairs	20	18.5	0	0	38.5	E10	
7958	64029910	Of Rubber	Pairs	20	18.5	0	0	38.5	E7	
7959	64029990	Other	Pairs	20	18.5	0	0	38.5	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
7960	64031200	Ski-Boots And Cross-Country Ski Footwear And Snowboard Boots	Pairs	20	18.5	0	0	38.5	E3	
7961	64031910	With Outer Soles Of Leather	Pairs	20	18.5	0	0	38.5	E7	
7962	64031920	With Outer Soles Of Rubber	Pairs	20	18.5	0	0	38.5	E7	
7963	64031990	Other	Pairs	20	18.5	0	0	38.5	E7	
7964	64032011	For Man	Pairs	20	18.5	0	0	38.5	E7	
7965	64032012	For Women	Pairs	20	18.5	0	0	38.5	E7	
7966	64032013	For Children	Pairs	20	18.5	0	0	38.5	E7	
7967	64032019	Others	Pairs	20	18.5	0	0	38.5	E7	
7968	64032021	For Man	Pairs	20	18.5	0	0	38.5	E7	
7969	64032022	For Women	Pairs	20	18.5	0	0	38.5	E7	
7970	64032023	For Children	Pairs	20	18.5	0	0	38.5	E7	
7971	64032029	Others	Pairs	20	18.5	0	0	38.5	E7	
7972	64032030	Of Leather Soles With Embroidered Uppers	Pairs	20	18.5	0	0	38.5	E7	
7973	64032040	Kolapuri Chappals And Similar Footwear	Pairs	20	18.5	0	0	38.5	E7	
7974	64032090	Other	Pairs	20	18.5	0	0	38.5	E7	
7975	64034000	Other Footwear, Incorporating A Protective Metal Toe-Cap	Pairs	20	18.5	0	0	38.5	E5	
7976	64035111	For Man	Pairs	20	18.5	0	0	38.5	E7	
7977	64035112	For Women	Pairs	20	18.5	0	0	38.5	E7	
7978	64035113	For Children	Pairs	20	18.5	0	0	38.5	E7	
7979	64035119	Others	Pairs	20	18.5	0	0	38.5	E7	
7980	64035190	Other	Pairs	20	18.5	0	0	38.5	E7	
7981	64035910	For Men	Pairs	20	18.5	0	0	38.5	E7	

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7982	64035920	For Women	Pairs	20	18.5	0	0	38.5	E7	
7983	64035930	For Children	Pairs	20	18.5	0	0	38.5	E7	
7984	64035990	Others	Pairs	20	18.5	0	0	38.5	E7	
7985	64039110	Leather Boots And Other Footwear With Rubber Sole	Pairs	20	18.5	0	0	38.5	E7	
7986	64039120	Leather Footwear Of Plastic Ad Synthetic Sole	Pairs	20	18.5	0	0	38.5	E7	
7987	64039190	Other	Pairs	20	18.5	0	0	38.5	E7	
7988	64039910	Leather Sandals With Rubber Sole	Pairs	20	18.5	0	0	38.5	E7	
7989	64039920	Leather Sandals With Plastic/Synthetic Sole	Pairs	20	18.5	0	0	38.5	E7	
7990	64039990	Other	Pairs	20	18.5	0	0	38.5	E7	
7991	64041110	Of Rubber Sole With Canvas Upper	Pairs	20	18.5	0	0	38.5	E5	
7992	64041120	Of Rubber Sole With Leather Cloth Uppers	Pairs	20	18.5	0	0	38.5	E5	
7993	64041190	Other	Pairs	20	18.5	0	0	38.5	E5	
7994	64041910	Of Rubber Sole With Canvas Upper	Pairs	20	18.5	0	0	38.5	E5	
7995	64041920	Of Rubber Sole With Leather Cloth Uppers	Pairs	20	18.5	0	0	38.5	E5	
7996	64041990	Other	Pairs	20	18.5	0	0	38.5	E5	
7997	64042000	Footwear With Outer Soles Of Leather Or Composition Leather	Pairs	20	18.5	0	0	38.5	E7	
7998	64051000	With Uppers Of Leather Or Composition Leather	Pairs	20	18.5	0	0	38.5	E7	
7999	64052000	With Uppers Of Textile Materials	Pairs	20	18.5	0	0	38.5	EXC	
8000	64059000	Other	Pairs	20	18.5	0	0	38.5	E5	
8001	64061010	Embroidered Uppers Of Textile Materials	KG	20	0	0	2	22	E7	

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8002	64061020	Leather Uppers (Prepared)	KG	20	0	0	2	22	E7	
8003	64061030	Goat Lining	KG	20	0	0	2	22	E7	
8004	64061040	Sheep Lining	KG	20	0	0	2	22	E5	
8005	64061090	Other	KG	20	0	0	2	22	E5	
8006	64062000	Outer Soles And Heels, Of Rubber Or Plastics	KG	20	0	0	2	22	E5	
8007	64069010	Of Wood	KG	20	0	0	2	22	E7	
8008	64069020	Leather Parts Of Footwear, Other Than Soles And Prepared Uppers	KG	20	0	0	2	22	E7	
8009	64069030	Leather Soles	KG	20	0	0	2	22	E7	
8010	64069040	Gaiters, Leggings And Similar Articles	KG	20	0	0	2	22	E7	
8011	64069050	Parts Of Gaiters, Leggings And Similar Articles	KG	20	0	0	2	22	E7	
8012	64069090	Other	KG	20	0	0	2	22	E5	
8013	65010010	Of Cotton	KG	10	0	0	1	11	E5	
8014	65010020	Of Wool And Fur Felt	KG	10	0	0	1	11	E5	
8015	65010090	Other	KG	10	0	0	1	11	E5	
8016	65020010	Of Cotton	KG	10	0	0	1	11	E5	
8017	65020020	Of Wool	KG	10	0	0	1	11	E5	
8018	65020090	Other	KG	10	0	0	1	11	E5	
8019	65040000	Hats And Other Headgear, Plaited Or Made By Assembling Strips Of Any Materials, Whether Or Not Lined Or Trimmed.	KG	10	0	0	1	11	R5 to 50%	
8020	65050010	Hair-Nets	KG	10	0	0	1	11	E5	
8021	65050090	Other	KG	10	0	0	1	11	R10 to 50%	
8022	65061010	Speed Glass Welding Helmets Or Other Helmets Meant For Industrial	Pieces/ Items	10	0	0	1	11	E3	

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		Use								
8023	65061020	Headgear for ballistic protection	Pieces/ Items	10	0	0	1	11	E3	
8024	65061090	Other	Pieces/ Items	10	0	0	1	11	E3	
8025	65069100	Of Rub Ber Or Of Plas Tics	KG	10	0	0	1	11	E3	
8026	65069900	Of Other Materials	KG	10	0	0	1	11	E5	
8027	65070000	Head-Bands, Linings, Covers, Hat Foundations, Hat Frames, Peaks And Chinstraps, For Headgear.	KG	10	0	0	1	11	E5	
8028	66011000	Garden Or Similar Umbrellas	Pieces/ Items	20	0	0	2	22	EIF	
8029	66019100	Having A Telescopic Shaft	Pieces/ Items	20	0	0	2	22	EIF	
8030	66019900	Other	Pieces/ Items	20	0	0	2	22	EIF	
8031	66020000	Walking-Sticks, Seat-Sticks, Whips, Riding-Crops And The Like	Pieces/ Items	10	0	0	1	11	EXC	
8032	66032000	Umbrella Frames, Including Frames Mounted On Shafts (Sticks)	KG	10	0	0	1	11	EIF	
8033	66039010	Umbrella Ribs	KG	10	0	0	1	11	EIF	
8034	66039090	Other	KG	10	0	0	1	11	EIF	
8035	67010010	Feather Dusters	KG	10	0	0	1	11	EXC	
8036	67010090	Other	KG	10	0	0	1	11	E5	
8037	67021010	Decorative Plants	KG	20	0	0	2	22	EIF	
8038	67021090	Other	KG	20	0	0	2	22	EIF	
8039	67029010	Of Jute	KG	20	0	0	2	22	EXC	
8040	67029090	Other	KG	20	0	0	2	22	EXC	
8041	67030010	Human Hair, Dressed Thinned,	KG	10	0	0	1	11	E5	

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		Bleached Or Otherwise Worked								
8042	67030020	Wool Or Other Animal Hair Or Other Textile Materials, Prepared For Use In Making Wigs Or The Like	KG	10	0	0	1	11	EXC	
8043	67041100	Complete Wigs	KG	10	0	0	1	11	E5	
8044	67041910	Hair Nets	KG	10	0	0	1	11	E5	
8045	67041990	Other	KG	10	0	0	1	11	E5	
8046	67042010	Wigs	KG	10	0	0	1	11	E5	
8047	67042020	Hair Nets	KG	10	0	0	1	11	E5	
8048	67042090	Other	KG	10	0	0	1	11	E5	
8049	67049000	Of Other Materials	KG	10	0	0	1	11	E5	
8050	68010000	Sets, Curbstones And Flagstones, Of Natural Stone (Except Slate).	KG	10	0	0	1	11	EIF	
8051	68021000	Tiles,cubes and similar articles, whether or not rectangular (including square), the largest face of which is capable of being enclosed in a square the wside of which is less than 7 cm: artificailly colored granules,chippings and powder	KG	10	0	0	0	10	EIF	
		Marble Slabs	KG	20	20	0	0	40	EXC	
8052	68022110	Marble blocks and tiles	KG	10	0	0	0	10	EIF	
		Marble Slabs	KG	20	20	0	0	40	EXC	
8053	68022120	Marble monumental stone	KG	10	0	0	0	10	EIF	
		Marble Slabs	KG	20	20	0	0	40	EXC	
8054	68022190	Others	KG	10	0	0	0	10	EIF	
		Marble Slabs	KG	20	20	0	0	40	EXC	
8055	68022310	Granite block and tiles	KG	10	0	0	1	11	EIF	
		Granite Slab	KG	20	0	0	2	22	EXC	

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8056	68022390	Granite others	KG	10	0	0	1	11	EIF	
		Granite Slab	KG	20	0	0	2	22	EXC	
8057	68022900	Other stone	KG	10	0	0	1	11	EIF	
		Marble Slabs	KG	20	20	0	0	40	EXC	
		Granite Slab	KG	20	0	0	2	22	EXC	
8058	68029100	Marble, travertine and alabaster	KG	10	0	0	0	10	EIF	
		Marble Slabs	KG	20	20	0	0	40	EXC	
8059	68029200	Other calcareous stone	KG	10	0	0	0	10	EIF	
		Marble Slabs	KG	20	20	0	0	40	EXC	
8060	68029300	Granite	KG	10	0	0	1	11	EIF	
		Granite Slab	KG	20	0	0	2	22	EXC	
8061	68029900	Other Stone	KG	10	0	0	1	11	EIF	
8062	68030000	Worked Slate And Articles Of Slate Or Of Agglomerated Slate	KG	10	0	0	1	11	EIF	
8063	68041000	Millstones And Grindstones For Milling, Grinding Or Pulping	KG	10	0	0	1	11	EIF	
8064	68042110	Diamond Impregnated Wheels	KG	10	0	0	1	11	EIF	
8065	68042190	Other	KG	10	0	0	1	11	EIF	
8066	68042210	Grinding Wheels Of Synthetic Abrasive Grains	KG	10	0	0	1	11	EIF	
8067	68042220	Grinding Wheels, Of Other Materials	KG	10	0	0	1	11	EIF	
8068	68042290	Other	KG	10	0	0	1	11	EIF	
8069	68042310	Grinding Wheels Made Of Natural Stone	KG	10	0	0	1	11	EIF	
8070	68042390	Other	KG	10	0	0	1	11	EIF	
8071	68043010	Polishing Stones	KG	10	0	0	1	11	EIF	

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8072	68043020	Sharpening Stones	KG	10	0	0	1	11	EIF	
8073	68051010	Abrasive Cloths	KG	10	0	0	1	11	EXC	
8074	68051090	Other	KG	10	0	0	1	11	E5	
8075	68052010	Emery Or Corundum Coated Paper	KG	10	0	0	1	11	EIF	
8076	68052020	Flint Coated Paper	KG	10	0	0	1	11	E5	
8077	68052030	Glass Or Sand Coated Paper	KG	10	0	0	1	11	E5	
8078	68052040	Other Abrasive Paper	KG	10	0	0	1	11	EIF	
8079	68052090	Other	KG	10	0	0	1	11	EIF	
8080	68053000	On A Base Of Other Materials	KG	10	0	0	1	11	E5	
8081	68061000	Slag Wool, Rock Wool And Similar Mineral Wools (Including Intermixtures Thereof) In Bulk, Sheets Or Rolls	KG	10	0	0	1	11	E5	
8082	68062000	Exfoliated Vermiculite, Expanded Clays, Foamed Slag And Similar Expanded Mineral Materials (Including Intermixtures Thereof)	KG	10	0	0	1	11	E5	
8083	68069000	Other	KG	10	0	0	1	11	E5	
8084	68071010	Tarfelt Roofing	KG	10	0	0	1	11	E5	
8085	68071090	Other	KG	10	0	0	1	11	E5	
8086	68079010	Tarfelt Roofing	KG	10	0	0	1	11	E5	
8087	68079090	Other	KG	10	0	0	1	11	E5	
8088	68080000	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	KG	10	0	0	1	11	E5	
8089	68091100	Faced Or Reinforced With Paper Or Paperboard Only	KG	10	0	0	1	11	E5	

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8090	68091900	Other	KG	10	0	0	1	11	E5	
8091	68099000	Other Articles	KG	10	0	0	1	11	E5	
8092	68101110	Cement Bricks	KG	10	0	0	1	11	EIF	
8093	68101190	Other	KG	10	0	0	1	11	EIF	
8094	68101910	Cement Tiles For Mosaic	KG	10	0	0	1	11	EIF	
8095	68101990	Other	KG	10	0	0	1	11	EIF	
8096	68109100	Prefabricated Structural Components For Building Or Civil Engineering	KG	10	0	0	1	11	EIF	
8097	68109910	Concrete Boulder	KG	10	0	0	1	11	EIF	
8098	68109990	Other	KG	10	0	0	1	11	EIF	
8099	68114010	Containing Asbestos: Asbestos Cement Sheets	KG	10	0	0	1	11	EIF	
8100	68114020	Asbestos Cement Tiles	KG	10	0	0	1	11	EIF	
8101	68114090	Other	KG	10	0	0	1	11	EIF	
8102	68118100	Not Containing Asbestos: Corrugated Sheets	KG	10	0	0	1	11	EIF	
8103	68118200	Other Sheets,Panels,Tiles And Similar Articles	KG	10	0	0	1	11	EIF	
8104	68118910	Tubes, Pipes And Tube Or Pipe Fittings	KG	10	0	0	1	11	EIF	
8105	68118990	Other	KG	10	0	0	1	11	EIF	
8106	68128000	Of Crocidolite	KG	10	0	0	1	11	E5	
8107	68129100	Clothing, Clothing Accessories, Footwear And Headgear	KG	10	0	0	1	11	E3	
8108	68129911	Asbestos	KG	10	0	0	1	11	E3	
8109	68129919	Other	KG	10	0	0	1	11	E3	
8110	68129921	Packing Joints	KG	10	0	0	1	11	E3	

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8111	68129922	Gaskets	KG	10	0	0	1	11	E3	
8112	68129990	Other	KG	10	0	0	1	11	E3	
8113	68132010	Brake Linings And Pads	KG	15	0	0	1.5	16.5	EXC	
8114	68132090	Asbestos Friction Materials	KG	15	0	0	1.5	16.5	EXC	
8115	68138100	Brake Linings And Pads	KG	15	0	0	1.5	16.5	EXC	
8116	68138900	Other	KG	15	0	0	1.5	16.5	EXC	
8117	68141010	Cut Mica Condenser Films Or Plates	KG	10	0	0	1	11	EIF	
8118	68141020	Sheets And Strips Cut To Shape	KG	10	0	0	1	11	EIF	
8119	68141030	Washers And Discs	KG	10	0	0	1	11	EIF	
8120	68141090	Other	KG	10	0	0	1	11	EIF	
8121	68149010	Mica Stacked Units	KG	10	0	0	1	11	R10 to 50%	
8122	68149020	Silvered Mica, Capacitor Plates/Silvered Mica Plates	KG	10	0	0	1	11	R10 to 50%	
8123	68149030	Micanite And All Sorts Of Built Up Mica	KG	10	0	0	1	11	R10 to 50%	
8124	68149040	Mica Paper/Reconstituted Mica Paper	KG	10	0	0	1	11	R10 to 50%	
8125	68149050	Moulded Glass Bonded/Glass Bonded Mica	KG	10	0	0	1	11	R10 to 50%	
8126	68149060	Mica Bricks	KG	10	0	0	1	11	R10 to 50%	
8127	68149090	Other	KG	10	0	0	1	11	R10 to 50%	
8128	68151100	Carbon Fibres	KG	10	0	0	1	11	E7	
8129	68151200	Fabrics Or Carbon Fibres	KG	10	0	0	1	11	E7	
8130	68151300	Other Articles Of Carbon Fibres	KG	10	0	0	1	11	E7	
8131	68151900	Other	KG	10	0	0	1	11	EIF	
8132	68152000	Articles Of Peat	KG	10	0	0	1	11	E5	
8133	68159100	Containing Magnesite, Dolomite Or	KG	7.5	0	0	0.75	8.25	E5	

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		Chromite								
8134	68159910	Bricks And Tiles Of Fly Ash	KG	10	0	0	1	11	EIF	
8135	68159920	Sanitary Wares, Kitchen Wares And Other Made Up Articles Of Fly Ash	KG	10	0	0	1	11	EIF	
8136	68159930	Basalt fibre, filament and articles thereof conforming to ASTM D3039, C1185	KG	10	0	0	1	11	EXC	
8137	68159990	Other	KG	10	0	0	1	11	E7	
8138	69010010	Bricks	Metric Ton	7.5	0	0	0.75	8.25	EIF	
8139	69010020	Blocks	Metric Ton	7.5	0	0	0.75	8.25	EIF	
8140	69010030	Tiles	Metric Ton	7.5	0	0	0.75	8.25	EIF	
8141	69010090	Other	Metric Ton	7.5	0	0	0.75	8.25	EIF	
8142	69021010	Magnesite Bricks And Shapes	Metric Ton	7.5	0	0	0.75	8.25	EIF	
8143	69021020	Chrome Magnesite Bricks	Metric Ton	7.5	0	0	0.75	8.25	EIF	
8144	69021030	Magnesite Chrome Bricks And Shapes	Metric Ton	7.5	0	0	0.75	8.25	EIF	
8145	69021040	Bricks And Shapes, Magnesia Carbon	Metric Ton	7.5	0	0	0.75	8.25	EIF	
8146	69021050	Direct Bonded Basic Bricks And Shapes	Metric Ton	7.5	0	0	0.75	8.25	EIF	
8147	69021090	Other	Metric Ton	7.5	0	0	0.75	8.25	EIF	
8148	69022010	Silica Bricks And Shapes	Metric Ton	7.5	0	0	0.75	8.25	EIF	
8149	69022020	High Alumina Bricks And Shapes	Metric Ton	7.5	0	0	0.75	8.25	EIF	
8150	69022030	Bricks And Shapes, Alumina Carbon	Metric Ton	7.5	0	0	0.75	8.25	EIF	
8151	69022040	Silicon Carbide Bricks And Shapes	Metric Ton	7.5	0	0	0.75	8.25	EIF	
8152	69022050	Mullite Bricks	Metric Ton	7.5	0	0	0.75	8.25	EIF	
8153	69022090	Other	Metric Ton	7.5	0	0	0.75	8.25	EIF	
8154	69029010	Fire Clay Bricks And Shapes	Metric Ton	7.5	0	0	0.75	8.25	E7	
8155	69029020	Graphite Carbon Bricks And Shapes	Metric Ton	7.5	0	0	0.75	8.25	E10	

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8156	69029030	Vermiculate Insulation Bricks	Metric Ton	7.5	0	0	0.75	8.25	E10	
8157	69029040	Clay Graphite Stopper Heads	Metric Ton	7.5	0	0	0.75	8.25	EXC	
8158	69029090	Other	Metric Ton	7.5	0	0	0.75	8.25	E10	
8159	69031000	Containing, By Weight, More Than 50% Of Free Carbon	Metric Ton	7.5	0	0	0.75	8.25	EXC	
8160	69032010	Silicon Carbide Crucibles	Metric Ton	7.5	0	0	0.75	8.25	EIF	
8161	69032090	Other	Metric Ton	7.5	0	0	0.75	8.25	EIF	
8162	69039010	Zircon/Zircon-Mullite Refractories	Metric Ton	7.5	0	0	0.75	8.25	EIF	
8163	69039020	Basalt Tiles	Metric Ton	7.5	0	0	0.75	8.25	EIF	
8164	69039030	Ceramic Fibres	Metric Ton	7.5	0	0	0.75	8.25	EIF	
8165	69039040	Monolithics/Castables (Fire-Clay, Basic, Silica, High Alumina, Insulating)	Metric Ton	7.5	0	0	0.75	8.25	EIF	
8166	69039090	Other	Metric Ton	7.5	0	0	0.75	8.25	EIF	
8167	69041000	Building Bricks	Thousands of Pieces/ Items	10	0	0	1	11	EIF	
8168	69049000	Other	Metric Ton	10	0	0	1	11	EIF	
8169	69051000	Roofing Tiles	Metric Ton	15	0	0	1.5	16.5	EIF	
8170	69059000	Other	Metric Ton	15	0	0	1.5	16.5	EIF	
8171	69060000	Ceramic Pipes, Conduits, Guttering And Pipe Fittings	Metric Ton	10	0	0	1	11	E10	
8172	69072100	Of A Water Absorption Coefficient By Weight Not Exceeding 0.5%	Square Metre	15	0	0	1.5	16.5	EIF	
8173	69072200	Of A Water Absorption Coefficient By Weight Exceeding 0.5% But Not Exceeding 10%	Square Metre	15	0	0	1.5	16.5	EIF	
8174	69072300	Of A Water Absorption Coefficient By Weight Exceeding 10%	Square Metre	15	0	0	1.5	16.5	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
8175	69073000	Mosaic cubes and the like, other than those of sub-heading 690740	Square Metre	15	0	0	1.5	16.5	EIF	
8176	69074000	Furnishing ceramics	Square Metre	15	0	0	1.5	16.5	EIF	
8177	69091100	Of Porcelain Or China	KG	10	0	0	1	11	EIF	
8178	69091200	Articles Having A Hardness Equivalent To 9 Or More On The Mohs Scale	KG	10	0	0	1	11	EIF	
8179	69091910	Ceramic Filter Candle	KG	10	0	0	1	11	EIF	
8180	69091990	Other	KG	10	0	0	1	11	EIF	
8181	69099000	Other	KG	10	0	0	1	11	EIF	
8182	69101000	Of Porcelain Or China	KG	10	0	0	1	11	EXC	
8183	69109000	Other	KG	10	0	0	1	11	EIF	
8184	69111011	Of Bone China And Soft Porcelain	KG	20	0	0	2	22	EIF	
8185	69111019	Other	KG	20	0	0	2	22	EIF	
8186	69111021	Of Bone China And Soft Porcelain	KG	20	0	0	2	22	EIF	
8187	69111029	Other	KG	20	0	0	2	22	EIF	
8188	69119010	Toilet Articles	KG	10	0	0	1	11	EIF	
8189	69119020	Water Filters Of A Capacity Not Exceeding 40 Litres	KG	20	0	0	2	22	EIF	
8190	69119090	Other	KG	20	0	0	2	22	EIF	
8191	69120010	Tableware	KG	20	0	0	2	22	E7	
8192	69120020	Kitchenware	KG	20	0	0	2	22	E7	
8193	69120030	Toilet Articles	KG	10	0	0	1	11	E7	
8194	69120040	Clay Articles	KG	20	0	0	2	22	E7	
8195	69120090	Other	KG	20	0	0	2	22	E7	
8196	69131000	Of Porcelain Or China	KG	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
8197	69139000	Other	KG	10	0	0	1	11	EIF	
8198	69141000	Of Porcelain Or China	KG	10	0	0	1	11	EIF	
8199	69149010	Armour for ballistic protection	KG	10	0	0	1	11	E3	
8200	69149090	Other	KG	10	0	0	1	11	E3	
8201	70010010	Cullet And Other Waste And Scrap Of Glass	KG	5	0	0	0.5	5.5	EIF	
8202	70010020	`Enamel' Glass In The Mass	KG	10	0	0	1	11	EIF	
8203	70010090	Other	KG	10	0	0	1	11	EIF	
8204	70021000	Balls	KG	10	0	0	1	11	EIF	
8205	70022010	Enamel Glass Rods	KG	10	0	0	1	11	EIF	
8206	70022090	Other	KG	10	0	0	1	11	EIF	
8207	70023100	Of Fused Quartz Or Other Fused Silica	KG	10	0	0	1	11	EIF	
8208	70023200	Of Other Glass Having A Linear Coefficient Of Expansion Not Exceeding 5 X 10-6 Per Kelvin Within A Temperature Range Of 00C To 3000C	KG	10	0	0	1	11	R10 to 50%	
8209	70023900	Other	KG	10	0	0	1	11	EIF	
8210	70031210	Tinted	Square Metre	10	0	0	1	11	EIF	
8211	70031290	Other	Square Metre	10	0	0	1	11	EIF	
8212	70031910	Tinted	Square Metre	10	0	0	1	11	E7	
8213	70031990	Other	Square Metre	10	0	0	1	11	E7	
8214	70032010	Tinted	Square Metre	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
8215	70032090	Other	Square Metre	10	0	0	1	11	EIF	
8216	70033010	Tinted	Square Metre	10	0	0	1	11	EIF	
8217	70033090	Other	Square Metre	10	0	0	1	11	EIF	
8218	70042011	Tinted	Square Metre	10	0	0	1	11	EIF	
8219	70042019	Other	Square Metre	10	0	0	1	11	EIF	
8220	70042091	Tinted	Square Metre	10	0	0	1	11	EIF	
8221	70042099	Other	Square Metre	10	0	0	1	11	EIF	
8222	70049011	Tinted	Square Metre	10	0	0	1	11	EIF	
8223	70049019	Other	Square Metre	10	0	0	1	11	EIF	
8224	70049091	Tinted	Square Metre	10	0	0	1	11	EIF	
8225	70049099	Other	Square Metre	10	0	0	1	11	EIF	
8226	70051010	Tinted	Square Metre	10	0	0	1	11	EIF	
8227	70051090	Other	Square Metre	10	0	0	1	11	EIF	
8228	70052110	Tinted	Square Metre	10	0	0	1	11	E7	
8229	70052190	Other	Square Metre	10	0	0	1	11	E7	
8230	70052910	Tinted	Square	10	0	0	1	11	E7	

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			Metre							
8231	70052990	Other	Square Metre	10	0	0	1	11	E10	
8232	70053010	Tinted	Square Metre	10	0	0	1	11	E7	
8233	70053090	Other	Square Metre	10	0	0	1	11	E7	
8234	70060000	Glass Of Heading 7003, 7004 Or 7005, Bent, Edge-Worked, Engraved, Drilled, Enameled Or Otherwise Worked, But Not Framed Or Fitted With Other Materials	KG	10	0	0	1	11	EIF	
8235	70071100	Of Size And Shape Suitable For Incorporation In Vehicles, Aircraft, Spacecraft Or Vessels	KG	15	0	0	1.5	16.5	E3	
8236	70071900	Other	KG	15	0	0	1.5	16.5	EXC	
8237	70072110	Bullet Proof Glass	KG	15	0	0	1.5	16.5	EXC	
8238	70072190	Other	KG	15	0	0	1.5	16.5	EXC	
8239	70072900	Other	KG	15	0	0	1.5	16.5	E7	
8240	70080010	Glazed Glass, Multiple Walled	KG	10	0	0	1	11	EIF	
8241	70080020	Glazed Glass, Multiple Walled	KG	10	0	0	1	11	EIF	
8242	70080090	Other	KG	10	0	0	1	11	EIF	
8243	70091010	Prismatic Rear View Mirror For Vehicles	KG	15	0	0	1.5	16.5	E7	
8244	70091090	Other	KG	15	0	0	1.5	16.5	E10	
8245	70099100	Unframed	KG	15	0	0	1.5	16.5	EXC	
8246	70099200	Framed	KG	15	0	0	1.5	16.5	E10	
8247	70101000	Ampoules	KG	10	0	0	1	11	R10 to 50%	
8248	70102000	Stoppers, Lids And Other Closures	KG	10	0	0	1	11	EIF	

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8249	70109000	Other	KG	10	0	0	1	11	EIF	
8250	70111010	Glass Envelopes For Fluorescent Lamps	KG	10	0	0	1	11	EIF	
8251	70111020	Glass Envelopes For Filament Lamps	KG	10	0	0	1	11	EIF	
8252	70111090	Other	KG	10	0	0	1	11	EIF	
8253	70112000	For Cathode-Ray Tubes	KG	10	0	0	1	11	E3	
8254	70119010	Glass Envelopes For Electronic Valves	KG	10	0	0	1	11	EIF	
8255	70119090	Other	KG	10	0	0	1	11	EIF	
8256	70131000	Of Glass-Ceramics	KG	20	0	0	2	22	EIF	
8257	70132200	Of Lead Crystal	KG	20	0	0	2	22	EIF	
8258	70132800	Other	KG	20	0	0	2	22	E7	
8259	70133300	Of Lead Crystal	KG	20	0	0	2	22	EIF	
8260	70133700	Other	KG	20	0	0	2	22	E10	
8261	70134100	Of Lead Crystal	KG	20	0	0	2	22	EIF	
8262	70134200	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	KG	20	0	0	2	22	EIF	
8263	70134900	Other	KG	20	0	0	2	22	R10 to 50%	
8264	70139100	Of Lead Crystal	KG	20	0	0	2	22	EIF	
8265	70139900	Other	KG	20	0	0	2	22	EIF	
8266	70140010	Signalling Glassware	KG	10	0	0	1	11	EIF	
8267	70140020	Optical Elements	KG	10	0	0	1	11	EIF	
8268	70151010	Ophthalmic Rough Blanks	KG	5	0	0	0.5	5.5	R10 to 50%	
8269	70151020	Flint Button	KG	10	0	0	1	11	E7	
8270	70151090	Other	KG	10	0	0	1	11	E7	

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8271	70159010	Clock And Watch Glasses And Similar Glasses, Curved, Bent, Hollowed And The Like, Glass Spheres And Segments Of Spheres For The Manufacture Of Such Glasses	KG	10	0	0	1	11	EIF	
8272	70159020	Glass For Sun Glasses	KG	10	0	0	1	11	EIF	
8273	70159090	Other	KG	10	0	0	1	11	EIF	
8274	70161000	Glass Cubes And Other Glass Smallwares, Whether Or Not On A Backing, For Mosaics Or Similar Decorative Purposes	KG	10	0	0	1	11	EIF	
8275	70169000	Other	KG	10	0	0	1	11	EIF	
8276	70171000	Of Fused Quartz Or Other Fused Silica	KG	10	0	0	1	11	EIF	
8277	70172000	Of Other Glass Having A Linear Coefficient Of Expansion Not Exceeding 5 X 10-6 Per Kelvin Within A Temperature Range Of 00C To 3000C	KG	10	0	0	1	11	E3	
8278	70179010	Graduated Or Calibrated Laboratory Glassware	KG	10	0	0	1	11	E3	
8279	70179020	Pharmaceutical Glassware	KG	10	0	0	1	11	E3	
8280	70179030	Hygienic Glassware	KG	10	0	0	1	11	E3	
8281	70179090	Other	KG	10	0	0	1	11	E3	
8282	70181010	Bangles	KG	10	0	0	1	11	EXC	
8283	70181020	Beads	KG	20	0	0	2	22	EXC	
8284	70181090	Other	KG	10	0	0	1	11	EXC	
8285	70182000	Glass Microspheres Not Exceeding 1 Mm In Diameter	KG	10	0	0	1	11	EIF	
8286	70189010	Glass Statues	KG	10	0	0	1	11	EXC	

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8287	70189090	Other	KG	10	0	0	1	11	E7	
8288	70191100	Chopped Strands, Of A Length Of Not More Than 50 Mm	KG	10	0	0	1	11	E3	
8289	70191200	Rovings	KG	10	0	0	1	11	E3	
8290	70191300	Other Yarn, Slivers	KG	10	0	0	1	11	E3	
8291	70191400	Mechanically Bonded Mats	KG	10	0	0	1	11	E3	
8292	70191500	Chemically Bonded Mats	KG	10	0	0	1	11	E3	
8293	70191900	Other	KG	10	0	0	1	11	E3	
8294	70196100	Closed Woven Fabrics Of Rovings	KG	10	0	0	1	11	E3	
8295	70196200	Other Closed Fabrics Of Rovings	KG	10	0	0	1	11	EIF	
8296	70196300	Closed Woven Fabrics, Plain Weave, Of Yarns, Not Coated Or Laminated	KG	10	0	0	1	11	E3	
8297	70196400	Closed Woven Fabrics, Plain Weave, Of Yarns, Not Coated Or Laminated	KG	10	0	0	1	11	E3	
8298	70196500	Open Woven Fabrics Of Width Not Exceeding 30 Cm	KG	10	0	0	1	11	E3	
8299	70196600	Open Woven Fabrics Of Width Exceeding 30 Cm	KG	10	0	0	1	11	E3	
8300	70196900	Other	KG	10	0	0	1	11	E3	
8301	70197100	Veils (Thin Sheets)	KG	10	0	0	1	11	E3	
8302	70197200	Other Closed Fabrics Of Rovings	KG	10	0	0	1	11	EIF	
8303	70197300	Other Open Fabrics	KG	10	0	0	1	11	EIF	
8304	70198000	Glass Wool And Articles Of Glass Wool	KG	10	0	0	1	11	EIF	
8305	70199000	Other	KG	10	0	0	1	11	EIF	
8306	70200011	Globes For Lamps And Lanterns	KG	10	0	0	1	11	EIF	
8307	70200012	Founts For Kerosene Wick Lamps	KG	10	0	0	1	11	EIF	

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8308	70200019	Other	KG	10	0	0	1	11	EIF	
8309	70200021	For Lamps And Lanterns	KG	10	0	0	1	11	EIF	
8310	70200029	Other	KG	10	0	0	1	11	EIF	
8311	70200090	Other	KG	10	0	0	1	11	EIF	
8312	71011010	Unworked	KG	5	0	0	0.5	5.5	E5	
8313	71011020	Worked	KG	10	0	0	1	11	E5	
8314	71012100	Unworked	KG	5	0	0	0.5	5.5	E5	
8315	71012200	Worked	KG	10	0	0	1	11	E5	
8316	71021000	Diamond, Unsorted	Carat	5	0	0	0.5	5.5	E10	
		Seeds for use in manufacturing of rough lab-grown diamonds	Carat	0	0	0	0	0	EXC	
8317	71022110	Sorted	Carat	0	0	0	0	0	E10	
8318	71022120	Unsorted	Carat	0	0	0	0	0	E10	
8319	71022910	Crushed	Carat	0	0	0	0	0	E10	
8320	71022990	Other	Carat	0	0	0	0	0	E10	
8321	71023100	Unworked Or Simply Sawn, Cleaved Or Bruted	Carat	0	0	0	0	0	E10	
8322	71023910	Diamond, Cut Or Otherwise Worked But Not Mounted Or Set	Carat	5	0	0	0.5	5.5	R0 to 2.5% End Duty	
8323	71023990	Other	Carat	5	0	0	0.5	5.5	R0 to 2.5% End Duty	
8324	71031031	Emerald	KG	0.5	0	0	0.05	0.55	E5	
8325	71031032	Yellow/Golden/Pink/Red/Green Beryl	KG	0.5	0	0	0.05	0.55	E5	
8326	71031033	Chrysoberyl (Including Chrysoberyl Cat'S Eye)	KG	0.5	0	0	0.05	0.55	E5	
8327	71031034	Alexandrite (Including Alexandrite Cat'S Eye)	KG	0.5	0	0	0.05	0.55	E5	

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8328	71031039	Others	KG	0.5	0	0	0.05	0.55	E5	
8329	71031041	Ruby	KG	0.5	0	0	0.05	0.55	E5	
8330	71031042	Sapphire	KG	0.5	0	0	0.05	0.55	E5	
8331	71031043	Moonstone	KG	0.5	0	0	0.05	0.55	E5	
8332	71031049	Others	KG	0.5	0	0	0.05	0.55	E5	
8333	71031051	Garnet	KG	0.5	0	0	0.05	0.55	E5	
8334	71031052	Lapis-Lazuli	KG	0.5	0	0	0.05	0.55	E5	
8335	71031059	Others	KG	0.5	0	0	0.05	0.55	E5	
8336	71031061	Prehnite	KG	0.5	0	0	0.05	0.55	E5	
8337	71031062	Agate	KG	0.5	0	0	0.05	0.55	E5	
8338	71031063	Aventurine	KG	0.5	0	0	0.05	0.55	E5	
8339	71031064	Chalcedony	KG	0.5	0	0	0.05	0.55	E5	
8340	71031069	Other	KG	0.5	0	0	0.05	0.55	E5	
8341	71031071	Tourmaline	KG	0.5	0	0	0.05	0.55	E5	
8342	71031072	Tanzanite	KG	0.5	0	0	0.05	0.55	E5	
8343	71031079	Others	KG	0.5	0	0	0.05	0.55	E5	
8344	71031090	Others	KG	0.5	0	0	0.05	0.55	E5	
8345	71039110	Ruby	KG	5	0	0	0.5	5.5	R0 to 2.5% End Duty	
8346	71039120	Sapphire	KG	5	0	0	0.5	5.5	R0 to 2.5% End Duty	
8347	71039130	Emeralds	KG	5	0	0	0.5	5.5	R0 to 2.5% End Duty	
8348	71039911	Yellow/Golden/Pink/Red/Green Beryl	KG	5	0	0	0.5	5.5	R0 to 2.5% End Duty	
8349	71039912	Chrysoberyl (Including Chrysoberyl Cat'S Eye)	KG	5	0	0	0.5	5.5	R0 to 2.5% End Duty	

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8350	71039913	Alexandrite (Including Alexandrite Cat'S Eye)	KG	5	0	0	0.5	5.5	R0 to 2.5% End Duty	
8351	71039919	Others	KG	5	0	0	0.5	5.5	R0 to 2.5% End Duty	
8352	71039921	Moonstone	KG	5	0	0	0.5	5.5	R0 to 2.5% End Duty	
8353	71039929	Others	KG	5	0	0	0.5	5.5	R0 to 2.5% End Duty	
8354	71039931	Garnet	KG	5	0	0	0.5	5.5	R0 to 2.5% End Duty	
8355	71039932	Lapis-Lazuli	KG	5	0	0	0.5	5.5	R0 to 2.5% End Duty	
8356	71039939	Others	KG	5	0	0	0.5	5.5	R0 to 2.5% End Duty	
8357	71039941	Prehnite	KG	5	0	0	0.5	5.5	R0 to 2.5% End Duty	
8358	71039942	Agate	KG	5	0	0	0.5	5.5	R0 to 2.5% End Duty	
8359	71039943	Aventurine	KG	5	0	0	0.5	5.5	R0 to 2.5% End Duty	
8360	71039944	Chalcedony	KG	5	0	0	0.5	5.5	R0 to 2.5% End Duty	
8361	71039949	Others	KG	5	0	0	0.5	5.5	R0 to 2.5% End Duty	
8362	71039951	Tourmaline	KG	5	0	0	0.5	5.5	R0 to 2.5% End Duty	
8363	71039952	Tanzanite	KG	5	0	0	0.5	5.5	R0 to 2.5% End Duty	
8364	71039959	Others	KG	5	0	0	0.5	5.5	R0 to 2.5% End Duty	
8365	71039990	Others	Carat	5	0	0	0.5	5.5	R0 to 2.5%	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
									End Duty	
8366	71041000	Piezo-Electric Quartz	KG	10	0	0	1	11	E5	
8367	71042110	Industrial	Carat	0	0	0	0	0	E10	
8368	71042120	Non-Industrial	Carat	0	0	0	0	0	E10	
8369	71042900	Other	KG	0.5	0	0	0.05	0.55	E10	
8370	71049110	Industrial	Carat	5	0	0	0.5	5.5	R0 to 2.5% End Duty	
8371	71049120	Non-Industrial	Carat	5	0	0	0.5	5.5	R0 to 2.5% End Duty	
8372	71049900	Other	KG	15	0	0	1.5	16.5	E5	
8373	71051010	Of heading 7102	Carat	10	0	0	1	11	E5	
8374	71051020	OF heading 7104	Carat	10	0	0	1	11	E5	
8375	71059000	Other	Carat	10	0	0	1	11	E5	
8376	71061000	Powder	KG	10	1	0	0	11	EXC	
8377	71069110	Grains	KG	10	1	0	0	11	EXC	
8378	71069120	Containing 99.9 percent or more by weight of silver	KG	5	1	0	0	6	EXC	
8379	71069190	Others	KG	10	1	0	0	11	EXC	
8380	71069210	Sheets, Plates, Strips, Tubes And Pipes	KG	10	1	0	0	11	EXC	
8381	71069221	Containing 99.9 percent or more by weight of silver	KG	5	1	0	0	6	EXC	
8382	71069229	Other	KG	5	1	0	0	6	EXC	
8383	71069290	Other	KG	10	1	0	0	11	EXC	
8384	71070000	Base Metals Clad With Silver, Not Further Worked Than Semi-Manufactured	KG	10	0	0	1	11	EXC	
8385	71081100	Powder	KG	10	1	0	0	11	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
8386	71081210	Containing 99.5 percent or more by weight of gold	KG	5	1	0	0	6	EXC	
8387	71081290	Other	KG	5	1	0	0	6	EXC	
8388	71081310	Containing 99.5 percent or more by weight of gold	KG	5	1	0	0	6	EXC	
8389	71081390	Other	KG	5	1	0	0	6	EXC	
8390	71082000	Monetary	KG	10	0	0	0	10	EXC	
8391	71090000	Base Metals Or Silver, Clad With Gold, Not Further Worked Than Semi-Manufactured	KG	5	0	0	0.5	5.5	EXC	
8392	71101111	Containing 99.0 percent or more by weight of Platinum	KG	5	1.4	0	0	6.4	EXC	
8393	71101119	Other	KG	5	1.4	0	0	6.4	EXC	
8394	71101121	Containing 99.0 percent or more by weight of Platinum	KG	5	1.4	0	0	6.4	EXC	
8395	71101129	Other	KG	5	1.4	0	0	6.4	EXC	
8396	71101910	Containing 99.0 percent or more by weight of Platinum	KG	5	1.4	0	0	6.4	EXC	
8397	71101990	Other	KG	5	1.4	0	0	6.4	EXC	
8398	71102100	Unwrought Or In Powder Form	KG	5	1.4	0	0	6.4	EXC	
8399	71102900	Other	KG	5	1.4	0	0	6.4	EXC	
8400	71103100	Unwrought Or In Powder From:	KG	2.5	0	0	0.25	2.75	EXC	
8401	71103900	Other	KG	2.5	0	0	0.25	2.75	EXC	
8402	71104100	Unwrought Or In Powder From	KG	5	1.4	0	0	6.4	EXC	
8403	71104900	Other	KG	5	1.4	0	0	6.4	EXC	
8404	71110000	Base Metals, Silver Or Gold, Clad With Platinum, Not Further Worked Than Semi-Manufactured	KG	5	0	0	0.5	5.5	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
8405	71123000	Ash Containing Precious Metal Or Precious Metal Compounds	KG	10	0	0	1	11	EXC	
8406	71129100	Of Gold, Including Metal Clad With Gold But Excluding Sweepings Containing Other Precious Metals	KG	10	0	0	1	11	EXC	
8407	71129200	Of Platinum, Including Metal Clad With Platinum But Excluding Sweepings Containing Other Precious Metals	KG	10	0	0	1	11	EXC	
8408	71129910	Of Silver, Including Metal Clad With Silver But Excluding Sweepings Containg Other Precious Metals	KG	10	0	0	1	11	EXC	
8409	71129920	Sweepings Containing Gold Or Silver	KG	10	0	0	1	11	EXC	
8410	71129990	Other	KG	10	0	0	1	11	EXC	
8411	71131110	Jewellery With Filigree Work	KG	20	0	0	0	20	EXC	
8412	71131141	Unstudded	KG	20	0	0	0	20	EXC	
8413	71131142	Studded with pearls	KG	20	0	0	0	20	EXC	
8414	71131143	Studded with diamonds of heading 7102	KG	20	0	0	0	20	EXC	
8415	71131144	Studded with diamonds of heading 7104	KG	20	0	0	0	20	EXC	
8416	71131145	Studded with other precious and semi-precious stones	KG	20	0	0	0	20	EXC	
8417	71131149	Other	KG	20	0	0	0	20	EXC	
8418	71131190	Parts	KG	20	0	0	0	20	EXC	
8419	71131911	of gold unstudded	KG	20	0	0	0	20	EXC	
8420	71131912	of gold Studded with pearls	KG	20	0	0	0	20	EXC	
8421	71131913	of gold studded with diamonds of heading 7102	KG	20	0	0	0	20	EXC	
8422	71131914	of gold studded with diamonds of heading 7104	KG	20	0	0	0	20	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
8423	71131915	of gold studded with itger orecuiys and semi-precious stones	KG	20	0	0	0	20	EXC	
8424	71131919	other	KG	20	0	0	0	20	EXC	
8425	71131921	Of platinum Unstudded	KG	20	0	0	0	20	EXC	
8426	71131922	Of platinum studded with pearls	KG	20	0	0	0	20	EXC	
8427	71131923	Of platinum studded with diamonds of heading 7102	KG	20	0	0	0	20	EXC	
8428	71131924	Of platinum studded with diamonds of heading 7104	KG	20	0	0	0	20	EXC	
8429	71131925	Of platinum studded with other precious and semi-precious stones	KG	20	0	0	0	20	EXC	
8430	71131929	Other	KG	20	0	0	0	20	EXC	
8431	71131960	Parts	KG	20	0	0	0	20	EXC	
8432	71131990	Other	KG	20	0	0	0	20	EXC	
8433	71132000	Of Base Metal Clad With Precious Metal:	KG	20	0	0	0	20	EXC	
8434	71141110	Articles	KG	20	0	0	0	20	EXC	
8435	71141120	Parts	KG	20	0	0	0	20	EXC	
8436	71141910	Articles Of Gold	KG	20	0	0	0	20	EXC	
8437	71141920	Articles Of Platinum	KG	20	0	0	0	20	EXC	
8438	71141930	Parts	KG	20	0	0	0	20	EXC	
8439	71142010	Articles Clad With Gold	KG	20	0	0	0	20	EXC	
8440	71142020	Other Articles	KG	20	0	0	0	20	EXC	
8441	71142030	Parts	KG	20	0	0	0	20	EXC	
8442	71151000	Catalysts In The From Of Wire Cloth Or Grill, Of Platinum	KG	10	0	0	1	11	EXC	
8443	71159010	Laboratory And Industrial Articles Of Precious Metal	KG	10	0	0	1	11	EXC	

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8444	71159020	Spinneret'S Made Mainly Of Gold	KG	10	0	0	1	11	EXC	
8445	71159090	Other	KG	10	0	0	1	11	EXC	
8446	71161000	Of Natural Or Cultured Pearls	KG	10	0	0	1	11	EXC	
8447	71162000	Of Precious Or Semi-Precious Stones (Natural, Synthetic Or Reconstructed)	KG	10	0	0	1	11	EXC	
8448	71171100	Cuff-Links And Studs	KG	25 or Rs. 600/kg., whichever is higher	0	0	0	25 or Rs. 600/kg., whichever is higher	EXC	
8449	71171910	Bangles	KG	25 or Rs. 600/kg., whichever is higher	0	0	0	25 or Rs. 600/kg., whichever is higher	EXC	
8450	71171920	German Silver Jewellery	KG	25 or Rs. 600/kg., whichever is higher	0	0	0	25 or Rs. 600/kg., whichever is higher	EXC	
8451	71171990	Other	KG	25 or Rs. 600/kg., whichever is higher	0	0	0	25 or Rs. 600/kg., whichever is higher	EXC	
8452	71179010	Jewellery Studded With Imitation Pearls Or Imitation Or Synthetic Stones	KG	25 or Rs. 600/kg., whichever is higher	0	0	0	25 or Rs. 600/kg., whichever is higher	EXC	
8453	71179090	Other	KG	25 or Rs. 600/kg., whichever is higher	0	0	0	25 or Rs. 600/kg., whichever is higher	EXC	
8454	71181000	Coin (Other Than Gold Coin), Not Being Legal Tender	KG	5	1	0	0	6	EXC	
8455	71189000	Other	KG	5	1	0	0	6	EXC	
8456	72011000	Non-Alloy Pig Iron Containing By	KG	5	0	0	0.5	5.5	E7	

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		Weight 0.5% Or Less Of Phosphorus								
8457	72012000	Non-Alloy Pig Iron Containing By Weight More Than 0.5% Of Phosphorus	KG	5	0	0	0.5	5.5	EIF	
8458	72015010	Cast Iron	KG	5	0	0	0.5	5.5	E7	
8459	72015090	Other	KG	5	0	0	0.5	5.5	E7	
8460	72021100	Containing By Weight More Than 2% Of Carbon	KG	5	0	0	0.5	5.5	E7	
8461	72021900	Other	KG	5	0	0	0.5	5.5	EIF	
8462	72022100	Containing By Weight More Than 55% Of Silicon	KG	5	0	0	0.5	5.5	EIF	
8463	72022900	Other	KG	5	0	0	0.5	5.5	EIF	
8464	72023000	Ferro-Silico-Manganese	KG	5	0	0	0.5	5.5	E7	
8465	72024100	Containing By Weight More Than 4% Of Carbon	KG	5	0	0	0.5	5.5	E7	
8466	72024900	Other	KG	5	0	0	0.5	5.5	EIF	
8467	72025000	Ferro-Silico-Chromium	KG	5	0	0	0.5	5.5	E7	
8468	72026000	Ferro-Nickel	KG	0	0	0	0	0	EXC	
8469	72027000	Ferro-Molybdenum	KG	5	0	0	0.5	5.5	E7	
8470	72028000	Ferro Tungsten And Ferro-Silico-Tungsten	KG	5	0	0	0.5	5.5	E7	
8471	72029100	Ferro-Titanium And Ferro-Silico-Titanium	KG	5	0	0	0.5	5.5	E7	
8472	72029200	Ferro-Vanadium	KG	5	0	0	0.5	5.5	E7	
8473	72029300	Ferro-Niobium	KG	5	0	0	0.5	5.5	E7	
8474	72029911	Ferro-Phosphorus	KG	5	0	0	0.5	5.5	E7	
8475	72029912	Ferro-Selenium	KG	5	0	0	0.5	5.5	E7	
8476	72029913	Ferro-Cobalt	KG	5	0	0	0.5	5.5	E7	

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8477	72029914	Ferro-Columbium	KG	5	0	0	0.5	5.5	E7	
8478	72029915	Ferro-Zirconium	KG	5	0	0	0.5	5.5	E7	
8479	72029916	Ferro-Tantalum	KG	5	0	0	0.5	5.5	E7	
8480	72029921	Ferro-Silico-Zirconium	KG	5	0	0	0.5	5.5	E7	
8481	72029922	Ferro-Silico-Magnesium,	KG	5	0	0	0.5	5.5	E7	
8482	72029931	Ferro-Boron	KG	5	0	0	0.5	5.5	E7	
8483	72029932	Charge-Chrome	KG	5	0	0	0.5	5.5	E7	
8484	72029990	Other	KG	5	0	0	0.5	5.5	E7	
8485	72031000	Ferrous Products Obtained By Direct Reduction Of Iron Ore	KG	5	0	0	0.5	5.5	EIF	
8486	72039000	Other	KG	5	0	0	0.5	5.5	EIF	
8487	72041000	Waste And Scrap Of Cast Iron	KG	0	0	0	0	0	EIF	
8488	72042110	Empty Or Discharged Cartridges Of All Bores And Sizes	KG	0	0	0	0	0	R10 to 50%	
8489	72042190	Other	KG	0	0	0	0	0	E7	
8490	72042910	Empty Or Discharged Cartridges Of All Bores And Sizes	KG	0	0	0	0	0	EIF	
8491	72042920	Of High Speed Steel	KG	0	0	0	0	0	EIF	
8492	72042990	Other	KG	0	0	0	0	0	EIF	
8493	72043000	Waste And Scrap Of Tinned Iron Or Steel	KG	0	0	0	0	0	EIF	
8494	72044100	Turnings, Shavings, Chips, Milling Waste, Saw Dust, Fillings, Trimmings And Stampings, Whether Or Not In Bundles	KG	0	0	0	0	0	EIF	
8495	72044900	Other	KG	0	0	0	0	0	EIF	
8496	72045000	Remelting Scrap Ingots	KG	0	0	0	0	0	EIF	
8497	72051011	Shot And Angular Grit	KG	5	0	0	0.5	5.5	EIF	

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8498	72051012	Wire Pellets	KG	5	0	0	0.5	5.5	EIF	
8499	72051019	Other	KG	5	0	0	0.5	5.5	EIF	
8500	72051021	Shot And Angular Grit	KG	5	0	0	0.5	5.5	EIF	
8501	72051022	Wire Pellets	KG	5	0	0	0.5	5.5	EIF	
8502	72051029	Other	KG	5	0	0	0.5	5.5	EIF	
8503	72051090	Other:	KG	5	0	0	0.5	5.5	EIF	
8504	72052100	Of Alloy Steel	KG	5	0	0	0.5	5.5	E7	
8505	72052910	Of Iron	KG	5	0	0	0.5	5.5	EIF	
8506	72052990	Other	KG	5	0	0	0.5	5.5	EIF	
8507	72061010	Of Iron	KG	7.5	0	0	0.75	8.25	EIF	
8508	72061020	Of High Carbon Steel	KG	7.5	0	0	0.75	8.25	EIF	
8509	72061090	Other	KG	7.5	0	0	0.75	8.25	EIF	
8510	72069011	Puddled Bars And Pilings	KG	7.5	0	0	0.75	8.25	EIF	
8511	72069012	Blocks, Lumps And Similar Forms	KG	7.5	0	0	0.75	8.25	EIF	
8512	72069019	Other	KG	7.5	0	0	0.75	8.25	EIF	
8513	72069091	Puddled Bars And Pilings	KG	7.5	0	0	0.75	8.25	EIF	
8514	72069092	Blocks, Lumps And Similar Forms	KG	7.5	0	0	0.75	8.25	EIF	
8515	72069099	Other	KG	7.5	0	0	0.75	8.25	EIF	
8516	72071110	Electrical Quality	KG	7.5	0	0	0.75	8.25	EIF	
8517	72071120	Forging Quality	KG	7.5	0	0	0.75	8.25	EIF	
8518	72071130	Seamless Steel Tube Quality	KG	7.5	0	0	0.75	8.25	EIF	
8519	72071190	Other	KG	7.5	0	0	0.75	8.25	EIF	
8520	72071210	Electrical Quality	KG	7.5	0	0	0.75	8.25	EIF	
8521	72071220	Forging Quality	KG	7.5	0	0	0.75	8.25	EIF	
8522	72071230	Seamless Steel Tube Quality	KG	7.5	0	0	0.75	8.25	EIF	

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8523	72071290	Other	KG	7.5	0	0	0.75	8.25	EIF	
8524	72071910	Forged Blanks Of Non-Alloy Steel	KG	7.5	0	0	0.75	8.25	E7	
8525	72071920	Mild Steel (Ms) Billets	KG	7.5	0	0	0.75	8.25	E7	
8526	72071990	Other	KG	7.5	0	0	0.75	8.25	E7	
8527	72072010	Forging Quality	KG	7.5	0	0	0.75	8.25	E7	
8528	72072020	Spring Steel Quality	KG	7.5	0	0	0.75	8.25	E7	
8529	72072030	Seamless Steel Tube Quality	KG	7.5	0	0	0.75	8.25	E7	
8530	72072090	Other	KG	7.5	0	0	0.75	8.25	E7	
8531	72081000	In Coils, Not Further Worked Than Hot-Rolled, With Patterns In Relief	KG	7.5	0	0	0.75	8.25	EIF	
8532	72082510	Plates	KG	7.5	0	0	0.75	8.25	E7	
8533	72082520	Universal Plates	KG	7.5	0	0	0.75	8.25	E7	
8534	72082530	Sheets	KG	7.5	0	0	0.75	8.25	E7	
8535	72082540	Strip	KG	7.5	0	0	0.75	8.25	E7	
8536	72082590	Other	KG	7.5	0	0	0.75	8.25	E7	
8537	72082610	Plates	KG	7.5	0	0	0.75	8.25	EIF	
8538	72082620	Universal Plates	KG	7.5	0	0	0.75	8.25	EIF	
8539	72082630	Sheets	KG	7.5	0	0	0.75	8.25	EIF	
8540	72082640	Strip	KG	7.5	0	0	0.75	8.25	EIF	
8541	72082690	Other	KG	7.5	0	0	0.75	8.25	EIF	
8542	72082710	Plates	KG	7.5	0	0	0.75	8.25	EIF	
8543	72082720	Universal Plates	KG	7.5	0	0	0.75	8.25	EIF	
8544	72082730	Sheets	KG	7.5	0	0	0.75	8.25	EIF	
8545	72082740	Strip	KG	7.5	0	0	0.75	8.25	EIF	
8546	72082790	Other	KG	7.5	0	0	0.75	8.25	EIF	

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8547	72083610	Plates	KG	7.5	0	0	0.75	8.25	EIF	
8548	72083620	Universal Plates	KG	7.5	0	0	0.75	8.25	EIF	
8549	72083630	Sheets	KG	7.5	0	0	0.75	8.25	EIF	
8550	72083640	Strip	KG	7.5	0	0	0.75	8.25	EIF	
8551	72083690	Other	KG	7.5	0	0	0.75	8.25	EIF	
8552	72083710	Plates	KG	7.5	0	0	0.75	8.25	EIF	
8553	72083720	Universal Plates	KG	7.5	0	0	0.75	8.25	EIF	
8554	72083730	Sheets	KG	7.5	0	0	0.75	8.25	EIF	
8555	72083740	Strip	KG	7.5	0	0	0.75	8.25	EIF	
8556	72083790	Other	KG	7.5	0	0	0.75	8.25	EIF	
8557	72083810	Plates	KG	7.5	0	0	0.75	8.25	EIF	
8558	72083820	Universal Plates	KG	7.5	0	0	0.75	8.25	EIF	
8559	72083830	Sheets	KG	7.5	0	0	0.75	8.25	EIF	
8560	72083840	Strip	KG	7.5	0	0	0.75	8.25	EIF	
8561	72083890	Other	KG	7.5	0	0	0.75	8.25	EIF	
8562	72083910	Plates	KG	7.5	0	0	0.75	8.25	EIF	
8563	72083920	Universal Plates	KG	7.5	0	0	0.75	8.25	EIF	
8564	72083930	Sheets	KG	7.5	0	0	0.75	8.25	EIF	
8565	72083940	Strip	KG	7.5	0	0	0.75	8.25	EIF	
8566	72083990	Other	KG	7.5	0	0	0.75	8.25	EIF	
8567	72084010	Plates	KG	7.5	0	0	0.75	8.25	EIF	
8568	72084020	Universal Plates	KG	7.5	0	0	0.75	8.25	EIF	
8569	72084030	Sheets	KG	7.5	0	0	0.75	8.25	EIF	
8570	72084040	Strip	KG	7.5	0	0	0.75	8.25	EIF	
8571	72084090	Other	KG	7.5	0	0	0.75	8.25	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
8572	72085110	Plates	KG	7.5	0	0	0.75	8.25	EIF	
8573	72085120	Universal Plates	KG	7.5	0	0	0.75	8.25	EIF	
8574	72085130	Sheets	KG	7.5	0	0	0.75	8.25	EIF	
8575	72085140	Strip	KG	7.5	0	0	0.75	8.25	EIF	
8576	72085190	Other	KG	7.5	0	0	0.75	8.25	EIF	
8577	72085210	Plates	KG	7.5	0	0	0.75	8.25	EIF	
8578	72085220	Universal Plates	KG	7.5	0	0	0.75	8.25	EIF	
8579	72085230	Sheets	KG	7.5	0	0	0.75	8.25	EIF	
8580	72085240	Strip	KG	7.5	0	0	0.75	8.25	EIF	
8581	72085290	Other	KG	7.5	0	0	0.75	8.25	EIF	
8582	72085310	Plates	KG	7.5	0	0	0.75	8.25	E7	
8583	72085320	Universal Plates	KG	7.5	0	0	0.75	8.25	E7	
8584	72085330	Sheets	KG	7.5	0	0	0.75	8.25	E7	
8585	72085340	Strip	KG	7.5	0	0	0.75	8.25	E7	
8586	72085390	Other	KG	7.5	0	0	0.75	8.25	E7	
8587	72085410	Plates	KG	7.5	0	0	0.75	8.25	EIF	
8588	72085420	Universal Plates	KG	7.5	0	0	0.75	8.25	EIF	
8589	72085430	Sheets	KG	7.5	0	0	0.75	8.25	EIF	
8590	72085440	Strip	KG	7.5	0	0	0.75	8.25	EIF	
8591	72085490	Other	KG	7.5	0	0	0.75	8.25	EIF	
8592	72089000	Other	KG	7.5	0	0	0.75	8.25	EXC	
8593	72091510	Plates	KG	7.5	0	0	0.75	8.25	EIF	
8594	72091520	Sheets	KG	7.5	0	0	0.75	8.25	EIF	
8595	72091530	Strip	KG	7.5	0	0	0.75	8.25	EIF	
8596	72091590	Other	KG	7.5	0	0	0.75	8.25	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
8597	72091610	Plates	KG	7.5	0	0	0.75	8.25	EIF	
8598	72091620	Sheets	KG	7.5	0	0	0.75	8.25	EIF	
8599	72091630	Strip	KG	7.5	0	0	0.75	8.25	EIF	
8600	72091690	Other	KG	7.5	0	0	0.75	8.25	EIF	
8601	72091710	Plates	KG	7.5	0	0	0.75	8.25	EIF	
8602	72091720	Sheets	KG	7.5	0	0	0.75	8.25	EIF	
8603	72091730	Strip	KG	7.5	0	0	0.75	8.25	EIF	
8604	72091790	Other	KG	7.5	0	0	0.75	8.25	EIF	
8605	72091810	Plates	KG	7.5	0	0	0.75	8.25	EIF	
8606	72091820	Sheets	KG	7.5	0	0	0.75	8.25	EIF	
8607	72091830	Strip	KG	7.5	0	0	0.75	8.25	EIF	
8608	72091890	Other	KG	7.5	0	0	0.75	8.25	EIF	
8609	72092510	Plates	KG	7.5	0	0	0.75	8.25	EIF	
8610	72092520	Sheets	KG	7.5	0	0	0.75	8.25	EIF	
8611	72092530	Strip	KG	7.5	0	0	0.75	8.25	EIF	
8612	72092590	Other	KG	7.5	0	0	0.75	8.25	EIF	
8613	72092610	Plates	KG	7.5	0	0	0.75	8.25	EIF	
8614	72092620	Sheets	KG	7.5	0	0	0.75	8.25	EIF	
8615	72092630	Strip	KG	7.5	0	0	0.75	8.25	EIF	
8616	72092690	Other	KG	7.5	0	0	0.75	8.25	EIF	
8617	72092710	Plates	KG	7.5	0	0	0.75	8.25	EIF	
8618	72092720	Sheets	KG	7.5	0	0	0.75	8.25	EIF	
8619	72092730	Strip	KG	7.5	0	0	0.75	8.25	EIF	
8620	72092790	Other	KG	7.5	0	0	0.75	8.25	EIF	
8621	72092810	Plates	KG	7.5	0	0	0.75	8.25	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
8622	72092820	Sheets	KG	7.5	0	0	0.75	8.25	EIF	
8623	72092830	Strip	KG	7.5	0	0	0.75	8.25	EIF	
8624	72092890	Other	KG	7.5	0	0	0.75	8.25	EIF	
8625	72099000	Other:	KG	7.5	0	0	0.75	8.25	E7	
8626	72101110	Ots/Mr Type	KG	7.5	0	0	0.75	8.25	EIF	
8627	72101190	Other	KG	7.5	0	0	0.75	8.25	EIF	
8628	72101210	Ots/Mr Type	KG	7.5	0	0	0.75	8.25	EIF	
8629	72101290	Other	KG	7.5	0	0	0.75	8.25	EIF	
8630	72102000	Plated Or Coated With Lead, Including Terne-Plate	KG	7.5	0	0	0.75	8.25	E7	
8631	72103010	Corrugated	KG	7.5	0	0	0.75	8.25	EIF	
8632	72103091	Galvannealed	KG	7.5	0	0	0.75	8.25	EIF	
8633	72103099	Other	KG	7.5	0	0	0.75	8.25	EIF	
8634	72104100	Corrugated	KG	7.5	0	0	0.75	8.25	EIF	
8635	72104910	Galvannealed	KG	7.5	0	0	0.75	8.25	EIF	
8636	72104990	Other	KG	7.5	0	0	0.75	8.25	EIF	
8637	72105000	Plated Or Coated With Chromium Oxides Or With Chromium And Chromium Oxides	KG	7.5	0	0	0.75	8.25	EIF	
8638	72106100	Plated Or Coated With Aluminium-Zinc Alloys	KG	7.5	0	0	0.75	8.25	EIF	
8639	72106900	Other	KG	7.5	0	0	0.75	8.25	E7	
8640	72107000	Painted, Varnished Or Coated With Plastics	KG	7.5	0	0	0.75	8.25	EIF	
8641	72109010	Lacquered	KG	7.5	0	0	0.75	8.25	E7	
8642	72109090	Other	KG	7.5	0	0	0.75	8.25	EXC	
8643	72111300	Rolled On Four Faces Or In A Closed	KG	7.5	0	0	0.75	8.25	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		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								
8644	72111410	Flats	KG	7.5	0	0	0.75	8.25	EIF	
8645	72111420	Universal Plates	KG	7.5	0	0	0.75	8.25	EIF	
8646	72111430	Hoops	KG	7.5	0	0	0.75	8.25	EIF	
8647	72111440	Sheets	KG	7.5	0	0	0.75	8.25	EIF	
8648	72111450	Strip	KG	7.5	0	0	0.75	8.25	EIF	
8649	72111460	Skelp	KG	7.5	0	0	0.75	8.25	EIF	
8650	72111490	Other	KG	7.5	0	0	0.75	8.25	EIF	
8651	72111910	Flats	KG	7.5	0	0	0.75	8.25	EIF	
8652	72111920	Universal Plates	KG	7.5	0	0	0.75	8.25	EIF	
8653	72111930	Hoops	KG	7.5	0	0	0.75	8.25	EIF	
8654	72111940	Sheets	KG	7.5	0	0	0.75	8.25	EIF	
8655	72111950	Strip	KG	7.5	0	0	0.75	8.25	EIF	
8656	72111960	Skelp	KG	7.5	0	0	0.75	8.25	EIF	
8657	72111990	Other	KG	7.5	0	0	0.75	8.25	EIF	
8658	72112310	Flats	KG	7.5	0	0	0.75	8.25	EIF	
8659	72112320	Universal Plates	KG	7.5	0	0	0.75	8.25	EIF	
8660	72112330	Hoops	KG	7.5	0	0	0.75	8.25	EIF	
8661	72112340	Sheets	KG	7.5	0	0	0.75	8.25	EIF	
8662	72112350	Strip	KG	7.5	0	0	0.75	8.25	EIF	
8663	72112390	Other	KG	7.5	0	0	0.75	8.25	EIF	
8664	72112910	Flats	KG	7.5	0	0	0.75	8.25	EIF	
8665	72112920	Universal Plates	KG	7.5	0	0	0.75	8.25	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
8666	72112930	Hoops	KG	7.5	0	0	0.75	8.25	EIF	
8667	72112940	Sheets	KG	7.5	0	0	0.75	8.25	EIF	
8668	72112950	Strip	KG	7.5	0	0	0.75	8.25	EIF	
8669	72112960	Skelp	KG	7.5	0	0	0.75	8.25	EIF	
8670	72112990	Other	KG	7.5	0	0	0.75	8.25	EIF	
8671	72119011	Of Boiler Quality	KG	7.5	0	0	0.75	8.25	EIF	
8672	72119012	Of High Tensile Quality	KG	7.5	0	0	0.75	8.25	EIF	
8673	72119013	Of Ship Building Quality	KG	7.5	0	0	0.75	8.25	EIF	
8674	72119090	Other	KG	7.5	0	0	0.75	8.25	EIF	
8675	72121010	Ots/Mr Type	KG	7.5	0	0	0.75	8.25	EIF	
8676	72121090	Other	KG	7.5	0	0	0.75	8.25	EIF	
8677	72122010	Corrugated	KG	7.5	0	0	0.75	8.25	EIF	
8678	72122091	Galvannealed	KG	7.5	0	0	0.75	8.25	EIF	
8679	72122099	Other	KG	7.5	0	0	0.75	8.25	EIF	
8680	72123010	Corrugated	KG	7.5	0	0	0.75	8.25	EIF	
8681	72123091	Galvannealed	KG	7.5	0	0	0.75	8.25	EIF	
8682	72123099	Other	KG	7.5	0	0	0.75	8.25	EIF	
8683	72124000	Painted, Varnished Or Coated With Plastic	KG	7.5	0	0	0.75	8.25	EIF	
8684	72125010	Plated Or Coated With Lead	KG	7.5	0	0	0.75	8.25	EIF	
8685	72125020	Lacquered	KG	7.5	0	0	0.75	8.25	EIF	
8686	72125030	Plated or coated with aluminium	KG	7.5	0	0	0.75	8.25	EIF	
8687	72125040	Plated Or Coated With Aluminium-Zinc Alloys	KG	7.5	0	0	0.75	8.25	EIF	
8688	72125090	Other	KG	7.5	0	0	0.75	8.25	EIF	
8689	72126000	Clad	KG	7.5	0	0	0.75	8.25	EIF	

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8690	72131010	Of Free Cutting Steel	KG	7.5	0	0	0.75	8.25	EIF	
8691	72131090	Other	KG	7.5	0	0	0.75	8.25	EIF	
8692	72132010	Electrode Quality	KG	7.5	0	0	0.75	8.25	EIF	
8693	72132020	Cold Heading Quality	KG	7.5	0	0	0.75	8.25	EIF	
8694	72132090	Other	KG	7.5	0	0	0.75	8.25	EIF	
8695	72139110	Electrode Quality	KG	7.5	0	0	0.75	8.25	EIF	
8696	72139120	Cold Heading Quality	KG	7.5	0	0	0.75	8.25	EIF	
8697	72139190	Other	KG	7.5	0	0	0.75	8.25	EIF	
8698	72139910	Electrode Quality	KG	7.5	0	0	0.75	8.25	EIF	
8699	72139920	Cold Heading Quality	KG	7.5	0	0	0.75	8.25	EIF	
8700	72139990	Other	KG	7.5	0	0	0.75	8.25	EIF	
8701	72141010	Spring Steel Quality	KG	7.5	0	0	0.75	8.25	EIF	
8702	72141090	Other	KG	7.5	0	0	0.75	8.25	EIF	
8703	72142010	Spring Steel Quality	KG	7.5	0	0	0.75	8.25	EIF	
8704	72142090	Other	KG	7.5	0	0	0.75	8.25	EIF	
8705	72143000	Other, Of Free Cutting Steel	KG	7.5	0	0	0.75	8.25	EIF	
8706	72149110	Mild Steel Bright Bar	KG	7.5	0	0	0.75	8.25	EIF	
8707	72149190	Other	KG	7.5	0	0	0.75	8.25	EIF	
8708	72149910	Of Spring Steel Quality	KG	7.5	0	0	0.75	8.25	EIF	
8709	72149990	Other	KG	7.5	0	0	0.75	8.25	EIF	
8710	72151000	Of Free-Cutting Steel, Not Further Worked Than Cold-Formed Or Cold-Finished	KG	7.5	0	0	0.75	8.25	EIF	
8711	72155010	Mild Steel Bright Bar	KG	7.5	0	0	0.75	8.25	EIF	
8712	72155090	Other	KG	7.5	0	0	0.75	8.25	EIF	
8713	72159010	Plated Or Coated With Zinc	KG	7.5	0	0	0.75	8.25	EIF	

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8714	72159020	Plated Or Coated With Other Base Metals	KG	7.5	0	0	0.75	8.25	EIF	
8715	72159090	Other	KG	7.5	0	0	0.75	8.25	EIF	
8716	72161000	U, I Or H Sections, Not Further Worked Than Hot-Rolled, Hot-Drawn Or Extruded Of A Height Of Less Than 80 Mm:	KG	7.5	0	0	0.75	8.25	EIF	
8717	72162100	L Sections	KG	7.5	0	0	0.75	8.25	EIF	
8718	72162200	T Sections	KG	7.5	0	0	0.75	8.25	E7	
8719	72163100	U Sections	KG	7.5	0	0	0.75	8.25	EIF	
8720	72163200	I Sections	KG	7.5	0	0	0.75	8.25	EIF	
8721	72163300	H Sections	KG	7.5	0	0	0.75	8.25	EIF	
8722	72164000	L Or T Sections, Not Further Worked Than Hot-Rolled, Hot-Drawn Or Extruded, Of A Height Of 80 Mm Or More	KG	7.5	0	0	0.75	8.25	EIF	
8723	72165000	Other Angles, Shapes And Sections, Not Further Worked Than Hot-Rolled, Hot-Drawn Or Extruded	KG	7.5	0	0	0.75	8.25	E7	
8724	72166100	Obtained From Flat-Rolled Products	KG	7.5	0	0	0.75	8.25	EIF	
8725	72166900	Other	KG	7.5	0	0	0.75	8.25	E7	
8726	72169100	Cold-Formed Or Cold-Finished From Flat Rolled Products	KG	7.5	0	0	0.75	8.25	EIF	
8727	72169910	Plated Or Coated With Zinc	KG	7.5	0	0	0.75	8.25	EIF	
8728	72169920	Plated Or Coated With Base Metals Other Than Zinc	KG	7.5	0	0	0.75	8.25	EIF	
8729	72169930	Slotted Angles And Slotted Channels	KG	7.5	0	0	0.75	8.25	EIF	
8730	72169940	Forged	KG	7.5	0	0	0.75	8.25	EIF	
8731	72169990	Other	KG	7.5	0	0	0.75	8.25	EIF	

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8732	72171010	Of A Thickness Of 18 Swa And Below	KG	7.5	0	0	0.75	8.25	EIF	
8733	72171020	Of A Thickness Above 18 Swa But Upto 26 Swa	KG	7.5	0	0	0.75	8.25	EIF	
8734	72171030	Of A Thickness Above 26 Swa	KG	7.5	0	0	0.75	8.25	EIF	
8735	72172010	Of A Thickness Of 18 Swa And Below	KG	7.5	0	0	0.75	8.25	EIF	
8736	72172020	Of A Thickness Above 18 Swa But Upto 26 Swa	KG	7.5	0	0	0.75	8.25	EIF	
8737	72172030	Of A Thickness Above 26 Swa	KG	7.5	0	0	0.75	8.25	EIF	
8738	72173010	Of A Thickness Of 18 Swa And Below	KG	7.5	0	0	0.75	8.25	EIF	
8739	72173020	Of A Thickness Above 18 Swa But Upto 26 Swa	KG	7.5	0	0	0.75	8.25	EIF	
8740	72173030	Of A Thickness Above 26 Swa	KG	7.5	0	0	0.75	8.25	EIF	
8741	72179011	Of Cross Section – Half Round	KG	7.5	0	0	0.75	8.25	EIF	
8742	72179012	Of Cross Section – Flat And Rectangular	KG	7.5	0	0	0.75	8.25	EIF	
8743	72179013	Of Cross Section – ‘Z’ Shaped	KG	7.5	0	0	0.75	8.25	EIF	
8744	72179019	Of Cross Section – Other Shapes	KG	7.5	0	0	0.75	8.25	EIF	
8745	72179091	High Tensile Quality	KG	7.5	0	0	0.75	8.25	EIF	
8746	72179092	Electrode Quality	KG	7.5	0	0	0.75	8.25	EIF	
8747	72179093	Electric Resistance Wire (Including Electric Resistance Heating Wire)	KG	7.5	0	0	0.75	8.25	EIF	
8748	72179099	Other	KG	7.5	0	0	0.75	8.25	EIF	
8749	72181000	Ingots And Other Primary Forms	KG	7.5	0	0	0.75	8.25	EIF	
8750	72189100	Of Rectangular (Other Than Square) Cross-Section	KG	7.5	0	0	0.75	8.25	EIF	
8751	72189910	Billets	KG	7.5	0	0	0.75	8.25	EIF	
8752	72189990	Other	KG	7.5	0	0	0.75	8.25	EIF	

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8753	72191111	Not Exceeding 14 Mm	KG	7.5	0	0	0.75	8.25	E7	
8754	72191112	Exceeding 14 Mm	KG	7.5	0	0	0.75	8.25	E7	
8755	72191190	Other	KG	7.5	0	0	0.75	8.25	EXC	
8756	72191200	Of A Thickness Of 4.75 Mm Or More But Not Exceeding 10 Mm	KG	7.5	0	0	0.75	8.25	EIF	
8757	72191300	Of A Thickness Of 3 Mm Or More But Less Than 4.75 Mm	KG	7.5	0	0	0.75	8.25	EIF	
8758	72191400	Of A Thickness Of Less Than 3 Mm	KG	7.5	0	0	0.75	8.25	EIF	
8759	72192111	14 Mm And Above	KG	7.5	0	0	0.75	8.25	E7	
8760	72192112	Below 14 Mm But Exceeding 10 Mm	KG	7.5	0	0	0.75	8.25	E7	
8761	72192121	Not Exceeding 14 Mm	KG	7.5	0	0	0.75	8.25	E7	
8762	72192122	Exceeding 14 Mm	KG	7.5	0	0	0.75	8.25	E7	
8763	72192131	Not Exceeding 14 Mm	KG	7.5	0	0	0.75	8.25	E7	
8764	72192132	Exceeding 14 Mm	KG	7.5	0	0	0.75	8.25	E7	
8765	72192141	Not Exceeding 14 Mm	KG	7.5	0	0	0.75	8.25	E7	
8766	72192142	Exceeding 14 Mm	KG	7.5	0	0	0.75	8.25	E7	
8767	72192190	Other	KG	7.5	0	0	0.75	8.25	EXC	
8768	72192211	Chromium Type	KG	7.5	0	0	0.75	8.25	EIF	
8769	72192212	Nickel Chromium Austenitic Type	KG	7.5	0	0	0.75	8.25	EIF	
8770	72192219	Other	KG	7.5	0	0	0.75	8.25	EIF	
8771	72192291	Chromium Type	KG	7.5	0	0	0.75	8.25	EIF	
8772	72192292	Nickel Chromium Austenitic Type	KG	7.5	0	0	0.75	8.25	EIF	
8773	72192299	Other	KG	7.5	0	0	0.75	8.25	EIF	
8774	72192310	Chromium Type	KG	7.5	0	0	0.75	8.25	E7	
8775	72192320	Nickel Chromium Austenitic Type	KG	7.5	0	0	0.75	8.25	E7	
8776	72192390	Other	KG	7.5	0	0	0.75	8.25	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
8777	72192411	Below 0.35 Mm	KG	7.5	0	0	0.75	8.25	EIF	
8778	72192412	0.35 Mm And Above But Below 0.56 Mm	KG	7.5	0	0	0.75	8.25	EIF	
8779	72192413	0.56 Mm And Above But Below 0.90 Mm	KG	7.5	0	0	0.75	8.25	EIF	
8780	72192419	Other	KG	7.5	0	0	0.75	8.25	EIF	
8781	72192421	Below 0.35 Mm	KG	7.5	0	0	0.75	8.25	EIF	
8782	72192422	0.35 Mm And Above But Below 0.56 Mm	KG	7.5	0	0	0.75	8.25	EIF	
8783	72192423	0.56 Mm And Above But Below 0.90 Mm	KG	7.5	0	0	0.75	8.25	EIF	
8784	72192429	Other	KG	7.5	0	0	0.75	8.25	EIF	
8785	72192490	Other	KG	7.5	0	0	0.75	8.25	EIF	
8786	72193111	Not Exceeding 14 Mm	KG	7.5	0	0	0.75	8.25	EIF	
8787	72193112	Exceeding 14 Mm	KG	7.5	0	0	0.75	8.25	EIF	
8788	72193121	Not Exceeding 14 Mm	KG	7.5	0	0	0.75	8.25	EIF	
8789	72193122	Exceeding 14 Mm	KG	7.5	0	0	0.75	8.25	EIF	
8790	72193190	Other	KG	7.5	0	0	0.75	8.25	EIF	
8791	72193210	Chromium Type	KG	7.5	0	0	0.75	8.25	EIF	
8792	72193220	Nickel Chromium Austenitic Type	KG	7.5	0	0	0.75	8.25	EIF	
8793	72193290	Other	KG	7.5	0	0	0.75	8.25	EIF	
8794	72193310	Chromium Type	KG	7.5	0	0	0.75	8.25	EXC	
8795	72193320	Nickel Chromium Austenitic Type	KG	7.5	0	0	0.75	8.25	EXC	
8796	72193390	Other	KG	7.5	0	0	0.75	8.25	EXC	
8797	72193410	Chromium Type	KG	7.5	0	0	0.75	8.25	EIF	
8798	72193420	Nickel Chromium Austenitic Type	KG	7.5	0	0	0.75	8.25	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
8799	72193490	Other	KG	7.5	0	0	0.75	8.25	EIF	
8800	72193510	Chromium Type	KG	7.5	0	0	0.75	8.25	E7	
8801	72193520	Nickel Chromium Austenitic Type	KG	7.5	0	0	0.75	8.25	E7	
8802	72193590	Other	KG	7.5	0	0	0.75	8.25	E7	
8803	72199011	Thickness More Than 4.75 Mm, Worked	KG	7.5	0	0	0.75	8.25	E7	
8804	72199012	Thickness 3 Mm To 4.75 Mm, Worked	KG	7.5	0	0	0.75	8.25	E7	
8805	72199013	Thickness Less Than 3 Mm, Worked	KG	7.5	0	0	0.75	8.25	E7	
8806	72199090	Other	KG	7.5	0	0	0.75	8.25	EXC	
8807	72201110	Skelp (Strips For Pipes And Tubes)	KG	7.5	0	0	0.75	8.25	EIF	
8808	72201121	Chromium Type	KG	7.5	0	0	0.75	8.25	EIF	
8809	72201122	Nickel Chromium Austenitic Type	KG	7.5	0	0	0.75	8.25	EIF	
8810	72201129	Other	KG	7.5	0	0	0.75	8.25	EIF	
8811	72201190	Other	KG	7.5	0	0	0.75	8.25	EIF	
8812	72201210	Skelp (Strips For Pipes And Tubes)	KG	7.5	0	0	0.75	8.25	EIF	
8813	72201221	Chromium Type	KG	7.5	0	0	0.75	8.25	EIF	
8814	72201222	Nickel Chromium Austenitic Type	KG	7.5	0	0	0.75	8.25	EIF	
8815	72201229	Other	KG	7.5	0	0	0.75	8.25	EIF	
8816	72201290	Other	KG	7.5	0	0	0.75	8.25	EIF	
8817	72202010	Skelp For Pipes And Tubes	KG	7.5	0	0	0.75	8.25	EIF	
8818	72202021	Chromium Type	KG	7.5	0	0	0.75	8.25	EIF	
8819	72202022	Nickel Chromium Austenitic Type	KG	7.5	0	0	0.75	8.25	EIF	
8820	72202029	Other	KG	7.5	0	0	0.75	8.25	EIF	
8821	72202090	Other	KG	7.5	0	0	0.75	8.25	EIF	
8822	72209010	Skelp (Strips For Pipes And Tubes)	KG	7.5	0	0	0.75	8.25	EIF	

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8823	72209021	Chromium Type	KG	7.5	0	0	0.75	8.25	EIF	
8824	72209022	Nickel Chromium Austenitic Type	KG	7.5	0	0	0.75	8.25	EIF	
8825	72209029	Other	KG	7.5	0	0	0.75	8.25	EIF	
8826	72209090	Other	KG	7.5	0	0	0.75	8.25	EIF	
8827	72210011	Chromium Type	KG	7.5	0	0	0.75	8.25	EIF	
8828	72210012	Nickel Chromium Austenitic Type	KG	7.5	0	0	0.75	8.25	EIF	
8829	72210019	Other	KG	7.5	0	0	0.75	8.25	EIF	
8830	72210090	Other	KG	7.5	0	0	0.75	8.25	EIF	
8831	72221111	Chromium Type	KG	7.5	0	0	0.75	8.25	EIF	
8832	72221112	Nickel Chromium Austenitic Type	KG	7.5	0	0	0.75	8.25	EIF	
8833	72221119	Other	KG	7.5	0	0	0.75	8.25	EIF	
8834	72221191	Chromium Type	KG	7.5	0	0	0.75	8.25	EIF	
8835	72221192	Nickel Chromium Austenitic Type	KG	7.5	0	0	0.75	8.25	EIF	
8836	72221199	Other	KG	7.5	0	0	0.75	8.25	EIF	
8837	72221911	Chromium Type	KG	7.5	0	0	0.75	8.25	EIF	
8838	72221912	Nickel Chromium Austenitic Type	KG	7.5	0	0	0.75	8.25	EIF	
8839	72221919	Other	KG	7.5	0	0	0.75	8.25	EIF	
8840	72221991	Chromium Type	KG	7.5	0	0	0.75	8.25	EIF	
8841	72221992	Nickel Chromium Austenitic Type	KG	7.5	0	0	0.75	8.25	EIF	
8842	72221999	Other	KG	7.5	0	0	0.75	8.25	EIF	
8843	72222011	Chromium Type	KG	7.5	0	0	0.75	8.25	EIF	
8844	72222012	Nickel Chromium Austenitic Type	KG	7.5	0	0	0.75	8.25	EIF	
8845	72222019	Other	KG	7.5	0	0	0.75	8.25	EIF	
8846	72222091	Chromium Type	KG	7.5	0	0	0.75	8.25	EIF	
8847	72222092	Nickel Chromium Austenitic Type	KG	7.5	0	0	0.75	8.25	EIF	

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8848	72222099	Other	KG	7.5	0	0	0.75	8.25	EIF	
8849	72223011	Chromium Type	KG	7.5	0	0	0.75	8.25	EIF	
8850	72223012	Nickel Chromium Austenitic Type	KG	7.5	0	0	0.75	8.25	EIF	
8851	72223019	Other	KG	7.5	0	0	0.75	8.25	EIF	
8852	72223091	Chromium Type	KG	7.5	0	0	0.75	8.25	EIF	
8853	72223092	Nickel Chromium Austenitic Type	KG	7.5	0	0	0.75	8.25	EIF	
8854	72223099	Other	KG	7.5	0	0	0.75	8.25	EIF	
8855	72224010	Of Thickness Of 80 Mm And Above	KG	7.5	0	0	0.75	8.25	EIF	
8856	72224020	Of Below 80 Mm	KG	7.5	0	0	0.75	8.25	EIF	
8857	72230010	Electrode Quality	KG	7.5	0	0	0.75	8.25	E3	
8858	72230091	Of Thickness Of Above 1.5 Mm	KG	7.5	0	0	0.75	8.25	E3	
8859	72230092	Of Thickness Of 0.46 Mm And Above But Not Exceeding 1.5 Mm	KG	7.5	0	0	0.75	8.25	E3	
8860	72230099	Of Thickness Of Below 0.46 Mm	KG	7.5	0	0	0.75	8.25	E3	
8861	72241000	Ingots And Other Primary Forms	KG	7.5	0	0	0.75	8.25	EIF	
8862	72249010	Of Tool Steel Quality	KG	7.5	0	0	0.75	8.25	EIF	
8863	72249020	Of Die Steel Quality	KG	7.5	0	0	0.75	8.25	EIF	
8864	72249030	Of Cobalt Bearing High Speed Steel Quality	KG	7.5	0	0	0.75	8.25	EIF	
8865	72249040	Forged Blanks Of Alloy Steel	KG	7.5	0	0	0.75	8.25	EIF	
8866	72249091	Billets	KG	7.5	0	0	0.75	8.25	EIF	
8867	72249099	Other	KG	7.5	0	0	0.75	8.25	EIF	
8868	72251100	All goods	KG	5	0	0	0.5	5.5	EIF	
8869	72251910	Hot Rolled	KG	5	0	0	0.5	5.5	EIF	
8870	72251920	Cold Rolled	KG	7.5	0	0	0.75	8.25	EIF	
8871	72251990	Other	KG	7.5	0	0	0.75	8.25	EIF	

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8872	72253010	Of Spring Steel Quality	KG	7.5	0	0	0.75	8.25	E7	
8873	72253090	Other	KG	7.5	0	0	0.75	8.25	E7	
8874	72254011	Boiler Quality	KG	7.5	0	0	0.75	8.25	EIF	
8875	72254012	Pressure Vessel Quality	KG	7.5	0	0	0.75	8.25	EIF	
8876	72254013	High Tensile Quality	KG	7.5	0	0	0.75	8.25	EIF	
8877	72254019	Other	KG	7.5	0	0	0.75	8.25	EIF	
8878	72254020	Of A Thickness Of 3 Mm And Above But Not Exceeding 4.75 Mm	KG	7.5	0	0	0.75	8.25	EIF	
8879	72254030	Of A Thickness Of Below 3 Mm	KG	7.5	0	0	0.75	8.25	EIF	
8880	72255010	Of A Thickness Of Less Than 3 Mm	KG	7.5	0	0	0.75	8.25	EXC	
8881	72255020	Of A Thickness Of 3 Mm To 4.75 Mm	KG	7.5	0	0	0.75	8.25	E7	
8882	72255030	Of A Thickness Of Above 4.5 Mm	KG	7.5	0	0	0.75	8.25	E7	
8883	72259110	Galvannealed	KG	15	0	0	1.5	16.5	EIF	
8884	72259190	Other	KG	15	0	0	1.5	16.5	EIF	
8885	72259210	Galvannealed	KG	15	0	0	1.5	16.5	E7	
8886	72259290	Other	KG	15	0	0	1.5	16.5	E7	
8887	72259910	Plated or coated with aluminium	KG	15	0	0	1.5	16.5	EIF	
8888	72259920	Plated Or Coated With Aluminium-Zinc Alloys	KG	15	0	0	1.5	16.5	EIF	
8889	72259930	Painted, coloured or coated with plastics	KG	15	0	0	1.5	16.5	EIF	
8890	72259990	Other	KG	15	0	0	1.5	16.5	EIF	
8891	72261100	All Goods	KG	5	0	0	0.5	5.5	E7	
8892	72261910	Hot Rolled	KG	7.5	0	0	0.75	8.25	E7	
8893	72261920	Cold Rolled	KG	7.5	0	0	0.75	8.25	E7	
8894	72261990	Other	KG	7.5	0	0	0.75	8.25	E7	

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8895	72262011	In Coils	KG	7.5	0	0	0.75	8.25	E7	
8896	72262012	Other	KG	7.5	0	0	0.75	8.25	E7	
8897	72262021	In Coils	KG	7.5	0	0	0.75	8.25	E7	
8898	72262022	Other	KG	7.5	0	0	0.75	8.25	E7	
8899	72262030	Hoops And Strips:	KG	7.5	0	0	0.75	8.25	E7	
8900	72269110	Of A Thickness Of Below 2 Mm	KG	7.5	0	0	0.75	8.25	E7	
8901	72269120	Of A Thickness Of 3 Mm And Above But Not Exceeding 4.75 Mm	KG	7.5	0	0	0.75	8.25	E7	
8902	72269130	High Tensile Quality Of A Thickness Of Above 4.75 Mm	KG	7.5	0	0	0.75	8.25	E7	
8903	72269190	Other	KG	7.5	0	0	0.75	8.25	E7	
8904	72269210	Of A Thickness Of Below 3 Mm	KG	7.5	0	0	0.75	8.25	EIF	
8905	72269220	Of A Thickness Of 3 Mm And Above But Not Exceeding 4.75 Mm	KG	7.5	0	0	0.75	8.25	EIF	
8906	72269230	Of A Thickness Of Above 4.75 Mm	KG	7.5	0	0	0.75	8.25	EIF	
8907	72269910	Of A Thickness Of Above 4.75 Mm	KG	7.5	0	0	0.75	8.25	EIF	
8908	72269920	Of A Thickness Of Above 3 Mm And But Not Exceeding 4.75 Mm	KG	7.5	0	0	0.75	8.25	EIF	
8909	72269930	Of A Thickness Of Below 3 Mm	KG	7.5	0	0	0.75	8.25	EIF	
8910	72269940	Skelp (Strips For Pipes And Tubes)	KG	7.5	0	0	0.75	8.25	EIF	
8911	72269951	Hot Rolled	KG	7.5	0	0	0.75	8.25	EIF	
8912	72269952	Cold Rolled	KG	7.5	0	0	0.75	8.25	EIF	
8913	72269953	Of Spring Steel, Other Than Skelp	KG	7.5	0	0	0.75	8.25	EIF	
8914	72269960	Skelps And Strips For Razor Blades And Saw Blades	KG	7.5	0	0	0.75	8.25	EIF	
8915	72269971	Plain and corrugated	KG	7.5	0	0	0.75	8.25	EIF	
8916	72269972	Electrolytically, plain and corrugated	KG	7.5	0	0	0.75	8.25	EIF	

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8917	72269973	Galvannealed	KG	7.5	0	0	0.75	8.25	EIF	
8918	72269979	Other	KG	7.5	0	0	0.75	8.25	EIF	
8919	72269981	With aluminium	KG	7.5	0	0	0.75	8.25	EIF	
8920	72269982	With aluminium-zinc alloys	KG	7.5	0	0	0.75	8.25	EIF	
8921	72269983	Painted, coloured or coated with plastics	KG	7.5	0	0	0.75	8.25	EIF	
8922	72269989	Other	KG	7.5	0	0	0.75	8.25	EIF	
8923	72269990	Other	KG	7.5	0	0	0.75	8.25	EIF	
8924	72271000	Of High Speed Steel	KG	7.5	0	0	0.75	8.25	EIF	
8925	72272000	Of Silico-Manganese Steel	KG	7.5	0	0	0.75	8.25	E7	
8926	72279010	Of Valve Spring Steel Quality	KG	7.5	0	0	0.75	8.25	E7	
8927	72279020	Of Other Spring Steel Quality	KG	7.5	0	0	0.75	8.25	E7	
8928	72279030	Of Ball Bearing Quality	KG	7.5	0	0	0.75	8.25	E7	
8929	72279040	Of Cold Heading Quality	KG	7.5	0	0	0.75	8.25	EXC	
8930	72279050	Lead-Free Cutting Quality	KG	7.5	0	0	0.75	8.25	E7	
8931	72279060	Sulphur Free Cutting Quality	KG	7.5	0	0	0.75	8.25	EXC	
8932	72279090	Other	KG	7.5	0	0	0.75	8.25	EXC	
8933	72281010	Bright Bars	KG	7.5	0	0	0.75	8.25	EIF	
8934	72281090	Other	KG	7.5	0	0	0.75	8.25	EIF	
8935	72282000	Bars And Rods, Of Silico-Manganese Steel	KG	7.5	0	0	0.75	8.25	E7	
8936	72283011	Of Alloy Tool Steel	KG	7.5	0	0	0.75	8.25	EIF	
8937	72283019	Other	KG	7.5	0	0	0.75	8.25	EIF	
8938	72283021	Of Lead Bearing Steel	KG	7.5	0	0	0.75	8.25	EIF	
8939	72283022	Of Spring Steel	KG	7.5	0	0	0.75	8.25	EIF	
8940	72283023	Of Sulphur Bearing Steel	KG	7.5	0	0	0.75	8.25	EIF	

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8941	72283024	Of Tool And Die Steel	KG	7.5	0	0	0.75	8.25	EIF	
8942	72283029	Other	KG	7.5	0	0	0.75	8.25	EIF	
8943	72284000	Other Bars And Rods, Not Further Worked Than Forged	KG	7.5	0	0	0.75	8.25	EIF	
8944	72285010	Of Engine Valves And Cold Heading Steel	KG	7.5	0	0	0.75	8.25	EIF	
8945	72285090	Other	KG	7.5	0	0	0.75	8.25	EIF	
8946	72286011	Of Alloy Tool Steel	KG	7.5	0	0	0.75	8.25	EIF	
8947	72286012	Other	KG	7.5	0	0	0.75	8.25	EIF	
8948	72286091	Lead Bearing Steel	KG	7.5	0	0	0.75	8.25	EIF	
8949	72286092	Spring Steel	KG	7.5	0	0	0.75	8.25	EIF	
8950	72286093	Sulphur Bearing Steel	KG	7.5	0	0	0.75	8.25	EIF	
8951	72286094	Tool And Die Steel	KG	7.5	0	0	0.75	8.25	EIF	
8952	72286099	Other	KG	7.5	0	0	0.75	8.25	EIF	
8953	72287011	Of 80 Mm Or More	KG	7.5	0	0	0.75	8.25	EIF	
8954	72287012	Of Less Than 80 Mm	KG	7.5	0	0	0.75	8.25	EIF	
8955	72287021	Of 80 Mm Or More	KG	7.5	0	0	0.75	8.25	EIF	
8956	72287022	Of Less Than 80 Mm	KG	7.5	0	0	0.75	8.25	EIF	
8957	72288010	Of Alloy Steel	KG	7.5	0	0	0.75	8.25	EIF	
8958	72288020	Of Non Alloy Steel, Forged	KG	7.5	0	0	0.75	8.25	EIF	
8959	72288090	Other	KG	7.5	0	0	0.75	8.25	EIF	
8960	72292000	Of Silico-Manganese Steel	KG	7.5	0	0	0.75	8.25	EIF	
8961	72299011	Tinned Wire	KG	7.5	0	0	0.75	8.25	E7	
8962	72299012	Bronze Coated Wire	KG	7.5	0	0	0.75	8.25	E7	
8963	72299013	Trapezoidal Wire	KG	7.5	0	0	0.75	8.25	E7	
8964	72299014	Half Round Wire	KG	7.5	0	0	0.75	8.25	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
8965	72299015	Crimped Wire	KG	7.5	0	0	0.75	8.25	E7	
8966	72299016	Copper Coated Wire	KG	7.5	0	0	0.75	8.25	E7	
8967	72299021	Electrode Quality	KG	7.5	0	0	0.75	8.25	E7	
8968	72299022	Wire Rope Quality	KG	7.5	0	0	0.75	8.25	E7	
8969	72299023	Acsr Quality	KG	7.5	0	0	0.75	8.25	EXC	
8970	72299031	Wire (Excluding Wire Type Lead)	KG	7.5	0	0	0.75	8.25	E7	
8971	72299032	Spring Wire	KG	7.5	0	0	0.75	8.25	E7	
8972	72299033	High Tensile Wire	KG	7.5	0	0	0.75	8.25	E7	
8973	72299034	Hardened And Tempered Wire	KG	7.5	0	0	0.75	8.25	E7	
8974	72299040	Other Wire	KG	7.5	0	0	0.75	8.25	E7	
8975	72299051	Half Round	KG	7.5	0	0	0.75	8.25	E7	
8976	72299052	Flat And Rectangular	KG	7.5	0	0	0.75	8.25	E7	
8977	72299053	'L'Shape	KG	7.5	0	0	0.75	8.25	EXC	
8978	72299054	'Z' Shape	KG	7.5	0	0	0.75	8.25	EXC	
8979	72299059	Other	KG	7.5	0	0	0.75	8.25	E7	
8980	72299060	Electric Resistance Wire (Including Electric Resistance Heating Wire)	KG	7.5	0	0	0.75	8.25	E7	
8981	72299070	Crimped Wire	KG	7.5	0	0	0.75	8.25	EXC	
8982	72299090	Other	KG	7.5	0	0	0.75	8.25	E7	
8983	73011000	Sheet Piling	KG	10	0	0	1	11	E5	
8984	73012010	Steel Slotted Angles	KG	10	0	0	1	11	E5	
8985	73012090	Other	KG	10	0	0	1	11	E5	
8986	73021011	Head hardened rails	KG	10	0	0	1	11	EIF	
8987	73021012	Asymmetric rails with end forging	KG	10	0	0	1	11	EIF	
8988	73021013	Asymmetric rails without end forging	KG	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
8989	73021014	Other than asymmetric rails and head hardened rails	KG	10	0	0	1	11	EIF	
8990	73021019	Other	KG	10	0	0	1	11	EIF	
8991	73021020	For Tramways	KG	10	0	0	1	11	EIF	
8992	73021090	Other	KG	10	0	0	1	11	EIF	
8993	73023000	Switch Blades, Crossing Frogs, Piont Rods And Other Crossing Pieces	KG	10	0	0	1	11	EIF	
8994	73024000	Fish-Plates And Sole Plates	KG	10	0	0	1	11	EIF	
8995	73029010	Material For Joining Or Fixing Rails	KG	10	0	0	1	11	EIF	
8996	73029090	Other	KG	10	0	0	1	11	EIF	
8997	73030010	Rain Water Pipe	KG	10	0	0	1	11	E3	
8998	73030020	Soil Pipe	KG	10	0	0	1	11	E3	
8999	73030030	Spun Pipe	KG	10	0	0	1	11	EIF	
9000	73030090	Other	KG	10	0	0	1	11	E3	
9001	73041110	Line Pipe Of A Kind Used For Oil And Gas Pipelines:Of Stainless Steel: Tubes And Pipes	KG	10	0	0	1	11	E3	
9002	73041120	Blanks For Tubes And Pipes	KG	10	0	0	1	11	E3	
9003	73041190	Other	KG	10	0	0	1	11	E3	
9004	73041910	Other:Tubes And Pipes	KG	10	0	0	1	11	EIF	
9005	73041920	Blanks For Tubes And Pipes	KG	10	0	0	1	11	EIF	
9006	73041990	Other	KG	10	0	0	1	11	EIF	
9007	73042200	Casing, Tubing And Drill Pipe, Of A Kind Used In Drilling For Oil Or Gas: Drill Pipe Of Stainless Steel	KG	10	0	0	1	11	E10	
9008	73042310	Other Drill Pipe: Of Iron	KG	10	0	0	1	11	E3	
9009	73042390	Other	KG	10	0	0	1	11	E3	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
9010	73042400	Other Of Stainless Steel	KG	10	0	0	1	11	E3	
9011	73042910	Other:Of Iron	KG	10	0	0	1	11	EIF	
9012	73042990	Other	KG	10	0	0	1	11	EIF	
9013	73043111	Of Iron	KG	10	0	0	1	11	EIF	
9014	73043119	Other	KG	10	0	0	1	11	EIF	
9015	73043121	Of Iron	KG	10	0	0	1	11	EIF	
9016	73043129	Other	KG	10	0	0	1	11	EIF	
9017	73043131	Of Iron	KG	10	0	0	1	11	EIF	
9018	73043139	Other	KG	10	0	0	1	11	EIF	
9019	73043911	Of Iron	KG	10	0	0	1	11	EIF	
9020	73043919	Other	KG	10	0	0	1	11	EIF	
9021	73043921	Of Iron	KG	10	0	0	1	11	EIF	
9022	73043929	Other	KG	10	0	0	1	11	EIF	
9023	73043931	Of Iron	KG	10	0	0	1	11	EIF	
9024	73043939	Other	KG	10	0	0	1	11	EIF	
9025	73044100	Cold Drawn Or Cold Rolled (Cold Reduced)	KG	10	0	0	1	11	E3	
9026	73044900	Other	KG	10	0	0	1	11	EIF	
9027	73045110	Upto 114.3 Mm Outer Diamter	KG	10	0	0	1	11	EIF	
9028	73045120	Above 114.3 Mm But Upto 219.1 Mm Outer Diameter	KG	10	0	0	1	11	EIF	
9029	73045130	Above 219.1 Mm Outer Diameter	KG	10	0	0	1	11	EIF	
9030	73045910	Upto 114.3 Mm Outer Diamter	KG	10	0	0	1	11	EIF	
9031	73045920	Above 114.3 Mm But Upto 219.1 Mm Outer Diameter	KG	10	0	0	1	11	EIF	
9032	73045930	Above 219.1 Mm Outer Diameter	KG	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
9033	73049000	Other	KG	10	0	0	1	11	E3	
9034	73051111	Of Iron	KG	10	0	0	1	11	EIF	
9035	73051119	Other	KG	10	0	0	1	11	EIF	
9036	73051121	Of Iron	KG	10	0	0	1	11	EIF	
9037	73051129	Other	KG	10	0	0	1	11	EIF	
9038	73051211	Of Iron	KG	10	0	0	1	11	EIF	
9039	73051219	Other	KG	10	0	0	1	11	EIF	
9040	73051221	Of Iron	KG	10	0	0	1	11	EIF	
9041	73051229	Other	KG	10	0	0	1	11	EIF	
9042	73051911	Of Iron	KG	10	0	0	1	11	E10	
9043	73051919	Other	KG	10	0	0	1	11	E10	
9044	73051921	Of Iron	KG	10	0	0	1	11	E10	
9045	73051929	Other	KG	10	0	0	1	11	E10	
9046	73052010	Of Iron	KG	10	0	0	1	11	E10	
9047	73052090	Other	KG	10	0	0	1	11	E10	
9048	73053110	Of Iron	KG	10	0	0	1	11	EIF	
9049	73053190	Other	KG	10	0	0	1	11	EIF	
9050	73053910	Of Iron	KG	10	0	0	1	11	EIF	
9051	73053990	Other	KG	10	0	0	1	11	EIF	
9052	73059010	High Pressure Hydroelectric Conduits Of Steel	KG	10	0	0	1	11	E3	
9053	73059021	Of Iron	KG	10	0	0	1	11	EIF	
9054	73059029	Other	KG	10	0	0	1	11	E3	
9055	73059091	Of Iron	KG	10	0	0	1	11	EIF	
9056	73059099	Other	KG	10	0	0	1	11	E3	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
9057	73061100	Line Pipe Of A Kind Used For Oil And Gas Pipelines:Of Stainless Steel: Tubes And Pipes: Welded,Of Stainless Steel	KG	10	0	0	1	11	E3	
9058	73061911	Of Iron	KG	10	0	0	1	11	EIF	
9059	73061919	Other	KG	10	0	0	1	11	E3	
9060	73061921	Non-Galvanised Pipes: Of Iron	KG	10	0	0	1	11	E3	
9061	73061929	Other	KG	10	0	0	1	11	E3	
9062	73062100	Casing And Tubing Of A Kind Used In Drilling For Oil Or Gas: Welded,Of Stainless Steel	KG	10	0	0	1	11	EIF	
9063	73062911	Other: Of Iron	KG	10	0	0	1	11	EIF	
9064	73062919	Other	KG	10	0	0	1	11	EIF	
9065	73063010	Other, Welded, Of Circular Cross-Section, Of Iron Or Non Alloy Steel: Of Iron	KG	10	0	0	1	11	E3	
9066	73063090	Other	KG	10	0	0	1	11	E3	
9067	73064000	Other,Welded,Of Circular Cross-Section,Of Stainless Steel	KG	10	0	0	1	11	E3	
9068	73065000	Other,Welded,Of Circular Cross-Section,Of Other Alloy Steel	KG	10	0	0	1	11	E3	
9069	73066100	Other,Welded Of Non-Circular Cross Section: Of Square Or Rectangular Cross-Section	KG	10	0	0	1	11	E3	
9070	73066900	Of Other Non-Circular Cross-Section	KG	10	0	0	1	11	EIF	
9071	73069011	Of Iron	KG	10	0	0	1	11	E7	
9072	73069019	Other	KG	10	0	0	1	11	E7	
9073	73069090	Other	KG	10	0	0	1	11	E7	
9074	73071110	Sponge Iron Cast Fittings	KG	10	0	0	1	11	E5	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
9075	73071120	Sg Iron Cast Fittings	KG	10	0	0	1	11	E5	
9076	73071190	Other	KG	10	0	0	1	11	E5	
9077	73071900	Other	KG	10	0	0	1	11	E5	
9078	73072100	Flanges	KG	10	0	0	1	11	E5	
9079	73072200	Threaded Elbows, Bends And Sleeves	KG	10	0	0	1	11	E5	
9080	73072300	Butt Welding Fittings	KG	10	0	0	1	11	E5	
9081	73072900	Other	KG	10	0	0	1	11	E7	
9082	73079110	Galvanised	KG	10	0	0	1	11	E5	
9083	73079190	Other	KG	10	0	0	1	11	E5	
9084	73079210	Galvanised	KG	10	0	0	1	11	E5	
9085	73079290	Other	KG	10	0	0	1	11	E5	
9086	73079310	Galvanised	KG	10	0	0	1	11	E5	
9087	73079390	Other	KG	10	0	0	1	11	E5	
9088	73079910	Galvanised	KG	10	0	0	1	11	E5	
9089	73079990	All goods other than SIM socket/ other mechanical items (metal) originating to USA	KG	10	0	0	1	11	E7	
9090	73081010	Portable bridge	Pieces/ Items	10	0	0	1	11	R10 to 50%	
9091	73081090	Other	Pieces/ Items	10	0	0	1	11	R10 to 50%	
9092	73082011	For Transmission Line	Pieces/ Items	10	0	0	1	11	E3	
9093	73082019	Other	Pieces/ Items	10	0	0	1	11	E3	
9094	73082020	Lattice Masts	Pieces/ Items	10	0	0	1	11	E3	
9095	73083000	Doors, Windows And Their Frames	Pieces/	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		And Thresholds For Doors	Items							
9096	73084000	Equipment For Scaffolding, Shuttering, Propping Or Pit-Propping	Pieces/ Items	10	0	0	1	11	E3	
9097	73089010	Beams, Channels, Pillars And Girders Prepared For, In Structures	Pieces/ Items	10	0	0	1	11	EIF	
9098	73089020	Drop Rods	Pieces/ Items	10	0	0	1	11	E3	
9099	73089030	Hatchway, Rails And Bulkheads For Ships Or Boats And Parts Of Hull	Pieces/ Items	10	0	0	1	11	EIF	
9100	73089040	Galvanised Tension Bars	Pieces/ Items	10	0	0	1	11	E3	
9101	73089050	Structures And Super Structures For Mining	Pieces/ Items	10	0	0	1	11	E3	
9102	73089060	Truss Rods	Pieces/ Items	10	0	0	1	11	E3	
9103	73089070	Tubular Steel Poles For Electric Transmission And Distribution Lines	Pieces/ Items	10	0	0	1	11	EIF	
9104	73089090	Other	Pieces/ Items	10	0	0	1	11	EIF	
9105	73090010	G.I. Tanks	KG	10	0	0	1	11	E3	
9106	73090020	G.I. Barrels And Drums	KG	10	0	0	1	11	E3	
9107	73090030	Pressed Steel Tanks	KG	10	0	0	1	11	E3	
9108	73090040	Pressure Vessels	KG	10	0	0	1	11	E3	
9109	73090090	Other	KG	10	0	0	1	11	E3	
9110	73101010	Tin Plate Containers	KG	10	0	0	1	11	E3	
9111	73101020	Trunks And Cases	KG	10	0	0	1	11	E3	
9112	73101090	Other	KG	10	0	0	1	11	E3	
9113	73102110	Tin Plate Containers	KG	10	0	0	1	11	EIF	
9114	73102190	Other	KG	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
9115	73102910	Tin Plate Containers	KG	10	0	0	1	11	E3	
9116	73102920	Trunks And Cases	KG	10	0	0	1	11	E3	
9117	73102990	Other	KG	10	0	0	1	11	R10 to 50%	
9118	73110010	Liquefied Petroleum Gas (L.P.G) Cylinder	KG	10	0	0	1	11	E3	
9119	73110020	Low Pressure Cylinder (Working Pressure Upto 35.2 Kg/Sq.Cm Other Than L.P.G)	KG	10	0	0	1	11	E3	
9120	73110030	High Pressure Cylinder (Working Pressure Exceeding 35.2 Kg/Sq.Cm)	KG	10	0	0	1	11	E3	
9121	73110090	Other	KG	10	0	0	1	11	E3	
9122	73121010	Wire Ropes, Black	KG	10	0	0	1	11	E3	
9123	73121020	Wire Ropes, Galvanised	KG	10	0	0	1	11	E3	
9124	73121030	Stranded Wire	KG	10	0	0	1	11	E3	
9125	73121090	Other	KG	10	0	0	1	11	E3	
9126	73129000	Other	KG	10	0	0	1	11	E3	
9127	73130010	Barbed Wire	KG	10	0	0	1	11	E5	
9128	73130020	Twisted Hoop Or Single Flat Wire, Barbed Or Not, And Loosely Twisted Double Wire, Of A Kind Used For Fencing	KG	10	0	0	1	11	E5	
9129	73141200	Endless Bands For Machinery, Of Stainless Steel	KG	10	0	0	1	11	E3	
9130	73141410	Wire Gauze (Wire Cloth, Wire Mesh)	KG	10	0	0	1	11	EIF	
9131	73141490	Other	KG	10	0	0	1	11	EIF	
9132	73141910	Wire Gauze (Wire Cloth, Wire Mesh)	KG	10	0	0	1	11	EIF	
9133	73141990	Other	KG	10	0	0	1	11	EIF	
9134	73142010	Wire Netting	KG	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
9135	73142090	Other	KG	10	0	0	1	11	EIF	
9136	73143100	Plated Or Coated With Zinc	KG	10	0	0	1	11	EIF	
9137	73143900	Other	KG	10	0	0	1	11	E3	
9138	73144110	Wire Netting	KG	10	0	0	1	11	E3	
9139	73144190	Other	KG	10	0	0	1	11	EIF	
9140	73144210	Wire Netting	KG	10	0	0	1	11	EIF	
9141	73144290	Other	KG	10	0	0	1	11	EIF	
9142	73144910	Wire Netting	KG	10	0	0	1	11	EIF	
9143	73144990	Other	KG	10	0	0	1	11	EIF	
9144	73145000	Expanded Metal	KG	10	0	0	1	11	E3	
9145	73151100	Roller Chain	KG	10	0	0	1	11	E5	
9146	73151210	Lifting And Hoisting Chain	KG	10	0	0	1	11	E5	
9147	73151220	Ship Chain	KG	10	0	0	1	11	E5	
9148	73151290	Other	KG	10	0	0	1	11	E5	
9149	73151900	Parts	KG	10	0	0	1	11	E5	
9150	73152000	Skid Chain	KG	10	0	0	1	11	E5	
9151	73158100	Stud Link	KG	10	0	0	1	11	E5	
9152	73158200	Other, Welded Link	KG	10	0	0	1	11	E5	
9153	73158900	Other	KG	10	0	0	1	11	E5	
9154	73159000	Other Parts	KG	10	0	0	1	11	E5	
9155	73160010	Anchors And Grapnels	KG	10	0	0	1	11	E3	
9156	73160090	Parts	KG	10	0	0	1	11	E3	
9157	73170011	For Animal Shoes	KG	10	0	0	1	11	E5	
9158	73170012	For Fixing Heel Strips And Toe Plates	KG	10	0	0	1	11	E5	
9159	73170013	Wire Nails	KG	10	0	0	1	11	E5	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
9160	73170019	Other Nails	KG	10	0	0	1	11	E5	
9161	73170021	Dos'S Spikes	KG	10	0	0	1	11	E5	
9162	73170029	Other	KG	10	0	0	1	11	E5	
9163	73170030	Tacks	KG	10	0	0	1	11	E5	
9164	73170091	Staples, Studs, Drawing Pin And Other Office Stationery Excluding Pins	KG	10	0	0	1	11	E5	
9165	73170099	Other	KG	10	0	0	1	11	E5	
9166	73181110	Machine Screws	KG	15	0	0	1.5	16.5	E5	
9167	73181190	Other	KG	15	0	0	1.5	16.5	E5	
9168	73181200	Other Wood Screws	KG	15	0	0	1.5	16.5	E5	
9169	73181300	Screw Hooks And Screw Rings	KG	15	0	0	1.5	16.5	E5	
9170	73181400	Self-Tapping Screws	KG	15	0	0	1.5	16.5	E5	
9171	73181500	Other Screws And Bolts, Whether Or Not With Their Nuts Or Washers	KG	15	0	0	1.5	16.5	E10	
9172	73181600	Nuts	KG	15	0	0	1.5	16.5	E7	
9173	73181900	Other	KG	15	0	0	1.5	16.5	E10	
9174	73182100	Spring Washers And Other Lock Washers	KG	15	0	0	1.5	16.5	E5	
9175	73182200	Other Washers	KG	15	0	0	1.5	16.5	E10	
9176	73182300	Rivets	KG	15	0	0	1.5	16.5	EXC	
9177	73182400	Cotters And Cotter-Pins	KG	15	0	0	1.5	16.5	E10	
9178	73182910	Circlips	KG	15	0	0	1.5	16.5	E10	
9179	73182990	Other	KG	15	0	0	1.5	16.5	E10	
9180	73194010	Safety Pins	KG	10	0	0	1	11	E5	
9181	73194090	Other Pins	KG	10	0	0	1	11	E5	
9182	73199000	Other	KG	10	0	0	1	11	E5	

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9183	73201011	For Motor Vehicles	KG	10	0	0	1	11	EXC	
9184	73201012	For Railways And Tramways	KG	10	0	0	1	11	EXC	
9185	73201019	Other	KG	10	0	0	1	11	EXC	
9186	73201020	Leaves For Springs	KG	10	0	0	1	11	EXC	
9187	73202000	Helical Springs	KG	10	0	0	1	11	E3	
9188	73209010	Coil Spring For Railways, Tramways	KG	10	0	0	1	11	E10	
9189	73209020	Spring Pins	KG	10	0	0	1	11	E10	
9190	73209090	Other	KG	10	0	0	1	11	E10	
9191	73211110	Cookers And Kitchen Stoves	Pieces/ Items	10	0	0	1	11	E5	
9192	73211120	Other Stoves	Pieces/ Items	10	0	0	1	11	E5	
9193	73211190	Other	Pieces/ Items	10	0	0	1	11	E5	
9194	73211210	Cookers And Kitchen Stoves	Pieces/ Items	10	0	0	1	11	E5	
9195	73211220	Other Stoves	Pieces/ Items	10	0	0	1	11	E5	
9196	73211290	Other	Pieces/ Items	10	0	0	1	11	E5	
9197	73211910	Cookers And Kitchen Stoves	Pieces/ Items	10	0	0	1	11	E5	
9198	73211990	Other Stoves And Appliances	Pieces/ Items	10	0	0	1	11	E5	
9199	73218100	For Gas Fuel Or For Both Gas And Other Fuels	Pieces/ Items	10	0	0	1	11	E5	
9200	73218200	For Liquid Fuel	Pieces/ Items	10	0	0	1	11	E5	
9201	73218910	Clay Tandoor (Oven With Iron Or Steel	KG	10	0	0	1	11	E5	

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		Body And Earthen Grates)								
9202	73218990	Other	KG	10	0	0	1	11	E5	
9203	73219000	Parts	KG	10	0	0	1	11	EIF	
9204	73221100	Of Cast Iron	KG	10	0	0	1	11	E10	
9205	73221900	Other	KG	10	0	0	1	11	E3	
9206	73229010	Air Heaters And Hot Air Distributors	KG	10	0	0	1	11	E3	
9207	73229090	Parts Of An Heaters And Hot Air Distributors	KG	10	0	0	1	11	E3	
9208	73231000	Iron Or Steel Wool; Pot Scourers And Scouring Or Polishing Pads, Gloves And The Like:	Pieces/ Items	20	0	0	2	22	E7	
9209	73239110	Pans	Pieces/ Items	20	0	0	2	22	E7	
9210	73239190	Other	Pieces/ Items	20	0	0	2	22	E7	
9211	73239200	Of Cast Iron, Enamelled:	Pieces/ Items	20	0	0	2	22	E7	
9212	73239310	Pressure Cookers	Pieces/ Items	20	0	0	2	22	E7	
9213	73239390	Other	Pieces/ Items	20	0	0	2	22	E7	
9214	73239410	Ghamellas	Pieces/ Items	20	0	0	2	22	E7	
9215	73239420	Utensils	Pieces/ Items	20	0	0	2	22	E7	
9216	73239490	Other	Pieces/ Items	20	0	0	2	22	E7	
9217	73239910	Utensils Of Galvanised Iron	Pieces/ Items	20	0	0	2	22	E7	
9218	73239920	Other Utensils	Pieces/	20	0	0	2	22	E7	

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			Items							
9219	73239990	Other	Pieces/ Items	20	0	0	2	22	E7	
9220	73241000	Sinks And Wash Basins, Of Stainless Steel	Pieces/ Items	10	0	0	1	11	E5	
9221	73242100	Of Cast Iron, Whether Or Not Enamelled	Pieces/ Items	10	0	0	1	11	E5	
9222	73242900	Other	Pieces/ Items	10	0	0	1	11	E5	
9223	73249000	Other, Including Parts	Pieces/ Items	10	0	0	1	11	E5	
9224	73251000	Of Non-Malleable Cast Iron	KG	10	0	0	1	11	E5	
9225	73259100	Grinding Balls And Similar Articles For Mills	KG	10	0	0	1	11	E5	
9226	73259910	Of Iron	KG	10	0	0	1	11	E5	
9227	73259920	Of Alloy Steel	KG	10	0	0	1	11	E5	
9228	73259930	Of Stainless Steel	KG	10	0	0	1	11	E5	
9229	73259991	Rudders For Ships Or Boats	KG	10	0	0	1	11	E5	
9230	73259992	Drain Covers	KG	10	0	0	1	11	E5	
9231	73259993	Plates And Frames For Sewage Water Or Similar System	KG	10	0	0	1	11	E5	
9232	73259999	Other	KG	10	0	0	1	11	E7	
9233	73261100	Grinding Balls And Similar Articles For Mills	KG	10	0	0	1	11	E3	
9234	73261910	For Automobiles And Earth Moving Implements	KG	10	0	0	1	11	E3	
9235	73261990	Other	KG	10	0	0	1	11	E3	
9236	73262010	Tyre Bead Wire Rings Intended For Use In The Manufacture Of Tyres For	KG	10	0	0	1	11	E5	

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		Cycles And Cycle-Rickshaws								
9237	73262090	Other	KG	10	0	0	1	11	E5	
9238	73269010	Belt Lacing Of Steel	KG	10	0	0	1	11	R5 to 50%	
9239	73269020	Belt Fasteners For Machinery Belts	KG	10	0	0	1	11	E10	
9240	73269030	Drain Covers, Plates, And Frames For Sewages, Water Or Similar System	KG	10	0	0	1	11	E10	
9241	73269040	Enamelled Iron Ware (Excluding Utensil & Sign Board)	KG	10	0	0	1	11	E10	
9242	73269050	Grinding Media Balls And Cylpebs	KG	10	0	0	1	11	E10	
9243	73269060	Manufactures Of Stainless Steel (Excluding Utensils)	KG	10	0	0	1	11	E10	
9244	73269070	Articles Of Clad Metal	KG	10	0	0	1	11	R5 to 50%	
9245	73269080	Parts Of Ships, Floating Structure And Vessels (Excluding Hull, Propellers And Paddle-Wheels)	KG	10	0	0	1	11	E10	
9246	73269091	Shanks	KG	10	0	0	1	11	R5 to 50%	
9247	73269099	Other	KG	10	0	0	1	11	E10	
9248	74010010	Copper Mattes	KG	5	0	0	0.5	5.5	E5	
9249	74010090	Cement Copper (Precipitated Copper)	KG	5	0	0	0.5	5.5	R10 to 50%	
9250	74020010	Blister Copper	KG	0	0	0	0	0	EIF	
9251	74020090	Other	KG	5	0	0	0.5	5.5	R5 to 50%	
9252	74031100	Cathodes And Sections Of Cathodes	KG	5	0	0	0.5	5.5	EXC	
9253	74031200	Wire-Bars	KG	5	0	0	0.5	5.5	R5 to 50%	
9254	74031300	Billets	KG	5	0	0	0.5	5.5	R5 to 50%	
9255	74031900	Other	KG	5	0	0	0.5	5.5	R5 to 50%	
9256	74032100	Copper-Zinc Base Alloys (Brass)	KG	5	0	0	0.5	5.5	R5 to 50%	
9257	74032210	Phosphor Bronze	KG	5	0	0	0.5	5.5	R5 to 50%	

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9258	74032290	Other	KG	5	0	0	0.5	5.5	R5 to 50%	
9259	74032900	Other Copper Alloys (Other Than Master Alloys Of Heading 7405)	KG	5	0	0	0.5	5.5	R5 to 50%	
9260	74040011	Empty Or Discharged Cartridges Of All Bores And Sizes	KG	2.5	0	0	0.25	2.75	EXC	
9261	74040012	Copper Scrap, Namely The Following Copper Wire Scrap Covered By Isri Code Words Barley, Berry And Birch;	KG	0	0	0	0	0	EIF	
9262	74040019	Other	KG	0	0	0	0	0	EIF	
9263	74040021	Empty Or Discharged Cartridges Of All Bores And Sizes	KG	2.5	0	0	0.25	2.75	EXC	
9264	74040022	Brass Scrap, Namely The Following:	KG	0	0	0	0	0	EIF	
9265	74040023	Nickel silver scrap namely the following:mixed new nickel silver clippings covered by ISRI code word ‘Maize’; new nickel silver clippings covered by ISRI code word ‘Major’; new segregated nickel silver clippings covered by ISRI code word ‘Malar’; old nickel silver clippings covered by ISRI code word ‘Malic’; nickel silver castings covered by ISRI code word ‘Naggy’; nickel silver turnings covered by ISRI code word ‘Niece’	KG	2.5	0	0	0.25	2.75	EXC	
9266	74040024	Bronze Scrap, Including The Following: Maganese Bronze Solids Covered Isri Code Word 'Parch'; High Lead Bronze Solids And Borings Covered By Isri Code Word 'Elias'	KG	2.5	0	0	0.25	2.75	EXC	
9267	74040025	Copper Nickel Scrap, Including The Following: New Cupro Nickel Clips And Solids Covered By Isri Code Word 'Dandy'; Cupro Nickel Solids Covered By Isri Code Word'Daunt'; Soldered Cupro-Nickel Solids Covered By Isri	KG	2.5	0	0	0.25	2.75	EXC	

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		Code Word 'Delta'; Cupro Nickel Spinnings, Turnings, Borings Covered By Isri Code Word 'Decoy'								
9268	74040029	Other	KG	2.5	0	0	0.25	2.75	EXC	
9269	74050000	Master Alloys Of Copper	KG	5	0	0	0.5	5.5	E5	
9270	74061000	Powders Of Non-Lamellar Structure	KG	5	0	0	0.5	5.5	EIF	
9271	74062000	Powders Of Lamellar Structure; Flakes	KG	5	0	0	0.5	5.5	E5	
9272	74071010	Electrolytic Copper Rods Or Black Copper Rods	KG	5	0	0	0.5	5.5	EXC	
9273	74071020	Other Copper Rods	KG	5	0	0	0.5	5.5	EXC	
9274	74071030	Copper Bars (Excluding Hollow Bars)	KG	5	0	0	0.5	5.5	EXC	
9275	74071040	Hollow Bars Of Copper	KG	5	0	0	0.5	5.5	EXC	
9276	74071051	Hollow Profiles	KG	5	0	0	0.5	5.5	EXC	
9277	74071059	Other	KG	5	0	0	0.5	5.5	EXC	
9278	74071090	Other	KG	5	0	0	0.5	5.5	EXC	
9279	74072110	Bars	KG	5	0	0	0.5	5.5	EXC	
9280	74072120	Rods	KG	5	0	0	0.5	5.5	EXC	
9281	74072130	Hollow Bars	KG	5	0	0	0.5	5.5	R10 to 50%	
9282	74072190	Other	KG	5	0	0	0.5	5.5	EXC	
9283	74072910	Rods Of Bronze And Similar Alloys	KG	5	0	0	0.5	5.5	R10 to 50%	
9284	74072921	Hollow	KG	5	0	0	0.5	5.5	R10 to 50%	
9285	74072929	Other	KG	5	0	0	0.5	5.5	R10 to 50%	
9286	74072990	Other	KG	5	0	0	0.5	5.5	EXC	
9287	74081110	Copper Weld Wire	KG	5	0	0	0.5	5.5	E5	
9288	74081190	Other	KG	5	0	0	0.5	5.5	EXC	
9289	74081910	Copper Weld Wire	KG	5	0	0	0.5	5.5	E5	

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9290	74081920	Welding Wire	KG	5	0	0	0.5	5.5	E5	
9291	74081990	Other	KG	5	0	0	0.5	5.5	EXC	
9292	74082110	Of Which The Maximum Cross-Sectional Dimension Exceeds 6 Mm	KG	5	0	0	0.5	5.5	E5	
9293	74082190	Other	KG	5	0	0	0.5	5.5	EXC	
9294	74082210	Silver Plated Flattened Wire Of Copper (Lametta)	KG	5	0	0	0.5	5.5	E5	
9295	74082220	Of Which The Maximum Cross-Sectional Dimension Exceeds 6 Mm	KG	5	0	0	0.5	5.5	E5	
9296	74082290	Other	KG	5	0	0	0.5	5.5	EXC	
9297	74082910	Wire Of Bronze And Similar Alloys	KG	5	0	0	0.5	5.5	E5	
9298	74082990	Other	KG	5	0	0	0.5	5.5	E5	
9299	74091100	In Coils	KG	5	0	0	0.5	5.5	EXC	
9300	74091900	Other	KG	5	0	0	0.5	5.5	EXC	
9301	74092100	In Coils	KG	5	0	0	0.5	5.5	EXC	
9302	74092900	Other	KG	5	0	0	0.5	5.5	EXC	
9303	74093100	In Coils	KG	5	0	0	0.5	5.5	EXC	
9304	74093900	Other	KG	5	0	0	0.5	5.5	E5	
9305	74094000	Of Copper-Nickel Base Alloys (Cupro-Nickel) Or Copper-Nickel-Zinc Base Alloys (Nickel Silver)	KG	5	0	0	0.5	5.5	EXC	
9306	74099000	Of Other Copper Alloys	KG	5	0	0	0.5	5.5	EXC	
9307	74101100	Of Refined Copper	KG	5	0	0	0.5	5.5	EXC	
9308	74101200	Of Copper Alloys	KG	5	0	0	0.5	5.5	E5	
9309	74102100	Of Refined Copper	KG	5	0	0	0.5	5.5	EXC	
9310	74102200	Of Copper Alloys	KG	5	0	0	0.5	5.5	E5	
9311	74111000	Of Refined Copper	KG	7.5	0	0	0.75	8.25	EXC	

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9312	74112100	Of Copper-Zinc Base Alloys (Brass)	KG	7.5	0	0	0.75	8.25	EXC	
9313	74112200	Of Copper-Nickel Base Alloys (Cupro-Nickel) Or Copper-Nickel-Zinc Base Alloys (Nickel Silver)	KG	7.5	0	0	0.75	8.25	EXC	
9314	74112900	Other	KG	7.5	0	0	0.75	8.25	EXC	
9315	74121000	Of Refined Copper	KG	7.5	0	0	0.75	8.25	EXC	
9316	74122011	Tube-Well Strainer	KG	7.5	0	0	0.75	8.25	EIF	
9317	74122012	Hose Connectors	KG	7.5	0	0	0.75	8.25	EIF	
9318	74122019	Other	KG	7.5	0	0	0.75	8.25	EIF	
9319	74122090	Fittings Of Bronze And Similar Alloys Of Copper	KG	7.5	0	0	0.75	8.25	EIF	
9320	74130000	Stranded Wire, Cables, Plated Bands And The Like, Of Copper, Not Electrically Insulated	KG	10	0	0	1	11	EXC	
9321	74151000	Nails And Tacks, Drawing Pins, Staples And Similar Articles	KG	10	0	0	1	11	EIF	
9322	74152100	Washers (Including Spring Washers)	KG	10	0	0	1	11	EXC	
9323	74152900	Other	KG	10	0	0	1	11	EXC	
9324	74153310	Bolts And Nuts	KG	10	0	0	1	11	EXC	
9325	74153390	Other	KG	10	0	0	1	11	EXC	
9326	74153910	Rivets (Excluding Tubular Or Bifurcated)	KG	10	0	0	1	11	EXC	
9327	74153990	Other	KG	10	0	0	1	11	EXC	
9328	74181010	Pot Scourers And Scouring Or Polishing Pads, Gloves And The Like	KG	20	0	0	2	22	EXC	
9329	74181021	Of Brass	KG	20	0	0	2	22	EXC	
9330	74181022	Of Copper	KG	20	0	0	2	22	EXC	
9331	74181023	Of Other Copper Alloys	KG	20	0	0	2	22	EXC	

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9332	74181024	E.P.N.S. Ware	KG	20	0	0	2	22	EXC	
9333	74181031	Of E.P.N.S	KG	20	0	0	2	22	EXC	
9334	74181039	Other	KG	20	0	0	2	22	EXC	
9335	74181090	Parts	KG	20	0	0	2	22	EXC	
9336	74182010	Sanitary Ware	KG	10	0	0	1	11	EXC	
9337	74182020	Parts Of Sanitary Ware	KG	10	0	0	1	11	EXC	
9338	74192000	Cast, Moulded, Stamped Or Forged, But Not Further Worked	KG	10	0	0	1	11	E7	
9339	74198010	Reservoirs, Tanks, Vats And Similar Containers	KG	10	0	0	1	11	E7	
9340	74198020	Articles Of Copper Alloys Electro-Plated With Nickel-Silver	KG	10	0	0	1	11	E7	
9341	74198030	Articles Of Brass	KG	10	0	0	1	11	E7	
9342	74198040	Copper Worked Articles	KG	10	0	0	1	11	E7	
9343	74198050	Copper Chain	KG	10	0	0	1	11	EXC	
9344	74198090	Other Articles Of Copper	KG	10	0	0	1	11	E7	
9345	75011000	Nickel Mattes	KG	0	0	0	0	0	EIF	
9346	75012000	Nickel Oxide Sinters And Other Intermediate Products Of Nickel Metallurgy	KG	0	0	0	0	0	EIF	
9347	75021000	Nickel, Not Alloyed	KG	0	0	0	0	0	EIF	
9348	75022010	Cupro-Nickel Containing More Than 40 Per Cent By Weight Of Nickel	KG	0	0	0	0	0	EIF	
9349	75022020	Monel Metal Including ‘K’ Monel	KG	0	0	0	0	0	EIF	
9350	75022030	Nickel Alloys Containing More Than 40 Per Cent By Weight Of Nickel	KG	0	0	0	0	0	EIF	
9351	75022040	Nickel Alloys Containing More Than 10 % But Not More Than 40% By Weight	KG	0	0	0	0	0	EIF	

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		Of Nickel								
9352	75022090	Other	KG	0	0	0	0	0	EIF	
9353	75030010	Nickel Scrap, Namely The Following: New Nickel Scrap Covered By Isri Code Word Aroma; Old Nickel Scrap Covered By Isri Code Word Burly; New Cupro Nickel Clips And Solids Covered By Isri Code Word Dandy; Cupro Nickel Solids Covered By Isri Code Word Daunt' Soldered Cupro-Nickel Solids Covered By Isri Code Word Delta" Cupro Nickel Spinnings, Turnings, Borings Covered By Isri Code Word Decoy' Miscellaneous Nickel Copper And Nickel Copper Iron Covered By Isri Code Word Depth" New Rmonel Clippings Solids Covered By Isri Code Word Hitch New Mixed Monel Solids Covered By Isri Code Word Hitch New Mixed Monel Solids And Clippings Covered By Isri Code Word House Old Monel Sheet And Solids Covered Byu Isri Code Word Ideal K-Monel Solids Covered By Isri Code Word Indian Soldered Monel Sheet And Solids Covered By Isri Code Word Junto Monel Castings Covered By Isri Code Lemon Monel Turnings Covered By Isri Code Word Lemur' Nickel Scrap Obtained By Breaking Up Of Ships, Boats And Other Floating Structures,Nickel-Iron Batteries To Sold Free.	KG	0	0	0	0	0	EIF	
9354	75030090	Other	KG	0	0	0	0	0	EIF	
9355	75040000	Nickel Powders And Flakes	KG	0	0	0	0	0	EIF	
9356	75051110	Hollow Bars	KG	0	0	0	0	0	EIF	
9357	75051120	Other Bar Rods And Profiles	KG	0	0	0	0	0	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
9358	75051210	Hollow Bars	KG	0	0	0	0	0	EIF	
9359	75051220	Other Bar, Rods And Profiles	KG	0	0	0	0	0	EIF	
9360	75052100	Of Nickel, Not Alloyed	KG	0	0	0	0	0	EIF	
9361	75052200	Of Nickel Alloys	KG	0	0	0	0	0	EIF	
9362	75061000	Of Nickel, Not Alloyed	KG	0	0	0	0	0	EIF	
9363	75062000	Of Nickel Alloys	KG	0	0	0	0	0	EIF	
9364	75071100	Of Nickel, Not Alloyed	KG	0	0	0	0	0	EIF	
9365	75071200	Of Nickel Alloys	KG	0	0	0	0	0	EIF	
9366	75072000	Tube Or Pipe Fittings	KG	0	0	0	0	0	EIF	
9367	75081000	Cloth, Grill And Netting, Of Nickel Wire	KG	0	0	0	0	0	EIF	
9368	75089010	Electroplating Anodes Of Nickel	KG	0	0	0	0	0	EIF	
9369	75089020	Blanks Ordinarily Used For Manufacturing Tubes & Pipes Of Nickel	KG	0	0	0	0	0	EIF	
9370	75089030	Nickel Screen	KG	0	0	0	0	0	EIF	
9371	75089090	Other Articles Of Nickel And Nickel Alloy	KG	0	0	0	0	0	EIF	
9372	76011010	Ingots	KG	7.5	0	0	0.75	8.25	EXC	
9373	76011020	Billets	KG	7.5	0	0	0.75	8.25	EXC	
9374	76011030	Wire-Bars	KG	7.5	0	0	0.75	8.25	EXC	
9375	76011040	Wire-Rods	KG	7.5	0	0	0.75	8.25	EXC	
9376	76011090	Other	KG	7.5	0	0	0.75	8.25	EXC	
9377	76012010	Ingots	KG	7.5	0	0	0.75	8.25	EXC	
9378	76012020	Billets	KG	7.5	0	0	0.75	8.25	EXC	
9379	76012030	Wire-Bars	KG	7.5	0	0	0.75	8.25	EXC	
9380	76012040	Wire-Rods	KG	7.5	0	0	0.75	8.25	EXC	

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9381	76012090	Other	KG	7.5	0	0	0.75	8.25	EXC	
9382	76020010	Aluminium Scrap, Namely The Following:	KG	2.5	0	0	0.25	2.75	E7	
9383	76020090	Other Waste And Scrap	KG	2.5	0	0	0.25	2.75	E7	
9384	76031010	Aluminium Powder For Thermit Process	KG	7.5	0	0	0.75	8.25	R10 to 50%	
9385	76031090	Other	KG	7.5	0	0	0.75	8.25	R5 to 50%	
9386	76032000	Powders Of Lamellar Structure; Flakes	KG	7.5	0	0	0.75	8.25	R5 to 50%	
9387	76041010	Wire Rods	KG	7.5	0	0	0.75	8.25	R5 to 50%	
9388	76041020	Bars And Rods,Other Than Wire Rods	KG	7.5	0	0	0.75	8.25	R5 to 50%	
9389	76041031	Hollow	KG	7.5	0	0	0.75	8.25	R5 to 50%	
9390	76041039	Other	KG	7.5	0	0	0.75	8.25	R5 to 50%	
9391	76042100	Hollow Profiles	KG	7.5	0	0	0.75	8.25	R5 to 50%	
9392	76042910	Hard Drawn Bare Aluminium Conductors Steel Re-Inforced (A.C.S.R.)	KG	7.5	0	0	0.75	8.25	R5 to 50%	
9393	76042920	Wire Rods	KG	7.5	0	0	0.75	8.25	R5 to 50%	
9394	76042930	Bars And Rods,Other Than Wire Rods	KG	7.5	0	0	0.75	8.25	R5 to 50%	
9395	76042990	Other	KG	7.5	0	0	0.75	8.25	R5 to 50%	
9396	76051100	Of Which The Maximum Cross-Sectional Dimension Exceeds 7 Mm	KG	7.5	0	0	0.75	8.25	R10 to 50%	
9397	76051910	Of Which The Maximum Cross-Sectional Dimension Exceeds 6 Mm But Does Not Exceed 7 Mm	KG	7.5	0	0	0.75	8.25	R5 to 50%	
9398	76051991	Hard Drawn Bare-Solid	KG	7.5	0	0	0.75	8.25	R5 to 50%	
9399	76051999	Other	KG	7.5	0	0	0.75	8.25	R5 to 50%	

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9400	76052100	Of Which The Maximum Cross-Sectional Dimension Exceeds 7 Mm	KG	7.5	0	0	0.75	8.25	R5 to 50%	
9401	76052910	Of Which The Maximum Cross-Sectional Dimension Exceeds 6 Mm But Does Not Exceed 7 Mm	KG	7.5	0	0	0.75	8.25	R5 to 50%	
9402	76052990	Other	KG	7.5	0	0	0.75	8.25	R5 to 50%	
9403	76061110	Electrolytic Plates Or Sheets	KG	7.5	0	0	0.75	8.25	R5 to 50%	
9404	76061190	Other	KG	7.5	0	0	0.75	8.25	R10 to 50%	
9405	76061200	Of Aluminium Alloys	KG	7.5	0	0	0.75	8.25	R10 to 50%	
9406	76069110	Circles	KG	7.5	0	0	0.75	8.25	R5 to 50%	
9407	76069120	Electrolytic Plates Or Sheets	KG	7.5	0	0	0.75	8.25	R5 to 50%	
9408	76069190	Other	KG	7.5	0	0	0.75	8.25	R10 to 50%	
9409	76069210	Circles	KG	7.5	0	0	0.75	8.25	R5 to 50%	
9410	76069290	Other	KG	7.5	0	0	0.75	8.25	R10 to 50%	
9411	76071110	Ordinarily Used For Tea Chest Lining	KG	7.5	0	0	0.75	8.25	R10 to 50%	
9412	76071190	Other	KG	7.5	0	0	0.75	8.25	R10 to 50%	
9413	76071910	Ordinarily Used For Tea Chest Lining	KG	7.5	0	0	0.75	8.25	R5 to 50%	
9414	76071991	Plain	KG	7.5	0	0	0.75	8.25	R10 to 50%	
9415	76071992	Embossed	KG	7.5	0	0	0.75	8.25	R5 to 50%	
9416	76071993	Perforated Or Cut-To-Shape	KG	7.5	0	0	0.75	8.25	R5 to 50%	
9417	76071994	Coated	KG	7.5	0	0	0.75	8.25	R10 to 50%	
9418	76071995	Printed	KG	7.5	0	0	0.75	8.25	R5 to 50%	
9419	76071999	Other	KG	7.5	0	0	0.75	8.25	R10 to 50%	
9420	76072010	Ordinarily Used For Tea Chest Lining	KG	7.5	0	0	0.75	8.25	R5 to 50%	
9421	76072090	Other	KG	7.5	0	0	0.75	8.25	R10 to 50%	
9422	76081000	Of Aluminium, Not Alloyed	KG	10	0	0	1	11	R5 to 50%	

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9423	76082000	Of Aluminium Alloys	KG	10	0	0	1	11	R10 to 50%	
9424	76090000	Aluminium Tube Or Pipe Fittings (For Example, Couplings, Elbows, Sleeves)	KG	10	0	0	1	11	R5 to 50%	
9425	76101000	Doors, Windows And Their Frames And Thresholds For Doors	KG	10	0	0	1	11	R10 to 50%	
9426	76109010	Structures	KG	10	0	0	1	11	R5 to 50%	
9427	76109021	Portable bridge	KG	10	0	0	1	11	R5 to 50%	
9428	76109029	Other	KG	10	0	0	1	11	R5 to 50%	
9429	76109030	Aluminium Plates, Rods, Profiles, Tubes And The Like Prepared For Use In Structure	KG	10	0	0	1	11	R5 to 50%	
9430	76109090	Other	KG	10	0	0	1	11	R10 to 50%	
9431	76110000	Aluminium Reservoirs, Tanks, Vats And Similar Containers, For Any Material (Other Than Compressed Or Liquefied Gas), Of A Capacity Exceeding 300L, Whether Or Not Lined Or Heat-Insulated, But Not Fitted With Mechanical Or Thermal Equipment	KG	10	0	0	1	11	R10 to 50%	
9432	76121010	Plain	KG	10	0	0	1	11	R5 to 50%	
9433	76121020	Lacquered	KG	10	0	0	1	11	R5 to 50%	
9434	76121030	Printed	KG	10	0	0	1	11	R5 to 50%	
9435	76121090	Other	KG	10	0	0	1	11	R5 to 50%	
9436	76129010	Plain	KG	10	0	0	1	11	R5 to 50%	
9437	76129020	Lacquered	KG	10	0	0	1	11	R5 to 50%	
9438	76129030	Printed	KG	10	0	0	1	11	R5 to 50%	
9439	76129090	Other	KG	10	0	0	1	11	R5 to 50%	
9440	76130011	Plain	KG	10	0	0	1	11	R5 to 50%	

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9441	76130012	Lacquered	KG	10	0	0	1	11	R10 to 50%	
9442	76130013	Printed	KG	10	0	0	1	11	R5 to 50%	
9443	76130019	Other	KG	10	0	0	1	11	R5 to 50%	
9444	76130021	Plain	KG	10	0	0	1	11	R10 to 50%	
9445	76130022	Lacquered	KG	10	0	0	1	11	R5 to 50%	
9446	76130023	Printed	KG	10	0	0	1	11	R5 to 50%	
9447	76130029	Other	KG	10	0	0	1	11	R5 to 50%	
9448	76130091	Plain	KG	10	0	0	1	11	R5 to 50%	
9449	76130092	Lacquered	KG	10	0	0	1	11	R10 to 50%	
9450	76130093	Printed	KG	10	0	0	1	11	R5 to 50%	
9451	76130099	Other	KG	10	0	0	1	11	R5 to 50%	
9452	76141000	With Steel Core	KG	10	0	0	1	11	R5 to 50%	
9453	76149000	Other	KG	10	0	0	1	11	R5 to 50%	
9454	76151011	Pressure Cookers,	KG	20	0	0	2	22	R5 to 50%	
9455	76151012	Solar Collectors	KG	20	0	0	2	22	R5 to 50%	
9456	76151021	Non - Stick	KG	20	0	0	2	22	R5 to 50%	
9457	76151029	Other	KG	20	0	0	2	22	R5 to 50%	
9458	76151030	Other Table, Kitchen Or Household Articles	KG	20	0	0	2	22	R5 to 50%	
9459	76151040	Pot Scourers And Scouring Or Polishing Pads, Gloves And The Like	KG	20	0	0	2	22	R5 to 50%	
9460	76151090	Part	KG	20	0	0	2	22	R5 to 50%	
9461	76152010	Sanitay Ware Of Aluminium And Aluminium Alloys For Indoor Use	KG	10	0	0	1	11	R5 to 50%	
9462	76152020	Parts	KG	10	0	0	1	11	R5 to 50%	
9463	76152090	Other	KG	10	0	0	1	11	R5 to 50%	

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9464	76161000	Nails, Tacks, Staples (Other Than Those Of Heading 8305), Screws, Bolts, Nuts, Screw Hooks, Rivets, Cotters, Cotter-Pins, Washers And Similar Articles	KG	10	0	0	1	11	R5 to 50%	
9465	76169100	Cloth, Grill, Netting And Fencing, Of Aluminium Wire	KG	10	0	0	1	11	R5 to 50%	
9466	76169910	Expanded Metal Of Aluminium And Aluminium Alloys	KG	10	0	0	1	11	R5 to 50%	
9467	76169920	Chains	KG	10	0	0	1	11	R5 to 50%	
9468	76169930	Bobbins	KG	10	0	0	1	11	R5 to 50%	
9469	76169990	Other	KG	10	0	0	1	11	R10 to 50%	
9470	78011000	Refined Lead	KG	5	0	0	0.5	5.5	R5 to 50%	
9471	78019100	Containing By Weight Antimony As The Principal Other Element	KG	5	0	0	0.5	5.5	R5 to 50%	
9472	78019910	Pig Lead	KG	5	0	0	0.5	5.5	EXC	
9473	78019920	Unrefined Lead	KG	5	0	0	0.5	5.5	R5 to 50%	
9474	78019930	Unrefined Lead Alloys	KG	5	0	0	0.5	5.5	R5 to 50%	
9475	78019990	Other	KG	5	0	0	0.5	5.5	R10 to 50%	
9476	78020010	Lead Scrap, Namely The Following; Scrap Lead-Soft Covered By Isri Code Word 'Racks; Mixed Hard / Soft Scrap Lead Covered By Isri Code Word Radio; Lead Covered Copper Cable Covered By Isri Code Word Relay; Wheel Weights Covered By Isri Code Word 'Roses' Mixed Mommon Babbit Covered By Isri Code Word 'Roses'	KG	0	0	0	0.5	0.5	EIF	
9477	78020090	Other	KG	0	0	0	0.5	0.5	E5	
9478	78041110	Sheets And Strip	KG	5	0	0	0.5	5.5	EIF	
9479	78041120	Foil	KG	5	0	0	0.5	5.5	EIF	

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9480	78041910	Plates	KG	5	0	0	0.5	5.5	EIF	
9481	78041990	Other	KG	5	0	0	0.5	5.5	EIF	
9482	78042000	Powders And Flakes	KG	5	0	0	0.5	5.5	E7	
9483	78060010	Sanitary Fixtures	KG	10	0	0	1	11	E5	
9484	78060020	Indian Lead Seals	KG	10	0	0	1	11	E5	
9485	78060030	Blanks	KG	10	0	0	1	11	E5	
9486	78060090	Other	KG	10	0	0	1	11	E5	
9487	79011100	Containing By Weight 99.99% Or More Of Zinc	KG	5	0	0	0.5	5.5	R5 to 50%	
9488	79011200	Containing By Weight Less Than 99.99% Of Zinc	KG	5	0	0	0.5	5.5	R5 to 50%	
9489	79012010	Mozak Or Alloys Of Zinc And Aluminium Containing Not Less Than 94% By Weight Of Zinc	KG	7.5	0	0	0.75	8.25	R5 to 50%	
9490	79012090	Other	KG	7.5	0	0	0.75	8.25	R5 to 50%	
9491	79020010	Zinc Scrap, Namely The Following:	KG	5	0	0	0.5	5.5	EIF	
9492	79020090	Other	KG	5	0	0	0.5	5.5	E5	
9493	79031000	Zinc Dust	KG	5	0	0	0.5	5.5	EIF	
9494	79039000	Other	KG	5	0	0	0.5	5.5	EIF	
9495	79040011	Hollow Bars	KG	5	0	0	0.5	5.5	EIF	
9496	79040012	Rods, Including Wire Rods	KG	5	0	0	0.5	5.5	EIF	
9497	79040019	Other	KG	5	0	0	0.5	5.5	EIF	
9498	79040021	Hollow	KG	5	0	0	0.5	5.5	EIF	
9499	79040022	Angles, Shapes And Sections	KG	5	0	0	0.5	5.5	EIF	
9500	79040029	Other	KG	5	0	0	0.5	5.5	EIF	
9501	79040030	Wire	KG	5	0	0	0.5	5.5	EIF	

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9502	79050010	Calots	KG	5	0	0	0.5	5.5	EIF	
9503	79050020	Plates	KG	5	0	0	0.5	5.5	EIF	
9504	79050030	Sheets, Strip And Circles	KG	5	0	0	0.5	5.5	EIF	
9505	79050040	Foil	KG	5	0	0	0.5	5.5	EIF	
9506	79070010	Sanitary Fixtures	KG	10	0	0	1	11	EIF	
9507	79070090	Other	KG	10	0	0	1	11	EIF	
9508	80011010	Block Tin	KG	0	0	0	0	0	EIF	
9509	80011090	Ingots, Pigs, Slabs And Other Primary Forms Of Tin	KG	0	0	0	0	0	EIF	
9510	80012000	Tin Alloys	KG	0	0	0	0	0	EIF	
9511	80020010	Tin Scrap, Namely The Following:	KG	0	0	0	0	0	EIF	
9512	80020090	Other	KG	0	0	0	0	0	EIF	
9513	80030010	Hollow Bars	KG	5	0	0	0.5	5.5	EIF	
9514	80030020	Bars,Other Than Hollow Bars And Rods	KG	5	0	0	0.5	5.5	EIF	
9515	80030030	Profiles	KG	5	0	0	0.5	5.5	EIF	
9516	80030040	Wires	KG	5	0	0	0.5	5.5	EIF	
9517	80070010	Blanks	KG	10	0	0	1	11	E5	
9518	80070090	Other	KG	10	0	0	1	11	E5	
9519	81011000	Powders	KG	5	0	0	0.5	5.5	E5	
9520	81019400	Unwrought Tungsten, Including Bars And Rods Obtained Simply By Sintering	KG	0	0	0	0	0	EIF	
9521	81019600	Wire	KG	5	0	0	0.5	5.5	EIF	
9522	81019700	Waste And Scrap	KG	0	0	0	0	0	EIF	
9523	81019910	Tungsten Filament	KG	10	0	0	1	11	EIF	

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9524	81019990	Other	KG	10	0	0	1	11	EIF	
9525	81021000	Powders	KG	5	0	0	0.5	5.5	E5	
9526	81029400	Unwrought Molybdenum, Including Bars And Rods Obtained Simply By Sintering;	KG	0	0	0	0	0	EIF	
9527	81029510	Hollow Bars	KG	5	0	0	0.5	5.5	E5	
9528	81029590	Other	KG	5	0	0	0.5	5.5	E5	
9529	81029600	Wire	KG	5	0	0	0.5	5.5	E5	
9530	81029700	Waste And Scrap	KG	0	0	0	0	0	EIF	
9531	81029900	Other	KG	10	0	0	1	11	E5	
9532	81032010	Hollow Bars	KG	0	0	0	0	0	EIF	
9533	81032090	Other	KG	0	0	0	0	0	EIF	
9534	81033000	Waste And Scrap	KG	0	0	0	0	0	EIF	
9535	81039100	Crucibles	KG	10	0	0	1	11	E5	
9536	81039900	Other	KG	10	0	0	1	11	E5	
9537	81041100	Containing At Least 99.8% By Weight Of Magnesium	KG	5	0	0	0.5	5.5	E7	
9538	81041900	Other	KG	5	0	0	0.5	5.5	EIF	
9539	81042010	Magnesium Scrap, Namely The Following : Magnesium Clips Covered By Isri Code Word 'Wafer'; Magnesium Scrap Covered By Isri Code Word 'Walnut'; Magnesium Engraver Plates Covered By Isri Code Word 'Wine'; Magnesium Dock Boards Covered By Isri Code Word 'Wood'; Magnesium Turninigs Covered By Isri Code Word 'World'	KG	5	0	0	0.5	5.5	E5	
9540	81042090	Other	KG	5	0	0	0.5	5.5	E5	
9541	81043010	Raspings, Turnings And Granules	KG	5	0	0	0.5	5.5	E5	

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		Graded According To Size								
9542	81043020	Powders	KG	5	0	0	0.5	5.5	E5	
9543	81049010	Other Magnesium And Magnesium Base Alloys, Wrought	KG	5	0	0	0.5	5.5	R5 to 50%	
9544	81049020	Flakes	KG	5	0	0	0.5	5.5	R5 to 50%	
9545	81049030	Wire	KG	5	0	0	0.5	5.5	R5 to 50%	
9546	81049090	Other	KG	10	0	0	1	11	R5 to 50%	
9547	81052010	Cobalt Mattes And Other Intermediate Products Of Cobalt Metallurgy	KG	2.5	0	0	0.25	2.75	R5 to 50%	
9548	81052020	Cobalt Unwrought	KG	0	0	0	0	0	EIF	
9549	81052030	Powders	KG	0	0	0	0.5	0.5	R5 to 50%	
9550	81053000	Waste And Scrap	KG	0	0	0	0	0	EIF	
9551	81059000	Other	KG	10	0	0	1	11	R5 to 50%	
9552	81061010	Bismuth, Unwrought	KG	0	0	0	0	0	EIF	
9553	81061020	Article Of Bismuth	KG	5	0	0	0.5	5.5	R5 to 50%	
9554	81061090	Other	KG	10	0	0	1	11	R5 to 50%	
9555	81069010	Waste And Scrap Of Bismuth And Bismuth Alloys	KG	0	0	0	0	0	EIF	
9556	81069090	Other	KG	10	0	0	1	11	R5 to 50%	
9557	81082000	Unwrought Titanium; Powders	KG	5	0	0	0.5	5.5	R5 to 50%	
9558	81083000	Waste And Scrap;	KG	5	0	0	0.5	5.5	R5 to 50%	
9559	81089010	Titanium, Wrought	KG	5	0	0	0.5	5.5	R5 to 50%	
9560	81089090	Other	KG	10	0	0	1	11	R5 to 50%	
9561	81092100	Containing Less Than 1 Part Hafnium To 500 Parts Zirconium By Weight	KG	0	0	0	0	0	EIF	
9562	81092900	Other	KG	10	0	0	1	11	R5 to 50%	
9563	81093100	Containing Less Than 1 Part Hafnium	KG	0	0	0	0	0	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		To 500 Parts Zirconium By Weight								
9564	81093900	Other	KG	0	0	0	0	0	EIF	
9565	81099100	Containing Less Than 1 Part Hafnium To 500 Parts Zirconium By Weight	KG	10	0	0	1	11	R5 to 50%	
9566	81099900	Other	KG	10	0	0	1	11	R5 to 50%	
9567	81101000	Unwrought Antimony; Powders	KG	0	0	0	0	0	EIF	
9568	81102000	Waste And Scrap	KG	0	0	0	0	0	EIF	
9569	81109000	Other	KG	10	0	0	1	11	R5 to 50%	
9570	81110010	Unwrought Manganese And Manganese Base Alloys	KG	5	0	0	0.5	5.5	R5 to 50%	
9571	81110020	Waste And Scrap Of Manganese Base Alloys	KG	5	0	0	0.5	5.5	R5 to 50%	
9572	81110030	Wrought Manganese	KG	5	0	0	0.5	5.5	R5 to 50%	
9573	81110090	Other	KG	10	0	0	1	11	R5 to 50%	
9574	81121200	Unwrought; Powders	KG	0	0	0	0	0	EIF	
9575	81121300	Waste And Scrap	KG	0	0	0	0	0	EIF	
9576	81121900	Other	KG	10	0	0	1	11	R5 to 50%	
9577	81122100	Unwrought; Powders	KG	5	0	0	0.5	5.5	R5 to 50%	
9578	81122200	Waste And Scrap	KG	5	0	0	0.5	5.5	R5 to 50%	
9579	81122900	Other	KG	10	0	0	1	11	R5 to 50%	
9580	81123110	Unwrought	KG	0	0	0	0	0	EIF	
9581	81123120	Waste And Scrap	KG	0	0	0	0	0	EIF	
9582	81123130	Powders	KG	0	0	0	0	0	EIF	
9583	81123900	Other	KG	10	0	0	1	11	E5	
9584	81124110	Unwrought	KG	0	0	0	0	0	EIF	
9585	81124120	Waste And Scrap	KG	0	0	0	0	0	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
9586	81124130	Powders	KG	10	0	0	1	11	EIF	
9587	81124900	Other	KG	10	0	0	1	11	EXC	
9588	81125100	Unwrought ; Powders	KG	5	0	0	0.5	5.5	EIF	
9589	81125200	Waste And Scrap	KG	5	0	0	0.5	5.5	EIF	
9590	81125900	Other	KG	10	0	0	1	11	R5 to 50%	
9591	81126100	Waste and scrap	KG	0	0	0	0	0	EIF	
9592	81126910	Cadmium, unwrought; Powders	KG	0	0	0	0	0	EIF	
9593	81126920	Cadmium, wrought	KG	0	0	0	0	0	EIF	
9594	81126990	Other	KG	10	0	0	1	11	R5 to 50%	
9595	81129200	Unwrought; Waste And Scrap; Powders	KG	0	0	0	0	0	EIF	
9596	81129900	Other	KG	10	0	0	1	11	R5 to 50%	
9597	81130010	Cermets, Unwrought	KG	10	0	0	1	11	R5 to 50%	
9598	81130020	Waste And Scrap Of Cermets	KG	10	0	0	1	11	R5 to 50%	
9599	81130030	Articles Of Cermets	KG	10	0	0	1	11	R5 to 50%	
9600	81130090	Other	KG	10	0	0	1	11	R5 to 50%	
9601	82011000	Spades And Shovels	KG	10	0	0	1	11	EIF	
9602	82013000	Mattocks, Picks, Hoes And Rakes	KG	10	0	0	1	11	EIF	
9603	82014000	Axes, Bill Hooks And Similar Hewing Tools	KG	10	0	0	1	11	E3	
9604	82015000	Secateurs And Similar One-Handed Pruners And Shears (Including Poultry Shears)	KG	10	0	0	1	11	E3	
9605	82016000	Hedge Shears, Two-Handed Pruning Shears And Similar Two-Handed Shears	KG	10	0	0	1	11	E3	
9606	82019000	Other Hand Tools Of A Kind Used In Agriculture, Horticulture Of Forestry	KG	10	0	0	1	11	E3	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
9607	82021010	Metal Working Hand Saws	KG	10	0	0	1	11	E3	
9608	82021020	Wood Working And Similar Hand Saws	KG	10	0	0	1	11	EIF	
9609	82021090	Other	KG	10	0	0	1	11	E3	
9610	82022000	Band Saw Blades	KG	10	0	0	1	11	E3	
9611	82023100	With Working Part Of Steel	KG	10	0	0	1	11	E3	
9612	82023900	Other, Including Parts	KG	10	0	0	1	11	E3	
9613	82024000	Chain Saw Blades	KG	10	0	0	1	11	E3	
9614	82029110	Machine Operated	KG	10	0	0	1	11	E3	
9615	82029120	Hand Operated	KG	10	0	0	1	11	E3	
9616	82029910	Hacksaw Frames	KG	10	0	0	1	11	E3	
9617	82029990	Other	KG	10	0	0	1	11	E3	
9618	82031000	Files, Rasps And Similar Tools	KG	10	0	0	1	11	E3	
9619	82032000	Pliers (Including Cutting Pliers), Pincers, Tweezers And Similar Tools	KG	10	0	0	1	11	E3	
9620	82033000	Metal Cutting Shears And Similar Tools	KG	10	0	0	1	11	E3	
9621	82034010	Perforating Punches And Pipe Cutters	KG	10	0	0	1	11	E3	
9622	82034090	Other	KG	10	0	0	1	11	E3	
9623	82041110	Spanners	KG	10	0	0	1	11	E3	
9624	82041120	Wrenches	KG	10	0	0	1	11	E3	
9625	82041210	Spanners	KG	10	0	0	1	11	E3	
9626	82041220	Wrenches	KG	10	0	0	1	11	E3	
9627	82042000	Interchangeable Spanner Sockets, With Or Without Handles	KG	10	0	0	1	11	E3	
9628	82051000	Drilling, Threading Or Tapping Tools	Pieces/ Items	10	0	0	1	11	E3	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
9629	82052000	Hammers And Sledge Hammers	Pieces/ Items	10	0	0	1	11	E3	
9630	82053000	Planes, Chisels, Gouges And Similar Cutting Tools For Working Wood:	Pieces/ Items	10	0	0	1	11	E3	
9631	82054000	Screwdrivers	Pieces/ Items	10	0	0	1	11	E3	
9632	82055110	Can Or Cork Opener	Pieces/ Items	10	0	0	1	11	E3	
9633	82055190	Other	Pieces/ Items	10	0	0	1	11	E3	
9634	82055910	Grease Guns (Excluding Compressed Air Type)	Pieces/ Items	10	0	0	1	11	E3	
9635	82055920	Metal Working Hand Tools	Pieces/ Items	10	0	0	1	11	E3	
9636	82055930	Hand Tools For Specified Uses, Such As, Watch Making Tools, Goldsmith Tools	Pieces/ Items	10	0	0	1	11	E3	
9637	82055940	Forks Other Than Those Of Headings 8201 And 8215	Pieces/ Items	10	0	0	1	11	E3	
9638	82055990	Other	Pieces/ Items	10	0	0	1	11	EIF	
9639	82056000	Blow Lamps	Pieces/ Items	10	0	0	1	11	EIF	
9640	82057000	Vices, Clamps And The Like	Pieces/ Items	10	0	0	1	11	E3	
9641	82059010	Anvils And Portable Forges	Pieces/ Items	10	0	0	1	11	E3	
9642	82059020	Grinding Wheels With Frame, Hand Or Pedal-Operated	Pieces/ Items	10	0	0	1	11	E3	
9643	82059030	Sets Of Articles Of Two Or More Of The Foregoing Sub-Headings	Pieces/ Items	10	0	0	1	11	E3	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
9644	82059090	Other	Pieces/ Items	10	0	0	1	11	E5	
9645	82060010	Garage Tools In Sets	KG	10	0	0	1	11	E3	
9646	82060090	Other	KG	10	0	0	1	11	E3	
9647	82071300	With Working Part Of Cermets	KG	10	0	0	1	11	E3	
9648	82071900	Other, Including Parts	KG	10	0	0	1	11	EIF	
9649	82072000	Dies For Drawing Or Extruding Metal	KG	10	0	0	1	11	E3	
9650	82073000	Tools For Pressing, Stamping Or Punching	KG	10	0	0	1	11	EIF	
9651	82074010	Chasers	KG	10	0	0	1	11	E3	
9652	82074090	Other	KG	10	0	0	1	11	E3	
9653	82075000	Tools For Drilling, Other Than For Rock Drilling	KG	10	0	0	1	11	R10 to 50%	
9654	82076010	Reamers	KG	10	0	0	1	11	E3	
9655	82076090	Other	KG	10	0	0	1	11	E3	
9656	82077010	Cutters	KG	10	0	0	1	11	E3	
9657	82077090	Other	KG	10	0	0	1	11	E3	
9658	82078000	Tools For Turning	KG	10	0	0	1	11	E3	
9659	82079010	For Metal Working Hand Tools	KG	10	0	0	1	11	E3	
9660	82079020	For Wood Working Hand Tools	KG	10	0	0	1	11	EIF	
9661	82079030	Lathe Tools And Tool Belts	KG	10	0	0	1	11	E3	
9662	82079090	Other	KG	10	0	0	1	11	E3	
9663	82081000	For Metal Working	Pieces/ Items	10	0	0	1	11	E3	
9664	82082000	For Wood Working	Pieces/ Items	10	0	0	1	11	EIF	
9665	82083000	For Kitchen Appliances Or For	Pieces/	10	0	0	1	11	E3	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Machines Used By The Food Industry	Items							
9666	82084000	For Agricultural, Horticultural Or Forestry Machines	Pieces/ Items	10	0	0	1	11	E3	
9667	82089010	Knives And Cutting Blades For Paper Cutting Machines	Pieces/ Items	10	0	0	1	11	E3	
9668	82089020	Bell Skiving Knives	Pieces/ Items	10	0	0	1	11	E3	
9669	82089030	Band Knife For Splitting Machine	Pieces/ Items	10	0	0	1	11	E3	
9670	82089040	Cutting And Clicking Dies	Pieces/ Items	10	0	0	1	11	E3	
9671	82089090	Other	Pieces/ Items	10	0	0	1	11	E3	
9672	82090010	Tungsten Carbide Tips	KG	10	0	0	1	11	E3	
9673	82090090	Other	KG	10	0	0	1	11	E3	
9674	82100000	Hand-Operated Mechanical Appliances, Weighing 10 Kg. Or Less, Used In The Preparation, Conditioning Or Serving Of Food Or Drink	KG	10	0	0	1	11	E3	
9675	82111000	Sets Of Assorted Articles	KG	10	0	0	1	11	E3	
9676	82119100	Table Knives Having Fixed Blades	KG	10	0	0	1	11	E3	
9677	82119200	Other Knives Having Fixed Blades	KG	10	0	0	1	11	E3	
9678	82119310	Pocket Knives	KG	10	0	0	1	11	E3	
9679	82119390	Other	KG	10	0	0	1	11	E3	
9680	82119400	Blades	KG	10	0	0	1	11	E3	
9681	82119500	Handles Of Base Metal	KG	10	0	0	1	11	E3	
9682	82121010	Twin Type Shaving	KG	10	0	0	1	11	E3	
9683	82121090	Other	KG	10	0	0	1	11	E3	
9684	82122011	Disposable Catridge Blade	KG	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
9685	82122019	Other	KG	10	0	0	1	11	EIF	
9686	82122020	Safety Razor Blade Blanks, In Strips	KG	10	0	0	1	11	EIF	
9687	82129000	Other Parts	KG	10	0	0	1	11	E3	
9688	82130000	Scissors, Tailors' Shears And Similar Shears, And Blades Therefor	KG	10	0	0	1	11	EIF	
9689	82141010	Paper Knives, Letter Openers, Erasing Knives, Pencil Sharpeners	KG	10	0	0	1	11	E3	
9690	82141090	Blades	KG	10	0	0	1	11	E3	
9691	82142010	Nail Cutters	KG	10	0	0	1	11	E3	
9692	82142090	Other	KG	10	0	0	1	11	E3	
9693	82149010	Handles Of Cutlery Of Base Metal	KG	10	0	0	1	11	E3	
9694	82149090	Other	KG	10	0	0	1	11	E3	
9695	82151000	Sets Of Assorted Articles Containing At Least One Article Plated With Precious Metal	KG	10	0	0	1	11	E3	
9696	82152000	Other Sets Of Assorted Articles	KG	10	0	0	1	11	E3	
9697	82159100	Plated With Precious Metal	KG	10	0	0	1	11	E3	
9698	82159900	Other	KG	10	0	0	1	11	E3	
9699	83011000	Padlocks	Pieces/ Items	20	0	0	2	22	E7	
9700	83012000	Locks Of A Kind Used For Motor Vehicles	Pieces/ Items	15	0	0	1.5	16.5	E10	
9701	83013000	Locks Of A Kind Used For Furniture	Pieces/ Items	20	0	0	2	22	E7	
9702	83014010	Combination Locks	Pieces/ Items	20	0	0	2	22	E7	
9703	83014090	Other	Pieces/ Items	20	0	0	2	22	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
9704	83015000	Clasps And Frames With Clasps, Incorporating Locks	Pieces/ Items	20	0	0	2	22	E7	
9705	83016000	Parts	Pieces/ Items	20	0	0	2	22	E7	
9706	83017000	Keys Presented Separately	Pieces/ Items	20	0	0	2	22	E7	
9707	83021010	Of Steel	KG	15	0	0	1.5	16.5	R5 to 50%	
9708	83021020	Of Brass	KG	15	0	0	1.5	16.5	E3	
9709	83021090	Other	KG	15	0	0	1.5	16.5	R5 to 50%	
9710	83022000	Castors	KG	15	0	0	1.5	16.5	R5 to 50%	
9711	83023010	Curve Drive Stakes	KG	15	0	0	1.5	16.5	E10	
9712	83023090	Other	KG	15	0	0	1.5	16.5	E10	
9713	83024110	Fittings For Doors And Windows	KG	15	0	0	1.5	16.5	E5	
9714	83024120	Tower Bolts	KG	15	0	0	1.5	16.5	E5	
9715	83024190	Other	KG	15	0	0	1.5	16.5	E5	
9716	83024200	Other, Suitable For Furniture	KG	15	0	0	1.5	16.5	E5	
9717	83024900	Other	KG	15	0	0	1.5	16.5	E5	
9718	83025000	Hat-Racks, Hat-Pegs, Brackets And Similar Fixtures	KG	15	0	0	1.5	16.5	E5	
9719	83026000	Automatic Door Closers	KG	15	0	0	1.5	16.5	R5 to 50%	
9720	83030000	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	KG	10	0	0	1	11	E3	
9721	83040000	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	KG	20	0	0	2	22	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Heading 9403								
9722	83051000	Fittings For Loose-Leaf Binders Or Files	KG	20	0	0	2	22	E7	
9723	83052000	Staples In Strips	KG	20	0	0	2	22	E7	
9724	83059010	Pins(Other Than Those Of Heading 7317)	KG	20	0	0	2	22	E7	
9725	83059020	Clips	KG	20	0	0	2	22	E7	
9726	83059090	Other	KG	20	0	0	2	22	R10 to 50%	
9727	83061000	Bells, Gongs And The Like	KG	20	0	0	2	22	E3	
9728	83062110	Statuettes (Excluding Works Of Art)	KG	20	0	0	2	22	E7	
9729	83062120	Trophies	KG	20	0	0	2	22	E7	
9730	83062190	Other	KG	20	0	0	2	22	E7	
9731	83062910	Statuettes	KG	20	0	0	2	22	E7	
9732	83062920	Trophies	KG	20	0	0	2	22	E7	
9733	83062990	Other	KG	20	0	0	2	22	E7	
9734	83063000	Photograph, Picture Or Similar Frames; Mirrors	KG	20	0	0	2	22	E7	
9735	83071000	Of Iron Or Steel	KG	10	0	0	1	11	E3	
9736	83079000	Of Other Base Metal	KG	10	0	0	1	11	E3	
9737	83081010	Hooks And Eyes	KG	10	0	0	1	11	R5 to 50%	
9738	83081021	For Footwear	KG	10	0	0	1	11	E5	
9739	83081029	Other	KG	10	0	0	1	11	E5	
9740	83082000	Tubular Or Bifurcated Rivets	KG	10	0	0	1	11	E5	
9741	83089011	For Footwear	KG	10	0	0	1	11	R5 to 50%	
9742	83089019	Other	KG	10	0	0	1	11	R5 to 50%	
9743	83089020	Imitation Zari Spangles:	KG	10	0	0	1	11	R5 to 50%	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
9744	83089031	For Garments, Made Ups, Knitwear, Plastic And Leather Goods	KG	10	0	0	1	11	R5 to 50%	
9745	83089039	Other	KG	10	0	0	1	11	R5 to 50%	
9746	83089040	Fittings For Travel Requisites & Leather Goods	KG	10	0	0	1	11	R5 to 50%	
9747	83089091	For Garments, Made Ups, Knitwear, Plastic And Leather Goods	KG	10	0	0	1	11	R5 to 50%	
9748	83089099	Other	KG	10	0	0	1	11	R5 to 50%	
9749	83091000	Crown Corks	KG	10	0	0	1	11	E5	
9750	83099010	Pilfer Proof Caps For Packaging, All Sorts, With Or Without Washers Or Other Fittings Of Cork, Rubber, Polyethylene Or Any Other Material	KG	10	0	0	1	11	E5	
9751	83099020	Aluminium Caps, Seals, Capsules & Closers	KG	10	0	0	1	11	E5	
9752	83099030	Other Seals	KG	10	0	0	1	11	R5 to 50%	
9753	83099090	Other	KG	10	0	0	1	11	E3	
9754	83100010	Enamel Iron Signboard	KG	20	0	0	2	22	E7	
9755	83100090	Other	KG	20	0	0	2	22	E7	
9756	83111000	Coated Electrodes Of Base Metal, For Electric-Arc-Welding	KG	10	0	0	1	11	E3	
9757	83112000	Cored Wire Of Base Metal, For Electric-Arc-Welding	KG	10	0	0	1	11	E3	
9758	83113010	Wire And Rods Of Agglomerated Base Metal	KG	10	0	0	1	11	E3	
9759	83113090	Other	KG	10	0	0	1	11	E3	
9760	83119000	Other	KG	10	0	0	1	11	E3	
9761	84011000	Nuclear Reactors	KG	7.5	0	0	0.75	8.25	EXC	
9762	84012000	Machinery And Apparatus For Isotopic	KG	7.5	0	0	0.75	8.25	EXC	

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		Separation, And Parts Thereof								
9763	84013000	Fuel Elements (Cartridges), Non-Irradiated	GRMFissile Isotope	7.5	0	0	0.75	8.25	EXC	
9764	84014000	Parts Of Nuclear Reactors	KG	7.5	0	0	0.75	8.25	EXC	
9765	84021100	Watertube Boilers With A Steam Production Exceeding 45 T Per Hour	KG	10	0	0	1	11	EIF	
9766	84021200	Water Tube Boilers With A Steam Production Not Exceeding 45 T Per Hour	KG	10	0	0	1	11	EIF	
9767	84021910	Fire Tube Horizontal (Lancashire) Boilers	KG	10	0	0	1	11	EIF	
9768	84021920	Fire Tube Boilers Vertical	KG	10	0	0	1	11	EIF	
9769	84021990	Other	KG	10	0	0	1	11	EIF	
9770	84022000	Super-Heated Water Boilers	KG	10	0	0	1	11	EIF	
9771	84029010	Parts Of Fire Tube Boilers	KG	10	0	0	1	11	EIF	
9772	84029020	Parts Of Watertube Boilers	KG	10	0	0	1	11	EIF	
9773	84029090	Other	KG	10	0	0	1	11	EIF	
9774	84031000	Boilers	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
9775	84039000	Parts	KG	7.5	0	0	0.75	8.25	EIF	
9776	84041000	Auxiliary Plants For Use With Boilers Of Heading 8402 Or 8403	KG	10	0	0	1	11	EIF	
9777	84042000	Condensers For Steam Or Other Vapour Power Units	KG	10	0	0	1	11	EIF	
9778	84049000	Parts	KG	10	0	0	1	11	EIF	
9779	84051010	Producer Gas Or Water Gas Generators	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
9780	84051020	Acetylene Gas Generators	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	

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9781	84051090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
9782	84059000	Parts	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
9783	84061000	Turbines For Marine Propulsion	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
9784	84068100	Of An Output Exceeding 40 Mw	Pieces/ Items	10	0	0	1	11	E7	
9785	84068200	Of An Output Not Exceeding 40 Mw	Pieces/ Items	10	0	0	1	11	E7	
9786	84069000	Parts	KG	10	0	0	1	11	EIF	
9787	84071000	Aircraft Engines	Pieces/ Items	15	0	0	1.5	16.5	E5	
9788	84072100	Outboard Motors	Pieces/ Items	15	0	0	1.5	16.5	E5	
9789	84072900	Other	Pieces/ Items	15	0	0	1.5	16.5	EXC	
9790	84073110	For Motor Cycles	Pieces/ Items	15	0	0	1.5	16.5	EXC	
9791	84073190	Other	Pieces/ Items	15	0	0	1.5	16.5	EXC	
9792	84073210	For Motor Cycles	Pieces/ Items	15	0	0	1.5	16.5	EXC	
9793	84073290	Other	Pieces/ Items	15	0	0	1.5	16.5	EXC	
9794	84073310	For Motor Cars	Pieces/ Items	15	0	0	1.5	16.5	EXC	
9795	84073320	For Motor Cycles	Pieces/ Items	15	0	0	1.5	16.5	EXC	
9796	84073390	Other	Pieces/ Items	15	0	0	1.5	16.5	EXC	

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9797	84073410	For Motor Cars	Pieces/ Items	15	0	0	1.5	16.5	EXC	
9798	84073490	Other	Pieces/ Items	15	0	0	1.5	16.5	EXC	
9799	84079010	Petrol Engines	Pieces/ Items	15	0	0	1.5	16.5	EXC	
9800	84079020	Kerosene Engines	Pieces/ Items	15	0	0	1.5	16.5	EIF	
9801	84079090	Other	Pieces/ Items	15	0	0	1.5	16.5	EXC	
9802	84081010	Outboard Engines	Pieces/ Items	15	0	0	1.5	16.5	EXC	
9803	84081091	Of A Cylinder Capacity Not Exceeding 100 Cc	Pieces/ Items	15	0	0	1.5	16.5	EXC	
9804	84081092	Of A Cylinder Capacity Exceeding 100 Cc But Not Exceeding 250 Cc	Pieces/ Items	15	0	0	1.5	16.5	EXC	
9805	84081093	Of A Cylinder Capacity Exceeding 250 Cc	Pieces/ Items	15	0	0	1.5	16.5	EXC	
9806	84082010	Of Cylinder Capacity Not Exceeding 250 Cc	Pieces/ Items	15	0	0	1.5	16.5	EXC	
9807	84082020	Engines Of Cylinder Capacity Exceeding 250 Cc	Pieces/ Items	15	0	0	1.5	16.5	EXC	
9808	84089010	Stationary Engines Of Cylinder Capacity Exceeding 50 Cc	Pieces/ Items	15	0	0	1.5	16.5	EXC	
9809	84089090	Other	Pieces/ Items	15	0	0	1.5	16.5	EXC	
9810	84091000	Other	KG	15	0	0	1.5	16.5	E5	
9811	84099111	Valve, Inlet & Exhaust	KG	15	0	0	1.5	16.5	EXC	
9812	84099112	Pistons	KG	15	0	0	1.5	16.5	EXC	
9813	84099113	Piston Rings	KG	15	0	0	1.5	16.5	EXC	

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9814	84099114	Piston Assembles	KG	15	0	0	1.5	16.5	EXC	
9815	84099120	Fuel Injection Equipment Excluding Injection Pumps	KG	15	0	0	1.5	16.5	EXC	
9816	84099191	Of Petrol Engines For Motor Vehicles	KG	15	0	0	1.5	16.5	EXC	
9817	84099192	Of Other Petrol Engines	KG	15	0	0	1.5	16.5	EXC	
9818	84099193	Of Kerosene Engines	KG	15	0	0	1.5	16.5	EXC	
9819	84099194	Of Gas Engines	KG	15	0	0	1.5	16.5	EXC	
9820	84099199	Other	KG	15	0	0	1.5	16.5	EXC	
9821	84099911	Valve, Inlet & Exhaust	KG	15	0	0	1.5	16.5	EXC	
9822	84099912	Pistons	KG	15	0	0	1.5	16.5	EXC	
9823	84099913	Piston Rings	KG	15	0	0	1.5	16.5	EXC	
9824	84099914	Piston Assembles	KG	15	0	0	1.5	16.5	EXC	
9825	84099920	Fuel Nozzles	KG	15	0	0	1.5	16.5	EXC	
9826	84099930	Fuel Injection Equipment Excluding Injection Pumps	KG	15	0	0	1.5	16.5	EXC	
9827	84099941	Of Diesel Engines For Motor Vehicles	KG	15	0	0	1.5	16.5	EXC	
9828	84099942	Of Outboard Engine	KG	15	0	0	1.5	16.5	EXC	
9829	84099949	Other	KG	15	0	0	1.5	16.5	EXC	
9830	84099990	Other	KG	15	0	0	1.5	16.5	EXC	
9831	84101100	Of A Power Not Exceeding 1,000 Kw	Pieces/ Items	10	0	0	1	11	EIF	
9832	84101210	Of Power Exceeding 1000 Kw But Not Exceeding 5000 Kw	Pieces/ Items	10	0	0	1	11	EIF	
9833	84101220	Of Power Exceeding 5000 Kw But Not Exceeding 10000 Kw	Pieces/ Items	10	0	0	1	11	EIF	
9834	84101310	Of Power Exceeding 10000 Kw But Not Exceeding 30000 Kw	Pieces/ Items	10	0	0	1	11	E7	

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9835	84101320	Of Power Exceeding 30000 Kw But Not Exceeding 80000 Kw	Pieces/ Items	10	0	0	1	11	E7	
9836	84101390	Of Power Exceeding 80000 Kw	Pieces/ Items	10	0	0	1	11	E7	
9837	84109000	Parts, Including Regulators	KG	10	0	0	1	11	EIF	
9838	84111100	Of Thrust Not Exceeding 25Kn	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
9839	84111200	-- Of A Thrust Exceeding 25 Kn	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
9840	84112100	Of A Power Not Exceeding 1,100 Kw	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
9841	84112200	-- Of A Power Exceeding 1,100 Kw	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
9842	84118100	Of A Power Exceeding Not 5000 Kw	Pieces/ Items	10	0	0	1	11	EIF	
9843	84118210	Of Power Exceeding 5000 Kw But Not Exceeding 15,000 Kw	Pieces/ Items	10	0	0	1	11	EIF	
9844	84118220	Of Power Exceeding 15000 But Not Exceeding 30000 Kw	Pieces/ Items	10	0	0	1	11	EIF	
9845	84118230	Of Power Exceeding 30000 But Not Exceeding 60000 Kw	Pieces/ Items	10	0	0	1	11	EIF	
9846	84118240	Of Power Exceeding 60000 But Not Exceeding 90000 Kw	Pieces/ Items	10	0	0	1	11	EIF	
9847	84118250	Of Power Exceeding 90000 But Not Exceeding 115000 Kw	Pieces/ Items	10	0	0	1	11	EIF	
9848	84118260	Of Power Exceeding 115000 Kw.	Pieces/ Items	10	0	0	1	11	EIF	
9849	84119100	Of Turbojets Or Turbo Propellers	KG	7.5	0	0	0.75	8.25	E5	
9850	84119900	Other	KG	10	0	0	1	11	EIF	
9851	84121000	Reaction Engines Other Than Turbo-	Pieces/	7.5	0	0	0.75	8.25	E5	

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		Jets	Items							
9852	84122100	Liner Acting (Cylinders)	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
9853	84122910	Hydrojet (Hydraulic Jet Engines)	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
9854	84122920	Hydraulic systems for use in goods of Chapter 89	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
9855	84122990	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
9856	84123100	Liner Acting (Cylinders)	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
9857	84123900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
9858	84128011	Stationary	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
9859	84128019	Other	Pieces/ Items	10	0	0	1	11	EIF	
9860	84128020	Motors, Spring Operated Excluding Clock & Watch Movements	Pieces/ Items	10	0	0	1	11	E3	
9861	84128030	Wind Turbine/Engine	Pieces/ Items	10	0	0	1	11	EIF	
9862	84128090	Other	Pieces/ Items	10	0	0	1	11	EIF	
9863	84129010	Of Steam Engines Incorporating Boilers	KG	7.5	0	0	0.75	8.25	EXC	
9864	84129020	Of Other Steam Engines And Other Vapour Power Units Not Incorporating Boilers	KG	7.5	0	0	0.75	8.25	EXC	
9865	84129030	Of Hydraulic Engines And Motors	KG	7.5	0	0	0.75	8.25	E7	
9866	84129090	Other	KG	7.5	0	0	0.75	8.25	E7	
9867	84131110	Hand Pumps	Pieces/	10	0	0	1	11	E3	

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			Items							
9868	84131191	Pumps For Dispensing Fuel	Pieces/ Items	7.5	0	0	0.75	8.25	R10 to 50%	
9869	84131199	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
9870	84131910	Hand Pumps	Pieces/ Items	10	0	0	1	11	E3	
9871	84131990	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
9872	84132000	Hand Pumps. Other Than Those Of Subheading 8413 11 Or 8413 19	Pieces/ Items	10	0	0	1	11	E3	
9873	84133010	Injection Pumps For Diesel Engines	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
9874	84133020	Oil Pump	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
9875	84133030	Water Pump	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
9876	84133090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
9877	84134000	Concrete Pumps	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
9878	84135010	Metering & Dosing Pumps	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
9879	84135021	Deep Tube Well Turbine Pump	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
9880	84135029	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
9881	84135090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
9882	84136010	Gear Type Pumps	Pieces/ Items	7.5	0	0	0.75	8.25	E3	

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9883	84136020	Screw Type Pumps	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
9884	84136090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
9885	84137010	Primarily Designed To Handle Water	Pieces/ Items	7.5	0	0	0.75	8.25	R10 to 50%	
9886	84137091	Single & Multistage Chemical Process Pumps	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
9887	84137092	Horizontal Split Casing Pumps	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
9888	84137093	Horizontal Self Priming Pumps	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
9889	84137094	Vertical Turbine Driven Centrifugal Pumps	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
9890	84137095	Boiler Feed Pumps	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
9891	84137096	Slurry Pumps	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
9892	84137097	Dredger Pumps	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
9893	84137099	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
9894	84138110	Gas Pumps	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
9895	84138120	Hydraulic Ram	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
9896	84138130	Axial Flow And Mixed Flow Vertical Pump Designed Primarily For Handling Water	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
9897	84138190	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	

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9898	84138200	Liquid Elevators	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
9899	84139110	Reciprocating Pumps	KG	7.5	0	0	0.75	8.25	E3	
9900	84139120	Centrifugal Pumps	KG	7.5	0	0	0.75	8.25	EIF	
9901	84139130	Deep Well Turbine Pumps And Of Other Rotary Pumps	KG	7.5	0	0	0.75	8.25	E10	
9902	84139140	Of Hand Pump For Handling Water	KG	10	0	0	1	11	E7	
9903	84139190	Other	KG	7.5	0	0	0.75	8.25	EIF	
9904	84139200	Of Liquid Elevators	KG	7.5	0	0	0.75	8.25	E3	
9905	84141010	Vacuum pumps: with maximum flow-rate greater than 5m3/h (under standard temperature (273 K (0 oC)) and pressure (101.3 kPa) conditions)	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
9906	84141090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
9907	84142010	Bicycle Pumps	Pieces/ Items	10	0	0	1	11	E3	
9908	84142020	Other Hand Pumps	Pieces/ Items	10	0	0	1	11	E3	
9909	84142090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
9910	84143000	Compressors Of A Kind Used In Refrigerating Equipment	Pieces/ Items	15	0	0	1.5	16.5	EXC	
9911	84144010	Reciprocating Air Compressors	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
9912	84144020	Centrifugal Air Compressors	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
9913	84144030	Screw Air Compressors	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
9914	84144090	Other:	Pieces/	7.5	0	0	0.75	8.25	EXC	

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			Items							
9915	84145110	Table Fans	Pieces/ Items	20	0	0	2	22	E10	
9916	84145120	Ceiling Fans	Pieces/ Items	20	0	0	2	22	E10	
9917	84145130	Pedestal Fans	Pieces/ Items	20	0	0	2	22	E10	
9918	84145140	Railway Carriage Fans	Pieces/ Items	10	0	0	1	11	EXC	
9919	84145150	Wall Fans	Pieces/ Items	20	0	0	2	22	E10	
9920	84145190	Other	Pieces/ Items	20	0	0	2	22	E10	
9921	84145910	Air Circulator	Pieces/ Items	10	0	0	1	11	E7	
9922	84145920	Blowers, Portable	Pieces/ Items	20	0	0	2	22	E7	
9923	84145930	Industrial Fans Blowers And Similar Blowers	Pieces/ Items	10	0	0	1	11	E7	
9924	84145990	Other	Pieces/ Items	10	0	0	1	11	E7	
9925	84146000	Hoods Having A Maximum Horizontal Side Not Exceeding 120 Cm	Pieces/ Items	15	0	0	1.5	16.5	E3	
9926	84147000	Gas-Tight Biological Safety Cabinets	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
9927	84148011	Of A Kind Used In Air-Conditioning Equipment	Pieces/ Items	15	0	0	1.5	16.5	EXC	
9928	84148019	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
9929	84148020	Free-Piston Generators For Gas Turbine	Pieces/ Items	7.5	0	0	0.75	8.25	E10	

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9930	84148030	Turbo Charger	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
9931	84148090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
9932	84149011	Of Gas Compressors A Kind Used In Refrigerating And Air Conditioning Appliances And Machinery	KG	7.5	0	0	0.75	8.25	E3	
9933	84149012	Of Bicycle Pumps	KG	10	0	0	1	11	E3	
9934	84149019	Other	KG	7.5	0	0	0.75	8.25	EIF	
9935	84149020	Of Free Piston Generators	KG	7.5	0	0	0.75	8.25	EXC	
9936	84149030	Of Electric Fans	KG	10	0	0	1	11	E3	
9937	84149040	Of Industrial Fan, Blowers	KG	7.5	0	0	0.75	8.25	E3	
9938	84149090	Other	KG	7.5	0	0	0.75	8.25	EIF	
9939	84151010	Split System	Pieces/ Items	20	0	0	2	22	E10	
9940	84151090	Other	Pieces/ Items	20	0	0	2	22	E10	
9941	84152010	For Buses	Pieces/ Items	20	0	0	2	22	EXC	
9942	84152090	Other	Pieces/ Items	20	0	0	2	22	E10	
9943	84158110	Split Air-Conditioner Two Tones And Above	Pieces/ Items	20	0	0	2	22	E10	
9944	84158190	Other	Pieces/ Items	20	0	0	2	22	E10	
9945	84158210	Split Air-Conditioner Two Tones And Above	Pieces/ Items	20	0	0	2	22	E10	
9946	84158290	Other	Pieces/ Items	20	0	0	2	22	E10	
9947	84158310	Split Air-Conditioner Two Tones And	Pieces/	20	0	0	2	22	E10	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
			Items							
11291	85362020	Moulded Case Circuit Breakers	Pieces/ Items	10	0	0	1	11	E7	
11292	85362030	Miniature Circuit Breakers	Pieces/ Items	10	0	0	1	11	E5	
11293	85362040	Earth Leak Circuit Breakers	Pieces/ Items	10	0	0	1	11	E7	
11294	85362090	Other	Pieces/ Items	10	0	0	1	11	E7	
11295	85363000	Other Apparatus For Protecting Elelctrcial Circuits	Pieces/ Items	10	0	0	1	11	E5	
11296	85364100	For A Voltage Not Exceeding 60V	Pieces/ Items	10	0	0	1	11	EIF	
11297	85364900	Other	Pieces/ Items	10	0	0	1	11	EXC	
11298	85365010	Control And Switch Gears :	Pieces/ Items	10	0	0	1	11	EIF	
11299	85365020	Other Switches Of Plastic	Pieces/ Items	10	0	0	1	11	EIF	
11300	85365090	Other	Pieces/ Items	10	0	0	1	11	E5	
11301	85366110	Of Plastic	Pieces/ Items	10	0	0	1	11	EIF	
11302	85366190	Of Other Materials	Pieces/ Items	10	0	0	1	11	EIF	
11303	85366910	Of Plastic	Pieces/ Items	10	0	0	1	11	EIF	
11304	85366990	Of Other Materials	Pieces/ Items	10	0	0	1	11	EIF	
11305	85367000	Connectors For Optical Fibres,Optical Fibre Bundles Or Cables	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		exceeding 80V, of a kind used for telecommunication								
		Electric conductors, for a voltage exceeding 80V, but not exceeding 1000V, of a kind used in telecommunication	Metres	0	0	0	0	0	EXC	
		Other	Metres	10	0	0	1	11	EXC	
		USB cable for cellular mobile phone	Metres	15	0	0	1.5	16.5	EXC	
11428	85444299	Other	Metres	10	0	0	1	11	R10 to 50%	
11429	85444910	Paper Insulated	Metres	10	0	0	1	11	E7	
11430	85444920	Plastic Insulated	Metres	10	0	0	1	11	E3	
11431	85444930	Rubber Insulated	Metres	10	0	0	1	11	E3	
11432	85444991	Electric conductors, for a voltage not exceeding 80V, of a kind used for telecommunication	Metres	0	0	0	0	0	EIF	
		Other	Metres	10	0	0	1	11	EXC	
		USB cable for cellular mobile phone	Metres	15	0	0	1.5	16.5	EXC	
11433	85444992	Electric conductors, for a voltage not exceeding 80V, of a kind used for telecommunication	Metres	0	0	0	0	0	EIF	
		Other	Metres	10	0	0	1	11	EXC	
		USB cable for cellular mobile phone	Metres	15	0	0	1.5	16.5	EXC	
11434	85444993	Electric conductors, for a voltage not exceeding 80V, of a kind used for telecommunication	Metres	0	0	0	0	0	EIF	
		Other	Metres	10	0	0	1	11	EXC	
		USB cable for cellular mobile phone	Metres	15	0	0	1.5	16.5	EXC	
11435	85444999	Other	Metres	10	0	0	1	11	E7	
11436	85446010	Papers Insulated	Metres	10	0	0	1	11	EXC	

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		Above	Items							
9948	84158390	Other	Pieces/ Items	20	0	0	2	22	E10	
9949	84159000	Parts	KG	20	0	0	2	22	E10	
9950	84161000	Furnace Burners Of Liquid Fuel	KG	7.5	0	0	0.75	8.25	E3	
9951	84162000	Other Furnace Burners, Including Combination Burners	KG	7.5	0	0	0.75	8.25	E7	
9952	84163000	Mechanical Stokers, Mechanical Grates, Mechanical Ash Dischargers And Similar Appliances	KG	7.5	0	0	0.75	8.25	E10	
9953	84169000	Parts	KG	7.5	0	0	0.75	8.25	E7	
9954	84171000	Furnaces And Ovens For The Roasting, Melting Or Other Heat-Treatment Of Ores, Pyrites Or Of Metals	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
9955	84172000	Bakery Ovens, Including Biscuit Ovens	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
9956	84178010	For Cement Industry	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
9957	84178090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
9958	84179000	Parts	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
9959	84181010	Commercial Type	Pieces/ Items	15	0	0	1.5	16.5	E10	
9960	84181090	Other	Pieces/ Items	20	0	0	2	22	EXC	
9961	84182100	Compression-Type	Pieces/ Items	20	0	0	2	22	R10 to 50%	
9962	84182900	Other	Pieces/ Items	20	0	0	2	22	E10	

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9963	84183010	Electrical Commercial Type	Pieces/ Items	15	0	0	1.5	16.5	E10	
9964	84183090	Other	Pieces/ Items	15	0	0	1.5	16.5	E10	
9965	84184010	Electrical	Pieces/ Items	15	0	0	1.5	16.5	E10	
9966	84184090	Other	Pieces/ Items	15	0	0	1.5	16.5	E10	
9967	84185000	Other Furniture(Chests, Cabinets, Display Counters, Show-Cases And The Like)For Storage And Display Incorporating Refrigerating Or Freezing Equipment	Pieces/ Items	15	0	0	1.5	16.5	EXC	
9968	84186100	Heat Pumps Other Than Airconditioning Machines Of Heading 8415	Pieces/ Items	15	0	0	1.5	16.5	EXC	
9969	84186910	Ice Making Machinery	Pieces/ Items	15	0	0	1.5	16.5	E10	
9970	84186920	Water Cooler	Pieces/ Items	15	0	0	1.5	16.5	E10	
9971	84186930	Vending Machine Other Than Automatic Vending Machine	Pieces/ Items	15	0	0	1.5	16.5	E10	
9972	84186940	Refrigeration Equipment/Devices Specially Used In Leather Industries For Manufacturing Of Leather Articles	Pieces/ Items	15	0	0	1.5	16.5	EXC	
9973	84186950	Refrigerated Farm Tanks, Industrial Ice Cream Freezer	Pieces/ Items	15	0	0	1.5	16.5	EXC	
9974	84186990	Other	Pieces/ Items	15	0	0	1.5	16.5	EXC	
9975	84189100	Furniture Designed To Receive Refrigerating Or Freezing Equipment	KG	7.5	0	0	0.75	8.25	EXC	
9976	84189900	Other	KG	7.5	0	0	0.75	8.25	EXC	

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9977	84191110	Domestic Type	Pieces/ Items	10	0	0	1	11	E3	
9978	84191190	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
9979	84191200	Solar Water Heaters	Pieces/ Items	10	0	0	1	11	EIF	
9980	84191910	Domestic Type	Pieces/ Items	10	0	0	1	11	E3	
9981	84191920	Other	Pieces/ Items	10	0	0	1	11	E3	
9982	84192010	Auto Cloves	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
9983	84192090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
9984	84193300	Lyophilisation Apparatus, Freeze Drying Units And Spray Dryers	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
9985	84193400	Other, For Agricultural Products	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
9986	84193500	Other, For Wood, Paper Pulp, Paper Or Paperboard	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
9987	84193900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	R10 to 50%	
9988	84194010	For Petroleum Refining	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
9989	84194020	Other Distilling Equipment	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
9990	84194090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
9991	84195011	Shell And Tube Type	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
9992	84195012	Plate type	Pieces/	7.5	0	0	0.75	8.25	EXC	

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			Items							
9993	84195013	Spiral type	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
9994	84195019	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
9995	84195091	Shell And Tube Type	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
9996	84195092	Plate type	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
9997	84195093	Spiral type	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
9998	84195099	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
9999	84196000	Machinery For Liquefying Air Or Gas	Pieces/ Items	7.5	0	0	0.75	8.25	R10 to 50%	
10000	84198110	Friers	Pieces/ Items	10	0	0	1	11	E3	
10001	84198120	Other Kitchen Machines	Pieces/ Items	10	0	0	1	11	E3	
10002	84198190	Other	Pieces/ Items	10	0	0	1	11	EIF	
10003	84198911	Pressure vessels	Pieces/ Items	10	0	0	1	11	EXC	
10004	84198912	Reactors with total internal (geometric) volume greater than 0.1 m3 (100 l) and less than 20 m3 (20000 l)	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10005	84198913	Other reactors	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10006	84198914	Distillation or absorption columns of internal diameter greater than 0.1 m	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10007	84198915	Other distillation or absorption	Pieces/	7.5	0	0	0.75	8.25	EXC	

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		columns	Items							
10008	84198916	Chemical storage tanks with a total internal (geometric) volume greater than 0.1 m3 (100 l)	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10009	84198917	Other chemical storage tanks	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10010	84198919	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10011	84198920	Glass Lined Equipment	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10012	84198930	Auto Claves Other Than For Cooking Or Heating Food, Not Elsewhere Specified Or Included	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10013	84198940	Cooling Towers And Similar Plants For Direct Cooling (Without A Separating Wall) By Means Of Recirculated Water	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10014	84198950	Pasteurizers	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10015	84198960	Plant Growth Chambers And Rooms And Tissue Culture Chambers And Rooms Having Temperature, Humidity Or Light Control	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10016	84198970	Apparatus For Rapid Heating Of Semiconductor Devices, Apparatus For Chemical Or Physical Vapour Deposition On Semiconductor Waters; Apparatus For Chemical Vapour Deposition On Lcd Substratus	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10017	84198980	Vaccum-Vapour Plant For Deposition Of Metals	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10018	84198990	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10019	84199010	Parts Of Instantaneous Or Storage Water Heaters (Domestic Type)	KG	10	0	0	1	11	EIF	

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10020	84199090	Other	KG	7.5	0	0	0.75	8.25	EIF	
10021	84201000	Calendering Or Other Rolling Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10022	84209100	Cylinders	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10023	84209900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10024	84211100	Cream Separators	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10025	84211200	Clothes Dryers	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10026	84211910	Bowl Centrifuges	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10027	84211920	Basket Centrifuges	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10028	84211930	Continuous Automatic Centrifuges	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10029	84211940	Self Cleaning Centrifuges	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10030	84211950	Decanter Centrifuges Horizontal Bowl	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10031	84211960	Screw Conveyor Centrifuges	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10032	84211991	For Chemical Industries	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10033	84211999	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10034	84212110	Ion Exchanger Plant/Apparatus	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10035	84212120	Household Type Filters	Pieces/ Items	10	0	0	1	11	E7	

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10036	84212190	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10037	84212200	For Filtering Or Purifying Beverages Than Water	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10038	84212300	Oil Or Petrol-Filters For Internal Combustion Engines	Pieces/ Items	10	0	0	1	11	EXC	
10039	84212900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10040	84213100	Intake Air Filters For Internal Combustion Engines	Pieces/ Items	10	0	0	1	11	EXC	
10041	84213200	Catalytic Converters Or Particulate Filters, Whether Or Not Combined, For Purifying Or Filtering Exhaust Gases From Internal Combustion Engines	Pieces/ Items	15	0	0	1.5	16.5	EXC	
10042	84213910	Air Separators To Be Employed In The Processing, Smelting Or Refining Of Minerals, Ores Or Metals; Air Strippers	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10043	84213920	Air Purifiers Or Cleaners	Pieces/ Items	7.5	0	0	0.75	8.25	R10 to 50%	
10044	84213990	Other	Pieces/ Items	7.5	0	0	0.75	8.25	R10 to 50%	
10045	84219100	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10046	84219900	Other	Pieces/ Items	10	0	0	1	11	EIF	
10047	84221100	Of The Household Type	Pieces/ Items	10	0	0	1	11	E3	
10048	84221900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10049	84222000	Machinery For Cleaning Or Drying Bottles Or Other Containers	Pieces/ Items	7.5	0	0	0.75	8.25	E3	

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10050	84223000	Machinery For Filling, Closing, Sealing Or Labelling Bottles, Canes, Boxes, Bag Or Other Containers; Machinery For Capsuling Bottles, Jars, Tubes And Similar Container; Machinery For Aerating Beverages	KG	5	0	0	0.5	5.5	EIF	
10051	84224000	Other Packing Or Wrapping Machinery (Including Heat-Shrink Wrapping Machinery)	KG	5	0	0	0.5	5.5	EIF	
10052	84229010	Of Machinery For Cleaning Or Drying Bottles Or Other Containers	KG	7.5	0	0	0.75	8.25	E3	
10053	84229020	Of Dish Washing Machines Of Household Type	KG	10	0	0	1	11	E3	
10054	84229090	Of Other Machinery	KG	5	0	0	0.5	5.5	EIF	
10055	84231000	Personal Weighing Machines, Including Baby Scales; Household Scales	Pieces/ Items	10	0	0	1	11	E3	
10056	84232000	Scales For Continuous Weighing Of Goods On Conveyors	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10057	84233000	Constant Weight Scales And Scales For Discharging A Predetermine Weight Of Material Into A Bag Or Container Including Hopper Scales <B> Other Weighing Machinery :	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10058	84238110	Beam Scale	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10059	84238190	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10060	84238210	Beams Scale	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10061	84238290	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10062	84238900	Other	Pieces/	7.5	0	0	0.75	8.25	EIF	

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			Items							
10063	84239010	Weighing Machine Weight Of All Kinds	KG	10	0	0	1	11	E3	
10064	84239020	Parts Of Weighing Machinery	KG	7.5	0	0	0.75	8.25	EIF	
10065	84241000	Fire Extinguishers, Whether Or Not Charged	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10066	84242000	Spray Guns And Similar Appliances	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10067	84243000	Steam Or Sand Blasting Machines And Similar Jet Projecting Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10068	84244100	Portable Sprayers	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10069	84244900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10070	84248200	Agricultural Or Horticultural	Pieces/ Items	7.5	0	0	0.75	8.25	R10 to 50%	
10071	84248910	Painting Equipment Including Electrostatic Phosphating & Powder Coating Equipment	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10072	84248920	Industrial Bellows	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10073	84248990	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10074	84249000	Parts	KG	7.5	0	0	0.75	8.25	EIF	
10075	84251110	Hoisting Machine	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10076	84251120	Pulley Tackle	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10077	84251910	Hoisting Machine	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10078	84251920	Pulley Tackle	Pieces/ Items	7.5	0	0	0.75	8.25	E3	

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10079	84253100	Powered By Electric Motor	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10080	84253900	Other Jacks And Hoists Of A Kind Used For Raising Vehicles:	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10081	84254100	Built-In Jacking System Of A Kind Used In Garages	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10082	84254200	Other Jacks And Hoists, Hydraulic	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
10083	84254900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10084	84261100	Overhead Travelling Cranes On Fixed Support	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10085	84261200	Mobile Lifting Frames On Tyres And Straddle Carriers	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10086	84261900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10087	84262000	Tower Cranes	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10088	84263000	Portal Or Pedestal Jibcranes	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10089	84264100	On Tyres	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10090	84264900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10091	84269100	Designed For Mounting On Road Vehicles	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10092	84269910	Ropeway And Telephers	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10093	84269990	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10094	84271000	Self-Propelled Trucks Powered By An	Pieces/	7.5	0	0	0.75	8.25	EIF	

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		Electric Motor	Items							
10095	84272000	Other Self-Propelled Trucks	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10096	84279000	Other Trucks	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10097	84281011	Lifts Of A Kind Used In Buildings	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10098	84281019	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10099	84281020	Skip Hoists	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10100	84282011	Belt Conveyors	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10101	84282019	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10102	84282020	Pneumatic Elevators	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10103	84283100	Specially Designed For Underground Use	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
10104	84283200	Other, Bucket Type	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10105	84283300	Other, Belt Type	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10106	84283900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10107	84284000	Escalators And Moving Walkways	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
10108	84286000	Teleferics, Chair - Lifts, Skid-Raglines; Traction Mechanisms For Funiculars	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10109	84287000	Industrioal Robots	Pieces/	7.5	0	0	0.75	8.25	EXC	

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			Items							
10110	84289010	For Coal Handling	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10111	84289020	For Ash Handling	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10112	84289090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10113	84291110	Angel Dozers	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10114	84291120	Bull Dozers	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10115	84291910	Angeldozers	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10116	84291920	Bulldozers	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10117	84292000	Graders And Levellers	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10118	84293000	Scrappers	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10119	84294010	Road Rollers Upto 5 Tone Capacity	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10120	84294020	Road Rollers Above 5 Tons Capacity	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10121	84294030	Tamping Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10122	84295100	Front-End Shovel Loaders	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10123	84295200	Machinery With A 360 Degrees Revolving Superstructure	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10124	84295900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E7	

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10125	84301010	Pile Drivers	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10126	84301020	Pile- Extractors	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10127	84302000	Snow-Ploughs And Snow Blowers	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10128	84303110	Coal Cutters	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10129	84303120	Tunneling Machinery	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10130	84303190	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10131	84303900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10132	84304110	Tube Well Drilling & Core Drilling Machinery	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10133	84304120	Petroleum & Gas Well Drilling Machinery	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10134	84304130	Rock Drilling Machinery	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10135	84304190	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10136	84304900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10137	84305010	Mining Machinery (Excluding Coal Mining)	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10138	84305090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10139	84306100	Tamping Or Compacting Machinery	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10140	84306910	Mine plough machinery	Pieces/	7.5	0	0	0.75	8.25	EXC	

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			Items							
10141	84306990	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10142	84311010	Of Pulley Tackle Hoists, Other Than Skip Hoists, Winches Or Capstans	KG	7.5	0	0	0.75	8.25	E3	
10143	84311090	Other	KG	7.5	0	0	0.75	8.25	EIF	
10144	84312010	Of Fork Lift Trucks	KG	7.5	0	0	0.75	8.25	E7	
10145	84312090	Other	KG	7.5	0	0	0.75	8.25	E7	
10146	84313100	Of Lifts, Skip Hoists Or Escalators	KG	7.5	0	0	0.75	8.25	R10 to 50%	
10147	84313910	Of Elevators, Conveyors & Moving Equipments	KG	7.5	0	0	0.75	8.25	EIF	
10148	84313990	Other	KG	7.5	0	0	0.75	8.25	EIF	
10149	84314100	Buckets, Shovels, Grabs, And Grips	KG	7.5	0	0	0.75	8.25	EXC	
10150	84314200	Bulldozers Or Angel Dozer Blades	KG	7.5	0	0	0.75	8.25	EIF	
10151	84314310	Of Boring Or Sinking Machinery, Self-Propelled	KG	7.5	0	0	0.75	8.25	EIF	
10152	84314390	Other	KG	7.5	0	0	0.75	8.25	EIF	
10153	84314910	Of Road Rollers, Mechanically Propelled	KG	7.5	0	0	0.75	8.25	EIF	
10154	84314920	Of Ships Derricks And Cranes	KG	7.5	0	0	0.75	8.25	EIF	
10155	84314930	Of Other Excavating, Levelling, Tamping & Excavating Machinery For Earth, Mineral/Ores	KG	7.5	0	0	0.75	8.25	EIF	
10156	84314940	Of Pile Driver, Snow Plough, Not Self-Propelled	KG	7.5	0	0	0.75	8.25	EIF	
10157	84314990	Other	KG	7.5	0	0	0.75	8.25	EIF	
10158	84321010	Disc Ploughs	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10159	84321020	Other Tractor Ploughs	Pieces/	7.5	0	0	0.75	8.25	EXC	

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			Items							
10160	84321090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10161	84322100	Disc Harrows	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10162	84322910	Rotary Hoes	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10163	84322990	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10164	84323100	No-Till Direct Seeders, Planters And Transplanters	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10165	84323900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10166	84324100	Manure Spreaders	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10167	84324200	Fertiliser Distributors	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10168	84328010	Lawn And Sports Ground Rollers	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10169	84328020	Rotary Tiller	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10170	84328090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10171	84329010	Parts Of Agricultural Machinery Falling Within Headings. 8432 10, 8432 21, 8432 29, 8432 30 & 8432 40	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10172	84329090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10173	84331110	Powered With 3 Hp Or More	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10174	84331190	Other	Pieces/	10	0	0	1	11	EXC	

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			Items							
10175	84331910	Powered Mowers, Having Width Of 75 Cm Or More	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10176	84331990	Other	Pieces/ Items	10	0	0	1	11	E3	
10177	84332000	Other Mowers, Including Cutter Bars Or Tractor Mounting	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10178	84333000	Other Hay Making Machinery	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10179	84334000	Straw Or Fodder Balers, Including Pick-Up Balers:	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10180	84335100	Combine Harvester-Threshers	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10181	84335200	Other Threshing Machinery	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10182	84335300	Root Or Tuber Harvesting Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10183	84335900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10184	84336010	Machines For Cleaning	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10185	84336020	Machine For Sorting Or Grading	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10186	84339000	Parts	KG	7.5	0	0	0.75	8.25	EXC	
10187	84341000	Milking Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10188	84342000	Dairy Machinery	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10189	84349010	Of Milking Machinery	KG	7.5	0	0	0.75	8.25	EIF	
10190	84349020	Of Dairy Machinery	KG	7.5	0	0	0.75	8.25	EIF	

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10191	84351000	Machinery	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10192	84359000	Parts	KG	7.5	0	0	0.75	8.25	EIF	
10193	84361000	Machinery For Preparing Animal Feeding Stuffs	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10194	84362100	Poultry Incubators And Brooders:	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10195	84362900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10196	84368010	Germination Plant Fitted With Mechanical And Thermal Equipment	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10197	84368090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10198	84369100	Of Poultry-Keeping Machinery Or Poultry Incubators And Brooders	KG	7.5	0	0	0.75	8.25	EXC	
10199	84369900	Other	KG	7.5	0	0	0.75	8.25	E5	
10200	84371000	Machines For Cleaning, Sorting Or Grading Seed, Grain Or Dried Leguminous Vegetables	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10201	84378010	Flour Mill Machinery	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10202	84378020	Rice Mill Machinery	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10203	84378090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10204	84379010	Of Flour Mill Machinery	KG	7.5	0	0	0.75	8.25	EIF	
10205	84379020	Of Rice Mill Machinery	KG	7.5	0	0	0.75	8.25	EIF	
10206	84379090	Other Machinery	KG	7.5	0	0	0.75	8.25	EIF	
10207	84381010	Bakery Machinery	Pieces/ Items	5	0	0	0.5	5.5	E3	

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10208	84381020	Machinery For Manufacture Of Macaroni / Spaghetti Or Similar Products	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10209	84382000	Machinery For The Manufacture Of Confectionery, Coca Or Chocolate	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10210	84383010	Sugar Crane Crushers	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10211	84383090	Other	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10212	84384000	Brewery Machinery	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10213	84385000	Machinery For The Preparation Of Meat Or Poultry	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10214	84386000	Machinery For The Preparation Of Fruits, Nuts Or Vegetables :	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10215	84388010	Auxiliary Equipment For Extrusion Cooking Plant	Pieces/ Items	5	0	0	0.5	5.5	E7	
10216	84388020	For Production Of Soya Milk Or Other Soya Products (Except Soya Oil)	Pieces/ Items	5	0	0	0.5	5.5	E7	
10217	84388030	Diffusing Machines (Diffusers)	Pieces/ Items	5	0	0	0.5	5.5	E7	
10218	84388040	Tea Leaf Rolling Or Cutting Machine	Pieces/ Items	5	0	0	0.5	5.5	E7	
10219	84388090	Other	Pieces/ Items	5	0	0	0.5	5.5	EXC	
10220	84389010	Of Sugar Manufacturing Machinery	KG	5	0	0	0.5	5.5	EIF	
10221	84389090	Of Other Machinery	KG	5	0	0	0.5	5.5	EIF	
10222	84391000	Machinery For Making Pulp Of Fibrous Cellulosic Material	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10223	84392000	Machinery For Making Paper Or Paper Board	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	

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10224	84393010	Paper Laminating Machine	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10225	84393090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10226	84399100	Of Machinery For Making Pulp Of Fibrous Cellulosic Material	KG	7.5	0	0	0.75	8.25	EIF	
10227	84399900	Other	KG	7.5	0	0	0.75	8.25	EIF	
10228	84401010	Wire Stitching Machinery, Single Headed	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10229	84401090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10230	84409000	Parts	KG	7.5	0	0	0.75	8.25	EIF	
10231	84411010	Paper Cutting Machines, Excluding Machines With Devices Such As Automatic Programme Cutting Or Three Knife Trimmers	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10232	84411090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10233	84412000	Machines For Making Bags, Sacks Or Envelops	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10234	84413000	Machines For Making Cartons, Boxes, Cases, Tubes, Drums Or Similar Containers, Other Than By Moulding	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10235	84414000	Machines For Moulding Articles In Paper Pulp, Paper Or Paper Board	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10236	84418000	Other Machinery	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10237	84419000	Parts	KG	7.5	0	0	0.75	8.25	EIF	
10238	84423010	Brass Rules	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10239	84423020	Chases	Pieces/	7.5	0	0	0.75	8.25	EIF	

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			Items							
10240	84423090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10241	84424000	Parts Of The Foregoing Machinery, Apparatus Or Equipment	KG	7.5	0	0	0.75	8.25	EIF	
10242	84425010	Plates, Block, Cylinder And Lithographic Stones Prepared For Printing Purposes:Plates And Cylinders	KG	7.5	0	0	0.75	8.25	EIF	
10243	84425020	Lithographic Plates	KG	7.5	0	0	0.75	8.25	EIF	
10244	84425031	Plate And Cylinder For Textile Printing Machine	KG	7.5	0	0	0.75	8.25	EIF	
10245	84425039	Other	KG	7.5	0	0	0.75	8.25	EIF	
10246	84425040	Highly Polished Copper Sheets For Making Process Blocks	KG	7.5	0	0	0.75	8.25	EIF	
10247	84425050	Highly Polished Zinc Sheets For Making Process Blocks	KG	7.5	0	0	0.75	8.25	EIF	
10248	84425090	Other	KG	7.5	0	0	0.75	8.25	EIF	
10249	84431100	Offset Printing Machinery,Reel Fed	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10250	84431200	Offset Printing Machinery,Sheet Fed, Office Type (Sheet Size Not Exceeding 22 X 36 Cm)	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10251	84431300	Other Offset Printing Machinery	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10252	84431400	Letterpress Printing Machinery,Reel Feed,Excluding Flexography Printing	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10253	84431500	Letterpress Printing Machinery,Other Than Reel Feed,Excluding Flexography Printing	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10254	84431600	Flexography Printing Machinery	Pieces/	7.5	0	0	0.75	8.25	EIF	

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			Items							
10255	84431700	Gravure Printing Machinery	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10256	84431910	Flat Bed Printing Presses	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10257	84431920	Platen Printing Presses	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10258	84431930	Proof Presses	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10259	84431941	Machinery For Printing Repetitive Word Or Design Or Colour-On Cooton Textile	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10260	84431949	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10261	84431990	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10262	84433100	Machines Which Perform Two Or More Of The Functions Of Printing,Copying Or Fascimile Transmission,Capable Of Connecting To An Automatic Data Processing Machine Or To A Network	Pieces/ Items	0	0	0	0	0	R5 to 50%	
10263	84433210	Line Printer	Pieces/ Items	0	0	0	0	0	EIF	
10264	84433220	Dot Matrix Printer	Pieces/ Items	0	0	0	0	0	EIF	
10265	84433230	Letter Quality Daisy Wheel Printer	Pieces/ Items	0	0	0	0	0	EIF	
10266	84433240	Laser Jet Printer	Pieces/ Items	0	0	0	0	0	EIF	
10267	84433250	Ink Jet Printer	Pieces/ Items	0	0	0	0	0	EIF	

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10268	84433260	Facsimile Machine	Pieces/ Items	0	0	0	0	0	EIF	
10269	84433290	Other	Pieces/ Items	10	0	0	1	11	EXC	
10270	84433910	Ink Jet Printing Machine	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10271	84433920	Electrostatic Photocopying Apparatus Operated By Reproducing The Original Image Directly Onto The Copy(Direct Process)	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10272	84433930	Electrostatic Photocopying Apparatus Operated By Reproducing The Original Image Via And Intermediate Onto The Copy(Indirect Process)	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10273	84433940	Other Photocopying Apparatus Incorporating An Optical System	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10274	84433950	Other Photocopying Apparatus Of Contact Type	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10275	84433960	Thermo-Copying Apparatus	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10276	84433970	Facsimile Machine Not Capable Of Getting Connected To Automatic Data Processing Machine, With Inkjet Printing	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10277	84433990	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10278	84439100	Parts And Accessories: Parts And Accessories Of Printing Machinery Used For Printing By Means Of Plates,Cylinders And Other Printing Components Of Heading 8442	KG	7.5	0	0	0.75	8.25	EXC	
10279	84439910	Automatic Documents Feeders Of Copying Machine	Pieces/ Items	0	0	0	0	0	E5	

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10280	84439920	Paper Feeders Of Copying Machines	Pieces/ Items	0	0	0	0	0	E5	
10281	84439930	Sorters Of Copying Machine	Pieces/ Items	0	0	0	0	0	E5	
10282	84439940	Other Parts Of Copying Machines	Pieces/ Items	0	0	0	0	0	EXC	
10283	84439951	Cartridges or toners, With Print Head Assembly	Pieces/ Items	10	0	0	1	11	EXC	
10284	84439952	Cartridges or toners, Without Print Head Assembly	Pieces/ Items	10	0	0	1	11	EXC	
10285	84439953	Ink Spray Nozzle	Pieces/ Items	10	0	0	1	11	E3	
10286	84439959	Other	Pieces/ Items	0	0	0	0	0	EIF	
10287	84439960	Parts And Accessories Of Goods Of Sub-Heading 844339	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10288	84439990	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10289	84440010	Machines For Extruding Man-Made Textile Materials	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10290	84440090	Other	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10291	84451110	Cotton Carding Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10292	84451190	Other	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10293	84451210	Cotton Combing Machines	Pieces/ Items	5	0	0	0.5	5.5	E7	
10294	84451290	Other	Pieces/ Items	5	0	0	0.5	5.5	E7	
10295	84451300	Drawing Or Roving Machines	Pieces/	5	0	0	0.5	5.5	E7	

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			Items							
10296	84451910	Cotton Processing Machines (Including Cotton Ginning Machine)	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10297	84451920	Jute Fibre Processing Machines	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10298	84451930	Regenerated Fibres & Synthetic Fibres Processing Machines	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10299	84451940	Silk Processing Machines	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10300	84451950	Wool Processing Machines	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10301	84451960	Blowroom Machines	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10302	84451990	Other	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10303	84452011	Drawing Frames	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10304	84452012	Intermediate Frames	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10305	84452013	Ring Frames	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10306	84452014	Roving Frames	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10307	84452019	Other	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10308	84452020	Jute Fibres Spinning Machines	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10309	84452030	Regenerated Fibres & Synthetic Fibres Spinning Machines	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10310	84452040	Silk Fibres Spinning Machines	Pieces/ Items	5	0	0	0.5	5.5	EIF	

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10311	84452050	Wool Spinning Machines	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10312	84452090	Other	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10313	84453011	Doubling Frames	Pieces/ Items	5	0	0	0.5	5.5	EXC	
10314	84453019	Other	Pieces/ Items	5	0	0	0.5	5.5	E5	
10315	84453020	Jute Fibre Doubling/Twisting Machines	Pieces/ Items	5	0	0	0.5	5.5	E5	
10316	84453030	Regenerated Fibre And Synthetic Fibre Yarn Doubling/Twisting Machines	Pieces/ Items	5	0	0	0.5	5.5	E5	
10317	84453040	Silk Fibre Doubling/Twisting Machines	Pieces/ Items	5	0	0	0.5	5.5	EXC	
10318	84453050	Wool Fibre Doubling/Twisting Machines	Pieces/ Items	5	0	0	0.5	5.5	E5	
10319	84453090	Other Fibre Doubling/Twisting Machines	Pieces/ Items	5	0	0	0.5	5.5	E5	
10320	84454010	Cotton Fibre Winding (Including Weft-Winding) Or Reeling Machines, Automatic Or Otherwise	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10321	84454020	Jute Fibre Reeling (Including Weft-Winding) Machines	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10322	84454030	Regenerated Fibres Yarn And Synthetic Fibres Yarn Reeling (Including West-Winding) Machines	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10323	84454040	Silk Fibre Reeling (Including Weft-Winding) Machines	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10324	84454050	Wool Fibre Reeling (Including Weft-Winding) Machines	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10325	84454090	Other	Pieces/	5	0	0	0.5	5.5	EIF	

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			Items							
10326	84459000	Other	Pieces/ Items	5	0	0	0.5	5.5	EXC	
10327	84461011	Automatic, Powerloom	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10328	84461012	Plain, Powerloom	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10329	84461019	Other	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10330	84461090	Other	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10331	84462110	Cotton Weaving Machines, Automatic	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10332	84462190	Other	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10333	84462910	Cotton Weaving Machines	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10334	84462990	Other	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10335	84463011	Automatic, Powerloom	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10336	84463012	Plain, Powerloom	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10337	84463019	Other	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10338	84463090	Other	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10339	84471111	Hand Knitting Machines	Pieces/ Items	5	0	0	0.5	5.5	E7	
10340	84471119	Other	Pieces/ Items	5	0	0	0.5	5.5	E7	

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10341	84471120	Cotton Hosiery Machines	Pieces/ Items	5	0	0	0.5	5.5	E7	
10342	84471190	Other	Pieces/ Items	5	0	0	0.5	5.5	E7	
10343	84471211	Hand Knitting Machines	Pieces/ Items	5	0	0	0.5	5.5	EXC	
10344	84471219	Other	Pieces/ Items	5	0	0	0.5	5.5	E5	
10345	84471220	Cotton Hosiery Machines	Pieces/ Items	5	0	0	0.5	5.5	E5	
10346	84471290	Other	Pieces/ Items	5	0	0	0.5	5.5	EXC	
10347	84472010	Hand Knitting Machines For Wool	Pieces/ Items	5	0	0	0.5	5.5	EXC	
10348	84472020	Other Knitting Machines For Wool	Pieces/ Items	5	0	0	0.5	5.5	E5	
10349	84472030	Cotton Hosiery Machines	Pieces/ Items	5	0	0	0.5	5.5	E5	
10350	84472090	Other	Pieces/ Items	5	0	0	0.5	5.5	EXC	
10351	84479010	Machines For Manufacture Of Tulle And Lace	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10352	84479020	Machines For Making Embroidery	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10353	84479030	Other	Pieces/ Items	5	0	0	0.5	5.5	EIF	
10354	84481110	Jacquards And Harness Liner Cards For Cotton Textile Machinery	KG	7.5	0	0	0.75	8.25	EIF	
10355	84481190	Other	KG	7.5	0	0	0.75	8.25	EIF	
10356	84481900	Other	KG	7.5	0	0	0.75	8.25	EIF	

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10357	84482000	Parts And Accessories Of Machines Of Heading 8444 Or Of Their Auxiliary Machinery :	KG	7.5	0	0	0.75	8.25	EIF	
10358	84483100	Card Clothing	KG	7.5	0	0	0.75	8.25	EIF	
10359	84483210	For Cotton Processing Machines	KG	7.5	0	0	0.75	8.25	EIF	
10360	84483220	For Jute Processing Machines	KG	7.5	0	0	0.75	8.25	EIF	
10361	84483230	For Silk & Manmade (Regenerated And Synthetic Fibres Processing Machines)	KG	7.5	0	0	0.75	8.25	EIF	
10362	84483240	For Wool Processing Machines	KG	7.5	0	0	0.75	8.25	EIF	
10363	84483290	Other	KG	7.5	0	0	0.75	8.25	EIF	
10364	84483310	For Cotton Spinning Machines	KG	7.5	0	0	0.75	8.25	EIF	
10365	84483320	For Jute Spinning Machines	KG	7.5	0	0	0.75	8.25	EIF	
10366	84483330	For Silk & Man-Made (Regenerated & Synthetic) Fibre Spinning Machines	KG	7.5	0	0	0.75	8.25	EIF	
10367	84483340	For Wool Spinning Machines	KG	7.5	0	0	0.75	8.25	EIF	
10368	84483390	For Other Textile Fibre Spinning Machines	KG	7.5	0	0	0.75	8.25	EIF	
10369	84483910	Combs For Cotton Textile Machinery	KG	7.5	0	0	0.75	8.25	EXC	
10370	84483920	Gills For Gill Boxes	KG	7.5	0	0	0.75	8.25	EXC	
10371	84483990	Other	KG	7.5	0	0	0.75	8.25	EXC	
10372	84484210	Healds And Reeds (Excluding Wire Healds) For Cotton Machinery	KG	7.5	0	0	0.75	8.25	EIF	
10373	84484220	Healds, Wire	KG	7.5	0	0	0.75	8.25	EIF	
10374	84484290	Other	KG	7.5	0	0	0.75	8.25	EIF	
10375	84484910	Parts Of Cotton Weaving Machinery	KG	7.5	0	0	0.75	8.25	EXC	
10376	84484920	Parts Of Jute Weaving Machinery	KG	7.5	0	0	0.75	8.25	EXC	
10377	84484930	Parts Of Silk & Man-Made Fibres	KG	7.5	0	0	0.75	8.25	EXC	

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		Weaving Machinery								
10378	84484940	Parts Of Wool Weaving Machinery	KG	7.5	0	0	0.75	8.25	EXC	
10379	84484950	Parts Of Other Textile Fibres Machinery	KG	7.5	0	0	0.75	8.25	EXC	
10380	84484990	Other	KG	7.5	0	0	0.75	8.25	EXC	
10381	84485110	Of Cotton Hosiery Machine	KG	7.5	0	0	0.75	8.25	EXC	
10382	84485120	Of Wool Knitting Machines	KG	7.5	0	0	0.75	8.25	EXC	
10383	84485130	Of Machines For Tulle, Lace	KG	7.5	0	0	0.75	8.25	EXC	
10384	84485190	Other	KG	7.5	0	0	0.75	8.25	EXC	
10385	84485900	Other	KG	7.5	0	0	0.75	8.25	EXC	
10386	84490010	Machinery For Manufacture Of Finishing Of Felt In Piece/In Shapes (Including Felt Hat-Making Machines & Hat Making Blocks)	KG	5	0	0	0.5	5.5	E5	
10387	84490090	Other	KG	5	0	0	0.5	5.5	EXC	
10388	84501100	Fully-Automatic Machines	Pieces/ Items	20	0	0	2	22	R10 to 50%	
10389	84501200	Other Machines, With Built-In Centrifugal Drier	Pieces/ Items	20	0	0	2	22	E3	
10390	84501900	Other	Pieces/ Items	20	0	0	2	22	E3	
10391	84502000	Machines, Each Of A Dry Linen Capacity Exceeding 10 Kg	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10392	84509010	Parts Of Household Type Machines	KG	10	0	0	1	11	R10 to 50%	
10393	84509090	Other	KG	7.5	0	0	0.75	8.25	EIF	
10394	84511010	Dry Cleaning Machines For Cotton Textile	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10395	84511090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	

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10396	84512100	Each Of A Dry Linen Capacity Not Exceeding 10 Kg	Pieces/ Items	10	0	0	1	11	E3	
10397	84512900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10398	84513010	Hand Ironing Press	Pieces/ Items	10	0	0	1	11	EXC	
10399	84513090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10400	84514011	For Cotton Textile	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10401	84514019	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10402	84514021	For Cotton Textile	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10403	84514029	For Other Textile	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10404	84514091	For Washing And Cleaning For Woolen Textile	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10405	84514099	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10406	84515000	Machines For Reeling, Unreeling, Folding, Cutting Or Pinking Textile Fabrics	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10407	84518011	For Cotton Textile	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10408	84518019	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10409	84518021	For Coating Or Impregnating Yarn Or Fabrics	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10410	84518022	Other Finishing Processes For Cotton Textile	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	

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10411	84518029	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10412	84518090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10413	84519000	Parts	KG	7.5	0	0	0.75	8.25	EIF	
10414	84521011	With Electronic Controls/Electric Motors	Pieces/ Items	10	0	0	1	11	E10	
10415	84521012	Hand Operated	Pieces/ Items	10	0	0	1	11	E10	
10416	84521019	Other	Pieces/ Items	10	0	0	1	11	E10	
10417	84521021	With Electronic Controls/Electric Motors	Pieces/ Items	10	0	0	1	11	E10	
10418	84521022	Hand Operated	Pieces/ Items	10	0	0	1	11	EXC	
10419	84521029	Other	Pieces/ Items	10	0	0	1	11	E10	
10420	84522110	Industrial Sewing Machianes Having A Motor Of 150 Watts Capacity And Above And Having A Speed Of 1500 Stitches Per Minute Or More	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10421	84522120	Other With Electronic Control/Electric Motors	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10422	84522190	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10423	84522900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10424	84523010	For Household Type Sewing Machines	KG	10	0	0	1	11	EXC	
10425	84523090	Other	KG	7.5	0	0	0.75	8.25	EXC	
10426	84529011	Furniture, Bases And Covers	KG	7.5	0	0	0.75	8.25	E3	

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10427	84529019	Parts Of Furniture, Bases & Cover For Sewing Machines	KG	7.5	0	0	0.75	8.25	E3	
10428	84529091	Of Household Sewing Machines	KG	10	0	0	1	11	E3	
10429	84529099	Other	KG	7.5	0	0	0.75	8.25	EIF	
10430	84531000	Machinery For Repairing, Tanning Or Working Hides, Skins Or Leather	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10431	84532000	Machinery For Making Or Repairing Footwear	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10432	84538000	Other Machinery	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10433	84539010	Of Boot And Shoe Manufacturing Machinery	KG	7.5	0	0	0.75	8.25	EIF	
10434	84539090	Other	KG	7.5	0	0	0.75	8.25	EIF	
10435	84541000	Converters	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10436	84542010	Ladles	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10437	84542020	Ingot Moulds	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10438	84543010	Die-Casting Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10439	84543020	Continuous Casting Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10440	84543090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10441	84549000	Parts	KG	7.5	0	0	0.75	8.25	EIF	
10442	84551000	Tube Mills	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10443	84552110	Hot Rolling Mills:	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	

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10444	84552120	Combination Of Hot & Cold Rolling Mills	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10445	84552200	Cold	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10446	84553000	Rolls For Rolling Mills	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10447	84559000	Other Parts	KG	7.5	0	0	0.75	8.25	EIF	
10448	84561100	Operated By Laser	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10449	84561200	Operated By Other Light Or Photon Beam Processes	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10450	84562000	Operated By Ultrasonic Processes	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10451	84563000	Operated By Electro-Discharge Processes	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10452	84564000	- Operated By Plasma Arc Processes	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10453	84565000	- Water-Jet Cutting Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10454	84569010	For Dry-Etching Patterns On Semi-Conductor Materials	Pieces/ Items	0	0	0	0	0	EIF	
10455	84569020	Electro-Chemical Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10456	84569090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10457	84571010	Horizontal	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10458	84571020	Vertical	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10459	84572010	Unit Head Boring	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	

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10460	84572020	Unit Head Drilling	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10461	84572090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10462	84573010	Rotary Type	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10463	84573020	In-Line Type	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10464	84573090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10465	84581100	Numerically Controlled	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10466	84581911	Horizontal Bar, Swiss Type	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10467	84581912	Base Sliding Head Type	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10468	84581913	Horizontal Chucking	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10469	84581919	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10470	84581990	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10471	84589100	Numerically Controlled	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10472	84589910	Automatic, Multi-Spindle Bar	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10473	84589920	Automatic, Multi-Spindle Chucking	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10474	84589931	Capstans Lathes	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10475	84589932	Turrets Lathes	Pieces/	7.5	0	0	0.75	8.25	EIF	

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			Items							
10476	84589933	Capstan & Turret Combination Lathes	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10477	84589934	Copying Lathes	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10478	84589935	Multi-Tool And Production Lathes	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10479	84589941	Crankshaft Lathes	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10480	84589942	Relieving Lathes	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10481	84589943	Wheel And Axle Lathes	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10482	84589951	Tool-Room Type	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10483	84589959	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10484	84589990	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10485	84591000	Way-Type Unit Head Machines	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10486	84592100	Numerically Controlled	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10487	84592910	Bench And Pillar	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10488	84592920	Pillar Or Columns, Multi-Spindle	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10489	84592930	Radial	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10490	84592940	Deep Hole	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	

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10491	84592950	Multi Head Drilling Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10492	84592990	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10493	84593100	Numerically Controlled	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10494	84593910	Vertical Turning Or Boring	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10495	84593990	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
10496	84594110	Jig Boring Machines, Horizontal	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10497	84594120	Fine Boring Machines, Horizontal	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10498	84594130	Fine Boring Machines, Vertical	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10499	84594190	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10500	84594910	Jig Boring Machines, Horizontal	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10501	84594920	Fine Boring Machines, Horizontal	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10502	84594930	Fine Boring Machines, Vertical	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10503	84594990	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10504	84595110	Horizontal	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10505	84595120	Vertical	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10506	84595130	Universal	Pieces/	7.5	0	0	0.75	8.25	E7	

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			Items							
10507	84595190	Others	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
10508	84595910	Horizontal	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10509	84595920	Vertical	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10510	84595930	Universal	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10511	84595940	Ram Type	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10512	84595950	Die-Sinking Or Pantograph	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10513	84595990	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10514	84596110	Piano Milling	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10515	84596190	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10516	84596910	Bed Type, Horizontal	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10517	84596920	Bed Type, Vertical	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10518	84596930	Piano Milling, Single Column	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10519	84596940	Piano Milling, Double Column	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10520	84596990	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10521	84597010	Die-Type (Screwing Machines)	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	

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10522	84597020	Tapping Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10523	84601200	Numerically Controlled	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10524	84601900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10525	84602200	Centreless Grinding Machines, Numerically Controlled	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10526	84602300	Other Cylindrical Grinding Machines, Numerically Controlled	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
10527	84602400	Other, Numerically Controlled	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10528	84602910	Cylindrical Grinders	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10529	84602920	Internal Grinders	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10530	84602930	Centreless Grinders	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10531	84602940	Profile Grinders	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10532	84602990	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10533	84603100	Numerically Controlled	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10534	84603910	Grinder, Tool/Cutter	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10535	84603990	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10536	84604011	Vertical, Single Spindle	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10537	84604012	Vertical, Multi-Spindle	Pieces/	7.5	0	0	0.75	8.25	EIF	

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			Items							
10538	84604013	Horizontal	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10539	84604019	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10540	84604020	Lapping Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10541	84609010	Polishing & Baffing Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10542	84609090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10543	84612011	Die & Punch Shaping Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10544	84612019	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10545	84612020	Slotting Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10546	84613010	Vertical	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10547	84613020	Horizontal	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10548	84613090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
10549	84614011	Bevel Gear Cutting	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10550	84614012	Gear Cutting Spiral Bevel And /Or Hypoid	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10551	84614013	Gear Slotter/Planar Formed Cutter Type	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10552	84614014	Gear Milling Formed Disc Cutter Type	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	

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10553	84614019	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10554	84614021	Single/Double Wheel Disc Type Gear Grinder	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10555	84614022	Formed Wheel Gear Grinder	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10556	84614023	Gear Shaver	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10557	84614024	Gear Tooth, Rounding, Chamfering/Burring	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10558	84614025	Gear Shaper, Spur And Helical	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10559	84614026	Gear Hobber, Spur And Helical	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10560	84614029	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10561	84615011	Band Saw, Horizontal	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10562	84615012	Band Saw, Vertical	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10563	84615013	Circular Saw, Cold	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10564	84615014	Circular Saw, Hot	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10565	84615015	Hack Saw	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10566	84615019	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10567	84615021	Abrasive Wheel Cutting-Off Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10568	84615029	Other	Pieces/	7.5	0	0	0.75	8.25	EXC	

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			Items							
10569	84619000	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10570	84621100	Closed Die Forging Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10571	84621900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10572	84622200	Profile Forming Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10573	84622300	Numerically Controlled Press Brakes	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10574	84622400	Numerically Controlled Panel Benders	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10575	84622500	Numerically Controlled Roll Forming Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10576	84622600	Other Numerically Controlled Bending, Folding, Straightening Or Flattening Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10577	84622900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10578	84623200	Slitting Lines And Cut-To-Length Lines	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10579	84623300	Numerically Controlled Shearing Machiens	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10580	84623900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10581	84624200	Numerically Controlled	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10582	84624900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10583	84625100	Numerically Controlled	Pieces/	7.5	0	0	0.75	8.25	EXC	

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			Items							
10584	84625900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10585	84626100	Hydraulic Presses	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10586	84626200	Mechanical Presses	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10587	84626300	Servo-Presses	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10588	84626900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10589	84629000	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10590	84631010	Wire And Metal Ribbon Drawing Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10591	84631020	Other Wire Making Machines	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10592	84631030	Tube Drawing Machine	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10593	84631090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10594	84632000	Thread Rolling Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10595	84633010	Wire Grill Or Knitting Machine	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10596	84633020	Spring Coiling	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10597	84633030	Chain Making	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10598	84633040	Nail-Making Machine	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	

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10599	84639010	Riveting Machines (Excluding Portable Hand Operated Machine)	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10600	84639020	Strip Profiling	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10601	84639030	Seaming Machine For Example For Cans	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10602	84639090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10603	84641010	Granite Cutting Machines/ Equipment	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10604	84641090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10605	84642000	Grinding Or Polishing Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10606	84649000	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10607	84651000	Machines Which Can Carry Out Different Type Of Machining Operations Without Tool Change Between Such Operations	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10608	84652000	Machining Centres	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10609	84659100	Sawing Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10610	84659200	Planing, Milling Or Moulding (By Cutting) Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10611	84659300	Grinding, Sanding Or Polishing Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10612	84659400	Bending Or Assembling Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10613	84659500	Drilling Or Morticing Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	

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10614	84659600	Splitting, Slicing Or Paring Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10615	84659910	Lathes	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10616	84659990	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10617	84661010	Tool Holders	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10618	84661020	Self-Opening Dieheads	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10619	84662000	Work Holders	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10620	84663010	Chucks	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10621	84663020	Jigs & Fixtures	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10622	84663090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10623	84669100	For Machines Of Heading 8464	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10624	84669200	For Machines Of Heading 8465	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10625	84669310	Parts And Accessories Of Machine Tools, For Working Metals	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10626	84669390	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10627	84669400	For Machines Of Heading 8462 To 8463	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10628	84671110	Drills	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10629	84671120	Hammers	Pieces/	7.5	0	0	0.75	8.25	E3	

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			Items							
10630	84671190	Others	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10631	84671900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10632	84672100	Drills Of All Kinds	Pieces/ Items	7.5	0	0	0.75	8.25	R10 to 50%	
10633	84672200	Saws	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10634	84672900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10635	84678100	Chain Saws	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10636	84678910	Compressed Air Grease Guns, Lubricators And Similar Appliances	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10637	84678920	Vibrators	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10638	84678990	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10639	84679100	Of Chain Saws	KG	7.5	0	0	0.75	8.25	EIF	
10640	84679200	Of Pneumatic Tools	KG	7.5	0	0	0.75	8.25	E3	
10641	84679900	Other	KG	7.5	0	0	0.75	8.25	E3	
10642	84681000	Hand-Held Blow Pipes	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10643	84682010	Welding/Cutting Machines	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10644	84682090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10645	84688000	Other Machinery And Apparatus	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	

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10646	84689000	Parts	KG	7.5	0	0	0.75	8.25	E3	
10647	84701000	Electronic Calculators Capable Of Operation Without An External Source Of Electric Power And Pocket-Size Data Recording, Reproducing And Displaying Machines With Calculating Functions	Pieces/ Items	0	0	0	0	0	E5	
10648	84702100	Incorporating A Printing Device	Pieces/ Items	0	0	0	0	0	E5	
10649	84702900	Other	Pieces/ Items	0	0	0	0	0	E5	
10650	84703000	Other Calculating Machines	Pieces/ Items	0	0	0	0	0	E5	
10651	84705010	Electrically Operated	Pieces/ Items	0	0	0	0	0	R10 to 50%	
10652	84705020	Manually Operated	Pieces/ Items	0	0	0	0	0	E5	
10653	84709010	Electrically Operated	Pieces/ Items	0	0	0	0	0	E5	
10654	84709020	Manually Operated	Pieces/ Items	0	0	0	0	0	E5	
10655	84713010	Personal Computer	Pieces/ Items	0	0	0	0	0	EIF	
10656	84713090	Other	Pieces/ Items	0	0	0	0	0	EIF	
10657	84714110	Micro Computer	Pieces/ Items	0	0	0	0	0	EIF	
10658	84714120	Large/Main Frame Computer	Pieces/ Items	0	0	0	0	0	EIF	
10659	84714190	Other	Pieces/ Items	0	0	0	0	0	EIF	
10660	84714900	Other, Presented In The Form Of	Pieces/	0	0	0	0	0	EIF	

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		Systems	Items							
10661	84715000	Processing Units Other Than Those Of Sub-Headings 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	Pieces/ Items	0	0	0	0	0	EIF	
10662	84716010	Combined Input Or Out Put Units	Pieces/ Items	0	0	0	0	0	EIF	
10663	84716024	Graphic Printer	Pieces/ Items	0	0	0	0	0	EIF	
10664	84716025	Plotter	Pieces/ Items	0	0	0	0	0	EIF	
10665	84716029	Other	Pieces/ Items	0	0	0	0	0	EIF	
10666	84716040	Keyboard	Pieces/ Items	0	0	0	0	0	EIF	
10667	84716050	Scanners	Pieces/ Items	0	0	0	0	0	EIF	
10668	84716060	Mouse	Pieces/ Items	0	0	0	0	0	EIF	
10669	84716090	Other	Pieces/ Items	0	0	0	0	0	EIF	
10670	84717010	Floppy Disc Drives	Pieces/ Items	0	0	0	0	0	EIF	
10671	84717020	Hard Disc Drives	Pieces/ Items	0	0	0	0	0	EIF	
10672	84717030	Removable Or Exchangeable Disc Drives	Pieces/ Items	0	0	0	0	0	EIF	
10673	84717040	Magnetic Tape Drives	Pieces/ Items	0	0	0	0	0	EIF	
10674	84717050	Cartridge Tape Drive	Pieces/	0	0	0	0	0	EIF	

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			Items							
10675	84717060	Cd-Rom Drive	Pieces/ Items	0	0	0	0	0	EIF	
10676	84717070	Dvd Drive	Pieces/ Items	0	0	0	0	0	EIF	
10677	84717090	Other	Pieces/ Items	0	0	0	0	0	EIF	
10678	84718000	Other Units Of Automatic Data Processing Machines	Pieces/ Items	0	0	0	0	0	EIF	
10679	84719000	Other	Pieces/ Items	0	0	0	0	0	EXC	
10680	84721000	Duplicating Machines	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10681	84723000	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	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10682	84729010	Stapling Machines (Staplers)	Pieces/ Items	10	0	0	1	11	E7	
10683	84729020	Digital Duplicator	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10684	84729030	Automatic Teller Machines	Pieces/ Items	0	0	0	0	0	E5	
10685	84729040	Coin Sorting Machines, Coin-Counting Or Wrapping Machines	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10686	84729091	Word-Processing Machines	Pieces/ Items	0	0	0	0	0	EIF	
10687	84729092	Automatic Typewriters	Pieces/ Items	10	0	0	1	11	E5	
10688	84729093	Braille Typewriters, Electric	Pieces/	7.5	0	0	0.75	8.25	E5	

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			Items							
10689	84729094	Braille Typewriters, Non-Electric	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10690	84729095	Other Typewriters, Electric Or Non-Electric	Pieces/ Items	10	0	0	1	11	E5	
10691	84729099	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10692	84732100	Of The Electronic Calculating Machines Of Subheading 8470 10, 8470 21 Or 8471 29	KG	0	0	0	0	0	EIF	
10693	84732900	Other	KG	0	0	0	0	0	EIF	
10694	84733010	Microprocessors	Pieces/ Items	0	0	0	0	0	E5	
10695	84733020	Motherboards	Pieces/ Items	0	0	0	0	0	E5	
10696	84733030	Other Mounted Printed Circuit Boards	Pieces/ Items	0	0	0	0	0	E5	
10697	84733040	Head Stack	Pieces/ Items	0	0	0	0	0	E5	
10698	84733091	Network Access Controllers	Pieces/ Items	0	0	0	0	0	E5	
10699	84733092	Graphic & Intelligence Based Script Technology (Gist) Cards For Multilingual Computers	Pieces/ Items	0	0	0	0	0	E5	
10700	84733099	Other	Pieces/ Items	0	0	0	0	0	EIF	
10701	84734010	Parts Of Duplicating, Hectograph/Stencil Machines	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10702	84734090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
10703	84735000	Parts And Accessories Equally Suitable For Use With The Machines	Pieces/	0	0	0	0	0	EIF	

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		Of Two Or More Of The Headings 8470 To 8472	Items							
10704	84741010	For Coal	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10705	84741090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10706	84742010	For Stone And Mineral	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10707	84742020	For Coal	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10708	84742090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10709	84743110	Concrete Mixers	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10710	84743120	Mortar Mixers	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10711	84743200	Machines For Mixing Mineral Substances With Bitumen	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10712	84743900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10713	84748010	Brick And Tile Making Machinery	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10714	84748020	Ceramic And Clay Making Machinery	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10715	84748030	Machinery For Forming Foundry Moulds Of Sand	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10716	84748090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10717	84749000	Parts	KG	7.5	0	0	0.75	8.25	EXC	
10718	84751000	Machines For Assembling Electric Or Electronic Lamps, Tubes Or Valves Or	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	

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		Flashbulbs, In Glass Envelopes								
10719	84752100	Machines For Making Optical Fibres And Performs Thereof	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10720	84752900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10721	84759000	Parts	KG	7.5	0	0	0.75	8.25	EIF	
10722	84762110	Incorporating Refrigerating Devices	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10723	84762120	Incorporating Heating Devices	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10724	84762900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10725	84768110	Incorporating Refrigerating Devices	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10726	84768120	Incorporating Heating Devices	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10727	84768910	Money Changing Machines	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10728	84768920	Postage Stamps Vending Machines	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10729	84768930	Cigarette Vending Machines	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10730	84768990	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10731	84769010	Of Machines Of Sub-Heading 847621	KG	7.5	0	0	0.75	8.25	EIF	
10732	84769090	Other	KG	7.5	0	0	0.75	8.25	E3	
10733	84771000	Injection-Moulding Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10734	84772000	Extruders	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	

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10735	84773000	Blow Moulding Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10736	84774000	Vacuum Moulding Machines And Other Thermoforming Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10737	84775100	For Moulding Or Retreading Pneumatic Tyres Or For Moulding Or Otherwise Forming Inner Tubes	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10738	84775900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10739	84778010	Machinery For Making Rubber Goods	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10740	84778090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10741	84779000	Parts	KG	7.5	0	0	0.75	8.25	EIF	
10742	84781010	Cigar Making Machinery	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10743	84781020	Cigarette Making Machinery	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10744	84781090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10745	84789000	Parts	KG	7.5	0	0	0.75	8.25	E7	
10746	84791000	Machinery For Public Works, Building Or The Like	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10747	84792010	Oil Seed Crushing/Grinding Machinery Including Purifying Tanks	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10748	84792090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10749	84793000	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	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	

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10750	84794000	Rope Or Cable-Making Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10751	84795000	Industrial Robots, For Treating Metal, Including Electric Wire Coil Winders	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10752	84796000	Evaporative Air Coolers	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10753	84797100	Of A Kind Used In Airports	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10754	84797900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10755	84798100	For Treating Metal, Including Electric Wire Coil-Winders	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10756	84798200	Mixing, Kneading, Crushing, Grinding, Screening, Sifting, Homogenising, Emulsifying Or Stirring Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10757	84798300	Cold Isostatic Presses	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10758	84798910	Soap Cutting Or Moulding Machinery	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10759	84798920	Air Humidifiers Or Dehumidifiers (Other Than Those Falling Under Heading 8415 Or 8424)	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10760	84798930	Mechanical Shifting Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10761	84798940	Ultrasonic Transducers	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10762	84798950	Car Washing Machines And Related Appliances	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10763	84798960	Coke Oven Plants	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10764	84798970	Machinery For The Manufacture Of Chemical And Pharmaceuticals Goods	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
10765	84798980	Machinery for use in goods of Chapter 88 or 89	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10766	84798992	Briquetting Plant And Machinery Intended For Manufacture Of Briquettes From Agricultural And Municipal Waste	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10767	84798999	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10768	84799010	Of Machines For Public Works, Building And The Like	KG	7.5	0	0	0.75	8.25	EIF	
10769	84799020	Of Machines For The Extraction Of Animal Or Fruit And Vegetable Fats Or Oil	KG	7.5	0	0	0.75	8.25	EIF	
10770	84799030	Of Machines And Mechanical Appliances For Treating Wood	KG	7.5	0	0	0.75	8.25	EIF	
10771	84799040	Of Machinery Used For Manufacture Of Chemicals And Pharmaceuticals	KG	7.5	0	0	0.75	8.25	EIF	
10772	84799090	Other	KG	7.5	0	0	0.75	8.25	EIF	
10773	84801000	Moulding Boxes For Metal Foundry	KG	7.5	0	0	0.75	8.25	E5	
10774	84802000	Mould Bases	KG	7.5	0	0	0.75	8.25	E3	
10775	84803000	Moulding Patterns	KG	7.5	0	0	0.75	8.25	E3	
10776	84804100	Injection Or Compression Types	KG	7.5	0	0	0.75	8.25	EXC	
10777	84804900	Other	KG	7.5	0	0	0.75	8.25	EIF	
10778	84805000	Moulds For Glass	KG	7.5	0	0	0.75	8.25	E3	
10779	84806000	Moulds For Mineral Materials	KG	7.5	0	0	0.75	8.25	EXC	
10780	84807100	Injection Or Compression Types	KG	7.5	0	0	0.75	8.25	EIF	
10781	84807900	Other	KG	7.5	0	0	0.75	8.25	EIF	
10782	84811000	Pressure-Reducing Valves	KG	7.5	0	0	0.75	8.25	E3	
10783	84812000	Valves For Oleo Hydraulic Or	KG	7.5	0	0	0.75	8.25	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Pneumatic Transmissions								
10784	84813000	Check (Nonreturn) Valves	KG	7.5	0	0	0.75	8.25	E7	
10785	84814000	Safety Or Relief Valves	KG	7.5	0	0	0.75	8.25	EIF	
10786	84818010	Taps, Cocks And Similar Appliances Of Iron/Steel	KG	7.5	0	0	0.75	8.25	E3	
10787	84818020	Taps, Cocks And Similar Appliances Of Non-Ferrous Metal	KG	7.5	0	0	0.75	8.25	E3	
10788	84818030	Industrial Valves (Excluding Pressure-Reducing Valves, And Thermostatically Controlled Valves)	KG	7.5	0	0	0.75	8.25	E3	
10789	84818041	For Bicycles	KG	7.5	0	0	0.75	8.25	E3	
10790	84818049	Other	KG	7.5	0	0	0.75	8.25	E3	
10791	84818050	Expansion Valves And Solenoid Valves For Refrigerating And Air Conditioning Appliances And Machinery	KG	7.5	0	0	0.75	8.25	E3	
10792	84818090	Other	KG	7.5	0	0	0.75	8.25	EIF	
10793	84819010	Of Bicycles Valves	KG	7.5	0	0	0.75	8.25	E3	
10794	84819090	Other	KG	7.5	0	0	0.75	8.25	EIF	
10795	84821011	Not Exceeding 50Mm Bore Diameter	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10796	84821012	Of Bore Diameter Exceeding 50 Mm But Not Exceeding 100 Mm	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10797	84821013	Of Bore Diameter Exceeding 100 Mm	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10798	84821020	Other Ball Bearing (Radial Type) Of Bore Diameter Not Exceeding 50Mm	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10799	84821030	Other Ball Bearing (Radial Type) Of Bore Diameter Exceeding 50Mm But Not Exceeding 100 Mm.	Pieces/ Items	7.5	0	0	0.75	8.25	E3	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
10800	84821040	Of Bore Diameter Exceeding 100Mm	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10801	84821051	Of Bore Diameter Not Exceeding 50Mm	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10802	84821052	Of Bore Diameter Exceeding 50 Mm But Not Exceeding 100 Mm	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10803	84821053	Of Bore Diameter Exceeding 100 Mm	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10804	84821090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
10805	84822011	Of Bore Diameter Not Exceeding 50 Mm	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10806	84822012	Of Bore Diameter Exceeding 50 Mm Bore Diameter But Not Exceeding 100 Mm	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10807	84822013	Of Bore Diameter Exceeding 100 Mm	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10808	84822090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10809	84823000	Spherical Roller Bearings	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10810	84824000	Needle Roller Bearings, Including Cage And Needle Roller Assemblies	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10811	84825000	Other Cylindrical Roller Bearings, Including Cage And Roller Assemblies	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10812	84828000	Other, Including Combined Ball/Roller Bearings	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10813	84829111	Of Nickel Alloys	KG	7.5	0	0	0.75	8.25	E3	
10814	84829112	Of Tungsten Carbide	KG	7.5	0	0	0.75	8.25	E3	
10815	84829113	Of Special Stainless Steel	KG	7.5	0	0	0.75	8.25	E3	

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10816	84829114	Of High Speed Steel	KG	7.5	0	0	0.75	8.25	E3	
10817	84829119	Other	KG	7.5	0	0	0.75	8.25	E3	
10818	84829120	Needles	KG	7.5	0	0	0.75	8.25	E3	
10819	84829130	Rollers	KG	7.5	0	0	0.75	8.25	E3	
10820	84829900	Other	KG	7.5	0	0	0.75	8.25	E10	
10821	84831010	Crank Shafts For Sewing Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10822	84831091	Crank Shaft For Engine Of Heading 8407	Pieces/ Items	15	0	0	1.5	16.5	E10	
10823	84831092	Crank Shaft For Engine Of Heading 8408	Pieces/ Items	15	0	0	1.5	16.5	EXC	
10824	84831099	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10825	84832000	Bearing Housings, Incorporation Ball Or Roller Bearings	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10826	84833000	Bearing Housings, Not Corporating Ball Or Roller Bearings And Plain Shaft Bearings	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10827	84834000	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	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10828	84835010	Pulleys, Power Transmission	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10829	84835090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10830	84836010	Flexible Coupling	Pieces/ Items	7.5	0	0	0.75	8.25	E5	

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10831	84836020	Fluid Coupling	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10832	84836090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10833	84839000	Toothed Wheels , Chain Sprockets And Other Transmission Elements Presented Separately; Parts	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10834	84841010	Asbestos Metallic Packings & Gaskets (Excluding Gaskets Of Asbestos Board Reinforced With Metal Gauze/Wire)	KG	7.5	0	0	0.75	8.25	E10	
10835	84841090	Other	KG	7.5	0	0	0.75	8.25	E10	
10836	84842000	Mechanical Seals	KG	7.5	0	0	0.75	8.25	E10	
10837	84849000	Other	KG	7.5	0	0	0.75	8.25	E10	
10838	84851000	By Metal Deposit	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10839	84852000	By Plastics Or Rubber Deposit	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10840	84853000	By Plaster, Cement, Ceramics Or Glass Deposit	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10841	84858000	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10842	84859000	Parts	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10843	84861000	Machines And Apparatus Of A Kind Used Solely Or Principally For The Manufacture Of Semiconductor Boules Or Wafers,Semiconductor Devices,Electronic Integrated Circuits Or Flat Panel Displays;Machines And Apparatus Specified In Note 9© To This Chapter;Parts	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10844	84862000	Machines And Apparatus For The	Pieces/	7.5	0	0	0.75	8.25	EXC	

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		Manufacture Of Semiconductor Devices 0R Ofelectronic Integrated Circuits	Items							
10845	84863000	Machines And Apparatus For The Manufacture Of Flat Panel Displays	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
10846	84864000	Machines And Apparatus Specified In Note 9© To This Chapter	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10847	84869000	Parts And Accessories	KG	7.5	0	0	0.75	8.25	EXC	
10848	84871000	Machinery Parts,Not Containing Electrical Connectors,Insulators,Coils,Contacts Or Other Electrical Features,Not Specified Or Included Elsewhere In This Chapter: Ships'Or Boats'Propellers And Blades Therefore	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
10849	84879000	Other	KG	7.5	0	0	0.75	8.25	E3	
10850	85011011	Micro Motor	Pieces/ Items	10	0	0	1	11	R10 to 50%	
10851	85011012	Stepper Motor	Pieces/ Items	10	0	0	1	11	E10	
10852	85011013	Wiper Motor	Pieces/ Items	10	0	0	1	11	E10	
10853	85011019	Other	Pieces/ Items	10	0	0	1	11	EXC	
10854	85011020	Ac Motor	Pieces/ Items	10	0	0	1	11	R10 to 50%	
10855	85012000	Universal Ac/Dc Motors Of An Output Exceeding 37.5 W	Pieces/ Items	10	0	0	1	11	E3	
10856	85013111	Micro Motor	Pieces/ Items	10	0	0	1	11	E10	
10857	85013112	Stepper Motor	Pieces/ Items	10	0	0	1	11	E10	

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10858	85013113	Wiper Motor	Pieces/ Items	10	0	0	1	11	E10	
10859	85013119	Other	Pieces/ Items	10	0	0	1	11	EXC	
10860	85013120	Dc Generators	Pieces/ Items	10	0	0	1	11	EXC	
10861	85013210	Dc Motor	Pieces/ Items	10	0	0	1	11	R10 to 50%	
10862	85013220	Dc Generators	Pieces/ Items	10	0	0	1	11	EXC	
10863	85013310	Dc Motors	Pieces/ Items	10	0	0	1	11	E10	
10864	85013320	Dc Generators	Pieces/ Items	10	0	0	1	11	EIF	
10865	85013410	Of An Output Exceeding 375 Kw But Not Exceeding 1000 Kw	Pieces/ Items	10	0	0	1	11	EIF	
10866	85013420	Of An Output Exceeding 1000 Kw But Not Exceeding 2000 Kw	Pieces/ Items	10	0	0	1	11	EIF	
10867	85013430	Of An Output Exceeding 2000 Kw But Not Exceeding 5000 Kw	Pieces/ Items	10	0	0	1	11	EIF	
10868	85013440	Of An Output Exceeding 5000 Kw But Not Exceeding 10000 Kw	Pieces/ Items	10	0	0	1	11	EIF	
10869	85013450	Of An Output Exceeding 10000 Kw	Pieces/ Items	10	0	0	1	11	EIF	
10870	85014010	Fractional Horse Power Motor	Pieces/ Items	10	0	0	1	11	E10	
10871	85014090	Other	Pieces/ Items	10	0	0	1	11	E10	
10872	85015110	Squirrel Cage Induction Motor 3 Phase Type	Pieces/ Items	10	0	0	1	11	E3	
10873	85015120	Slipring Motor	Pieces/	10	0	0	1	11	E3	

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			Items							
10874	85015190	Other	Pieces/ Items	10	0	0	1	11	E3	
10875	85015210	Squirrel Cage Induction Motor, 3 Phase Type	Pieces/ Items	10	0	0	1	11	R10 to 50%	
10876	85015220	Slipring Motor	Pieces/ Items	10	0	0	1	11	E10	
10877	85015290	Other	Pieces/ Items	10	0	0	1	11	R10 to 50%	
10878	85015310	Squirrel Cage Induction Motor, 3 Phase Type	Pieces/ Items	10	0	0	1	11	E7	
10879	85015320	Slipring Motor	Pieces/ Items	10	0	0	1	11	E7	
10880	85015330	Traction Motor	Pieces/ Items	10	0	0	1	11	E7	
10881	85015390	Other	Pieces/ Items	10	0	0	1	11	E7	
10882	85016100	Of An Output Not Exceeding 75 Kva	Pieces/ Items	10	0	0	1	11	EIF	
10883	85016200	Of An Output Exceeding 75 Kva But Not Exceeding 375 Kva	Pieces/ Items	10	0	0	1	11	EIF	
10884	85016300	Of An Output Exceeding 375 Kva But Not Exceeding 750 Kva	Pieces/ Items	10	0	0	1	11	EIF	
10885	85016410	Of An Output Exceeding 750 Kva But Not Exceeding 2000 Kva	Pieces/ Items	10	0	0	1	11	EIF	
10886	85016420	Of An Output Exceeding 2000 Kva But Not Exceeding 5000 Kva	Pieces/ Items	10	0	0	1	11	EIF	
10887	85016430	Of An Output Exceeding 5000 Kva But Not Exceeding 15000 Kva	Pieces/ Items	10	0	0	1	11	EIF	
10888	85016440	Of An Output Exceeding 15000 Kva But Not Exceeding 37500 Kva	Pieces/ Items	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
10889	85016450	Of An Output Exceeding 37500 Kva But Not Exceeding 75000 Kva	Pieces/ Items	10	0	0	1	11	EIF	
10890	85016460	Of An Output Exceeding 75000 Kva But Not Exceeding 137500 Kva	Pieces/ Items	10	0	0	1	11	EIF	
10891	85016470	Of An Output Exceeding 137500 Kva But Not Exceeding 312500 Kva	Pieces/ Items	10	0	0	1	11	EIF	
10892	85016480	Of An Output Exceeding 312500 Kva	Pieces/ Items	10	0	0	1	11	EIF	
10893	85017100	Of An Output Not Exceeding 50 W	Pieces/ Items	10	0	0	0	10	EXC	
10894	85017200	Of An Output Exceeding 50W	Pieces/ Items	10	0	0	0	10	E5	
10895	85018000	Photovoltaic Ac Generators	Pieces/ Items	10	0	0	0	10	E5	
10896	85021100	Of An Output Not Exceeding 75 Kva	Pieces/ Items	10	0	0	1	11	EIF	
10897	85021200	Of An Output Exceeding 75 Kva But Not Exceeding 375 Kva	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10898	85021310	Of An Output Exceeding 375 Kva But Not Exceeding 1000 Kva	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10899	85021320	Of An Output Exceeding 1000 Kva But Not Exceeding 1500 Kva	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10900	85021330	Of An Output Exceeding 1500 Kva But Not Exceeding 2000 Kva	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10901	85021340	Of An Output Exceeding 2000 Kva But Not Exceeding 5000 Kva	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10902	85021350	Of An Output Exceeding 5000 Kva But Not Exceeding 10000 Kva	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10903	85021360	Of An Output Exceeding 10000 Kva	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10904	85022010	Electric Portable Generators Of An	Pieces/	10	0	0	1	11	EIF	

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		Output Not Exceeding 3.5Kva	Items							
10905	85022090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10906	85023100	Wind-Powered	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10907	85023910	Powered By Steam Engine	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10908	85023920	Powered By Water Turbine	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10909	85023990	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10910	85024000	Electric Rotary Converters	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10911	85030010	Parts Of Generator (Ac/Dc)	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10912	85030021	Of Dc Motor	Pieces/ Items	7.5	0	0	0.75	8.25	R10 to 50%	
10913	85030029	Other	Pieces/ Items	7.5	0	0	0.75	8.25	R10 to 50%	
10914	85030090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10915	85041010	Conventional Type	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
10916	85041020	For Compact Fluorescent Lamps	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
10917	85041090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
10918	85042100	Having A Power Handling Capacity Not Exceeding 650 Kva	Pieces/ Items	10	0	0	1	11	EXC	
10919	85042200	Having A Power Handling Capacity Exceeding 650 Kva But Not Exceeding	Pieces/ Items	10	0	0	1	11	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		10000 Kva								
10920	85042310	Having A Power Handling Capacity Exceeding 10000 Kva But Not Exceeding 50000 Kva	Pieces/ Items	10	0	0	1	11	EIF	
10921	85042320	Having A Power Handling Capacity Exceeding 50000 Kva But Not Exceeding 100000 Kva	Pieces/ Items	10	0	0	1	11	EIF	
10922	85042330	Having A Power Handling Capacity Exceeding 100000 Kva But Not Exceeding 250000 Kva	Pieces/ Items	10	0	0	1	11	EIF	
10923	85042340	Having A Power Handling Capacity Exceeding 250000 Kva	Pieces/ Items	10	0	0	1	11	EIF	
10924	85043100	Having A Power Handling Capacity Not Exceeding 1 Kva	Pieces/ Items	10	0	0	1	11	EXC	
10925	85043200	Having A Power Handling Capacity Exceeding 1 Kva But Not Exceeding 16 Kva	Pieces/ Items	10	0	0	1	11	EIF	
10926	85043300	Having A Power Handling Capacity Exceeding 16 Kva But Not Exceeding 500 Kva	Pieces/ Items	10	0	0	1	11	E7	
10927	85043400	Having A Power Handling Capacity Exceeding 500 Kva	Pieces/ Items	10	0	0	1	11	EIF	
10928	85044010	Electric Inverter	Pieces/ Items	10	0	0	1	11	E5	
10929	85044021	Dip Bridge Rectifier	Pieces/ Items	10	0	0	1	11	E5	
10930	85044029	Other	Pieces/ Items	10	0	0	1	11	EXC	
10931	85044030	Battery Chargers	Pieces/ Items	10	0	0	1	11	EXC	
10932	85044040	Voltage Regulator And Stabilizers	Pieces/ Items	10	0	0	1	11	E5	

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10933	85044090	Other	Pieces/ Items	10	0	0	1	11	EXC	
10934	85045010	Choke Coils (Chokes)	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10935	85045090	Others	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10936	85049010	Of Transformers	KG	10	0	0	1	11	EXC	
10937	85049090	All goods other than (a) PCBA of charger or power adapter (b) Moulded plastic of charger or power adapter	KG	10	0	0	1.00	11	EXC	
		(a) PCBA of charger or power adapter (b) Moulded plastic of charger or power adapter	KG	15	0	0	1.50	16.5	EXC	
10938	85051110	Ferrite Cores	KG	7.5	0	0	0.75	8.25	EXC	
10939	85051190	Other	KG	7.5	0	0	0.75	8.25	EXC	
10940	85051900	Other	KG	7.5	0	0	0.75	8.25	EXC	
10941	85052000	Electro-Magnetic Couplings, Clutches And Brakes	KG	7.5	0	0	0.75	8.25	EXC	
10942	85059000	Other, Including Parts	KG	7.5	0	0	0.75	8.25	EXC	
10943	85061000	Manganese Dioxide	Pieces/ Items	10	0	0	1	11	E10	
10944	85063000	Mercuric Oxide	Pieces/ Items	10	0	0	1	11	EXC	
10945	85064000	Silver Oxide	Pieces/ Items	10	0	0	1	11	EXC	
10946	85065000	Lithium	Pieces/ Items	10	0	0	1	11	E3	
10947	85066000	Air-Zinc	Pieces/ Items	10	0	0	1	11	E3	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
10948	85068010	Button Cell	Pieces/ Items	10	0	0	1	11	E3	
10949	85068090	Other	Pieces/ Items	10	0	0	1	11	EXC	
10950	85069000	Parts	KG	10	0	0	1	11	E10	
10951	85071000	Lead-Acid Of A Kind Used For Starting Piston Engines	Pieces/ Items	10	0	0	1	11	E10	
10952	85072000	Other Lead-Acid Accumulators	Pieces/ Items	10	0	0	1	11	E10	
10953	85073000	Nickel-Cadmium	Pieces/ Items	10	0	0	1	11	E10	
10954	85075000	Nickel Metal Hydride	Pieces/ Items	10	0	0	1	11	E10	
10955	85076000	Lithium- Ion	Pieces/ Items	15	0	0	1.5	16.5	EXC	
10956	85078000	Other Accumulators	Pieces/ Items	10	0	0	1	11	E3	
10957	85079010	Accumulator Cases Made Of Hard Rubber And Separators	KG	10	0	0	1	11	EIF	
10958	85079090	Other	KG	10	0	0	1	11	EIF	
10959	85081100	Vacuum Cleaners With Self Contained Electric Motor: Of A Power Not Exceeding 1500 W And Having A Dust Bag Or Other Receptacle Capacity Not Exceeding20 L	Pieces/ Items	10	0	0	1	11	E5	
10960	85081900	Other	Pieces/ Items	10	0	0	1	11	E5	
10961	85086000	Other Vacuum Cleaners	Pieces/ Items	10	0	0	1	11	E5	
10962	85087000	Parts	KG	10	0	0	1	11	E10	
10963	85094010	Food Grinders	Pieces/	20	0	0	2	22	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
			Items							
10964	85094090	Other	Pieces/ Items	20	0	0	2	22	E10	
10965	85098000	Other Appliances	Pieces/ Items	20	0	0	2	22	E3	
10966	85099000	Parts	KG	10	0	0	1	11	EIF	
10967	85101000	Shavers	Pieces/ Items	20	0	0	2	22	E3	
10968	85102000	Hair Clippers	Pieces/ Items	20	0	0	2	22	E3	
10969	85103000	Hair-Removing Appliances	Pieces/ Items	20	0	0	2	22	E3	
10970	85109000	Parts	KG	10	0	0	1	11	E3	
10971	85111000	Sparking Plugs	Pieces/ Items	15	0	0	1.5	16.5	EXC	
10972	85112010	Electronic Magnetos	Pieces/ Items	15	0	0	1.5	16.5	EXC	
10973	85112090	Other	Pieces/ Items	15	0	0	1.5	16.5	EXC	
10974	85113010	Distributors	Pieces/ Items	15	0	0	1.5	16.5	EXC	
10975	85113020	Ignition Coils	Pieces/ Items	15	0	0	1.5	16.5	EXC	
10976	85114000	Starter Motors And Dual Purpose Starter-Generators	Pieces/ Items	15	0	0	1.5	16.5	EXC	
10977	85115000	Other Generators	Pieces/ Items	15	0	0	1.5	16.5	EXC	
10978	85118000	Other Equipment	Pieces/ Items	15	0	0	1.5	16.5	EXC	
10979	85119000	Parts	KG	15	0	0	1.5	16.5	EXC	

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10980	85121000	Lighting Or Visual Signalling Equipment Of A Kind Used On Bicycles	Pieces/ Items	15	0	0	1.5	16.5	EIF	
10981	85122010	Head Lamps, Tail Lamp, Stop Lamp, Side Lamp And Blinkers	Pieces/ Items	15	0	0	1.5	16.5	EXC	
10982	85122020	Other Automobile Lighting Equipment	Pieces/ Items	15	0	0	1.5	16.5	EXC	
10983	85122090	Other	Pieces/ Items	15	0	0	1.5	16.5	EXC	
10984	85123010	Horn	Pieces/ Items	15	0	0	1.5	16.5	EXC	
10985	85123090	Other	Pieces/ Items	15	0	0	1.5	16.5	EXC	
10986	85124000	Windscreen Wipers, Defrosters And Demisters	Pieces/ Items	15	0	0	1.5	16.5	EXC	
10987	85129000	Parts	KG	10	0	0	1	11	EXC	
10988	85131010	Torch	Pieces/ Items	10	0	0	1	11	E10	
10989	85131020	Other Flash Lights Excluding Those For Photographic Purposes	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
10990	85131030	Miners Safety Lamps	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10991	85131040	Magneto Lamps	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
10992	85131090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
10993	85139000	Parts	KG	7.5	0	0	0.75	8.25	E10	
10994	85141100	Hot Isostatic Presses	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10995	85141900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	

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10996	85142000	Furnaces And Ovens Functioning By Induction Or Dielectric Loss	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10997	85143100	Electron Beam Furnaces	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
10998	85143200	Plasma And Vacuum Arc Furnaces	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
10999	85143900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
11000	85144000	Other Equipment For The Heat Treatment Of Materials By Induction Or Dielectric Loss	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
11001	85149000	Parts	KG	7.5	0	0	0.75	8.25	EIF	
11002	85151100	Soldering Irons And Guns	Pieces/ Items	10	0	0	1	11	E3	
11003	85151900	Other	Pieces/ Items	10	0	0	1	11	E3	
11004	85152110	Automatic Spot Welding Machinery	Pieces/ Items	10	0	0	1	11	E10	
11005	85152120	Automatic Butt Welding Machinery	Pieces/ Items	10	0	0	1	11	E10	
11006	85152190	Other	Pieces/ Items	10	0	0	1	11	E10	
11007	85152900	Other	Pieces/ Items	10	0	0	1	11	E10	
11008	85153100	Fully Or Partly Automatic	Pieces/ Items	10	0	0	1	11	E3	
11009	85153910	Ac Are Welding Machinery	Pieces/ Items	10	0	0	1	11	E3	
11010	85153920	Argon Arc Welding Machinery	Pieces/ Items	10	0	0	1	11	E3	
11011	85153990	Other	Pieces/	10	0	0	1	11	E3	

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			Items							
11012	85158010	High Frequency Plastic Welding Machine	Pieces/ Items	10	0	0	1	11	E7	
11013	85158090	Other	Pieces/ Items	10	0	0	1	11	E7	
11014	85159000	Parts	KG	7.5	0	0	0.75	8.25	E7	
11015	85161000	Electric Instantaneous Or Storage Water Heaters And Immersion Heaters	Pieces/ Items	20	0	0	2	22	E10	
11016	85162100	Storage Heating Radiators	Pieces/ Items	20	0	0	2	22	EIF	
11017	85162900	Other	Pieces/ Items	20	0	0	2	22	E10	
11018	85163100	Hair Dryers	Pieces/ Items	20	0	0	2	22	E3	
11019	85163200	Other Hair-Dressing Apparatus	Pieces/ Items	20	0	0	2	22	E3	
11020	85163300	Hand-Drying Apparatus	Pieces/ Items	20	0	0	2	22	E3	
11021	85164000	Electric Smoothing Irons	Pieces/ Items	20	0	0	2	22	E10	
11022	85165000	Microwave Ovens	Pieces/ Items	20	0	0	2	22	E10	
11023	85166000	Other Ovens; Cookers, Cooking Plates Boiling Rings, Grillers And Roasters	Pieces/ Items	20	0	0	2	22	E10	
11024	85167100	Coffee Or Tea Makers	Pieces/ Items	20	0	0	2	22	E10	
11025	85167200	Toasters	Pieces/ Items	20	0	0	2	22	E10	
11026	85167910	Electro Thermic Fluid Heater	Pieces/ Items	20	0	0	2	22	E3	
11027	85167920	Electrical/Electronic Devices For	Pieces/	20	0	0	2	22	E3	

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		Repelling Insects (E.G. Mosquitoes Etc.)	Items							
11028	85167990	Other	Pieces/ Items	20	0	0	2	22	E3	
11029	85168000	Electric Heating Resistors	Pieces/ Items	20	0	0	2	22	E3	
11030	85169000	Parts	KG	10	0	0	1	11	EIF	
11031	85171110	Push Button Type	Pieces/ Items	0	0	0	0	0	EIF	
11032	85171190	Other	Pieces/ Items	0	0	0	0	0	EIF	
11033	85171300	Smartphones	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11034	85171400	Other Telephones For Cellular Networks Or For Other Wireless Networks	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11035	85171810	Push Button Type	Pieces/ Items	0	0	0	0	0	EIF	
11036	85171890	Other	Pieces/ Items	0	0	0	0	0	EIF	
11037	85176100	Base Stations	Pieces/ Items	20	0	0	2	22	EXC	
11038	85176210	Plcc Equipment	Pieces/ Items	0	0	0	0	0	EIF	
11039	85176220	Voice Frequency Telegraphy	Pieces/ Items	0	0	0	0	0	EIF	
11040	85176230	Modems (Modulators-Demodulators) for xDSL based Wireline Telephony	Pieces/ Items	0	0	0	0	0	EIF	
11041	85176250	Digital Loop Carrier System (Dlc)	Pieces/ Items	0	0	0	0	0	EIF	
11042	85176260	Synchronous Digital Hierarchy System	Pieces/	0	0	0	0	0	EIF	

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		(Sdh)	Items							
11043	85176270	Multiplexer, Statistical Multiplexer for PDH based Wireline Telephony	Pieces/ Items	0	0	0	0	0	EIF	
11044	85176290	All goods other than the following goods, namely: - (a) Wrist wearable devices (commonly known as smart watches); (b) Optical transport equipment; (c) Combination of one or more of Packet Optical Transport Product or Switch (POTP or POTS); (d) Optical Transport Network (OTN) products; (e) IP Radios; (f) Soft switches and Voice over Internet Protocol (VoIP) equipment, namely, VoIP phones, media gateways, gateway controllers and session border controllers; (g) Carrier Ethernet Switch, Packet Transport Node (PTN) products, Multiprotocol Label Switching Transport Profile (MPLS-TP) products; (h) Multiple Input/Multiple Output (MIMO) and Long Term Evolution (LTE) products	Pieces/ Items	10	0	0	1	11	EXC	
		(a) Wrist wearable devices (commonly known as smart watches); (b) Optical transport equipment; (c) Combination of one or more of Packet Optical Transport Product or Switch (POTP or POTS); (d) Optical Transport Network (OTN)		20	0	0	2	22	EXC	

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		products; (e) IP Radios; (f) Soft switches and Voice over Internet Protocol (VoIP) equipment, namely, VoIP phones, media gateways, gateway controllers and session border controllers; (g) Carrier Ethernet Switch, Packet Transport Node (PTN) products, Multiprotocol Label Switching Transport Profile (MPLS-TP) products; (h) Multiple Input/Multiple Output (MIMO) and Long Term Evolution (LTE) products								
11045	85176910	Isdn Terminals	Pieces/ Items	0	0	0	0	0	EIF	
11046	85176920	Isdn Terminal Adapters	Pieces/ Items	0	0	0	0	0	EIF	
11047	85176940	X 25 Pads	Pieces/ Items	0	0	0	0	0	EIF	
11048	85176960	Set Top Boxes For Gaining Access To The Internet for Wireline Telephony	Pieces/ Items	0	0	0	0	0	EIF	
11049	85176970	Attachments For Telephones	Pieces/ Items	0	0	0	0	0	EIF	
11050	85176990	All goods other than the following goods, namely: - (a) Wrist wearable devices (commonly known as smart watches); (b) Optical transport equipment; (c) Combination of one or more of Packet Optical Transport Product or Switch (POTP or POTS);	Pieces/ Items	10	0	0	1	11	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		(d) Optical Transport Network (OTN) products; (e) IP Radios; (f) Soft switches and Voice over Internet Protocol (VoIP) equipment, namely, VoIP phones, media gateways, gateway controllers and session border controllers; (g) Carrier Ethernet Switch, Packet Transport Node (PTN) products, Multiprotocol Label Switching Transport Profile (MPLS-TP) products; (h) Multiple Input/Multiple Output (MIMO) and Long Term Evolution (LTE) products								
		(a) Wrist wearable devices (commonly known as smart watches); (b) Optical transport equipment; (c) Combination of one or more of Packet Optical Transport Product or Switch (POTP or POTS); (d) Optical Transport Network (OTN) products; (e) IP Radios; (f) Soft switches and Voice over Internet Protocol (VoIP) equipment, namely, VoIP phones, media gateways, gateway controllers and session border controllers; (g) Carrier Ethernet Switch, Packet Transport Node (PTN) products, Multiprotocol Label Switching Transport Profile (MPLS-TP) products;		20	0	0	2	22	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		(h) Multiple Input/Multiple Output (MIMO) and Long Term Evolution (LTE) products								
11051	85177100	Aerials And Aerial Reflectors Of All Kinds; Parts Suitable For Use Therewith (other than parts of cellular mobile phones)	Pieces/ Items	0	0	0	0	0	EXC	
		Parts of cellular mobile phones		20	0	0	2	22	EXC	
11052	85177910	Populated, Loaded Or Stuffed Printed Circuit Boards - PCBA (other than those for cellular mobile phones)	Pieces/ Items	0	0	0	0	0	EIF	
		PCBA for cellular mobile phones		20	0	0	2	22	EXC	
11053	85177990	All goods other than parts of cellular mobile phones, and its inputs/sub-parts	Pieces/ Items	0	0	0	0	0	EXC	
		Parts of cellular mobile phones		15	0	0	1.5	16.5	EXC	
11054	85181000	Microphones And Stands Therefor	Pieces/ Items	10	0	0	1	11	EXC	
11055	85182110	Wireless	Pieces/ Items	20	0	0	2	22	EXC	
11056	85182190	Other	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11057	85182210	Wireless	Pieces/ Items	20	0	0	2	22	EXC	
11058	85182290	Other	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11059	85182910	Wireless	Pieces/ Items	20	0	0	2	22	EXC	
11060	85182990	Other	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11061	85183011	True Wireless Stereo [(TWS) Sound channel not connected by wire]	Pieces/ Items	20	0	0	2	22	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
11062	85183019	Other	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11063	85183020	Headphones and earphones, whether or not combined with a microphone, and capable of connecting only through wired medium	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11064	85183090	Other	Pieces/ Items	20	0	0	2	22	EXC	
11065	85184000	Audio-Frequency Electric Amplifiers	Pieces/ Items	10	0	0	1	11	EXC	
11066	85185000	Electric Sound Amplifier Sets	Pieces/ Items	10	0	0	1	11	EXC	
11067	85189000	Parts	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11068	85192000	Apparatus Operated By Coins,Banknotes,Bank Cards,Tokens Or By Other Means Of Payment	Pieces/ Items	10	0	0	1	11	EXC	
11069	85193000	Turntables(Record-Decks)	Pieces/ Items	10	0	0	1	11	EXC	
11070	85198100	Other: Using Magnetic,Optical Or Semi-Conductor Media	Pieces/ Items	10	0	0	1	11	EXC	
11071	85198910	Audio Compact Disc Player	Pieces/ Items	10	0	0	1	11	EXC	
11072	85198920	Compact Disc Changer Including Mini Disc Player/Laser Disc Player	Pieces/ Items	10	0	0	1	11	EXC	
11073	85198930	Time Code Readers	Pieces/ Items	10	0	0	1	11	EXC	
11074	85198940	Mp-3 Player	Pieces/ Items	10	0	0	1	11	EXC	
11075	85198990	Other	Pieces/ Items	10	0	0	1	11	EXC	
11076	85211011	Professional Video Tape Recorders	Pieces/	10	0	0	1	11	EXC	

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		With ¾" Or 1" Tape	Items							
11077	85211012	Video Recorders Betacam/Betacam Sp/Digital Betacam S-Vhs/Digital-S	Pieces/ Items	10	0	0	1	11	EXC	
11078	85211019	Other	Pieces/ Items	10	0	0	1	11	EXC	
11079	85211021	Professional Video Tape Recorders With ¾" Or 1" Tape	Pieces/ Items	10	0	0	1	11	EXC	
11080	85211022	Video Recorders Betacam/Betacam Sp/Digital Betacam S-Vhs/Digital-S	Pieces/ Items	10	0	0	1	11	EXC	
11081	85211029	Other	Pieces/ Items	10	0	0	1	11	EXC	
11082	85211091	Professional Video Tape Recorders With ¾" Or 1 " Tape Solid State Or Otherwise	Pieces/ Items	10	0	0	1	11	EXC	
11083	85211092	Video Recorders Betacam/Betacam Sp/Digital Betacam S-Vhs/Digital-S	Pieces/ Items	10	0	0	1	11	EXC	
11084	85211099	Other	Pieces/ Items	10	0	0	1	11	EXC	
11085	85219010	Video Duplicating System With Master And Slave Control	Pieces/ Items	10	0	0	1	11	EXC	
11086	85219020	Dvd Player	Pieces/ Items	10	0	0	1	11	EXC	
11087	85219090	Digital video Recorder (DVR)/ Network Video Recorder (NVR)	Pieces/ Items	20	0	0	2	22	EXC	
		Other	Pieces/ Items	10	0	0	1	11	EXC	
11088	85221000	Pick Up Cartidges	KG	10	0	0	1	11	EXC	
11089	85229000	Other	KG	10	0	0	1	11	EXC	
11090	85232100	Cards Incorporating A Magnetic Stripe	Pieces/ Items	10	0	0	1	11	EXC	
11091	85232910	Other : Audio Cassettes	Pieces/	10	0	0	1	11	EXC	

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			Items							
11092	85232920	Video Cassette	Pieces/ Items	10	0	0	1	11	EXC	
11093	85232930	Video Magnetic Tape Including Those In Hubs And Reels, Rolls, Pancakes And Jumbo Rolls	Pieces/ Items	10	0	0	1	11	EXC	
11094	85232940	¾" And 1" Video Cassette	Pieces/ Items	10	0	0	1	11	EXC	
11095	85232950	½" Video Cassette Suitable To Work With Beta Cam Beta Cam Sp/M Ii & Vhs Type Vcr	Pieces/ Items	10	0	0	1	11	EXC	
11096	85232960	Other Video Cassettes And Tapes ¾" And 1" Video Cassette	Pieces/ Items	10	0	0	1	11	EXC	
11097	85232970	All Kind Of Magnetic Tapes	Pieces/ Items	10	0	0	1	11	EXC	
11098	85232980	Cartridge Tape	Pieces/ Items	10	0	0	1	11	EXC	
11099	85232990	Other	Pieces/ Items	10	0	0	1	11	EXC	
11100	85234110	Compact Disc(Audio/Video)	Pieces/ Items	10	0	0	1	11	EXC	
11101	85234120	Blank Master Discs(That Is Sub Strate) For Producing Stamper For Compact Disc	Pieces/ Items	10	0	0	1	11	EXC	
11102	85234130	Matrices For Production Of Records Prepared Record Blank	Pieces/ Items	10	0	0	1	11	EXC	
11103	85234140	Cartridge Tape	Pieces/ Items	10	0	0	1	11	EXC	
11104	85234150	1/2' Videocassesette Suitable To Work With Digital Vcr	Pieces/ Items	10	0	0	1	11	EXC	
11105	85234160	Dvd Player	Pieces/ Items	10	0	0	1	11	EXC	

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11106	85234190	Other	Pieces/ Items	10	0	0	1	11	EXC	
11107	85234910	Compact Disc(Audio)	Pieces/ Items	10	0	0	1	11	EXC	
11108	85234920	Compact Disc(Video)	Pieces/ Items	10	0	0	1	11	EXC	
11109	85234930	Stamper For Cd Audio. Cd Video And Cd-Rom	Pieces/ Items	10	0	0	1	11	EXC	
11110	85234940	Dvd	Pieces/ Items	10	0	0	1	11	EXC	
11111	85234950	Matrices For Production Of Records Prepared Record Blank	Pieces/ Items	10	0	0	1	11	EXC	
11112	85234960	Cartridge Tape	Pieces/ Items	10	0	0	1	11	EXC	
11113	85234970	1/2' Videocassesette Suitable To Work With Digital Vcr	Pieces/ Items	10	0	0	1	11	EXC	
11114	85234990	Other	Pieces/ Items	10	0	0	1	11	EXC	
11115	85235100	Solid-State Non-Volatile Storage Devices	Pieces/ Items	10	0	0	1	11	EXC	
11116	85235210	Sim Cards	Pieces/ Items	0	0	0	0	0	EIF	
11117	85235220	Memory Cards	Pieces/ Items	0	0	0	0	0	EIF	
11118	85235290	Other	Pieces/ Items	0	0	0	0	0	EIF	
11119	85235910	Proximity Cards And Tags	Pieces/ Items	0	0	0	0	0	EIF	
11120	85235990	Other	Pieces/ Items	10	0	0	1	11	EXC	
11121	85238010	Other: Gramophone Records	Pieces/	10	0	0	1	11	EXC	

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			Items							
11122	85238020	Information Technology Software	Pieces/ Items	10	0	0	1	11	EXC	
11123	85238030	Audio-Visual News Or Audio Visual News	Pieces/ Items	10	0	0	1	11	EXC	
11124	85238040	Children'S Video Films	Pieces/ Items	10	0	0	1	11	EXC	
11125	85238050	Video Tapes Of Educational Nature	Pieces/ Items	10	0	0	1	11	EXC	
11126	85238060	2-D/3D Computer Graphics	Pieces/ Items	10	0	0	1	11	EXC	
11127	85238090	Other	Pieces/ Items	10	0	0	1	11	EXC	
11128	85241110	for the goods of sub-heading 847130 or 847141	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11129	85241120	for the goods of sub-heading 851713 or 851714	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11130	85241130	for the goods of sub-heading 852872 or 852873	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11131	85241190	Other	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11132	85241210	for the goods of sub-heading 847130 or 847141	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11133	85241220	for the goods of sub-heading 851713 or 851714	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11134	85241230	for the goods of sub-heading 852872 or 852873	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11135	85241290	Other	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11136	85241910	for the goods of sub-heading 847130 or 847141	Pieces/ Items	15	0	0	1.5	16.5	EXC	

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11137	85241920	for the goods of sub-heading 851713 or 851714	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11138	85241930	for the goods of sub-heading 852872 or 852873	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11139	85241990	Other	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11140	85249110	for the goods of sub-heading 847130 or 847141	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11141	85249120	for the goods of sub-heading 851713 or 851714	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11142	85249130	for the goods of sub-heading 852872 or 852873	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11143	85249190	Other	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11144	85249210	for the goods of sub-heading 847130 or 847141	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11145	85249220	for the goods of sub-heading 851713 or 851714	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11146	85249230	for the goods of sub-heading 852872 or 852873	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11147	85249290	Other	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11148	85249910	for the goods of sub-heading 847130 or 847141	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11149	85249920	for the goods of sub-heading 851713 or 851714	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11150	85249930	for the goods of sub-heading 852872 or 852873	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11151	85249990	Other	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11152	85255010	Radio Broadcast Transmitter	Pieces/	7.5	0	0	0.75	8.25	EXC	

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			Items							
11153	85255020	Tv Broadcast Transmitter	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11154	85255030	Broadcast Equipment Subsystem	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11155	85255040	Communication Jamming Equipments	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11156	85255090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11157	85256000	Transmission Apparatus Incorporating Reception Apparatus	Pieces/ Items	0	0	0	0	0	EXC	
11158	85258100	High-Speed Goods As Specified In Sub-Heading Note 1 To This Chapter	Pieces/ Items	10	0	0	1	11	EXC	
11159	85258200	Other, Radiation-Hardened Or Radiation-Tolerant Goods As Specified In Sub-Heading Note 2 To This Chapter	Pieces/ Items	10	0	0	1	11	EXC	
11160	85258300	Other, Night Vision Goods As Specified In Sub-Heading Note 3 To This Chapter	Pieces/ Items	10	0	0	1	11	EXC	
11161	85258900	CCTV Camera/IP Camera	Pieces/ Items	20	0	0	2	22	EXC	
		Other	Pieces/ Items	10	0	0	1	11	EXC	
		Digital Still Image Video Cameras other than Camera or Camera Module of cellular mobile phones	Pieces/ Items	0	0	0	0	0	EXC	
11162	85261000	Radar Apparatus	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11163	85269110	Direction Measuring Equipment	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	

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11164	85269120	Instrument Landing System	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11165	85269130	Direction Finding Equipment	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11166	85269140	Non Directional Beacon	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11167	85269150	Vhf Omni Range Equipment	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11168	85269190	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11169	85269200	Radio Remote Control Apparatus	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11170	85271200	Pocket-Size Radio Cassette-Players	Pieces/ Items	10	0	0	1	11	EXC	
11171	85271300	Other Apparatus Combined With Sound Recording Or Reproducing Apparatus	Pieces/ Items	10	0	0	1	11	EXC	
11172	85271900	Other	Pieces/ Items	10	0	0	1	11	EXC	
11173	85272100	Combined With Sound Recording Or Reproducing Apparatus	Pieces/ Items	10	0	0	1	11	EXC	
11174	85272900	Other	Pieces/ Items	10	0	0	1	11	EXC	
11175	85279100	Other: Combined With Sound Recording Or Reproducing Apparatus	Pieces/ Items	10	0	0	1	11	EXC	
11176	85279200	Not Combined With Sound Recording Or Reproducing Apparatus But Combined With A Clock	Pieces/ Items	10	0	0	1	11	EXC	
11177	85279900	Other	Pieces/ Items	10	0	0	1	11	EXC	
11178	85284200	Capable Of Directly Connecting To and solely or principally Designed For	Pieces/ Items	0	0	0	0	0	EXC	

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		Use With An Automatic Data Processing Machine Of Heading 8471								
		Capable Of Directly Connecting To but not solely or principally Designed For Use With An Automatic Data Processing Machine Of Heading 8471	Pieces/ Items	10	0	0	1	11	EXC	
11179	85284900	Other	Pieces/ Items	10	0	0	1	11	R5 to 50%	
11180	85285200	Capable Of Directly Connecting To and solely or principally Designed For Use With An Automatic Data Processing Machine Of Heading 8471	Pieces/ Items	0	0	0	0	0	EXC	
		Capable Of Directly Connecting To but not solely or principally Designed For Use With An Automatic Data Processing Machine Of Heading 8471	Pieces/ Items	10	0	0	1	11	EXC	
11181	85285900	Other	Pieces/ Items	20	0	0	2	22	EXC	
11182	85286200	Capable Of Directly Connecting To and solely or principally Designed For Use With An Automatic Data Processing Machine Of Heading 8471	Pieces/ Items	0	0	0	0	0	EXC	
		Capable Of Directly Connecting To but not solely or principally Designed For Use With An Automatic Data Processing Machine Of Heading 8471		10	0	0	1	11	EXC	
11183	85286900	Other	Pieces/ Items	10	0	0	1	11	EXC	
11184	85287100	Reception Apparatus For Television,Whether Or Not Incorporating Radio-Broadcast Receivers Or Sound Or Video Recording Or Reproducing Apparatus: Not Designed To Incorporate A Video Display Or Screen	Pieces/ Items	20	0	0	2	22	EXC	

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11185	85287211	Other, Colour: Television Set Of Screen Size Upto 36 Cm	Pieces/ Items	20	0	0	2	22	EXC	
11186	85287212	Television Set Of Screen Size Exceeding 36Cm But Not Exceeding 54Cm	Pieces/ Items	20	0	0	2	22	EXC	
11187	85287213	Television Set Of Screen Size Exceeding 54 Cm But Not Exceeding 68Cm	Pieces/ Items	20	0	0	2	22	EXC	
11188	85287214	Television Set Of Screen Size Exceeding 68 Cm But Not Exceeding 74Cm	Pieces/ Items	20	0	0	2	22	EXC	
11189	85287215	Television Set Of Screen Size Exceeding 74 Cm But Not Exceeding 87Cm	Pieces/ Items	20	0	0	2	22	EXC	
11190	85287216	Television Set Of Screen Size Exceeding 87 Cm But Not Exceeding 105Cm	Pieces/ Items	20	0	0	2	22	EXC	
11191	85287217	Television Set Of Screen Size Exceeding 105 Cm	Pieces/ Items	20	0	0	2	22	EXC	
11192	85287218	Liquid Crystal Display Television Set Of Screen Size Below 63 Cm	Pieces/ Items	20	0	0	2	22	EXC	
11193	85287219	Other	Pieces/ Items	20	0	0	2	22	EXC	
11194	85287310	Liquid Crystal Display Television Set Of Screen Size Below 25 Cm	Pieces/ Items	10	0	0	1	11	EXC	
11195	85287390	Other	Pieces/ Items	10	0	0	1	11	EXC	
11196	85291011	For Communication Jamming Equipment	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
11197	85291012	For Amateur Radio Communication Equipment	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
11198	85291019	Other	Pieces/ Items	10	0	0	1	11	EIF	

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11199	85291021	For Communication Jamming Equipment	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
11200	85291022	For Amateur Radio Communication Equipment	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
11201	85291029	Other	Pieces/ Items	10	0	0	1	11	EIF	
11202	85291091	For Communication Jamming Equipment	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
11203	85291092	For Amateur Radio Communication Equipment	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
11204	85291099	Other	Pieces/ Items	10	0	0	1	11	EIF	
11205	85299010	For Communication Jamming Equipment	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
11206	85299020	For Amateur Radio Communication Equipment	Pieces/ Items	0	0	0	0	0	EIF	
11207	85299090	Other	Pieces/ Items	10	0	0	1	11	R10 to 50%	
11208	85301010	For Railways	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11209	85301020	For Tramways	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11210	85308000	Other Equipment	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11211	85309000	Parts	KG	7.5	0	0	0.75	8.25	EXC	
11212	85311010	Burglar Alarm	Pieces/ Items	10	0	0	1	11	EXC	
11213	85311020	Fire Alarm	Pieces/ Items	10	0	0	1	11	EXC	
11214	85311090	Other	Pieces/ Items	10	0	0	1	11	EXC	

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11215	85312000	Indicator Panels Incorporating Liquid Crystal Devices (Lcd) Or Light-Emitting Diodes (Led)	Pieces/ Items	0	0	0	0	0	EXC	
11216	85318000	Other Apparatus	Pieces/ Items	10	0	0	1	11	EXC	
11217	85319000	Parts	KG	10	0	0	1	11	EXC	
11218	85321000	Fixed Capacitors Designed For Use In 50/60 Hz Circuits And Having A Reactive Power Handling Capacity Of Not Less Than 0.5 Kva (Power Capacitors)	Pieces/ Items	0	0	0	0	0	R10 to 50%	
11219	85322100	Tantalum	Pieces/ Items	0	0	0	0	0	E10	
11220	85322200	Aluminum Electrolytic	Pieces/ Items	0	0	0	0	0	E10	
11221	85322300	Ceramic Dielectric, Single Layer	Pieces/ Items	0	0	0	0	0	E5	
11222	85322400	Ceramic Dielectric Multilayer	Pieces/ Items	0	0	0	0	0	E10	
11223	85322500	Dielectric Of Paper Or Plastics	Pieces/ Items	0	0	0	0	0	E10	
11224	85322910	Of Dielectric Of Mica	Pieces/ Items	0	0	0	0	0	E5	
11225	85322990	Other	Pieces/ Items	0	0	0	0	0	E7	
11226	85323000	Variable Or Adjustable (Pre-Set) Capacitors	Pieces/ Items	0	0	0	0	0	E5	
11227	85329000	Parts	Pieces/ Items	0	0	0	0	0	EIF	
11228	85331000	Fixed Carbon Resistors, Composition Or Film Types	Pieces/ Items	0	0	0	0	0	EXC	
11229	85332111	Of Nichrome	Pieces/	0	0	0	0	0	EXC	

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			Items							
11230	85332119	Other	Pieces/ Items	0	0	0	0	0	E7	
11231	85332121	Of Nichrome	Pieces/ Items	0	0	0	0	0	EXC	
11232	85332129	Other	Pieces/ Items	0	0	0	0	0	EXC	
11233	85332911	Of Nichrome	Pieces/ Items	0	0	0	0	0	EXC	
11234	85332919	Other	Pieces/ Items	0	0	0	0	0	EXC	
11235	85332921	Of Nichrome	Pieces/ Items	0	0	0	0	0	EXC	
11236	85332929	Other	Pieces/ Items	0	0	0	0	0	EXC	
11237	85333110	Potentiometers	Pieces/ Items	0	0	0	0	0	E5	
11238	85333120	Rheostats	Pieces/ Items	0	0	0	0	0	E5	
11239	85333190	Other	Pieces/ Items	0	0	0	0	0	E5	
11240	85333910	Potentiometers	Pieces/ Items	0	0	0	0	0	EIF	
11241	85333920	Rheostats	Pieces/ Items	0	0	0	0	0	E5	
11242	85333990	Other	Pieces/ Items	0	0	0	0	0	E5	
11243	85334010	Potentiometers	Pieces/ Items	0	0	0	0	0	E5	
11244	85334020	Rheostats	Pieces/ Items	0	0	0	0	0	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
11245	85334030	Thermistors	Pieces/ Items	0	0	0	0	0	E7	
11246	85334090	Other	Pieces/ Items	0	0	0	0	0	E7	
11247	85339000	Parts	Pieces/ Items	0	0	0	0	0	E5	
11248	85340000	Printed Circuits	Pieces/ Items	0	0	0	0	0	EIF	
11249	85351010	For Switches Having Rating Upto 15 Amps Rewireable	Pieces/ Items	10	0	0	1	11	EXC	
11250	85351020	For Switches Having Rating Above 15 Amps High Rupturing Capacity/Rewireable	Pieces/ Items	10	0	0	1	11	EXC	
11251	85351030	Other Rewireable Fuses	Pieces/ Items	10	0	0	1	11	EXC	
11252	85351040	Other High Rupturing Capacity Fuses	Pieces/ Items	10	0	0	1	11	EXC	
11253	85351050	Fuses Gear	Pieces/ Items	10	0	0	1	11	EXC	
11254	85351090	Other	Pieces/ Items	10	0	0	1	11	EXC	
11255	85352111	For A Vollage Of 11 Kv	Pieces/ Items	10	0	0	1	11	EIF	
11256	85352112	For A Vollage Of 33 Kv	Pieces/ Items	10	0	0	1	11	EIF	
11257	85352113	For A Vollage Of 66 Kv	Pieces/ Items	10	0	0	1	11	EIF	
11258	85352119	Other	Pieces/ Items	10	0	0	1	11	EIF	
11259	85352121	For A Vollage Of 11 Kv	Pieces/ Items	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
11260	85352122	For A Vollage Of 33 Kv	Pieces/ Items	10	0	0	1	11	EIF	
11261	85352123	For A Vollage Of 66 Kv	Pieces/ Items	10	0	0	1	11	EIF	
11262	85352129	Other	Pieces/ Items	10	0	0	1	11	EIF	
11263	85352190	Other	Pieces/ Items	10	0	0	1	11	EIF	
11264	85352911	For A Vollage Of 132 Kv	Pieces/ Items	10	0	0	1	11	EIF	
11265	85352912	For A Vollage Of 220 Kv	Pieces/ Items	10	0	0	1	11	EIF	
11266	85352913	For A Vollage Of 400 Kv	Pieces/ Items	10	0	0	1	11	EIF	
11267	85352919	Other	Pieces/ Items	10	0	0	1	11	EIF	
11268	85352921	For A Vollage Of 132 Kv	Pieces/ Items	10	0	0	1	11	EIF	
11269	85352922	For A Vollage Of 220 Kv	Pieces/ Items	10	0	0	1	11	EIF	
11270	85352923	For A Vollage Of 400 Kv	Pieces/ Items	10	0	0	1	11	EIF	
11271	85352929	Other	Pieces/ Items	10	0	0	1	11	EIF	
11272	85352990	Other	Pieces/ Items	10	0	0	1	11	EIF	
11273	85353010	Of Plastic	Pieces/ Items	10	0	0	1	11	EIF	
11274	85353090	Other	Pieces/ Items	10	0	0	1	11	EIF	
11275	85354010	Lighting Arresters	Pieces/	7.5	0	0	0.75	8.25	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
			Items							
11276	85354020	Voltage Limiters	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
11277	85354030	Surge Suppressors	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
11278	85359010	Motor Starters For Ac Motors	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11279	85359020	Control Gear And Starters For Dc Motors	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11280	85359030	Other Control & Switch Gear	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11281	85359040	Junction Boxes	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11282	85359090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11283	85361010	For Switches Having Rating Upto 15 Amps, Rewireable	Pieces/ Items	10	0	0	1	11	EIF	
11284	85361020	For Switches Having Rating Above 15 Amps High Rupturing Capacity/Rewireable	Pieces/ Items	10	0	0	1	11	EIF	
11285	85361030	Other Rewireable Fuses	Pieces/ Items	10	0	0	1	11	EIF	
11286	85361040	Other High Rupturing Capacity Fuses	Pieces/ Items	10	0	0	1	11	EIF	
11287	85361050	Fuses Gear	Pieces/ Items	10	0	0	1	11	EIF	
11288	85361060	Electronic Fuses	Pieces/ Items	10	0	0	1	11	E5	
11289	85361090	Other	Pieces/ Items	10	0	0	1	11	EIF	
11290	85362010	Air Circuit Breakers	Pieces/	10	0	0	1	11	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
11306	85369010	Motor Starters For Ac Motors	Pieces/ Items	10	0	0	1	11	E5	
11307	85369020	Motor Starters For Dc Motors	Pieces/ Items	10	0	0	1	11	EXC	
11308	85369030	Junction Boxes	Pieces/ Items	10	0	0	1	11	EXC	
11309	85369090	Other	Pieces/ Items	10	0	0	1	11	E7	
11310	85371010	For use in goods of Chapter 88 or 89 or 93	KG	15	0	0	1.5	16.5	EXC	
11311	85371090	Other	KG	15	0	0	1.5	16.5	EXC	
11312	85372000	For A Voltage Exceeding 1,000 V	KG	7.5	0	0	0.75	8.25	EIF	
11313	85381010	Control Panels For Industrial Use	Pieces/ Items	7.5	0	0	0.75	8.25	R5 to 50%	
11314	85381090	Other	KG	7.5	0	0	0.75	8.25	E7	
11315	85389000	Other	KG	7.5	0	0	0.75	8.25	EIF	
11316	85391000	Sealed Beam Lamp Units	Pieces/ Items	15	0	0	1.5	16.5	E7	
11317	85392110	Miniature Halogen Lamps With Fittings	Pieces/ Items	10	0	0	1	11	E5	
11318	85392120	Other For Automobiles	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11319	85392190	Other	Pieces/ Items	10	0	0	1	11	E5	
11320	85392200	Other, Of A Power Not Exceeding 200 W And For A Voltage Exceeding 100 V	Pieces/ Items	10	0	0	1	11	E3	
11321	85392910	Of Retail Sale Price Not Exceeding Rupees 20 Per Bulb	Pieces/ Items	10	0	0	1	11	E3	
11322	85392920	Bulb, For Torches	Pieces/ Items	10	0	0	1	11	E3	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
11323	85392930	Miniature Bulbs	Pieces/ Items	10	0	0	1	11	E3	
11324	85392940	Other For Automobile Lamps	Pieces/ Items	15	0	0	1.5	16.5	E3	
11325	85392990	Other	Pieces/ Items	10	0	0	1	11	E3	
11326	85393110	Compact Fluorescent Lamps	Pieces/ Items	10	0	0	1	11	E3	
11327	85393190	Other	Pieces/ Items	10	0	0	1	11	E3	
11328	85393210	Mercury Vapour Lamp	Pieces/ Items	10	0	0	1	11	EIF	
11329	85393220	Sodium Vapour Lamp	Pieces/ Items	10	0	0	1	11	EIF	
11330	85393230	Metal Halide Lamps	Pieces/ Items	10	0	0	1	11	EIF	
11331	85393910	Triphosphor Energy Efficient Fluorescent Lamps	Pieces/ Items	10	0	0	1	11	EIF	
11332	85393990	Other	Pieces/ Items	10	0	0	1	11	EIF	
11333	85394100	Arc-Lamps	Pieces/ Items	10	0	0	1	11	EIF	
11334	85394900	Other Including Photo-Optic Lamps	Pieces/ Items	10	0	0	1	11	E3	
11335	85395100	Light-Emitting Diode (Led) Modules	Pieces/ Items	20	0	0	2	22	E3	
11336	85395200	Light-Emitting Diode (Led) Lamps	Pieces/ Items	20	0	0	2	22	E10	
11337	85399010	Parts Of Fluorescent Tube Lamps	KG	10	0	0	1	11	E5	
11338	85399020	Parts Of Arc Lamps	KG	10	0	0	1	11	E5	

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11339	85399090	Other	KG	10	0	0	1	11	E10	
11340	85401110	Television Picture Tubes Of 20” And 21” Size, Except 21” Flat And Full Square (F&Fst) Colour Tv Picture Tubes	Pieces/ Items	10	0	0	1	11	EXC	
11341	85401120	Video Monitor Cathode-Ray Tubes	Pieces/ Items	10	0	0	1	11	EXC	
11342	85401190	Other	Pieces/ Items	10	0	0	1	11	R5 to 50%	
11343	85401200	Monochrome	Pieces/ Items	10	0	0	1	11	EXC	
11344	85402000	Television Camera Tubes; Image Converters And Intensifiers; Other Photo Cathode Tubes	Pieces/ Items	10	0	0	1	11	EXC	
11345	85404010	Data/Graphic Display Tubes, Monochrome	Pieces/ Items	10	0	0	1	11	EXC	
11346	85404020	Data Or Graphic Display Tubes, Colour, With A Phosphor Dot Screen Pitch Smaller Than 0.4 Mm	Pieces/ Items	0	0	0	0	0	EIF	
11347	85406000	Other Cathode-Ray Tubes	Pieces/ Items	10	0	0	1	11	EXC	
11348	85407100	Magnetrons	Pieces/ Items	10	0	0	1	11	EXC	
11349	85407900	Other	Pieces/ Items	10	0	0	1	11	EXC	
11350	85408100	Receiver Or Amplifier Valves And Tubes	Pieces/ Items	10	0	0	1	11	EXC	
11351	85408900	Other	Pieces/ Items	10	0	0	1	11	E7	
11352	85409100	Of Cathode-Ray Tubes	KG	10	0	0	1	11	EXC	
11353	85409900	Other	KG	10	0	0	1	11	E10	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
11354	85411000	Diodes, Other Than Photosensitive Or Light-Emitting Diodes (Led	Pieces/ Items	0	0	0	0	0	EIF	
11355	85412100	With A Dissipation Rate Of Less Than 1 W	Pieces/ Items	0	0	0	0	0	EIF	
11356	85412900	Other	Pieces/ Items	0	0	0	0	0	EIF	
11357	85413010	Thyristors	Pieces/ Items	0	0	0	0	0	EIF	
11358	85413090	Other	Pieces/ Items	0	0	0	0	0	EIF	
11359	85414100	Light-Emitting Diodes (Led)	Pieces/ Items	0	0	0	0	0	EIF	
11360	85414200	Photovoltaic cells not assembled in modules or made up into panels	Pieces/ Items	20	7.5	0	0	27.5	EXC	
11361	85414300	Photovoltaic cells assembled in modules or made up into panels	Pieces/ Items	20	20	0	0	40	EXC	
11362	85414900	Other	Pieces/ Items	20	20	0	0	40	EXC	
11363	85415100	Semiconductor-Based Transducers	Pieces/ Items	20	0	0	0	20	EXC	
11364	85415900	Other	Pieces/ Items	20	0	0	0	20	EXC	
11365	85416000	Mounted Piezo-Electric Crystals	Pieces/ Items	0	0	0	0	0	EIF	
11366	85419000	Parts	KG	0	0	0	0	0	EIF	
11367	85423100	Processors And Controllers,Whether Or Not Combined With Memories,Converters,Logic Circuits,Amplifiers,Clock And Timing Circuits Or Other	Pieces/ Items	0	0	0	0	0	EIF	
11368	85423200	Memories	Pieces/ Items	0	0	0	0	0	EIF	

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11369	85423300	Amplifiers	Pieces/ Items	0	0	0	0	0	EIF	
11370	85423900	Other	Pieces/ Items	7.5	0	0	0	7.5	EXC	
11371	85429000	Parts	KG	0	0	0	0	0	EIF	
11372	85431010	Particle Accelerators:Ion Implanters For Doping Semi Conductor Materials	Pieces/ Items	0	0	0	0	0	EXC	
11373	85431020	Vane Graff, Cock-Croft, Walton Accelerators	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11374	85431030	Synchrocyclotrons, Synchrotrons	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11375	85431090	Other Including Cyclotrons	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11376	85432010	Sweep Generators	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11377	85432020	Impulse Generators	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11378	85432030	Tacho Generators	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11379	85432090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11380	85433000	Machines And Apparatus For Electroplating, Electrolysis Or Electrophoresis	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11381	85434000	Electronic Cigarettes And Similar Personal Electric Vaporising Devices	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11382	85437011	Proximity Cards And Tags	Pieces/ Items	0	0	0	0	0	EXC	
11383	85437012	Metal Detector	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11384	85437013	Mine Detector	Pieces/	7.5	0	0	0.75	8.25	EXC	

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			Items							
11385	85437019	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11386	85437021	Digital Reverberators	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11387	85437022	Mixing Systems Or Consoles	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11388	85437029	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11389	85437031	Video Mixing System Or Consoles	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11390	85437032	Video Effect System	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11391	85437033	Digital Layering Machine	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11392	85437034	Paint Box	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11393	85437035	Video Typewriter	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11394	85437036	Video Matting Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11395	85437039	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11396	85437041	Computerised Editing System Controlling More Than Three Video Editing Machines	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11397	85437042	Other Video Control Units	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11398	85437049	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11399	85437050	Colour Correctors	Pieces/	7.5	0	0	0.75	8.25	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
			Items							
11400	85437061	Broadcast Amplifier	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11401	85437062	Limiting Amplifier, Video Distribution Amplifier And Stabilising Amplifiers	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11402	85437069	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11403	85437071	Graphic Equalisers	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11404	85437072	Synthesised Receivers	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11405	85437091	Rf (Radio Frequency) Power Amplifiers And Noise Generators For Communication Jamming Equipment, Static/Mobile/Manportable	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11406	85437092	Equipment/Gadgets Based On Solar Energy	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11407	85437093	Professional Beauty Care Equipment	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
11408	85437094	Audio Video Stereo Encoders	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11409	85437095	Time Code Generator	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11410	85437099	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11411	85439000	Parts	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11412	85441110	Enamelled	Metres	10	0	0	1	11	E10	
11413	85441190	Other	Metres	10	0	0	1	11	E10	
11414	85441910	Asbestos Covered	Metres	10	0	0	1	11	E10	
11415	85441920	Plastic Insulated	Metres	10	0	0	1	11	E10	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
11416	85441930	Rubber Insulated	Metres	10	0	0	1	11	E10	
11417	85441990	Other	Metres	10	0	0	1	11	E10	
11418	85442010	Co-Axial Cable	Metres	10	0	0	1	11	E7	
11419	85442090	Other	Metres	10	0	0	1	11	E7	
11420	85443000	Ignition Wiring Sets And Other Wiring Sets Of A Kind Used In Vehicles, Aircraft Or Ships	Metres	15	0	0	1.5	16.5	E10	
11421	85444210	Paper Insulated	Metres	10	0	0	1	11	E10	
11422	85444220	Plastic Insulated	Metres	10	0	0	1	11	E10	
11423	85444230	Rubber Insulated	Metres	10	0	0	1	11	E10	
11424	85444290	Other	Metres	10	0	0	1	11	E3	
11425	85444291	Electric conductors, for a voltage not exceeding 80V, of a kind used for telecommunication	Metres	0	0	0	0	0	EIF	
		Electric conductors, for a voltage exceeding 80V, but not exceeding 1000V, of a kind used in telecommunication	Metres	0	0	0	0	0	EXC	
		Other	Metres	10	0	0	1	11	EXC	
		USB cable for cellular mobile phone	Metres	15	0	0	1.5	16.5	EXC	
11426	85444292	Electric conductors, for a voltage not exceeding 80V, of a kind used for telecommunication	Metres	0	0	0	0	0	EIF	
		Electric conductors, for a voltage exceeding 80V, but not exceeding 1000V, of a kind used in telecommunication	Metres	0	0	0	0	0	EXC	
		Other	Metres	10	0	0	1	11	EXC	
		USB cable for cellular mobile phone	Metres	15	0	0	1.5	16.5	EXC	
11427	85444293	Electric conductors, for a voltage not	Metres	0	0	0	0	0	EIF	

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11437	85446020	Paper Insulated Cables	Metres	10	0	0	1	11	EXC	
11438	85446030	Plastic Insulated Cables	Metres	10	0	0	1	11	EXC	
11439	85446090	Other	Metres	10	0	0	1	11	EXC	
11440	85447010	Lead Alloy Sheathed Cables For Lighting Purposes	Metres	0	0	0	0	0	EIF	
11441	85447090	Others	Metres	0	0	0	0	0	EIF	
11442	85451100	Of A Kind Used For Furnaces	KG	7.5	0	0	0.75	8.25	E3	
11443	85451900	Other	KG	7.5	0	0	0.75	8.25	EIF	
11444	85452000	Brushes	KG	7.5	0	0	0.75	8.25	E10	
11445	85459010	Arc Lamp Carbon	KG	7.5	0	0	0.75	8.25	EIF	
11446	85459020	Battery Carbon	KG	7.5	0	0	0.75	8.25	EIF	
11447	85459090	Other	KG	7.5	0	0	0.75	8.25	EIF	
11448	85461000	Of Glass	KG	7.5	0	0	0.75	8.25	EIF	
11449	85462011	Porcelain Below 6.6 Kv	KG	7.5	0	0	0.75	8.25	EXC	
11450	85462019	Other	KG	7.5	0	0	0.75	8.25	EXC	
11451	85462021	Below 6.6 Kv	KG	7.5	0	0	0.75	8.25	EXC	
11452	85462022	6.6 Kv Or Above But Upto 11 Kv	KG	7.5	0	0	0.75	8.25	EXC	
11453	85462023	Above 11 Kv But Upto 66 Kv	KG	7.5	0	0	0.75	8.25	EXC	
11454	85462024	Above 66 Kv But Upto 132 Kv	KG	7.5	0	0	0.75	8.25	EXC	
11455	85462029	Above 132 Kv	KG	7.5	0	0	0.75	8.25	EXC	
11456	85462031	Below 6.6 Kv	KG	7.5	0	0	0.75	8.25	EXC	
11457	85462032	6.6 Kv To 11 Kv	KG	7.5	0	0	0.75	8.25	EXC	
11458	85462033	Above 11 Kv Upto 66 Kv	KG	7.5	0	0	0.75	8.25	EXC	
11459	85462039	Above 66 Kv	KG	7.5	0	0	0.75	8.25	EXC	
11460	85462040	Other High Tension Procelain Solid Core Insulators	KG	7.5	0	0	0.75	8.25	EXC	

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11461	85462050	Other Low Tension Procelain Insulators Including Telegraph & Telephone Insulators	KG	7.5	0	0	0.75	8.25	EXC	
11462	85462090	Other	KG	7.5	0	0	0.75	8.25	EXC	
11463	85469010	Heat Shrinkable Components	KG	7.5	0	0	0.75	8.25	EXC	
11464	85469090	Other	KG	7.5	0	0	0.75	8.25	EXC	
11465	85471010	Porcelain Bushing Below 6.6 Kv	KG	7.5	0	0	0.75	8.25	EXC	
11466	85471020	Porcelain Bushings 6.6 Kv Or Above But Below 11 Kv	KG	7.5	0	0	0.75	8.25	EXC	
11467	85471030	Porcelain Bushings Above 11 Kv Or Above But Upto 66Kv	KG	7.5	0	0	0.75	8.25	EXC	
11468	85471040	Porcelain Bushings Above 66 Kv Or Above	KG	7.5	0	0	0.75	8.25	EXC	
11469	85471090	Other	KG	7.5	0	0	0.75	8.25	EXC	
11470	85472000	Insulating Fittings Of Plastics	KG	7.5	0	0	0.75	8.25	E10	
11471	85479010	Electrical Insulating Fittings Of Glass	KG	7.5	0	0	0.75	8.25	E3	
11472	85479020	Electrical Conduit Tubing & Joints Therefor, Of Base Metal Lined With Insulating Material	KG	7.5	0	0	0.75	8.25	E3	
11473	85479090	Other	KG	7.5	0	0	0.75	8.25	E3	
11474	85480000	Electrical Parts Of Machinery Or Apparatus, Not Specified Or Included Elsewhere In This Chapter	Pieces/ Items	10	0	0	1	11	EXC	
11475	85491100	Waste And Scrap Of Lead-Acid Accumulators; Spent Lead-Acid Accumulators	KG	10	0	0	1	11	EXC	
11476	85491200	Other, Containing Lead, Cadmium Or Mercury	KG	10	0	0	1	11	EXC	
11477	85491300	Sorted By Chemical Type And Not Containing Lead,	KG	10	0	0	1	11	EXC	

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		Cadmium Or Mercury								
		Waste and scrap of Lithium-Ion Battery	KG	0	0	0	0	0	EXC	
11478	85491400	Unsorted And Not Containing Lead, Cadmium Or Mercury	KG	10	0	0	1	11	EXC	
		Waste and scrap of Lithium-Ion Battery	KG	0	0	0	0	0	EXC	
11479	85491900	Other	KG	10	0	0	1	11	EXC	
		Waste and scrap of Lithium-Ion Battery	KG	0	0	0	0	0	EXC	
11480	85492100	Containing Primary Cells, Primary Batteries, Electric Accumulators, Mercury-Switches, Glass From Cathode Ray Tubes Or Other Activated Glass, Or Electrical Or Electronic Components Containing Cadmium, Mercury, Lead Or Polychlorinated Biphenyls (Pcbs)	KG	10	0	0	1	11	EXC	
11481	85492900	Other	KG	10	0	0	1	11	E5	
11482	85493100	Containing Primary Cells, Primary Batteries, Electric Accumulators, Mercury-Switches, Glass From Cathode Ray Tubes Or Other Activated Glass, Or Electrical Or Electronic Components Containing Cadmium, Mercury, Lead Or Polychlorinated Biphenyls (Pcbs)	KG	10	0	0	1	11	EXC	
11483	85493900	Other	KG	10	0	0	1	11	E5	
11484	85499100	Containing Primary Cells, Primary Batteries, Electric Accumulators, Mercury-Switches, Glass From Cathode Ray Tubes Or Other Activated Glass, Or Electrical Or Electronic Components Containing	KG	10	0	0	1	11	EXC	

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		Cadmium, Mercury, Lead Or Polychlorinated Biphenyls (Pcbs)								
11485	85499900	Other	KG	10	0	0	1	11	E5	
11486	86011000	Powered From An External Source Of Electricity	Pieces/ Items	10	0	0	1	11	EIF	
11487	86012000	Powered By Electric Accumulators	Pieces/ Items	10	0	0	1	11	EIF	
11488	86021000	Diesel Electric Locomotives	Pieces/ Items	10	0	0	1	11	E7	
11489	86029010	Steam Locomotives And Tenders Thereof	Pieces/ Items	10	0	0	1	11	EIF	
11490	86029090	Other	Pieces/ Items	10	0	0	1	11	EIF	
11491	86031000	Powered From An External Source Of Electricity	Pieces/ Items	10	0	0	1	11	EIF	
11492	86039000	Other	Pieces/ Items	10	0	0	1	11	EIF	
11493	86040000	Railway Or Tramway Maintenance Or Service Vehicles, Wthether Or Not Self-Propelled (For Example, Workshops Cranes, Ballast Tampers, Track-Liners, Testing Coaches And Track Inspection Vehicles)	Pieces/ Items	7.5	0	0	0.75	8.25	E7	
11494	86050000	Railway Or Tramway Passenger Coaches, Not Self-Propelled; Luggar Vans, Port Office Coaches And Other Special Purpose Railway Or Tramway Coaches, Not Self-Propelled (Excluding Those Of Heading No, 8604)	Pieces/ Items	10	0	0	1	11	EIF	
11495	86061010	Four Wheeler Tank Wagons Of Pay-Load Exceeding 23 Tones	Pieces/ Items	10	0	0	1	11	EIF	
11496	86061020	Eight Wheeler Tank Wagons Of Pay-Load Not Exceeding 60 Tones	Pieces/ Items	10	0	0	1	11	EIF	

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11497	86061090	Other	Pieces/ Items	10	0	0	1	11	EIF	
11498	86063000	Self Discharging Vans And Wagons, Other Than Those Of Sub Heading 8606 10 Or	Pieces/ Items	10	0	0	1	11	EIF	
11499	86069110	Meter Guage Eight Wheeler Covered Wagons Of Pay-Load Not Exceeding 38 Tones	Pieces/ Items	10	0	0	1	11	EIF	
11500	86069120	Broad Guage Eight Wheeler Covered Wagons Of Pay-Load Not Exceeding 60 Tones	Pieces/ Items	10	0	0	1	11	EIF	
11501	86069190	Other	Pieces/ Items	10	0	0	1	11	EIF	
11502	86069210	Bogie Eight Wheeler Wagons Of Pay-Load Not Exceeding 60 Tones	Pieces/ Items	10	0	0	1	11	EIF	
11503	86069220	Broad Guage Bogie Eight Wheeler Wagons Of Pay-Load Exceeding 60 Tones But Not Exceeding 67 Tones	Pieces/ Items	10	0	0	1	11	EIF	
11504	86069290	Other	Pieces/ Items	10	0	0	1	11	EIF	
11505	86069900	Other	Pieces/ Items	10	0	0	1	11	EIF	
11506	86071100	Driving Bogies And Bissel Bogies	KG	10	0	0	1	11	EIF	
11507	86071200	Other Bogies And Bissel Bogies	KG	10	0	0	1	11	EIF	
11508	86071910	Axles, Wheels For Coaches, Van And Wagons (Rolling Stock)	KG	10	0	0	1	11	E7	
11509	86071920	Axles And Wheels For Locomotives	KG	10	0	0	1	11	E7	
11510	86071930	Axle Boxes (Lubricating Or Grease Box)	KG	10	0	0	1	11	E7	
11511	86071990	Other Parts Of Axles And Wheels	KG	10	0	0	1	11	E7	
11512	86072100	Air Brakes And Parts Thereof	KG	10	0	0	1	11	E7	

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11513	86072900	Other	KG	10	0	0	1	11	E7	
11514	86073010	Buffers And Coupling Devices	KG	10	0	0	1	11	EIF	
11515	86073090	Other	KG	10	0	0	1	11	EIF	
11516	86079100	Of Locomotives	KG	10	0	0	1	11	E7	
11517	86079910	Parts Of Coach Work Of Railway Running Stock	KG	10	0	0	1	11	E7	
11518	86079920	Parts Of Tramway, Locomotives And Running Stock	KG	10	0	0	1	11	E7	
11519	86079930	Hydraulic Shock Absorbers For Railway Bogies	KG	10	0	0	1	11	E7	
11520	86079990	Other	KG	10	0	0	1	11	E7	
11521	86080010	Railway And Tramway Track Fixtures And Fittings	KG	10	0	0	1	11	E7	
11522	86080020	Mechanical Equipment, Not Electrically Powered For Signalling To Or Controlling Road Rail Or Other Vehicles, Ships Or Aircraft	KG	10	0	0	1	11	E7	
11523	86080030	Other Traffic Control Equipment For Railways	KG	10	0	0	1	11	E7	
11524	86080040	Other Traffic Control Equipment For Roads Or Inland Waterways And Including Automatic Traffic Control Equipment For Use At Ports And Airports	KG	10	0	0	1	11	E7	
11525	86080090	Other	KG	10	0	0	1	11	E7	
11526	86090000	Containers (Including Containers For The Transport Of Fluids) Specially Designed And Equipped For Carriage By One Or More Modes Of Transport (Refrigerated)	KG	5	0	0	0.5	5.5	E7	
		Containers (Including Containers For The Transport Of Fluids) Specially	KG	10	0	0	1	11	EXC	

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		Designed And Equipped For Carriage By One Or More Modes Of Transport (Non-Refrigerated)								
11527	87011000	Single Axle Tractors	Pieces/ Items	10	0	0	1	11	EXC	
11528	87012100	With Only Compression-Ignition Internal Combustion Piston Engine (Diesel Or Semi-Diesel)	Pieces/ Items	10	0	0	1	11	EXC	
11529	87012200	With both compression-ignition internal combustion piston engine (diesel or semi-disel and electric motor as motors for propulsion	Pieces/ Items	10	0	0	1	11	EXC	
11530	87012300	With bth compression-ignition internal combustion piston engine and electric motor as motors for propulsion	Pieces/ Items	10	0	0	1	11	EXC	
11531	87012400	With only electric motor for propulsion	Pieces/ Items	10	0	0	1	11	EXC	
11532	87012900	Other	Pieces/ Items	10	0	0	1	11	EXC	
11533	87013011	Of Engine Capacity Not Exceeding 1800 Cc	Pieces/ Items	10	0	0	1	11	EXC	
11534	87013019	Other	Pieces/ Items	10	0	0	1	11	EXC	
11535	87013091	Of Engine Capacity Not Exceeding 1800 Cc	Pieces/ Items	10	0	0	1	11	EXC	
11536	87013099	Other	Pieces/ Items	10	0	0	1	11	EXC	
11537	87019100	Not Exceeding 18 Kw	Pieces/ Items	10	0	0	1	11	EXC	
11538	87019200	Exceeding 18 Kw But Not Exceeding 37 Kw	Pieces/ Items	10	0	0	1	11	EXC	
11539	87019300	Exceeding 37 Kw But Not Exceeding 75 Kw	Pieces/ Items	10	0	0	1	11	EXC	

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11540	87019400	Exceeding 75 Kw But Not Exceeding 130 Kw	Pieces/ Items	10	0	0	1	11	EXC	
11541	87019500	Exceeding 130 Kw	Pieces/ Items	10	0	0	1	11	EXC	
11542	87021011	Integrated monocoque vehicle, air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0	0	40	EXC	
		Integrated monocoque vehicle, air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0	0	25	EXC	
		Integrated monocoque vehicle, air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15	0	0	0	15	EXC	
11543	87021012	Integrated monocoque vehicle, non air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Integrated monocoque vehicle, non air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Integrated monocoque vehicle, non air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11544	87021018	Other, air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Other, air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Other, air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11545	87021019	Other non air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Other non air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Other non air-conditioned, CKD	Pieces/	15.00	0	0.00	0	15	EXC	

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		(Completely Knocked Down)	Items							
11546	87021021	Integrated monocoque vehicle, air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Integrated monocoque vehicle, air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Integrated monocoque vehicle, air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11547	87021022	Integrated monocoque vehicle, non air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Integrated monocoque vehicle, non air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Integrated monocoque vehicle, non air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11548	87021028	Other, air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Other, air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Other, air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11549	87021029	Other, non air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Other, non air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Other, non air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11550	87022011	Integrated monocoque vehicle, air-conditioned, CBU (Completely Built	Pieces/ Items	20	20	0.00	0	40	EXC	

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		Unit)								
		Integrated monocoque vehicle, air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Integrated monocoque vehicle, air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11551	87022012	Integrated monocoque vehicle, non air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Integrated monocoque vehicle, non air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Integrated monocoque vehicle, non air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11552	87022018	Other, air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Other, air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Other, air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11553	87022019	Other, non air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Other, non air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Other, non air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11554	87022021	Integrated monocoque vehicle, air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Integrated monocoque vehicle, air-conditioned, SKD (Semi Knocked	Pieces/ Items	20	5	0.00	0	25	EXC	

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		Down)								
		Integrated monocoque vehicle, air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11555	87022022	Integrated monocoque vehicle, non air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Integrated monocoque vehicle, non air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Integrated monocoque vehicle, non air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11556	87022028	Other, air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Other, air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Other, air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11557	87022029	Other, non air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Other, non air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Other, non air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11558	87023011	Integrated monocoque vehicle, air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Integrated monocoque vehicle, air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Integrated monocoque vehicle, air-conditioned, CKD (Completely	Pieces/ Items	15.00	0	0.00	0	15	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Knocked Down)								
11559	87023012	Integrated monocoque vehicle, non air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Integrated monocoque vehicle, non air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Integrated monocoque vehicle, non air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11560	87023018	Other, air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Other, air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Other, air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11561	87023019	Other, non air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Other, non air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Other, non air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11562	87023021	Integrated monocoque vehicle, air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Integrated monocoque vehicle, air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Integrated monocoque vehicle, air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11563	87023022	Integrated monocoque vehicle, non air-conditioned, CBU (Completely Built	Pieces/ Items	20	20	0.00	0	40	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Unit)								
		Integrated monocoque vehicle, non air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Integrated monocoque vehicle, non air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11564	87023028	Other, air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Other, air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Other, air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11565	87023029	Other, non air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Other, non air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Other, non air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11566	87024011	Integrated monocoque vehicle, air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Integrated monocoque vehicle, air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Integrated monocoque vehicle, air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11567	87024012	Integrated monocoque vehicle, non air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Integrated monocoque vehicle, non air-conditioned, SKD (Semi Knocked	Pieces/ Items	20	5	0.00	0	25	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Down)								
		Integrated monocoque vehicle, non air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11568	87024018	Other, air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Other, air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Other, air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11569	87024019	Other, non air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Other, non air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Other, non air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11570	87024021	Integrated monocoque vehicle, air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Integrated monocoque vehicle, air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Integrated monocoque vehicle, air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11571	87024022	Integrated monocoque vehicle, non air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Integrated monocoque vehicle, non air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Integrated monocoque vehicle, non air-conditioned, CKD (Completely	Pieces/ Items	15.00	0	0.00	0	15	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Knocked Down)								
11572	87024028	Other, air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Other, air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Other, air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11573	87024029	Other, non air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Other, non air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Other, non air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11574	87029011	Integrated monocoque vehicle, air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Integrated monocoque vehicle, air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Integrated monocoque vehicle, air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11575	87029012	Integrated monocoque vehicle, non air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Integrated monocoque vehicle, non air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Integrated monocoque vehicle, non air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11576	87029018	Other, air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Other, air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Other, air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11577	87029019	Other, non air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Other, non air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Other, non air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11578	87029021	Integrated monocoque vehicle, air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Integrated monocoque vehicle, air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Integrated monocoque vehicle, air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11579	87029022	Integrated monocoque vehicle, non air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Integrated monocoque vehicle, non air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Integrated monocoque vehicle, non air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11580	87029028	Other, air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Other, air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Other, air-conditioned, CKD	Pieces/	15.00	0	0.00	0	15	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		(Completely Knocked Down)	Items							
11581	87029029	Other, non air-conditioned, CBU (Completely Built Unit)	Pieces/ Items	20	20	0.00	0	40	EXC	
		Other, non air-conditioned, SKD (Semi Knocked Down)	Pieces/ Items	20	5	0.00	0	25	EXC	
		Other, non air-conditioned, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0	0.00	0	15	EXC	
11582	87031010	Electrically operated, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Electrically operated, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Electrically operated, SKD (Semi Knocked Down)	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Electrically operated, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11583	87031090	Other	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Other	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Other	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Other	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Other	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11584	87032110	Vehicles principally designed for the transport of more than seven persons including the driver, second hand vehicle	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Vehicles principally designed for the transport of more than seven persons including the driver, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Vehicles principally designed for the transport of more than seven persons including the driver, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Vehicles principally designed for the transport of more than seven persons including the driver, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Vehicles principally designed for the transport of more than seven persons including the driver, CKD (Completely	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Knocked Down), which have not been registered anywhere prior to importation								
11585	87032120	Three Wheeled vehciles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Three Wheeled vehciles CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Three Wheeled vehciles CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Three Wheeled vehciles , SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Three Wheeled vehciles , CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11586	87032191	Motor cars, second hand vehicle	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Motor cars, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Motor cars, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Motor cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Motor cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11587	87032192	Specailised transport vehciles. (e.g. ambulances, prison vans and the like), second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Specailised transport vehciles. (e.g. ambulances, prison vans and the like), which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Specailised transport vehciles. (e.g. ambulances, prison vans and the like), which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		diesel-run vehicles								
		Specailised transport vehciles. (e.g. ambulances, prison vans and the like), SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Specailised transport vehciles. (e.g. ambulances, prison vans and the like), CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11588	87032199	Other, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Other, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Other, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11589	87032210	Vehicles principally designed for the transport of more than seven persons,	Pieces/	70.00	67.5	0.00	0.00	137.5	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		including the driver, second hand vehicle	Items							
		Vehicles principally designed for the transport of more than seven persons, including the driver, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Vehicles principally designed for the transport of more than seven persons, including the driver, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Vehicles principally designed for the transport of more than seven persons, including the driver, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Vehicles principally designed for the transport of more than seven persons, including the driver, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11590	87032220	Specailised transport vehciles such as ambulances, prison vans and the like, second hand vehicle	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	

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		Specailised transport vehciles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Specailised transport vehciles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Specailised transport vehciles such as ambulances, prison vans and the like, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Specailised transport vehciles such as ambulances, prison vans and the like, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11591	87032230	Three Wheeled vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Three Wheeled vehicles	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Three Wheeled vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Three Wheeled vehicles	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Three Wheeled vehicles	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11592	87032291	Motor cars, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Motor cars, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Motor cars, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Motor cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Motor cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11593	87032299	Other, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Other, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		for diesel-run vehicles, or with both								
		Other, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11594	87032310	Vehicles principally designed for the transport of more than seven persons including the driver, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Vehicles principally designed for the transport of more than seven persons including the driver, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Vehicles principally designed for the transport of more than seven persons including the driver, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles								
		Vehicles principally designed for the transport of more than seven persons including the driver, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Vehicles principally designed for the transport of more than seven persons including the driver, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11595	87032320	Three Wheeled vehciles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Three Wheeled vehciles	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Three Wheeled vehciles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Three Wheeled vehciles	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Three Wheeled vehciles	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11596	87032391	Motor cars, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Motor cars, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Motor cars, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Motor cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Motor cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11597	87032392	Specialized transport vehicles such as ambulances, prison vans and the like, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Specialized transport vehicles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Specialized transport vehicles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		diesel-run vehicles								
		Specialized transport vehicles such as ambulances, prison vans and the like, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Specialized transport vehicles such as ambulances, prison vans and the like, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11598	87032399	Other, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Other, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Other, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11599	87032410	Vehicles principally designed for the transport of more than seven persons,	Pieces/	70.00	67.5	0.00	0.00	137.5	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		second hand vehicles	Items							
		Vehicles principally designed for the transport of more than seven persons, including the driver, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Vehicles principally designed for the transport of more than seven persons, including the driver, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Vehicles principally designed for the transport of more than seven persons, including the driver, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Vehicles principally designed for the transport of more than seven persons, including the driver, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11600	87032420	Three Wheeled vehciles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Three Wheeled vehciles	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Three Wheeled vehciles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Three Wheeled vehciles	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Three Wheeled vehciles	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11601	87032491	Motor cars, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Motor cars, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Motor cars, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Motor cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Motor cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11602	87032492	Specailised transport vehciles such as ambulances, prison vans and the like, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Specailised transport vehciles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Specailised transport vehciles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Specailised transport vehciles such as ambulances, prison vans and the like, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Specailised transport vehciles such as ambulances, prison vans and the like, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11603	87032499	Other, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Other	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Other	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Other	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Other	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11604	87033110	Vehicles principally designed for the transport of more than seven persons, including the driver, second hand vehicle	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Vehicles principally designed for the transport of more than seven persons, including the driver, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Vehicles principally designed for the transport of more than seven persons, including the driver, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Vehicles principally designed for the transport of more than seven persons, including the driver, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Vehicles principally designed for the transport of more than seven persons, including the driver, CKD (Completely Knocked Down), which have not been registered anywhere prior to	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		importation								
11605	87033191	Motor cars, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Motor cars, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Motor cars, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Motor cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Motor cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11606	87033192	Specailised transport vehciles such as ambulances, prison vans and the like, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Specailised transport vehciles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both								
		Specailised transport vehciles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Specailised transport vehciles such as ambulances, prison vans and the like, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Specailised transport vehciles such as ambulances, prison vans and the like, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11607	87033199	Other, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Other, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Other, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		less than or equal to 2500 cc for diesel-run vehicles								
		Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11608	87033210	Vehicles principally designed for the transport of more than seven persons, including the driver, second hand vehicle	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Vehicles principally designed for the transport of more than seven persons, including the driver, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Vehicles principally designed for the transport of more than seven persons, including the driver, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Vehicles principally designed for the transport of more than seven persons, including the driver, SKD (Semi Knocked Down), which have not been	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		registered anywhere prior to importation								
		Vehicles principally designed for the transport of more than seven persons, including the driver, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11609	87033291	Motor cars, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Motor cars, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Motor cars, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Motor cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Motor cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11610	87033292	Specailised transport vehciles suh as ambulances, prison vans and the like,	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		second hand vehicles								
		Specailised transport vehciles suh as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Specailised transport vehciles suh as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Specailised transport vehciles suh as ambulances, prison vans and the like, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Specailised transport vehciles suh as ambulances, prison vans and the like, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11611	87033299	Other, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Other, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		for diesel-run vehicles, or with both								
		Other, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11612	87033310	Vehicles principally designed for the transport of more than seven persons, including the driver, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Vehicles principally designed for the transport of more than seven persons, including the driver, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Vehicles principally designed for the transport of more than seven persons, including the driver, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles								
		Vehicles principally designed for the transport of more than seven persons, including the driver, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Vehicles principally designed for the transport of more than seven persons, including the driver, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11613	87033320	Three Wheeled vehciles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Three Wheeled vehciles	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Three Wheeled vehciles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Three Wheeled vehciles	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Three Wheeled vehciles	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11614	87033391	Motor cars, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Motor cars, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Motor cars, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Motor cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Motor cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11615	87033392	Specailised transport vehciles such as ambulances, prison vans and the like, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Specailised transport vehciles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Specailised transport vehciles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		diesel-run vehicles								
		Specailised transport vehciles such as ambulances, prison vans and the like, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Specailised transport vehciles such as ambulances, prison vans and the like, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11616	87033399	Other, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Other, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Other, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11617	87034010	Vehicles principally designed for transport of more than seven persons,	Pieces/	70.00	67.5	0.00	0.00	137.5	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		including driver, second hand vehicles	Items							
		Vehicles principally designed for transport of more than seven persons, including driver, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Vehicles principally designed for transport of more than seven persons, including driver, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Vehicles principally designed for transport of more than seven persons, including driver, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Vehicles principally designed for transport of more than seven persons, including driver, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11618	87034020	Specialised transport vehicles such as ambulances, prison vans and the like, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Specialised transport vehicles such as	Pieces/	70.00	40	0.00	0.00	110	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Items							
		Specialised transport vehicles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Specialised transport vehicles such as ambulances, prison vans and the like, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Specialised transport vehicles such as ambulances, prison vans and the like, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11619	87034030	Motor cars, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Motor cars, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Motor cars, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Motor cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Motor cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11620	87034040	Three-wheeled vehicles, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Three-wheeled vehicles, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Three-wheeled vehicles, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Three-wheeled vehicles, SKD (Semi Knocked Down), which have not been	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		registered anywhere prior to importation								
		Three-wheeled vehicles, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11621	87034090	Other, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Other, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Other, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11622	87035010	Vehicles principally designed for transport of more than seven persons, including driver, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Vehicles principally designed for transport of more than seven persons, including driver, which have not been registered anywhere prior to	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both								
		Vehicles principally designed for transport of more than seven persons, including driver, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Vehicles principally designed for transport of more than seven persons, including driver, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Vehicles principally designed for transport of more than seven persons, including driver, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11623	87035020	Specialised transport vehicles such as ambulances, prison vans and the like, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Specialised transport vehicles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		run vehicles and more than 2500 cc for diesel-run vehicles, or with both								
		Specialised transport vehicles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Specialised transport vehicles such as ambulances, prison vans and the like, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Specialised transport vehicles such as ambulances, prison vans and the like, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11624	87035030	Motor cars, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Motor cars, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Motor cars, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles								
		Motor cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Motor cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11625	87035040	Three-wheeled vehicles, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Three-wheeled vehicles, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Three-wheeled vehicles, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Three-wheeled vehicles, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Three-wheeled vehicles, CKD (Completely Knocked Down), which have not been registered anywhere	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		prior to importation								
11626	87035090	Other, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Other, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Other, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11627	87036010	Vehicles principally designed for transport of more than seven persons, including driver, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Vehicles principally designed for transport of more than seven persons, including driver, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		vehicles, or with both								
		Vehicles principally designed for transport of more than seven persons, including driver, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Vehicles principally designed for transport of more than seven persons, including driver, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Vehicles principally designed for transport of more than seven persons, including driver, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11628	87036020	Specialised transport vehicles such as ambulances, prison vans and the like, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Specialised transport vehicles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Specialised transport vehicles such as ambulances, prison vans and the like,	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles								
		Specialised transport vehicles such as ambulances, prison vans and the like, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Specialised transport vehicles such as ambulances, prison vans and the like, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11629	87036030	Motor cars, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Motor cars, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Motor cars, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Motor cars, SKD (Semi Knocked	Pieces/	35.00	0.0	0.00	0.00	35	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Down), which have not been registered anywhere prior to importation	Items							
		Motor cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11630	87036040	Three-wheeled vehicles, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Three-wheeled vehicles, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Three-wheeled vehicles, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Three-wheeled vehicles, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Three-wheeled vehicles, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11631	87036090	Other, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Other, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Other, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11632	87037010	Vehicles principally designed for transport of more than seven persons, including driver, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Vehicles principally designed for transport of more than seven persons, including driver, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Vehicles principally designed for transport of more than seven persons, including driver, which have not been	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles								
		Vehicles principally designed for transport of more than seven persons, including driver, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Vehicles principally designed for transport of more than seven persons, including driver, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11633	87037020	Specialised transport vehicles such as ambulances, prison vans and the like, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Specialised transport vehicles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Specialised transport vehicles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles								
		Specialised transport vehicles such as ambulances, prison vans and the like, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Specialised transport vehicles such as ambulances, prison vans and the like, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11634	87037030	Motor cars, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Motor cars, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Motor cars, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Motor cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Motor cars, CKD (Completely Knocked	Pieces/	15.00	0.0	0.00	0.00	15	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Down), which have not been registered anywhere prior to importation	Items							
11635	87037040	Three-wheeled vehicles, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Three-wheeled vehicles, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Three-wheeled vehicles, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Three-wheeled vehicles, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Three-wheeled vehicles, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11636	87037090	Other, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Other, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		run vehicles and more than 2500 cc for diesel-run vehicles, or with both								
		Other, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	35.00	0.0	0.00	0.00	35	EXC	
		Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11637	87038010	Vehicles principally designed for transport of more than seven persons, including driver, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Vehicles principally designed for transport of more than seven persons, including driver, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.00	0.00	0.00	70	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Vehicles principally designed for transport of more than seven persons, including driver, SKD (Semi Knocked Down)	Pieces/ Items	35.00	0.00	0.00	0.00	35	EXC	
		Vehicles principally designed for transport of more than seven persons, including driver, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0.00	0.00	0.00	15	EXC	
11638	87038020	Specialised transport vehicles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Specialised transport vehicles such as ambulances, prison vans and the like, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.00	0.00	0.00	70	EXC	
		Specialised transport vehicles such as ambulances, prison vans and the like, SKD (Semi Knocked Down)	Pieces/ Items	35.00	0.00	0.00	0.00	35	EXC	
		Specialised transport vehicles such as ambulances, prison vans and the like, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0.00	0.00	0.00	15	EXC	
11639	87038030	Motor cars, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both								
		Motor cars, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.00	0.00	0.00	70	EXC	
		Motor cars, SKD (Semi Knocked Down)	Pieces/ Items	35.00	0.00	0.00	0.00	35	EXC	
		Motor cars, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0.00	0.00	0.00	15	EXC	
11640	87038040	Three-wheeled vehicles, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Three-wheeled vehicles, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.00	0.00	0.00	70	EXC	
		Three-wheeled vehicles, SKD (Semi Knocked Down)	Pieces/ Items	35.00	0.00	0.00	0.00	35	EXC	
		Three-wheeled vehicles, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0.00	0.00	0.00	15	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
11641	87038090	Other, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Other, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.00	0.00	0.00	70	EXC	
		Other, SKD (Semi Knocked Down)	Pieces/ Items	35.00	0.00	0.00	0.00	35	EXC	
		Other, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0.00	0.00	0.00	15	EXC	
11642	87039000	Other, second hand vehicles	Pieces/ Items	70.00	67.5	0.00	0.00	137.5	EXC	
		Other, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value more than US $ 40,000 or with engine capacity more than 3000 cc for petrol-run vehicles and more than 2500 cc for diesel-run vehicles, or with both	Pieces/ Items	70.00	40	0.00	0.00	110	EXC	
		Other, which have not been registered anywhere prior to importation, CBU (completely Built Unit) with CIF value less than or equal to US $ 40,000 and with engine capacity less than or equal to 3000 cc for petrol-run vehicles and less than or equal to 2500 cc for diesel-run vehicles	Pieces/ Items	70.00	0.0	0.00	0.00	70	EXC	
		Other, SKD (Semi Knocked Down)	Pieces/	35.00	0.0	0.00	0.00	35	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
			Items							
		Other, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0.0	0.00	0.00	15	EXC	
11643	87041010	With net weight (excluding pay-load) exceeding 8 tonnes and maximum pay-load capacity not less than 10 tonnes, CBU (Completely Built Unit)	Pieces/ Items	20	20.00	0.00	0.00	40	EXC	
		With net weight (excluding pay-load) exceeding 8 tonnes and maximum pay-load capacity not less than 10 tonnes, SKD (Semi Knocked Down)	Pieces/ Items	20	5.00	0.00	0.00	25	EXC	
		With net weight (excluding pay-load) exceeding 8 tonnes and maximum pay-load capacity not less than 10 tonnes, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0.00	0.00	0.00	15	EXC	
11644	87041090	Other	Pieces/ Items	20	20.00	0.00	0.00	40	EXC	
11645	87042100	g.v.w not exceeding 5 tonnes	Pieces/ Items	20	20.00	0.00	0.00	40	EXC	
		Other	Pieces/ Items	20	5.00	0.00	0.00	25	EXC	
		Other	Pieces/ Items	15.00	0.00	0.00	0.00	15	EXC	
11646	87042200	G.V.W. Exceeding 5 Tonnes But Not Exceeding 20 Tonnes	Pieces/ Items	20	20.00	0.00	0.00	40	EXC	
		G.V.W. Exceeding 5 Tonnes But Not Exceeding 20 Tonnes Import in mix of SKD and CKD (Paassenger Vehicles)	Pieces/ Items	20	5.00	0.00	0.00	25	EXC	
		G.V.W. Exceeding 5 Tonnes But Not Exceeding 20 Tonnes Import under CKS conditions	Pieces/ Items	15.00	0.00	0.00	0.00	15	EXC	
11647	87042300	G.V.W. Exceeding 20 Tonnes	Pieces/ Items	20	20.00	0.00	0.00	40	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		G.V.W. Exceeding 20 Tonnes-Import in mix of SKD and CKD conditon	Pieces/ Items	20	5.00	0.00	0.00	25	EXC	
		G.V.W. Exceeding 20 Tonnes-Import under CKS Condition	Pieces/ Items	15.00	0.00	0.00	0.00	15	EXC	
11648	87043100	G.V.W. Not Exceeding 5 Tonnes	Pieces/ Items	20	20.00	0.00	0.00	40	EXC	
		G.V.W. Not Exceeding 5 Tonnes-Import in mix of SKD and CKD conditon	Pieces/ Items	20	5.00	0.00	0.00	25	EXC	
		G.V.W. Not Exceeding 20 Tonnes-Import under CKS Condition	Pieces/ Items	15.00	0.00	0.00	0.00	15	EXC	
11649	87043200	G.V.W. Exceeding 5 Tonnes	Pieces/ Items	20	20.00	0.00	0.00	40	EXC	
		G.V.W. Exceeding 5 Tonnes-Import in mix of SKD and CKD conditon	Pieces/ Items	20	5.00	0.00	0.00	25	EXC	
		G.V.W. Exceeding 5 Tonnes-Import under CKS Condition	Pieces/ Items	15.00	0.00	0.00	0.00	15	EXC	
11650	87044100	G.V.W. Not Exceeding 5 Tonnes	Pieces/ Items	20	20.00	0.00	0.00	40	EXC	
		G.V.W. Not Exceeding 5 Tonnes-Import in mix of SKD and CKD conditon	Pieces/ Items	20	5.00	0.00	0.00	25	EXC	
		G.V.W. Not Exceeding 5 Tonnes-Import under CKS Condition	Pieces/ Items	15.00	0.00	0.00	0.00	15	EXC	
11651	87044200	G.V.W. Exceeding 5 Tonnes But Not Exceeding 20 Tonnes	Pieces/ Items	20	20.00	0.00	0.00	40	EXC	
		G.V.W. Exceeding 5 Tonnes-Import in mix of SKD and CKD conditon	Pieces/ Items	20	5.00	0.00	0.00	25	EXC	
		G.V.W. Exceeding 5 Tonnes-Import under CKS Condition	Pieces/ Items	15.00	0.00	0.00	0.00	15	EXC	
11652	87044300	G.V.W. Exceeding 20 Tonnes CBU	Pieces/ Items	20	20.00	0.00	0.00	40	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		SKD	Pieces/ Items	20	5.00	0.00	0.00	25	EXC	
		CKD	Pieces/ Items	15.00	0.00	0.00	0.00	15	EXC	
11653	87045100	G.V.W. Not Exceeding 5 Tonnes CBU	Pieces/ Items	20	20.00	0.00	0.00	40	EXC	
		SKD	Pieces/ Items	20	5.00	0.00	0.00	25	EXC	
		CKD	Pieces/ Items	15.00	0.00	0.00	0.00	15	EXC	
11654	87045200	G.V.W. Exceeding 5 Tonnes CBU	Pieces/ Items	20	20.00	0.00	0.00	40	EXC	
		SKD	Pieces/ Items	20	5.00	0.00	0.00	25	EXC	
		CKD	Pieces/ Items	15.00	0.00	0.00	0.00	15	EXC	
11655	87046000	Other With Only Electric Motor For Propulsion	Pieces/ Items	20	20.00	0.00	0.00	40	EXC	
		Other With Only Electric Motor For Propulsion-Import inmix of SKD and CKD condition	Pieces/ Items	20	5.00	0.00	0.00	25	EXC	
		Other With Only Electric Motor For Propulsion-Import under CKD conditons	Pieces/ Items	15.00	0.00	0.00	0.00	15	EXC	
11656	87049011	Refrigerated	Pieces/ Items	0	0	0	0.00	0	EXC	
11657	87049012	Electrically operated, CBU (Completely Built Unit)	Pieces/ Items	20	20.00	0.00	0.00	40	EXC	
		Electrically operated, SKD (Semi Knocked Down)	Pieces/ Items	20	5.00	0.00	0.00	25	EXC	
		Electrically operated, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0.00	0.00	0.00	15	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
11658	87049019	Other, CBU (Completely Built Unit)	Pieces/ Items	20	20.00	0.00	0.00	40	EXC	
		Other, SKD (Semi Knocked Down)	Pieces/ Items	20	5.00	0.00	0.00	25	EXC	
		Other, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0.00	0.00	0.00	15	EXC	
11659	87049090	Other, CBU (Completely Built Unit)	Pieces/ Items	20	20.00	0.00	0.00	40	EXC	
		Other, SKD (Semi Knocked Down)	Pieces/ Items	20	5.00	0.00	0.00	25	EXC	
		Other, CKD (Completely Knocked Down)	Pieces/ Items	15.00	0.00	0.00	0.00	15	EXC	
11660	87051000	Crane Lorries	Pieces/ Items	10	0	0	1	11	EXC	
11661	87052000	Mobile Drilling Derricks	Pieces/ Items	10	0	0	1	11	EXC	
11662	87053000	Fire Fighting Vehicles	Pieces/ Items	10	0	0	1	11	EXC	
11663	87054000	Concrete-Mixer Lorries	Pieces/ Items	10	0	0	1	11	EXC	
11664	87059010	Lorries (Trucks) fitted with bridgin systems	Pieces/ Items	10	0	0	1	11	EXC	
11665	87059090	Other	Pieces/ Items	10	0	0	1	11	EXC	
11666	87060011	Of Engine Capacity Not Exceeding 1800 Cc	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11667	87060019	Other	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11668	87060021	For Transport Of Not More Than Thirteen Persons, Including The Driver	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11669	87060029	Other	Pieces/	15	0	0	1.5	16.5	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
			Items							
11670	87060031	For Three Wheeled Vehicles	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11671	87060039	Other	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11672	87060041	For Three Wheeled Motor Vechicle	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11673	87060042	For Motor Vehciles, Other Than Petrol Driven	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11674	87060043	For Dumpers Covered In The Heading 8704	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11675	87060049	Other	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11676	87060050	For The Vehicles Of Heading 8705	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11677	87071000	For The Vehicles Of Heading 8703:	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11678	87079000	Other :	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11679	87081010	For Tractors :	KG	10	0	0	1	11	EXC	
11680	87081090	Other	KG	15	0	0	1.5	16.5	EXC	
11681	87082100	Safety Seat Belts	Pieces/ Items	15	0	0	1.5	16.5	EXC	
11682	87082200	Front Windscreens (Windshields), Rear Windows And Other Windows Specified In Sub-Heading Note 1 To This Chapter	KG	15	0	0	1.5	16.5	EXC	
11683	87082900	Other	KG	15	0	0	1.5	16.5	EXC	
11684	87083000	Brakes And Servo-Brakes And Parts Thereof :	KG	15	0	0	1.5	16.5	EXC	
11685	87084000	Gear Boxes And Parts Thereof	KG	15	0	0	1.5	16.5	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
11686	87085000	Drive-Axles With Differential, Whether Or Not Provided With Other Transmission Components; Non-drive axles and parts thereof	KG	15	0	0	1.5	16.5	EXC	
11687	87087000	Road Wheels And Parts And Accessories Thereof	KG	15	0	0	1.5	16.5	EXC	
11688	87088000	Suspension Systems And Parts Thereof (Including Shock-Absorbers)	KG	15	0	0	1.5	16.5	EXC	
11689	87089100	Radiators And Parts Thereof	KG	15	0	0	1.5	16.5	EXC	
11690	87089200	Silencers And Exhaust Pipes	KG	15	0	0	1.5	16.5	EXC	
11691	87089300	Clutches And Parts Thereof	KG	15	0	0	1.5	16.5	EXC	
11692	87089400	-- Steering Wheels, Steering Columns And Steering Boxes; Parts Thereof	KG	15	0	0	1.5	16.5	EXC	
11693	87089500	Safety Airbags With Inflater System	KG	15	0	0	1.5	16.5	EXC	
11694	87089900	Other	KG	15	0	0	1.5	16.5	EXC	
11695	87091100	Electrical	Pieces/ Items	10	0	0	1	11	EXC	
11696	87091900	Other	Pieces/ Items	10	0	0	1	11	EXC	
11697	87099000	Parts	KG	10	0	0	1	11	EXC	
11698	87100000	Tanks And Other Armoured Fighting Vehicles, Motorised, Whether Or Not Fitted With Weapons, And Parts Of Such Vehicle	KG	0	0	0	0	0	EXC	
11699	87111010	Mopeds, second hand vehicles	Pieces/ Items	70	40.00	0.00	0.00	110	EXC	
		Mopeds, CBU (Completely Built Unit), which have not been registered anywhere prior to importation		40.00	0.00	0.00	4.00	44	EXC	
		Mopeds, SKD (Semi Knocked Down), which have not been registered		20.00	0.00	0.00	2.00	22	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		anywhere prior to importation								
		Mopeds, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation		10.00	0.00	0.00	1.00	11	EXC	
11700	87111020	Motorised cycles, second hand vehicles	Pieces/ Items	70	10.00	0.00	0.00	80	EXC	
		Motorised cycles, CBU (Completely Built Unit), which have not been registered anywhere prior to importation		40.00	0.00	0.00	4.00	44	EXC	
		Motorised cycles, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation		20.00	0.00	0.00	2.00	22	EXC	
		Motorised cycles, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation		10.00	0.00	0.00	1.00	11	EXC	
11701	87111090	Other, second hand vehicles	Pieces/ Items	70	10.00	0.00	0.00	80	EXC	
		Other, CBU (Completely Built Unit), which have not been registered anywhere prior to importation		40.00	0.00	0.00	4.00	44	EXC	
		Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation		20.00	0.00	0.00	2.00	22	EXC	
		Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation		10.00	0.00	0.00	1.00	11	EXC	
11702	87112011	Of cylinder capacity not exceeding 75 cc, second hand vehicles	Pieces/ Items	70	10.00	0.00	0.00	80	EXC	
		Of cylinder capacity not exceeding 75 cc, CBU (Completely Built Unit), which		40.00	0.00	0.00	4.00	44	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		have not been registered anywhere prior to importation								
		Of cylinder capacity not exceeding 75 cc, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation		20.00	0.00	0.00	2.00	22	EXC	
		Of cylinder capacity not exceeding 75 cc, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation		10.00	0.00	0.00	1.00	11	EXC	
11703	87112019	Other	Pieces/ Items	70	10.00	0.00	0.00	80	EXC	
		Other		40.00	0.00	0.00	4.00	44	EXC	
		Other		20.00	0.00	0.00	2.00	22	EXC	
		Other		10.00	0.00	0.00	1.00	11	EXC	
11704	87112021	Of cylinder capacity not exceeding 75 cc, second hand vehicles	Pieces/ Items	70	10.00	0.00	0.00	80	EXC	
		Of cylinder capacity not exceeding 75 cc, CBU (Completely Built Unit), which have not been registered anywhere prior to importation		40.00	0.00	0.00	4.00	44	EXC	
		Of cylinder capacity not exceeding 75 cc, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation		20.00	0.00	0.00	2.00	22	EXC	
		Of cylinder capacity not exceeding 75 cc, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation		10.00	0.00	0.00	1.00	11	EXC	
11705	87112029	Other	Pieces/ Items	70	10.00	0.00	0.00	80	EXC	
		Other		40.00	0.00	0.00	4.00	44	EXC	
		Other		20.00	0.00	0.00	2.00	22	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Other		10.00	0.00	0.00	1.00	11	EXC	
11706	87112031	Of cylinder capacity not exceeding 75 cc, second hand vehicles	Pieces/ Items	70	10.00	0.00	0.00	80	EXC	
		Of cylinder capacity not exceeding 75 cc, CBU (Completely Built Unit), which have not been registered anywhere prior to importation		40.00	0.00	0.00	4.00	44	EXC	
		Of cylinder capacity not exceeding 75 cc, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation		20.00	0.00	0.00	2.00	22	EXC	
		Of cylinder capacity not exceeding 75 cc, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation		10.00	0.00	0.00	1.00	11	EXC	
11707	87112039	Other	Pieces/ Items	70	10.00	0.00	0.00	80	EXC	
		Other		40.00	0.00	0.00	4.00	44	EXC	
		Other		20.00	0.00	0.00	2.00	22	EXC	
		Other		10.00	0.00	0.00	1.00	11	EXC	
11708	87112091	Of cylinder capacity not exceeding 75 cc, second hand vehicles	Pieces/ Items	70	10.00	0.00	0.00	80	EXC	
		Of cylinder capacity not exceeding 75 cc, CBU (Completely Built Unit), which have not been registered anywhere prior to importation		40.00	0.00	0.00	4.00	44	EXC	
		Of cylinder capacity not exceeding 75 cc, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation		20.00	0.00	0.00	2.00	22	EXC	
		Of cylinder capacity not exceeding 75 cc, CKD (Completely Knocked Down), which have not been registered		10.00	0.00	0.00	1.00	11	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		anywhere prior to importation								
11709	87112099	Other, second hand vehicles	Pieces/ Items	70	10.00	0.00	0.00	80	EXC	
		Other, CBU (Completely Built Unit), which have not been registered anywhere prior to importation		40.00	0.00	0.00	4.00	44	EXC	
		Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation		20.00	0.00	0.00	2.00	22	EXC	
		Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation		10.00	0.00	0.00	1.00	11	EXC	
11710	87113010	Scooters, second hand vehicles	Pieces/ Items	70	10.00	0.00	0.00	80	EXC	
		Scooters, CBU (Completely Built Unit), which have not been registered anywhere prior to importation		40.00	0.00	0.00	4.00	44	EXC	
		Scooters, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation		20.00	0.00	0.00	2.00	22	EXC	
		Scooters, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation		10.00	0.00	0.00	1.00	11	EXC	
11711	87113020	Motor-cycles, second hand vehicles	Pieces/ Items	70	10.00	0.00	0.00	80	EXC	
		Motor-cycles, CBU (Completely Built Unit), which have not been registered anywhere prior to importation		40.00	0.00	0.00	4.00	44	EXC	
		Motor-cycles, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation		20.00	0.00	0.00	2.00	22	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Motor-cycles, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation		10.00	0.00	0.00	1.00	11	EXC	
11712	87113090	Other, second hand vehicles	Pieces/ Items	70	10.00	0.00	0.00	80	EXC	
		Other, CBU (Completely Built Unit), which have not been registered anywhere prior to importation		40.00	0.00	0.00	4.00	44	EXC	
		Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation		20.00	0.00	0.00	2.00	22	EXC	
		Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation		10.00	0.00	0.00	1.00	11	EXC	
11713	87114010	Motor-cycles, second hand vehicles	Pieces/ Items	70	10.00	0.00	0.00	80	EXC	
		Motor-cycles, CBU (Completely Built Unit), which have not been registered anywhere prior to importation		40.00	0.00	0.00	4.00	44	EXC	
		Motor-cycles, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation		20.00	0.00	0.00	2.00	22	EXC	
		Motor-cycles, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation		10.00	0.00	0.00	1.00	11	EXC	
11714	87114090	Other, second hand vehicles	Pieces/ Items	70	10.00	0.00	0.00	80	EXC	
		Other, CBU (Completely Built Unit), which have not been registered anywhere prior to importation		40.00	0.00	0.00	4.00	44	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation		20.00	0.00	0.00	2.00	22	EXC	
		Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation		10.00	0.00	0.00	1.00	11	EXC	
11715	87115000	With reciprocating internal combustion piston engine of cylinder capacity exceeding 800 cc, second hand vehicles	Pieces/ Items	70	10.00	0.00	0.00	80	EXC	
		With reciprocating internal combustion piston engine of cylinder capacity exceeding 800 cc, CBU (Completely Built Unit), which have not been registered anywhere prior to importation		40.00	0.00	0.00	4.00	44	EXC	
		With reciprocating internal combustion piston engine of cylinder capacity exceeding 800 cc, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation		20.00	0.00	0.00	2.00	22	EXC	
		With reciprocating internal combustion piston engine of cylinder capacity exceeding 800 cc, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation		10.00	0.00	0.00	1.00	11	EXC	
11716	87116010	Motor cycles, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	Pieces/ Items	40.00	0.00	0.00	4.00	44	EXC	
		Motor cycles, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation		20.00	0.00	0.00	2.00	22	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Motor cycles, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation		10.00	0.00	0.00	1.00	11	EXC	
11717	87116020	Scooters, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	Pieces/ Items	40.00	0.00	0.00	4.00	44	EXC	
		Scooters, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation		20.00	0.00	0.00	2.00	22	EXC	
		Scooters, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation		10.00	0.00	0.00	1.00	11	EXC	
11718	87116030	Mopeds, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	Pieces/ Items	40.00	0.00	0.00	4.00	44	EXC	
		Mopeds, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation		20.00	0.00	0.00	2.00	22	EXC	
		Mopeds, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation		10.00	0.00	0.00	1.00	11	EXC	
11719	87116080	E-bicycle or battery-operated pedal assisted vehicle	Pieces/ Items	70	40.00	0	0.00	110	EXC	
11720	87116090	Others, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	Pieces/ Items	40.00	0.00	0.00	4.00	44	EXC	
		Others, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation		20.00	0.00	0.00	2.00	22	EXC	
		Others, CKD (Completely Knocked Down), which have not been registered anywhere prior to		10.00	0.00	0.00	1.00	11	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		importation								
11721	87119010	Side-cars, second hand vehicles	Pieces/ Items	70	10.00	0.00	0.00	80	EXC	
		Side-cars, CBU (Completely Built Unit), which have not been registered anywhere prior to importation		40.00	0.00	0.00	4.00	44	EXC	
		Side-cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation		20.00	0.00	0.00	2.00	22	EXC	
		Side-cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation		10.00	0.00	0.00	1.00	11	EXC	
11722	87119090	Other, second hand vehicles	Pieces/ Items	70	10.00	0.00	0.00	80	EXC	
		Other, CBU (Completely Built Unit), which have not been registered anywhere prior to importation		40.00	0.00	0.00	4.00	44	EXC	
		Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation		20.00	0.00	0.00	2.00	22	EXC	
		Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation		10.00	0.00	0.00	1.00	11	EXC	
11723	87120010	Bicycles	Pieces/ Items	20	15	0	0	35	E10	
11724	87120090	Other	Pieces/ Items	10	0	0	1	11	E10	
11725	87131010	Wheel Chairs For Invalid	Pieces/ Items	10	0	0	1	11	E3	
11726	87131090	Other	Pieces/ Items	10	0	0	1	11	E3	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
11727	87139010	Wheel Chairs For Invalid	Pieces/ Items	10	0	0	1	11	E3	
11728	87139090	Other	Pieces/ Items	10	0	0	1	11	E3	
11729	87141010	Saddles	KG	15	0	0	1.5	16.5	EXC	
11730	87141090	Other	KG	15	0	0	1.5	16.5	EXC	
11731	87142010	Mechanically Propelled	KG	10	0	0	1	11	EIF	
11732	87142020	Non Mechanically Propelled	KG	10	0	0	1	11	EIF	
11733	87142090	Other	KG	10	0	0	1	11	EIF	
11734	87149100	Frames And Forks, And Parts Thereof	Pieces/ Items	20	0	0	2	22	E10	
11735	87149210	Bicycle Rims	Pieces/ Items	20	0	0	2	22	E10	
11736	87149220	Bicycle Spokes	Pieces/ Items	20	0	0	2	22	E10	
11737	87149290	Other	Pieces/ Items	20	0	0	2	22	E10	
11738	87149310	Bicycle Hubs	KG	20	0	0	2	22	E10	
11739	87149320	Bicycle Free-Wheels	KG	20	0	0	2	22	EXC	
11740	87149390	Other	KG	20	0	0	2	22	EXC	
11741	87149400	Brakes, Including Coaster Braking Hubs And Hub Brakes, And Parts Thereof	KG	20	0	0	2	22	E3	
11742	87149510	Bicycle Saddles	KG	20	0	0	2	22	EIF	
11743	87149590	Other	KG	20	0	0	2	22	EIF	
11744	87149600	Pedals And Crank-Gear, And Parts Thereof	KG	20	0	0	2	22	EIF	
11745	87149910	Bicycle Chains	KG	20	0	0	2	22	EIF	

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11746	87149920	Bicycle Wheels	KG	20	0	0	2	22	E3	
11747	87149990	Other	KG	20	0	0	2	22	EIF	
11748	87150010	Baby Carriages	Pieces/ Items	10	0	0	1	11	E3	
11749	87150020	Parts	KG	10	0	0	1	11	E3	
11750	87161000	Trailers And Semi-Trailers Of The Caravan Type, For Housing Or Camping	Pieces/ Items	10	0	0	1	11	EXC	
11751	87162000	Self-Loading Or Self-Unloading Trailers And Semi-Trailers For Agricultural Purposes	Pieces/ Items	10	0	0	1	11	EXC	
11752	87163100	Tanker Trailers And Tanker Semi-Trailers	Pieces/ Items	10	0	0	1	11	EXC	
11753	87163900	Other	Pieces/ Items	10	0	0	1	11	EXC	
11754	87164000	Other Trailers And Semi-Trailers	Pieces/ Items	10	0	0	1	11	EXC	
11755	87168010	Hand Propelled Vehicles (E.G. Hand Carts, Rickshaws And The Like)	Pieces/ Items	10	0	0	1	11	E3	
11756	87168020	Animal Drawn Vehicles	Pieces/ Items	10	0	0	1	11	E3	
11757	87168090	Other	Pieces/ Items	10	0	0	1	11	E3	
11758	87169010	Parts And Accessories Of Trailers	KG	10	0	0	1	11	EXC	
11759	87169090	Other	KG	10	0	0	1	11	EXC	
11760	88010010	Gliders And Hang Gliders	Pieces/ Items	0	0	0	0	0	EIF	
11761	88010020	Balloons	Pieces/ Items	10	0	0	1	11	EXC	
11762	88010090	Other	Pieces/	10	0	0	1	11	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
			Items							
11763	88021100	Of An Unladen Weight Not Exceeding 2000 Kg	Pieces/ Items	2.5	0	0	0.25	2.75	R5 to 50%	
11764	88021200	Of An Unladen Weight Exceeding 2000 Kg	Pieces/ Items	2.5	0	0	0.25	2.75	R5 to 50%	
11765	88022000	Aeroplanes And Other Aircraft, Of An Unladen Weight Not Exceeding 2000 Kg	Pieces/ Items	2.5	0.5	0	0	3	EIF	
11766	88023000	Aeroplanes And Other Aircraft, Of An Unladen Weight Exceeding 2000 Kg But Not Exceeding 15000 Kg	Pieces/ Items	2.5	0.5	0	0	3	EIF	
11767	88024000	Aeroplanes And Other Aircraft, Of An Unladen Weight Exceeding 15000 Kg	Pieces/ Items	2.5	0.5	0	0	3	EIF	
11768	88026000	Spacecraft (Including Satellites) And Suborbital And Spacecraft Launch Vehicles	Pieces/ Items	10	0	0	1	11	E5	
11769	88040010	Parachutes (Including Dirigible Parachutes And Paragliders) And Parts And Accessories Thereof	Pieces/ Items	10	0	0	1	11	EIF	
11770	88040020	Rotochutes; Parts And Accessories Thereof	Pieces/ Items	10	0	0	1	11	EIF	
11771	88051010	Aircraft Launching Gear	Pieces/ Items	10	0	0	1	11	EIF	
11772	88051020	Deck Arrestor Or Similar Gear	Pieces/ Items	10	0	0	1	11	EIF	
11773	88051030	Part Of Aircraft Launching Gear And Deck Arrestor Or Similar Gear	Pieces/ Items	10	0	0	1	11	EIF	
11774	88052100	Air Combat Simulators And Parts Thereof	Pieces/ Items	10	0	0	1	11	EIF	
11775	88052900	Other	Pieces/ Items	10	0	0	1	11	EIF	
11776	88061000	Designed For The Carriage Of	Pieces/	10	0	0	1	11	R10 to 50%	

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		Passengers	Items							
11777	88062100	With Maximum Take-Off Weight Not More Than 250 G	Pieces/ Items	10	0	0	1	11	EIF	
11778	88062200	With Maximum Take-Off Weight More Than 250 G But Not More Than 7 Kg	Pieces/ Items	10	0	0	1	11	EIF	
11779	88062300	With Maximum Take-Off Weight More Than 7 Kg But Not More Than 25 Kg	Pieces/ Items	10	0	0	1	11	EIF	
11780	88062400	With Maximum Take-Off Weight More Than 25 Kg But Not More Than 150 Kg	Pieces/ Items	10	0	0	1	11	EIF	
11781	88062900	Other	Pieces/ Items	10	0	0	1	11	EIF	
11782	88069100	With Maximum Take-Off Weight Not More Than 250 G	Pieces/ Items	10	0	0	1	11	EIF	
11783	88069200	With Maximum Take-Off Weight More Than 250 G But Not More Than 7 Kg	Pieces/ Items	10	0	0	1	11	R10 to 50%	
11784	88069300	With Maximum Take-Off Weight More Than 7 Kg But Not More Than 25 Kg	Pieces/ Items	10	0	0	1	11	EIF	
11785	88069400	With Maximum Take-Off Weight More Than 25 Kg But Not More Than 150 Kg	Pieces/ Items	10	0	0	1	11	R10 to 50%	
11786	88069900	Other	Pieces/ Items	10	0	0	1	11	R10 to 50%	
11787	88071000	Propellers And Rotors And Parts Thereof	KG	2.5	0	0	0.25	2.75	EIF	
11788	88072000	Under-Carriages And Parts Thereof	KG	2.5	0	0	0.25	2.75	EIF	
11789	88073010	Other Parts Of aeroplanes, Helicopters	KG	2.5	0	0	0.25	2.75	EIF	
11790	88073020	Other Parts Of Unmanned Aircraft	KG	2.5	0	0	0.25	2.75	EIF	
11791	88079000	Other	KG	10	0	0	1	11	EIF	
11792	89011010	Ships	Pieces/ Items	0	0	0	0	0	EXC	

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11793	89011020	Launches	Pieces/ Items	0	0	0	0	0	EXC	
11794	89011030	Boats	Pieces/ Items	0	0	0	0	0	EXC	
11795	89011040	Barges	Pieces/ Items	0	0	0	0	0	EXC	
11796	89011090	Other	Pieces/ Items	0	0	0	0	0	E5	
11797	89012000	Tankers	Pieces/ Items	0	0	0	0	0	EXC	
11798	89013000	Refrigerated Vessels, Other Than Those Of Sub Heading	Pieces/ Items	0	0	0	0	0	EXC	
11799	89019000	Other Vessels For Transport Of Goods And Other Vessels For The Transport Of Both Persons And Goods	Pieces/ Items	0	0	0	0	0	EXC	
11800	89020010	Trawlers And Other Fishing Vessels	Pieces/ Items	0	0	0	0	0	EXC	
11801	89020090	Other	Pieces/ Items	5	0	0	0.5	5.5	EXC	
11802	89031100	Fitted Or Designed To Be Fitted With A Motor, Unladen (Net) Weight (Excluding The Motor) Not Exceeding 100 Kg	Pieces/ Items	20	7.5	0	0	27.5	EXC	
11803	89031200	Not Designed For Use With A Motor And Unladen (Net) Weight Not Exceeding 100 Kg	Pieces/ Items	20	7.5	0	0	27.5	EXC	
11804	89031900	Other	Pieces/ Items	20	7.5	0	0	27.5	EXC	
11805	89032100	Of A Length Not Exceeding 7.5 M	Pieces/ Items	20	7.5	0	0	27.5	EXC	
11806	89032200	Of A Length Exceeding 7.5 M But Not Exceeding 24M	Pieces/ Items	20	7.5	0	0	27.5	EXC	

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11807	89032300	Of A Length Exceeding 24 M	Pieces/ Items	20	7.5	0	0	27.5	EXC	
11808	89033100	Of A Length Not Exceeding 7.5 M	Pieces/ Items	20	7.5	0	0	27.5	EXC	
11809	89033200	Of A Length Exceeding 7.5 M But Not Exceeding 24 M	Pieces/ Items	20	7.5	0	0	27.5	EXC	
11810	89033300	Of A Length Exceeding 24 M	Pieces/ Items	20	7.5	0	0	27.5	EXC	
11811	89039300	Of A Length Not Exceeding 7.5 M	Pieces/ Items	20	7.5	0	0	27.5	EXC	
11812	89039900	Other	Pieces/ Items	20	7.5	0	0	27.5	EXC	
11813	89040000	Tugs And Pusher Craft	Pieces/ Items	5	0	0	0.5	5.5	EXC	
11814	89051000	Dredgers	Pieces/ Items	0	0	0	0	0	EXC	
11815	89052000	Floating Or Submersible Drilling Or Production Platforms	Pieces/ Items	0	0	0	0	0	EXC	
11816	89059010	Floating Docks	Pieces/ Items	5	0	0	0.5	5.5	EXC	
11817	89059090	Other	Pieces/ Items	5	0	0	0.5	5.5	EXC	
11818	89061000	Warships	Pieces/ Items	0	0	0	0	0	EXC	
11819	89069010	Petrol or surveillance boat, air-cushion vehicle, remote-operated vehicle	Pieces/ Items	10	0	0	0	10	EXC	
11820	89069090	Other	Pieces/ Items	10	0	0	0	10	EXC	
11821	89071000	Inflatable Rafts	Pieces/ Items	0	0	0	0	0	EXC	
11822	89079000	Other	Pieces/	10	0	0	1	11	EXC	

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			Items							
11823	89080000	Vessels And Other Floating Structures For Breaking Up	Pieces/ Items	0	0	0	0	0	EXC	
11824	90011000	Optical Fibres, Optical Fibres Bundles And Cables	KG	15	0	0	1.5	16.5	EXC	
11825	90012000	Sheets And Plates Of Polarising Material	KG	10	0	0	1	11	E10	
11826	90013000	Contact Lenses	Pieces/ Items	10	0	0	1	11	E10	
11827	90014010	Polarised Glass	Pieces/ Items	10	0	0	1	11	EIF	
11828	90014090	Other	Pieces/ Items	10	0	0	1	11	E3	
11829	90015000	Spectacle Lenses Of Other Materials	Pieces/ Items	10	0	0	1	11	E10	
11830	90019010	Optical Calcile Crystal	KG	10	0	0	1	11	E10	
11831	90019090	Other	KG	10	0	0	1	11	E10	
11832	90021100	For Cameras, Projectors Or Photographic Enlargers Or Reducers	Pieces/ Items	10	0	0	1	11	E10	
11833	90021900	Other	Pieces/ Items	10	0	0	1	11	E10	
11834	90022000	Filters	Pieces/ Items	10	0	0	1	11	E10	
11835	90029000	Other	Pieces/ Items	10	0	0	1	11	E10	
11836	90031100	Of Plastics	Pieces/ Items	10	0	0	1	11	EXC	
11837	90031900	Of Other Materials	Pieces/ Items	10	0	0	1	11	R5 to 50%	
11838	90039000	Parts	KG	10	0	0	1	11	EXC	

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11839	90041000	Sunglasses	Pieces/ Items	20	0	0	2	22	R10 to 50%	
11840	90049010	Passive Night Vision Goggles	Pieces/ Items	10	0	0	1	11	E10	
11841	90049020	Prismatic Eyeglasses For Reading	Pieces/ Items	10	0	0	1	11	E10	
11842	90049090	Other	Pieces/ Items	10	0	0	1	11	R10 to 50%	
11843	90051000	Binoculars	Pieces/ Items	10	0	0	1	11	E3	
11844	90058010	Monocular And Refracting Telescopes	Pieces/ Items	10	0	0	1	11	E3	
11845	90058020	Astronomical Instruments	Pieces/ Items	10	0	0	1	11	E3	
11846	90058090	Other	Pieces/ Items	10	0	0	1	11	E3	
11847	90059010	Of Binocular Or Telescopic Of Heading 9005, Other Than Mountings	KG	10	0	0	1	11	R5 to 50%	
11848	90059020	Mountings For Astronomical Instruments	KG	10	0	0	1	11	R5 to 50%	
11849	90059090	Other	KG	10	0	0	1	11	E3	
11850	90063000	Cameras Specially Designed For Under Water Use, For Aerial Survey Or For Medical Or Surgical Examination Of Internal Organs; Comparison Cameras For Forensic Or Criminological Purposes	Pieces/ Items	10	0	0	1	11	E3	
11851	90064000	Instant Print Cameras	Pieces/ Items	10	0	0	1	11	E3	
11852	90065310	Fixed Focus 35 Mm Cameras	Pieces/ Items	10	0	0	1	11	EIF	
11853	90065390	Other	Pieces/	10	0	0	1	11	EIF	

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			Items							
11854	90065910	Fixed Focus 110 Mm Cameras	Pieces/ Items	10	0	0	1	11	E3	
11855	90065990	Other	Pieces/ Items	10	0	0	1	11	E3	
11856	90066100	Discharge Lamp ("Electronic") Flashlight Apparatus	Pieces/ Items	10	0	0	1	11	E3	
11857	90066900	Other	Pieces/ Items	10	0	0	1	11	EIF	
11858	90069100	For Cameras	KG	10	0	0	1	11	EIF	
11859	90069900	Other	KG	10	0	0	1	11	E3	
11860	90071010	For Film Of Less Than 16 Mm Width Or For Double 8 Mm Film :	Pieces/ Items	10	0	0	1	11	E3	
11861	90071090	Other	Pieces/ Items	10	0	0	1	11	E3	
11862	90072010	For Film Of Less Than 16 Mm Width	Pieces/ Items	10	0	0	1	11	E3	
11863	90072090	Other	Pieces/ Items	10	0	0	1	11	E3	
11864	90079100	For Cameras	KG	10	0	0	1	11	E3	
11865	90079200	For Projectors	KG	10	0	0	1	11	E3	
11866	90085010	Slide Projectors	Pieces/ Items	10	0	0	1	11	E3	
11867	90085020	Microfilm, Microfiche Or Other Microform Readers, Whether Or Not Capable Of Producing Copies	Pieces/ Items	10	0	0	1	11	E3	
11868	90085030	Other Image Projectors	Pieces/ Items	10	0	0	1	11	E3	
11869	90085040	Photographic (Other Than Cinematographic) Enlargers And Reducers	Pieces/ Items	10	0	0	1	11	E3	

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11870	90089000	Parts And Accessories	KG	10	0	0	1	11	E3	
11871	90101000	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	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
11872	90105000	Other Appratus And Equipment For Photographic (Including Cinematographic) Laboratories; Negatoscopes	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
11873	90106000	Projection Screens	Pieces/ Items	10	0	0	1	11	E3	
11874	90109000	Parts And Accessories	KG	7.5	0	0	0.75	8.25	E3	
11875	90111000	Stereoscopic Microscopes	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
11876	90112000	Other Microscopes, For Photomicrography, Cinephotomicrography Or Microprojection	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
11877	90118000	Other Microscopes	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
11878	90119000	Parts And Accessories	KG	7.5	0	0	0.75	8.25	E3	
11879	90121010	Electron Microscopes Fitted With Equipment Specifically Designed For The Handling And Transport Of Semi Conductor Wafers Or Reticles	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11880	90121090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11881	90129000	Parts And Accessories	KG	7.5	0	0	0.75	8.25	EXC	
11882	90131010	Telescopic Sights For Fitting To Arms	Pieces/ Items	10	0	0	1	11	E3	

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11883	90131020	Periscopes	Pieces/ Items	7.5	0	0	0.75	8.25	R5 to 50%	
11884	90131090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
11885	90132000	Lasers, Other Than Laser Diodes	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
11886	90138000	Other Devices, Appliances And Instrument	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
11887	90139000	Parts And Accessories	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
11888	90141000	Direction Finding Compasses	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
11889	90142000	Instruments And Appliances For Aeronautical Or Space Navigation (Other Than Compasses)	Pieces/ Items	7.5	0	0	0.75	8.25	R10 to 50%	
11890	90148010	Echo Sounding Instrument	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
11891	90148020	Sextants	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
11892	90148090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
11893	90149000	Parts And Accessories	KG	7.5	0	0	0.75	8.25	E10	
11894	90151000	Rangefinders	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
11895	90152000	Theodolities And Tachymeters (Tacheometers)	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
11896	90153010	Dumpy Levels Or Engineer'S Levels Or Builders Levels (Not Automatic) And Quick Set Levels With Or Without Horizontal Circles	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
11897	90153090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E3	

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11898	90154000	Photogrammetrical Surveying Instruments And Appliances	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
11899	90158010	Hydrographic Instruments	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
11900	90158020	Metorological Instruments	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
11901	90158030	Geophysical Instruments	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
11902	90158090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	R5 to 50%	
11903	90159000	Parts And Accessories	KG	7.5	0	0	0.75	8.25	E3	
11904	90160010	Electric Balances	Pieces/ Items	10	0	0	1	11	E10	
11905	90160020	Other Balances	Pieces/ Items	10	0	0	1	11	E7	
11906	90160090	Parts	KG	10	0	0	1	11	E7	
11907	90171000	Drafting Tables And Machines, Whether Or Not Automatic	Pieces/ Items	10	0	0	1	11	E7	
11908	90172010	Drawing And Marking-Out Instruments	Pieces/ Items	10	0	0	1	11	E7	
11909	90172020	Mathematical Calculating Instruments	Pieces/ Items	10	0	0	1	11	E10	
11910	90172030	Pantograph	Pieces/ Items	10	0	0	1	11	E3	
11911	90172090	Other	Pieces/ Items	10	0	0	1	11	E7	
11912	90173010	Micro-Meters And Calipers	Pieces/ Items	10	0	0	1	11	E10	
11913	90173021	Plug	Pieces/ Items	10	0	0	1	11	E7	

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11914	90173022	Ring	Pieces/ Items	10	0	0	1	11	E7	
11915	90173023	Slip	Pieces/ Items	10	0	0	1	11	E7	
11916	90173029	Other	Pieces/ Items	10	0	0	1	11	E10	
11917	90178010	Measuring Rods And Tapes And Divided Scales	Pieces/ Items	10	0	0	1	11	E7	
11918	90178090	Other	Pieces/ Items	10	0	0	1	11	E7	
11919	90179000	Parts And Accessories	KG	10	0	0	1	11	E7	
11920	90181100	Electro-Cardiographs	Pieces/ Items	7.5	0	5	1.25	13.75	EXC	
11921	90181210	Linear Ultrasound Scanner	Pieces/ Items	7.5	0	5	1.25	13.75	E10	
11922	90181290	Other	Pieces/ Items	7.5	0	5	1.25	13.75	EXC	
11923	90181300	Magnetic Resonance Imaging Apparatus	Pieces/ Items	7.5	0	5	1.25	13.75	EXC	
11924	90181400	Scientigraphic Apparatus	Pieces/ Items	7.5	0	5	1.25	13.75	EXC	
11925	90181910	Electro Encephalographs	Pieces/ Items	7.5	0	5	1.25	13.75	E10	
11926	90181920	Echo Cardiograph	Pieces/ Items	7.5	0	5	1.25	13.75	E10	
11927	90181990	Other	Pieces/ Items	7.5	0	5	1.25	13.75	EXC	
11928	90182000	Ultra-Violet Or Infra-Red Ray Apparatus	Pieces/ Items	7.5	0	5	1.25	13.75	EXC	
11929	90183100	Syringes, With Or Without Needles	Pieces/ Items	7.5	0	5	1.25	13.75	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
11930	90183210	Needles For Suture	KG	7.5	0	5	1.25	13.75	E10	
11931	90183220	Hollow Needles For Injection, Aspiration, Biopsy And Transfusion	KG	7.5	0	5	1.25	13.75	E10	
11932	90183230	Hilerio Venus Fistula Needles	KG	5	0	5	1	11	E10	
11933	90183290	Other	KG	7.5	0	5	1.25	13.75	E10	
11934	90183910	Catheters (For Urine, Stool)	Pieces/ Items	7.5	0	5	1.25	13.75	EXC	
11935	90183920	Cardiac Catheters	Pieces/ Items	7.5	0	5	1.25	13.75	E10	
11936	90183930	Cannulae	Pieces/ Items	7.5	0	5	1.25	13.75	E10	
11937	90183990	Other	Pieces/ Items	7.5	0	5	1.25	13.75	EXC	
11938	90184100	Dental Drill Engines, Whether Or Not Combined On A Single Base With Other Dental Equipment	Pieces/ Items	7.5	0	5	1.25	13.75	E10	
11939	90184900	Other	Pieces/ Items	7.5	0	5	1.25	13.75	E10	
11940	90185010	Opthalmoscopes	Pieces/ Items	7.5	0	5	1.25	13.75	E10	
11941	90185020	Tonometers	Pieces/ Items	5	0	5	1	11	E10	
11942	90185030	Ophthalmic Lasers	Pieces/ Items	7.5	0	5	1.25	13.75	EXC	
11943	90185090	Other	Pieces/ Items	7.5	0	5	1.25	13.75	E10	
11944	90189011	Instrument And Apparatus For Measuring Blood Pressure	Pieces/ Items	7.5	0	5	1.25	13.75	E5 (EIF+5)	
11945	90189012	Stethoscopes	Pieces/ Items	7.5	0	5	1.25	13.75	E10	

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11946	90189019	Other	Pieces/ Items	7.5	0	5	1.25	13.75	EXC	
11947	90189021	Bone Saws, Drills And Trephines	Pieces/ Items	5	0	5	1	11	E10	
11948	90189022	Knives, Scissors And Blades	Pieces/ Items	7.5	0	5	1.25	13.75	E10	
11949	90189023	Forceps, Forcep Clamps, Clips, Needle Holders, Introducers, Cephalotribe Bone Holding And Other Holding Instruments	Pieces/ Items	7.5	0	5	1.25	13.75	E10	
11950	90189024	Chisel, Gauges, Elevators, Raspatones, Osteotome, Craniotome, Bone Cutters	Pieces/ Items	5	0	5	1	11	E10	
11951	90189025	Retractors, Spatulaprobes, Hooks Dialators, Sounds, Mallets	Pieces/ Items	7.5	0	5	1.25	13.75	E10	
11952	90189029	Other	Pieces/ Items	7.5	0	5	1.25	13.75	E10	
11953	90189031	Artifical Kidney (Dialysis) Apparatus	Pieces/ Items	7.5	0	5	1.25	13.75	EXC	
11954	90189032	Blood Tranfusion Apparatus	Pieces/ Items	7.5	0	5	1.25	13.75	E10	
11955	90189041	Anesthetic Apparatus And Instruments	Pieces/ Items	7.5	0	5	1.25	13.75	EXC	
11956	90189042	Ent Precision Instruments	Pieces/ Items	7.5	0	5	1.25	13.75	E10	
11957	90189043	Acupuncture Apparatus	Pieces/ Items	5	0	5	1	11	R5 to 50%	
11958	90189044	Endoscopes	Pieces/ Items	7.5	0	5	1.25	13.75	E10	
11959	90189091	Hilerial Or Venous Shunts	Pieces/ Items	7.5	0	5	1.25	13.75	R5 to 50% (EIF+5)	
11960	90189092	Baby Incubators	Pieces/	7.5	0	5	1.25	13.75	E10	

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			Items							
11961	90189093	Heart - Lung Machines	Pieces/ Items	7.5	0	5	1.25	13.75	E10	
11962	90189094	Defibrillators	Pieces/ Items	7.5	0	5	1.25	13.75	EXC	
11963	90189095	Fibrescopes	Pieces/ Items	5	0	5	1	11	E10	
11964	90189096	Laproscopes	Pieces/ Items	5	0	5	1	11	E10	
11965	90189097	Vetrasonic Lithotripsy Instruments	Pieces/ Items	5	0	5	1	11	E10	
11966	90189098	Apparatus For Nerve Stimulation	Pieces/ Items	5	0	5	1	11	E10	
11967	90189099	Other	Pieces/ Items	7.5	0	5	1.25	13.75	EXC	
11968	90191010	Mechano-Therapy Appliances	Pieces/ Items	7.5	0	5	1.25	13.75	E10	
11969	90191020	Massage Apparatus	Pieces/ Items	5	0	5	1	11	E10	
11970	90191090	Other	Pieces/ Items	7.5	0	5	1.25	13.75	E10	
11971	90192010	Oxygen Therapy Apparatus	Pieces/ Items	7.5	0	5	1.25	13.75	EXC	
11972	90192090	Other	Pieces/ Items	7.5	0	5	1.25	13.75	R3 to 50% (EIF+5)	
11973	90200000	Other Breathing Appliances And Gas Masks, Excluding Protective Masks Having Neither Mechanical Parts Nor Replaceable Filters	Pieces/ Items	7.5	0	5	1.25	13.75	E10	
11974	90211000	Orthopaedic Or Fracture Appliances	Pieces/ Items	7.5	0	5	1.25	13.75	E10	

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11975	90212100	Artificial Teeth	Pieces/ Items	7.5	0	5	1.25	13.75	E10	
11976	90212900	Other	Pieces/ Items	7.5	0	5	1.25	13.75	E10	
11977	90213100	Artificial Joints	Pieces/ Items	7.5	0	5	1.25	13.75	EXC	
11978	90213900	Other	Pieces/ Items	7.5	0	5	1.25	13.75	EXC	
11979	90214010	Frequency Modulated Hearing Aid System Used For Hearing By Handicapped Persons In Group Situation	Pieces/ Items	7.5	0	5	1.25	13.75	E10	
11980	90214090	Other	Pieces/ Items	7.5	0	5	1.25	13.75	E5	
11981	90215000	Pacemakers For Stimulating Heart Muscles, Excluding Parts And Accessories	Pieces/ Items	7.5	0	5	1.25	13.75	E10	
11982	90219010	Parts And Accessoreis Of Hearing Aids	KG	7.5	0	5	1.25	13.75	EXC	
11983	90219090	Other	KG	7.5	0	5	1.25	13.75	E5 (EIF+5)	
11984	90221200	Computed Tomography Apparatus	Pieces/ Items	7.5	0	5	1.25	13.75	E10	
11985	90221300	Other, For Dental Uses	Pieces/ Items	7.5	0	5	1.25	13.75	E10	
11986	90221410	X-Ray Generators And Apparatus (Non-Portable)	Pieces/ Items	7.5	0	5	1.25	13.75	EXC	
11987	90221420	Portable X-Ray Machine	Pieces/ Items	7.5	0	5	1.25	13.75	E10	
11988	90221490	Other	Pieces/ Items	7.5	0	5	1.25	13.75	EXC	
11989	90221900	For Other Uses	Pieces/ Items	7.5	0	5	1.25	13.75	E10	

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11990	90222100	For Medical, Surgical, Dental Or Veterinary Uses	Pieces/ Items	7.5	0	5	1.25	13.75	EXC	
11991	90222900	For Other Uses	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
11992	90223000	X-Ray Tubes	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
11993	90229010	X-Ray Valves	Pieces/ Items	10	0	5	1.5	16.5	EXC	
11994	90229020	Radiation Generation Units	Pieces/ Items	7.5	0	5	1.25	13.75	R5 to 50%	
11995	90229030	Radiation Beam Delevery Units	Pieces/ Items	10	0	5	1.5	16.5	E10	
11996	90229040	X-Ray Examination Or Treatment Table, Chairs And The Like	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
11997	90229090	Other	KG	15	0	5	2	22	EXC	
11998	90230010	Teaching Aids	Pieces/ Items	10	0	0	1	11	E10	
11999	90230090	Other	Pieces/ Items	10	0	0	1	11	E5	
12000	90241000	Machines And Appliances For Testing Metals	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
12001	90248010	For Testing Textiles, Paper And Paper Board	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
12002	90248091	For Testing Hardness	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
12003	90248099	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
12004	90249000	Parts And Accessories	KG	7.5	0	0	0.75	8.25	E10	
12005	90251110	Clinical Thermometers	Pieces/ Items	10	0	0	1	11	EIF	

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12006	90251190	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
12007	90251910	Digital Thermometers	Pieces/ Items	10	0	0	1	11	E5	
12008	90251920	Pyrometers	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
12009	90251990	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
12010	90258010	Hydrometers And Similar Floating Instruments	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
12011	90258020	Barometers, Not Combined With Other Instruments	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
12012	90258030	Lactometer	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
12013	90258090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
12014	90259000	Parts And Accessories	KG	7.5	0	0	0.75	8.25	E10	
12015	90261010	Flow Meters	Pieces/ Items	0	0	0	0	0	R10 to 50%	
12016	90261020	Level Gauges	Pieces/ Items	0	0	0	0	0	R10 to 50%	
12017	90261090	Other	Pieces/ Items	0	0	0	0	0	E7	
12018	90262000	For Measuring Or Checking Pressure :	Pieces/ Items	0	0	0	0	0	R10 to 50%	
12019	90268010	Heat Meters	Pieces/ Items	0	0	0	0	0	E5	
12020	90268090	Other	Pieces/ Items	0	0	0	0	0	E10	
12021	90269000	Parts And Accessories	Pieces/ Items	0	0	0	0	0	E7	

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12022	90271000	Gas Or Smoke Analysis Apparatus	Pieces/ Items	10	0	0	1	11	EIF	
12023	90272000	Chromatographs And Electrophoresis Instruments	Pieces/ Items	0	0	0	0	0	E10	
12024	90273010	Spectrometers	Pieces/ Items	0	0	0	0	0	E10	
12025	90273020	Spectrophotometers	Pieces/ Items	0	0	0	0	0	E5	
12026	90273090	Other	Pieces/ Items	0	0	0	0	0	E5	
12027	90275010	Photometers	Pieces/ Items	0	0	0	0	0	E5	
12028	90275020	Refractometers	Pieces/ Items	0	0	0	0	0	E5	
12029	90275030	Polarimeters	Pieces/ Items	0	0	0	0	0	E5	
12030	90275090	Other	Pieces/ Items	0	0	0	0	0	E5	
12031	90278100	Mass Spectrometres	Pieces/ Items	0	0	0	0	0	E10	
12032	90278910	Viscometres	Pieces/ Items	0	0	0	0	0	E5	
12033	90278920	Calorimetres	Pieces/ Items	0	0	0	0	0	E5	
12034	90278930	Instruments And Apparatus For Measuring The Surface Or Interfacial Tension Of Liquids	Pieces/ Items	0	0	0	0	0	E5	
12035	90278990	Other	Pieces/ Items	0	0	0	0	0	R5 to 50%	
12036	90279010	Microtomes, Including Parts And Accusscries Thereof	KG	7.5	0	0	0.75	8.25	E10	

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12037	90279020	Printed Circuit Assemblies For The Goods Of Sub-Heading 9027 80	KG	7.5	0	0	0.75	8.25	E10	
12038	90279090	Other	KG	7.5	0	0	0.75	8.25	EXC	
12039	90281000	Gas Meters	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
12040	90282000	Liquid Meters	Pieces/ Items	7.5	0	0	0.75	8.25	E5	
12041	90283010	For Alternating Current	Pieces/ Items	20	7.5	0	0	27.5	E10	
12042	90283090	Other	Pieces/ Items	15	0	0	1.5	16.5	E10	
12043	90289010	For Electricity Meters	KG	20	0	0	2	22	EXC	
12044	90289090	Other	KG	7.5	0	0	0.75	8.25	EXC	
12045	90291010	Taximeters	Pieces/ Items	10	0	0	1	11	E10	
12046	90291090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
12047	90292010	Tachometers, Non-Electrical	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
12048	90292020	Speedometers, Non-Electrical	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
12049	90292030	Stroboscopes	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
12050	90292090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
12051	90299000	Parts And Accessories	KG	7.5	0	0	0.75	8.25	E10	
12052	90301000	Instruments And Apparatus For Measuring Or Detecting Ionising Radiations	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
12053	90302000	Oscilloscopes And Oscillographs	Pieces/	7.5	0	0	0.75	8.25	E10	

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			Items							
12054	90303100	Multimeters Without A Recording Device	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
12055	90303200	Multimeters With A Recording Device	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
12056	90303310	Ammeters,Volt Meters And Watt Meters	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
12057	90303320	Spectrum Resistance Meters	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
12058	90303330	Capacitance Meter	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
12059	90303340	Frequency Measuring Apparatus	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
12060	90303350	Megar Meters	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
12061	90303390	Other	Pieces/ Items	7.5	0	0	0.75	8.25	EIF	
12062	90303900	Other,With A Recording Device	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
12063	90304000	Other Instruments And Apparatus, Specially Designed For Telecommunications (For Example, Cross-Talk Meters, Gain Measuring Instruments, Distortion Factor Meters, Psophometers)	Pieces/ Items	0	0	0	0	0	R10 to 50%	
12064	90308200	For Measuring Or Checking Semiconductor Wafers Or Devices	Pieces/ Items	0	0	0	0	0	E10	
12065	90308400	Other, With A Recording Device.	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
12066	90308910	Scintillator Counters	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
12067	90308920	Vectroscope	Pieces/	7.5	0	0	0.75	8.25	E3	

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			Items							
12068	90308990	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E3	
12069	90309010	Of Meters And Counters	KG	7.5	0	0	0.75	8.25	E3	
12070	90309090	Other	KG	7.5	0	0	0.75	8.25	E3	
12071	90311000	Machines For Balancing Mechanical Parts	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
12072	90312000	Test Benches	Pieces/ Items	7.5	0	0	0.75	8.25	R10 to 50%	
12073	90314100	For Inspecting Semiconductor Wafers, Or Devices Or For Inspecting Photo-Masks Or Reticules Used In Manufacturing Semiconductor Devices	Pieces/ Items	0	0	0	0	0	E5	
12074	90314900	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
12075	90318000	Other Instruments, Appliances And Machines.	Pieces/ Items	7.5	0	0	0.75	8.25	EXC	
12076	90319000	Parts And Accessories	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
12077	90321010	For Refrigerating And Air-Conditioning Appliances And Machinery	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
12078	90321090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
12079	90322010	For Refrigerating And Air-Conditioning Appliances And Machinery	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
12080	90322090	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
12081	90328100	Hydraulic Or Pneumatic	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
12082	90328910	Electronic Automatic Regulators	Pieces/ Items	7.5	0	0	0.75	8.25	R10 to 50%	

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12083	90328990	Other	Pieces/ Items	7.5	0	0	0.75	8.25	E10	
12084	90329000	Lk	KG	7.5	0	0	0.75	8.25	EIF	
12085	90330000	Parts And Accessories (Not Specified Or Included Elsewhere In This Chapter) For Machines, Appliances, Instruments Or Apparatus Of Chapter 90.	KG	7.5	0	0	0.75	8.25	E5	
12086	91011100	With Mechanical Display Only	Pieces/ Items	20	0	0	2	22	EIF	
12087	91011900	Other	Pieces/ Items	20	0	0	2	22	EIF	
12088	91012100	With Automatic Winding	Pieces/ Items	20	0	0	2	22	EIF	
12089	91012900	Other	Pieces/ Items	20	0	0	2	22	EIF	
12090	91019110	Pocket Watches	Pieces/ Items	20	0	0	2	22	EXC	
12091	91019120	Stop Watches	Pieces/ Items	20	0	0	2	22	EXC	
12092	91019190	Other	Pieces/ Items	20	0	0	2	22	EXC	
12093	91019910	Pocket Watches	Pieces/ Items	20	0	0	2	22	EIF	
12094	91019920	Stop Watches	Pieces/ Items	20	0	0	2	22	EIF	
12095	91019990	Other	Pieces/ Items	20	0	0	2	22	EIF	
12096	91021100	With Mechanical Display Only	Pieces/ Items	20	0	0	2	22	EIF	
12097	91021200	With Opto-Electronic Display Only	Pieces/ Items	20	0	0	2	22	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
12098	91021900	Other	Pieces/ Items	20	0	0	2	22	EIF	
12099	91022100	With Automatic Winding	Pieces/ Items	20	0	0	2	22	EIF	
12100	91022900	Other	Pieces/ Items	20	0	0	2	22	EIF	
12101	91029110	Pocket Watches	Pieces/ Items	20	0	0	2	22	EXC	
12102	91029120	Stop Watches	Pieces/ Items	20	0	0	2	22	EXC	
12103	91029190	Other	Pieces/ Items	20	0	0	2	22	EXC	
12104	91029910	Pocket Watches	Pieces/ Items	20	0	0	2	22	EIF	
12105	91029920	Stop Watches	Pieces/ Items	20	0	0	2	22	EIF	
12106	91029990	Other	Pieces/ Items	20	0	0	2	22	EIF	
12107	91031000	Electrically Operated	Pieces/ Items	20	0	0	2	22	EXC	
12108	91039000	Other	Pieces/ Items	20	0	0	2	22	EIF	
12109	91040000	Instrument Panel Clocks And Clocks Of A Similar Type, For Vehicles, Aircraft, Spacecraft Vessels	Pieces/ Items	10	0	0	1	11	EIF	
12110	91051100	Electrically Operated	Pieces/ Items	20	0	0	2	22	EXC	
12111	91051900	Other	Pieces/ Items	20	0	0	2	22	EXC	
12112	91052100	Electrically Operated	Pieces/ Items	20	0	0	2	22	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
12113	91052900	Other	Pieces/ Items	20	0	0	2	22	EIF	
12114	91059100	Battery Accumulator Or Mains Powered	Pieces/ Items	20	0	0	2	22	EXC	
12115	91059910	Time Pieces	Pieces/ Items	20	0	0	2	22	EIF	
12116	91059990	Other	Pieces/ Items	20	0	0	2	22	EIF	
12117	91061000	Time Registers; Time-Recorders	Pieces/ Items	10	0	0	1	11	EXC	
12118	91069000	Other	Pieces/ Items	10	0	0	1	11	EXC	
12119	91070000	Time Switches With Clock Or Watch Movement Or With Synchronous Motor	Pieces/ Items	10	0	0	1	11	EIF	
12120	91081100	With Mechanical Display Only Or With A Device To Which A Mechanical Display Can Be Incorporated	Pieces/ Items	5	0	0	0.5	5.5	EXC	
12121	91081200	With Opto-Electronic Display Only	Pieces/ Items	5	0	0	0.5	5.5	EXC	
12122	91081900	Other	Pieces/ Items	5	0	0	0.5	5.5	EXC	
12123	91082000	With Automatic Winding	Pieces/ Items	5	0	0	0.5	5.5	EIF	
12124	91089000	Other	Pieces/ Items	5	0	0	0.5	5.5	EIF	
12125	91091010	Of Alarm Clocks	Pieces/ Items	10	0	0	1	11	E7	
12126	91091090	Other	Pieces/ Items	10	0	0	1	11	E7	
12127	91099000	Other	Pieces/ Items	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
12128	91101100	Complete Movements, Unassembled Or Partly Assembled (Movement Sets)	Pieces/ Items	5	0	0	0.5	5.5	E7	
12129	91101200	Incomplete Movements, Assembled	Pieces/ Items	5	0	0	0.5	5.5	E7	
12130	91101900	Rough Movements	Pieces/ Items	5	0	0	0.5	5.5	E7	
12131	91109000	Other	Pieces/ Items	10	0	0	1	11	E7	
12132	91111000	Cases Of Precious Metal Or Of Metal Clad With Precious Metal	Pieces/ Items	10	0	0	1	11	E7	
12133	91112000	Cases Of Base Metal, Whether Or Not Gold Or Silver Plated	Pieces/ Items	10	0	0	1	11	E7	
12134	91118000	Other Cases	Pieces/ Items	10	0	0	1	11	EIF	
12135	91119000	Parts	KG	10	0	0	1	11	EIF	
12136	91122000	Cases	Pieces/ Items	10	0	0	1	11	E7	
12137	91129000	Parts	KG	10	0	0	1	11	E7	
12138	91131000	Of Precious Metal Or Of Metal Clad With Precious Metal	Pieces/ Items	10	0	0	1	11	EIF	
12139	91132010	Parts	KG	10	0	0	1	11	EIF	
12140	91132090	Other	KG	10	0	0	1	11	EIF	
12141	91139010	Parts	KG	10	0	0	1	11	EIF	
12142	91139090	Other	KG	10	0	0	1	11	EIF	
12143	91143010	For Watches	KG	5	0	0	0.5	5.5	E7	
12144	91143020	For Clocks	KG	10	0	0	1	11	E7	
12145	91144010	For Watches	KG	10	0	0	1	11	EIF	
12146	91144020	For Clocks	KG	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
12147	91149030	Jewels	KG	10	0	0	1	11	E3	
12148	91149040	Springs, Including Hair-Springs	KG	10	0	0	1	11	EIF	
12149	91149091	For Watches	KG	10	0	0	1	11	EIF	
12150	91149092	For Clocks	KG	10	0	0	1	11	EIF	
12151	92011000	Upright Pianos	Pieces/ Items	10	0	0	1	11	EIF	
12152	92012000	Grand Pianos	Pieces/ Items	10	0	0	1	11	EIF	
12153	92019000	Other	Pieces/ Items	10	0	0	1	11	EIF	
12154	92021000	Played With A Bow	Pieces/ Items	10	0	0	1	11	EIF	
12155	92029000	Other	Pieces/ Items	10	0	0	1	11	EIF	
12156	92051000	Brass - Wind Instruments	Pieces/ Items	10	0	0	1	11	EIF	
12157	92059010	Flutes	Pieces/ Items	10	0	0	1	11	EIF	
12158	92059020	Clarinets	Pieces/ Items	10	0	0	1	11	EIF	
12159	92059090	Other	Pieces/ Items	10	0	0	1	11	EIF	
12160	92060000	Percussion Musical Instruments (For Example, Drums, Xylophones, Cymbols, Castanets, Maracas)	Pieces/ Items	10	0	0	1	11	EIF	
12161	92071000	Keyboard Instruments, Other Than Accordions	Pieces/ Items	10	0	0	1	11	EIF	
12162	92079000	Other	Pieces/ Items	10	0	0	1	11	EIF	
12163	92081000	Musical Boxes	Pieces/	10	0	0	1	11	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
			Items							
12164	92089000	Other	Pieces/ Items	10	0	0	1	11	EIF	
12165	92093000	Musical Instrument Strings	KG	10	0	0	1	11	EIF	
12166	92099100	Parts And Accessories For Pianos	KG	10	0	0	1	11	EIF	
12167	92099200	Parts And Accessories For The Musical Instruments Of Heading 9202	KG	10	0	0	1	11	EIF	
12168	92099400	Parts And Accessories For The Musical Instruments Of Heading 9207	KG	10	0	0	1	11	EIF	
12169	92099900	Other	KG	10	0	0	1	11	EIF	
12170	93011010	Self-Propelled	Pieces/ Items	10	0	0	1	11	EXC	
12171	93011090	Other	Pieces/ Items	10	0	0	1	11	EXC	
12172	93012000	Rocket Launchers ; Flame Throwers; Grenade Lanchers; Torpedo Tubes And Similar Projectors	Pieces/ Items	10	0	0	1	11	EXC	
12173	93019000	Other	Pieces/ Items	10	0	0	1	11	EXC	
12174	93020000	Revolvers And Pistols, Other Than Those Of Heading 9303 Or 9304	Pieces/ Items	10	0	0	1	11	EXC	
12175	93031000	Muzzle Loading Firearms	Pieces/ Items	10	0	0	1	11	EXC	
12176	93032000	Other Sporting Hunting Or Target Shooting Shotguns, Including Combination Shotgun-Rifles	Pieces/ Items	10	0	0	1	11	EXC	
12177	93033000	Other Sporting, Hunting Or Target-Shooting Rifles	Pieces/ Items	10	0	0	1	11	EXC	
12178	93039000	Other	Pieces/ Items	10	0	0	1	11	EXC	
12179	93040000	Other Arms (For Example, Spring, Air	Pieces/	10	0	0	1	11	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Or Gas Guns And Pistols, Truncheons), Excluding Those Of Heading 9307	Items							
12180	93051000	Of Revolvers Or Pistols	KG	10	0	0	1	11	EXC	
12181	93052010	Shotgun Barrels	KG	10	0	0	1	11	EXC	
12182	93052090	Other	KG	10	0	0	1	11	EXC	
12183	93059100	Of Military Weapons Of Heading 9301	KG	10	0	0	1	11	EXC	
12184	93059910	of goods of heading 9304	KG	10	0	0	1	11	EXC	
12185	93059990	Other	KG	10	0	0	1	11	EXC	
12186	93062100	Cartridges	KG	10	0	0	1	11	EXC	
12187	93062900	Other	KG	10	0	0	1	11	EXC	
12188	93063000	Other Cartridges And Parts Thereof	Pieces/ Items	10	0	0	1	11	EXC	
12189	93069000	Other	Pieces/ Items	10	0	0	1	11	EXC	
12190	93070000	Swords,Cutlasses, Bayonets, Lances And Similar Arms And Parts Thereof And Scabbards And Sheaths Therefor	Pieces/ Items	10	0	0	1	11	EXC	
12191	94011000	Seats Of A Kind Used For Aircraft	Pieces/ Items	20	5	0	0	25	EIF	
12192	94012000	Seats Of A Kind Used For Motor Vehicles	Pieces/ Items	20	5	0	0	25	EXC	
12193	94013100	Of Wood	Pieces/ Items	20	5	0	0	25	E10	
12194	94013900	Other	Pieces/ Items	20	5	0	0	25	E10	
12195	94014100	Of Wood	Pieces/ Items	20	5	0	0	25	E10	
12196	94014900	Other	Pieces/ Items	20	5	0	0	25	E10	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
12197	94015200	Of Bamboo	Pieces/ Items	20	5	0	0	25	EIF	
12198	94015300	Of Rattan	Pieces/ Items	20	5	0	0	25	EIF	
12199	94015900	Other	Pieces/ Items	20	5	0	0	25	EIF	
12200	94016100	Upholstered	Pieces/ Items	20	5	0	0	25	EIF	
12201	94016900	Other	Pieces/ Items	20	5	0	0	25	EIF	
12202	94017100	Upholstered	Pieces/ Items	20	5	0	0	25	EIF	
12203	94017900	Other	Pieces/ Items	20	5	0	0	25	EIF	
12204	94018000	Other Seats	Pieces/ Items	20	5	0	0	25	EIF	
12205	94019100	Of Wood	KG	20	5	0	0	25	EIF	
12206	94019900	Other	KG	20	5	0	0	25	EIF	
12207	94021010	Dentists' Chairs And Parts Thereof	Pieces/ Items	10	0	0	1	11	E5	
12208	94021090	Other	Pieces/ Items	10	0	0	1	11	EIF	
12209	94029010	Hospital Beds With Mechanical Parts	Pieces/ Items	10	0	0	1	11	E5	
12210	94029020	Parts	Pieces/ Items	10	0	0	1	11	E5	
12211	94029090	Other	Pieces/ Items	10	0	0	1	11	E5	
12212	94031010	Of Steel	KG	20	5	0	0	25	EIF	
12213	94031090	Other	KG	20	5	0	0	25	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
12214	94032010	Of Steel	KG	20	5	0	0	25	EIF	
12215	94032090	Other	KG	20	5	0	0	25	EIF	
12216	94033010	Cabinetware	KG	20	5	0	0	25	E7	
12217	94033090	Other	KG	20	5	0	0	25	EXC	
12218	94034000	Wooden Furnitures Of A Kind Used In The Kitchen	Pieces/ Items	20	5	0	0	25	EIF	
12219	94035010	Bed Stead	Pieces/ Items	20	5	0	0	25	EIF	
12220	94035090	Other	Pieces/ Items	20	5	0	0	25	EIF	
12221	94036000	Other Wooden Furniture	Pieces/ Items	20	5	0	0	25	EIF	
12222	94037000	Furniture Of Plastics	KG	20	5	0	0	25	EXC	
12223	94038200	Of Bamboo	Pieces/ Items	20	5	0	0	25	EIF	
12224	94038300	Of Rattan	Pieces/ Items	20	5	0	0	25	EIF	
12225	94038900	Other	Pieces/ Items	20	5	0	0	25	E7	
12226	94039100	Of Wood	KG	20	5	0	0	25	E7	
12227	94039900	Other	KG	20	5	0	0	25	E7	
12228	94041000	Mattress Supports	KG	20	5	0	0	25	EXC	
12229	94042110	Of Rubber	Pieces/ Items	20	5	0	0	25	E7	
12230	94042190	Of Plastic	Pieces/ Items	20	5	0	0	25	E7	
12231	94042910	Spring Interior	Pieces/ Items	20	5	0	0	25	EIF	
12232	94042920	Of Rubberised Coir With Or Without	Pieces/	20	5	0	0	25	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Combination Of Other Materials, Whether Or Not With Metallic Springs.	Items							
12233	94042990	Other	Pieces/ Items	20	5	0	0	25	EXC	
12234	94043010	Filled With Feathers Or Down	Pieces/ Items	20	5	0	0	25	EXC	
12235	94043090	Other	Pieces/ Items	20	5	0	0	25	EXC	
12236	94044010	Quilts	Pieces/ Items	20	5	0	0	25	R10 to 50%	
12237	94044020	Bedspreads	Pieces/ Items	20	5	0	0	25	R10 to 50%	
12238	94044030	Eiderdowns	Pieces/ Items	20	5	0	0	25	R10 to 50%	
12239	94044040	Duvets (Comforters)	Pieces/ Items	20	5	0	0	25	R10 to 50%	
12240	94049000	Other	KG	20	5	0	0	25	EXC	
12241	94051100	Designed For Use Solely With Light-Emitting Diode (Led) Light Sources	Pieces/ Items	20	5	0	0	25	EIF	
12242	94051900	Other	Pieces/ Items	20	5	0	0	25	EIF	
12243	94052100	Designed For Use Solely With Light-Emitting Diode (Led) Light Sources	Pieces/ Items	20	5	0	0	25	E7	
12244	94052900	Other	Pieces/ Items	20	5	0	0	25	E7	
12245	94053100	Designed For Use Solely With Light-Emitting Diode (Led) Light Sources	Pieces/ Items	20	5	0	0	25	E7	
12246	94053900	Other	Pieces/ Items	20	5	0	0	25	E3	
12247	94054100	Photovoltaic, Designed For Use Solely With Light-Emitting Diode (Led) Light	Pieces/ Items	20	5	0	0	25	EIF	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Sources								
12248	94054200	Other, Designed For Use Solely With Light-Emitting Diode (Led) Light Sources	Pieces/ Items	20	5	0	0	25	EIF	
12249	94054900	Other	Pieces/ Items	20	5	0	0	25	EIF	
12250	94055000	Non-Electrical Luminaires And Lighting Fittings	Pieces/ Items	20	5	0	0	25	EIF	
12251	94056100	Designed For Use Solely With Light-Emitting Diode (Led) Light Sources	Pieces/ Items	20	5	0	0	25	E7	
12252	94056900	Other	Pieces/ Items	20	5	0	0	25	E7	
12253	94059100	Of Glass	KG	20	5	0	0	25	EIF	
12254	94059200	Of Plastics	KG	20	5	0	0	25	E3	
12255	94059900	Other :	KG	20	5	0	0	25	E7	
12256	94061010	Green-Houses	Pieces/ Items	10	0	0	1	11	E5	
12257	94061020	For Cold Storage	Pieces/ Items	10	0	0	1	11	E5	
12258	94061030	Silos For Storing Ensilage	Pieces/ Items	10	0	0	1	11	E5	
12259	94061090	Other	Pieces/ Items	10	0	0	1	11	E5	
12260	94062000	Modular Building Units, Of Steel	Pieces/ Items	10	0	0	1	11	E5	
12261	94069010	Green-Houses	Pieces/ Items	10	0	0	1	11	E5	
12262	94069020	For Cold Storage	Pieces/ Items	10	0	0	1	11	E5	
12263	94069030	Silos For Storing Ensilage	Pieces/ Items	10	0	0	1	11	E5	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
12264	94069090	Other	Pieces/ Items	10	0	0	1	11	E5	
12265	95030010	Electronic	Pieces/ Items	70	0	0	0	70	EXC	
12266	95030020	Non Electronic	Pieces/ Items	70	0	0	0	70	EXC	
12267	95030091	Of electronic toys	Pieces/ Items	20	7.5	0	0	27.5	EXC	
12268	95030099	Other	Pieces/ Items	70	0	0	0	70	EXC	
12269	95042000	Artilcles And Accessories For Billiards Of All Kinds	Pieces/ Items	20	0	0	2	22	EIF	
12270	95043000	Other Games, Operated By Coins, Banknotes, Bank Cards, Tokens Or By Any Other Means Of Paymentl Other Than Automatic Bowling Alley Equipment	Pieces/ Items	20	0	0	2	22	EIF	
12271	95044000	Playing Cards	Pieces/ Items	20	0	0	2	22	R5 to 50%	
12272	95045000	Video Game Consoles And Machines, Other Than Those Of Subheading 9504 30	Pieces/ Items	20	0	0	2	22	E3	
12273	95049010	Chess Set, All Types	Pieces/ Items	20	0	0	2	22	R5 to 50%	
12274	95049020	Carrom Board, With Or Without Coins And Strikers	Pieces/ Items	20	0	0	2	22	R5 to 50%	
12275	95049090	Other	Pieces/ Items	20	0	0	2	22	E3	
12276	95051000	Articles For Christmas Festivities	KG	20	0	0	2	22	E3	
12277	95059010	Magical Equipments	KG	20	0	0	2	22	R5 to 50%	
12278	95059090	Other	KG	20	0	0	2	22	R5 to 50%	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
12279	95061100	Skis	Pieces/ Items	20	0	0	0	20	EXC	
12280	95061200	Ski-Fastenings (Ski-Bindings)	KG	20	0	0	0	20	EXC	
12281	95061900	Other	KG	20	0	0	0	20	EXC	
12282	95062100	Sailboards	Pieces/ Items	20	0	0	0	20	EXC	
12283	95062900	Other	Pieces/ Items	20	0	0	0	20	EXC	
12284	95063100	Clubs, Complete	Pieces/ Items	20	0	0	2	22	EXC	
12285	95063200	Balls	Pieces/ Items	20	0	0	2	22	EXC	
12286	95063900	Other	KG	20	0	0	2	22	EXC	
12287	95064000	Articles And Equipment For Table-Tennis	Pieces/ Items	20	0	0	2	22	EXC	
12288	95065100	Lawn-Tennis Rackets, Whether Or Not Strung	Pieces/ Items	20	0	0	2	22	EXC	
12289	95065910	Squash Or Racketball Badminton Rackets, Whether Or Not Strung	Pieces/ Items	20	0	0	2	22	EXC	
12290	95065990	Other	Pieces/ Items	20	0	0	2	22	EXC	
12291	95066100	Lawn-Tennis Balls	Pieces/ Items	20	0	0	2	22	EXC	
12292	95066210	Football	Pieces/ Items	20	0	0	2	22	EXC	
12293	95066220	Volley Ball	Pieces/ Items	20	0	0	2	22	EXC	
12294	95066230	Basket Ball	Pieces/ Items	20	0	0	2	22	EXC	
12295	95066290	Other	Pieces/	20	0	0	2	22	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
			Items							
12296	95066910	Hockey Ball	Pieces/ Items	20	0	0	2	22	EXC	
12297	95066920	Cricket Ball	Pieces/ Items	20	0	0	2	22	EXC	
12298	95066930	Golf Ball	Pieces/ Items	20	0	0	2	22	EXC	
12299	95066940	Rugby Ball	Pieces/ Items	20	0	0	2	22	EXC	
12300	95066990	Other	Pieces/ Items	20	0	0	2	22	EXC	
12301	95067000	Ice Skates And Roller Skates, Including Skating Boots With Skates Attached	Pieces/ Items	20	0	0	2	22	EXC	
12302	95069110	Boxing Equipment	KG	10	0	0	1	11	EXC	
12303	95069190	Other	KG	10	0	0	1	11	EXC	
12304	95069910	Badminton Shuttle Cocks	Pieces/ Items	20	0	0	2	22	EXC	
12305	95069920	Leg Pads And Bats For Cricket	Pieces/ Items	20	0	0	2	22	EXC	
12306	95069930	Shoulder Pads For Football	Pieces/ Items	20	0	0	2	22	EXC	
12307	95069940	Hockey Sticks And Blades	Pieces/ Items	20	0	0	2	22	EXC	
12308	95069950	Polo Sticks Including Blades, Shafts And Heads	Pieces/ Items	20	0	0	2	22	EXC	
12309	95069960	Sports Net	Pieces/ Items	20	0	0	2	22	EXC	
12310	95069970	Tennis And Badminton Racket Pressures	Pieces/ Items	20	0	0	2	22	EXC	
12311	95069980	Shin-Guards And Elbow Or Shoulders	Pieces/	20	0	0	2	22	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Pads Excluding Those For Football; Waist,Thigh And Hip Protective Equipment	Items							
12312	95069990	Other	Pieces/ Items	20	0	0	2	22	EXC	
12313	95071000	Fishing Rods	Pieces/ Items	20	0	0	2	22	R5 to 50%	
12314	95072000	Fish-Hooks, Whether Or Not Snelled	KG	20	0	0	2	22	R5 to 50%	
12315	95073000	Fishing Reels	Pieces/ Items	20	0	0	2	22	R5 to 50%	
12316	95079010	Fish Landing And Butterfly Nets	Pieces/ Items	20	0	0	2	22	R5 to 50%	
12317	95079090	Other	Pieces/ Items	20	0	0	2	22	R5 to 50%	
12318	95081000	Travelling Circuses And Travelling Menageries	KG	20	0	0	2	22	EIF	
12319	95082100	Roller Coasters	Pieces/ Items	20	0	0	2	22	E7	
12320	95082200	Carousels, Swings And Roundabouts	Pieces/ Items	20	0	0	2	22	EIF	
12321	95082300	Dodge'Em Cars	Pieces/ Items	20	0	0	2	22	E7	
12322	95082400	Motion Simulators And Moving Theatres	Pieces/ Items	20	0	0	2	22	E7	
12323	95082500	Water Rides	Pieces/ Items	20	0	0	2	22	E7	
12324	95082600	Water Park Amusements	Pieces/ Items	20	0	0	2	22	EIF	
12325	95082900	Other	Pieces/ Items	20	0	0	2	22	EIF	
12326	95083000	Fairground Amusements	Pieces/	20	0	0	2	22	EIF	

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			Items							
12327	95084000	Travelling Theatres	Pieces/ Items	20	0	0	2	22	EIF	
12328	96011000	Worked Ivory And Articles Of Ivory	KG	10	0	0	1	11	EXC	
12329	96019010	Worked Tortoise-Shell And Articles Thereof	KG	10	0	0	1	11	EXC	
12330	96019020	Worked Mother Of Pearl And Articles Thereof	KG	10	0	0	1	11	R5 to 50%	
12331	96019030	Worked Bone (Excluding Whale Bone) And Articles Thereof	KG	10	0	0	1	11	EXC	
12332	96019040	Worked Horn, Coral And Other Animal Carving Material And Articles Thereof	KG	10	0	0	1	11	EXC	
12333	96019090	Other	KG	10	0	0	1	11	EXC	
12334	96020010	Worked Vegetable Carving Material And Articles Thereof	KG	10	0	0	1	11	EXC	
12335	96020020	Moulded Or Carved Articles Of Wax, Stearin, Natural Gums And Resins And Other Moulded Or Carved Articles	KG	10	0	0	1	11	EXC	
12336	96020030	Gelatin Capules, Empty	KG	10	0	0	1	11	E5	
12337	96020040	Other Articles Of Unhardened Gelatin	KG	10	0	0	1	11	EXC	
12338	96020090	Other	KG	10	0	0	1	11	EXC	
12339	96031000	Brooms And Brushes, Consisting Of Twigs Or Other Vegetable Materials, Bound Together, With Or Without Handles	Pieces/ Items	20	0	0	2	22	EXC	
12340	96032100	Tooth Brushes, Including Dental-Plate Brushes	Pieces/ Items	20	0	0	2	22	EIF	
12341	96032900	Other	Pieces/ Items	20	0	0	2	22	E7	
12342	96033010	Artist Brushes	Pieces/ Items	20	0	0	2	22	E7	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
12343	96033020	Brushes For The Application Of Cosmetics	Pieces/ Items	20	0	0	2	22	E7	
12344	96033090	Other	Pieces/ Items	20	0	0	2	22	E7	
12345	96034010	Paint, Distemper, Varnish Or Similar Brushes (Other Than Brushes Of Sub-Heading 9603 30);	Pieces/ Items	20	0	0	2	22	E7	
12346	96034020	Paint Pads And Rollers	Pieces/ Items	20	0	0	2	22	E7	
12347	96035000	Other Brushes Consituting Parts Of Machines, Appliances Or Vehicles	Pieces/ Items	20	0	0	2	22	E7	
12348	96039000	Other	Pieces/ Items	20	0	0	2	22	E7	
12349	96040000	Hand Sieves And Hand Riddles	Pieces/ Items	20	0	0	2	22	E7	
12350	96050010	For Personal Toilet	Pieces/ Items	10	0	0	1	11	E5	
12351	96050090	Other	Pieces/ Items	10	0	0	1	11	E5	
12352	96061010	Press-Fasteners, Snap-Fasteners And Press-Studs	KG	10	0	0	1	11	E5	
12353	96061020	Parts	KG	10	0	0	1	11	E5	
12354	96062100	Of Plastics, Not Covered With Textile Material	KG	10	0	0	1	11	EIF	
12355	96062200	Of Base Metals, Not Covered With Textile Material	KG	10	0	0	1	11	EXC	
12356	96062910	Button Of Coconut Shell / Wood	KG	10	0	0	1	11	E5	
12357	96062990	Other	KG	10	0	0	1	11	E5	
12358	96063010	Button Blanks	KG	10	0	0	1	11	E5	
12359	96063090	Other	KG	10	0	0	1	11	E5	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
12360	96071110	Zip Fasteners	KG	10	0	0	1	11	E5	
12361	96071190	Other	KG	10	0	0	1	11	E5	
12362	96071910	Zip Fasteners	KG	10	0	0	1	11	EIF	
12363	96071990	Other	KG	10	0	0	1	11	E5	
12364	96072000	Parts	KG	10	0	0	1	11	E5	
12365	96081011	High Value Ball Point Pens Wit	Pieces/ Items	10	0	0	1	11	E7	
12366	96081012	Ball Point Pens With Body Or Cap Of Precious Metal Or Rolled Precious Metal	Pieces/ Items	10	0	0	1	11	E7	
12367	96081019	Other	Pieces/ Items	10	0	0	1	11	E7	
12368	96081091	High Value Ball Point Pens (Us $100 And Above C.I.F. Per Unit)	Pieces/ Items	10	0	0	1	11	E7	
12369	96081092	Balll Point Pens With Body Or Cap Of Precious Metal Or Rolled Precious Metal	Pieces/ Items	10	0	0	1	11	E7	
12370	96081099	Other	Pieces/ Items	10	0	0	1	11	E7	
12371	96082000	Felt Tipped And Other Porous-Tipped Pens And Markers	Pieces/ Items	10	0	0	1	11	EIF	
12372	96083011	High Value Writing Instruments Including Foutain Pens And Ball Point Pens (Us $ 100 And Above C.I.F. Per Unit)	Pieces/ Items	10	0	0	1	11	EIF	
12373	96083012	With Body Or Cap Of Precious Metal Or Rolled Precious Metal	Pieces/ Items	10	0	0	1	11	EIF	
12374	96083019	Other	Pieces/ Items	10	0	0	1	11	EIF	
12375	96083021	High Value Ball Point Pens (Us $100 And Above C.I.F. Per Unit)	Pieces/ Items	10	0	0	1	11	EIF	

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12376	96083022	With Body Or Cap Of Precious Metal Or Rolled Precious Metal	Pieces/ Items	10	0	0	1	11	EIF	
12377	96083029	Other	Pieces/ Items	10	0	0	1	11	EIF	
12378	96083091	High Value Pens (Us $ 100 And Above C.I.F. Per Unit)	Pieces/ Items	10	0	0	1	11	EIF	
12379	96083092	With Body Or Cap Of Precious Metal Or Rolled Precious Metal	Pieces/ Items	10	0	0	1	11	EIF	
12380	96083099	Other	Pieces/ Items	10	0	0	1	11	EIF	
12381	96084000	Propelling Or Sliding Pencils	Pieces/ Items	10	0	0	1	11	EIF	
12382	96085000	Sets Of Articles From Two Or More Of The Foregoing Sub-Headings	Pieces/ Items	10	0	0	1	11	EIF	
12383	96086010	With Liquid Ink(For Rolling Ball-Pen)	Pieces/ Items	10	0	0	1	11	EIF	
12384	96086090	Other	Pieces/ Items	10	0	0	1	11	EIF	
12385	96089110	Nib Points For Pen	Pieces/ Items	10	0	0	1	11	EIF	
12386	96089120	Nib S Of Wool Felt Or Plastics For Use In The Manufacture Of Porous Tip Pen Or Markers	Pieces/ Items	10	0	0	1	11	EIF	
12387	96089130	Other Pen Nibs	Pieces/ Items	10	0	0	1	11	EIF	
12388	96089191	Of Metal	Pieces/ Items	10	0	0	1	11	EIF	
12389	96089199	Other	Pieces/ Items	10	0	0	1	11	EIF	
12390	96089910	Pen Holders, Pencil Holders And Similar Holders	KG	10	0	0	1	11	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
12391	96089990	Other	KG	10	0	0	1	11	EIF	
12392	96091000	Pencils And Crayons, With Leads Encased In A Rigid Sheath	KG	10	0	0	1	11	EIF	
12393	96092000	Pencil Leads, Black Or Coloured	KG	10	0	0	1	11	EIF	
12394	96099010	Slate Pencils	KG	10	0	0	1	11	E5	
12395	96099020	Other Pencils	KG	10	0	0	1	11	E5	
12396	96099030	Pastels, Drawing Charcoals And Writing Or Drawing Chalks And Tailors Chalks	KG	10	0	0	1	11	E5	
12397	96099090	Other	KG	10	0	0	1	11	EIF	
12398	96100000	Slates And Boards, With Writing Or Drawing Surfaces, Whether Or Not Framed	KG	10	0	0	1	11	E5	
12399	96110000	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	KG	20	0	0	2	22	E7	
12400	96121010	Computer Printer Ribbon	Pieces/ Items	10	0	0	1	11	EXC	
12401	96121020	Ribbon For Typewriters,Other Than Electronic And Similar Machines	Pieces/ Items	10	0	0	1	11	EIF	
12402	96121030	Ribbon For Electronic Typewriter	Pieces/ Items	10	0	0	1	11	E3	
12403	96121090	Other	Pieces/ Items	10	0	0	1	11	EIF	
12404	96122000	Ink-Pads	Pieces/ Items	10	0	0	1	11	EIF	
12405	96131000	Pocket Lighters, Gas Fuelled, Non-Refillable	Pieces/ Items	20	0	0	2	22	E7	

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12406	96132000	Pocket Lighters, Gas Fuelled, Refillable	Pieces/ Items	20	0	0	2	22	E7	
12407	96138010	Electronic	Pieces/ Items	20	0	0	2	22	E3	
12408	96138090	Other	Pieces/ Items	20	0	0	2	22	E7	
12409	96139000	Parts	Pieces/ Items	20	0	0	2	22	E7	
12410	96140000	Smoking Pipes(Including Pipe Bowls) And Cigar Or Cigarette Holders And Parts Thereof	Pieces/ Items	10	0	0	1	11	EXC	
12411	96151100	Of Hard Rubber Or Plastics	KG	20	0	0	2	22	EIF	
12412	96151900	Other	KG	20	0	0	2	22	E7	
12413	96159000	Other	KG	20	0	0	2	22	E7	
12414	96161010	Scent Sprays And Similar Toilet Sprays	KG	20	0	0	2	22	E7	
12415	96161020	Mounts And Heads	KG	20	0	0	2	22	E7	
12416	96162000	Powder-Puffs And Pads For The Application Of Cosmetics Or Toilet Preparations	KG	20	0	0	2	22	E7	
12417	96170011	Vacuum Flasks Having A Capacity Not Exceeding 0.75 1Litre	KG	20	0	0	2	22	EIF	
12418	96170012	Vacuum Flasks Having A Capacity Exceeding 0.75 Litre	KG	20	0	0	2	22	EIF	
12419	96170013	Casserol And Any Other Vacuum Containers	KG	20	0	0	2	22	EIF	
12420	96170019	Other	KG	20	0	0	2	22	EIF	
12421	96170090	Parts (Other Than Glass Inners)	KG	20	0	0	2	22	EIF	
12422	96180000	Tailors' Dummies And Other Lay Figures; Automata And Other Animated Displays, Used For Shop	KG	10	0	0	1	11	E5	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
		Window Dressing								
12423	96190010	Sanitary Towels (Pads) And Tampons, Napkins	KG	10	0	0	1	11	E10	
12424	96190020	Tampons	KG	10	0	0	1	11	E10	
12425	96190030	Napkins And Napkin Liners For Babies	KG	10	0	0	1	11	E5	
12426	96190040	Clinical Diapers	KG	10	0	0	1	11	E10	
12427	96190090	Other	KG	10	0	0	1	11	E10	
12428	96200000	Monopods, Bipods, Tripods And Similar Articles	Pieces/ Items	10	0	0	1	11	EXC	
12429	97012100	Painting, Drawings And Pastels	Pieces/ Items	10	0	0	1	11	EXC	
12430	97012200	Mosaics	Pieces/ Items	10	0	0	1	11	EXC	
12431	97012900	Other	Pieces/ Items	10	0	0	1	11	EXC	
12432	97019100	Paintings, Drawings And Pastels	Pieces/ Items	10	0	0	1	11	E5	
12433	97019200	Mosaics	Pieces/ Items	10	0	0	1	11	EXC	
12434	97019900	Other	Pieces/ Items	10	0	0	1	11	EXC	
12435	97021000	Of An Age Exceeding 100 Years	Pieces/ Items	10	0	0	1	11	EXC	
12436	97029000	Other	Pieces/ Items	10	0	0	1	11	EXC	
12437	97031010	Of Metal	Pieces/ Items	10	0	0	1	11	EXC	
12438	97031020	Of Stone	Pieces/ Items	10	0	0	1	11	EXC	
12439	97031090	Other	Pieces/	10	0	0	1	11	EXC	

S. No. (1)	HS (at 8-digit as of 01.05.2025) (2)	HS Description (3)	Unit (4)	BCD (in % unless otherwise specified) (5)	AIDC (in %) (6)	Health Cess (in %) (7)	SWS (in % unless otherwise specified) (8)	Base Rate (in % unless otherwise specified) (5+6+7+8)	Staging Category	Remarks
			Items							
12440	97039010	Of Metal	Pieces/ Items	10	0	0	1	11	EXC	
12441	97039020	Of Stone	Pieces/ Items	10	0	0	1	11	EXC	
12442	97039090	Other	Pieces/ Items	10	0	0	1	11	EXC	
12443	97040010	Used Postal Stamp	KG	0	0	0	0	0	EXC	
12444	97040020	Used Or Unused First-Day Covers For Philatelists	KG	0	0	0	0	0	EXC	
12445	97040090	Other	KG	0	0	0	0	0	EXC	
12446	97051000	Collectionsand Collectors Pieces Of Archaeological, Ethnographic Or Historical Interest	Pieces/ Items	10	0	0	1	11	EXC	
12447	97052100	Human Specimens And Parts Thereof	Pieces/ Items	10	0	0	1	11	EXC	
12448	97052200	Extinct Or Endangered Species And Parts Thereof	Pieces/ Items	10	0	0	1	11	EXC	
12449	97052900	Other	Pieces/ Items	10	0	0	1	11	EXC	
12450	97053100	Of An Age Exceeding 100 Years	Pieces/ Items	10	0	0	1	11	EXC	
12451	97053900	Other	Pieces/ Items	10	0	0	1	11	EXC	
12452	97061000	Of An Age Exceeding 250 Years	Pieces/ Items	10	0	0	1	11	EXC	
12453	97069000	Other	Pieces/ Items	10	0	0	1	11	EXC	

APPENDIX 2A-2

SCHEDULE OF TARIFF COMMITMENTS OF NEW ZEALAND

HS Chapter	Description	Staging Category
01	Live animals	EIF
02	Meat and edible meat offal	EIF
03	Fish and crustaceans, molluscs and other aquatic invertebrates	EIF
04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	EIF
05	Products of animal origin, not elsewhere specified or included	EIF
06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	EIF
07	Edible vegetables and certain roots and tubers	EIF
08	Edible fruit and nuts; peel of citrus fruit or melons	EIF
09	Coffee, tea, mate and spices	EIF
10	Cereals	EIF
11	Products of the milling industry; malt; starches; inulin; wheat gluten	EIF

HS Chapter	Description	Staging Category
12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	EIF
13	Lac; gums, resins and other vegetable saps and extracts	EIF
14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	EIF
15	Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	EIF
16	Preparations of meat, of fish, crustaceans, molluscs or other aquatic invertebrates, or of insects	EIF
17	Sugars and sugar confectionery	EIF
18	Cocoa and cocoa preparations	EIF
19	Preparations of cereals, flour, starch or milk; pastrycooks' products	EIF
20	Preparations of vegetables, fruit, nuts or other parts of plants	EIF
21	Miscellaneous edible preparations	EIF
22	Beverages, spirits and vinegar	EIF
23	Residues and waste from the food industries; prepared animal fodder	EIF

HS Chapter	Description	Staging Category
24	Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body	EIF
25	Salt; sulphur; earths and stone; plastering materials, lime and cement	EIF
26	Ores, slag and ash	EIF
27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	EIF
28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	EIF
29	Organic chemicals	EIF
30	Pharmaceutical products	EIF
31	Fertilisers	EIF
32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	EIF
33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	EIF
34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring	EIF

HS Chapter	Description	Staging Category
	preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster	
35	Albuminoidal substances; modified starches; glues; enzymes	EIF
36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	EIF
37	Photographic or cinematographic goods	EIF
38	Miscellaneous chemical products	EIF
39	Plastics and articles thereof	EIF
40	Rubber and articles thereof	EIF
41	Raw hides and skins (other than furskins) and leather	EIF
42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	EIF
43	Furskins and artificial fur; manufactures thereof	EIF
44	Wood and articles of wood; wood charcoal	EIF
45	Cork and articles of cork	EIF

HS Chapter	Description	Staging Category
46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	EIF
47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	EIF
48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	EIF
49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	EIF
50	Silk	EIF
51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	EIF
52	Cotton	EIF
53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	EIF
54	Man-made filaments; strip and the like of man-made textile materials	EIF
55	Man-made staple fibres	EIF
56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof	EIF
57	Carpets and other textile floor coverings	EIF

HS Chapter	Description	Staging Category
58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	EIF
59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	EIF
60	Knitted or crocheted fabrics	EIF
61	Articles of apparel and clothing accessories, knitted or crocheted	EIF
62	Articles of apparel and clothing accessories, not knitted or crocheted	EIF
63	Other made up textile articles; sets; worn clothing and worn textile articles; rags	EIF
64	Footwear, gaiters and the like; parts of such articles	EIF
65	Headgear and parts thereof	EIF
66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof	EIF
67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	EIF
68	Articles of stone, plaster, cement, asbestos, mica or similar materials	EIF
69	Ceramic products	EIF

HS Chapter	Description	Staging Category
70	Glass and glassware	EIF
71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	EIF
72	Iron and steel	EIF
73	Articles of iron or steel	EIF
74	Copper and articles thereof	EIF
75	Nickel and articles thereof	EIF
76	Aluminium and articles thereof	EIF
77	(Reserved for possible future use in the Harmonized System)	EIF
78	Lead and articles thereof	EIF
79	Zinc and articles thereof	EIF
80	Tin and articles thereof	EIF
81	Other base metals; cermets; articles thereof	EIF
82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	EIF
83	Miscellaneous articles of base metal	EIF

HS Chapter	Description	Staging Category
84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	EIF
85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	EIF
86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	EIF
87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	EIF
88	Aircraft, spacecraft, and parts thereof	EIF
89	Ships, boats and floating structures	EIF
90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	EIF
91	Clocks and watches and parts thereof	EIF
92	Musical instruments; parts and accessories of such articles	EIF
93	Arms and ammunition; parts and accessories thereof	EIF
94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed	EIF

HS Chapter	Description	Staging Category
	furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	
95	Toys, games and sports requisites; parts and accessories thereof	EIF
96	Miscellaneous manufactured articles	EIF
97	Works of art, collectors' pieces and antiques	EIF

Hon Todd McClay

Minister of Agriculture
Minister of Forestry
Minister for Trade and Investment
Associate Minister of Foreign Affairs

Shri Piyush Goyal
Honourable Minister of Commerce and Industry,
Government of the Republic of India
Vanijya Bhawan, 16 Akbar Road
New Delhi-110001

27 April 2026

Dear Minister Goyal

In connection with the signing on this date of the New Zealand-India Free Trade Agreement ("the Agreement"), I have the honour to confirm the following understandings reached between the Government of New Zealand ("New Zealand") and the Government of the Republic of India ("India") (collectively as "the Parties"), which reads as follows:

1. During the review of the Agreement under Article 20.5 (General Review), on New Zealand's request, India agrees to consult on whether to offer similar treatment to New Zealand in the Agreement, if India offers, after entry into force of this Agreement, tariff concessions on goods listed in paragraph 2 to a comparable non-Party with which India enters into a trade agreement consistent with and notified under Article XXIV of GATT, and that such trade agreement has come into effect.

2. The goods referred to in paragraph 1 are those covered by following classifications: HS codes 0401; 0402; 0403; 0404; 0405; 0406.

3. Unless the Parties agree otherwise, such consultations may commence no later than 60 days after the date of the request.

4. The Parties may engage with a view to conclude the consultations no later than 180 days.

I have the honour to propose that this letter and your letter in reply confirming that your Government shares these understandings, which will come into effect on the date on which the Agreement enters into force, shall constitute an integral part of the Agreement.

Yours sincerely,

Hon Todd McClay
Minister for Trade and Investment
Government of New Zealand

Hon Todd McClay
Minister for Trade and Investment
Government of New Zealand

27 April 2026

Dear Minister McClay,

In connection with the signing on this date of the India-New Zealand Free Trade Agreement ("the Agreement") between the Government of the Republic of India and the Government of New Zealand ("the Parties"), I have the honour to acknowledge receipt of your letter of this date, which reads as follows:

> *"In connection with the signing of the New Zealand-India Free Trade Agreement ("the Agreement"), I have the honour to confirm the following understandings reached between the Government of New Zealand ("New Zealand") and the Government of the Republic of India ("India") (collectively as "the Parties"):*
>
> 1. *During the review of the Agreement under Article 20.5 (General Review), on New Zealand's request, India agrees to consult on whether to offer similar treatment to New Zealand in the Agreement, if India offers, after entry into force of this Agreement, tariff concessions on goods listed in paragraph 2 to a comparable non-Party with which India enters into a trade agreement consistent with and notified under Article XXIV of GATT, and that such trade agreement has come into effect.*
>
> 2. *The goods referred to in paragraph 1 are those covered by following classifications: HS codes 0401; 0402; 0403; 0404; 0405; 0406.*
>
> 3. *Unless the Parties agree otherwise, such consultations may commence no later than 60 days after the date of the request.*
>
> 4. *The Parties may engage with a view to conclude the consultations no later than 180 days.*
>
> *I have the honour to propose that this letter and your letter in reply confirming that your Government shares these understandings, which will come into effect on the date on which the Agreement enters into force, shall constitute an integral part of the Agreement."*

I have the further honour to confirm that the Government of Republic of India shares these understandings, which shall constitute an integral part of the Agreement.

Yours sincerely,

Shri Piyush Goyal
Minister of Commerce and Industry
Government of the Republic of India

Hon Todd McClay

Minister of Agriculture
Minister of Forestry
Minister for Trade and Investment
Associate Minister of Foreign Affairs

Shri Piyush Goyal
Honourable Minister of Commerce and Industry
Government of the Republic of India
Vanijya Bhawan, 16 Akbar Road
New Delhi-110001

27 April 2026

Dear Minister Goyal,

In connection with the signing on this date of the New Zealand-India Free Trade Agreement ("the Agreement"), I have the honour to confirm the following understandings reached between the Government of New Zealand and the Government of the Republic of India (collectively as "the Parties"), which reads as follows:

> The Government of the Republic of India affirms that from the entry into force of the Agreement, imports from New Zealand of goods classified under HS Heading 2204 in India's tariff schedule shall be subject to treatment as favourable as that provided to imports of like goods from any non-Party with respect to customs duties and charges of any kind imposed on or in connection with importation, with respect to the method of levying such duties and charges and, with respect to minimum CIF value of import.

I have the honour to propose that this letter and your letter in reply confirming that your Government shares these understandings, which will come into effect on the date on which the Agreement enters into force, shall constitute an integral part of the Agreement.

Yours sincerely,

Hon Todd McClay
Minister for Trade and Investment
Government of New Zealand

Hon Todd McClay
Minister for Trade and Investment
Government of New Zealand

27 April 2026

Dear Minister McClay,

In connection with the signing on this date of the India-New Zealand Free Trade Agreement ("the Agreement") between the Government of the Republic of India and the Government of New Zealand (collectively as "the Parties"), I have the honour to acknowledge the receipt of your letter of this date, which reads as follows:

> *"In connection with the signing of the New Zealand-India Free Trade Agreement ("the Agreement"), I have the honour to confirm the following understandings reached between the Government of New Zealand and the Government of the Republic of India ("the Parties"):*
>
> > *The Government of the Republic of India affirms that from the entry into force of the Agreement, imports from New Zealand of goods classified under HS Heading 2204 in India's tariff schedule shall be subject to treatment as favourable as that provided to imports of like goods from any non-Party with respect to customs duties and charges of any kind imposed on or in connection with importation, with respect to the method of levying such duties and charges and, with respect to minimum CIF value of import.*
>
> *I have the honour to propose that this letter and your letter in reply confirming that your Government shares these understandings, which will come into effect on the date on which the Agreement enters into force, shall constitute an integral part of the Agreement."*

I have the further honour to confirm that the Government of Republic of India shares these understandings, which shall constitute an integral part of the Agreement.

Yours sincerely,

Shri Piyush Goyal
Minister of Commerce and Industry
Government of the Republic of India

Hon Todd McClay
Minister for Trade and Investment
Government of New Zealand

27 April 2026

Dear Minister McClay,

In connection with the signing on this date of the India-New Zealand Free Trade Agreement ("the Agreement"), I have the honour to confirm the following understandings reached between the Government of the Republic of India and the Government of New Zealand (collectively as "the Parties"), on the trade in organic food and agricultural products, which reads as follows:

1. The Parties have negotiated an interim Mutual Recognition Arrangement that facilitates reciprocal trade in organic products based on the acceptance of a mutually accepted third country's standard (Australia) that shall come into effect on the same date the Agreement enters into force.

2. The Parties shall then endeavour to conclude negotiations on a Mutual Recognition Assessment of organics equivalence of their own technical regulations and conformity assessment procedures within 12 months of the date of the Agreement coming into force.

I have the honour to propose that this letter and your letter in reply confirming that your Government shares these understandings, which will come into effect on the date on which the Agreement enters into force, constitute an integral part of the Agreement.

Yours sincerely,

Shri Piyush Goyal
Minister of Commerce and Industry
Government of the Republic of India

Hon Todd McClay

Minister of Agriculture
Minister of Forestry
Minister for Trade and Investment
Associate Minister of Foreign Affairs

Shri Piyush Goyal
Honourable Minister of Commerce and Industry
Government of the Republic of India
Vanijya Bhawan, 16 Akbar Road
New Delhi -110001

27 April 2026

Dear Minister Goyal,

In connection with the signing on this date of the New Zealand-India Free Trade Agreement ("the Agreement") between the Government of New Zealand and the Government of the Republic of India ("the Parties"), I have the honour to acknowledge the receipt of your letter of this date, which reads as follows:

"*In connection with the signing of the India-New Zealand Free Trade Agreement ("the Agreement"), I have the honour to confirm the following understandings reached between the Government of the Republic of India and the Government of New Zealand and ("the Parties") on the trade in organic food and agricultural products:*

1. *The Parties have negotiated an interim Mutual Recognition Arrangement that facilitates reciprocal trade in organic products based on the acceptance of a mutually accepted third country's standard (Australia) that shall come into effect on the same date the Agreement enters into force.*
2. *The Parties shall then endeavour to conclude negotiations on a Mutual Recognition Assessment of organics equivalence of their own technical regulations and conformity assessment procedures within 12 months of the date of the Agreement coming into force.*

I have the honour to propose that this letter and your letter in reply confirming that your Government shares these understandings, which will come into effect on the date on which the Agreement enters into force, shall constitute and integral part of the Agreement."

Hon Todd McClay

Minister of Agriculture
Minister of Forestry
Minister for Trade and Investment
Associate Minister of Foreign Affairs

I have the further honour to confirm that the Government of New Zealand shares this understanding and that your letter and this reply constitute an integral part of the Agreement.

Yours sincerely,

Hon Todd McClay
Minister of Trade and Investment
Government of New Zealand

Hon Todd McClay
Minister for Trade and Investment
Government of New Zealand

27 April 2026

Dear Minister McClay,

In connection with the signing on this date of the India-New Zealand Free Trade Agreement ("Agreement"), between the Government of the Republic of India ("India") and the Government of New Zealand ("New Zealand"), I have the honour to confirm the following understanding reached during the course of the negotiation regarding Annex 7B (Pharmaceuticals), which reads as follows:

1. For the purpose of footnote 2 to paragraph 3 (Objectives) of Annex 7B (Pharmaceuticals), India advises that the following regulatory authorities are, as at the date of this letter, recognised by India as a comparable regulator:

    - Australian Therapeutic Goods Administration;
    - European Medicines Agency;
    - Health Canada;
    - United Kingdom Medicines and Healthcare Products Regulatory Agency;
    - United States Food and Drug Administration; and
    - Pharmaceuticals and Medical Devices Agency, Japan (*only for Good Manufacturing Practice (GMP) certification*).

2. Pursuant to footnote 2, India will notify any changes to this list to New Zealand in a timely manner.

3. For the purpose of footnote 2 to paragraph 3 (Objectives) of Annex 7B (Pharmaceuticals), New Zealand advises that the following regulatory authorities are, as at the date of this letter, recognised by New Zealand as a comparable regulator:

    - Australian Therapeutic Goods Administration (excluding applications approved upon appeal);
    - European Medicines Agency (centralised procedure only);
    - European Union member states (decentralised or mutual recognition procedure only);

- Health Products and Food Branch of Health Canada;
- Singapore Healthcare products Regulatory Agency;
- Swissmedic; and
- United States Food and Drug Administration.

4. Pursuant to footnote 2, New Zealand will notify any changes to this list to India in a timely manner.

I have the honour to propose that this letter and your letter in reply will constitute an understanding between our two Governments that will come into effect on the date of entry into force of the Agreement and shall be an integral part of the Agreement.

Yours sincerely,

Shri Piyush Goyal
Minister of Commerce and Industry
Government of the Republic of India

Hon Todd McClay

Minister of Agriculture
Minister of Forestry
Minister for Trade and Investment
Associate Minister of Foreign Affairs

Shri Piyush Goyal
Honourable Minister of Commerce and Industry
Government of the Republic of India
Vanijya Bhawan, 16 Akbar Road
New Delhi -110001

27 April 2026

Dear Minister Goyal,

In connection with the signing on this date of the New Zealand-India Free Trade Agreement ("the Agreement") between the Government of New Zealand ("New Zealand") and the Government of the Republic of India ("India"), I have the honour to acknowledge the receipt of your letter of this date, which reads as follows:

> "*In connection with the signing on this date of the India-New Zealand Free Trade Agreement ("Agreement"), between the Government of the Republic of India ("India") and the Government of New Zealand ("New Zealand"), I have the honour to confirm the following understanding reached during the course of the negotiation regarding Annex 7B (Pharmaceuticals), which reads as follows:*
>
> 1. *For the purpose of footnote 2 to paragraph 3 of Annex 7B (Pharmaceuticals), India advises that the following regulatory authorities are, as at the date of this letter, recognised by India as a comparable regulator:*
>
>   - *Australian Therapeutic Goods Administration;*
>   - *European Medicines Agency;*
>   - *Health Canada;*
>   - *United Kingdom Medicines and Healthcare Products Regulatory Agency;*
>   - *United States Food and Drug Administration; and*
>   - *Pharmaceuticals and Medical Devices Agency, Japan (only for Good Manufacturing Practice (GMP) certification).*
>
> 2. *Pursuant to footnote 2, India will notify any changes to this list to New Zealand in a timely manner.*
>
> 3. *For the purpose of footnote 2 to paragraph 3 of Annex 7B (Pharmaceuticals), New Zealand advises that the following*

regulatory authorities are, as at the date of this letter, recognised by New Zealand as a comparable regulator:

- *Australian Therapeutic Goods Administration (excluding applications approved upon appeal);*
- *European Medicines Agency (centralised procedure only);*
- *European Union member states (decentralised or mutual recognition procedure only);*
- *Health Products and Food Branch of Health Canada;*
- *Singapore Healthcare products Regulatory Agency;*
- *Swissmedic; and*
- *United States Food and Drug Administration..*

4. *Pursuant to footnote 2, New Zealand will notify any changes to this list to India in a timely manner.*

I have the honour to propose that this letter and your letter in reply will constitute an understanding between our two Governments that will come into effect on the date of entry into force of the Agreement and shall be an integral part of the Agreement."

I have the further honour to confirm that the Government of New Zealand shares this understanding and that your letter and this reply constitute an integral part of the Agreement.

Yours sincerely,

Hon Todd McClay
Minister of Trade and Investment
Government of New Zealand

Hon Todd McClay
Minister for Trade and Investment
Government of New Zealand

27 April 2026

Dear Minister McClay,

In connection with the signing on this date of the India-New Zealand Free Trade Agreement between the Government of the Republic of India ("India") and the Government of New Zealand ("New Zealand"), I have the honour to confirm the following understanding reached between India and New Zealand during the course of the negotiation regarding Annex 7A (Medical Devices):

1. For the purpose of footnote 2 to paragraph 3 (Conformity Assessment) of Annex 7A (Medical Devices), India advises that the following regulatory authorities are, as at the date of this letter, recognised by India as a comparable regulator:

    - Australian Therapeutic Goods Administration;
    - European Medicines Agency;
    - Health Canada;
    - Pharmaceuticals and Medical Devices Agency, Japan;
    - United Kingdom Medicines and Healthcare Products Regulatory Agency; and
    - United States Food and Drug Administration.

2. Pursuant to footnote 2, India will notify any changes to this list to New Zealand in a timely manner.

3. For the purpose of footnote 2 to paragraph 3 (Conformity Assessment) of Annex 7A (Medical Devices), New Zealand advises that the following regulatory authorities are, as at the date of this letter, recognised by New Zealand as a comparable regulator:

    - Australian Therapeutic Goods Administration (excluding applications approved upon appeal);
    - European Medicines Agency (centralised procedure only);
    - European Union member states (decentralised or mutual recognition procedure only);

- Health Products and Food Branch of Health Canada;
- Singapore Health Sciences Authority;
- UK Medicines and Healthcare products Regulatory Agency;
- Swissmedic; and
- United States Food and Drug Administration.

4. Pursuant to footnote 2, New Zealand will notify any changes to this list to India in a timely manner.

I have the honour to propose that this letter and your letter in reply will constitute an understanding between our two Governments that will come into effect on the date of entry into force of the Agreement and shall be an integral part of the Agreement.

Yours sincerely,

Shri Piyush Goyal
Minister of Commerce and Industry
Government of the Republic of India

Hon Todd McClay

Minister of Agriculture
Minister of Forestry
Minister for Trade and Investment
Associate Minister of Foreign Affairs

Shri Piyush Goyal
Honourable Minister of Commerce and Industry
Government of the Republic of India
Vanijya Bhawan, 16 Akbar Road
New Delhi -110001

27 April 2026

Dear Minister Goyal,

In connection with the signing on this date of the New Zealand-India Free Trade Agreement ("the Agreement") between the Government of New Zealand and the Government of the Republic of India (collectively as "the Parties"), I have the honour to acknowledge the receipt of your letter of this date, which reads as follows:

> "*In connection with the signing on this date of the India-New Zealand Free Trade Agreement between the Government of the Republic of India ("India") and the Government of New Zealand ("New Zealand"), I have the honour to confirm the following understanding reached between India and New Zealand during the course of the negotiation regarding Annex 7A (Medical Devices):*
>
> 1. *For the purpose of footnote 2 to paragraph 3 (Conformity Assessment) of Annex 7A (Medical Devices), India advises that the following regulatory authorities are, as at the date of this letter, recognised by India as a comparable regulator:*
>
>   - *Australian Therapeutic Goods Administration;*
>   - *European Medicines Agency;*
>   - *Health Canada;*
>   - *Pharmaceuticals and Medical Devices Agency, Japan;*
>   - *United Kingdom Medicines and Healthcare Products Regulatory Agency; and*
>   - *United States Food and Drug Administration.*
>
> 2. *Pursuant to footnote 2, India will notify any changes to this list to New Zealand in a timely manner.*
>
> 3. *For the purpose of footnote 2 to paragraph 3 (Conformity Assessment) of Annex 7A (Medical Devices), New Zealand advises that the following regulatory authorities*

are, as at the date of this letter, recognised by New Zealand as a comparable regulator:

- *Australian Therapeutic Goods Administration (excluding applications approved upon appeal);*
- *European Medicines Agency (centralised procedure only);*
- *European Union member states (decentralised or mutual recognition procedure only);*
- *Health Products and Food Branch of Health Canada;*
- *Singapore Health Sciences Authority;*
- *UK Medicines and Healthcare products Regulatory Agency;*
- *Swissmedic; and*
- *United States Food and Drug Administration.*

4. *Pursuant to footnote 2, New Zealand will notify any changes to this list to India in a timely manner.*

I have the honour to propose that this letter and your letter in reply will constitute an understanding between our two Governments that will come into effect on the date of entry into force of the Agreement and shall be an integral part of the Agreement."

I have the further honour to confirm that the Government of New Zealand shares this understanding and that your letter and this reply constitute an integral part of the Agreement.

Yours sincerely,

Hon Todd McClay
Minister of Trade and Investment
Government of New Zealand

Hon Todd McClay
Minister for Trade and Investment
Government of New Zealand

27 April 2026

Dear Minister McClay,

In connection with the signing on this date of the India-New Zealand Free Trade Agreement ("the Agreement"), I have the honour to confirm the following understandings reached between the Government of the Republic of India ("India") and the Government of New Zealand ("New Zealand") (collectively as "the Parties"), which reads as follows:

1. As from the date of your reply confirming these understandings, the respective teams from India and New Zealand will start working towards reviewing Section E (Geographical Indications) of Chapter 11 (Intellectual Property) ("the Section") of the Agreement with a view to completing the review within 6 months from the date on which the Agreement enters into force.

2. The review shall, without limiting what may otherwise be agreed:

   (a) consider amendments to the Section to permit and provide a mechanism for the specific geographical indications to be identified and protected under this Agreement;

   (b) address protection of specific geographical indications nominated by each party including, in the case of India, "BASMATI";

   (c) be undertaken with a view to amending the Agreement so that no less favourable treatment is applied under the Section to the geographical indications nominated by India than is provided under the New Zealand – European Union Free Trade Agreement or any other international agreement of New Zealand, including making available such protection to wines, spirits and other goods from India; and

   (d) in relation to the names nominated by India under subparagraph (b), require New Zealand to promptly initiate any notification, opposition or other process it can demonstrate is required in relation to granting protection to those geographical indications.

3. The Parties recognise that any review will need to be conducted in accordance with each Party's relevant international obligations, including any notification and process requirements required in relation to any consideration of protection of specific geographical indications.

4. To protect any geographical indications nominated by India as the result of the review, New Zealand shall take all steps necessary to provide that protection, including any legislative changes, as promptly as possible, with the aim to complete those steps within 12 months following the completion of the review.

I have the honour to propose that this letter and your letter in reply confirming that your Government shares these understandings, which will come into effect on the date on which the Agreement enters into force, shall constitute an integral part of the Agreement.

Yours sincerely,

Shri Piyush Goyal
Minister of Commerce and Industry
Government of the Republic of India

Hon Todd McClay

Minister of Agriculture
Minister of Forestry
Minister for Trade and Investment
Associate Minister of Foreign Affairs

Shri Piyush Goyal
Honourable Minister of Commerce and Industry
Government of the Republic of India
Vanijya Bhawan, 16 Akbar Road
New Delhi -110001

27 April 2026

Dear Minister Goyal,

In connection with the signing on this date of the New Zealand-India Free Trade Agreement ("the Agreement") between the Government of New Zealand ("New Zealand") and the Government of the Republic of India ("India") (collectively as "the Parties"), I have the honour to acknowledge the receipt of your letter of this date, which reads as follows:

> "*In connection with the signing on this date of the India-New Zealand Free Trade Agreement ("the Agreement"), I have the honour to confirm the following understandings reached between the Government of the Republic of India ("India") and the Government of New Zealand ("New Zealand") (collectively as "the Parties"), which reads as follows:*
>
> *1. As from the date of your reply confirming these understandings, the respective teams from India and New Zealand will start working towards reviewing Section E (Geographical Indications) of Chapter 11 (Intellectual Property) ("the Section") of the Agreement with a view to completing the review within 6 months from the date on which the Agreement enters into force.*
>
> *2. The review shall, without limiting what may otherwise be agreed:*
>
> *(a) consider amendments to the Section to permit and provide a mechanism for the specific geographical indications to be identified and protected under this Agreement;*
>
> *(b) address protection of specific geographical indications nominated by each party including, in the case of India, "BASMATI";*
>
> *(c) be undertaken with a view to amending the Agreement so that no less favourable treatment is applied under the Section to the geographical indications nominated by India than is provided under the New Zealand – European Union Free Trade Agreement or any other international agreement of New Zealand, including making available*

such protection to wines, spirits and other goods from India; and

(d) in relation to the names nominated by India under subparagraph (b), require New Zealand to promptly initiate any notification, opposition or other process it can demonstrate is required in relation to granting protection to those geographical indications.

3. The Parties recognise that any review will need to be conducted in accordance with each Party's relevant international obligations, including any notification and process requirements required in relation to any consideration of protection of specific geographical indications.

4. To protect any geographical indications nominated by India as the result of the review, New Zealand shall take all steps necessary to provide that protection, including any legislative changes, as promptly as possible, with the aim to complete those steps within 12 months following the completion of the review.

I have the honour to propose that this letter and your letter in reply confirming that your Government shares these understandings, which will come into effect on the date on which the Agreement enters into force, shall constitute an integral part of the Agreement."

I have the further honour to confirm that the Government of New Zealand shares these understandings, and that your letter and this reply constitute an integral part of the Agreement.

Yours sincerely,

Hon Todd McClay
Minister of Trade and Investment
Government of New Zealand

Hon Todd McClay
Minister for Trade and Investment
Government of New Zealand

27 April 2026

Dear Minister McClay,

In connection with the signing on this date of the India-New Zealand Free Trade Agreement ("the Agreement"), I have the honour to confirm the following understandings reached between the Government of the Republic of India and the Government of New Zealand ("the "Parties") in relation to "working holiday visas", which reads as follows:

1. The Parties undertake to promote youth mobility and strengthen people-to-people ties for young New Zealand and Indian citizens who wish to visit New Zealand or India to broaden their professional and cultural horizons.

2. To this end, New Zealand will implement a working holiday arrangement for Indian citizens within 2 years of entry into force of the Agreement. If India implements a similar youth mobility program in the future with any country, it will extend the opportunity to participate in such a program to New Zealand's citizens.

3. Reflecting the understandings in paragraphs 1 and 2, New Zealand will implement arrangements to grant annually, according to its laws and procedures, up to 1,000 multiple entry "working holiday visas" for temporary stay for a period of 12 calendar months to Indian citizens who meet the eligibility requirements under New Zealand's legislation who:

    (i) hold a valid Indian passport;

    (ii) agree to hold comprehensive medical and hospitalisation insurance for the duration of stay in New Zealand;

    (iii) are outside New Zealand at the time of application for, and grant of the visa;

    (iv) lodge a visa application in the prescribed manner;

    (v) pay the appropriate fee, including any associated levies;

    (vi) satisfies New Zealand that their primary intention is to holiday in New Zealand, with employment being an incidental rather than a primary reason for the visit;

    (vii) is between 18 and 30 years of age, both inclusive, at the time of their application;

(viii) will not be accompanied by dependents;

(ix) hold an onward travel ticket or sufficient funds to purchase such a ticket;

(x) possess sufficient funds for personal support for the purposes of work and holiday in New Zealand, and to depart New Zealand;

(xi) meet health and character requirements as specified by New Zealand's law;

(xii) have not previously taken part in New Zealand's "work and holiday" or "working holiday" programme;

(xiii) have a tertiary qualification granted in respect of a minimum of 3 years full time study; and

(xiv) have a level of proficiency in English which is assessed as at least functional.

4. Under New Zealand legislation, holders of a "working holiday visa" are currently permitted to:

(i) make their first entry into New Zealand within 12 months of the date of grant of the visa;

(ii) remain in New Zealand for up to 12 months from the date of first entry;

(iii) leave and re-enter New Zealand as many times as they like during the 12 month stay period;

(iv) undertake paid or unpaid employment for the duration of their stay in New Zealand, but may only be employed for up to 6 months with any one employer; and

(v) undertake study or training for up to 4 months (17 weeks).

5. Amendments to these understandings may be made at any time and notified in writing through diplomatic channels. The date of effect of any such amendment will be stipulated in the diplomatic correspondence.

6. If required, the Parties will meet to review the operation of these understandings. As part of this review, the Parties will consider amendments to allow for a reciprocal "working holiday" arrangement.

7. Either Party may temporarily suspend the Arrangement, in whole or in part, for reasons of public security, public order, public health or

immigration risk. Any such suspension, and the date of its effect, will be notified to the other Party through diplomatic channels.

I have the further honour of proposing that this letter and your letter in reply confirming that your Government shares these understandings will come into effect on the date of entry into force of the Agreement. I look forward to your letter in reply confirming that your Government shares these understandings.

Yours sincerely,

Shri Piyush Goyal
Minister of Commerce and Industry
Government of the Republic of India

Hon Todd McClay

Minister of Agriculture
Minister of Forestry
Minister for Trade and Investment
Associate Minister of Foreign Affairs

Shri Piyush Goyal
Honourable Minister of Commerce and Industry
Government of the Republic of India
Vanijya Bhawan, 16 Akbar Road
New Delhi -110001

27 April 2026

Dear Minister Goyal,

In connection with the signing on this date of the New Zealand-India Free Trade Agreement ("the Agreement"), I have the honour to acknowledge the receipt of your letter, which reads as follows:

> "*In connection with the signing on this date of the India-New Zealand Free Trade Agreement ("the Agreement"), I have the honour to confirm the following understandings reached between the Government of the Republic of India and the Government of New Zealand ("the "Parties") in relation to "working holiday visas", which reads as follows:*
>
> 1. *The Parties undertake to promote youth mobility and strengthen people-to-people ties for young New Zealand and Indian citizens who wish to visit New Zealand or India to broaden their professional and cultural horizons.*
>
> 2. *To this end, New Zealand will implement a working holiday arrangement for Indian citizens within 2 years of entry into force of the Agreement. If India implements a similar youth mobility program in the future with any country, it will extend the opportunity to participate in such a program to New Zealand's citizens.*
>
> 3. *Reflecting the understandings in paragraphs 1 and 2, New Zealand will implement arrangements to grant annually, according to its laws and procedures, up to 1,000 multiple entry "working holiday visas" for temporary stay for a period of 12 calendar months to Indian citizens who meet the eligibility requirements under New Zealand's legislation who:*
>
>   *(i) hold a valid Indian passport;*
>
>   *(ii) agree to hold comprehensive medical and hospitalisation insurance for the duration of stay in New Zealand;*

(iii) are outside New Zealand at the time of application for, and grant of the visa;

(iv) lodge a visa application in the prescribed manner;

(v) pay the appropriate fee, including any associated levies;

(vi) satisfies New Zealand that their primary intention is to holiday in New Zealand, with employment being an incidental rather than a primary reason for the visit;

(vii) is between 18 and 30 years of age, both inclusive, at the time of their application;

(viii) will not be accompanied by dependents;

(ix) hold an onward travel ticket or sufficient funds to purchase such a ticket;

(x) possess sufficient funds for personal support for the purposes of work and holiday in New Zealand, and to depart New Zealand;

(xi) meet health and character requirements as specified by New Zealand's law;

(xii) have not previously taken part in New Zealand's "work and holiday" or "working holiday" programme;

(xiii) have a tertiary qualification granted in respect of a minimum of 3 years full time study; and

(xiv) have a level of proficiency in English which is assessed as at least functional.

4. Under New Zealand legislation, holders of a "working holiday visa" are currently permitted to:

(i) make their first entry into New Zealand within 12 months of the date of grant of the visa;

(ii) remain in New Zealand for up to 12 months from the date of first entry;

(iii) leave and re-enter New Zealand as many times as they like during the 12 month stay period;

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Associate Minister of Foreign Affairs

(iv) undertake paid or unpaid employment for the duration of their stay in New Zealand, but may only be employed for up to 6 months with any one employer; and

(v) undertake study or training for up to 4 months (17 weeks).

5. Amendments to these understandings may be made at any time and notified in writing through diplomatic channels. The date of effect of any such amendment will be stipulated in the diplomatic correspondence.

6. If required, the Parties will meet to review the operation of these understandings. As part of this review, the Parties will consider amendments to allow for a reciprocal "working holiday" arrangement.

7. Either Party may temporarily suspend the Arrangement, in whole or in part, for reasons of public security, public order, public health or immigration risk. Any such suspension, and the date of its effect, will be notified to the other Party through diplomatic channels.

I have the further honour of proposing that this letter and your letter in reply confirming that your Government shares these understandings will come into effect on the date of entry into force of the Agreement. I look forward to your letter in reply confirming that your Government shares these understandings."

I have the further honour to confirm that the Government of New Zealand shares these understandings.

Yours sincerely,

Hon Todd McClay
Minister of Trade and Investment
Government of New Zealand