091286/EU XXVIII.GP
Eingelangt am 11/09/26

EUROPEAN
COMMISSION

Brussels, 11.9.2026
COM(2026) 482 final

2026/0277 (NLE)

Proposal for a

COUNCIL DECISION

on the conclusion of the Free Trade Agreement between the European Union and the Republic of India

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EXPLANATORY MEMORANDUM

1. CONTEXT OF THE PROPOSAL

• Reasons for and objectives of the proposal

India is the EU's 9th largest trading partner for goods globally and the 6th for trade in services. Bilateral trade in goods amounted to EUR 118 billion in 2025. India's main exports to the EU include machinery and appliances, chemicals, textiles, metals and petroleum products. The EU's exports to India are largely dominated by industrial products, including machinery and appliances, transport equipment and chemical products. Bilateral trade in services amounted to EUR 67 billion in 2025, with EU exports amounting to EUR 29.2 billion and imports amounting to EUR 37.8 billion. In 2024, the EU's foreign direct investment stock in India amounted to EUR 132.8 billion, while India's FDI stock in the EU was EUR 13.7 billion.

India currently enjoys trade preferences with the EU under the Generalised Scheme of Preferences ("GSP"). However, India's export competitiveness has led to several sectors being graduated. At present, around 38% of India's exports to the EU are eligible to GSP preferences.

In 2007 the Council authorised the Commission to enter into negotiations for a Free Trade Agreement ("FTA") with India. A first phase of negotiations took place until 2013, when the talks were suspended due to divergences on the level of ambition that the agreement should deliver. An EU-India Leaders' meeting on 8 May 2021 provided renewed impetus as it was agreed "to resume negotiations for a balanced, ambitious, comprehensive and mutually beneficial trade agreement which would respond to the current challenges".

Technical negotiations were resumed in 2022. They were supported by a Trade Sustainability Impact Assessment, which confirmed the potential of a Free Trade Agreement to deliver economic benefits to both sides. On 27 January 2026, on the occasion of the 16th EU-India Summit, the negotiations were finalised at political level.

From the broader geopolitical and geo-economic context, the conclusion of these negotiations with India, the world's most populous country with the fifth largest economy, sends a strong signal of the EU and India's joint commitment to deepening trade ties and to support a rules-based trading system. It also illustrates the EU's resolve to pursue its trade openness and diversification agenda.

The Agreement will eliminate tariffs on imports of EU goods into India for 86% of tariff lines and 93% of current trade value. Moreover, India will partially liberalise additional imports, thereby bringing the overall coverage of trade liberalisation to 96.6% of current trade value. The majority of trade will be liberalised already at entry into force while, for certain goods, there will be transition periods of 3, 5 or 7 years, or, in the case of partially liberalised tariff lines, specific modalities. The FTA also aims to foster cooperation and help removing technical barriers to trade in goods. It will create a more transparent, predictable, and cost-effective environment, enhanced market access and reduced costs. The Agreement will furthermore support EU and Indian services suppliers by ensuring a predictable trade environment.

While the FTA promotes trade between the EU and India, it explicitly safeguards each party's right to regulate in pursuit of legitimate policy objectives. It also contains robust commitments on trade and sustainable development.

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The Commission is putting forward the following proposals for Council decisions:

– Proposal for a Council Decision on the signing of the Free Trade Agreement between the European Union and the Republic of India; and

– Proposal for a Council Decision on the conclusion of the Free Trade Agreement between the European Union and the Republic of India.

The attached proposal for a Council Decision constitutes the legal instrument authorising the conclusion of the FTA between the European Union and India.

- **Consistency with existing policy provisions in the policy area**

The 1994 Cooperation Agreement between the EU and India established a framework for partnership and cooperation across a wide spectrum of policy fields, grounded on the respect for human rights and democratic principles as essential elements of the bilateral relationship.

Once the FTA enters into force, it will coexist with the Cooperation Agreement as a specific agreement and an integral part of the overall bilateral relations between the EU and India. The two agreements have no conflicting provisions.

- **Consistency with other Union policies**

The FTA is fully consistent with Union policies and will not require the EU to amend its rules, regulations or standards in any regulated area, beyond the measures necessary to implement the agreed tariff concessions. Furthermore, like all other trade agreements the Commission has negotiated, the FTA fully safeguards public services and ensures that governments' right to regulate in the public interest is fully preserved and constitutes a basic underlying principle to them.

2. LEGAL BASIS, SUBSIDIARITY AND PROPORTIONALITY

- **Substantive legal basis**

Article 207 of the Treaty on the Functioning of the European Union (TFEU) provides for the negotiation and conclusion of trade agreements as part of the Union's common commercial policy. Articles 91 and 100(2) provide for the basis for agreeing international transport provisions.

Given that the main objectives and components of the Agreement are the common commercial policy and the provision of transport, the substantive legal bases are Articles 207, 91 and 100(2) TFEU.

Given the subject matter of the envisaged agreement, it is appropriate for the Commission to submit the proposal to the Council.

- **Procedural legal basis**

In accordance with Article 218(6) TFEU, where the agreement relates to matters outside of the common foreign and security policy (CFSP), the Council is to adopt a decision concluding the agreement on a proposal by the Commission as negotiator.

Given that Article(s) Articles 207, 91 and 100(2) TFEU are the substantive legal bases, the Council is to adopt the decision concluding the agreement after obtaining the consent of the

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European Parliament, in accordance with Article 218(6), second subparagraph, point (a), TFEU.

Therefore, the procedural legal basis for the proposed decision on concluding the agreement is Article 218(6), second subparagraph, point (a) TFEU.

- **Union competence**

In accordance with Opinion 2/15 on the EU-Singapore FTA of the Court of Justice of 16 May 2017, all the areas covered by the FTA would fall within the exclusive competence of the EU and, more particularly, within the scope of Articles 91, 100(2) and 207 TFEU. The Court drew the EU exclusive competence from the scope of the Common Commercial Policy under Article 207(1) TFEU and from Article 3(2) TFEU (based on the affectation of existing common rules contained in secondary legislation).

- **Subsidiarity (for non-exclusive competence)**

The FTA as presented to the Council does not cover any matters that fall outside the EU's exclusive competence.

- **Proportionality**

Trade agreements are the appropriate means to govern market access and the related areas of comprehensive economic relations with a third country outside the EU. No alternative exists to render such commitments and liberalisation efforts legally binding.

This initiative pursues directly the Union's objective in external action and contributes to the political priority of 'EU as a stronger global actor'. It is in line with the EU Global Strategy's orientations to engage with others and revamp its external partnerships in a responsible way, in order to attain the EU's external priorities. It contributes to the EU's trade and development objectives.

- **Choice of the instrument**

This proposal for a Council decision is submitted in accordance with Article 218(6) TFEU, which envisages the adoption by the Council of a decision authorising the conclusion of international agreements. There exists no other legal instrument that could be used in order to achieve the objective expressed in this proposal.

3. RESULTS OF EX-POST EVALUATIONS, STAKEHOLDER CONSULTATIONS AND IMPACT ASSESSMENTS

- **Stakeholder consultations**

Prior to and during the negotiations, the EU Member States were regularly informed and consulted orally and in writing on the different aspects of the negotiation via the Council's Trade Policy Committee. The European Parliament was also regularly informed and consulted via its Committee on International Trade ("INTA") and the Delegation for relations with India. The texts progressively resulting from the negotiations were circulated throughout the process to both institutions.

In parallel to the negotiations, the Commission commissioned a Sustainability Impact Assessment ("SIA") of the FTA between the EU and India. The SIA, which was completed in December 2023, examined how the trade and trade-related provisions of the FTA under negotiation could affect economic, social and environmental issues, as well as human rights,

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in the EU and in India. It also considered the potential impacts of an FTA on the EU's outermost regions, on Least Developed Ccountries and on Small and Medium-sized Enterprises.

Overall, the SIA concluded that an EU-India agreement was expected to have positive impacts for both Parties and their societies, across all the key economic indicators (GDP, welfare, global and bilateral trade), with their relative magnitude being larger in India than in the EU due to the differences in the different size of the two economies. The economic modelling projected an increase in EU welfare of EUR 23.7 to 41 billion and an increase in EU GDP of EUR 25.5 to 47.9 billion. It showed that the higher the degree of trade liberalisation achieved in the agreement, the larger the economic gains expected for both sides, thereby making the case for pursuing a high degree of liberalisation in the negotiations.

The Commission issued a position paper on the SIA on 23 November 2023, based on the draft SIA report. It concluded that the SIA corroborated the case for negotiating an ambitious trade agreement and provided insights on specific sectors or actors that could experience negative impacts, and to which special attention should be paid.

In the context of the SIA and throughout the negotiations, the Commission provided the possibility for civil society organisations to have their voice heard, ask questions, and contribute to a sound, evidence-based and transparent societal debate, including through dedicated civil society dialogues, engagement with stakeholders in India, and bilateral meetings and interviews.

Furthermore, during the negotiations and in line with its transparency policy, the Commission has published on its website and regularly updated reports of the negotiating rounds, the text proposals, press releases, facts sheets and background information materials.

- **Collection and use of expertise**

The SIA of the FTA was carried out by a consortium of independent consultancy companies led by Trade Impact BV and commissioned by the Commission's Directorate-General for Trade.

- **Impact assessment**

The initial phase of negotiations for a Free Trade Agreement between the EU and India were covered by a 2009 Trade Sustainability Impact Assessment commissioned in 2007. At the time of the resumption of negotiations, a new Sustainability Impact Assessment was commissioned. The Final Report was issued in December 2023.

- **Regulatory fitness and simplification**

The FTA is not subject to REFIT procedures. It nevertheless contains a number of provisions that will simplify trade and related procedures, reduce export related costs and will therefore enable more SMEs to do business in both markets. A dedicated chapter for SMEs addresses in particular enhanced information exchange and cooperation with India on SME-related issues. Tariff elimination, simplified and digitised customs procedures and more compatible technical requirements will lower export related costs and allow SMEs with lower trade volumes to compete with larger companies. This also enhances SMEs' ability to participate in supply chains and to provide services on the Indian market. The FTA also promotes transparency and the use of international standards to facilitate market access and lower costs of compliance.

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- **Fundamental rights**

The proposal does not affect the protection of fundamental rights in the Union.

4. BUDGETARY IMPLICATIONS

The FTA will have a financial impact on the EU's budget on the side of the revenues. It is estimated that foregone duties could reach an amount of between EUR 3.3 billion and EUR 3.6 billion a year upon full implementation of the FTA. The estimate is based on average imports projected for year 2030 in the absence of an FTA.

5. OTHER ELEMENTS

- **Implementation plans and monitoring, evaluation and reporting arrangements**

The FTA includes institutional provisions that lay down the structure for the implementing bodies to continuously monitor the implementation, operation and impact of the FTA.

The institutional chapter of the FTA establishes a Joint Committee that has as its main task to supervise and facilitate the implementation and application of the FTA. The Joint Committee will be in charge of supervising the work of all specialised committees and working groups established under the FTA.

The FTA also envisages the consultation of a domestic advisory mechanism comprised of a balanced representation of non-government stakeholders. The mechanism may discuss the implementation of the FTA and provide advice. Each Party is to organise regular meetings, at least once a year.

As emphasised in the "Trade for All" Communication, the Commission is dedicating increasing resources to the effective implementation and enforcement of trade and investment agreements. In November 2025, the Commission published its fifth annual Implementation and Enforcement Report. The main purpose of the report is to convey an objective picture on the implementation of EU FTAs, highlighting the progress made and the shortcomings that need to be addressed. The objective is for the report to serve as the basis for open debate and engagement with Member States, the European Parliament and the civil society at large on the functioning of the FTAs and their implementation. As an annual exercise, the publication of the report will allow regular monitoring of developments, registering also how identified priority issues have been addressed. The report will cover the EU-India FTA as of its entry into force.

- **Explanatory documents (for directives)**

Not applicable.

- **Detailed explanation of the specific provisions of the proposal**

Pursuant to Chapter 2 of the FTA, the EU and India will eliminate or reduce tariffs for the vast majority of their bilateral trade. In terms of trade value, India will fully liberalise 93% of its current imports from the EU and will extend partial liberalisation to 3.6% of additional imports, reaching a total coverage of 96.6%. The EU will fully liberalise 91.4% of imports from India and will extent partial liberalisation to 7.7% of additional imports, reaching a total coverage in value terms of almost 99%. The majority of trade will be liberalised at entry into force, with transition periods of 3, 5 or 7 years applying to tariff lines not immediately liberalised. There will be specific modalities for partially liberalised tariff lines. During the

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transition periods, annual linear tariff reductions will apply. India will substantially reduce high duties on industrial products, such as motor vehicles (current tariffs up to 110%), machinery and electrical equipment, pharmaceuticals and chemicals. India will similarly eliminate or lower its duties on most food and drink products, such as wine (duties reduced from 150% to 20-30%), olive oil (full liberalisation) and apples (quota system). The agreement respects specific trade sensitivities, for instance with regard to sugar, rice or steel.

Chapter 3 of the FTA contains rules of origin that ensure that only products that have been significantly processed in the EU or India can benefit from the tariff preferences of the agreement.

Chapter 4 of the FTA will help companies trading goods between the EU and India get their products easier and faster through customs. It promotes effective customs control, so that imported goods meet all the rules of the importing country including requirements related to safety, security and respect of intellectual property rights. The agreement notably includes provisions on customs procedures to be complied with at the border, commitments to provide easy access to information on applied tariffs, and common principles for customs legislation.

Chapter 5 of the FTA on Sanitary and Phytosanitary (SPS) matters, covers food safety and animal and plant health. It preserves the way the EU adopts and enforces its food safety rules, be it for domestically produced or imported products. The agreement reaffirms the principles of the WTO SPS Agreement. The EU and India will reinforce joint work on SPS matters to ensure rapid intervention in emergencies related to imports and exports of agriculture and fishery products.

Chapter 6 of the FTA aims to remove technical barriers to trade in goods between the EU and India. The FTA provides for better regulatory transparency and predictability improving the possibilities for stakeholders and authorities to provide feedback on draft technical regulations of the other party and leaving sufficient time to adapt before their entry into force. It also supports the adoption and application of relevant internationally recognised standards by both Parties as the basis for their technical regulations. A dedicated working group on technical regulations and conformity assessment will be established to provide a plaform for discussing, inter alia, India's Quality Control Orders (QCOs).

Chapter 7 of the FTA includes a bilateral safeguard mechanism, which allows the EU and India to impose temporary measures in case a significant increase of preferential imports causes, or threatens to cause, serious injury to their domestic industry.

Chapter 8 of the FTA will also expand opportunities for EU and Indian services suppliers, and ensure a more predictable trade environment. It will in particular guarantee that EU service providers in sectors identified in the Agreement will not be discriminated vis-a-vis their Indian counterparts. It will envisages clear, fair, and timely processes for licencing or other market-related procedures. It contains specific rules in important sectors such as financial services or telecommunications, and includes market access commitments for maritime transport and related services.

While the FTA promotes trade flows between the EU and India, it explicitly safeguards each party's right to regulate in pursuit of legitimate policy objectives.

The FTA ensures that the capital needed to carry out the transactions liberalised under the agreement – for example, setting up a foreign-owned business – is in practice allowed to

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move from the EU to India and vice versa. At the same time, both sides can still apply their own laws and rules where necessary, for example in cases of bankruptcy or when dealing with securities.

Chapter 9 of the FTA promotes a predictable, secure, and fair digital trade environment. It provides for binding rules that build consumer trust and ensure legal certainty for business and support innovation. It also recognises privacy and the protection of personal data as fundamental rights, while preserving each Party's right to determine its own level of protection.

The EU and India have agreed on the effective protection and enforcement of intellectual property rights in Chapter 10. The chapter buils on existing international conventions on intellectual property and includes in particular enhanced commitments concerning the enforcement of intellectual property rights.

Chapter 11 of the FTA ensures that effective competition laws are maintained in both jurisdictions, which are implemented by operationally independent authorities that are to act in a transparent and non-discriminatory manner, respecting the rights of defence. The agreement also foresees cooperation between the authorities. It contains rules on subsidies, in particular transparency and consultation mechanisms.

The FTA includes a chapter 12 dedicated to SMEs and a number of other provisions which benefit such undertakings, e.g. setting-up of a single publicly accessible digital platform providing information on how to access and do business on each other's markets, creation of SME contact points, digitization of commercial operations, etc.

Chapter 13 of the FTA promotes transparent, coordinated, and evidence-based regulations that respect domestic laws, support public policy goals, and consider the interests of businesses and stakeholders.

Chapter 14 of the FTA enhances predictability, accountability and fairness in trade-related regulation. By guaranteeing timely publication, open access to information, fair administrative processes and independent avenues of appeal, it strengthens trust in regulatory systems and lowers uncertainty for businesses operating across borders.

Chapter 15 of the FTA creates a framework for the EU and India to cooperate on strengthening policies and defining programmes that contribute to the development of sustainable, inclusive, healthy and resilient food systems.

Chapter 16 provides a comprehensive framework on trade and sustainable growth and development, with legally binding commitments and a dispute settlement mechanism. The FTA includes elaborate provisions on labour standards and agreements, as well as on gender issues. It also provides a platform for dialogue and cooperation on trade-related environmental and climate issues. It includes dedicated provisions on the protection of the environment, setting commitments with respect to climate change, forest conservation, biodiversity including protected species, and the sustainable management of marine resources including with regard to Illegal, Unreported and Unregulated ("IUU") fishing.

The Agreement in its chapter 17 sets up an elaborate dispute settlement mechanism; and chapter 18 establishes the institutional structure of the Agreement.

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- **Text of the Agreement and notifications**

The text of the Agreement is submitted to the Council together with this proposal.

In accordance with the Treaties, it is for the Commission to proceed to the notification provided for in Article 20(6) of the Agreement, in order to express the consent of the Union to be bound by the Agreement.

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2026/0277 (NLE)

Proposal for a

COUNCIL DECISION

on the conclusion of the Free Trade Agreement between the European Union and the Republic of India

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Articles 91(1), 100(2) and 207(4), first subparagraph, in conjunction with Article 218(6), second subparagraph, point (a) and Article 218(7) thereof,

Having regard to the proposal from the European Commission,

Having regard to the consent of the European Parliament[1],

Whereas:

(1) In accordance with Council Decision No [XX] of XX/XX/XXXX[2], the Free Trade Agreement between the Union and the Republic of India (the "Agreement") was signed on [XX XX 2026], subject to its conclusion at a later date.

(2) The Agreement should ensure the furtherance of the Union's common commercial policy by removing obstacles to trade between the Union and the Republic of India, thereby delivering economic benefits in a balanced and reciprocal manner.

(3) The Agreement should be approved.

(4) The Agreement, in accordance with Article 20(2) thereof, does not, within the Union, confer rights or impose obligations on persons, other than those created between the Parties under public international law,

HAS ADOPTED THIS DECISION:

Article 1

The Free Trade Agreement between the European Union and the Republic of India (the "Agreement") is hereby approved.

[1] OJ C, , p. .
[2] [Reference to be inserted].

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Article 2

This Decision shall enter into force on the date of its adoption[3].

Done at Brussels,

For the Council
The President

[3] The date of entry into force of the Agreement will be published in the *Official Journal of the European Union*.

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LEGISLATIVE FINANCIAL STATEMENT 'REVENUE'- FOR PROPOSALS HAVING BUDGETARY IMPACT ON THE REVENUE SIDE OF THE BUDGET

1. NAME OF THE PROPOSAL:

Proposal for a COUNCIL DECISION on the conclusion of the Free Trade Agreement between the European Union and the Republic of India

2. BUDGET LINES:

Revenue line (Chapter/Article/Item): Chapter 12, Article 120

Amount budgeted for the year concerned: *(2026)* ***EUR 24 350 200 000***. Budget available here: Draft amending budget no 2/2026 - GENERAL STATEMENT OF REVENUE

(only in case of assigned revenues):

The revenues will be assigned to the following expenditure line (Chapter/Article/Item):

3. FINANCIAL IMPACT

☐ Proposal has no financial implications

x Proposal has no financial impact on expenditure but has a financial impact on revenue

☐ Proposal has a financial impact on assigned revenue

The effect is as follows:

(EUR million to one decimal place)

Revenue line	Impact on revenue[4],[5]	12 months	Year 2027
Chapter 12/Article 120	EUR 3.5 bn	Entry into force expected in the first half of 2027	EUR 1.5 bn (hypothesis of entry into force in May 2027).

Situation following action					
Revenue line	[N+1]	[N+2]	[N+3]	[N+4]	[N+X]
Chapter 12/Article 120	EUR 3.5 bn	EUR 3.5 bn	EUR 3.5 bn	EUR 3.5 bn	EUR 3.5 bn

(Only in case of assigned revenues, under the condition that the budget line is already known):

Expenditure line[6]	Year N	Year N+1

[4] The amounts per year need to be an estimation based on the formula or method defined under section 5. For the starting year, the yearly amount is normally paid without a reduction or prorata.

[5] The indicated amounts are customs duties (gross amounts). As regards the corresponding traditional own resources due to the EU budget, the collection costs need to be deducted (25 % retained by Member States until 2027 included, and of 10% afterwards, as proposed in COM(2025)574).

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Chapter/Article/Item …		
Chapter/Article/Item …		

Expenditure line	[N+2]	[N+3]	[N+4]	[N+5]
Chapter/Article/Item …				
Chapter/Article/Item …				

4. ANTI-FRAUD MEASURES

5. OTHER REMARKS

The proposal does not incur additional costs (expenditure) in the EU budget.

The Free Trade Agreement will have a financial impact on the EU's budget on the side of the revenues. It is estimated that foregone duties could reach an amount of between EUR 3.3 billion and EUR 3.6 billion a year upon full implementation of the Agreement. The estimate is based on average imports projected for 2030 in the absence of an FTA.

Indirect positive impacts are expected in terms of increases in resources linked to value added tax and gross national income.

[6] To be used only if necessary.

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EUROPEAN
COMMISSION

Brussels, 11.9.2026
COM(2026) 482 final

ANNEX 1

ANNEX

to the

Proposal for a Council Decision

on the conclusion of the Free Trade Agreement between the European Union and the Republic of India

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FREE TRADE AGREEMENT
BETWEEN THE EUROPEAN UNION
AND THE REPUBLIC OF INDIA

PREAMBLE

THE EUROPEAN UNION, hereinafter also referred to as the "EU",

and

THE REPUBLIC OF INDIA, hereinafter referred to as "India",

hereinafter referred to individually as a "Party" and jointly as the "Parties",

SEEKING to establish a stable and predictable environment with clear and mutually advantageous rules governing trade between the Parties and to reduce or eliminate related barriers;

DESIRING to raise living standards, promote economic growth and stability, create new employment opportunities and improve the general welfare of their peoples and, to this end, affirming their commitment to promote trade;

CONVINCED that this Agreement will create an expanded and secure market for goods and services, thus enhancing the competitiveness of their economies;

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RECOGNISING the importance of promoting transparency in international trade to the benefit of all stakeholders;

RECALLING their respective continued commitment to the Paris Agreement adopted by the Conference of the Parties to the United Nations Framework Convention on Climate Change, done at Paris on 12 December 2015 (hereinafter referred to as "Paris Agreement") and its significant relevance to this Agreement;

DETERMINED to address the particular challenges faced by small and medium-sized enterprises in contributing to the development of trade, and to support their growth by enhancing their ability to participate in, and benefit from, the opportunities created by this Agreement; and

AFFIRMING each Party’s right to regulate within its territory in pursuit of its legitimate policy objectives,

HAVE AGREED AS FOLLOWS:

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CHAPTER 1

INITIAL PROVISIONS AND GENERAL DEFINITIONS

ARTICLE 1.1

Objectives

The objectives of this Agreement are to liberalise trade and investment, facilitate trade and foster a closer economic relationship between the Parties.

ARTICLE 1.2

Establishment of a free trade area

The Parties establish, by virtue of this Agreement, a free trade area in conformity with Article XXIV of GATT 1994 and Article V of GATS.

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ARTICLE 1.3

General definitions

For the purposes of this Agreement, and unless otherwise provided:

(a) "Agreement" means the Free Trade Agreement between the European Union and the Republic of India;

(b) "Agreement on Agriculture" means the Agreement on Agriculture in Annex 1A to the WTO Agreement;

(c) "Anti-dumping Agreement" means the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement;

(d) "CCMAA Agreement" means the Agreement between the European Community and the Republic of India on customs cooperation and mutual administrative assistance in customs matters, done at Brussels on 28 April 2004;

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(e) "customs authority" means:

(i) for the European Union, the services of the European Commission responsible for customs matters, or, as appropriate, the customs administrations and any other authorities empowered in the Member States or at the level of the European Union to apply and enforce customs laws and regulations; and

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

(f) "customs duty" means any duty, or charge of equivalent effect imposed on importation of a good, including any form of cess, surtax or surcharge and any other levies on importation, but does not include:

(i) a charge equivalent to an internal tax imposed consistently with Article III of GATT 1994 including its Notes and Supplementary Provisions;

(ii) an anti-dumping, special safeguard, countervailing or safeguard duty applied in conformity with the GATT 1994, the Anti-dumping Agreement, the Agreement on Agriculture, the SCM Agreement or the Safeguards Agreement, as appropriate; or

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(iii) a fee or other charge in connection with importation commensurate with the cost of services rendered in conformity with Article 2.9 (Fees and charges);

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

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

(i) "DSU" means the Understanding on Rules and Procedures Governing the Settlement of Disputes, in Annex 2 to the WTO Agreement;

(j) "existing" means in effect on the date of entry into force of this Agreement;

(k) "GATS" means the General Agreement on Trade in Services, in Annex 1B to the WTO Agreement;

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

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(m) "good of a Party" means a domestic product as that is understood in GATT 1994, and includes originating goods of that Party;

(n) "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, Section Notes, Chapter Notes and Subheading Notes, developed by the World Customs Organization (hereinafter referred to as "WCO");

(o) "Import Licensing Agreement" means the Agreement on Import Licensing Procedures, in Annex 1A to the WTO Agreement;

(p) "juridical person" means any legal 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;

(q) "measure" means any measure by a Party[1], whether in the form of a law, regulation, rule, procedure, decision, administrative action, practice, or any other form;

[1] Measure by a Party includes any measure adopted or maintained by non-governmental bodies in the exercise of powers delegated by a Party and any measure adopted or maintained by any entity which is acting on the instructions of or under the direction or control of a Party with regard to that measure.

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(r) "Member State" means a Member State of the European Union;

(s) "originating" means qualifying as originating under the rules of origin set out in Chapter 3 (Rules of origin and origin procedures);

(t) "person" means a natural person or a juridical person;

(u) "preferential tariff treatment" means the application of the duty rate under this Agreement to an originating good pursuant to Article 2.5 (Reduction or elimination of customs duties);

(v) "Safeguards Agreement" means the Agreement on Safeguards in Annex 1A to the WTO Agreement;

(w) "sanitary or phytosanitary measure" means any measure referred to in paragraph 1 of Annex A to the SPS Agreement;

(x) "SCM Agreement" means the Agreement on Subsidies and Countervailing Measures in Annex 1A to the WTO Agreement;

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(y) "SME" means a small or medium-sized enterprise, including a micro-sized enterprise;

(z) "SPS Agreement" means the Agreement on the Application of Sanitary and Phytosanitary Measures in Annex 1A to the WTO Agreement;

(aa) "TBT Agreement" means the Agreement on Technical Barriers to Trade in Annex 1A to the WTO Agreement;

(bb) "territory" means:

(i) for the European Union, the territories in which the Treaty on European Union and the Treaty on the Functioning of the European Union are applicable, and under the conditions laid down in those Treaties; and

(ii) for India, the territory of the Republic of India, which includes its land territory, territorial waters, and the airspace above them, as well as other maritime zones including the Exclusive Economic Zone and the continental shelf over which the Republic of India exercises sovereignty, sovereign rights, or exclusive jurisdiction in accordance with its National law(s), rules and regulations and international law including the 1982 United Nations Convention on the Law of the Sea;

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(cc) "Trade Facilitation Agreement" means the Agreement on Trade Facilitation in Annex 1A to the WTO Agreement;

(dd) "TRIPS Agreement" means the Agreement on Trade-Related Aspects of Intellectual Property Rights in Annex 1C to the WTO Agreement;

(ee) "UNCLOS" means the United Nations Convention on the Law of the Sea, adopted at Montego Bay on 10 December 1982;

(ff) "WTO" means the World Trade Organization; and

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

ARTICLE 1.4

Relation to other agreements

1. The existing agreements between the Member States, the European Community or the European Union, of the one part, and India, of the other part, are not superseded or terminated by this Agreement.

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2. The Parties affirm their rights and obligations with respect to each other under the WTO Agreement. Nothing in this Agreement shall be construed as requiring a Party to act in a manner inconsistent with its obligations under the WTO Agreement.

3. In the event an inconsistency arises between this Agreement and another agreement to which the Parties are a party, the Parties shall, on request of either Party, promptly consult with each other with a view to finding a mutually satisfactory solution.

ARTICLE 1.5

References to laws, regulations, other agreements and their amendments

1. Unless otherwise provided for in this Agreement, any reference in this Agreement to laws or regulations of a Party shall be understood to include amendments thereto.

2. Unless otherwise provided for in this Agreement, where international agreements are referred to or are incorporated into this Agreement, in whole or in part, they shall be understood to include amendments thereto, or their successor agreements, that enter into force for both Parties on or after the date of signature of this Agreement, unless a Party objects. In the event of such objection, the Parties shall, on request of either Party, promptly consult with each other with a view to finding a mutually satisfactory solution to this matter.

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ARTICLE 1.6

Territorial application

1. This Agreement applies to the territory set out in point (bb) of Article 1.3 (General definitions).

2. As regards the provisions of this Agreement concerning the tariff treatment of goods, including rules of origin and the temporary suspension of this treatment, this Agreement also applies to those areas of the customs territory of the European Union, as defined by Article 4 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code, not covered by paragraph 1.

CHAPTER 2

TRADE IN GOODS

ARTICLE 2.1

Objective

The Parties shall progressively and mutually liberalise trade in goods in accordance with this Agreement.

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ARTICLE 2.2

Scope

Unless otherwise provided for in this Agreement, this Chapter applies to trade in goods of a Party.

ARTICLE 2.3

Definitions

For the purposes of this Chapter:

(a) "consular transactions" means the procedure of obtaining from a consul of the importing Party in the territory of the exporting Party, or in the territory of a third country, a consular invoice or consular visa for a commercial invoice, certificate of origin, manifest, shipper's export declaration or any other customs documentation in connection with the importation of a good;

(b) "export licensing procedures" means an administrative procedure requiring the submission of an application or other documentation, other than that generally required for customs purposes, to the relevant administrative body or bodies as a prior condition for exportation from the territory of the exporting Party;

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

(d) "repair or alteration" means any processing operation undertaken on a good to remedy operating defects or material damage and entailing the re-establishment of the good to its original function or to ensure compliance with technical requirements for its use, without which the good could no longer be used in the normal way for the purposes for which it was intended. Repair or alteration of goods includes restoration and maintenance but does not include an operation or process that:

(i) destroys the essential characteristics of a good, or creates a new or commercially different good;

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

(iii) is used to improve or upgrade the technical performance or change the function of a good.

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ARTICLE 2.4

National treatment on internal taxation and regulation

1. Each Party shall accord national treatment to the goods of the other Party in accordance with Article III of GATT 1994, including its Notes and Supplementary Provisions. To this end, Article III of GATT 1994 and its Notes and Supplementary Provisions are incorporated into and made part of this Agreement, *mutatis mutandis*.

2. The treatment to be accorded by a Party under paragraph 1 means, with respect to a sub-central level of government, treatment no less favourable than the most favourable treatment that sub-central level of government accords to any like goods of that Party.

ARTICLE 2.5

Reduction or elimination of customs duties

1. Unless otherwise provided for in this Agreement, each Party shall reduce or eliminate customs duties on goods originating in the other Party in accordance with its schedule in Annex 2-A (Schedules of tariff commitments).

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2. For the purposes of paragraph 1, the base rate of customs duties shall be the "Base Rate" which is specified for each good in the schedules in Annex 2-A (Schedules of tariff commitments).

3. If a Party reduces its applied most-favoured-nation customs duty rate below the rate of customs duty applied in accordance with its schedule in Annex 2-A (Schedules of tariff commitments), the good originating in the other Party shall be eligible for that lower duty rate.

4. On request of a Party, the Parties shall consult to consider accelerating the reduction or elimination of customs duties set out in the schedules in Annex 2-A (Schedules of tariff commitments) or broadening the scope of tariff reduction or elimination under this Agreement. The Joint Committee may take a decision to amend Annex 2-A (Schedules of tariff commitments) to accelerate or broaden the scope of the tariff reduction or elimination.

ARTICLE 2.6

Classification of goods and transposition of schedules

1. For the purposes of this Agreement, the classification of goods in trade between the Parties shall be governed by each Party's respective tariff nomenclature in conformity with the Harmonized System and its legal notes and amendments.

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2. Each Party shall ensure that the transposition of its schedule of tariff commitments, undertaken in order to implement Annex 2-A (Schedules of tariff commitments) and Annex 2-B (Steel tariff rate quotas) in the nomenclature of the revised HS Code following periodic amendments to the HS Code, is carried out without impairing or diminishing the tariff commitments set out in Annex 2-A (Schedules of tariff commitments) and Annex 2-B (Steel tariff rate quotas).

ARTICLE 2.7

Modification of concessions

1. In exceptional circumstances, where a Party faces unforeseen difficulties in implementing its tariff commitments, that Party may request the other Party to enter into discussions for the purpose of modifying or withdrawing a concession contained in Annex 2-A (Schedules of tariff commitments) and Annex 2-B (Steel tariff rate quotas). The Party proposing to modify or withdraw a concession shall maintain a level of reciprocal and mutually advantageous concession to the other Party.

2. If the Parties agree on such modification or withdrawal of a concession, the Joint Committee shall adopt a decision to amend Annex 2-A (Schedules of tariff commitments) or Annex 2-B (Steel tariff rate quotas) in accordance with point (d)(i) of Article 18.2(2) (Functions of the Joint Committee).

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ARTICLE 2.8

Export duties, taxes or other charges

1. If a Party intends to introduce a new duty, tax or other charge, or to increase the level of an existing duty, tax or other charge on, or in connection with, the exportation of a good, it shall notify the other Party as soon as practicable and, in any event, immediately after the adoption of any new measure.

2. On request of the Party affected by such a measure, the other Party shall provide information necessary to facilitate an examination of the impact of that measure on the trade between the Parties, to the extent practicable.

3. Thereafter, the affected Party may request consultations with the other Party in the Committee on Trade in Goods. The Parties shall enter into consultations as soon as practicable. The Parties shall conduct such consultations with the objective of addressing any adverse effects on trade.

4. The Parties shall protect any information designated as confidential.

5. This Article does not apply to goods classified under HS chapters 1 to 24.

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6. Nothing in this Article shall affect the rights and obligations of the Parties under GATT 1994 in respect of duties, taxes or other charges on, or in connection with, the exportation of goods.

ARTICLE 2.9

Fees and charges

1. Each Party shall prohibit administrative fees having an equivalent effect to an import or export duty or charge.

2. Each Party shall ensure that fees, charges, formalities and requirements, other than import and export customs duties and measures listed in point (f) of Article 1.3 (General definitions), are consistent with the Parties' obligations under Article VIII of GATT 1994, including its Notes and Supplementary Provisions.

3. The Parties' customs authorities shall not impose charges for the performance of customs controls or any other application of the customs legislation during the official opening hours of their competent customs offices.

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4. Notwithstanding paragraph 3, the Parties' customs authorities may impose charges or recover costs where specific services are rendered, in particular the following:

(a) attendance, where requested, by customs staff outside official office hours or at premises other than customs premises;

(b) analyses or expert reports on goods and postal fees for the return of goods to an applicant;

(c) the examination or sampling of goods for verification purposes, or the destruction of goods, where costs other than the cost of using customs staff are involved; or

(d) exceptional control measures, where these are necessary due to the nature of the goods or to a potential risk.

5. Charges shall not exceed the approximate cost of the service provided, and shall not represent direct or indirect protection for domestic goods or a taxation of imports for fiscal purposes. Charges shall not be calculated on an *ad valorem* basis except where the charges payable in a specific instance as a result of that calculation are demonstrably lower than the approximate cost of the service provided.

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6. Without prejudice to the Parties' right to impose fees or charges under the conditions set in this Article, the fees or charges shall not reduce or nullify the tariff concessions provided under this Agreement.

7. The information on fees and charges shall be published via an officially designated medium and, if feasible and possible, on an official website. Such information shall include the reason or description for the fees or charges for the service provided, the responsible authority, the fees and charges that will be applied, and when and how payment is to be made. New or amended fees and charges shall not be imposed until information in accordance with this paragraph is published and made readily available.

8. No Party shall require consular transactions, including related fees and charges, in connection with the importation of any good of the other Party.

ARTICLE 2.10

Repaired goods

1. A Party shall not apply a customs duty to a good, regardless of its origin, that re-enters the Party's customs territory after that good has been temporarily exported from its customs territory to the customs territory of the other Party for repair or alteration, except that a customs duty of the good under repair or alteration may be applied to the value added resulting from the repair or alteration (including cost of material used in repairs, insurance and freight charges both ways) that was performed in the territory of the other Party, in accordance with the schedules in Annex 2-A (Schedules of tariff commitments).

2. Paragraph 1 does not apply to a good that has not entered into free circulation in a Party prior to being exported for the repair or alteration.

3. A Party shall not apply a customs duty to a good, regardless of its origin, imported temporarily[1] from the customs territory of the other Party for repair or alteration.

[1] For greater certainty, the meaning of the word "temporarily" shall be understood as defined by the laws and regulations of a Party.

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ARTICLE 2.11

Import and export restrictions

A Party shall not 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, including its Notes and Supplementary Provisions, or subparagraphs (b) and (c) of Article 11(1) of the Safeguards Agreement. To this end, Article XI of GATT 1994 and its Notes and Supplementary Provisions and subparagraphs (b) and (c) of Article 11(1) of the Safeguards Agreement, respectively, are incorporated into and made part of this Agreement, *mutatis mutandis*.

ARTICLE 2.12

Pre-shipment inspections

1. A Party shall not require the mandatory use of pre-shipment inspection activities within the meaning of Article 1(3) of the Agreement on Pre-shipment Inspection in Annex 1A to the WTO Agreement (hereinafter referred to as "Agreement on Pre-shipment Inspection") except for safety and security purposes.[1] To this end, Articles 1 and 2 of the Agreement on Pre-shipment Inspection and Article 10(5) of the Trade Facilitation Agreement are incorporated into and made part of this Agreement, *mutatis mutandis*.

[1] For greater certainty, "safety and security purposes" relate to goods that contain hazardous, toxic waste, radioactive contaminated waste or scrap containing radioactive material, any type of arms, ammunition, mines, shells, live or used cartridges or any other explosive material in any other form either used or otherwise.

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2. The Parties shall cooperate with a view to reaching a solution on issues related to pre-shipment inspection activities.

ARTICLE 2.13

State trading enterprises

1. With respect to state trading enterprises, including import and export monopolies, Article XVII of GATT 1994, including its Notes and Supplementary Provisions, and the Understanding on the Interpretation of Article XVII of GATT 1994 are incorporated into and made part of this Agreement, *mutatis mutandis*.

2. For the purposes of this Article, import and export monopoly means the grant of an exclusive right or authority by a Party to an entity to import from or export to the other Party.

ARTICLE 2.14

Origin marking

1. Where India requires a mark of origin on the importation of goods from the European Union, India shall accept the origin mark "Made in the EU" or the equivalent in a language in accordance with the Indian origin marking requirements under conditions that are no less favourable than those applied to marks of origin of Member States.

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2. For the purposes of the origin mark "Made in the EU", India shall treat the European Union as a single territory.

ARTICLE 2.15

Import licensing procedures

1. Each Party shall ensure that all import licensing procedures are neutral in application, and administered in a fair, equitable, predictable and transparent manner.

2. A Party shall adopt, maintain or administer import licensing procedures which are consistent with the Import Licensing Agreement, including its Interpretative Notes, and to that end, Articles 1 to 3 of the Import Licensing Agreement and its Interpretive Notes pertaining to those Articles are incorporated into and made part of this Agreement, *mutatis mutandis*.

3. A Party that adopts new import licensing procedures or modifies existing import licensing procedures shall notify the other Party of such procedures within 60 days after the date of publication of the relevant procedure. The notification shall include the information specified in Article 5(2) of the Import Licensing Agreement. A Party shall be deemed to be in compliance with this provision if it has notified the relevant new import licensing procedure, or any modifications to existing import licensing procedures, to the Committee on Import Licensing established by Article 4 of the Import Licensing Agreement, including the information specified in Article 5(2) of that agreement.

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4. On request of a Party, the other Party shall promptly provide any relevant information, including the information specified in Article 5(2) of the Import Licensing Agreement, regarding any import licensing procedure that it has adopted or maintains, and wherever feasible, the procedures that it intends to adopt, or modifications to existing import licensing procedures.

5. Where a Party denies, in part or in full, an import licence application in respect of a good of the other Party, it shall, on request of the applicant, promptly and no later than 30 days after receiving the request, provide the applicant with a written explanation of the reasons for the denial and, if applicable, the procedures for resubmission of an application. An applicant shall not be prevented from submitting another application solely on the basis of a previously rejected application.

6. The applicant shall have the right of appeal or review to judicial, arbitral or administrative tribunals or procedures that shall be independent of the agencies entrusted with administrative enforcement in accordance with the laws and regulations or procedures of the importing Party.

ARTICLE 2.16

Export licensing procedures

1. Each Party shall publish any new export licensing procedure, or any modification to an existing export licensing procedure, in such a manner as to enable governments, traders and other interested parties to become acquainted with them. Such publication shall take place, whenever possible, before the procedure or modification takes effect but no later than the date on which such procedure or modification takes effect.

2. The publication of export licensing procedures shall include the following information:

(a) the texts of its export licensing procedures, or of any modifications it makes to those procedures, including a description of the goods subject to each export licensing procedure, the process for applying for a licence and any criteria an applicant must meet to be eligible to apply for an export licence and the administrative body or bodies to which an application or other relevant documentation should be submitted; and

(b) a contact point or points from which interested persons can obtain further information on the conditions for obtaining an export licence.

3. Each Party shall notify the other Party of its existing export licensing procedures, unless available publicly. A Party that adopts new export licensing procedures, or modifies existing licensing procedures, shall notify the other Party, unless available publicly.

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ARTICLE 2.17

Specific measures concerning the management of preferential tariff treatment

1. The Parties shall cooperate in preventing, detecting and combating breaches or circumventions of customs legislation related to the preferential tariff treatment granted under this Agreement in accordance with their obligations under Chapter 3 (Rules of origin and origin procedures) and the CCMAA Agreement[1].

2. A Party may, in accordance with the procedure laid down in paragraph 3, temporarily suspend the relevant preferential tariff treatment of the products concerned when:

(a) a Party has made a finding, based on objective information, that large-scale and systematic breaches or circumventions of customs legislation related to the preferential tariff treatment granted under this Agreement, have been committed; and

(b) the other Party repeatedly refuses or otherwise fails to comply with its obligations referred to in paragraph 1.

[1] For greater certainty, the mechanisms set out in this Agreement shall take precedence over the mechanisms under the CCMAA Agreement where both are applicable to address breaches or circumventions of customs legislation related to preferential tariff treatment granted under this Agreement. However, cooperation under the CCMAA Agreement may be sought, where appropriate, in a supplementary manner, or where mechanisms set out in this Agreement do not apply.

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3. The Party which has made a finding referred to in paragraph 2 shall, without undue delay, notify the Joint Committee thereof and enter into consultations with the other Party through the Joint Committee with a view to reaching a solution that is acceptable to both Parties.

4. If the Parties fail to agree on a mutually acceptable solution within two months of the date of notification, the Party which made the finding may decide to suspend temporarily the relevant preferential tariff treatment of the products concerned. In this case, the Party which made the finding shall notify to the Joint Committee the temporary suspension, including the period during which it intends the temporary suspension to apply.

5. The temporary suspension shall apply only for a period necessary to counteract the breaches or circumventions referred to in paragraph 2 and to protect the financial interests of the Party concerned, and in any case it shall not apply for longer than six months.

6. The Parties shall keep the situation under review. Where the conditions set out in point (a) or (b) of paragraph 2 that gave rise to the temporary suspension no longer persist, the Party concerned shall cease the temporary suspension without undue delay before the end of the period notified to the Joint Committee.

7. Where the conditions that gave rise to the initial temporary suspension persist at the expiry of the six-month period, the Party concerned may decide to renew the temporary suspension. Any temporary suspension shall be subject to periodic consultations within the Joint Committee.

8. Each Party shall publish, in accordance with its internal procedures, notices to importers about any decision concerning temporary suspensions referred to in paragraph 3.

ARTICLE 2.18

Committee on Trade in Goods

The Committee on Trade in Goods is established pursuant to Article 18.3(1) (Specialised committees). In addition to the functions specified in Article 18.4 (Functions of the specialised committees), the Committee on Trade in Goods shall have the following functions:

(a) promote trade in goods between the Parties, including through consultation on accelerating customs duty elimination under this Agreement and discuss other tariff and non-tariff issues as appropriate;

(b) address issues relating to the administration and operation of tariff rate quotas; and

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(c) review the future amendments to, and updates of, the Harmonized System to ensure that the obligations of the Parties are not altered.

ARTICLE 2.19

Working group on wine and spirits

1. The Parties hereby establish a working group on wine and spirits under the auspices of the Committee on Trade in Goods. The Working group on wine and spirits shall have the following functions:

(a) whenever necessary, serve as a platform for the exchange of information and cooperation between the Parties in relation to the sectors of wine and spirits, in particular on product definitions, maturation practices, certification, labelling, best practices, oenological practices and processes;

(b) strengthen bilateral cooperation regarding regulatory requirements; and

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(c) act as a forum for the Parties to discuss any other matters of mutual interest in the sectors of wine and spirits.

2. The working group shall:

(a) meet at the request of either Party, at a date and time agreed by the co-chairs of the working group, but no later than 90 days after the date of the request;

(b) be co-chaired, at an appropriate level, by representatives of the Parties;

(c) hold its meetings alternately in the European Union or India, or by any other appropriate means of communication as agreed between the representatives of the Parties;

(d) agree on its meeting schedule and the agenda by consensus;

(e) inform the Committee on Trade in Goods of the date and agenda of its meetings sufficiently in advance; and

(f) report to the Committee on Trade in Goods on the results and conclusions from each of their meetings.

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3. The working group may adopt its own rules of procedure.

ARTICLE 2.20

Preference utilisation

1. For the purpose of monitoring the functioning of this Agreement and calculating preference utilisation rates, the Parties shall annually exchange import statistics for a period starting one year after the date of entry into force of this Agreement in accordance with the schedules in Annex 2-A (Schedules of tariff commitments) and Annex 2-B (Steel tariff rate quotas).

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

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CHAPTER 3

RULES OF ORIGIN AND ORIGIN PROCEDURES

SECTION A

RULES OF ORIGIN

ARTICLE 3.1

Definitions

1. For the purposes of this Chapter:

(a) "competent authority" means:

(i) for European Union, the customs authorities; and

(ii) for India, the Department of Commerce or any other designated authority;

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(b) "consignment" means products which are either sent simultaneously from one consignor to one consignee or covered by a single transport document or, in the absence of such a document, by a single invoice;

(c) "exporter" means a person, located in a Party, who, in accordance with the requirements laid down in the laws and regulations of that Party, exports or produces the originating product;

(d) "issuing authority" means:

(i) for the European Union, the customs authorities; and

(ii) for India, the authorities designated for issuance of certificates of origin, notified as appropriate;

(e) "material" means any substance, including any ingredient, raw material, component or part, used in the production of a product and physically incorporated into it;

(f) "non-originating material" means a material that does not qualify as originating under this Chapter, including a material whose originating status cannot be determined;

(g) "producer" means a person who engages in the production of a product in the territory of a Party;

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(h) "product" means the product resulting from the production, even if it is intended for later use as a material in the production of another product; and

(i) "production" means any kind of working or processing operation including growing, cultivating, raising, mining, harvesting, picking, breeding, extracting, gathering, collecting, fishing, farming, trapping, hunting, capturing, aquaculture, manufacturing, processing, disassembling or assembling a good.

2. Any cost and value referred to in this Chapter shall be recorded and maintained in accordance with the accounting principles generally accepted in the Party in which the product is produced.

ARTICLE 3.2

Requirements for originating products

1. The following products shall be considered as originating in a Party, provided that they satisfy all other applicable requirements of this Chapter:

(a) products wholly obtained or wholly produced in that Party within the meaning of Article 3.3 (Wholly obtained products); or

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(b) products produced in that Party incorporating non-originating materials, provided they satisfy the requirements set out in Annexes 3-A (Introductory notes to product-specific rules of origin) and 3-B (Product-specific rules of origin).

2. The originating products referred to in paragraph 1 shall be considered as originating goods for the purpose of applying the preferential tariff treatment in accordance with this Agreement.

3. If a product has acquired originating status, the non-originating materials used in the production of that product shall not be considered as non-originating when that product is incorporated as a material in another product.

4. The acquisition of originating status shall be fulfilled without interruption in the European Union or in India.

ARTICLE 3.3

Wholly obtained products

1. The following shall be considered as wholly obtained or wholly produced in a Party:

(a) mineral products and other naturally occurring substances extracted or taken in a Party, but not beyond the outer limits of the Party's territorial sea;

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(b) plants, plant and vegetable products[1] grown, harvested, picked, or gathered in a Party;

(c) live animals born and raised in a Party;

(d) products obtained from live animals raised in a Party;

(e) products obtained from slaughtered animals born and raised in a Party;

(f) products obtained by hunting, trapping, gathering, or capturing conducted in a Party;

(g) products obtained from aquaculture in a Party if aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, are born or raised from seed stock, such as eggs, fry, fingerlings, larvae, or other immature fish at a post-larval stage, by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding or protection from predators;

(h) products obtained by fishing conducted in a Party, but not beyond the outer limits of the Party's territorial sea;

(i) products of sea fishing conducted outside any territorial sea by a vessel of a Party;

[1] Plants, plant and vegetable products include fruits, flowers, vegetables, trees, seaweed, fungi, algae, tobacco and live plants. Those plants, plant and vegetable products can be obtained in the territory of a Party, even if grown from seeds, bulbs, rhizomes, rootstock, cuttings, slips, grafts, shoots, buds, or other live parts of plants imported from a third country.

(j) products made aboard of a factory ship of a Party exclusively from products referred to in point (i);

(k) products other than fish, shellfish and other marine life extracted or taken from the seabed or subsoil outside any territorial sea, provided that the Party or person of that Party has the right to exploit such seabed or subsoil in accordance with international law;

(l) waste and scrap excluding precious metals derived from production in a Party;

(m) waste and scrap derived from consumption or used products collected in a Party, provided that those products are fit only for the recovery of raw materials; and

(n) products produced in a Party exclusively from the products specified in points (a) to (m) or from their derivatives at any stage of production.

2. The terms "vessel of a Party" and "factory ship of a Party" in points (i) and (j) of paragraph 1 mean a vessel and a factory ship which:

(a) is registered in a Member State or in India;

(b) sails under the flag of a Member State or of India; and

(c) meets one of the following conditions[1]:

(i) one or more nationals of a Member State or of India own a substantial share of it, as defined by the law of a Party, and not below 50 %; or

(ii) one or more juridical persons own it and those meet the following criteria:

(A) have their head office and place of business in a Member State or in India; and

(B) public entities or juridical persons of a Member State or of India own a substantial share of them, as defined by the law of a Party, and not below 50 %.

[1] Products of fishing or other products taken from the sea by chartered vessels sailing under the flag of India or a Member State are considered to originate in India or in the Member State in which the vessel is chartered, provided that the vessel is chartered by a natural person of a Member State or of India or a juridical person who fulfils the criteria set out in this point.

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ARTICLE 3.4

Tolerances or *de minimis*

1. If a product does not satisfy the requirements of Annex 3-B (Product-specific rules of origin), including a change in tariff classification, due to the use of a non-originating material in its production, that product shall nevertheless be considered as originating in a Party, provided that:

(a) the total weight of non-originating materials used in the production of products classified under HS chapters 1 to 8 and HS chapters 10 and 13 does not exceed 5 % of the weight of the product;

(b) the total weight of non-originating materials used in the production of products classified under HS chapters 9, 11 and 12 and HS chapters 14 to 24, other than processed fishery products of HS chapter 16, does not exceed 10 % of the weight of the product;

(c) for a product classified under HS chapters 50 to 63, the tolerances or *de minimis* set out in Notes 6, 7 and 8 of Annex 3-A (Introductory notes to product-specific rules of origin) apply; or

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(d) the total value of non-originating materials for all other products does not exceed 10 % of the ex-works price or Free-On-Board value (hereinafter referred to as "FOB value") of the product.

2. Paragraph 1 does not apply if the value or weight of non-originating materials used in the production of a product exceeds any of the percentages for the maximum value or weight of non-originating materials as specified in the requirements set out in Annex 3-B (Product-specific rules of origin).

3. Paragraph 1 does not apply to products wholly obtained in a Party within the meaning of Article 3.3 (Wholly obtained products).

4. Where, in Annex 3-B (Product-specific rules of origin), the product-specific rule requires:

(a) "production in which all the materials of [one or more HS chapters] used are wholly obtained", paragraph 1 applies; or

(b) that the product is "WO", non-originating materials may be used in the production provided that the total value or weight of these non-originating materials does not exceed 1 % of the ex-works price or FOB value or of the weight of the product.

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ARTICLE 3.5

Insufficient production or minimal operations and processes

1. Notwithstanding point (b) of Article 3.2(1) (Requirements for originating products), a product shall not be considered as originating in a Party if the production of the product in that Party consists only of one or more of the following operations conducted on non-originating materials:

(a) preserving operations, such as drying, freezing or keeping in brine, where their sole purpose is to ensure that the products remain in good condition during transport and storage;

(b) breaking-up, assembly or change of packaging or packing;

(c) washing, cleaning, dry cleaning or removal of dust, oxide, oil, paint or other coverings;

(d) ironing or pressing of textiles and textiles articles;

(e) simple painting and polishing operations;

(f) husking, partial or total polishing, bleaching and glazing of cereals and rice, milling of rice;

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(g) operations to colour or flavour sugar or form sugar lumps, partial or total milling or grinding of sugar in solid form;

(h) peeling, stoning and shelling of fruits, nuts and vegetables;

(i) sharpening, simple grinding or simple cutting;

(j) simple sifting, screening, sorting, classifying, grading, matching including the making-up of sets of articles;

(k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;

(l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;

(m) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;

(n) simple addition of water or dilution with water or another substance that does not materially alter the characteristics of the product, or dehydration of products or denaturation of products of HS chapter 22[1];

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

(p) slaughter of animals.

2. For the purpose of paragraph 1, operations shall be considered simple if neither special skills nor machines, apparatus or equipment especially produced or installed are needed for carrying out those operations.

ARTICLE 3.6

Cumulation of origin between the Parties

1. A product originating in a Party shall be considered as originating in the other Party if that product is used as a material in the production of another product in that latter Party.

[1] Making unfit for human consumption by the simple addition of toxic or foul-tasting substances.

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2. Paragraph 1 does not apply if the production carried out in the other Party does not go beyond the operations referred to in Article 3.5(1) (Insufficient production or minimal operations and processes).

ARTICLE 3.7

Unit of qualification

1. For the purposes of this Chapter, the unit of qualification shall be the particular product which is considered as the basic unit when classifying the product under the Harmonized System.

2. For a consignment consisting of a number of identical products classified under the same heading of the Harmonized System, each individual product shall be taken into account when applying this Chapter.

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ARTICLE 3.8

Accessories, spare parts, tools and informational or instructional material

1. This Article applies to accessories, spare parts, tools and informational or instructional material that:

(a) are classified and delivered with, but not invoiced separately from, the product; and

(b) are of the types, quantities and values which are customary for that product.

2. Accessories, spare parts, tools and informational or instructional material referred to in paragraph 1 shall be disregarded in determining the origin of the product, except for the purposes of calculating the value of non-originating materials, if a product is subject to a maximum value of non-originating materials as set out in Annex 3-B (Product-specific rules of origin).

ARTICLE 3.9

Packing materials and containers for shipment

Packing materials and containers for shipment that are used to protect a product during transportation shall be disregarded in determining whether that product is originating in a Party.

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ARTICLE 3.10

Packaging materials and containers for retail sale

Packaging materials and containers in which the product is packaged for retail sale, if classified with the product, shall be disregarded in determining the origin of the product, except for the purposes of calculating the value of non-originating materials if a product is subject to a maximum value of non-originating materials in accordance with Annex 3-B (Product-specific rules of origin).

ARTICLE 3.11

Sets

Sets, as defined in General Rule 3 for the Interpretation of the Harmonized System, shall be considered as originating in a Party if all of their components are originating. If a set is composed of originating and non-originating components, the set as a whole shall be considered as originating in a Party if the value of the non-originating components does not exceed 10 % of the ex-works price or FOB value of the set.

ARTICLE 3.12

Neutral or indirect elements

In order to determine whether a product is originating in a Party, the following elements, which might be used in its production but not physically incorporated, shall be disregarded:

(a) fuel, energy, catalysts and solvents;

(b) plant, equipment, spare parts and materials used in the maintenance of equipment and buildings;

(c) machines, tools, dies and moulds;

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

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

(f) equipment, devices and supplies used for testing or inspecting the product; and

(g) any other element used in the production.

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ARTICLE 3.13

Accounting segregation for fungible materials

1. For the purposes of this Article, "fungible materials" means materials that are interchangeable for commercial purposes, whose properties are essentially identical, and, once incorporated into the finished product, cannot be distinguished from one another for origin purposes.

2. Originating and non-originating fungible materials shall be physically segregated during storage in order to maintain their originating and non-originating status.

3. Notwithstanding paragraph 2, originating and non-originating fungible materials may be used in the production of a product without being physically segregated during storage if an accounting segregation method or an inventory management method recognised under accounting principles generally accepted in the Party is used, provided that the inventory management method selected is used throughout the fiscal year of the person that selected the inventory management method.

4. An accounting segregation method referred to in paragraph 3 shall be applied in conformity with an inventory management method under the accounting principles that are generally accepted in the Party.

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5. The accounting segregation method or inventory management method shall be any method that ensures that at any time no more materials receive originating status than would have been the case if the materials had been physically segregated.

ARTICLE 3.14

Returned products

If a product originating in a Party is exported from that Party to a third country and returns to that Party, it shall be considered as non-originating product unless the returning product:

(a) is the same as that exported; and

(b) has not undergone any operation other than that necessary to preserve it in good condition while in that third country or while being exported.

ARTICLE 3.15

Transport

1. The preferential tariff treatment provided for under this Agreement applies only to originating products that have been transported:

(a) directly from the exporting Party to the importing Party; or

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(b) through one or more third countries and that have not been subjected to operations, other than the ones listed in paragraph 2, after their exportation from the exporting Party and prior to entering the customs territory of the importing Party, and provided that the originating products remain under customs control in each third country where the operations take place.

2. The operations referred to in point (b) of paragraph 1 shall be limited to the following:

(a) operations to preserve the originating products in good condition;

(b) relabelling, adding or affixing marks, labels, seals or any other documentation to ensure compliance with specific domestic requirements of the importing Party;

(c) unloading and reloading;

(d) repacking;

(e) storage; and

(f) splitting or consolidating consignments.

3. In case of doubt as to whether the requirements provided for in paragraphs 1 and 2 are complied with, the customs authority of the importing Party may request the importer to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bill of lading, non-manipulation certificate, factual or concrete evidence based on marking or numbering of packages or any evidence related to the product itself.

SECTION B

ORIGIN PROCEDURES

ARTICLE 3.16

Claim for preferential tariff treatment

1. To benefit from the preferential tariff treatment for a product originating in the other Party, within the meaning of this Chapter, the importer shall make a claim for preferential tariff treatment indicating that the product qualifies as originating product. The importer shall be responsible for the correctness of the claim for preferential tariff treatment and for the compliance with the requirements provided for in this Chapter.

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2. A claim for preferential tariff treatment shall be based on a proof of origin in the form of a declaration (hereinafter referred to as "Statement on Origin") that the product is originating, made out in accordance with Article 3.18 (Statement on Origin). In the European Union, a claim for preferential tariff treatment may also be based on the importer's knowledge that the product is originating.

3. The importer, for the purposes of claiming preferential tariff treatment based on a Statement on Origin as referred to in the first sentence of paragraph 2, shall:

(a) have a valid Statement on Origin in its possession at the time the claim for preferential tariff treatment referred to in paragraph 1 is made;

(b) provide a copy thereof to the customs authority of the importing Party, if required by that customs authority; and

(c) for India, make a declaration in the bill of entry that the products qualify as originating products and enter the details of the Statement on Origin in the bill of entry.

4. The importer claiming preferential tariff treatment on the basis of a Statement on Origin shall possess information other than the Statement on Origin to demonstrate that the product is originating, only to the extent that such information is made available by the exporter. For greater certainty, nothing in this paragraph shall be construed to require an exporter to share information that the exporter is not willing to share if requested by the importer.

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5. For the purpose of enabling the importing Party to establish the authenticity of a Statement on Origin as referred to in paragraph 2, the exporting Party shall have an authentication mechanism at the date of entry into force of this Agreement. Each Party shall ensure that the modalities of such authentication mechanism follow the procedure set out in Annex 3-D (Authentication procedure for the Statement on Origin).

6. If an authentication mechanism pursuant to paragraph 5 is not operational in a Party at the date of entry into force of this Agreement, the issuing authority of the exporting Party shall issue certificates of origin as provided in Annex 3-E (Certification of Origin) which shall have the same effect as a Statement on Origin for determination of origin of the product. This arrangement shall remain in force until the authentication mechanism pursuant to paragraph 5 becomes operational in that Party. All other provisions of this Section apply *mutatis mutandis* to the Certificate of Origin.

ARTICLE 3.17

Time of the claim for preferential tariff treatment

1. The importer shall make a claim for preferential tariff treatment at the time of importation.

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2. By way of derogation from paragraph 1, if the importer did not make a claim for preferential tariff treatment at the time of importation, or if the claim for preferential tariff treatment was denied on the ground that the Statement on Origin could not be authenticated in accordance with Article 3.16(5) (Claim for preferential tariff treatment), the importing Party shall grant preferential tariff treatment and repay or remit any excess customs duty paid, provided that:

(a) the claim for preferential tariff treatment is made no later than one year after the date of importation, or such longer time period as specified in the laws and regulations of the importing Party;

(b) the importer provides the basis for the claim as referred to in Article 3.16(2) (Claim for preferential tariff treatment); and

(c) the product would have been considered originating and would have satisfied all other applicable requirements within the meaning of Section A (Rules of origin) of this Chapter if it had been claimed by the importer at the time of importation.

3. Without prejudice to the time limit specified in point (a) of paragraph 2, the requirements applicable to the importer as set out in Article 3.16 (Claim for preferential tariff treatment) apply *mutatis mutandis* for the purpose of this paragraph.

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ARTICLE 3.18

Statement on Origin

1. A Statement on Origin shall be made out by an exporter or a producer of a product on the basis of information demonstrating that the product is originating, including information on the originating status of materials used in the production of the product. The person making the Statement on Origin shall be responsible for the correctness of the Statement on Origin and the information provided. Where the exporter is not the producer and makes out a Statement on Origin, the exporter shall ensure that it is based on information demonstrating that the product is originating, including information supplied by the producer.

2. The Statement on Origin must be accompanied by an invoice or any other commercial document that describes the products concerned in sufficient detail to enable them to be identified.

3. A Statement on Origin shall be made out in accordance with the template set out in Annex 3-C (Template of the Statement on Origin), in the English language. The declaration of the exporter in box 9 of Annex 3-C (Template of the Statement on Origin) shall be made out in one or more of the linguistic versions included in Appendix 3-C-1 (Language versions of the declaration by the exporter), at least one of which is English.

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4. A Statement on Origin shall be valid for 12 months from the date of its completion.

5. A Statement on Origin may apply to a single consignment of one or more products imported into a Party.

6. If, at the request of the importer, unassembled or disassembled products within the meaning of General Rule 2(a) of the Harmonized System that fall within sections XV to XXI of the Harmonized System are imported by instalments, a single Statement on Origin for such products may be used in accordance with the requirements laid down by the customs authorities of the importing Party.

ARTICLE 3.19

Errors and discrepancies

The customs authority of the importing Party shall not reject a claim for preferential tariff treatment due to minor errors or discrepancies, typing errors or formatting errors, in the Statement on Origin provided these do not create doubt as to the originating status of the product.

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ARTICLE 3.20

Third party invoicing

The customs authority of the importing Party shall not deny a claim for preferential tariff treatment for the sole reason that an invoice was not issued by the exporter or producer of a product or was issued in a third country.

ARTICLE 3.21

Importer's knowledge

For the purposes of a claim for preferential tariff treatment that is made pursuant to the second sentence of Article 3.16(2) (Claim for preferential tariff treatment), the importer's knowledge that a product is originating in the exporting Party shall be based on information demonstrating that the product is originating and satisfies the requirements provided for in this Chapter.

ARTICLE 3.22

Record keeping requirements

1. For a minimum of three years after the date on which the claim for preferential tariff treatment was made pursuant to Article 3.16(2) (Claim for preferential tariff treatment) or Article 3.17(2) and (3) (Time of the claim for preferential tariff treatment), or such longer period as required by the laws and regulations of the importing Party, an importer making a claim for preferential tariff treatment for a product imported into the importing Party shall keep:

(a) if the claim was based on a Statement on Origin, the Statement on Origin completed by the exporter along with documents or information received from the exporter as well as evidence of compliance with the requirements set out in Article 3.15 (Transport). The importer shall keep relevant records of such importation in accordance with the laws and regulations of the importing Party; and

(b) if the claim was based on the importer's knowledge, all records demonstrating that the product satisfies the requirements to obtain originating status.

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2. An exporter or producer who has completed a Statement on Origin shall, for a minimum of five years, or such longer period as required by the laws and regulations of the exporting Party, after the date of completion of the Statement on Origin, keep a copy of that Statement on Origin and all other records demonstrating that the product satisfies the requirements to obtain originating status, including, where applicable, information from the suppliers.

3. If the Statement on Origin referred to in paragraph 2 is made on the basis of information provided by suppliers, those suppliers shall be required to maintain records in accordance with paragraph 2, if those records are not in possession of the exporters.

4. The records to be kept in accordance with this Article may be held in electronic format.

ARTICLE 3.23

Waiver of procedural requirements

1. A Party may, in accordance with its laws and regulations, waive the requirement to present a Statement on Origin as referred to in Article 3.16 (Claim for preferential tariff treatment), for low value consignments of originating products from the other Party and for originating products forming part of the personal luggage of a traveller coming from the other Party.

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2. A Party may exclude any importation from the provisions of paragraph 1 when the importation forms part of a series of importations which the customs authority of the importing Party reasonably considers to have been undertaken or carried-out for the purpose of evading the requirements of this Chapter related to the Statement on Origin.

3. Each Party may set value limits for products referred to in paragraph and shall exchange information regarding those limits.

ARTICLE 3.24

Verification

1. The customs authority of the importing Party may conduct a verification on whether a product is originating or the other requirements of this Chapter are satisfied, on the basis of risk assessment methods, which may include reasonable doubts or random selection, as to the originating status of the products concerned or the fulfilment of the other requirements of this Chapter. Such a verification may be conducted by means of a request for information to the importer who made the claim for preferential tariff treatment.

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2. If the claim for preferential tariff treatment was based on a Statement on Origin completed by an exporter or a producer, the information requested pursuant to paragraph 1 shall cover no more than the following elements:

(a) that Statement on Origin; and

(b) where necessary, the information elements detailed in paragraph 9.

3. The importer shall, no later than 10 working days after the date of the request made pursuant to paragraph 1, provide to the customs authority of the importing Party the Statement on Origin and the information requested pursuant to point (b) of paragraph 2 in the importer's possession, subject to Article 3.16(4) (Claim for preferential tariff treatment).

4. Upon the expiry of the period of 10 working days referred to in paragraph 3, if the customs authority of the importing Party considers that additional information is required, the importer shall be provided with additional 30 days to submit that information. The importer shall provide the information within the 30-day period where such information has been made available by the exporter, and where such information has not been made available, the importer shall inform the customs authority that it is not in a position to provide that information.

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5. If the importer replies that it is not in position to provide that information referred to in paragraph 4 or if, upon the expiry of the 30-day period, the information provided by the exporter is insufficient to determine that the product is originating, the customs authority of the importing Party may submit a written request to the competent authority of the exporting Party pursuant to Article 3.25 (Administrative cooperation).

6. If the claim for preferential tariff treatment was based on the importer's knowledge in accordance with the second sentence of Article 3.16(2) (Claim for preferential tariff treatment), the information requested pursuant to paragraph 1 shall cover the information elements detailed in paragraph 9. The importer shall provide the information to the customs authority of the importing Party no later than 90 days after the date of the request made under paragraph 1.

7. After having received the requested information in accordance with paragraph 6, the customs authority of the importing Party conducting the verification may request the importer to provide additional information, within 90 days of that request, if that customs authority considers that such additional information is necessary in order to verify the originating status of the product or whether the other requirements of this Chapter are satisfied. The customs authority of the importing Party may request the importer to provide specific information or documentation, if appropriate.

8. For greater certainty, Article 3.25 (Administrative cooperation) does not apply when the verification is conducted on a claim for preferential treatment based on the importer's knowledge.

9. The information elements referred to in paragraphs 2 to 7 may be requested by the importing Party as appropriate and shall include no more than the following:

(a) if the origin is determined pursuant to point (a) of Article 3.2(1) (Requirements for originating products), the applicable category (such as harvesting, mining or fishing) and the place of production;

(b) if the origin is determined pursuant to point (b) of Article 3.2(1) (Requirements for originating products) read with Annex 3-A (Introductory notes to product-specific rules of origin) and Annex 3-B (Product specific rules of origin), Article 3.2(3) (Requirements for originating products), Article 3.6 (Cumulation of origin between the Parties), information on the origin of the materials used relevant to demonstrate the origin of the product pursuant to points (c), (d), (e) and (f) of this paragraph;

(c) if the origin criterion is based on a change in tariff classification, a list of all the non-originating materials used in the production of the product in a Party, including their tariff classification (in 2-, 4- or 6-digit format, depending on the relevant product-specific rule of origin);

(d) if the origin criterion is based on a value method, the value of the final product as well as the value of all the non-originating materials used in the production of that final product;

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(e) if the origin criterion is based on a specific production process, a description of that specific production process;

(f) if the origin criterion is based on "production from non-originating material of any heading", information on insufficient production or minimal operations and processes pursuant to Article 3.5 (Insufficient production or minimal operations and processes);

(g) if the origin criterion is based on weight, the weight of the final product as well as the weight of the relevant non-originating materials used in the production of that final product;

(h) information on any tolerances relied on pursuant to Article 3.4 (Tolerances or *de minimis*);

(i) information relating to compliance with the non-alteration rule established pursuant to Article 3.15 (Transport); and

(j) supporting documentation, where appropriate.

10. The importer may add any other information considered relevant for the purposes of verification.

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11. If the customs authority of the importing Party decides to suspend the granting of preferential tariff treatment to the product concerned while awaiting the results of the verification, the release of the products shall be offered to the importer subject to appropriate precautionary measures, including guarantees as provided for in the importing Party's laws and regulations. As soon as the customs authority of the importing Party has ascertained that the products concerned are originating and that the other requirements of this Chapter are satisfied, it shall terminate the suspension and grant preferential tariff treatment in accordance with its laws and regulations.

ARTICLE 3.25

Administrative cooperation

1. If the claim for preferential tariff treatment was based on a Statement on Origin, the Parties shall cooperate, through the competent authority of each Party, in verifying whether a product is originating and is in compliance with the other requirements provided for in this Chapter.

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2. After having first requested information in accordance with Article 3.24(1) (Verification), the customs authority of the importing Party conducting the verification may also request information from the competent authority of the exporting Party, if the customs authority of the importing Party conducting the verification considers that additional information is necessary in order to verify the originating status of the product or to verify that the other requirements provided for in this Chapter have been met. The request for information shall include the following elements:

(a) the Statement on Origin;

(b) the identity of the customs authority issuing the request;

(c) the name of the exporter;

(d) the subject and scope of the verification; and

(e) any relevant documentation.

3. As part of the request for information referred to in paragraph 2, the customs authority of the importing Party may request the competent authority of the exporting Party to provide information listed under Article 3.24(9) (Verification), as applicable, with specific documentation and information related to the originating status of the product or the other requirements provided for in this Chapter.

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4. Where the customs authority of the importing Party has *prima facie* evidence that an importer has suppressed material facts, made a wilful misstatement or colluded with the exporter or producer or any other person with the intention of wrongfully obtaining preferential tariff treatment under this Chapter, the customs authority of the importing Party may request the competent authority of the exporting Party to prioritise the verification request. Upon receipt of such a request, the competent authority of the exporting Party shall use its best endeavours to accord priority to the verification.

5. The competent authority of the exporting Party, upon receipt of the request for information referred to in paragraph 2 and depending on the scope of the request, may undertake to verify the originating status of the product by one or more of the following means:

(a) request information and documentation from the exporter, producer or supplier; or

(b) request an examination by:

(i) calling for any evidence from the exporter, producer or supplier; or

(ii) undertaking a verification visit of the premises of the exporter, producer or supplier.

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6. Without prejudice to paragraph 7, the competent authority of the exporting Party shall respond no later than seven months after the date of receipt of the request referred to in paragraph 2 to the customs authority of the importing Party with the following:

(a) the description of the product that is subject to verification and the tariff classification relevant to the application of this Chapter;

(b) a description and explanation of the production process to substantiate the originating status of the product;

(c) information on the manner in which verification pursuant to paragraph 5 was conducted;

(d) inputs in accordance with paragraph 7; and

(e) relevant documentation, information and supporting evidence obtained during the verification, where available.

Based on the information referred to in points (a) to (e), the competent authority of the exporting Party shall also provide a reasoned opinion on the originating status of the product.

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7. The competent authority of the exporting Party may decline to provide information to the customs authority of the importing Party if that information is considered as confidential by the exporter, producer or supplier. However, in such cases, the exporter, producer or supplier shall provide reasons for treating the information as confidential. These reasons shall be duly recorded in the verification findings by the competent authority of the exporting Party. In such cases, the competent authority of the exporting Party shall confirm that it has reviewed the information requested by the importing Party and shall also list the sources of information reviewed, stating clearly whether the information supports the claim for preferential tariff treatment.

8. The customs authority of the importing Party shall not deny preferential treatment for the sole reason that such confidential information is not provided to it but shall take into account the information provided by the competent authority of the exporting Party as well as its independent findings or investigation before making a final decision whether to grant preferential treatment, where appropriate.

9. In exceptional circumstances, if, after receiving the response provided under paragraph 6 pursuant to a request made under paragraph 2, the customs authority of the importing Party remains unable to determine the originating status of the products, it may request that the competent authority of the exporting Party conduct a verification visit to the premises of the exporter, producer or supplier, with the participation of up to two duly authorised officials from the customs authority of the importing Party as observers.

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10. The importing Party shall provide detailed reasons for the requested visit referred to in paragraph 10 and may specify the specific parameters to be verified during the visit. The competent authority of the exporting Party shall determine the reasonable conditions for conducting the visit, including those relating to observer participation. If the importing Party disagrees with the conditions proposed, the exporting Party shall conduct the verification visit, taking into account the detailed reasons and specific parameters communicated by the importing Party. In the event that the request for the verification visit is not accepted, the competent authority of the exporting Party shall provide the customs authority of the importing Party with the reasons.

11. The request for verification visit under paragraph 9 shall be made within 30 days from the date of receipt of the response provided under paragraph 6. The competent authority of the exporting Party shall respond to such request within 30 days. The competent authority of the exporting Party shall, within 90 days from the date of the verification visit, provide an updated response pursuant to paragraph 6 incorporating the outcome of the visit. If the competent authority of the exporting Party requires additional time to provide such updated response, the period shall be extended by no more than 30 days with prior communication to the importing Party.

12. Notwithstanding the response indicating the originating status in accordance with paragraph 6 or 11, as applicable, where the customs authority of the importing Party considers that sufficient justification exists to deny preferential tariff treatment, it shall notify the competent authority of the exporting Party no later than 30 days from the date of receipt of the response provided pursuant to paragraph 6 or 11, as applicable. If the importing Party is unable to notify the exporting Party within 30 days, it may issue the notification at the earliest opportunity.

13. If a notification pursuant to paragraph 12 is made, the exporting Party may request consultations with the other Party within 30 days after the date of the notification. If the Parties agree to enter into consultations, such consultations shall be completed within two months from the date of the request. The period for consultations may be extended by mutual agreement between the Parties. Each Party shall inform the other Party of the authorities that will participate in the consultations.

14. After the notification pursuant to paragraph 12 is made, the customs authority of the importing Party shall retain the right to deny the preferential tariff treatment if it has a sufficient justification for doing so taking into account the information provided by the competent authority of the exporting Party together with its own independent findings or investigations in any of the following circumstances:

(a) the exporting Party does not request consultations within one month of receipt of the notification issued pursuant to paragraph 12 and the information provided by the competent authority of the exporting Party is inadequate to confirm that the product is originating;

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(b) where the exporting Party has requested consultations and, upon the expiry of the period for consultations referred to in paragraph 13, the information provided by the competent authority of the exporting Party is inadequate to confirm that the product is originating; or

(c) in exceptional circumstances, where the customs authority of the importing Party determines, prior to the expiry of the period for consultations referred to in paragraph 13, that immediate action is necessary. The importing Party shall notify the reasons to the competent authority of the exporting Party.

15. If the customs authority of the importing Party decides to deny the preferential tariff treatment, it shall inform the importer of the reasons. The customs authority of the importing Party shall also notify its decision to the competent authority of the exporting Party without undue delay.

16. Each Party shall notify the other Party of the contact details of the competent authorities and issuing authorities and shall notify the other Party of any change to those contact details no later than 30 days after the date of the change.

17. The competent authorities responsible for initiating verifications are the customs authorities. The competent authorities responsible for conducting verifications are:

(a) for the European Union, the customs authority; and

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(b) for India, the Department of Commerce, or any other designated authority.

ARTICLE 3.26

Denial of preferential tariff treatment

1. Following the verification conducted pursuant to Article 3.24(1) (Verification), the customs authority of the importing Party may deny the preferential tariff treatment, without recourse to administrative cooperation pursuant to Article 3.25 (Administrative cooperation), in the following cases:

(a) the products for which preferential tariff treatment has been claimed are not the same as those mentioned in the Statement on Origin;

(b) the Statement on Origin in possession of the importer has not been made out by an exporter holding a valid unique identification number in accordance with the laws and regulations of the exporting Party;

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(c) the Statement on Origin has not been made out in accordance with the template set out in Annex 3-C (Template of the Statement on Origin), without prejudice to Article 3.19 (Errors and discrepancies);

(d) the Statement on Origin has not been authenticated as stipulated in Annex 3-D (Authentication procedure for the Statement on Origin);

(e) the importer relinquishes the claim; or

(f) the requirements set out in Article 3.17(2) and (3) (Time of the claim for preferential tariff treatment) are not met.

2. Following the verification pursuant to Article 3.24(2) (Verification), the customs authority of the importing Party may deny preferential tariff treatment if no Statement on Origin has been provided as per the timelines set out in Article 3.24(3) to (5) (Verification).

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3. Following the verification under Article 3.24(6) to (9) (Verification), the customs authority of the importing Party may deny preferential tariff treatment:

(a) if no reply has been provided by the importer as per the timelines set out in Article 3.24(6) and (7) (Verification); or

(b) if the information provided by the importer in accordance with Article 3.24 (6) and (7) (Verification) is inadequate to confirm that the product is originating.

4. Following a request for information pursuant to Article 3.25(2) (Administrative cooperation), the customs authority of the importing Party may deny preferential tariff treatment:

(a) if no reply has been provided by the customs authority of the exporting Party as per the timelines set out in Article 3.25(6) (Administrative cooperation);

(b) if the competent authority of the exporting Party has confirmed that the product is not originating;

(c) if the exporting Party does not provide a response within the timelines set out in Article 3.25(11) (Administrative cooperation); or

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(d) in accordance with Article 3.25(14) (Administrative cooperation)).

5. The customs authority of the importing Party may deny preferential tariff treatment to a product for which an importer claims preferential tariff treatment where the importer fails to comply with or fails to demonstrate compliance with the requirements of Article 3.15 (Transport).

ARTICLE 3.27

Temporary suspension of preferential treatment

1. If, following administrative cooperation and the procedures laid down in the Article 3.25 (Administrative cooperation), a Party establishes that the exporter or producer has persistently and deliberately made out incorrect Statements on Origin, the Parties shall consult, at the request of the importing Party, with a view for the exporting Party to take appropriate measures.

2. Upon the expiry of three months from the date of request for consultations, where the exporting Party has not initiated any appropriate measure to prevent the exporter or producer from making out incorrect Statements on Origin, the customs authority of the importing Party may decide to temporarily suspend preferential tariff treatment to that exporter or producer for the concerned product or products.

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3. If the importing Party intends to temporarily suspend preferential tariff treatment in accordance with paragraph 2, it shall notify the exporting Party at least 15 days prior to the commencement of any suspension. This notification shall include the following:

(a) the name of the exporter or producer and their reference number;

(b) reasons for the intention to suspend preferential tariff treatment;

(c) description of the product or products subject to suspension; and

(d) any other relevant information.

4. The importing Party and exporting Party shall coordinate on the measures necessary for the restoration of preferential tariff treatment and on the time period for which the temporary suspension is to be in effect. The temporary suspension shall apply only for a period necessary to address the situation referred to in paragraph 1 and in any case no longer than six months or any other period that the Parties agree.

5. If, following administrative cooperation and the procedures laid down in Article 3.25 (Administrative cooperation), a Party establishes that two or more exporters or producers of the other Party have persistently and deliberately made out Statements on Origin wrongly for the same product at the Harmonized System classification level and this same product of these exporters or producers accounts for more than half of the preferential imports of the same product in value terms from the exporting Party over a period of one year prior to the first verification request, then the importing Party may submit the matter to the Joint Committee with a view to temporarily suspend preferential treatment for all imports of that product from the exporting Party.

6. The Joint Committee shall discuss the matter and recommend within six months whether to temporarily suspend the preferential tariff treatment for this product. The importing Party may only suspend preferential treatment for this product if recommended by the Joint Committee.

7. The temporary suspensions shall apply only for a period necessary to address the situation referred to in paragraph 5 and to protect the financial interests of the Party concerned, and in any case no longer than six months or any other period that the Parties agree.

8. In the cases established in paragraph 5, where the importing Party has made a finding, based on objective information, that large-scale and systematic breaches or circumventions of the provisions of this Chapter have been committed, and where the exporting Party repeatedly refuses or otherwise fails to cooperate, Article 2.17 (Specific measures concerning the management of preferential tariff treatment) applies.

9. Each Party shall inform, in accordance with its internal procedures, its importers and exporters about any decision concerning temporary suspensions referred to in paragraph 2 or 6.

ARTICLE 3.28

Confidentiality

1. Each Party shall, in accordance with its laws and regulations, maintain the confidentiality of any information provided to it by the other Party pursuant to this Chapter and protect that information from disclosure.

2. Confidential business information obtained from the exporter by the competent authority of the exporting Party or by the importing Party through the application of Article 3.24 (Verification) and Article 3.25 (Administrative cooperation) shall not be disclosed unless otherwise provided for in this Chapter.

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3. Information obtained by the authorities of the importing Party may only be used by such authorities for the purposes of this Chapter. The use of information collected pursuant to this Chapter in any administrative, judicial or quasi-judicial proceedings instituted for failure to comply with customs-related laws or regulations implementing this Chapter is allowed. In such case, the person or Party who provided the information shall be notified, where possible, in advance.

4. Where one of the Parties wishes to use such information for other purposes than for the purposes of this Chapter, it shall obtain the prior written consent of the person or Party which provided the information. Such use shall then be subject to any restrictions laid down by that person or Party.

ARTICLE 3.29

Penalties

Each Party shall adopt or maintain measures to impose, where appropriate, civil penalties, administrative penalties and criminal sanctions for violations of its laws or regulations relating to the provisions of this Chapter.

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SECTION C

FINAL PROVISIONS

ARTICLE 3.30

Ceuta and Melilla

1. Products originating in India, when imported into Ceuta and Melilla, shall in all respect be subject to the same customs treatment under this Agreement, as that which is applied to products originating in the customs territory of the European Union under Protocol 2 of the Act of Accession of the Kingdom of Spain and the Portuguese Republic to the European Communities. India shall grant to imports of products covered by this Agreement and originating in Ceuta and Melilla the same customs treatment as that which is granted to products imported from and originating in the European Union.

2. The rules of origin and origin procedures referred to in this Chapter apply *mutatis mutandis* to products exported from India to Ceuta and Melilla and to products exported from Ceuta and Melilla to India.

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3. Ceuta and Melilla shall be considered as a single territory.

4. The exporters shall enter "India" or "Ceuta and Melilla" in box 9 of the template of the Statement on Origin in Annex 3-C (Template of the Statement on Origin), depending on the origin of the product.

5. The customs authority of the Kingdom of Spain shall be responsible for the application and implementation of this Chapter in Ceuta and Melilla.

6. The European Union shall notify India promptly on any changes that may affect the customs treatment provided by this Article. The Committee on Customs and Rules of Origin shall, on the request of either Party, meet to discuss these changes and seek to find a mutually satisfactory solution.

ARTICLE 3.31

Committee on Customs and Rules of Origin

1. The Committee on Customs and Rules of Origin is established pursuant to Article 18.3(1) (Specialised committees). In addition to the functions specified in Article 18.4 (Functions of the specialised committees) and Article 4.20 (Committee on Customs and Rules of Origin), the Committee on Customs and Rules of Origin may adopt explanatory notes providing guidance to facilitate effective implementation of this Chapter.

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2. The Committee on Customs and Rules of Origin shall consider periodic Harmonized System transposition of the product-specific rules as part of the preparatory technical work for the adoption of decisions by the Joint Committee.

ARTICLE 3.32

Transitional provisions for products in transit or storage

1. The customs authority of the importing Party shall grant preferential tariff treatment for an originating product of the exporting Party, if such product complies with the provisions of this Chapter and, on the date of entry into force of this Agreement, it:

(a) is in transit from the exporting Party to the importing Party; or

(b) has not yet been cleared for home consumption in the importing Party.

2. A product referred to in paragraph 1 is subject to an importer making a claim for preferential tariff treatment in accordance with Article 3.16 (Claim for preferential tariff treatment), within 12 months of the entry into force of this Agreement.

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CHAPTER 4

CUSTOMS AND TRADE FACILITATION

ARTICLE 4.1

Objectives

1. The Parties recognise the importance of customs and trade facilitation matters in the evolving global trading environment. The Parties shall reinforce cooperation in this area with a view to ensuring that the relevant laws and regulations and customs procedures, as well as the administrative capacity of the relevant administrations, fulfil the objectives of promoting trade facilitation while ensuring effective customs control.

2. To this end, the Parties agree that the relevant laws and regulations shall be non-discriminatory and that customs procedures shall be based on the use of effective and efficient methods and controls to combat fraud and to promote legitimate trade.

3. The Parties recognise that legitimate public policy objectives, including in relation to security, safety and fight against fraud shall not be compromised in any way.

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ARTICLE 4.2

Customs co-operation and mutual administrative assistance

1. For the purposes of this Chapter, "customs laws and regulations" means any legal or regulatory provision applicable in the territory of either Party, that governs the entry or import of goods, the exit or export of goods, the transit of goods and the placing of goods under any other customs regime or procedure, and that may include prohibitions, restrictions or controls which are enforced by the customs authority of each Party.

2. The Parties shall cooperate on customs matters through their respective customs authorities in order to ensure that the objectives set out in Article 4.1 (Objectives) are attained.

3. The Parties shall develop cooperation, including, by:

(a) exchanging information concerning customs laws and regulations, their implementation and customs procedures, particularly in the following areas:

(i) simplification and modernisation of customs procedures;

(ii) enforcement of intellectual property rights by the customs authorities;

(iii) facilitation of transit movements and transhipment;

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(iv) relations with the business community; and

(v) supply chain security and risk management.

(b) working together on the customs-related aspects of securing and facilitating the international trade supply chain in accordance with the Framework of Standards to Secure and Facilitate Global Trade (hereinafter referred to as "SAFE Framework"), adopted by the WCO in June 2005;

(c) considering developing joint initiatives relating to import, export and other customs procedures including technical assistance, as well as to ensure an effective service to the business community;

(d) strengthening their cooperation in the field of customs in international organisations such as the WTO and the WCO;

(e) endeavouring to harmonise their data requirements for import, export and other customs procedures by implementing common standards and data elements in accordance with the WCO Data Model;

(f) exchanging, where relevant and appropriate, through a structured and recurrent communication between the customs authorities of the Parties, certain categories of customs-related information for specific purposes, namely improving risk management and the effectiveness of customs controls, targeting goods at risk in terms of revenue collection or safety and security, and facilitating legitimate trade; such exchange shall be without prejudice to exchanges of information that may take place between the Parties pursuant to the CCMAA Agreement and Article 4.3 (Additional measures of mutual administrative assistance in customs matters) of this Agreement;

(g) strengthening cooperation between the customs authorities of the Parties on risk management techniques, including sharing best practices, and where appropriate, risk information and control results. Where relevant and appropriate, the Parties shall also consider mutual recognition of risk management techniques, risk standards and security controls;

(h) establishing, where relevant and appropriate, mutual recognition of authorised economic operator programmes and customs controls, including equivalent trade facilitation measures; and

(i) fostering cooperation and coordination between customs and other government authorities or agencies especially in relation to authorised economic operator programmes. This collaboration may be achieved, among others, by aligning requirements, facilitating access to benefits and minimising unnecessary duplication.

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ARTICLE 4.3

Additional measures of mutual administrative assistance in customs matters

1. The Parties reaffirm their respective commitments in relation to mutual administrative assistance in customs matters in accordance with the relevant provisions of the CCMAA Agreement.

2. The Parties may exchange information covered by Article 5 of the CCMAA Agreement:

(a) on an automatic basis; or

(b) in advance of the arrival of consignments in the territory of the other Party.

3. The Parties may establish arrangements on the type of specific information they wish to exchange and on the format and the frequency of transmission, to implement the exchanges under paragraph 2 of this Article.

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ARTICLE 4.4

Protection of personal data

Where personal data is exchanged pursuant to this Chapter, the transfer of such personal data shall take place in accordance with the data protection laws and regulations of the Party providing the data. Each Party shall inform the other Party about its relevant data protection laws and regulations.

ARTICLE 4.5

Inter-agency cooperation relating to trade in goods

1. Each Party shall ensure that its authorities and agencies responsible for control and procedures dealing with importation, exportation, and transit of goods cooperate with one another and coordinate their activities in order to protect their financial interests, fight against illegal trade, ensure safety and security at external borders, while enhancing legitimate trade.

2. In establishing or maintaining its single window under paragraph 4.1 of Article 10 of the Trade Facilitation Agreement, each Party shall endeavour to enable through a single entry point the electronic submission of the documentation or data that such Party requires for importation, exportation, or transit of goods through its territory for all its participating authorities or agencies.

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3. With respect to paragraphs 1 and 2, the Parties shall endeavour to share their respective experiences.

4. With respect to paragraph 2, the Parties shall endeavour to work towards a harmonisation, to the extent practicable, of data elements and customs processes.

ARTICLE 4.6

Customs laws, regulations and procedures

1. Each Party shall ensure that its customs laws, regulations and procedures shall be based on:

(a) the international instruments and standards applicable in the area of customs and trade, including the substantive elements of the International Convention on the Simplification and Harmonisation of Customs Procedures, done at Kyoto on 18 May 1973, including the Protocol of Amendment to the International Convention on the Simplification and Harmonisation of Customs Procedures done at Brussels on 26 June 1999 ("Revised Kyoto Convention"), the International Convention on the Harmonized Commodity Description and Coding System done at Brussels on 14 June 1983, as well as the SAFE Framework and to the extent possible the WCO Data Model;

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(b) the protection and facilitation of legitimate trade through effective enforcement and compliance of legislative requirements;

(c) customs laws and regulations that are proportionate and non-discriminatory, avoid unnecessary burdens on economic operators, provide for further facilitation for operators with high levels of compliance, including favourable treatment with respect to customs controls prior to the release of goods, and ensure safeguards against fraud and illicit activities; and

(d) rules that ensure that any penalty imposed for breaches of customs laws, regulations and procedures are proportionate and non-discriminatory and that their application shall not unduly delay the release of the goods.

2. Each Party should periodically review its customs laws, regulations and procedures. Customs procedures should also be applied in a manner that is predictable, consistent and transparent.

3. In order to improve working methods, as well as to ensure non-discrimination, transparency, efficiency, integrity and accountability of operations, each Party shall:

(a) simplify and review requirements and formalities wherever possible with a view to the rapid release and clearance of goods; and

(b) work towards the further simplification and standardisation of data and documentation required by its customs authorities and other agencies.

ARTICLE 4.7

Release of goods

Each Party shall adopt or maintain customs procedures that:

(a) provide for the prompt release of goods within a period that is no longer than necessary to ensure compliance with its laws and regulations;

(b) provide for advance electronic submission and processing of documentation and any other required information prior to the arrival of the goods, to enable the release of goods on arrival; and

(c) allow for the release of goods prior to the final determination of customs duties, taxes, fees and charges, if such a determination is not made prior to, or upon arrival, or as rapidly as possible after arrival and provided that all other regulatory requirements have been met. As a condition for such release, each Party may require a guarantee for any amount not yet determined in the form of a surety, a deposit or another appropriate instrument provided for in its laws and regulations. Such guarantee shall not be greater than the amount the Party requires to ensure payment of customs duties, taxes, fees and charges ultimately due for the goods covered by the guarantee. The guarantee shall be discharged when it is no longer required.

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ARTICLE 4.8

Simplified customs procedures

Each Party shall adopt or maintain measures allowing traders or operators fulfilling criteria specified in its laws and regulations to benefit from further simplification of customs procedures. Such measures may include:

(a) customs declaration containing a reduced set of data or supporting documents; or

(b) periodical customs declaration or procedures for the determination and payment of customs duties and taxes covering multiple imports within a specific period, after the release of those imported goods.

ARTICLE 4.9

Transit and transhipment

1. Each Party shall ensure the facilitation and effective control of transhipment operations and transit movements through its territory.

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2. Each Party shall, where relevant and appropriate, promote and implement regional transit arrangements with a view to facilitating trade.

3. Each Party shall ensure cooperation and coordination between all authorities and agencies concerned in its territory to facilitate traffic in transit.

4. Each Party shall, subject to its laws and regulations, allow goods intended for import to be moved within its territory under customs control from a customs office of entry to another customs office in its territory from where the goods would be released or cleared.

ARTICLE 4.10

Risk management

1. Each Party shall adopt or maintain a risk management system for customs control.

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

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3. Each Party shall concentrate customs control and other relevant border controls on high-risk consignments and expedite the release of low-risk consignments. Each Party may also select, on a random basis, consignments for such controls as part of its risk management.

4. Each Party shall base risk management on assessment of risk through appropriate selectivity criteria.

ARTICLE 4.11

Post-clearance audit

1. With a view to expediting the release of goods, each Party shall adopt or maintain post-clearance audit to ensure compliance with customs and other related laws and regulations.

2. Each Party shall select a person or a consignment for post-clearance audit in a risk-based manner, which may include appropriate selectivity criteria. Each Party shall conduct post-clearance audits in a transparent manner. Where the person is involved in the audit process and conclusive results have been achieved, the Party shall, without delay, notify the person whose record is audited of the results, the person's rights and obligations and the reasons for the results.

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

4. The Parties shall use the result of a post-clearance audit in applying risk management.

ARTICLE 4.12

Authorised economic operators

1. Each Party shall establish or maintain a partnership programme for operators who meet specified criteria, hereinafter referred to as Authorised Economic Operators ("AEOs").

2. The specified criteria to qualify as an AEO shall be related to compliance with requirements specified in customs laws, regulations and procedures of a Party. The specified criteria, which shall be published, may include:

(a) the absence of any serious or repeated infringements of customs laws and regulations and taxation rules, including no record of serious criminal offences relating to the economic activity of the applicant;

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(b) the demonstration by the applicant of a high level of control of its operations and of the flow of goods, by means of a system of managing commercial records and, where appropriate, transport records, which allows for appropriate customs controls;

(c) financial solvency, which shall be deemed to be proven where the applicant has good financial standing, which enables the applicant to fulfil its commitments, with due regard to the characteristics of the type of business activity concerned;

(d) proven competences or professional qualifications directly related to the activity carried out; and

(e) appropriate security and safety standards, which shall be considered as fulfilled where the applicant demonstrates that it maintains appropriate measures to ensure the security and safety of the international supply chain including in the areas of physical integrity and access controls, logistical processes and handling of specific types of goods, personnel and identification of its business partners.

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 and shall allow the participation of small and medium-sized enterprises.

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4. The partnership programme shall include the following benefits:

(a) a low rate of physical inspections and examinations, as appropriate;

(b) prior notification in case of selection for physical or other customs control;

(c) priority treatment if selected for customs control;

(d) rapid release time as appropriate;

(e) deferred payment of duties, taxes, fees and charges;

(f) the use of comprehensive guarantees or reduced guarantees;

(g) a single supplementary customs declaration for all imports or exports in a given period; and

(h) clearance of goods at the premises of the AEO or another place authorised by customs authorities.[1]

[1] A benefit listed in points (a) to (h) of paragraph 4 will be deemed to be provided to AEOs if it is generally available to all operators which means once the benefit is given to all operators, by definition, it is given to AEOs as well so it may not be exclusive to AEOs.

ARTICLE 4.13

Publication and availability of information

1. Each Party shall promptly publish, in a non-discriminatory and easily accessible manner, and as far as possible through electronic means, new laws, regulations and general procedures relating to customs and trade facilitation matters, prior to the application of any such laws, regulations and procedures, and shall promptly publish amendments to and interpretations of such laws, regulations and procedures. This shall include:

(a) relevant notices of an administrative nature;

(b) importation, exportation and transit procedures (including port, airport and other entry-point procedures) and required forms and documents;

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

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

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(e) rules for the classification or valuation of products for customs purposes;

(f) laws, regulations and administrative rulings of general application relating to rules of origin;

(g) import, export or transit restrictions or prohibitions;

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

(i) appeal procedures;

(j) agreements or parts thereof with any country or countries relating to importation, exportation or transit;

(k) procedures relating to the administration of tariff quotas;

(l) hours of operation and operating procedures for customs offices at ports and border crossing points; and

(m) points of contact for information enquiries.

2. Each Party shall ensure that there is a reasonable period of time between the publication of new or amended customs laws, regulations and procedures, and fees or charges and their entry into force.

3. Each Party shall make available, and update as appropriate, the following through the internet:

(a) a description of its importation, exportation and transit procedures, including appeal procedures, informing of the practical steps needed to import and export, and for transit;

(b) the forms and documents required for importation into, exportation from, or transit through the territory of that Party; and

(c) contact information on enquiry points.

4. Each Party shall establish or maintain one or more enquiry points to answer, within a reasonable time, enquiries of governments, traders and other interested parties on customs and other trade-related matters. The Parties shall not require the payment of a fee for answering enquiries.

5. Changes to duty rates or tariff rates, measures that have a relieving effect, measures the effectiveness of which would be undermined as a result of compliance with paragraph 2, measures applied in urgent circumstances, or minor changes to the law of a Party are each excluded from paragraph 2.

ARTICLE 4.14

Advance rulings

1. Each Party, through its customs authorities, shall issue advance rulings, on application by economic operators, setting out the treatment to be accorded to the goods concerned. Such rulings shall be issued in writing or in electronic format in a time bound manner and shall contain all necessary information pursuant to the laws and regulations of the issuing Party.

2. Advance rulings shall be valid for a period of at least three years from the start date of its validity unless the decision in the ruling no longer conforms to the law or the facts or circumstances supporting the original ruling have changed.

3. A Party may refuse to issue an advance ruling if the question raised in the application is the subject of an administrative or judicial review, or if the application does not relate to any intended use of the advance ruling or any intended use of a customs procedure. If a Party declines to issue an advance ruling, it shall promptly notify the applicant in writing, setting out the relevant facts and the basis for its decision.

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4. Each Party shall publish, 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.

5. If a Party revokes, modifies, invalidates or annuls an advance ruling, it shall provide written notice to the applicant setting out the relevant facts and the basis for its decision. If the Party revokes, modifies, invalidates or annuls an advance ruling with retroactive effect, it may only do so if the ruling was based on incomplete, incorrect, false or misleading information.

6. An advance ruling issued by a Party shall be binding on that Party in respect of the applicant that sought it. The Party may provide that the advance ruling be binding on the applicant.

7. Each Party shall provide, upon written request from the holder, a review of the advance ruling or of the decision to amend, revoke or invalidate it.

8. Each Party shall make publicly available information on advance rulings, taking into account the need to protect personal and commercially confidential information.

9. Advance rulings shall be issued with regard to:

(a) the tariff classification of goods;

(b) the origin of goods; and

(c) any other matter the Parties may agree upon.

ARTICLE 4.15

Customs valuation

1. Each Party shall determine the customs value of goods of the other Party imported into its territory in accordance with the Article VII of GATT 1994 including its Notes and Supplementary Provisions, and Articles 1 to 17 of the Customs Valuation Agreement, including its Interpretative Notes. These provisions are hereby incorporated into and made part of this Agreement, *mutatis mutandis*. Minimum customs values shall not be used.

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2. The Parties shall cooperate with a view to reaching a common approach to issues relating to customs valuation.

ARTICLE 4.16

Customs brokers

The Parties agree that their respective customs laws and regulations and procedures shall not require the mandatory use of customs brokers. Each Party shall notify and publish its measures on the use of customs brokers. Each Party shall apply transparent, non-discriminatory and proportionate rules if and when licensing customs brokers.

ARTICLE 4.17

Review and appeal

1. Each Party shall provide effective, prompt, non-discriminatory and easily accessible procedures to guarantee the right of appeal or review against the administrative actions, rulings and decisions of customs or other competent authorities affecting import or export of goods or goods in transit.

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2. Appeal or review shall include:

(a) an administrative appeal to or review by an administrative authority higher than or independent of the official or office that issued, as applicable, the administrative action, ruling or decision; or

(b) a judicial appeal or review of, as applicable, the administrative action, ruling or the decision.

3. Each Party shall ensure that, in a case where the administrative actions, rulings and decisions on appeal or review provided for in point (a) of paragraph 2 are not given within the period of time provided for in its laws and regulations or without undue delay, the petitioner has the right to further administrative or judicial appeal or review or any other recourse to the judicial authority pursuant to the laws and regulations of that Party.

4. Each Party shall ensure that the petitioner is provided with the reasons for the administrative actions, rulings and decisions, so as to enable such a person to have recourse to appeal or review procedures where necessary.

ARTICLE 4.18

Relations with the business community

The Parties agree:

(a) on the need for timely and regular consultations with trade representatives on legislative proposals and general procedures related to customs and trade facilitation matters. To that end, each Party shall establish appropriate consultation between administrations and the business community; and

(b) to ensure that their respective customs and related requirements and procedures continue to meet the needs of the trading community, follow best practices, and remain as little trade-restrictive as possible.

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ARTICLE 4.19

Temporary admission

1. For the purposes of this Article, the term "temporary admission" means the customs procedure under which certain goods, including means of transport, can be brought into a customs territory conditionally relieved from payment of import duties and taxes, and, in case of the use of the ATA carnet, also without application of import prohibitions or restrictions of economic character. Such goods must be imported for a specific purpose and must be intended for re-exportation within a specified period and without having undergone any change, except normal depreciation due to the use made of them.

2. Each Party shall grant temporary admission, with total conditional relief from import duties and taxes, and, in case of the use of the ATA carnet, also without application of import restrictions or prohibitions of economic character, as provided for in its laws and regulations, to the following goods:

(a) goods for display or use at exhibitions, fairs, meetings or similar events (goods intended for display or demonstration at an event; goods intended for use in connection with the display of foreign products at an event; equipment including interpretation equipment, sound and image recording apparatus and films of an educational, scientific or cultural character intended for use at international meetings, conferences or congresses);

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(b) professional equipment (equipment for the press, for sound or television broadcasting);

(c) samples, advertising films, recordings, goods used to carry out tests and goods subject to tests; containers, packing or packaging and pallets whether or not filled with goods all of which are durable, reusable and that are in use or to be used in the shipment of goods in international traffic and accessories and equipment for temporarily admitted containers, which are either imported with a container to be re-exported separately or with another container;

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

(e) personal effects (all articles, new or used, which a traveller may reasonably require for his or her personal use during the journey, taking into account all the circumstances of the journey, but excluding any goods imported for commercial purposes); goods imported for sports purposes;

(f) goods imported for humanitarian purposes by the competent authorities in the territory of temporary admission; and

(g) animals imported for participation in shows, exhibitions, contests, competitions or demonstrations, entertainment, exercise of function (such as police dogs or horses, detector or sniffer dogs, dogs for the blind or guide dogs).

3. Each Party shall grant temporary admission, with total or partial conditional relief from import duties and taxes and, in case of the use of the ATA carnet, also without application of import restrictions or prohibitions of economic character, as provided for in its laws and regulations, to the following goods:

(a) goods imported in connection with a manufacturing operation;

(b) any other professional equipment necessary to carry out a trade or profession; and

(c) tourist publicity material (goods imported for the purpose of encouraging the public to visit another foreign country, in particular in order to attend cultural, religious, touristic, sporting or professional meetings or demonstrations held there).

4. Each Party shall, for the temporary admission of the goods referred to in paragraph 2 and regardless of their origin, provide for conditional relief as per the laws and regulations of that Party, or accept ATA carnets issued in the other Party, endorsed there and guaranteed by an association forming part of the international guarantee chain, certified by the competent authorities and valid in the customs territory of the importing Party.

ARTICLE 4.20

Committee on Customs and Rules of Origin

1. The Committee on Customs and Rules of Origin is established pursuant to Article 18.3(1) (Specialised committees) and shall be responsible for the matters covered in this Chapter, Chapter 3 (Rules of origin and origin procedures) and the provisions on customs border enforcement of intellectual property rights, customs valuation, fees and charges, and the customs-related aspects of repaired goods and pre-shipment inspection covered by this Agreement, including Article 2.9 (Fees and charges), Article 2.10 (Repaired goods), Article 2.12 (Pre-shipment inspections), Article 10.55 (Border measures), Article 10.56 (*Ex officio* action) and Article 10.57 (Consistency with GATT 1994 and TRIPS Agreement).

2. In addition to the functions specified in Article 18.4 (Functions of the specialised committees) and Article 3.31 (Committee on Customs and Rules of Origin), the Committee on Customs and Rules of Origin shall be competent to identify areas for improvement in their implementation and operation, and to seek appropriate ways and methods to reach mutually agreed solutions on any customs matter that may arise.

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3. The Committee on Customs and Rules of Origin may adopt decisions necessary to implement the cooperation activities listed in Article 4.2(3) (Customs co-operation and mutual administrative assistance), in particular those envisaged in points (f) and (i) relating to exchange of customs related information to improve risk management and AEO programmes, those listed in Article 4.3(3) (Additional measures of mutual administrative assistance in customs matters), as well as those on customs risk standards and controls, customs security measures, on advanced rulings, on common approaches to customs valuation and on other issues related to the implementation of this Chapter, as deemed appropriate.

4. The Committee on Customs and Rules of Origin shall ensure coherence and consistency in the implementation of customs matters between the Parties. Where appropriate, such customs matters may be taken up, as applicable, within the scope of the Joint Customs Cooperation Committee established under the CCMAA Agreement.

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CHAPTER 5

Sanitary and Phytosanitary measures

ARTICLE 5.1

Objectives

The objectives of this Chapter are:

(a) to reinforce the implementation of the SPS Agreement and international standards, guidelines and recommendations developed by relevant international organisations applicable to trade between the Parties;

(b) to protect human, animal or plant life or health in the territory of each Party while facilitating trade between the Parties and to ensure that sanitary and phytosanitary (hereinafter referred to as "SPS") measures imposed by each Party do not create unjustified barriers to trade;

(c) to provide a means to strengthen communication, consultation, cooperation and resolution of SPS issues that may affect trade between the Parties and of other agreed matters of interest to the Parties under this Chapter; and

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(d) to promote greater transparency and understanding on the application of each Party's SPS measures.

ARTICLE 5.2

Scope

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

ARTICLE 5.3

General provisions

1. The Parties reaffirm their rights and obligations under the SPS Agreement.

2. Each Party shall apply the principles of the SPS Agreement in the development or application of any SPS measure with the intent to facilitate trade between the Parties while protecting human, animal or plant life or health in their respective territories.

3. The Parties shall ensure that SPS measures are not used so as to create unjustified barriers to trade.

4. The Parties shall ensure that procedures established under this Chapter are undertaken and completed without undue delay and that they are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination against the other Party.

ARTICLE 5.4

Definitions

1. For the purposes of this Chapter, the following definitions apply:

(a) the definitions in Annex A to the SPS Agreement;

(b) the relevant definitions adopted under the auspices of the Codex Alimentarius Commission;

(c) the relevant definitions adopted under the auspices of the World Organisation for Animal Health (hereinafter referred to as "WOAH");

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(d) the relevant definitions adopted under the auspices of the International Plant Protection Convention (hereinafter referred to as "IPPC");

(e) "competent authority" means an authority whose roles and functions are set out in Annex 5-A (Competent authorities) to this Agreement; and

(f) "emergency measure" means an SPS measure that is applied by a Party to products of the other 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.

2. In the event of any inconsistency between the definitions agreed under this Chapter and the definitions set out in the SPS Agreement, the definitions set out in the SPS Agreement shall prevail.

ARTICLE 5.5

Competent authorities and contact points

1. Upon entry into force of this Agreement, the Parties shall provide each other a list of their respective competent authorities and contact points for communication on all matters arising under this Chapter. The notification shall include the respective role, responsibilities and contact information of those authorities and contact points.

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2. The Parties shall inform each other, through their respective contact points, of any significant changes in the structure, organisation and division of competence of their competent authorities and ensure that the information on the contact points is kept up to date.

ARTICLE 5.6

Import conditions and process facilitation

1. Without prejudice to the rights and obligations of each Party under this Chapter, the import conditions[1] of the importing Party shall apply to the entire territory of the exporting Party.

2. Each Party shall:

(a) ensure that control, inspection and approval procedures are undertaken and completed without undue delay;

(b) promptly communicate to the other Party any changes to import conditions and procedures; and

[1] For greater certainty, the term "import conditions" means any SPS measure as set out in Annex A of the SPS Agreement that must be complied with for imports to achieve the appropriate level of protection of the importing Party. This does not preclude India from receiving and examining export requests from a Member State individually, in line with its laws and regulations and its obligations under international law.

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(c) except in duly justified circumstances related to its level of protection, provide a transition period between the publication of the changes to its control, inspection and approval procedures and their application.

3. If the importing Party requires a product to be approved for import, it shall, on request of the exporting Party and without undue delay:

(a) inform the exporting Party of the anticipated processing period of the procedure;

(b) undertake and complete the examination of the documentation received from the exporting Party as part of its request and inform the exporting Party in a precise and complete manner of any deficiencies; and

(c) inform the exporting Party of the status of the assessment of the request in a precise and complete manner, with any delay being explained, so that corrective action may be taken by the exporting Party, if necessary.

4. The importing Party shall provide the exporting Party with the risk assessment it conducted as part of the approval procedure within a reasonable period of time.

5. Upon request, the importing Party shall, without undue delay, provide the exporting Party with an explanation of the relationship between the SPS measure and international standards, guidelines and recommendations and, if the SPS measure is not based on an international standard, provide the exporting Party with the information, including scientific evidence, on which the SPS measure is based and an explanation of the reasons for such measure.

6. Information requirements are limited to what is necessary for appropriate control, inspection and approval procedures.

7. In case of an export request from a Member State for a product which has previously been approved for import from another Member State, India shall expedite the assessment of such request.

8. With respect to plants and plant products, each Party shall limit its import requirements to measures ensuring the absence of regulated pests[1] in accordance with the applicable standards agreed under the IPPC.

1 For India, "regulated pest" means "quarantine pest".

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ARTICLE 5.7

Certification

1. Where a Party requires an official certificate for the importation of a product, such certificate shall be based on the principles laid down in the international standards of the Codex Alimentarius, the IPPC and WOAH.

2. The importing Party shall not put in place any additional administrative measure that duplicates the requirements of the official certificate.

3. Each Party shall ensure that its certification, including any attestations, are prepared in a manner that avoids imposing an unnecessary burden on trade.

4. Importing Party shall promptly provide to the other Party, on request, information on the certificates required for a specific product.

5. The Parties shall encourage the implementation of electronic certification and other technologies to facilitate trade.

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6. Each Party shall accept either paper certificates or electronic certificates to the extent that they offer equivalent certification and relevant security and guarantees.

ARTICLE 5.8

Audits

1. For the purposes of attaining and maintaining the confidence in the exporting Party's compliance with the SPS requirements of the importing Party, the relevant competent authority of the importing Party may conduct an audit of all or part of the control system of the competent authority of the other Party, taking into account the relevant guidance of the WTO SPS Committee and international standards, guidelines and recommendations of the Codex Alimentarius, the IPPC and WOAH.

2. The audit referred to in paragraph 1 shall:

(a) focus on the control system of the competent authority of the exporting Party rather than on specific establishments of the exporting Party;

(b) evaluate the effectiveness of the control system of the competent authority of the exporting Party; and

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(c) follow a systems-based approach which relies on the examination of a sample of system procedures, relevant documents or records and, if required, on-site inspections of establishments of the exporting Party.

3. The importing Party shall determine the nature and frequency of audits and decide to carry out an audit taking into account the inherent risks of the product concerned, the track record of past import checks and other available information such as audits and inspections undertaken by the competent authority of the exporting Party.

4. The importing Party shall send a pre-audit questionnaire to the exporting Party prior to notifying the decision to conduct an audit. The exporting Party shall be granted at least six months to respond to that pre-audit questionnaire.

5. Once the importing Party decides to carry out an audit of the exporting Party, it shall notify its decision, including the scope of audit and its schedule, to the exporting Party at least 60 days before the planned starting date of the audit, unless the Parties agree otherwise or in case of emergency. Any modification of the starting date or the schedule of the audit shall be agreed by the Parties.

6. The importing Party shall bear its own costs associated with audits.

7. The exporting Party shall give reasonable access to the importing Party for conducting an audit.

8. The importing Party shall set forth its findings, preliminary conclusions and, if applicable, its recommendations from the audit in writing in a draft audit report.

9. The importing Party shall provide the draft audit report to the exporting Party within 30 working days after the date of conclusion of the audit, unless otherwise agreed between the Parties. However, where a significant public, animal or plant health risk has been identified during the audit, the importing Party shall inform the exporting Party as quickly as possible and in any case within 10 working days after the date of conclusion of the audit.

10. The exporting Party shall inform the importing Party of any comments on the draft audit report and, if required, of any corrective action planned or taken based on the findings, conclusions and, if applicable, the recommendations in the draft audit report, within 35 working days after the date of receipt of the draft audit report, unless otherwise agreed between the Parties. However, where a significant public, animal or plant health risk has been identified during the audit, the exporting Party shall inform the importing Party as quickly as possible and in any case within 10 working days after the date of receipt of the draft audit report.

11. The importing Party shall provide the final audit report to the exporting Party within 30 working days after the date of receipt of the exporting Party's comments on the draft audit report and, if required, information on corrective actions planned or taken.

12. Any measures taken by the importing Party on the basis of audits shall be proportionate to the risks identified while taking into account any additional information that may be provided by the exporting Party and shall not be more trade restrictive than necessary to achieve the importing Party's appropriate level of protection. Nothing in this paragraph prevents a Party from taking an emergency measure consistent with Article 5.13 (Emergency measures).

13. Each Party shall ensure, in accordance with their respective laws and regulations, that procedures are in place to prevent the disclosure of confidential information that is acquired during the audit process.

ARTICLE 5.9

Procedure for registration or publication of lists of establishments

1. For the purposes of this Article, the exporting Party shall ensure that the establishments and products it approved for export meet the applicable SPS requirements of the importing Party.

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2. If the importing Party maintains a list of establishments of the exporting Party for import of a specific product, the procedure for registration or publication of lists shall be based on an evaluation of the official control system of the relevant competent authority of the exporting Party, and the following shall apply:

(a) the competent authority of the exporting Party shall approve the establishment of the exporting Party which intends to export the specific product to the importing Party;

(b) the exporting Party shall share with the importing Party the list of establishments approved pursuant to point (a);

(c) on receipt of the list of approved establishments from the exporting Party, the importing Party shall register or publish on its official website, the list of these establishments; and

(d) once an establishment of the exporting Party has been registered or published pursuant to point (c), the importing Party shall allow imports of the specific product without prior inspection of that establishment, within 40 days after the date of receipt of the list of the approved establishments pursuant to point (c).

3. The importing Party shall make publicly available such list of establishments.

4. In the event of serious or repeated non-compliance of consignments from an approved establishment, the importing Party may conduct intensified official controls on the consignments of such establishment and shall promptly notify the exporting Party of the specific instances of non-compliance or identified health risks, and request the exporting Party to conduct the necessary investigations.

5. The exporting Party shall send to the importing Party a report on the outcome of the investigation and share, without delay, the action plan including the proposed corrective measures to effectively remedy the identified issues. The corrective measures may include the temporary withdrawal of the relevant establishment from the list of approved establishments by the competent authority of the exporting Party.

6. The exporting Party shall communicate to the importing Party the corrective measures mentioned in paragraph 5 it has taken and the results of such action plan. Upon receipt of such communication, the importing Party shall promptly evaluate the corrective measures taken. If it concludes that the corrective measures taken effectively remedy the identified issues and that the results of its intensified official controls are satisfactory, it shall promptly terminate these controls for such establishment.

ARTICLE 5.10

Transparency and exchange of information

1. The Parties shall, through their respective contact points referred to in Article 5.5 (Competent authorities and contact points), ensure transparency as regards SPS measures, including any amendment or modification, applicable to trade, as set out in Article 7 and Annex B of the SPS Agreement, which apply *mutatis mutandis*.

2. A Party shall promptly inform the other Party of:

(a) any significant finding of epidemiological importance or change to a plant pest or animal disease status, such as the presence and evolution of a pest or disease relevant for trade between the Parties; or

(b) any significant food safety issue relevant for trade between the Parties;

3. On request of a Party, the other Party shall communicate:

(a) the import conditions that apply to the import of specific products without undue delay after the receipt of the request;

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(b) the progress of the import approval procedure for specific products without undue delay after the receipt of the request; and

(c) any other information related to SPS measures under this Chapter that may affect trade between the Parties.

4. Each Party shall make publicly available up-to-date information on:

(a) all its sanitary and phytosanitary laws and regulations that are adopted; and

(b) the animal disease status or plant quarantine pest list in its territory.

5. With respect to plants and plant products, each Party shall make publicly available an updated list of regulated pests for which a phytosanitary concern exists, in accordance with the applicable standards agreed under the IPPC.

6. When the information referred to in this Article has been made available by notification to the WTO in accordance with the relevant rules or when it has been made available on the official and publicly accessible websites of the Parties, the information exchange shall be considered to have taken place.

ARTICLE 5.11

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, zoning and compartmentalisation as set out in Article 6 of the SPS Agreement and WOAH respectively, and that the adaptation of SPS measures to regional conditions is an important means of facilitating trade, while protecting human, animal or plant life or health. In developing SPS measures that are adapted to regional conditions, the Parties shall take into account the relevant decisions of the WTO SPS Committee, the official animal health status recognized by the WOAH, and international standards, guidelines and recommendations developed by the relevant international organisations.

2. On receiving a request from the exporting Party for determination of its regional conditions, the importing Party shall inform the exporting Party whether it has sufficient information it needs to start the assessment, while providing an opportunity to the exporting Party to provide required information, if necessary. The information shared by the exporting Party shall be in accordance with Article 6(3) of the SPS Agreement. Once the importing Party determines that the information provided is sufficient, it shall initiate an assessment without undue delay.

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3. The importing Party shall assess the information received from the exporting Party within a reasonable period of time after the date of receipt of the information. Any audit the importing Party may request shall be carried out in accordance with Article 5.8 (Audits) and shall be initiated within 90 days after the date of receipt of the information, unless otherwise agreed between the Parties.

4. The importing Party shall base its own determination of the plant pest or animal disease status of the exporting Party on the evidence provided by the exporting Party in accordance with applicable international standards, guidelines and recommendations. The importing Party shall take into account any relevant information and previous experience with the authorities of the exporting Party.

5. If the importing Party decides not to recognise the regional conditions of the exporting Party, it shall provide the exporting Party with the rationale for its determination and, to the extent practicable, indicate the required conditions for which the process under this Article may be reinitiated within a reasonable period of time from the receipt of such information. Upon request, the importing Party shall hold consultations with the exporting Party within a reasonable period of time from the date of receipt of the request.

6. If there are circumstances that result in the importing Party modifying or revoking a decision recognising the regional conditions of the exporting Party, the Parties shall cooperate to assess whether the determination can be reinstated.

ARTICLE 5.12

Technical consultations

1. If a Party has significant concerns regarding human, animal or plant life or health, with respect to an SPS measure proposed or implemented by the other Party, it may request technical consultations with the other Party, through the contact points referred to in Article 5.5 (Competent authorities and contact points).

2. The requested Party shall respond within 30 days after the date of delivery of the request referred to in paragraph 1.

3. During technical consultations, each Party shall make every effort to provide the necessary information to address these concerns, and to reach a mutually acceptable solution that effectively manages any SPS risk and avoids a disruption in trade.

4. Where the Parties have already established other mechanisms than those referred to in this Article to address the concerns, they shall make use of them to the extent possible in order to avoid unnecessary duplication.

5. A Party shall seek to resolve any concerns with respect to SPS measures of the other Party referred to in paragraph 1 through technical consultations pursuant to this Article prior to initiating dispute settlement proceedings under this Agreement.

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6. A Party may terminate technical consultations by notifying the other Party in writing at any time no less than 180 days after the date of receipt of the response by the requested Party referred to in paragraph 2, or any other time period as agreed by the Parties.

ARTICLE 5.13

Emergency measures

1. If a Party adopts an emergency measure that is necessary for the protection of human, animal or plant life or health, it shall:

(a) promptly notify the other Party of such measure; and

(b) allow the other Party to make comments in writing.

2. If a Party has a concern regarding an emergency measure adopted by the other Party, it may request technical consultations pursuant to Article 5.12 (Technical consultations) with the other Party. The Party that adopts the emergency measure shall take into consideration any information provided by the other Party during technical consultations.

3. If a consignment is being transported between the Parties at the time of the adoption of the emergency measure, the importing Party adopting the emergency measure shall consider any information that has been provided by the exporting Party, when it makes its decision with respect to that consignment. The importing Party shall consider the most suitable and proportionate solution to avoid unnecessary disruptions to trade.

4. If a Party adopts an emergency measure, it shall commence a science-based review of the measure within a reasonable period of time. The Party shall then review the need for the emergency measure as required, and if it remains in place provide, on request, the justification for maintaining such measure. If the exporting Party considers, on the basis of scientific evidence, that an emergency measure is being maintained by the importing Party without justification it may provide that evidence to the other Party and request the other Party to review the emergency measure or engage in technical consultations under Article 5.12 (Technical consultations).

5. Without prejudice to emergency measures, the importing Party shall not stop the importation of a good of the other Party solely for the reason that the importing Party is undertaking a review of an existing SPS measure, if the importing Party permitted importation of the good of the other Party at the time of the initiation of the review.

ARTICLE 5.14

Equivalence

1. The Parties shall strengthen cooperation on equivalence in accordance with Article 4 of the SPS Agreement while taking into account relevant decisions of the WTO SPS Committee and international standards, guidelines and recommendations, in accordance with Annex A to the SPS Agreement, *mutatis mutandis*.

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2. A Party shall, upon request of the other party, enter into bilateral consultations with the aim of achieving the recognition of an individual measure, group of measures, or measures on a systems-wide basis as equivalent.

3. A Party shall, within a reasonable period of time after receipt of the request from the other Party, initiate the consultation process of determination of equivalence and shall finalise such determination taking into account any knowledge and past experience it has in trading with the other Party.

4. The importing Party shall conclude its assessment within a reasonable period of time from the date of request and shall notify the determination of equivalence, including non-recognition of the SPS measure as equivalent, to the exporting Party, within a reasonable period of time of conclusion of the assessment. To this effect, the importing Party shall implement the determination of equivalence within 60 days from the conclusion of the assessment.

5. The consideration by the importing Party of a request from the exporting Party for recognition of the equivalence of its SPS measures with regard to a specific product or group of products shall not be in itself a reason to disrupt or suspend ongoing trade from the exporting Party of the specific product or group of products in question. When an equivalence determination is made, it shall be formally recorded and applied to the trade between the Parties.

6. If a Party proposes to modify, amend, repeal or remove an SPS measure which is the subject of an equivalence arrangement between the Parties, it shall notify the other Party and indicate its likely effect on the recognition of equivalence within 30 days from such modification, amendment, repeal or removal. Following such notification, the importing Party shall continue to apply its determination of equivalence unless its appropriate level of protection is not met.

7. Compliance of a product or a group of products with SPS measures of one Party that have been accepted as equivalent to SPS measures of the other Party shall not remove the need for that product or a group of products to comply with any other relevant mandatory requirements.

8. The final determination of equivalence, and any subsequent withdrawal or suspension of equivalence, remains with the importing Party, acting in accordance with its administrative and legislative framework, taking into account international standards, guidelines and recommendations.

ARTICLE 5.15

Committee on Sanitary and Phytosanitary Measures

1. The Committee on Sanitary and Phytosanitary Measures (hereinafter referred to as the "SPS Committee") is established pursuant to Article 18.3 (Specialised committees).

2. In addition to the functions specified in Article 18.4 (Functions of the specialised committees), the SPS Committee may address any matter related to this Chapter, including facilitating communication and strengthening cooperation between the Parties, and shall have the following functions:

(a) providing a forum to exchange expertise and experiences on each Party's SPS measures;

(b) providing a forum for the identification, prioritisation, discussion, and resolution of SPS issues; and

(c) agreeing on a written record of the discussions between the Parties on their work and decisions made by it, within a reasonable period of time.

3. The SPS Committee shall report, as needed, on its activities to the Joint Committee.

4. The SPS Committee may recommend the Joint Committee to establish *ad hoc* working groups consisting of expert-level representatives of the competent authorities of the Parties which shall identify and address SPS issues arising from this Chapter.

ARTICLE 5.16

Import checks

1. The importing Party shall have the right to carry out import checks based on the SPS risks associated with imports. These checks shall be carried out without undue delay, with minimising trade disrupting effects and in a non-discriminatory manner. The Parties shall ensure that their control, inspection and approval procedures are conducted in accordance with Annex C to the SPS Agreement.

2. A Party shall make available to the other Party, to the extent possible, on request, information on the frequency of its import checks and the factors that it considers relevant for determining the SPS risks associated with imports.

3. In carrying out SPS import checks, where sampling takes place, the importing Party shall ensure that plants and plant products, animal products and other goods and their packaging are sampled in a representative manner.

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4. If import checks reveal non-compliance with the relevant import conditions, the following shall apply:

(a) the action taken by the importing Party shall be based on an assessment of the risk involved and not be more trade-restrictive than required to achieve the importing Party's appropriate level of protection;

(b) the importing Party shall notify the importer or its authorised representative or the exporter's authorised representative located in the territory of the importing Party, of the non-compliance, including the reason for the non-compliance, and shall, subject to its laws and regulations, provide them with an opportunity for a review of the decision;

(c) during the review, the importing Party shall give the importer or its authorised representative or the exporter's authorised representative located in the territory of the importing Party, an opportunity to provide relevant information to assist it in taking a final decision, consider that information, and take the final decision within a reasonable period of time;

(d) the importing Party shall provide the importer or its authorised representative or the exporter's authorised representative, located in the territory of the importing Party, with the opportunity to seek a second expert opinion which may include secondary testing of consignments. The outcome of such second expert opinion including secondary testing shall be considered by the importing Party in taking a final decision on the acceptance or rejection of consignments, provided that this consideration shall not affect the obligation of competent authorities of the importing Party to take prompt action to eliminate or contain the risks to human, animal and plant life or health;

(e) unless there is an identified risk, the importing Party shall, in accordance with its administrative framework and law, provide the opportunity for the operator or its authorized representative to take back the consignment, where reasonably practicable; and

(f) nothing in this Article prevents an importing Party from disposing of a consignment which is found to present risks to human, animal or plant life or health, that can, if urgent action is not taken, cause damage to human, animal or plant life or health in the importing Party's territory.

CHAPTER 6

TECHNICAL BARRIERS TO TRADE

ARTICLE 6.1

Objective

The objective of this Chapter is to facilitate trade in goods between the Parties by preventing, identifying and eliminating unnecessary technical barriers to trade.

ARTICLE 6.2

Scope

1. This Chapter applies to the preparation, adoption and application of all standards, technical regulations and conformity assessment procedures as defined in Annex 1 to the TBT Agreement, at the central level of government, which may affect trade in goods between the Parties.

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2. Each Party shall take such reasonable measures as may be available to it to ensure compliance with this Chapter by governmental bodies, at the level directly below that of central government within its territory, which are responsible for the preparation, adoption and application of standards, technical regulations and conformity assessment procedures.

3. This Chapter does not apply to:

(a) purchasing specifications prepared by governmental bodies for production or consumption requirements of such bodies; or

(b) sanitary and phytosanitary measures as defined in Annex A to the SPS Agreement that fall within the scope of Chapter 5 (Sanitary and phytosanitary measures).

ARTICLE 6.3

Relationship with the TBT Agreement

1. Each Party affirms its rights and obligations under the TBT Agreement which is incorporated into and made part of this Agreement, *mutatis mutandis*.

2. Terms referred to in this Chapter have the same meaning as they have in the TBT Agreement

ARTICLE 6.4

Technical regulations

1. Each Party shall endeavour to consider the feasible and appropriate alternatives to the proposed technical regulations that may fulfil the Party's legitimate objectives, in accordance with Article 2.2 of the TBT Agreement, and may conduct an assessment, in accordance with its respective laws and regulations, of the impact of the proposed technical regulations.

2. Each Party shall use relevant international standards, or their relevant parts, as a basis for its technical regulations except when such international standards would be an ineffective or inappropriate means for the fulfilment of the legitimate objectives pursued. If a Party does not use international standards, or their relevant parts, as a basis for its technical regulations, that Party shall, on request of the other Party, share the reasons why it considers such standards to be an inappropriate or ineffective means for the fulfilment of the legitimate objectives pursued.

3. International standards developed by the International Organization for Standardization ("ISO"), the International Electrotechnical Commission ("IEC"), the International Telecommunication Union ("ITU") and the Codex Alimentarius Commission shall be the relevant international standards within the meaning of Articles 2 and 5 of, and Annex 3 to, the TBT Agreement.

4. A standard developed by other international organisations may also be considered a relevant international standard within the meaning of Articles 2 and 5 of, and Annex 3 to, the TBT Agreement, provided that:

(a) it has been developed by a standardising body which seeks to establish consensus either:

(i) among national delegations of the participating WTO Members representing all the national standardising bodies in their territory that have adopted, or expect to adopt, standards on the subject matter to which the international standardisation activity relates; or

(ii) among relevant governmental bodies of participating WTO Members; and

(b) it has been developed in accordance with the Decision of the WTO Committee on Technical Barriers to Trade on Principles for the Development of International Standards, Guides and Recommendations in relation to Articles 2 and 5 of, and Annex 3 to, the TBT Agreement.

5. Each Party shall endeavour to review its technical regulations to take into account any new development in the relevant international standards or any change in the circumstances that has given rise to divergences from any relevant international standard.

6. In accordance with its respective laws and regulations and without prejudice to Chapter 14 (Good regulatory practices and regulatory cooperation), for the development of a major technical regulation which may have a significant effect on trade, each Party shall endeavour to provide a reasonable opportunity to persons of the Parties to submit input through a public consultation process. Each Party shall allow persons of the other Party to participate in such consultations which are available to the general public, on terms that are no less favourable than those accorded to its own persons.

ARTICLE 6.5

Standards

1. Each Party shall encourage the standardising bodies established within its territory and, as applicable, the regional standardising bodies of which a Party or the standardising bodies established in its territory are members, to:

(a) participate, within the limits of their resources, in the preparation of international standards by relevant international standardising bodies;

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(b) use relevant international standards as a basis for the standards they develop, except where such international standards would be ineffective or inappropriate, for example, because of an insufficient level of protection, fundamental climatic or geographical factors or fundamental technological problems;

(c) avoid duplication of, or overlap with, the work of international standardising bodies;

(d) review national standards and, as applicable, standards developed by regional standardising bodies that are not based on relevant international standards, with a view to minimising the divergence of those standards from relevant international standards;

(e) cooperate with the standardising bodies of the other Party in international standardisation activities of mutual interest, including through cooperation in the relevant international standardising bodies or at regional level; and

(f) foster bilateral cooperation with the standardising bodies of the other Party.

2. The Parties shall exchange available information on their respective use of standards in support of technical regulations and their respective standard-setting procedures.

ARTICLE 6.6

Conformity assessment

1. The provisions set out in Article 6.4 (Technical regulations) with respect to the preparation, adoption and application of technical regulations also apply to conformity assessment procedures, *mutatis mutandis*.

2. Where a Party requires conformity assessment as a positive assurance that a product conforms with a technical regulation, it shall consider:

(a) selecting appropriate conformity assessment procedures that take into account the risks of non-conformity;

(b) as appropriate, the use of a supplier's declaration of conformity as proof of compliance with technical regulations; and

(c) on request of the other Party, providing available information on the criteria used to select the conformity assessment procedures for specific products.

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3. Where a Party requires third party conformity assessment as a positive assurance that a product conforms with a technical regulation, and it has not reserved this task to a governmental body as referred to in paragraph 4, it shall:

(a) use accreditation, as appropriate, as a means to qualify conformity assessment bodies;

(b) use relevant international standards, guides or recommendations issued by international standardising bodies, as applicable to accreditation and conformity assessment, as well as international agreements involving the Parties' accreditation bodies, for example, through the mechanisms of the International Laboratory Accreditation Cooperation ("ILAC") and the International Accreditation Forum ("IAF");

(c) encourage accreditation bodies and conformity assessment bodies located within its territory to join any relevant functioning international agreements or arrangements for the harmonisation of, or facilitation of acceptance of, conformity assessment results;

(d) ensure that conformity assessment bodies are independent of manufacturers, importers and economic operators in general, and that there are no conflicts of interest between accreditation bodies and conformity assessment bodies; and

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(e) make publicly available online, preferably on a single website, a list of the bodies that it has designated to perform such conformity assessment and the information on the scope of designation of each of those bodies.

4. If a Party requires that conformity assessment in relation to specific products be performed by its specified government authorities, that Party shall:

(a) ensure that conformity assessment fees are equitable in relation to the fees charged for conformity assessment of like products of national origin or originating in third countries, taking into account communication, transportation and other costs arising from differences between the location of the facilities of the applicant and the conformity assessment body; and

(b) make the conformity assessment fees publicly available online.

ARTICLE 6.7

Transparency

1. Except where urgent problems of safety, health, environment or national security arise or threaten to arise, each Party shall allow the other Party to provide written comments on notified proposed technical regulations and conformity assessment procedures within 60 days after the date of the transmission of the notification of such regulations or procedures to the WTO Central Registry of Notifications. A Party shall give positive consideration to a reasonable request to extend the comment period.

2. Each Party shall provide the electronic version of the full notified text together with the notification. If the notified text is not in one of the official WTO languages, the notifying Party shall provide a translation or a detailed and comprehensive description of the content of the measure in the WTO notification format.

3. If a Party receives written comments on its notified proposed technical regulation or conformity assessment procedure from the other Party, it shall take them into account, and shall endeavour to reply in writing to the comments no later than the date of publication of the adopted technical regulation or conformity assessment procedure.

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4. On request of the other Party, a Party shall provide information regarding the objectives of, and rationale and legal basis for, any technical regulation or conformity assessment procedure that the Party has adopted or is proposing to adopt.

5. Each Party shall ensure that the technical regulations and conformity assessment procedures that it has adopted are published on a freely accessible website.

6. Each Party shall endeavour to provide information on the adoption and the entry into force of technical regulations or conformity assessment procedures and the adopted final texts through an addendum to the original notification to the WTO.

7. Each Party shall normally allow a period of not less than six months between the publication of technical regulations and their entry into force, in order to allow time for the economic operators of the other Party to adapt, except when allowing such a period would make it ineffective to fulfil the legitimate objectives pursued.

8. A Party shall give positive consideration to a reasonable request from the other Party, received prior to the end of the comment period set out in paragraph 1, to extend the period of time between the adoption of the technical regulation and its entry into force, except where the delay would make it ineffective to fulfil the legitimate objectives pursued.

9. If standards are rendered mandatory in a draft technical regulation or conformity assessment procedure, through incorporation or reference, the transparency obligations set out in this Article and in Articles 2 or 5 of the TBT Agreement shall apply.

10. If a Party detains at the point of entry an imported consignment, due to non-compliance with a technical regulation or a conformity assessment procedure, it shall, in accordance with its laws and regulations, notify the importer or its representative, as soon as possible, of the reasons for the detention. If a Party does not fulfil such obligation to notify, it shall provide reasons to the other Party.

ARTICLE 6.8

Marking and labelling

1. The technical regulations of a Party may include or exclusively address mandatory marking or labelling requirements. In such cases, the principles of Article 2.2 of the TBT Agreement apply to these technical regulations.

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2. Unless it is necessary in view of the legitimate objectives referred to in Article 2.2 of the TBT Agreement, if a Party requires mandatory marking or labelling of products, it shall:

(a) only require information which the Party determines to be relevant for consumers or users of the product pursuant to its laws and regulations, or information which indicates that the product conforms to the mandatory technical requirements;

(b) ensure that no prior approval, registration or certification of the labels or markings of products is required as a precondition for placing on its market products that otherwise comply with its mandatory technical requirements;

(c) if the Party requires the use of a unique identification number by economic operators, issue such number to the economic operators of the other Party without undue delay and on a non-discriminatory basis;

(d) unless the information listed in points (i), (ii) or (iii) would be misleading, contradictory or confusing in relation to the information required by the importing Party, permit:

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

(ii) internationally accepted nomenclatures, pictograms, symbols or graphics; and

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

(e) accept that labelling, including supplementary labelling or corrections to labelling, takes place in customs warehouses or other designated areas in the country of import as an alternative to labelling in the country of origin, unless the labelling at the manufacturer's premises is required under the Party's laws or regulations to fulfil the legitimate objectives set out in Article 2.2 of the TBT Agreement; and

(f) endeavour to accept the use of non-permanent or detachable labels, or marking or labelling in the accompanying documentation, rather than requiring labels or marking to be physically attached to the product.

ARTICLE 6.9

Market surveillance[1]

1. Each Party shall ensure:

(a) the impartial and independent conduct of market surveillance functions from conformity assessment functions with a view to avoiding conflicts of interest. This shall not prevent a Party from entrusting in a single entity both market surveillance functions and conformity assessment functions;

(b) the absence of any conflict of interest that would affect the impartiality of market surveillance authorities in the performance of control or supervision of economic operators; and

(c) the access by the market surveillance authorities to the relevant documents, technical specifications, data or information on compliance of the economic operators in its territory.

2. The Parties recognise the importance of cooperation on market surveillance of products for the facilitation of trade and for the protection of end users, including consumers, and the importance of building mutual trust based on timely shared information.

[1] "Market surveillance" means activities conducted and measures taken by public authorities, including those taken in cooperation with economic operators, on the basis of procedures of a Party, to enable that Party to monitor or address compliance or safety of products with the requirements set out in its laws and regulations.

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3. The Parties may cooperate and exchange information, including with respect to the following:

(a) market surveillance activities and measures;

(b) market surveillance-related enforcement activities and measures;

(c) risk assessment methods and product testing;

(d) coordinated product recalls or other similar actions;

(e) scientific, technical and regulatory aspects, aiming to improve market surveillance;

(f) emerging issues of significant health and safety relevance; and

(g) standardisation-related activities.

4. Each Party may provide the other Party with relevant information on the safety of specific products[1] and on the preventive, restrictive and corrective measures taken with respect to such products. The information exchange may take the form of:

(a) non-systematic exchange, in duly justified and specific cases, excluding personal data; or

[1] In the case of the European Union, the information will come from the Safety Gate system, or its successor.

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(b) systematic exchange, based on an arrangement established in Annex 6-A (Arrangement referred to in Article 6.9(4) (Market surveillance) for the systematic exchange of information in relation to the safety of products and related preventive, restrictive and corrective measures).

5. The Parties may establish an arrangement in Annex 6-B (Arrangement referred to in Article 6.9(5) (Market surveillance) for the regular exchange of information regarding measures taken on non-compliant products, other than those covered by Article 6.9(4) (Market surveillance)) on the regular exchange of information, including by electronic means, on measures taken on non-compliant products, other than those covered by paragraph 4 of this Article.

6. Each Party shall use the information obtained pursuant to paragraphs 3, 4 and 5 of this Article for the sole purpose of the protection of consumers, health, safety or the environment.

7. Each Party shall treat the information obtained pursuant to paragraphs 3, 4 and 5 of this Article as confidential.

8. The arrangements referred to in paragraphs 4 and 5 of this Article shall specify the type of information to be exchanged, the modalities for the exchange and the application of confidentiality and personal data protection rules.

9. The Joint Committee shall have the power to adopt decisions to determine or amend arrangements set out in Annex 6-A (Arrangement referred to in Article 6.9(4) (Market surveillance) for the systematic exchange of information in relation to the safety of products and related preventive, restrictive and corrective measures) and Annex 6-B (Arrangement referred to in Article 6.9(5) (Market surveillance) for the regular exchange of information regarding measures taken on non-compliant products, other than those covered by Article 6.9(4) (Market surveillance)).

ARTICLE 6.10

Technical discussions

1. A Party may request technical discussions with the other Party regarding any matter arising under this Chapter by delivering a written request to the relevant contact point of the other Party designated pursuant to Article 6.14 (Contact points). The Parties shall make every attempt to arrive at a mutual understanding of the matter.

2. When such request refers to a draft or notified technical regulation or conformity assessment procedure of the other Party that might have a significant effect on trade between the Parties, the request shall identify:

(a) the measure at issue;

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(b) the provisions of this Chapter to which the concerns relate; and

(c) the reasons for the request, including a description of the requesting Party's concerns regarding the measure.

3. On request of either Party, the Parties shall discuss the concerns raised in the request referred to in paragraph 2, in person or by any other means, within 60 days after the date of the request and shall endeavour to resolve the matter as expeditiously as possible. If a requesting Party believes that the matter is urgent, it may request that any discussion take place within a shorter timeframe. In such cases, the responding Party shall give positive consideration to such a request.

4. If the Parties have already had recourse to a bilateral forum, other than technical discussions under this Article, to address significant concerns with respect to any matter under this Chapter that is proposed or implemented by the other Party, they shall continue to make use of that forum to avoid unnecessary duplication of technical discussions. A Party may request technical discussions to address those concerns, in accordance with paragraph 1 of this Article, if it decides that those concerns cannot be addressed in that other forum. Once a request for technical discussions has been made for such concerns under this Article, the requesting Party shall not raise them in another forum as long as technical discussions are being held under this Article. If the requesting Party decides that such technical discussions are no longer fruitful, it may have recourse to another forum.

5. For greater certainty, this Article is without prejudice to a Party's rights and obligations under Chapter 17 (Dispute settlement).

ARTICLE 6.11

Committee on Technical Barriers to Trade

The Committee on Technical Barriers to Trade is established pursuant to Article 18.3(1) (Specialised committees). In addition to the functions specified in Article 18.4 (Functions of the specialised committees), the Committee on Technical Barriers to Trade shall have the following functions:

(a) monitoring and reviewing any issue related to the development, adoption, application or enforcement of standards, technical regulations and conformity assessment procedures, and promptly addressing any issue that the other Party raises related to these matters;

(b) facilitating cooperation between the Parties, as appropriate, with respect to any matter that falls within the scope of this Chapter;

(c) facilitating technical discussions under Article 6.10 (Technical discussions);

(d) establishing a cooperative framework grounded in transparency to foster mutual trust in the quality and integrity of each other's regulatory systems; and

(e) reducing the compliance burden on economic operators of the other Party while ensuring compliance with regulatory requirements and maintaining oversight of product safety and quality.

ARTICLE 6.12

Working Group on Conformity Assessment

1. The Parties hereby establish a Working Group on Conformity Assessment under the auspices of the Committee on Technical Barriers to Trade to consider and address matters arising from the application of each Party's conformity assessment procedures to comply with the technical regulations, including quality control orders and relevant European Union regulations, that may affect trade between the Parties.

2. The Working Group on Conformity Assessment shall, when appropriate, conduct the preparatory technical work for the adoption by the Committee on Technical Barriers to Trade of recommendations aimed at enhancing transparency, promoting mutual understanding, and reducing unnecessary compliance burdens on the economic operators of the Parties.

ARTICLE 6.13

Cooperation

1. The Parties shall encourage cooperation between their respective organisations responsible for standardisation and accreditation, with a view to facilitating trade.

2. Each Party, on request of the other Party, shall consider proposals for cooperation on matters of mutual interest on standards, technical regulations and conformity assessment procedures, including any sector specific initiatives.

3. Such cooperation, which shall be conducted on mutually determined terms and conditions, may include:

(a) advice or, whenever possible, technical assistance and 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, 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;

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(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 Committee on Technical Barriers to Trade and other relevant international or regional fora.

ARTICLE 6.14

Contact points

1. Upon the entry into force of this Agreement, each Party shall designate contact points responsible for coordinating the implementation of this Chapter and shall notify the other Party of the same. The notification shall include the respective roles, responsibilities, and contact information of the contact points, including telephone numbers, email addresses and any other relevant details. The Parties shall promptly notify each other of any change to those contact details.

2. The contact point of a Party shall provide any information or explanation requested by the contact point of the other Party in relation to the implementation of this Chapter within a reasonable period of time.

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CHAPTER 7

TRADE REMEDIES

SECTION A

ANTI-DUMPING AND COUNTERVAILING MEASURES

ARTICLE 7.1

General provisions

1. Each Party retains its rights and obligations arising from the Anti-dumping Agreement and from the SCM Agreement.

2. For the purposes of this Section, origin shall be determined in accordance with the applicable non-preferential rules of origin of each Party.

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ARTICLE 7.2

Transparency

1. After receipt by a Party's investigating authority of a properly documented application for an anti-dumping or a countervailing investigation with respect to imports from the other Party and before proceeding to initiate such investigation, the Party shall provide written notification to the other Party.

2. Before initiating a countervailing investigation, a Party shall afford the other Party an opportunity to consult with its investigating authority with the aim of seeking a mutually agreed solution. The consultations shall be held after providing sufficient time, but no less than seven days after the date of sending of the invitation.

3. Pursuant to Article 6.2 of the Anti-dumping Agreement and Article 12.2 of the SCM Agreement, on request of an interested party, a Party shall grant such interested party the possibility to be heard in order to express their views during an anti-dumping or a countervailing investigation, provided that the granting of such request does not prevent the investigation from proceeding expeditiously.

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4. Before a final finding is issued, the investigating authority shall inform the parties participating in the investigation of the essential facts that form the basis for the decision. Such disclosure shall be made in writing and should take place in sufficient time for the parties to defend their interests. The preliminary finding, if issued, shall contain sufficient detailed information specifying the reasons leading to the decision.

ARTICLE 7.3

Consideration of public interest

Anti-dumping or countervailing measures may not be applied by a Party if, on the basis of the information made available during the investigation, it can clearly be concluded that it is not in the public interest to apply such measures. Such consideration of public interest shall be in accordance with the laws and regulations of a Party. The public interest assessment may take into account the situation of various interested parties, including the domestic industry, importers and their representative associations, representative users and representative consumer organizations, to the extent they have provided relevant information to the investigating authorities.

ARTICLE 7.4

Lesser duty rule

If a Party takes a decision to impose an anti-dumping duty or a countervailing duty, that Party shall, in accordance with its law, apply a duty less than the margin of dumping or a duty less than the subsidy margin, as the case maybe, if such lesser duty would be adequate to remove the injury to the domestic industry.

SECTION B

GLOBAL SAFEGUARD MEASURES

ARTICLE 7.5

General provisions

Each Party retains its rights and obligations under Article XIX of GATT 1994, the Safeguards Agreement and Article 5 of the Agreement on Agriculture.

ARTICLE 7.6

Transparency

1. Notwithstanding Article 7.5 (General provisions), on request of the other Party and provided that such Party has a substantial interest, the Party initiating a safeguard investigation or intending to apply global safeguard measures shall provide as soon as possible a written notification of all pertinent information regarding the initiation of a safeguard investigation or the application of global safeguard measures including on the provisional findings, if relevant. This is without prejudice to Article 3.2 of the Safeguards Agreement.

2. To the extent permitted by the Safeguards Agreement, when applying global safeguard measures, the Parties shall endeavour to apply them in a way that least affects trade between the Parties.

3. For the purposes of paragraph 2 of this Article, if a Party intending to apply such global safeguard measures considers that the legal requirements are met for the application of definitive global safeguard measures, that Party shall notify the other Party having a substantial interest and, upon request, give the possibility to hold bilateral consultations. If no satisfactory solution has been reached within 12 days of the notification, the importing Party may apply the appropriate global safeguard measures to remedy the problem.

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4. For the purposes of this Article, a Party is considered to have a substantial interest when it is among the five largest suppliers of the imported good during the most recent three-year period, measured in terms of either absolute volume or value.

SECTION C

BILATERAL SAFEGUARD MEASURES

ARTICLE 7.7

Definitions

For the purposes of this Section:

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

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(b) "serious injury" means a significant overall impairment in the position of a domestic industry,

(c) "threat of serious injury" means serious injury that, on the basis of facts and not merely on allegation, conjecture or remote possibility, is clearly imminent; and

(d) "transition period" means 22 years from the date of entry into force of this Agreement.

ARTICLE 7.8

Application of a bilateral safeguard measure

1. If, as a result of the reduction or elimination of a customs duty under this Agreement, a good originating in 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 that the imports of that good from that Party cause or threaten to cause a serious injury to domestic producers of like or directly competitive goods, the other Party may apply appropriate bilateral safeguard measures under the conditions and in accordance with the procedures laid down in this Section.

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

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

(b) the 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; or

(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.

ARTICLE 7.9

Conditions and limitations

1. A bilateral safeguard measure shall not be applied or maintained:

(a) except to the extent, and for such time, as may be necessary to prevent or remedy the situation described in Article 7.8(1) (Application of a bilateral safeguard measure) and to facilitate adjustment;

(b) for a period exceeding two years, which may be extended by another two years if the competent authorities of the importing Party determine, in conformity with the procedures specified in this Section, that the measure continues to be necessary to prevent or remedy the situations described in Article 7.8(1) (Application of a bilateral safeguard measure) and Article 7.13 (Outermost regions of the European Union), and to facilitate adjustment, provided that the total period of application of a safeguard measure, including the period of initial application and any extension thereof, does not exceed four years; or

(c) beyond the expiry of the transition period, except with the consent of the other Party.

2. Neither Party shall apply, with respect to the same product and during the same period:

(a) a bilateral safeguard measure provided for in this Agreement;

(b) a safeguard measure under Article XIX of GATT 1994 and the Safeguards Agreement; and

(c) a special safeguard under Article 5 of the Agreement on Agriculture.

3. 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 for the good, in accordance with the Party's schedule in Annex 2-A (Schedules of tariff commitments).

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ARTICLE 7.10

Provisional bilateral safeguard measures

1. In critical circumstances where delay would cause damage that would be difficult to repair, a Party may apply a bilateral safeguard measure on a provisional basis, without complying with the requirements of Article 7.20(1) (Notifications and publications of definitive measures), following a preliminary determination that there is clear evidence that imports of a good originating in the other Party have increased as the result of the reduction or elimination of a customs duty under this Agreement, and that such imports cause or threaten to cause the situations described in Article 7.8(1) (Application of a bilateral safeguard measure).

2. The duration of any provisional measure shall not exceed 200 days, during which time the Party shall comply with the relevant procedural rules laid down in Article 7.9 (Conditions and limitations). The Party shall promptly refund any tariff increases if the investigation described in Article 7.15 (Initiation of a bilateral safeguard investigation) does not result in a finding that the requirements of Article 7.8 (Application of a bilateral safeguard measure) are met. The duration of any provisional measure shall be counted as part of the period described in point (b) of Article 7.9(1) (Conditions and limitations). The importing Party shall inform the other Party upon applying such provisional measures.

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ARTICLE 7.11

Compensation and suspension of concessions

1. A Party applying a bilateral safeguard measure shall consult with the other Party whose goods are subject to the measure in order to mutually agree on appropriate trade liberalising compensation in the form of concessions having substantially equivalent trade effects. The Party applying the bilateral safeguard measure shall provide an opportunity for those consultations no later than 30 days after the date of application of definitive bilateral safeguard measure.

2. If the consultations referred to in paragraph 1 do not result in an agreement on trade liberalising compensation within 30 days, the Party whose goods are subject to the bilateral safeguard measure may suspend the application of substantially equivalent concessions to the trade of the Party applying the bilateral safeguard measure. This suspension shall apply only for the minimum period necessary to achieve the substantially equivalent effects.

3. The right of suspension pursuant to paragraph 2 shall not be exercised for:

(a) the first two years during which the bilateral safeguard measure is in effect; and

(b) the first three years during which the measure is in effect, if it has been extended beyond two years.

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ARTICLE 7.12

Time lapse between two bilateral safeguard measures

A Party shall not apply a bilateral safeguard measure to a good originating in the other Party that has already been subject to such a measure for a period of time equal to half of the duration of the previous bilateral safeguard measure.

ARTICLE 7.13

Outermost regions of the European Union

1. If any good originating in India is being imported directly into the territory of one or several outermost regions[1] of the European Union in such increased quantities and under such conditions as to cause or threaten to cause serious deterioration in the economic situation of the outermost regions concerned, the European Union, after having examined alternative solutions, may exceptionally apply bilateral safeguard measures limited to the territory of the outermost regions concerned.

[1] On the date of entry into force of this Agreement, the outermost regions of the European Union are: Guadeloupe, French Guiana, Martinique, Reunion, Mayotte, St. Martin, the Azores, Madeira and the Canary Islands. This Article shall also apply to a country or an overseas territory that changes its status to an outermost region by a decision of the European Council in accordance with the procedure set out in Article 355(6) of the Treaty on the Functioning of the European Union from the date of adoption of that decision. In the event that an outermost region of the European Union changes its status as such by the same procedure, this Article shall cease to be applicable from the European Council's decision accordingly. The European Union shall notify India of any change in the territories considered as outermost regions of the European Union.

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2. Without prejudice to paragraph 1, other provisions of this Section are also applicable to any bilateral safeguard measure applied under this Article. Any reference to "serious injury" in those other provisions shall be understood as "serious deterioration" when applied in relation to outermost regions of the European Union.

3. For the purposes of paragraphs 1 and 2, "serious deterioration" means major difficulties in a sector of the economy producing like or directly competitive goods. The determination of deterioration shall be based on objective factors, including the following elements:

(a) the increase in the volume of imports in absolute or relative terms to domestic production and to imports from other sources; and

(b) the effect of such imports on the situation of the relevant industry or the economic sector concerned, including inter alia on the levels of sales, production, financial situation and employment.

ARTICLE 7.14

Administration of bilateral safeguard investigations

1. For the application of bilateral safeguard measures, the competent investigating authority of each Party shall comply with this Section and, in cases not covered by this Section, the competent investigating authority of a Party shall apply the rules established under the law of that Party.

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2. Each Party shall ensure the consistent, impartial and reasonable administration of its laws, regulations, decisions and rulings governing all bilateral safeguard investigations under this Section.

ARTICLE 7.15

Initiation of a bilateral safeguard investigation

1. A bilateral safeguard investigation may be initiated by the competent investigating authority of a Party pursuant to the law of that Party.

2. Once the investigation has been initiated, the written application shall be made available for public inspections, except for the confidential information contained therein.

3. Upon initiation of a bilateral safeguard investigation, the competent investigating authority shall publish a notice of initiation of the investigation in the official journal of the Party. The notice shall identify:

(a) the applicant that filed the written application, if applicable;

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(b) the imported good that is the subject of the investigation and its indicative subheading and the tariff item number under which it is classified;

(c) the period within which interested parties may apply to participate in the investigation; and

(d) the name and address of the office to be contacted for more information.

ARTICLE 7.16

Investigation

1. A Party may apply a bilateral safeguard measure only following an investigation by the competent investigating authority of that Party in accordance with this Section. This investigation shall include reasonable public notice to all interested parties, the opportunity to be heard and any other appropriate means by which importers, exporters and other interested parties can present evidence and their views, including the opportunity to respond to the presentations of other parties.

2. Each Party shall ensure that its competent investigating authority completes any such investigation within 12 months of the date of its initiation.

ARTICLE 7.17

Evidence of injury and causal link

1. In conducting its bilateral safeguard investigation, the competent investigating authority shall evaluate all relevant factors of an objective and quantifiable nature having a bearing on the situation of the domestic industry, in particular the rate and amount of the increase in imports of the good concerned in absolute terms or relative to domestic production, the share of the domestic market taken by increased imports and changes in the level of sales, production, productivity, capacity utilisation, profits and losses, and employment.

2. The determination of whether increased imports have caused or are threatening to cause the situations described in Article 7.8(1) (Application of a bilateral safeguard measure) shall not be made unless the investigation demonstrates, on the basis of objective evidence, the existence of a causal link between increased imports of the good concerned and the situations described in Article 7.8(1) (Application of a bilateral safeguard measure). Where factors other than increased imports are, at the same time, causing the situations described in Article 7.8(1) (Application of a bilateral safeguard measure), such serious injury or threat thereof shall not be attributed to increased imports.

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ARTICLE 7.18

Hearings

In the course of each bilateral safeguard investigation, the competent investigating authority shall:

(a) hold a public hearing, after providing reasonable notice, to allow all interested parties to present evidence and to be heard; or

(b) provide an opportunity to all interested parties to be heard if they have made a written application within the period laid down in the notice of initiation.

ARTICLE 7.19

Confidential information

1. Any information which is by nature confidential or which is provided on a confidential basis shall, upon cause being shown, be treated as confidential by the competent investigating authority of a Party. Such information shall not be disclosed without permission of the party submitting it.

2. Interested parties providing confidential information are requested to furnish non-confidential summaries thereof or, if those parties indicate that such information cannot be summarised, the reasons why a summary cannot be provided. However, if the competent investigating authority finds that a request for confidentiality is not warranted and if the party concerned is either unwilling to make the information public or to authorise its disclosure in generalised or summary form, the authority may disregard such information, unless it can be demonstrated to its satisfaction from appropriate sources that the information is correct.

ARTICLE 7.20

Notifications and publications of definitive measures

1. If the competent investigating authority of a Party takes the view that one of the situations described in Article 7.8(1) (Application of a bilateral safeguard measure) exists, that Party shall, as soon as possible, inform the other Party and provide all pertinent information, which shall include evidence of serious injury or threat thereof caused by increased imports, a precise description of the good involved and the proposed measures, and where applicable, the proposed date of application and expected duration.

2. Upon request, a Party proposing to apply a bilateral safeguard measure shall provide adequate opportunity for consultations with the other Party prior to the conclusion of the investigation.

3. The competent investigating authority shall also publish its determinations and reasoned conclusions reached on all pertinent issues of fact and law in the official journal of the Party, including the description of the imported good and the situation, which has given rise to the application of measures pursuant to Article 7.8 (Application of a bilateral safeguard measure), the causal link between such situation and the increased imports, and the form, level and duration of the measures.

4. The competent investigating authority shall not disclose any information provided pursuant to any undertaking concerning confidential information that may have been made in the course of the investigation.

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SECTION D

DISPUTE SETTLEMENT

ARTICLE 7.21

Non-application of dispute settlement

Neither Party shall have recourse to dispute settlement under Chapter 17 (Dispute settlement) for any matter arising under Section A (Anti-dumping and countervailing measures) and Section B (Global safeguard measures) of this Chapter.

CHAPTER 8

TRADE IN SERVICES

ARTICLE 8.1

Scope

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

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2. Consistent with the provisions of this Chapter, each Party retains its right to regulate within its respective territory to achieve its legitimate policy objectives.

3. This Chapter does not apply to measures affecting natural persons of a Party seeking access to the employment market of the other Party, or to measures regarding nationality or citizenship, residence, or employment on a permanent basis.

4. Nothing in this Chapter 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 such a manner as to nullify or impair the benefits accruing to the other Party under this Chapter. The sole fact that a Party requires natural persons of the other Party to obtain a visa shall not be considered as nullifying or impairing the benefits accruing to the other Party under this Chapter.

5. 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

(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.

6. This Chapter does not apply to measures affecting:

(a) government procurement of services purchased for governmental purposes and not with a view to commercial resale or with a view to use in the supply of services for commercial sale;

(b) subsidies or grants, including government-supported loans, guarantees and insurance, provided by a Party or 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, except as provided in Article 8.20 (Subsidies);

(c) audio-visual services;

(d) cabotage in maritime transport services[1];

[1] For the European Union, cabotage in maritime transport services covers, without prejudice to the scope of activities that may be considered cabotage under the law of Member States, transportation of passengers or goods between a port or point located in a Member State and another port or point located in that same Member State, including on its continental shelf, as provided for in the UNCLOS, and traffic originating and terminating in the same port or point located in a Member State. For India, cabotage in maritime transport services means 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 and structures situated in the Exclusive Economic Zone ("EEZ") of India or on the continental shelf of India.

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(e) inland waterways transport; and

(f) 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;

(iii) ground handling services; and

(iv) computer reservation system services.

7. Annex 8-A (Entry and temporary stay of natural persons), Annex 8-B (Professional services), Annex 8-C (Financial services), Annex 8-D (Telecommunication services) are integral parts of this Chapter and shall be read with the provisions of this Chapter.

ARTICLE 8.2

Definitions

For the purposes of this Chapter, the following definitions apply:

(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 within the territory of a Party for the purposes of supplying a service, 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;

(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) "ground handling services" means the supply at an airport of the following services, on a fee or contract basis: ramp handling, aircraft servicing, aircraft cleaning, loading or unloading[1], crew administration, air cargo and mail handling services, baggage handling, administrative support services such as supervision, ramp fuelling or defueling operations, liaison for fuelling and defueling, representational service, passenger handling, liaison and administration for catering services, flight operations and surface transport. Ground handling services do not include: security functions and self-handling, or management or operation of essential centralised airport infrastructure, such as de-icing facilities, fuel distribution systems, baggage handling systems, and fixed intra airport transport systems;

(e) "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[2]; or

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1 For greater certainty, for India, "loading or unloading" in this definition includes "crew administration". For the European Union, "crew administration" is not included under "loading or unloading" and is mentioned separately within this definition.

2 For the European Union, the concept of "substantive business operations" is understood as being equivalent to the concept of "effective and continuous link" with the economy of a Member State, as enshrined in Article 54 of the Treaty on the Functioning of the European Union. The concept of "effective and continuous link" with the economy of a Member State is equivalent to the concept of "substantive business operations" provided in paragraph 6 of Article V of GATS, in line with the notification by the European Union of the Treaty establishing the European Community to the WTO (WT/REG39/1). The Parties share the understanding that a shell company does not fall within the scope of this Chapter as it does not meet the requirements of having "substantive business operations" or having an "effective and continuous link" with the economy of a Member State.

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(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 point (e)(i);

(f) a juridical person is:

(i) "owned" by persons of a Party if more than 50 % 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;

(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;

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

(h) "measures by a Party affecting trade in services" include measures in respect of:

(i) the purchase, payment or use of 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;

(i) "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;

(j) "natural person of a Party" means:

(i) for the European Union, a national of a Member State pursuant to its law[1]; and

(ii) for India, a natural person who resides in the territory of India or elsewhere and who under its law is a national;

[1] Solely for the Republic of Latvia, the definition of natural person also includes persons permanently residing in the Republic of Latvia who are not citizens of the Republic of Latvia or any other state but who are entitled, under the law of the Republic of Latvia, to receive a non-citizen's passport.

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(k) "sector" of a service means:

(i) with reference to a specific commitment, one or more, or all, subsectors of that service, as specified in a Party's schedules; or

(ii) otherwise, the whole of that service sector, including all of its subsectors;

(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[1];

(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 ("mode 1");

(ii) in the territory of one Party to the service consumer of the other Party ("mode 2");

(iii) by a service supplier of one Party, through commercial presence in the territory of the other Party ("mode 3"); or

[1] 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 Agreement. 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.

(iv) by a service supplier of one Party, through the presence of natural persons of a Party in the territory of the other Party ("mode 4"); 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 8.3

Scheduling of commitments

1. Each Party shall undertake commitments under Article 8.4 (Market access), Article 8.5 (National treatment), Article 8.6 (Most-favoured-nation treatment), in accordance with Article 8.8 (Schedule of specific commitments) or Article 8.9 (Non-conforming measures).

2. Each Party may also undertake commitments under Article 8.7 (Additional commitments).

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ARTICLE 8.4

Market access

1. With respect to market access through the modes of supply identified in point (s) of Article 8.2 (Definitions), each Party shall accord to 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 schedules.

2. The measures which a Party shall not adopt or maintain either on the basis of a regional subdivision 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 Article 8.8 (Schedule of specific commitments), or subject to its non-conforming measures, as provided in the Article 8.9 (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 requirement 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[1];

[1] This point does not cover measures by a Party which limit inputs for the supply of services.

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(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.

3. If a Party undertakes a market access commitment to grant the treatment specified in paragraphs 1 and 2 in accordance with Article 8.8 (Schedule of specific commitments) or Article 8.9 (Non-conforming measures) in relation to the supply of a service through a mode of supply referred to in point (s) (i), (ii) or (iv) of Article 8.2 (Definitions), it shall not require a service supplier of the other Party to be resident in its territory or to establish or maintain a representative office, a branch or any form of juridical person in its territory as a condition for the supply of that service through the relevant mode of supply, unless otherwise specified in the Parties' respective schedules as referred to in Article 8.8 (Schedule of specific commitments) and Article 8.9 (Non-conforming measures).

ARTICLE 8.5

National treatment

1. A Party undertaking commitments in accordance with Article 8.8 (Schedule of specific commitments) shall accord, in the sectors inscribed in its schedule of specific commitments, and subject to any conditions and qualifications set out therein, 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.

2. A Party undertaking commitments in accordance with Article 8.9 (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 8.9 (Non-conforming measures).

3. Nothing in this Article shall be construed to require any Party to compensate for any inherent competitive disadvantage which results from the foreign character of the relevant services or service suppliers.

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4. A Party may meet the requirement under paragraph 1 or 2 of this Article 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.

5. 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.

6. If a Party undertakes, in relation to the supply of a service through the mode of supply referred to in point (s)(iii) of Article 8.2 (Definitions), a national treatment commitment to grant the treatment specified in paragraph 1 of this Article in accordance with Article 8.8 (Schedule of specific commitments) or in paragraphs 1 and 2 of this Article in accordance with Article 8.9 (Non-conforming measures), that Party shall not require the appointment of individuals of any particular nationality as executives, managers or members of boards of directors as a condition for the supply of that service through commercial presence, unless otherwise specified in the Parties' respective schedules as referred to in Article 8.8 (Schedule of specific commitments) and Article 8.9 (Non-conforming measures).

ARTICLE 8.6

Most-favoured-nation treatment

1. A Party undertaking commitments in accordance with Article 8.8 (Schedule of specific commitments) shall accord, in respect of the sectors and subsectors set out in Appendix 8-H-1 (Most-favoured-nation treatment sectoral coverage of India) and subject to any terms, limitations, conditions and qualifications set out therein, 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 like services and service suppliers of a third country in the context of an economic integration agreement signed after the entry into force of this Agreement.

2. A Party undertaking commitments in accordance with Article 8.9 (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 like services and service suppliers of a third country, subject to its non-conforming measures as provided in Article 8.9 (Non-conforming measures).

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3. Paragraphs 1 and 2 of this Article shall not be construed as obliging a Party to extend to services or service suppliers of the other Party the benefit of any treatment resulting from:

(a) an international agreement for the avoidance of double taxation or other international agreement or arrangement relating wholly or mainly to taxation; or

(b) measures providing for recognition, including the recognition of the standards or criteria for the authorisation, licencing, or certification of a natural person or commercial presence to carry out a service, or the recognition of prudential measures as referred to in paragraph 3 of the Annex on Financial Services to GATS.[1]

4. For greater certainty, the "treatment" referred to in paragraphs 1 and 2 of this Article does not include dispute settlement procedures provided for in other international agreements.

5. For greater certainty, the existence of substantive provisions in economic integration agreements concluded by a Party with a third country does not in itself constitute the "treatment" referred to in paragraphs 1 and 2.

6. This Article 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.

[1] For greater certainty, point (b) is without prejudice to paragraph 2 of Article 8.13 (Recognition).

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7. Each Party shall accord the treatment referred to in paragraphs 1 and 2 for a period of five years from the date of entry into force of this Agreement. The treatment referred to in paragraphs 1 and 2 shall cease to apply five years after the date of entry into force of this Agreement, unless otherwise mutually agreed in the review to be carried out in accordance with paragraph 8.

8. At the beginning of the fourth year following the entry into force of this Agreement, the Joint Committee shall:

(a) review the developments pertaining to the granting or maintenance of treatment relating to the entry and stay of students that are natural persons of India in the European Union, including their work rights, in the context of relevant European Union law and existing bilateral agreements with India, and the maintenance, conclusion and adoption of social security agreements or similar arrangements or agreements, in the context of the temporary movement of service suppliers; and

(b) subsequently, decide whether or not to continue according the treatment referred to in paragraphs 1 and 2 after five years from the date of entry into force of this Agreement.

9. The review referred to in paragraph 8 shall be concluded prior to the end of the fifth year following the date of entry into force of this Agreement.

10. If the Joint Committee decides, following the review referred to in paragraph 8, to continue according the treatment referred to in paragraphs 1 and 2, a Party may, at any stage after five years from the date of entry into force of such decision, request a further review by the Joint Committee, if that Party considers that subsequent developments pertaining to the elements that were subject to the review carried out under paragraph 8 adversely affect its interests. Pursuant to that request, the Joint Committee shall review whether or not to continue the treatment referred to in paragraphs 1 and 2.

11. If the Joint Committee decides, following the review referred to in paragraphs 8 or 9, not to continue according the treatment referred to in paragraphs 1 and 2, neither Party shall have the obligation to accord treatment. A decision not to continue according that treatment shall discontinue the accordance of the treatment referred to in paragraphs 1 and 2 and shall not affect any benefits or privileges accorded by either Party while the treatment referred to in paragraphs 1 and 2 applied.

ARTICLE 8.7

Additional commitments

1. The Parties may negotiate commitments with respect to measures affecting trade in services not subject to scheduling under Article 8.4 (Market access) or Article 8.5 (National treatment) or Article 8.6 (Most-favoured-nation treatment), including those regarding qualifications, standards or licensing matters.

2. A Party undertaking additional commitments shall inscribe such commitments in its schedules as referred to in Article 8.8 (Schedule of specific commitments) or Article 8.9 (Non-Conforming measures).

ARTICLE 8.8

Schedule of specific commitments

1. A Party undertaking commitments in accordance with this Article shall set out in its schedule the specific commitments it undertakes under Article 8.4 (Market access), Article 8.5 (National treatment) and Article 8.7 (Additional commitments). With respect to the sectors in which such commitments are undertaken, each schedule of specific commitments shall specify:

(a) terms, limitations and conditions on market access;

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(b) conditions and qualifications on national treatment;

(c) undertakings relating to additional commitments; and

(d) where appropriate, the time frame for the implementation of such commitments.

2. Measures inconsistent with both Article 8.4 (Market access) and Article 8.5 (National treatment) shall be inscribed in the column relating to Article 8.4 (Market access). In this case, the inscription will be considered to provide a condition or qualification to Article 8.5 (National treatment) as well.

3. A Party undertaking commitments in accordance with this Article shall set out in its schedule of specific commitments, the sectors and subsectors on which it undertakes commitments under Article 8.6 (Most-favoured-nation treatment). With respect to such sectors and subsectors, the schedule shall specify the terms, limitations, conditions and qualifications on most-favoured-nation treatment.

4. For greater certainty, the schedule of specific commitments is contained in Annex 8-H (Schedule of specific commitments of India) and shall form an integral part of this Chapter.

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ARTICLE 8.9

Non-conforming measures

1. For a Party undertaking commitments in accordance with this Article, Article 8.4 (Market access), Article 8.5 (National treatment) and Article 8.6 (Most-favoured-nation treatment) do not apply to:

(a) any existing non-conforming measure that is maintained by a Party at the level of:

(i) the central government, as set out in Annex 8-E (Schedule of existing measures of the European Union);

(ii) a regional government, as set out in Annex 8-E (Schedule of existing measures of the European Union); or

(iii) a local government.

(b) the continuation or prompt renewal of any non-conforming measure referred to in point (a); or

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(c) a modification to any non-conforming measure referred to in points (a) and (b), to the extent that it does not decrease the conformity of the measure, as it existed immediately before the modification, with Article 8.4 (Market access), Article 8.5 (National treatment) and Article 8.6 (Most-favoured-nation treatment).

2. Article 8.4 (Market access), Article 8.5 (National treatment) and Article 8.6 (Most-favoured-nation treatment) do not apply to a measure by a Party which is consistent with the reservations, conditions or qualifications specified with respect to a sector, subsector or activity listed in Annex 8-F (Schedule of future measures of the European Union).

3. For greater certainty, schedules of non-conforming measures are contained in Annex 8-E (Schedule of existing measures of the European Union) and Annex 8-F (Schedule of future measures of the European Union), which shall form an integral part of this Chapter.

ARTICLE 8.10

Transparency of measures in the schedule of specific commitments

1. No later than six years from the date of entry into force of this Agreement, a Party shall set out in its schedule of specific commitments any existing measure maintained at the central government level and shall also provide an indicative list of existing measures maintained by regional government, if applicable, that apply to the modes of supply referred to in point (s) of Article 8.2 (Definitions) of the sectors where it has undertaken specific commitments in accordance with Article 8.8 (Schedule of specific commitments) if those measures form the basis for specific limitations, terms, qualifications or conditions that do not conform to some or all of the obligations described in Article 8.4 (Market access) or Article 8.5 (National treatment), as specified in its Schedule of specific commitments.

2. Pursuant to paragraph 1, a Party's measures shall be set out solely for the purposes of transparency, shall be accurate at the time of submission and shall not affect the rights and obligations of that Party under this Chapter. In the event of any discrepancies between the measures so specified by the Party and in Annex 8-H (Schedule of specific commitments of India), the latter shall prevail.

3. Neither Party shall have recourse to dispute settlement under Chapter 17 (Dispute settlement) for any matter arising under this Article.

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ARTICLE 8.11

Modification of schedules

1. A Party (the "modifying Party") may notify the other Party (the "affected Party") a proposal to modify or withdraw any commitment in its schedule in Annex 8-E (Schedule of existing measures of the European Union), Annex 8-F (Schedule of future measures of the European Union) or Annex 8-H (Schedule of specific commitments of India) at any time after three years from the date on which that commitment entered into force.

2. Upon notification of such proposal, the Parties shall enter into consultations on the modification and on any appropriate compensatory adjustments.

3. If the Parties fail to enter into consultations within four months after the date of such notification or fail to reach a mutually satisfactory understanding within six months from the date of entering into consultations, the modifying Party may request the Committee on Services and Digital Trade, established pursuant to Article 18.3(1) (Specialised committees), to consider the proposed modification or withdrawal and compensatory adjustments, if any. If the Committee on Services and Digital Trade does not reach a mutually satisfactory understanding within six months, the matter shall be referred to the Joint Committee.

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4. In consultations on appropriate compensatory adjustments pursuant to paragraphs 2 and 3, the Parties shall endeavour to maintain a general level of mutually advantageous commitment that is no less favourable to trade than provided for at the time of the consultations in the schedules in Annex 8-E (Schedule of existing measures of the European Union), Annex 8-F (Schedule of future measures of the European Union) and Annex 8-H (Schedule of specific commitments of India).

5. If the Parties reach a mutually satisfactory understanding pursuant to paragraphs 3 and 4 of this Article, the Joint Committee shall adopt a decision to amend the schedules in Annex 8-E (Schedule of existing measures of the European Union), Annex 8-F (Schedule of future measures of the European Union) or Annex 8-H (Schedule of specific commitments of India) in accordance with Article 18.2 (Functions of the Joint Committee).

ARTICLE 8.12

Domestic regulation

1. For the purposes of this Article, the following definitions apply:

(a) "authorisation" means permission to supply a service, resulting from a procedure to which a person of a Party must adhere in order to demonstrate compliance with licensing and qualification requirements; and

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(b) "competent authority" means a central, regional or local government or authority, or a non-governmental body in the exercise of powers delegated by central, regional or local governments or authorities, which is entitled to take a decision concerning the authorisation referred to in point (a).

2. Each Party shall ensure that all measures of general application affecting trade in services are administered in a reasonable, objective and impartial manner.

3. This Article does not apply to:

(a) a sector which remains non-committed by reason of a Party's schedule in Annex 8-E (Schedule of existing measures of the European Union), Annex 8-F (Schedule of future measures of the European Union) or Annex 8-H (Schedule of specific commitments of India); or

(b) a measure, to the extent that it is not subject to Article 8.4 (Market access) or Article 8.5 (National treatment) by reason of a Party's commitments made in accordance with Article 8.8 (Schedule of specific commitments) or Article 8.9 (Non-conforming measures).

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4. With a view to ensuring that measures relating to qualification requirements and procedures, licensing requirements and procedures, and technical standards, do not constitute unnecessary barriers to trade in services, the Parties shall review the results of the WTO negotiations on disciplines on such measures, pursuant to paragraph 4 of Article VI of the GATS, and shall consider amending this Article, as appropriate, after consultations, to give effect to those results under this Chapter. Such disciplines shall aim to ensure that such requirements are, among others:

(a) based on objective and transparent criteria, such as competence and ability to supply the service;

(b) not more burdensome than necessary to ensure the quality of the service; and

(c) in the case of licensing procedures, 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 pursuant to paragraph 4 of this Article, a Party shall not apply licencing and qualification requirements and procedures, and technical standards that nullify or impair such commitments in a manner which:

(a) does not comply with the criteria outlined in points (a), (b), or (c) of paragraph 4 of this Article; 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 paragraph 5, international standards of relevant international organisations[1] applied by that Party shall be taken into account.

7. 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 for which authorisation is requested is within the jurisdiction of multiple competent authorities, multiple applications for authorisation may be required.

8. If a Party requires authorisation for the supply of a service, it shall ensure that its competent authorities, to the extent practicable, permit the submission of an application at any time throughout the year. [2] If a specific time period for applying for authorisation exists, the Party shall ensure that the competent authorities allow a reasonable period of time for the submission of an application.

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1 "Relevant international organisations" refers to international bodies whose membership is open to the relevant bodies of both Parties.

2 Competent authorities are not required to start considering applications outside of their official working hours and working days.

9. If a Party requires authorisation for the supply of a service, it shall ensure that its competent authorities:

(a) endeavour to accept applications in electronic format, including remotely, and, where applicable, under the equivalent conditions of authenticity as paper submissions, in accordance with its laws and regulations; and

(b) where they deem appropriate, accept copies of documents that are authenticated in accordance with its laws and regulations, in place of original documents.

10. If a Party requires authorisation for the supply of a service, it shall ensure that its competent authorities:

(a) to the extent practicable, establish an indicative timeframe for the processing of an application;

(b) on request of the applicant, provide information concerning the status of the application without undue delay;

(c) within a reasonable period of time and if they consider the submission of an application is complete for the purposes of processing under its laws and regulations, inform the applicant of the decision concerning the application, to the extent possible, in writing;[1]

(d) if they consider an application incomplete for the purposes of processing under the Party's laws and regulations, within a reasonable period of time, and to the extent practicable:

(i) inform the applicant that the application is incomplete;

(ii) on request of the applicant, identify the additional information that is required to complete the application or otherwise provide guidance on why the application is considered incomplete; and

(iii) provide the applicant with the opportunity[2] to provide the additional information, and to correct deficiencies in the application; and

(e) if an application is rejected, to the extent practicable, either upon their own initiative or upon request of the applicant, inform the applicant, without undue delay and in writing, of the reasons for rejection. The applicant shall have the possibility of resubmitting, at its discretion, a new application.

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1 Competent authorities may meet the requirement by informing an applicant in advance in writing, including through a published measure, that a lack of response after a specified period of time from the date of submission of the application indicates either acceptance of the application or rejection of the application. The reference to "in writing" should be understood as including electronic format.

2 Such "opportunity" does not require a competent authority to provide extensions of deadlines.

11. Where a Party requires authorisation for the supply of a service, it shall ensure that any authorisation fees[1] charged by its competent authorities are reasonable and transparent and do not in themselves restrict the supply of the relevant service. Each Party is encouraged to accept payment of authorisation fees by electronic means.

12. Each Party shall provide adequate procedures to verify the competence of professionals of the other Party. In verifying and assessing qualifications, where the competent authority considers it relevant, it shall give due consideration to professional experience, as a complement to educational qualifications, and to membership in a professional association in the territory of the other Party.

13. Provided an applicant has presented all necessary supporting evidence of qualifications, the competent authority, in verifying and assessing qualifications, shall endeavour to identify any deficiency and inform the applicant of requirements to remedy the deficiency.

14. If licensing or qualification requirements include the completion of an examination, each Party shall, to the extent practicable:

(a) ensure that the examination is scheduled at reasonably frequent intervals;

(b) provide a reasonable period of time to enable applicants to submit applications to take the examination;

[1] For the purpose of this paragraph, authorisation fees do not include fees for the use of natural resources, payments for auction, tendering or other non-discriminatory means of awarding concessions or mandated contributions to universal service provision.

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(c) accept requests in electronic format to take the examination; and

(d) consider conducting the examination and other aspects of the examination process through electronic means, including remotely.

15. If a Party adopts or maintains a measure relating to the authorisation for the supply of a service, it shall ensure that the competent authority concerned reaches and administers its decisions in a manner independent from the undue influence of any supplier of the service for which the authorisation is required.[1]

16. If a Party requires authorisation, the Party shall promptly publish[2] the information necessary for obtaining such authorisation. If such information exists, it may include:

(a) the licensing and qualification requirements and procedures;

(b) contact information of relevant competent authorities;

(c) authorisation fees;

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1 For greater certainty, this paragraph does not mandate a particular administrative structure. It refers to the decision-making process and administering of decisions.

2 For the purposes of this Article, "publish" means to include in an official publication, such as an official journal, or on an official website.

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(d) procedures for appeal or review of decisions concerning applications; and

(e) indicative timeframes for the processing of an application.

17. Each Party shall encourage its competent authorities to respond to any request for information or assistance to the extent practicable.

ARTICLE 8.13

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 third country. That recognition, which may be achieved through harmonisation or otherwise, may be based upon an agreement or arrangement with the third country concerned, or may be accorded autonomously.

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2. Where a Party enters into an agreement or arrangement of the type referred to in paragraph 1 with a third country or accords recognition autonomously, that Party shall, on request of the other Party, initiate the negotiation of a mutual recognition agreement or similar arrangement with the other Party with a view to concluding such agreement or arrangement or autonomous recognition, to the extent practicable, within 30 months.

3. Each Party shall:

(a) within 18 months of the date of entry into force of this Agreement, inform the other Party of its existing recognition measures and state whether such measures are based on agreements or arrangements of the type referred in paragraphs 1 and 2;

(b) promptly inform the other Party of the opening of negotiations on an agreement or arrangement with a third country in order to provide adequate opportunity to the other Party to indicate its interest in participating in such negotiations; and

(c) promptly inform the other Party when it adopts new recognition measures or significantly modifies existing ones, and state whether the measures are based on an agreement or arrangement of the type referred in paragraphs 1 and 2.

4. A Party shall not accord recognition in a manner which would constitute a means of discrimination between the other Party and third countries 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. As set out in Annex 8-B (Professional services), each Party shall endeavour to facilitate trade in professional services, including through negotiating mutual recognition agreements or similar arrangements for the recognition of professional qualifications in the professions where the relevant bodies in their respective territories have expressed mutual interest for such recognition.

ARTICLE 8.14

Indian traditional medicine services

1. For the purposes of this Article, "Indian traditional medicine services" means services relating to Ayurveda, Yoga, Naturopathy, Unani, Siddha, Sowa-Rigpa and Homeopathy.

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2. The Parties recognise Indian traditional medicine services as health and wellness-related services and agree to facilitate trade in such services, as set out in this Article. The Parties also note the importance of public health, patient safety and consumer protection in the provision of Indian traditional medicine services.

3. This Article applies to measures by a Party affecting the supply of Indian traditional medicine services. It does not apply to the non-conforming aspects of measures adopted or maintained in accordance with Article 8.9 (Non-conforming measures).

4. The European Union shall allow suppliers of Indian traditional medicine services to supply their services in its territory under the supplier's professional title obtained in India, if the supply of traditional medicine services is not reserved to a regulated profession[1].

5. If licensing or registration is required in the European Union to supply Indian traditional medicine services, the requirements and processes for such licensing or registration shall:

(a) not be less favourable than the treatment accorded to like traditional medicine services and like service suppliers of third countries in accordance with Article 8.6 (Most-favoured-nation treatment); and

[1] For the European Union, a regulated profession is understood as defined in Article 3 of Directive 2005/36/EC of the European Parliament and of the Council of 7 September 2005 on the recognition of professional qualifications. For Member States in which the supply of Indian traditional medicine services is considered to be a regulated profession in accordance with this Directive, suppliers of Indian traditional medicine services may be required to hold a specific degree such as a medical degree, sit special exams such as state exams or register with a professional body before they can supply such services.

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(b) not amount to or be equivalent to requalification in the European Union.

6. The European Union shall allow suppliers of Indian traditional medicine services from India to establish a commercial presence in its territory through which such suppliers can supply Indian traditional medicine services.

7. The Parties shall endeavour to exchange information on regulations, measures and initiatives related to Indian traditional medicine services to facilitate trade in Indian traditional medicine services between the Parties.

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 (Market access), Article 8.5 (National treatment) and Article 8.6 (Most-favoured-nation treatment).

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2. If 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 the other Party establishing, maintaining or authorising such a supplier to provide specific information concerning the relevant operations.

4. If, after the date of entry into force of this Agreement, a Party grants monopoly rights regarding the supply of a service covered by its commitments, that Party shall notify the other Party no later than three months before the intended implementation of the grant of monopoly rights, and paragraphs 2 to 5 of Article 8.11 (Modification of schedules) shall apply.

5. This Article applies 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.

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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.

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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

Denial of benefits

1. A Party may deny the benefits of this Chapter and of Article 13.4(1) (Enquiries), Article 19.1 (Current account) and Article 19.2 (Capital movements):

(a) to the supply of any service, if that Party establishes that the service is supplied from or in the territory of a third country;

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(b) to a service supplier that is a juridical person, if that Party establishes that it is not a service supplier of the other Party; or

(c) in the case of the supply of a maritime transport service, if that Party establishes that the service is supplied:

(i) by a vessel registered under the laws and regulations of a third country; and

(ii) by a person of a third country which operates or uses the vessel in whole or in part.

2. A Party may deny the benefits of this Chapter and of Article 13.4(1) (Enquiries), Article 19.1 (Current account) and Article 19.2 (Capital movements) to a service supplier of the other Party that is a juridical person of that Party and to services of that service supplier if:

(a) a service supplier of a third country owns or controls the juridical person; and

(b) the denying Party adopts or maintains a measure with respect to the third country, or with respect to juridical persons or natural persons of the third country, that prohibits 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 8.19

Safeguard measures

1. The Parties note that Article X of GATS provides for multilateral negotiations on the question of emergency safeguard measures based on the principle of non-discrimination. The Parties shall review the issue of emergency safeguard measures related to trade in services in light of any provisions agreed under Article X of GATS with a view to their incorporation into this Chapter.

2. If a Party encounters difficulties in the implementation of its commitments under this Chapter, that Party may request consultations with the other Party to address those difficulties.

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ARTICLE 8.20

Subsidies

1. Notwithstanding Article 8.1(6) (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. If a Party considers that it is adversely affected by a subsidy of the other Party related to trade in services, the Party may request information from the other Party on such matters.

3. Upon receipt of a request for consultations, the requested Party may enter into consultations with the requesting Party, with a view to resolving the matter, provided that the request for consultations includes an explanation of how the subsidy has adversely affected trade in services between the Parties. During the consultations, the Party granting the subsidy may consider a request of the other Party for information relating to the subsidy.

4. Neither Party shall have recourse to dispute settlement under Chapter 17 (Dispute settlement) for any matter arising under this Article.

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CHAPTER 9

DIGITAL TRADE

SECTION A

GENERAL PROVISIONS

ARTICLE 9.1

Objective

The objective of this Chapter is to facilitate digital trade, address unjustified barriers to trade enabled by electronic means and ensure an open, secure and trustworthy online environment for businesses and consumers.

ARTICLE 9.2

Scope

1. This Chapter applies to measures of a Party affecting trade enabled by electronic means.

2. This Chapter does not apply to:

(a) audio-visual services;

(b) government procurement; or

(c) information or data, except government data accessible to the public as referred to in Article 9.12 (Open government data), held or processed by or on behalf of a Party, or measures related to such information or data, including measures related to its collection.

3. For greater certainty, a measure that affects the supply of a service delivered or performed electronically is subject to the obligations contained in the relevant provisions of Chapter 8 (Trade in services) and Annexes 8-C (Financial services) and 8-D (Telecommunications services), including the Party's schedules of specific commitments, non-conforming measures or exceptions set out in this Agreement that are applicable to those obligations.

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ARTICLE 9.3

Definitions

1. The definitions set out in Article 8.2 (Definitions) apply to this Chapter unless otherwise defined in this Chapter.

2. For the purposes of this Chapter:

(a) "electronic authentication" means an electronic process that enables the confirmation of:

(i) the electronic identification of a person; or

(ii) the origin and integrity of data in electronic form;

(b) "electronic invoicing" means the automated creation, exchange and processing of an invoice between a supplier and a buyer using a structured digital format;

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(c) "electronic signature"[1] means data in electronic form that is in, affixed to, or logically associated with, other data in electronic form that may be used to identify the signatory in relation to the data in electronic form and indicate the signatory approval of the information contained therein;[2]

(d) "electronic time stamp" means data in electronic form which binds other data in electronic form to a particular date and time, establishing evidence that the latter data existed at that date and time;

(e) "electronic trust service" means an electronic service consisting of:

(i) the creation, verification and validation of electronic signatures, electronic seals, electronic time stamps, and certificates related to those services; or

(ii) the preservation of electronic signatures, seals or certificates related to those services;

(f) "government data" means non-proprietary data owned or held by the government and by non-governmental bodies in the exercise of powers conferred on them by the government;

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1 For the European Union, "electronic signature" applies to natural persons and "electronic seal" applies to juridical persons. For India, the term "electronic seal" is not defined in its laws and the term "electronic signature" applies to both natural and juridical persons.

2 For greater certainty, nothing in this provision prevents a Party from according greater legal effect to an electronic signature that satisfies certain requirements, such as indicating that the data in electronic form has not been altered or verifying the identity of the signatory.

(g) "measure of a Party" means a measure taken by:

(i) central government and authorities of that Party; or

(ii) non-governmental bodies in the exercise of powers delegated by central government or authorities of that Party;

(h) "personal data" means any information or data about or relating to an identified or identifiable natural person;

(i) "user" means any person using a public telecommunications service; and

(j) "unsolicited commercial electronic message" means an electronic message[1] that is sent for commercial advertising or marketing purposes directly to a user via a public telecommunications service, without the consent of the recipient or despite the explicit rejection of the recipient.

[1] For greater certainty, an electronic message comprises at least text messages (Short Message Service or "SMS") and, to the extent provided for under the laws and regulations of a Party, other electronic messages such as, electronic mail, multimedia (Multimedia Message Service or "MMS") messages, and other types of electronic messages.

ARTICLE 9.4

Right to regulate

Consistent with the provisions of this Chapter, each Party retains its right to regulate within its territory to achieve its legitimate policy objectives.

SECTION B

PERSONAL DATA PROTECTION

ARTICLE 9.5

Privacy and protection of personal data

1. Each Party recognises that privacy is a fundamental right and that high standards of privacy and protection of personal data contribute to trust in the digital economy and to the development of trade.

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2. Nothing in this Agreement shall affect the right of each Party to decide on its own level of protection of personal data and privacy. Each Party may adopt or maintain the safeguards it deems appropriate to ensure the protection of personal data and privacy, including through the adoption and application of rules for the cross-border transfer of personal data.

3. Each Party shall endeavour to inform the other Party about safeguards referred to in paragraph 2 that it adopts or maintains.

SECTION C

SPECIFIC PROVISIONS

ARTICLE 9.6

Paperless trading

1. With a view to creating a paperless border environment for trade in goods, the Parties recognise the importance of eliminating paper forms and documents for the import, export or transit of goods. Each Party shall work towards implementing initiatives which provide for the use of paperless trading and transition toward using forms and documents in data-based formats, taking into account the principles and guidelines agreed by the WCO and other relevant international organisations to which both Parties are members.

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2. Each Party shall endeavour to make trade administration documents, that it issues or controls, or that are required in the normal course of trade, and as appropriate, supporting documents, available to the public in electronic format. For the purposes of this paragraph, the term "electronic format" includes formats, suitable for automated interpretation and electronic processing without human intervention, as well as digitised images and forms.

3. Each Party shall endeavour to accept trade administration documents submitted electronically as the legal equivalent of the paper version of those documents.

4. The Parties shall endeavour to cooperate bilaterally and in international fora, in order to enhance acceptance of electronic versions of trade administration documents.

ARTICLE 9.7

Conclusion of contracts by electronic means

Unless otherwise provided for under its laws and regulations, each Party shall ensure that:

(a) contracts may be concluded by electronic means; and

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(b) no other obstacles to the use of electronic contracts are created or maintained and contracts are not deprived of legal effect and validity solely on the ground that the contract has been made by electronic means.

ARTICLE 9.8

Electronic authentication and electronic trust services

1. Except in circumstances otherwise provided for in its laws and regulations, a Party shall not deny the legal effect and admissibility as evidence in legal proceedings of an authenticated electronic document, an electronic signature, an electronic seal or an electronic time stamp, solely on the ground that it is in electronic form.

2. A Party shall not adopt or maintain measures that:

(a) prohibit parties to an electronic transaction from mutually determining the appropriate electronic authentication methods for that transaction; or

(b) prevent parties to an electronic transaction from being able to prove to judicial and administrative authorities that the use of electronic authentication or an electronic trust service in that transaction complies with the applicable legal requirements.

3. Notwithstanding paragraph 2, a Party may require, for a particular category of transactions, that the method of electronic authentication or trust service is certified by an authority accredited in accordance with its laws and regulations or meets certain performance standards which shall be objective, transparent and non-discriminatory and only relate to the specific characteristics of the category of transactions concerned.

4. The Parties shall endeavour to mutually recognise electronic signatures in accordance with their laws and regulatory frameworks.

ARTICLE 9.9

Transfer of or access to source code

1. A Party shall not require the transfer of, or access to, the source code of software owned by a person of the other Party as a condition for the import, export, distribution, sale or use of such software, or of products containing such software, in or from its territory.[1]

[1] This Article does not preclude a Party from requiring that access be provided to source code of software used for critical infrastructure, to the extent required to ensure the effective functioning of such critical infrastructure, subject to safeguards against unauthorised disclosure.

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2. For greater certainty:

(a) Article 19.7 (General exceptions), Article 19.8 (Security exceptions) and Article 8-C.3 (Prudential carve-out) may apply to measures of a Party adopted or maintained in the context of the transfer of or access to source code, including certification procedures;

(b) paragraph 1 of this Article does not apply to the voluntary transfer of, or granting of access to, source code of software by a person of the other Party on a commercial basis, such as in the context of a public procurement transaction or other freely negotiated contracts; and

(c) paragraph 1 of this Article does not affect the right of a Party's regulatory authorities, law enforcement, judicial bodies, administrative tribunals or conformity assessment bodies to require the modification of source code of software to comply with its laws and regulations that are not inconsistent with the Agreement.

3. Nothing in this Article shall affect:

(a) the right of a Party's regulatory authorities, law enforcement, judicial bodies, administrative tribunals or conformity assessment bodies[1] to require the transfer of, or access to, source code of software, as a condition for import, export, distribution, sale or use of such software, for investigation, inspection or examination, enforcement action or judicial proceeding purposes, to secure compliance with its laws and regulations pursuing legitimate public policy objectives[2], subject to safeguards against unauthorised disclosure;

(b) the requirements of a court, administrative tribunal, competition authority, or other relevant body of a Party to remedy a violation of competition law, or requirements pursuant to a Party's laws and regulations that are not inconsistent with the Agreement to provide proportionate and targeted access to the source code of software that is necessary to address barriers to entry in digital markets and ensure that digital markets remain competitive, fair, open and transparent; and

(c) the protection and enforcement of intellectual property rights.

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1 For the purpose of this Article, "conformity assessment body" refers to a relevant governmental body or authority of a Party, or non-governmental body in the exercise of powers delegated by a governmental body or authority of the Party, carrying out the procedures of assessment of conformity with applicable laws and regulations of that Party.

2 For the purpose of this Article, "legitimate public policy objective" shall be interpreted in an objective manner and shall enable the pursuit of objectives such as the protection of public security, public morals, or human, animal or plant life or health, the maintenance of public order, the protection of other fundamental interests of society such as online safety, cybersecurity, safe and trustworthy artificial intelligence, or the protection against the dissemination of disinformation, or other similar objectives of public interest, taking into account the evolving nature of digital technologies and related challenges.

ARTICLE 9.10

Online consumer trust and protection

1. Recognising the importance of enhancing consumer trust and protection in digital trade, each Party shall adopt or maintain measures to ensure the effective protection of consumers engaging in electronic commerce transactions, including transparent and effective measures that:

(a) proscribe misleading, fraudulent and deceptive commercial practices;

(b) require suppliers or sellers of goods and services to act in good faith and abide by fair commercial or trade practices;

(c) require suppliers or sellers of goods or services to provide consumers with clear and thorough information, including when they act through intermediary service suppliers, regarding their identity and contact details, the transaction concerned, including the main characteristics of the goods or services and the full price inclusive of all applicable charges. In the case of intermediary service suppliers, this includes enabling the provision of such information by the supplier or seller of goods or services;

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(d) grant consumers access to redress for breaches of their rights, including a right to remedies if goods or services are paid for and are not delivered or provided as agreed; and

(e) ensure the safety of goods during normal or reasonably foreseeable use.

2. The Parties recognise the importance of entrusting their consumer protection agencies or other relevant bodies with adequate enforcement powers and the importance of cooperation between their agencies in order to protect consumers and enhance online consumer trust.

ARTICLE 9.11

Unsolicited commercial electronic messages

1. Each Party shall adopt or maintain measures regarding unsolicited commercial electronic messages that:

(a) require the consent, as specified in its laws and regulations, of the users that are natural persons to receive a commercial electronic message;

(b) require a supplier of commercial electronic messages to facilitate the ability of users that are natural persons to prevent ongoing reception of those messages; or

(c) otherwise provide for the minimisation of unsolicited commercial electronic messages.

2. Notwithstanding paragraph 1, a Party shall allow persons who have collected, in accordance with conditions laid down in the law of that Party, the contact details of a user in the context of the supply of goods or services, to send commercial electronic messages to that user for their own similar goods or services.

3. Each Party shall ensure that commercial electronic messages are clearly identifiable as such, clearly disclose on whose behalf they are made and contain the necessary information to enable users to request cessation free of charge and at any moment.

4. Each Party shall provide users with access to redress against suppliers of unsolicited commercial electronic messages that do not comply with the measures adopted or maintained pursuant to paragraphs 1, 2 and 3.

5. To the extent provided for under its laws and regulations, a Party shall apply paragraphs 1 to 4 to other forms of commercial electronic message that is sent for commercial advertising, such as electronic mail, SMS and MMS.

ARTICLE 9.12

Open government data

1. The Parties recognise that facilitating public access to, and use of, government data contributes to stimulating economic and social welfare, competitiveness, productivity and innovation.

2. If a Party chooses to make government data accessible to the public, it shall endeavour to ensure to the extent practicable, that such data:

(a) is in a format that allows it to be searched, retrieved, used, reused and redistributed;

(b) is in a machine-readable format;

(c) contains descriptive metadata, which is as standard as possible;

(d) is made available via reliable, user-friendly and freely available application programming interfaces;

(e) is regularly updated; and

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(f) is made available for re-use in full compliance with the Parties' respective personal data protection rules.

3. The Parties shall endeavour to cooperate to identify ways in which each Party can expand access to, and use of, government data that the Party has made public, with a view to enhancing and generating business and research opportunities beyond its use by the public sector.

4. The Parties recognise the benefit of making data held by regional or local government digitally available for public access and use in a manner consistent with paragraphs 1, 2 and 3.

ARTICLE 9.13

Cooperation on regulatory and technical issues

The Parties recognise the importance of cooperation and information exchange on digital trade. Where agreed by the Parties, the Parties shall exchange information on the following regulatory and technical issues in the context of digital trade:

(a) the recognition and facilitation of interoperable electronic authentication and electronic trust services;

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(b) unsolicited commercial electronic messages;

(c) challenges for small and medium-sized enterprises in digital trade;

(d) digital government;

(e) online consumer trust and protection; and

(f) any other area relevant for the development of digital trade as mutually agreed by the Parties.

ARTICLE 9.14

Digital identities

1. The Parties recognise that cooperation between them on digital identities is important to promote connectivity and further growth of digital trade. The Parties recognise that they may take different legal and technical approaches to digital identities. Accordingly, the Parties support ongoing work, in particular under the India-EU Trade and Technology Council, to pursue mechanisms to promote interoperability between their respective digital identity frameworks.

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2. The Parties shall endeavour to facilitate initiatives to promote interoperability, which may include:

(a) supporting the development of international frameworks and standards for digital identity;

(b) identifying and implementing use cases for the mutual recognition of digital identities; and

(c) exchanging knowledge and expertise on best practices relating to digital identity policies and regulations, technical implementation and security standards, and the promotion of the use of digital identities.

ARTICLE 9.15

Cybersecurity

1. The Parties have a shared vision to promote secure digital trade and recognise that threats to cybersecurity undermine confidence in digital trade. In order to identify and mitigate those threats and thereby facilitate digital trade, the Parties recognise the importance of:

(a) building the capabilities of their appropriate competent authorities responsible for cybersecurity incident response, including through exchange of best practices;

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(b) using existing collaboration mechanisms, as appropriate, to anticipate, identify and mitigate malicious intrusions or dissemination of malicious code that affect electronic networks of Parties and use those mechanisms to swiftly address cybersecurity incidents, as well as for the sharing of information for awareness; and

(c) promoting the development of a strong public and private workforce in the area of cybersecurity.

2. Given the evolving nature of cybersecurity threats and their negative impact on digital trade, the Parties recognise that risk-based approaches are generally effective in addressing those threats and minimising trade barriers. Accordingly, each Party shall endeavour to employ, and shall encourage enterprises within its jurisdiction to use, risk-based approaches that rely on open and transparent standards and risk management best practices to identify and protect against cybersecurity risks and to detect, respond to, and recover from cybersecurity incidents.

ARTICLE 9.16

Electronic invoicing

1. The Parties recognise the importance of promoting the adoption of electronic invoicing systems and their role in increasing the efficiency, accuracy and reliability of commercial transactions. To this end, the Parties shall endeavour to:

(a) promote, encourage, support or facilitate the adoption of electronic invoicing by enterprises;

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(b) promote the existence of policies, standards, infrastructure and processes that support electronic invoicing;

(c) generate awareness of, and build capacity for, electronic invoicing; and

(d) share best practices and take into account the relevant international electronic invoicing systems.

2. Each Party shall encourage the development of measures related to electronic invoicing to support cross-border interoperability, including by taking into account international standards, guidelines or recommendations, as appropriate.

ARTICLE 9.17

Review

No later than five years after the date of entry into force of this Agreement, the Parties shall review the need for the inclusion of additional provisions, including on the cross-border data flow, in this Agreement.

CHAPTER 10

Intellectual property

SECTION A

GENERAL PROVISIONS

ARTICLE 10.1

Objectives

1. The objective of this Chapter is to ensure appropriate and effective protection and enforcement of intellectual property rights in each Party in order to:

(a) promote innovation and creativity;

(b) facilitate trade of innovative and creative goods and services; and

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(c) reduce distortion and impediments to trade and incentivise investments in a manner conducive to a more sustainable and inclusive economy.

2. The objectives set out in Article 7 of the TRIPS Agreement apply to this Chapter, *mutatis mutandis*.

ARTICLE 10.2

Principles

The principles set out in Article 8 of the TRIPS Agreement apply to this Chapter, *mutatis mutandis*.

ARTICLE 10.3

Scope

1. This Chapter shall complement and further specify the rights and obligations of each Party under the TRIPS Agreement and other international treaties in the field of intellectual property to which they are parties.

2. This Chapter does not preclude either Party from introducing more extensive protection and enforcement of intellectual property rights under its law than is required by this Chapter, provided that such protection and enforcement does not contravene this Chapter. Each Party shall be free to determine the appropriate method of implementing this Chapter within its own legal system and practice.

3. The protection of intellectual property includes protection against unfair competition as referred to in Article 10*bis* of the Paris Convention.

ARTICLE 10.4

Definitions

For the purposes of this Chapter:

(a) "Berne Convention" means the 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 and amended on 28 September 1979;

(b) "Doha Declaration" means the Declaration on the TRIPS Agreement and Public Health, adopted at Doha on 14 November 2001 by the Ministerial Conference of the WTO;

(c) "intellectual property" means all categories of intellectual property that are covered by Articles 10.11 (Authors) to 10.40 (Protection of plant varieties rights) of this Chapter or Sections 1 to 7 of Part II of the TRIPS Agreement;

(d) "national" means, in respect of the relevant intellectual property right, a person of a Party that would meet the criteria for eligibility for protection provided for in the TRIPS Agreement and multilateral agreements concluded and administered under the auspices of WIPO, to which a Party is a contracting party;

(e) "Paris Convention" means the Paris Convention for the Protection of Industrial Property, done at Paris on 20 March 1883, as revised at Stockholm on 14 July 1967;

(f) "Rome Convention" means the International Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organisations, done at Rome on 26 October 1961;

(g) "WIPO" means the World Intellectual Property Organization; and

(h) "WPPT" means the WIPO Performances and Phonograms Treaty, adopted in Geneva on 20 December 1996.

ARTICLE 10.5

International agreements

1. The Parties affirm their commitments under the following international agreements:

(a) the TRIPS Agreement;

(b) WIPO Copyright Treaty, done at Geneva on 20 December 1996;

(c) the WPPT;

(d) the 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; and

(e) the Protocol Relating to the Madrid Agreement Concerning the International Registration of Marks, adopted at Madrid on 27 June 1989, as amended on 3 October 2006 and on 12 November 2007.

2. Each Party shall make all reasonable efforts to ratify or accede to the following international agreements:

(a) the Beijing Treaty on Audiovisual Performances, adopted in Beijing on 24 June 2012; and

(b) the Geneva Act of the Hague Agreement Concerning the International Registration of Industrial Designs, adopted at Geneva on 2 July 1999.

3. Each Party shall consider ratifying or acceding to the Singapore Treaty on the Law of Trademarks, adopted in Singapore on 27 March 2006.

4. Each Party shall ensure that the procedures provided under the Patent Cooperation Treaty, done at Washington on 19 June 1970, as amended on 28 September 1979, modified on 3 February 1984 and last modified on 3 October 2001, are available in its territory.

ARTICLE 10.6

TRIPS Agreement and public health

1. The Parties affirm the Doha Declaration. In interpreting and implementing the rights and obligations under this Chapter, each Party shall ensure consistency with 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 to the Annex and the Appendix to the Annex to the TRIPS Agreement.

ARTICLE 10.7

Exhaustion

This Chapter does not affect the freedom of a Party to determine whether and under what conditions the exhaustion of intellectual property rights applies.

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ARTICLE 10.8

National treatment

1. In respect of the intellectual property covered by this Chapter, each Party shall accord to the 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, subject to the exceptions already provided in, respectively, the Paris Convention, the Berne Convention, the Rome Convention, the WPPT or the Treaty on Intellectual Property in Respect of Integrated Circuits done at Washington on 26 May 1989. In respect of performers, producers of phonograms and broadcasting organisations, this obligation only applies in respect of the rights provided for under this Chapter.

2. A Party may avail itself of the exceptions permitted pursuant to paragraph 1 in relation to its judicial and administrative procedures, including requiring a national of the other Party to designate an address for service in its territory or to appoint an agent in its territory, provided that such exceptions are:

(a) necessary to secure compliance with the Party's laws or regulations which are not inconsistent with this Chapter; and

[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 matters affecting the use of intellectual property rights specifically covered by this Chapter, including measures to prevent the circumvention of effective technological measures as referred to in Article 10.18 (Obligations concerning technological measures) and measures concerning rights management information referred to in Article 10.19 (Obligations concerning rights management information).

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(b) not applied in a manner which 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 10.9

Transfer of technology

1. The Parties recognise the importance of facilitating the voluntary transfer and dissemination of technology. The Parties further recognise the importance of the protection and enforcement of intellectual property, in this regard.

2. The Parties agree to exchange views and information on their law and international practices, including those related to the protection and enforcement of intellectual property rights, regarding transfer of technology. This may include exchanges on measures to facilitate information flows, business partnerships and voluntary licensing and subcontracting agreements. Particular attention shall be paid to the conditions necessary to promote technology linkage and innovation and to create an adequate enabling environment for technology transfer in the host countries, including issues such as the relevant legal framework and development of human capital.

ARTICLE 10.10

Genetic resources, traditional knowledge and traditional cultural expressions

1. 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.

2. 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.

3. The Parties agree to exchange views and information on intellectual property related aspects of genetic resources, traditional knowledge and traditional cultural expressions.

4. The Parties acknowledge that the disclosure of the origin or source of genetic resources and associated traditional knowledge in patent applications promotes the transparency of the patent system with regard to genetic resources and associated traditional knowledge, and recognise the importance of using relevant and available databases or digital libraries, such as the Traditional Knowledge Digital Library[1], in that respect.

[1] The Traditional Knowledge Digital Library project initiated in India in 2001.

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SECTION B

STANDARDS CONCERNING THE AVAILABILITY, SCOPE AND USE OF INTELLECTUAL PROPERTY RIGHTS

SUB-SECTION 1

COPYRIGHT AND RELATED RIGHTS

ARTICLE 10.11

Authors

Each Party shall provide authors with the exclusive right to authorise or prohibit:

(a) the reproduction, including direct or indirect, temporary or permanent, by any means or in any manner or form, in whole or in part, of their works;

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(b) any form of distribution to the public by sale or otherwise of the original and copies of their works;

(c) any communication to the public of their works, by wire or wireless means, including the making available to the public of their works in such a way that members of the public may access them from a place and at a time individually chosen by them; and

(d) the commercial rental to the public of originals or copies of their works in respect of at least computer programs[1] and cinematographic works.

ARTICLE 10.12

Performers

Each Party shall provide performers with the exclusive right to authorise or prohibit:

(a) the fixation of their unfixed performances;

(b) the reproduction, including direct or indirect, temporary or permanent, by any means or in any manner or form, in whole or in part, of fixations of their performances;

[1] A Party may exclude computer programs where the program itself is not the essential object of the rental.

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(c) the distribution to the public, by sale or otherwise, of the original or copies of fixations of their performances;

(d) the commercial rental to the public of the original and copies of fixations of their performances;

(e) the making available to the public of fixations of their performances, by wire or wireless means, in such a way that members of the public may access them from a place and at a time individually chosen by them; and

(f) the broadcasting, at least by wireless means, and the communication to the public of their unfixed performances except where the performance is already a broadcast performance.

ARTICLE 10.13

Producers of phonograms

Each Party shall provide producers of phonograms with the exclusive right to authorise or prohibit:

(a) the reproduction, including direct or indirect, temporary or permanent, by any means or in any manner or form, in whole or in part, of their phonograms;

(b) the distribution to the public, by sale or otherwise, of the original or copies of their phonograms;

(c) the commercial rental to the public of the original and copies of their phonograms; and

(d) the making available to the public of their phonograms, by wire or wireless means, in such a way that members of the public may access them from a place and at a time individually chosen by them.

ARTICLE 10.14

Broadcasting organisations

Each Party shall provide broadcasting organisations with the exclusive right to authorise or prohibit:

(a) the fixation of their broadcasts whether these broadcasts are transmitted by wire or over the air, including by cable or satellite;

(b) any reproduction by any means or in any manner or form, in whole or in part, of fixations of their broadcasts, whether these broadcasts are transmitted by wire or over the air, including by cable or satellite;

(c) the distribution to the public, by sale or otherwise, of fixations including copies thereof, of their broadcasts whether these broadcasts are transmitted by wire or over the air, including by cable or satellite;

(d) the rebroadcasting of their broadcasts, at least by wireless means;

(e) the communication to the public of their broadcasts if such communication is made in places accessible to the public against payment of a fee; and

(f) the making available to the public, by wire or wireless means, of fixations of their broadcasts, whether those broadcasts are transmitted by wire or over the air, including by cable or satellite, in such a way that members of the public may access them from a place and at a time individually chosen by them.

ARTICLE 10.15

Broadcasting and communication to the public of phonograms published for commercial purposes

1. Each Party shall provide performers and producers of phonograms with:

(a) the right to a single equitable remuneration paid by the user if a phonogram published for commercial purposes, or a reproduction of such phonogram, is used for broadcasting or any communication to the public; or

(b) the exclusive right to authorize or prohibit the broadcasting or any communication to the public of their phonograms published for commercial purposes.

2. For the purposes of point (a) of paragraph 1, a Party shall ensure that the single equitable remuneration is shared between the relevant performers and phonogram producers. A Party may, in the absence of an agreement between performers and producers of phonograms, set the terms according to which performers and producers of phonograms shall share such single equitable remuneration.

3. For the purposes of point (b) of paragraph 1, a Party shall ensure adequate remuneration for performers and producers of phonograms when phonograms published for commercial purposes are used for broadcasting or for any communication to the public.

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ARTICLE 10.16

Resale right

1. Each Party shall provide, for the benefit of the author of an original work of art,[1] a resale right, to be defined as an inalienable right, which cannot be waived, even in advance, to receive a royalty based on the sale price obtained for any resale of the work, subsequent to the first transfer of the work by the author.

2. The right referred to in paragraph 1 applies to all acts of resale involving at least art market professionals such as salesrooms, art galleries and, in general, any dealers in works of art as sellers, buyers or intermediaries.

3. Each Party may provide that the right referred to in paragraph 1 shall not apply to acts of resale where the seller has acquired the work directly from the author less than a certain minimum period of time before that resale and where the resale price does not exceed a certain minimum amount.

4. The procedure for collection of the remuneration and its amount shall be determined by the law of each Party.

[1] For the purposes of this Article, works of art shall include at least paintings, sculptures and drawings.

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ARTICLE 10.17

Collective management of rights

1. The Parties shall promote cooperation between the collective management organisations established in their respective territories for the purposes of facilitating licensing of works and other protected subject matter under this Sub-Section and the transfer of rights revenue between the respective collective management organisations for the use of works or other protected subject matter.

2. The Parties shall promote the transparency of collective management organisations established in their respective territories, in particular regarding the rights revenue they collect, the deductions they make from the rights revenue collected, the use of the rights revenue collected, their distribution policies and the repertoire they represent.

3. Each Party shall endeavour to promote the non-discriminatory treatment by collective management organisations of rights holders that these organisations represent either directly or via another collective management organisation.

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4. Each Party shall encourage collective management organisations established in its territory and that represent another collective management organisation established in the territory of the other Party by way of a representation agreement to regularly, diligently and accurately distribute amounts due to the represented collective management organisations, as well as provide the represented collective management organisation with the information on the amount of rights revenue collected on its behalf and any deductions made to this rights revenue.

ARTICLE 10.18

Obligations concerning technological measures

Each Party shall provide adequate legal protection and effective legal remedies against the circumvention of effective technological measures that are used by the right holder of any copyright or related right in connection with the exercise of their rights provided under this Sub-Section that restrict acts, in respect of their works and other subject matter, which are not authorized by the right holder of any copyright or related right concerned or permitted by law, if the person concerned carries out such circumvention in the knowledge, or with reasonable grounds to know, that they are pursuing that objective. Each Party may provide for a specific regime for legal protection of technological measures used to protect computer programs.

ARTICLE 10.19

Obligations concerning rights management information

1. Each Party shall provide adequate and effective legal remedies against a person knowingly performing without authority any of the following acts, if such person knows or has reasonable grounds to know that by so doing that person is inducing, enabling, facilitating or concealing an infringement of any copyright or any related rights as provided by the law of that Party:

(a) the removal or alteration of any electronic rights management information; or

(b) the distribution, importation for distribution, broadcasting, communication, or making available to the public of works, including copies thereof, or other subject matter protected pursuant to this Sub-Section knowing that electronic rights management information has been removed or altered without authority.

2. For the purposes of this Article, "rights management information" means any information which identifies the work or other subject matter referred to in this Article, the author or any other right holder, or information about the terms and conditions of use of the work or other subject matter, and any numbers or codes that represent such information.

3. Paragraph 2 applies if any of these items of information is associated with a copy of, or appears in connection with the communication to the public of, a work or other subject matter referred to in this Article.

ARTICLE 10.20

Term of protection

1. Each Party shall provide that the rights of an author of a work shall run for the life of the author and no less than 60 years after the author's death, irrespective of the date when the work is lawfully made available to the public.

2. In the case of anonymous or pseudonymous works, the term of protection shall run for no less than 60 years after the work is lawfully made available to the public. However, when the pseudonym adopted by the author leaves no doubt as to their identity, or if the author discloses their identity during the period referred to in the first sentence, the term of protection applicable shall be that laid down in paragraph 1.

3. In the case of a work of joint authorship, the term of protection referred to in paragraph 1 shall be calculated from the date of death of the last surviving author.

4. Each Party shall provide that the rights of the broadcasting organizations shall run for no less than 25 years from the date of the first transmission of the broadcast whether this broadcast is transmitted by wire or over the air, including by cable or satellite.

5. Each Party shall provide that the rights of performers for their performances shall run for no less than 50 years from the date of the performance.

6. The term of protection to be granted to producers of phonograms under this Chapter shall last, at least, until the end of a period of 60 years computed from the end of the year in which the phonogram was published, or failing such publication within 50 years from the fixation of the phonogram, the term of protection shall last, at least, until the end of a period of 50 years computed from the end of the year in which the fixation was made. Each Party may provide for effective measures in order to ensure that the profit generated during the 10 years of protection beyond 50 years is shared fairly between the performers and the producers of phonograms.

7. Each party shall provide that the terms of protection laid down in this Article shall be calculated from the first day of January of the year following the event which gives rise to them.

8. Each Party may provide for longer terms of protection than those provided for in this Article.

ARTICLE 10.21

Limitations and exceptions

Each Party may provide for limitations or exceptions to the rights set out in Articles 10.11 (Authors) to 10.15 (Broadcasting and communication to the public of phonograms published for commercial purposes) provided that those limitations or exceptions are confined to certain special cases which do not conflict with a normal exploitation of the work or other subject matter, and do not unreasonably prejudice the legitimate interests of the right holders.

SUB-SECTION 2

TRADE MARKS

ARTICLE 10.22

Signs of which a trade mark may consist

1. A trade mark may consist of any signs, or any combination of signs, in particular words, including personal names, letters, numerals, figurative elements, colours or combinations of colours, the shape of goods or of the packaging of goods, or sounds, provided that such signs are capable of:

(a) distinguishing the goods or services of one undertaking from those of other undertakings; and

(b) being represented on the respective trade mark register of each Party, in a manner which enables the competent authorities and the public to determine the clear and precise subject matter of the protection afforded to its proprietor.

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2. A Party may require, as a condition for registration of a trade mark, that the mark be capable of being represented graphically.

3. Where signs are not inherently capable of distinguishing the relevant goods or services, each Party may make registrability depend on distinctiveness acquired through use.

ARTICLE 10.23

Registration procedure

1. Each Party shall provide for a system for the registration of trade marks in which each final negative decision taken by the relevant trade mark administration, including any partial refusals of registration, shall be communicated in writing to the relevant party, including by electronic means, and shall be duly reasoned and subject to appeal.

2. Each Party shall provide for the possibility for third parties to oppose:

(a) trade mark applications; or

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(b) where appropriate, trade mark registrations.

3. The opposition proceedings referred to in paragraph 2 shall be adversarial.

4. Each Party shall provide a publicly available electronic database of trade mark applications and trade mark registrations.

ARTICLE 10.24

Trade mark classification

Each Party shall 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.

ARTICLE 10.25

Rights conferred by a trade mark

1. Each Party shall provide that the registration of a trade mark confers on the proprietor exclusive rights therein. The proprietor shall be entitled to prevent all third parties not having the proprietor's consent from using in the course of trade:

(a) any sign which is identical with the registered trade mark in relation to goods or services which are identical with those for which the trade mark is registered;

(b) any sign where, because of its identity with, or similarity to, the registered trade mark and the identity or similarity of the goods or services covered by this trade mark and the sign, there exists a likelihood of confusion on the part of the public, including the likelihood of association between the sign and the registered trade mark; and

(c) any sign where, because of its identity with, or similarity to, the registered trade mark used in relation to goods or services which are not similar to those for which the trade mark is registered, where the latter has a reputation in the territory of the Party and where use of that sign without due cause takes unfair advantage of, or is detrimental to, the distinctive character or the repute of the registered trade mark.

2. The rights described under paragraph 1 shall not prejudice any existing prior rights, nor shall they affect the possibility of each Party to make rights available on the basis of use.

ARTICLE 10.26

The right to prohibit acts in relation to the use of packaging or other means

Where the risk exists that the packaging, labels, tags, security or authenticity features or devices, or any other means to which the trade mark is affixed could be used in relation to goods or services and that use would constitute an infringement of the rights of the proprietor of the trade mark, the proprietor of that trade mark shall have the right to prohibit the following acts if carried out in the course of trade:

(a) affixing a sign identical with, or similar to, the trade mark on packaging, labels, tags, security or authenticity features or devices, or any other means to which the mark may be affixed; or

(b) offering or placing on the market, or stocking for those purposes, or importing or exporting, packaging, labels, tags, security or authenticity features or devices, or any other means to which the mark is affixed.

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ARTICLE 10.27

Well-known trade marks

1. For the purposes of giving effect to protection of well-known trade marks, as referred to in Article 6*bis* of the Paris Convention and Article 16(2) and (3) of the TRIPS Agreement, each Party shall endeavour to apply 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 the WIPO at the Thirty-Fourth Series of Meetings of the Assemblies of the Member States of WIPO in Geneva on 20 to 29 September 1999.

2. No Party shall require, as a condition for determining that a trade mark is well-known, that the trade mark has been registered in the Party or in another jurisdiction.

ARTICLE 10.28

Exceptions to the rights conferred by a trade mark

1. Each Party shall provide for limited exceptions to the rights conferred by a trade mark, such as the fair use of descriptive terms, including geographical indications, and may provide other limited exceptions, provided such exceptions take account of the legitimate interests of the proprietor of the trade mark and of third parties.

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2. The trade mark shall not entitle the proprietor to prohibit a third party from using, in the course of trade:

(a) the name or address of the third party, where the third party is a natural person;

(b) signs or indications concerning the kind, quality, quantity, intended purpose, value, geographical origin, the time of production of goods or of rendering of the service, or other characteristics of goods or services; or

(c) the trade mark for the purpose of identifying or referring to goods or services as those of the proprietor of that trade mark, in particular where the use of that trade mark is necessary to indicate the intended purpose of a product or service, in particular as accessories or spare parts.

3. Paragraph 2 applies where a use by the third party is in accordance with honest practices in industrial or commercial matters.

ARTICLE 10.29

Grounds for revocation

1. Each Party shall provide that a trade mark shall be liable to revocation if, within a continuous period of five years, the trade mark has not been put to genuine use in the relevant territory of a Party in connection with the goods or services in respect of which it is registered, and there are no proper reasons for non-use[1]. However, no person may claim that the proprietor's rights in a trade mark should be revoked if, during the interval between expiry of the five-year period and filing of the application for revocation, genuine use of the trade mark has been started or resumed. The commencement or resumption of use within a period of three months preceding the filing of the application for revocation which began at the earliest on expiry of the continuous period of five years of non-use shall, however, be disregarded where preparations for the commencement or resumption occur only after the proprietor becomes aware that the application for revocation may be filed.

[1] For the purposes of this Article, each Party may interpret "proper reasons for non-use" as "non-use of a trade mark due to special circumstances in trade that affected its use and not due to any intention to abandon or not to use the trade mark".

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2. A trade mark shall also be liable to revocation if, after the date on which it was registered:

(a) as a consequence of acts or inactivity of the proprietor, the trade mark has become the common name in the trade for a good or service in respect of which it is registered; or

(b) as a consequence of the use made of the trade mark by the proprietor of the trade mark or with the proprietor's consent in respect of the goods or services for which it is registered, it is liable to mislead the public, in particular as to the nature, quality or geographical origin of those goods or services.

ARTICLE 10.30

Bad faith applications

A trade mark shall be liable to be declared invalid if the application for registration of the trade mark was made in bad faith by the applicant. Each Party may provide that such a trade mark shall not be registered.

SUB-SECTION 3

DESIGNS

ARTICLE 10.31

Protection of registered industrial designs

1. 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 exclusive rights upon their holders in accordance with this Sub-Section. For the purposes of this Article, a Party may consider that a design having individual character is original.

2. The holder of a registered industrial design shall have the right to prevent third parties not having the holder's consent at least from making, offering for sale, selling, importing, exporting, stocking or using a product or article bearing or embodying a design which is a copy[1], or substantially a copy, of the protected design, when such acts are undertaken for commercial purposes.

[1] "Copy" shall be understood within the meaning of Article 26 of the TRIPS Agreement.

3. Each Party may provide that a design applied to or incorporated in a product which constitutes a component part of a complex product is only considered to be new or original:

(a) if the component part, once it has been incorporated into the complex product, remains visible during normal use of the latter; and

(b) to the extent that those visible features of the component part fulfil in themselves the requirements as to novelty or originality.

4. For the purposes of point (a) of paragraph 3, "normal use" means use by the end user, excluding maintenance, servicing or repair work.

ARTICLE 10.32

International classification system for industrial designs

Each Party shall endeavour to use a classification system for industrial designs that is consistent with the Locarno Agreement Establishing an International Classification for Industrial Designs, signed at Locarno on 8 October 1968, as amended on 28 September 1979.

ARTICLE 10.33

Duration of protection

The duration of protection available for registered designs, including renewals, shall amount to at least 15 years from the date of filing of the application.

ARTICLE 10.34

Protection of unregistered designs

1. Each Party may confer on holders of an unregistered design the right to prevent the use of the unregistered design by any third party not having the holder's consent only if the contested use results from copying the unregistered design in their respective territory. Such use shall at least cover the offering for sale, putting on the market, importing or exporting the product.

2. The duration of protection available for the unregistered design may amount to at least three years from the date on which the design was first made available to the public in the territory of the respective Party.

ARTICLE 10.35

Exceptions and exclusions

1. Each Party may provide for limited exceptions to the protection of designs, including unregistered designs, provided that such exceptions do not unreasonably conflict with the normal exploitation of designs and do not unreasonably prejudice the legitimate interests of the holder of the design, taking account of the legitimate interests of third parties.

2. Each Party may provide that the protection of designs shall not extend to designs solely dictated by its technical or functional considerations.

3. Each Party may provide that a design shall not subsist in features of appearance of a product which must necessarily be reproduced in their exact form and dimensions in order to permit the product in which the design is incorporated or to which it is applied to be mechanically connected to or placed in, around or against another product so that either product may perform its function.

4. By way of derogation from paragraph 3, a design shall, in accordance with the conditions set out in Article 10.31(1) (Protection of registered industrial designs), subsist in a design, which has the purpose of allowing the multiple assembly or connection of mutually interchangeable products within a modular system.

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ARTICLE 10.36

Relationship to copyright

Each Party shall ensure that unregistered designs shall also be eligible for protection under the copyright law of that Party as from the date on which the design was created or fixed in any form. The extent to which, and the conditions under which, such a protection is conferred, including the level of originality required, shall be determined by each Party.

SUB-SECTION 4

PROTECTION OF UNDISCLOSED INFORMATION

ARTICLE 10.37

Protection of trade secrets

1. Each Party shall provide for appropriate civil judicial procedures and remedies for any trade secret holder to prevent, and obtain redress for, the acquisition, use or disclosure of a trade secret without the consent of the trade secret holder whenever carried out in a manner contrary to honest commercial practices.

2. For the purposes of this Sub-Section, the following definitions apply:

(a) "trade secret" means information that:

(i) is secret in the sense that it is not, as a body or in the precise configuration and assembly of its components, generally known among or readily accessible to persons within the circles that normally deal with the kind of information in question;

(ii) has commercial value because it is secret; and

(iii) has been subject to reasonable steps under the circumstances, by the person lawfully in control of the information, to keep it secret; and

(b) "trade secret holder" means any person lawfully controlling a trade secret.

3. For the purposes of this Sub-Section, at least the following conduct shall be considered contrary to honest commercial practices:

(a) the acquisition of a trade secret without the consent of the trade secret holder, whenever obtained by unauthorised access to, or by appropriation or copying of, any documents, objects, materials, substances or electronic files that are lawfully under the control of the trade secret holder, and that contain the trade secret or from which the trade secret can be deduced;

(b) the use or disclosure of a trade secret whenever it is carried out, without the consent of the trade secret holder, by a person who is found to:

(i) have acquired the trade secret in a manner referred to in point (a);

(ii) be in breach of a confidentiality agreement or any other duty not to disclose the trade secret; or

(iii) be in breach of a contractual or any other duty to limit the use of the trade secret; and

(c) the acquisition, use or disclosure of a trade secret whenever carried out by a person who, at the time of the acquisition, use or disclosure, knew or ought to have known[1] under the circumstances that the trade secret had been obtained directly or indirectly from another person who was using or disclosing the trade secret unlawfully within the meaning of point (b).

4. Nothing in this Sub-Section shall be understood as requiring a Party to consider the following conducts as contrary to honest commercial practices:

(a) independent discovery or creation;

[1] For the purpose of this Article, a Party may interpret "ought to have known" as "was grossly negligent in failing to know".

(b) the reverse engineering of a product that has been made available to the public or that is lawfully in the possession of the acquirer of the information, where the acquirer of the information is free from any legally valid duty to limit the acquisition of the trade secret;

(c) the acquisition, use or disclosure of a trade secret required or allowed by the law of that Party;

(d) the exercise of the right of workers or workers' representatives to information and consultation in accordance with the laws and regulations of that Party; or

(e) any other practice which, under the circumstances, is in conformity with honest commercial practices.

5. Nothing in this Sub-Section shall be understood as affecting the exercise of freedom of expression and information, including the freedom and pluralism of the media, as protected in each Party, restricting the mobility of employees, or as affecting the autonomy of social partners and their right to enter into collective agreements, in accordance with the laws and regulations of the Parties.

ARTICLE 10.38

Civil judicial procedures and remedies of trade secrets

1. Each Party shall provide that its judicial authorities have the authority to order that any person participating in the civil judicial proceedings referred to in Article 10.37(1) (Protection of trade secrets), or who has access to documents which form part of those proceedings, is not permitted to use or disclose any trade secret or alleged trade secret which the competent judicial authorities have, in response to a duly reasoned application by an interested party, identified as confidential and of which they have become aware as a result of such participation or access.

2. Each Party shall provide that the judicial authorities have the authority to order that the obligation referred to in paragraph 1 remains in force after the civil judicial proceedings have ended, for as long as appropriate.

3. In civil judicial proceedings referred to in Article 10.37(1) (Protection of trade secrets), each Party shall provide that its judicial authorities have the authority at least to:

(a) order provisional measures, in accordance with its laws and regulations, to cease, prevent and prohibit the use or disclosure of the trade secret in a manner contrary to honest commercial practices;

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(b) order measures, in accordance with its laws and regulations, ordering the cessation or prohibition of the disclosure or use of the trade secret in a manner contrary to honest commercial practices;

(c) order, in accordance with its laws and regulations, a person who has acquired, used or disclosed a trade secret in a manner contrary to honest commercial practices and that knew or ought to have known[1] that they were acquiring, using or disclosing a trade secret in a manner contrary to honest commercial practices to pay the trade secret holder damages appropriate to the actual prejudice suffered as a result of such acquisition, use or disclosure of the trade secret;

(d) take specific measures necessary to preserve the confidentiality of any trade secret or alleged trade secret used or referred to in proceedings as referred to in Article 10.37(1) (Protection of trade secrets). Such specific measures may include, in accordance with each Party's laws and regulations, including the rights of defence, the possibility of:

(i) restricting access to certain documents in whole or in part;

(ii) restricting access to hearings and their corresponding records or transcript; and

(iii) making available a non-confidential version of judicial decision in which the passages containing trade secrets have been removed or redacted; and

(e) impose sanctions on a person participating in the legal proceedings who fail or refuse to comply with the court orders concerning the protection of the trade secret or alleged trade secret.

[1] For the purpose of this Article, a Party may interpret "ought to have known" as "was grossly negligent in failing to know".

4. Each Party may provide that an application for the measures, procedures or remedies provided for in this Article is dismissed where the alleged acquisition, use or disclosure of a trade secret was carried out, in accordance with its laws and regulations:

(a) to reveal misconduct, wrongdoing or illegal activity for the purpose of protecting the general public interest;

(b) as a disclosure by employees to their representatives as part of, and necessary for, the legitimate exercise by those representatives of their functions; or

(c) to protect a legitimate interest recognised by the laws and regulations of that Party.

ARTICLE 10.39

Protection of data submitted to obtain marketing authorisation
for pharmaceutical or agricultural chemical products

Each Party, when requiring, as a condition of approving the marketing of pharmaceutical or of agricultural chemical products which utilise new chemical entities, the submission of undisclosed test or other data, the origination of which involves a considerable effort, shall protect such data against unfair commercial use. In addition, each Party shall protect such data against disclosure, except where necessary to protect the public, or unless steps are taken to ensure that the data are protected against unfair commercial use.

SUB-SECTION 5

PLANT VARIETIES

ARTICLE 10.40

Protection of plant varieties rights

1. Each Party shall provide for the protection of plant varieties either by patents or by an effective *sui generis* system or by any combination thereof, in accordance with the TRIPS Agreement.

2. The *sui generis* system referred to in paragraph 1 shall include at least the following elements: scope of protection, application procedure, examination of distinctness, uniformity and stability (DUS), requirements on novelty and denomination, obligations of the right holder and enforcement of rights.

3. The duration of protection available shall amount to at least 18 years for trees and vines, and 15 years for other plant varieties[1].

[1] A Party may comply with this obligation with shorter terms of protection subject to reviews and renewals.

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SECTION C

ENFORCEMENT OF INTELLECTUAL PROPERTY RIGHTS

SUB-SECTION 1

GENERAL PROVISIONS

ARTICLE 10.41

General obligations

1. Each Party shall provide under its law for measures, procedures and remedies necessary to ensure the enforcement of intellectual property rights, including expeditious remedies to prevent infringements and remedies which constitute a deterrent to further infringements. For the purposes of this Section, the term "intellectual property rights" does not include rights covered by Sub-Section 4 (Protection of undisclosed information) of Section B (Standards concerning the availability, scope and use of intellectual property rights).

2. The measures, procedures and remedies referred to in paragraph 1 shall be:

(a) fair and equitable;

(b) not unnecessarily complicated or costly, or entail unreasonable time-limits or unwarranted delays;

(c) effective, proportionate and dissuasive; and

(d) applied in such a manner as to avoid the creation of barriers to legitimate trade and to provide for safeguards against their abuse.

3. The Parties understand that this Section does not create any obligation to put in place a judicial system for the enforcement of intellectual property rights distinct from that for the enforcement of law in general, nor does it affect the capacity of each Party to enforce its law in general. Nothing in this Section shall create any obligation with respect to the distribution of resources as between the enforcement of intellectual property rights and the enforcement of law in general.

ARTICLE 10.42

Persons entitled to apply for the application of the measures, procedures and remedies

Each Party shall recognise as persons entitled to seek application of the measures, procedures and remedies referred to in Sub-Section 2 (Civil and administrative enforcement) and Sub-Section 3 (Border enforcement) of this Section:

(a) the holders of intellectual property rights in accordance with the law of a Party;

(b) all other persons authorised to use those rights, in particular licensees, in so far as permitted by and in accordance with the law of a Party; and

(c) federations and associations, in so far as permitted by and in accordance with the law of a Party. The term "federations and associations" shall include collective rights management bodies and professional defence bodies which are regularly recognised as having the right to represent holders of intellectual property rights.

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ARTICLE 10.43

Presumption of authorship or ownership

The Parties shall recognise that for the purposes of applying the measures, procedures and remedies provided for in this Section:

(a) for the author of a work, in the absence of proof to the contrary, to be regarded as such, and consequently to be entitled to institute infringement proceedings, it shall be sufficient for the author's name to appear on the work in the usual manner; and

(b) point (a) applies *mutatis mutandis* to the holders of rights related to copyright with regard to their protected subject matter.

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SUB-SECTION 2

CIVIL AND ADMINISTRATIVE ENFORCEMENT

ARTICLE 10.44

Measures for preserving evidence

1. Each Party shall provide that, even before the commencement of proceedings on the merits of the case, the competent judicial authorities may, on application by a party who has presented reasonably available evidence to support their claims that their intellectual property right has been infringed or is about to be infringed, order prompt and effective provisional measures to preserve relevant evidence in respect of the alleged infringement, subject to appropriate safeguards and the protection of confidential information.

2. Such measures may include the detailed description, with or without the taking of samples, or the physical seizure of the alleged infringing goods, and, in appropriate cases, the materials and implements used in the production or distribution of these goods and the documents relating thereto.

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3. The measures in paragraphs 1 and 2 shall be taken, where appropriate, without the other party having been heard, in particular if any delay is likely to cause irreparable harm to the right holder or if there is a demonstrable risk of evidence being destroyed.

ARTICLE 10.45

Evidence

1. Each Party shall take the necessary measures to enable its competent judicial authorities to have the authority to order, on application by a party which has presented reasonably available evidence sufficient to support its claims and has, in substantiating those claims, specified evidence which lies in the control of the opposing party, that this evidence be produced by the opposing party, subject to conditions which ensure the protection of confidential information.

2. Each Party shall also take the necessary measures to enable its competent judicial authorities to have the authority to order, where appropriate, in cases of infringement of an intellectual property right committed on a commercial scale, under the same conditions as in paragraph 1, the communication of banking, financial or commercial documents under the control of the opposing party, subject to conditions which ensure the protection of confidential information.

ARTICLE 10.46

Right of information

1. Each Party shall provide that, in the context of civil proceedings concerning an infringement of an intellectual property right and in response to a justified and proportionate request of the claimant, the competent judicial authorities may order the infringer or any other person to provide information on the origin and distribution networks of the goods or services which infringe an intellectual property right.

2. For the purposes of paragraph 1 "any other person" means a person who:

(a) was found in possession of the infringing goods on a commercial scale;

(b) was found to be using the infringing services on a commercial scale;

(c) was found to be providing on a commercial scale services used in infringing activities; or

(d) was indicated by the person referred to in points (a), (b) or (c), as being involved in the production, manufacture or distribution of the goods or the provision of the services.

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3. The information referred to in paragraph 1 shall, as appropriate, comprise:

(a) the names and addresses of the producers, manufacturers, distributors, suppliers and other previous holders of the goods or services, as well as the intended wholesalers and retailers; and

(b) information on the quantities produced, manufactured, delivered, received or ordered, as well as the price obtained for the goods or services in question.

4. Paragraphs 1 and 2 applies without prejudice to other laws of a Party which:

(a) grant the right holder rights to receive fuller information;

(b) govern the use in civil proceedings of the information communicated pursuant to this Article;

(c) govern responsibility for misuse of the right of information;

(d) afford an opportunity for refusing to provide information which would force the person referred to in paragraph 1 to admit its own participation or that of their close relatives in an infringement of an intellectual property right; or

(e) govern the protection of confidentiality of information sources or the processing of personal data.

ARTICLE 10.47

Provisional and precautionary measures

1. Each Party shall provide that its judicial authorities shall have the authority, upon request of the applicant:

(a) to issue against the alleged infringer an interlocutory injunction intended to prevent any imminent infringement of an intellectual property right, or to forbid, on a provisional basis and subject, where appropriate, to a recurring penalty payment where provided for by the law of that Party, the continuation of the alleged infringements of that right, or to make such continuation subject to the lodging of guarantees intended to ensure the compensation of the right holder. An interlocutory injunction may also be issued, under the same conditions, against an intermediary whose services are being used by a third party to infringe an intellectual property right; and

(b) to order the seizure or delivery up of goods suspected of infringing an intellectual property right so as to prevent their entry into or movement within the channels of commerce.

2. In the case of an alleged infringement committed on a commercial scale, each Party shall provide that, if the applicant demonstrates circumstances likely to endanger the recovery of damages, its judicial authorities shall have the authority to order the precautionary seizure of the immovable property of the alleged infringer. Each Party shall also provide that its judicial authorities have the authority to order the precautionary seizure of movable property of the alleged infringer, including the blocking of the alleged infringer's bank accounts and other assets. To that end, the competent authorities may order the communication of bank, financial or commercial documents, or appropriate access to the relevant information.

3. Each Party shall provide that its judicial authorities shall, in respect of the measures referred to in paragraphs 1 and 2 have the authority to require the applicant to provide any reasonably available evidence in order to satisfy themselves with a sufficient degree of certainty that the applicant is the right holder and that the applicant's right is being infringed, or that such infringement is imminent.

ARTICLE 10.48

Corrective measures

1. Each Party shall provide that its judicial authorities may order, upon request of the applicant, without prejudice to any damages due to the right holder by reason of the infringement, and without compensation of any sort, the destruction of goods that they have found to be infringing an intellectual property right or at least the removal of those goods from the channels of commerce in such a manner as to avoid any harm caused to the right holder. If appropriate, under the same conditions, the judicial authorities may also order the destruction of materials and implements predominantly used in the creation or manufacture of those goods.

2. Each Party's judicial authorities shall have the authority to order that those measures be carried out at the expense of the infringer, unless particular reasons are invoked for not doing so.

ARTICLE 10.49

Injunctions

Each Party shall provide that, where a judicial decision is taken finding an infringement of an intellectual property right, the judicial authorities shall have the authority to issue against the infringer an injunction aimed at prohibiting the continuation of the infringement.[1] Each Party shall also provide that the judicial authorities shall have the authority to issue an injunction against intermediaries whose services are used by a third party to infringe an intellectual property right.

ARTICLE 10.50

Alternative measures

Each Party may provide that the judicial authorities, in appropriate cases and upon request of the person liable to be subject to the measures provided for in Article 10.48 (Corrective measures) or Article 10.49 (Injunctions), may order pecuniary compensation to be paid to the injured party instead of applying the measures provided for in these two Articles if that person acted unintentionally and without negligence, if execution of the measures in question would cause the person disproportionate harm and if pecuniary compensation to the injured party appears reasonably satisfactory.

[1] The obligations in this Section are without prejudice to the flexibilities available under Article 44.2 of the TRIPS Agreement.

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ARTICLE 10.51

Damages

1. Each Party shall provide that its civil judicial authorities shall have the authority to, on application of the injured party, order the infringer, who knowingly engaged or had reasonable grounds to know it was engaging in an infringing activity, to pay to the right holder damages appropriate to the actual injury suffered by the right holder as a result of the infringement.

2. Each Party shall provide that when its judicial authorities set the amount of damages:

(a) they take into account the appropriate aspects, such as the negative economic consequences, including lost profits, which the injured party has suffered, any unfair profits made by the infringer and, in appropriate cases, elements other than economic factors, such as the moral prejudice caused to the right holder by the infringement; or

(b) as an alternative to point (a), they may, in appropriate cases, set the damages as a lump sum on the basis of elements such as at least the amount of royalties or fees which would have been due if the infringer had requested authorisation to use the intellectual property right in question.

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3. Where the infringer did not knowingly or with reasonable grounds to know, engage in infringing activity, each Party may lay down that the judicial authorities may order the recovery of profits or the payment of damages which may be pre-established.

ARTICLE 10.52

Legal costs

Each Party shall provide that its judicial authorities have the authority to order that reasonable and proportionate legal costs and other expenses incurred by the successful party shall, as a general rule, be borne by the unsuccessful party, unless equity does not allow this.

ARTICLE 10.53

Publication of judicial decisions

Each Party shall provide that, in legal proceedings instituted for infringement of an intellectual property right, the judicial authorities may order, upon request of the applicant and at the expense of the infringer, appropriate measures for the dissemination of the information concerning the decision, including displaying the decision and publishing it in full or in part.

ARTICLE 10.54

Administrative procedures

To the extent that any civil remedy can be ordered as a result of administrative procedures on the merits of a case, such procedures shall conform to principles equivalent in substance to those set forth in this Section.

SUB-SECTION 3

BORDER ENFORCEMENT

ARTICLE 10.55

Border measures

1. Each Party shall adopt or maintain procedures, with respect to import shipments, under which a right holder may submit applications[1] requesting customs authorities to suspend the release of or detain suspected goods.[2] For the purposes of this Section, "suspected goods" means goods suspected of infringing trade marks, copyrights and related rights, geographical indications, or industrial designs.

2. Each Party shall have in place electronic systems for the management by customs of the applications granted or recorded.

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1 For the purposes of this Sub-Section, a Party may treat "application" as meaning "recordation".

2 With respect to export shipments, the judicial authorities of India shall have the authority to, upon application from the right holder, prevent the exportation of suspected goods covered in this Sub-Section.

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3. Each Party may provide that its customs authorities do not charge a fee to cover the administrative costs resulting from the processing of an application or a recordation. If a Party decides to establish a fee to cover the administrative costs resulting from the processing of an application or a recordation, such a fee shall not be set at an amount that unreasonably deters recourse to these procedures.

4. Each Party shall provide that its customs authorities decide about granting or recording application within a reasonable period of time.

5. Each Party shall provide for the applications referred to in paragraph 1 to apply to multiple shipments.

6. Each Party shall provide that its customs authorities use risk analysis to identify suspected goods.

7. Each Party may authorise its customs authority to provide a right holder, upon request, with information about goods, including a description and the actual or estimated quantities thereof, and if known, the name and address of the consignor, importer, exporter or consignee, without prejudice to a Party's laws and regulations relating to the protection of confidential information, and the country of origin or provenance of the goods, whose release has been suspended, or which have been detained.

8. The competent authorities of each Party shall have the authority to order the destruction of goods following a determination that the goods are infringing. Each Party may have in place procedures allowing for the destruction of suspected goods, without there being any need for prior administrative or judicial proceedings for the formal determination of the infringements, where the persons concerned agree or do not oppose the destruction. In case suspected goods are not destroyed, each Party shall ensure that, except in exceptional circumstances, such goods are disposed of outside the commercial channel in a manner which avoids any harm to the right holder.

9. Each Party may have in place procedures allowing for the swift destruction of counterfeit trade mark and pirated goods sent in postal or express couriers' consignments.

10. Each Party may decide not to apply this Article to the import of goods put on the market in another country by or with the consent of the right holders. A Party may exclude from the application of this Article goods of a non-commercial nature contained in travellers' personal luggage.

11. Each Party shall encourage its customs authorities to maintain a regular dialogue and promote cooperation with the relevant stakeholders and with other authorities involved in the enforcement of intellectual property rights.

12. The Parties shall endeavour to cooperate in respect of international trade in suspected goods. In particular, the Parties shall share information on trade in suspected goods affecting the other Party.

13. Without prejudice to other forms of cooperation, Title III of the CCMAA Agreement shall be applicable with regard to breaches of legislation on intellectual property rights for the enforcement of which the customs authorities of a Party are competent in accordance with this Article.

14. The Committee on Customs and Rules of Origin established pursuant to Article 18.3(1) (Specialised committees) shall be responsible for matters related to the implementation of this Sub-Section.

ARTICLE 10.56

Ex officio action

1. With respect to import shipments each Party shall ensure that its customs authorities may act upon their own initiative to suspend the release of or detain suspected goods.

2. Each Party shall provide that its competent authorities shall have the authority, where they act on their own initiative, to request a right holder to supply relevant information to assist the competent authorities in taking the border measures referred to in this Section.

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ARTICLE 10.57

Consistency with GATT 1994 and TRIPS Agreement

In implementing border measures for the enforcement of intellectual property rights by customs, whether or not covered by this Section, the Parties shall ensure consistency with their obligations under GATT 1994 and the TRIPS Agreement and, in particular, with Article V of GATT 1994, and Article 41 and Section 4 of Part III of the TRIPS Agreement.

SECTION D

OTHER PROVISIONS

ARTICLE 10.58

Modalities of cooperation

1. The Parties shall endeavour to cooperate with a view to supporting implementation of the commitments and obligations in relation to the subject matter covered by this Chapter.

2. The areas of cooperation may include:

(a) exchange of information on the legal framework and policy developments concerning intellectual property rights and relevant rules of protection and enforcement;

(b) exchange of experience on the enforcement of intellectual property rights and on enforcement at central and sub-central level by customs, police, administrative and judiciary bodies;

(c) exchange of information on legislative progress;

(d) coordination to prevent exports of counterfeit goods, including coordination with other countries;

(e) technical assistance, capacity building, exchange and training of personnel;

(f) protection and defence of intellectual property rights and the dissemination of information in this regard in, among others, business circles and civil society;

(g) public awareness of consumers and right holders;

(h) enhancement of institutional cooperation, particularly between the intellectual property offices;

(i) educating and promoting awareness among the general public relating to policies concerning the protection and enforcement of intellectual property rights;

(j) promotion of the use, protection and enforcement of intellectual property rights with public-private collaboration, including with SMEs, startups and educational institutions;

(k) the formulation of effective strategies to identify audiences and communication programmes to increase consumer and media awareness on the impact of intellectual property rights' violations, including the risk to health and safety and the connection to organised crime;

(l) the arrangements between each Party's collective management organisations;

(m) sharing of best practices on aspects of intellectual property policy and law with the aim of supporting environmental and climate policies, such as the development and deployment of environmental and low-emission technologies, clean and renewable energy and enabling infrastructure, and energy-efficient goods and services; and

(n) implementation of multilateral intellectual property agreements, such as the TRIPS Agreement and the agreements concluded or administered under the auspices of WIPO.

3. The Parties shall, either directly or through the Committee on Intellectual Property Rights, maintain contact on all matters related to the implementation and functioning of this Section.

ARTICLE 10.59

Voluntary stakeholder initiatives

1. Each Party shall endeavour to facilitate voluntary stakeholder initiatives to effectively address intellectual property infringements, including online and in other marketplaces, focusing on concrete problems and seeking practical solutions that are realistic, balanced, proportionate and fair for all concerned, including by convening stakeholders consensually and promoting open dialogue and cooperation among the Parties' stakeholders.

2. The Parties shall endeavour to exchange information with each other regarding efforts to facilitate voluntary stakeholder initiatives in their respective territories.

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ARTICLE 10.60

Committee on Intellectual Property Rights

The Committee on Intellectual Property Rights is established pursuant to Article 18.3(1) (Specialised committees). In addition to the functions specified in Article 18.4 (Functions of the specialised committees), without prejudice to Article 10.55(14) (Border measures), the Committee on Intellectual Property Rights shall be responsible for the matters covered in this Chapter.

CHAPTER 11

ANTICOMPETITIVE CONDUCT, MERGER CONTROL AND SUBSIDIES

ARTICLE 11.1

Competition principles

The Parties recognise the importance of free and undistorted competition in their trade and investment relations. The Parties acknowledge that anticompetitive business practices have the potential to distort the proper functioning of markets and undermine the benefits of trade and investment liberalisation. The Parties shall apply this Chapter to all enterprises, public or private.

ARTICLE 11.2

Non-application of dispute settlement

Neither Party shall have recourse to dispute settlement under Chapter 17 (Dispute settlement) for any matter arising under this Chapter.

SECTION A

ANTICOMPETITIVE CONDUCT AND MERGER CONTROL

ARTICLE 11.3

Legislative framework

1. Each Party shall adopt or maintain competition law which applies to all enterprises in all sectors of the economy and addresses, in an effective manner, all of the following practices:

(a) horizontal and vertical agreements between enterprises, decisions by associations of enterprises and concerted practices which have as their object or effect the prevention, restriction or distortion of competition;

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(b) abuses by one or more enterprises of a dominant position; and

(c) concentrations between enterprises which would significantly impede effective competition, in particular as a result of the creation or strengthening of a dominant position, as specified in their respective law.

ARTICLE 11.4

Implementation

1. Each Party shall maintain an operationally independent authority which is responsible for, and appropriately equipped with the powers and resources necessary to ensure, the full application and the effective enforcement of the competition law referred to in Article 11.3 (Legislative framework).

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 apply its competition law to all enterprises, private or public, engaged in economic activities. This shall not prevent a Party from providing for exemptions from its competition law if such exemptions are transparent and are limited to those necessary to secure public interest.

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4. To the extent provided for in the law of a Party, the application of the competition law should not obstruct the performance, in law or in fact, of particular tasks of public interest that may be assigned to enterprises. Exemptions from the competition law of a Party should be transparent, limited to assigned tasks of public interest, proportionate and strictly necessary to achieve the desired public policy objective.

ARTICLE 11.5

Cooperation

1. The Parties acknowledge that it is in their common interest to promote cooperation with regard to competition policy and enforcement.

2. To facilitate such cooperation, the Parties' competition authorities may exchange information, subject to the confidentiality rules as foreseen in the Parties' respective laws and regulations.

3. The competition authorities of the Parties shall endeavour to coordinate, to the extent possible and appropriate, their enforcement activities relating to the same or related conduct or transactions.

SECTION B

SUBSIDIES

ARTICLE 11.6

Definition and scope

1. For the purposes of this Section, "subsidy" means a measure that fulfils the conditions set out in paragraph 1.1 of Article 1 of the SCM Agreement, *mutatis mutandis*.

2 This Chapter only applies to a subsidy related to trade in goods.[1]

3. A subsidy is subject to this Section only if it is specific within the meaning of Article 2 of the SCM Agreement.

4. Nothing in this Section shall be construed to apply in a manner that obstructs enterprises from performing activities in pursuance of legitimate public policy objectives or public service tasks.

[1] For trade in services, Article 8.20 (Subsidies) contains provisions on subsidies.

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5. Articles 11.9 (Transparency), 11.10 (Consultations), and 11.11 (Use of subsidies) do not apply to subsidies related to trade in goods:

(a) covered by Annex 1 to the Agreement on Agriculture;

(b) produced by fishing activities covered by the WTO Agreement on Fisheries Subsidies (hereinafter referred to as the "Agreement on Fisheries Subsidies"), done at Geneva on 17 June 2022; or

(c) related to aquaculture products.

6. Article 11.10 (Consultations) does not apply to the audio-visual sector.

7. Nothing in this Section shall apply to a subsidy for which the amount of the budgetary outlay over a period of three consecutive years is below 18 million Special Drawing Rights.

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ARTICLE 11.7

Principles

1. The Parties recognise that subsidies serve public policy objectives including as a useful tool in implementing economic development objectives. The Parties acknowledge, however, that certain subsidies have the potential to distort the proper functioning of markets and undermine the benefits of trade liberalisation under this Agreement.

2. Nothing in this Chapter shall prevent a Party from granting a subsidy temporarily to respond to a national or global economic emergency. Such subsidies shall be transparent and shall not go beyond their objective.

ARTICLE 11.8

Relationship with the WTO

Nothing in this Section shall affect the rights and obligations of either Party under the WTO Agreements, in particular the SCM Agreement, Article XVI of GATT 1994, the Agreement on Agriculture and the Agreement on Fisheries Subsidies, as applicable.

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ARTICLE 11.9

Transparency

1. Each Party shall make transparent the following information with respect to a subsidy granted or maintained within its territory:

(a) the legal basis or authority and objective of the subsidy;

(b) the form of the subsidy; and

(c) the amount of the subsidy or the amount budgeted for the subsidy.

2. A Party shall meet the requirement of paragraph 1 through:

(a) notification under Article 25 of the SCM Agreement, which is provided at least every two years; or

(b) publication by the Party or on its behalf on a publicly accessible website in a timely manner.

3. Notification of a subsidy under this Article shall be without prejudice to its legal status.

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ARTICLE 11.10

Consultations

1. If a Party considers that a subsidy granted by the other Party has, or is likely to have, significant negative effects on its trade liberalisation interests under this Agreement, it may express its concerns in writing and request information on the matter. The request shall include an explanation of how the subsidy affects the requesting Party's interests.

2. The requesting Party may seek the following additional information about the subsidy:

(a) the legal basis or authority and objective of the subsidy;

(b) the form of the subsidy such as a grant, loan, guarantee, repayable advance, equity injection or tax concession;

(c) the dates and duration of the subsidy and any other time limits attached to it;

(d) the eligibility requirements of the subsidy;

(e) the total amount or the annual amount budgeted for the subsidy;

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(f) if possible, the name of the recipient of the subsidy; and

(g) if possible, other information, including statistical data permitting an assessment of the effects of the subsidy.

3. The requested Party shall endeavour to provide the requested information in writing. If the requested information is not provided by the requested Party within 90 days after the date of receipt of the request, that Party shall explain the absence of such information in its written response.

4. If the requesting Party still considers that the subsidy has significant negative effects on its interests under the Agreement, it may request consultations on the matter. Consultations between the Parties to discuss the concerns raised shall be held no later than 60 days after the date of receipt of the request for consultations. The responding Party shall accord sympathetic consideration to the matter of the request.

ARTICLE 11.11

Use of subsidies

Each Party shall endeavour to ensure that subsidies are used only for the policy objective for which the subsidies were granted.

ARTICLE 11.12

Confidentiality

Any information provided under this Section shall be subject to Article 19.6 (Disclosure of information and treatment of confidential information).

CHAPTER 12

SMALL AND MEDIUM-SIZED ENTERPRISES

ARTICLE 12.1

Objectives

The Parties recognise the importance of SMEs in their bilateral trade and investment relations and affirm their commitment to enhance the ability of SMEs to benefit from this Agreement.

ARTICLE 12.2

Information sharing

1. Each Party shall establish or maintain a publicly accessible website containing information regarding this Agreement, including:

(a) a summary of this Agreement; and

(b) information designed for SMEs that shall contain:

(i) a description of the provisions in this Agreement that each Party considers to be relevant to SMEs of the Parties; and

(ii) any additional information that each Party considers would be useful for SMEs interested in benefitting from this Agreement.

2. Each Party shall include internet links on the website referred to in paragraph 1 to:

(a) the text of this Agreement, including all annexes, tariff schedules, and product-specific rules of origin;

(b) the equivalent website of the other Party; and

(c) the websites of its own authorities that the Party considers would provide useful information to persons interested in trading and doing business in that Party.

3. Each Party shall include internet links on the website referred to in paragraph 1 to websites of its own authorities that include information, as appropriate, related to the following:

(a) regulations and procedures for importation, exportation and transit as well as relevant forms, documents and other information required;

(b) regulations and procedures concerning intellectual property rights, including geographical indications;

(c) technical regulations including, where necessary, mandatory conformity assessment procedures and links to lists of conformity assessment bodies in cases where third party conformity assessment is mandatory, as provided for in Chapter 6 (Technical barriers to trade);

(d) sanitary and phytosanitary measures relating to importation and exportation as provided for in Chapter 5 (Sanitary and phytosanitary measures);

(e) rules on public procurement and a database containing public procurement notices;

(f) company registration procedures;

(g) customs or other fees, including other product specific fees, at the border; fees and charges imposed by or for governmental agencies on or in connection with importation, exportation or transit;

(h) duty drawback, deferral, or other types of relief that reduce, refund or waive customs duties;

(i) rules for the classification or valuation of products for customs purposes; and

(j) any other information which the Party considers may be of assistance to SMEs.

4. Each Party shall include an internet link on the website referred to in paragraph 1 to a database that is electronically searchable by tariff nomenclature code and that includes, as appropriate, the following information with respect to access to its market:

(a) rates of customs duties and quotas, including most-favoured nation, rates concerning non-most-favoured nation countries and preferential rates and tariff rate quotas;

(b) excise duties;

(c) taxes (value added tax or sales tax);

(d) rules of origin as provided for in Chapter 3 (Rules of origin and origin procedures);

(e) other tariff measures;

(f) information needed for import procedures; and

(g) information related to non-tariff measures or regulations.

5. Each Party shall regularly, or on request of the other Party, update the information and links referred to in paragraphs 1 to 4 that it maintains on its website to ensure they are up-to-date and accurate.

6. Each Party shall ensure that the information set out in this Article is presented in an adequate manner for use by SMEs. Each Party shall endeavour to make the information available in English.

7. A Party shall not apply a fee for access to the information provided pursuant to paragraphs 1 to 4 to a person of either Party.

ARTICLE 12.3

SMEs contact points

1. Each Party shall communicate to the other Party its SMEs contact point that will carry out the functions listed in this Chapter. The Parties shall promptly notify each other of any change to the notified contact details.

2. Each Party recognizes the importance of cooperation between the Parties and may carry out activities to support the objectives of this Chapter by identifying ways to assist their SMEs to take advantage of the opportunities resulting from this Agreement through the promotion of a favourable environment for the development of SMEs and their participation in bilateral trade and investment, and exchanging information and best practices on SMEs-related initiatives.

3. The SMEs contact points shall:

(a) ensure that the needs of SMEs are taken into account in the implementation of this Agreement and that SMEs of both Parties can take advantage of this Agreement;

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(b) ensure that the information referred to in Article 12.2 (Information sharing) is regularly updated and relevant for SMEs. Either Party may, through the SMEs contact point, suggest additional information that the other Party may include on its websites to be maintained in accordance with Article 12.2 (Information sharing);

(c) examine any matter relevant to SMEs in connection with the implementation of this Agreement, including:

(i) exchanging information to assist the Joint Committee in its task to monitor and implement the SMEs-related aspects of this Agreement; and

(ii) assisting other specialised committees, contact points, and working groups or bodies established under this Agreement in considering matters of relevance to SMEs;

(d) report periodically on their activities, jointly or individually, to the Joint Committee for its consideration; and

(e) consider any other matter arising under this Agreement pertaining to SMEs as the Parties may agree.

4. The SMEs contact points shall meet as necessary and shall carry out their work through the communication channels mutually agreed by the Parties, which may include electronic mail, videoconferencing, or other means.

5. The SMEs contact points may seek to collaborate with experts and external organisations, as appropriate, in carrying out their activities.

ARTICLE 12.4

Non-application of dispute settlement

Neither Party shall have recourse to dispute settlement under Chapter 17 (Dispute settlement) for any matter arising under this Chapter.

CHAPTER 13

TRANSPARENCY

ARTICLE 13.1

Definitions

For the purposes of this Chapter:

(a) "administrative decision" means a decision or action with legal effect that applies to a specific person, good or service in an individual case and covers the failure to take an administrative decision as provided for in the laws and regulations of a Party; and

(b) "measure of general application" means laws, regulations, judicial decisions, procedures and administrative rulings of general application[1] pertaining to any matter covered by this Agreement.

[1] For greater certainty, "administrative ruling of general application" means an administrative ruling or interpretation that applies to all persons and factual situations that fall generally within the ambit of that administrative ruling or interpretation and that establishes a norm of conduct relevant to the implementation of this Agreement.

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ARTICLE 13.2

Objective

1. Recognising the impact which their respective regulatory environment may have on matters covered by this Agreement, the Parties aim to provide a transparent and predictable regulatory environment and efficient procedures for economic entities, especially for SMEs.

2. The Parties affirm their respective commitments in relation to transparency under the WTO Agreement and build upon those commitments in this Chapter.

ARTICLE 13.3

Publication

In respect of any matter covered by this Agreement, each Party shall ensure that a measure of general application:

(a) is promptly published via an officially designated medium and if feasible, by electronic means, or is otherwise made available in such a manner as to enable any person to become acquainted with it;

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(b) to the extent possible, provides an explanation of the objective of the measure, and the rationale for the measure; and

(c) to the extent possible, allows for sufficient time between the publication of laws and regulations and their entry into force; this point does not apply to judicial decisions and administrative rulings.

ARTICLE 13.4

Enquiries

1. Each Party shall maintain appropriate mechanisms for responding to enquiries from any person regarding any laws or regulations with respect to any matter covered by this Agreement.

2. On request of a Party, the other Party shall, without undue delay, provide information and respond to questions pertaining to any laws or regulations in force with respect to any matter covered by this Agreement and that the requesting Party considers might affect the operation of this Agreement.

3. On request of a Party, the other Party shall, to the extent possible, provide information and respond to questions pertaining to any planned laws or regulations with respect to a matter covered by this Agreement that the requesting Party considers might affect the operation of this Agreement.

ARTICLE 13.5

Administration of measures of general application

1. Each Party shall administer in an objective, impartial, and reasonable manner all measures of general application with respect to a matter covered by this Agreement.

2. In applying measures of general application to particular persons, goods or services of the other Party in specific cases, each Party shall:

(a) provide persons who are directly affected by administrative proceedings with reasonable notice, in accordance with its laws and regulations, when proceedings are initiated, including a description of the nature of the proceedings, a statement of the legal authority under which the proceedings are initiated and a general description of any issues in controversy; and

(b) afford such persons a reasonable opportunity to present facts and arguments in support of their positions prior to any final administrative decision in so far as time, the nature of the proceedings and the public interest permit.

ARTICLE 13.6

Review and appeal

1. Each Party shall establish or maintain judicial, arbitral, quasi-judicial, or administrative tribunals or procedures, as applicable, for the purposes of the prompt review and, where warranted, correction of final administrative decision with respect to a matter covered by this Agreement.

2. Each Party shall ensure that its procedures for appeal or review are carried out in an objective and impartial manner by its tribunals. Such tribunals shall be impartial and independent of the authority entrusted with administrative enforcement and shall not have any material interest in the outcome of the matter.

3. Each Party shall ensure that in respect of tribunals or procedures referred to in paragraph 1, the parties to the proceedings are provided with the right to:

(a) a reasonable opportunity to support or defend their respective positions; and

(b) a decision based on the evidence and submissions of record.

4. The decision referred to in point (b) of paragraph 3 shall be implemented by the authority entrusted with administrative enforcement, subject to appeal or further review as provided for in the law of a Party.

ARTICLE 13.7

Relation to other chapters

This Chapter is without prejudice to specific transparency related provisions set out in other Chapters of this Agreement.

ARTICLE 13.8

Non-application of dispute settlement

Neither Party shall have recourse to dispute settlement under Chapter 17 (Dispute settlement) for any matter arising under this Chapter.

CHAPTER 14

GOOD REGULATORY PRACTICES AND REGULATORY COOPERATION

ARTICLE 14.1

General principles

1. Each Party is free to determine its approach to good regulatory practices and regulatory cooperation under this Agreement in a manner consistent with its law, political and institutional structures and practices, fundamental principles including the precautionary principle, and public policy objectives underlying its regulatory system.

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2. The provisions of this Chapter shall not be construed as requiring a Party to:

(a) deviate from its respective procedures for identifying its regulatory priorities and preparing and adopting regulatory measures;

(b) take actions that would undermine or impede the timely adoption of regulatory measures to achieve its public policy objectives; or

(c) achieve any particular regulatory outcome.

3. This Chapter does not apply to regulatory authorities and regulatory measures, practices or approaches of:

(a) for the European Union, the Member States; and

(b) for India, states, local governments, and Union Territories.

ARTICLE 14.2

Definitions

For the purposes of this Chapter:

(a) "regulatory authority" means:

(i) for the European Union, the European Commission; and

(ii) for India, a Ministry or Department at the central level of government.

(b) "regulatory measures" means:

(i) for the European Union:

(A) regulations and directives, as provided in Article 288 of the Treaty on the Functioning of the European Union; and

(B) delegated and implementing acts, as provided in Article 290 and Article 291 of the Treaty on the Functioning of the European Union respectively; and

(ii) for India, an Act of the Parliament of India and rules enacted pursuant to such Act.

ARTICLE 14.3

Scope

1. This Chapter applies to regulatory measures as prepared or implemented by regulatory authorities in respect of matters covered by this Agreement, excluding emergency measures.

2. In case of any difference between the provisions of this Chapter and the provisions of another Chapter related to the subject matter of this Chapter, the latter shall prevail to the extent of such difference.

ARTICLE 14.4

Internal coordination of regulatory development

1. Each Party shall maintain processes or mechanisms for internal coordination of its regulatory measures under preparation by its regulatory authorities.

2. Each Party shall endeavour to provide processes or mechanisms that, among other things, seek to:

(a) foster good regulatory practices, including those set forth in this Chapter;

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(b) identify and avoid unnecessary duplication and inconsistent requirements in the Party's regulatory measures;

(c) ensure compliance with the Party's international trade and investment obligations; and

(d) promote the consideration of the impacts of the regulatory measures under preparation, including the impacts on SMEs.

ARTICLE 14.5

Regulatory processes and mechanisms

Each Party shall make publicly available the descriptions of the existing processes and mechanisms employed by its regulatory authority to prepare, evaluate or review regulatory measures in accordance with its applicable laws and regulations. Those descriptions shall refer to relevant guidelines, rules or procedures, including those regarding opportunities for the public to provide comments.

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ARTICLE 14.6

Early information on planned regulatory measures

1. The regulatory authority of each Party shall endeavour to make publicly available on at least an annual basis a list of planned regulatory measures that are reasonably expected to be adopted within a year.

2. With respect to each major[1] regulatory measure included in the list referred to in paragraph 1, each Party shall endeavour to make publicly available, as early as possible:

(a) a brief description of its scope and objectives; and

(b) if available, the estimated timing for its adoption, including opportunities for public consultations.

[1] The regulatory authority of each Party determines what constitutes "major" regulatory measures for the purposes of its obligations under this Chapter.

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ARTICLE 14.7

Public consultations

1. When preparing a major regulatory measure, each Party shall, to the extent possible, make publicly available either the draft regulatory measure or consultation documents providing sufficient details about the regulatory measure under preparation to allow any person to assess whether and how that person's interests might be significantly affected.

2. Each Party shall endeavour to provide a reasonable opportunity for any person, on a non-discriminatory basis, to provide comments on the publicly available information concerning the proposed measure.

3. Each Party shall endeavour to consider the comments received.

4. The regulatory authority of each Party shall endeavour to make use of electronic means of communication and to make information related to public consultation, including information on how to provide comments freely and publicly available online, preferably on a single electronic portal.

ARTICLE 14.8

Impact assessment

1. The Parties recognise that regulatory impact assessment is beneficial in developing regulatory measures.

2. Each Party shall promote that its regulatory authority, in accordance with the applicable rules and procedures, carries out an impact assessment when proposing major regulatory measures.

3. When carrying out an impact assessment, the regulatory authority of each Party shall promote the consideration of the following factors:

(a) the need for the regulatory measure, including the nature and the significance of the problem the regulatory measure intends to address;

(b) feasible and appropriate regulatory and non-regulatory alternatives (including the option of not regulating), if any, that would achieve the Party's public policy objective;

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(c) to the extent possible and relevant, the potential social, economic and environmental impact of those alternatives, including on international trade and investment and on SMEs; and

(d) to the extent possible, relevant international standards, if any.

4. When carrying out an impact assessment, the regulatory authority of each Party shall publish a report of its assessment and its relevant findings.

ARTICLE 14.9

Retrospective evaluation

1. The Parties recognise the positive contribution of periodic retrospective evaluations of existing regulatory measures in reducing unnecessary regulatory burden, including on SMEs, and in achieving public policy objectives more effectively.

2. The Parties shall endeavour to promote the use of periodic retrospective evaluations in their regulatory systems.

ARTICLE 14.10

Regulatory register

1. Each Party shall ensure that regulatory measures that are in effect are published in a designated register that identifies regulatory measures by topic and that is publicly available on a single, freely accessible, and searchable website.

2. Each Party shall periodically update its register.

ARTICLE 14.11

Exchange of information on good regulatory practices

The Parties shall endeavour to exchange information on their good regulatory practices as set out in this Chapter.

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ARTICLE 14.12

Regulatory cooperation

1. Each Party, upon request of the other Party, shall give positive consideration to proposals for cooperation in areas of mutual interest to facilitate the implementation of this Chapter in order to maximise the benefits arising from it.

2. Regulatory cooperation activities under this Chapter may include:

(a) information exchanges, dialogues, or meetings with the other Party, including in particular:

(i) exchanging experiences on regulatory impact assessments, retrospective reviews, and any other matter covered by this Chapter; and

(ii) exchanging information on good regulatory practices relating to existing regulatory measures;

(b) workshops, seminars, and other relevant activities; and

(c) other activities that the Parties may agree.

ARTICLE 14.13

Non-application of dispute settlement

Neither Party shall have recourse to dispute settlement under Chapter 17 (Dispute settlement) for any matter arising under this Chapter.

CHAPTER 15

SUSTAINABLE FOOD SYSTEMS

ARTICLE 15.1

Objective

1. The Parties recognise the importance of the sustainability of the food systems and shall establish cooperation on the transition towards sustainable food systems (hereinafter referred to as "SFS").

2. This Chapter applies without prejudice to the provisions of the other Chapters of this Agreement.

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ARTICLE 15.2

Scope

1. This Chapter applies to cooperation in mutually agreed areas with a view to improving the sustainability of the Parties' respective food systems and to promoting trade relations between the Parties.

2. This Chapter includes provisions for cooperation on specific aspects of SFS, as provided in Articles 15.4 (Sustainability of food production, supply, processing, marketing and consumption, and reduction in food loss and waste), 15.5 (Deceptive practices along the agri-food chain), 15.6 (Animal welfare) and 15.7 (Antimicrobial resistance).

ARTICLE 15.3

Definitions

1. A sustainable food system is one that delivers adequate, affordable, safe and nutritious food to meet the needs of the present and future generations with minimal negative impact on the environment, while aiming to enhance benefits for the society and the economy of the Parties.

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2. In accordance with the Parties' respective laws, regulations and practices, SFS may include the following important characteristics:

(a) the sustainability of food production;

(b) the sustainability of food supply, including affordable access for consumers;

(c) the sustainability of food processing and marketing;

(d) the sustainability of food consumption; and

(e) the reduction of food loss and waste.

ARTICLE 15.4

Sustainability of food production, supply, processing, marketing and consumption, and reduction in food loss and waste

1. Taking into account their priorities and circumstances, the Parties shall endeavour to cooperate with the objective of enhancing the sustainability and resilience of their respective food systems. Such cooperation may also, if agreed, be undertaken at international fora.

2. To achieve the objective established in paragraph 1, the Parties will, among other things, cooperate to promote:

(a) sustainable food production, methods and practices which aim to improve sustainability;

(b) sustainable management of natural resources and address biodiversity loss in the process of food production;

(c) sustainable use of chemical pesticides and fertilizers, by reducing their use and mitigating their harmful effects in the food chain, when appropriate and taking into account the differences in circumstances and agronomic conditions of the Parties;

(d) efforts to accelerate climate adaptation and mitigation in food production;

(e) enhanced resilience of their respective food supply chains;

(f) sustainable food processing and marketing;

(g) consumption of broad varieties of nutritious food and healthy diets;

(h) environment-friendly consumption; and

(i) reduction in food loss and waste taking into consideration the Sustainable Development Goals target 12.3.

3. The cooperation may include research and innovation collaborations, exchange of relevant and available information, expertise and experiences in the above fields.

ARTICLE 15.5

Deceptive practices along the agri-food chain

1. For the purposes of this Article, "deceptive practice" means any suspected intentional unfair practice with the aim of gaining undue competitive advantage and misleading customers or consumers.

2. The Parties shall endeavour to cooperate in the fight against deceptive practices in the agri-food chain that are, or appear to be, non-compliant with their laws and regulations, or that pose a risk to health of humans, animals or plants or the environment, or that mislead customers or consumers.

3. The information exchange for cooperation under paragraph 2 will be undertaken by prioritising existing systems and taking advantage of the information already acquired through such systems.

ARTICLE 15.6

Animal welfare

1. The Parties recognise the importance of the well-being of animals in food production system and the connection between improved animal health and the welfare of farmed animals.

2. Based on their respective laws and regulations, the Parties aim to cooperate on animal welfare matters and the promotion of WOAH animal welfare standards. Such cooperation will take into account any possible WTO commitment related to animal welfare that the Parties may take.

ARTICLE 15.7

Antimicrobial resistance

1. The Parties recognise that antimicrobial resistance (hereinafter referred to as "AMR") is a serious problem and a global threat to human and animal health.

2. The Parties acknowledge that the nature of the threat requires a "One Health" approach in line with the Global Action Plan on Antimicrobial Resistance adopted by the 68th World Health Assembly of the World Health Organisation in Geneva on 26 May 2015 (hereinafter referred to as "Global Action Plan"), which the Parties support.

3. The Parties acknowledge that the threat of AMR requires developing and implementing national action plans on AMR in line with the Global Action Plan.

4. Based on their respective laws and regulations, priorities and needs, the Parties aim to cooperate on areas of mutual interest in the fight against AMR and exchange their relevant experiences and expertise with each other on:

(a) promoting the prudent and responsible use of antimicrobials in animal production and veterinary practice; and

(b) phasing out the use of antimicrobials as growth promoters in food-producing animals.

ARTICLE 15.8

The Committee on Sustainable Food Systems

1. The Committee on Sustainable Food Systems (hereinafter referred to as "the SFS Committee") is established pursuant to Article 18.3 (Specialised committees). In addition to the functions specified in Article 18.4 (Functions of the specialised committees), the SFS Committee:

(a) will, in pursuing the objective of this Chapter, establish an action plan to cooperate on the transition towards a sustainable food system; and

(b) shall review the implementation of this Chapter, including the action plan established pursuant to paragraph 5, taking into account the progress achieved.

2. The SFS Committee may recommend the Joint Committee to establish technical working groups consisting of expert-level government representatives of the Parties, which shall identify and address technical and scientific matters covered by this Chapter.

3. When additional expertise is required, the SFS Committee may recommend the Joint Committee to establish *ad hoc* groups, including scientific groups. Membership of such *ad hoc* groups need not be restricted to representatives of the Parties and shall be mutually agreed upon by the Parties. If the Parties fail to reach consensus on the inclusion of an individual expert in the *ad hoc* group, such expert shall not be included.

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4. The SFS Committee shall report as needed on its activities to the Joint Committee and refer the matter to the Joint Committee in case of disagreement between the Parties.

ARTICLE 15.9

Additional provisions

1. The Parties shall ensure that the activities of the SFS Committee referred to in Article 15.8 (The Committee on Sustainable Food Systems) do not endanger the independence of their respective national or regional agencies. The SFS Committee shall establish rules mitigating potential conflicts of interest for the participants of its meetings and those of any technical working group reporting to it.

2. Nothing in this Chapter shall affect the rights and obligations of each Party to protect confidential information, in accordance with each Party's relevant laws and regulations. Each Party shall ensure that procedures are in place to prevent the disclosure of confidential information that is acquired during the process established in this Chapter.

3. Fully respecting the Parties' right to regulate, nothing in this Chapter shall be construed as obliging a Party to:

(a) modify its import requirements;

(b) deviate from domestic procedures for preparing and adopting regulatory measures;

(c) take action that would undermine or impede the timely adoption of regulatory measures to achieve its public policy objectives; or

(d) adopt any particular regulatory or financial provisions.

ARTICLE 15.10

Dispute settlement

Neither Party shall have recourse to dispute settlement under Chapter 17 (Dispute settlement) for any matter arising under this Chapter.

CHAPTER 16

TRADE AND SUSTAINABLE DEVELOPMENT

ARTICLE 16.1

Context and objectives

1. The Parties recall the Agenda 21 and the Rio Declaration on Environment and Development, adopted at Rio de Janeiro on 14 June 1992, the Plan of Implementation of the World Summit on Sustainable Development, done at Johannesburg on 4 September 2002, the International Labour Organization (hereinafter referred to as "ILO") Declaration on Social Justice for a Fair Globalization, adopted by the International Labour Conference (hereinafter referred to as "ILC") on 10 June 2008, as amended in 2022 (hereinafter referred to as "ILO Declaration on Social Justice for a Fair Globalization"), the outcome document of the United Nations (hereinafter referred to as "UN") Conference on Sustainable Development entitled "The Future We Want", adopted by the UN General Assembly on 27 July 2012, the outcome document entitled "Transforming our world: the 2030 Agenda for Sustainable Development" and its Sustainable Development Goals, adopted by the UN General Assembly on 25 September 2015 (hereinafter referred to as "2030 Agenda"), and the ILO Centenary Declaration for the Future of Work, adopted by the ILC on 21 June 2019 (hereinafter referred to as " ILO Centenary Declaration for the Future of Work").

2. The Parties recognise that sustainable development encompasses economic development, social development and environmental protection, all three being interdependent and mutually reinforcing, and affirm their commitment to promote the development of international trade in a way that contributes to the objective of sustainable development.

3. The Parties recognise the urgent threat of, and urgent need to address, climate change, as outlined in the relevant reports of the Intergovernmental Panel on Climate Change ("IPCC"), as a contribution to the economic, social and environmental objectives of sustainable development reflecting the principles of the UN Framework Convention on Climate Change, done at New York on 9 May 1992 (hereinafter referred to as "UNFCCC") and the Paris Agreement, including equity and common but differentiated responsibilities and respective capabilities, in the light of different national circumstances.

4. In light of the above, the objective of this Chapter is to enhance the integration of sustainable development, notably its environmental and social dimensions (in particular the labour aspects), in the Parties' trade relationship, including through strengthening dialogue and cooperation. Further, it is not the Parties' intention in this Chapter to harmonise the labour or environment standards of the Parties.

5. Recognising the difference in the levels of development between the Parties, the Parties affirm their commitments on support under the multilateral environmental agreements (hereinafter referred to as "MEAs") to which they are party and agree to cooperate in accordance with Article 16.15 (Cooperation), including, as appropriate, through mobilising financial tools and instruments, promoting voluntary sharing of know-how, technological innovation, technology development, technical assistance and capacity building, in order to support the objectives of this Chapter.

6. For the purposes of this Chapter, for India, "laws and regulations" mean 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.

ARTICLE 16.2

Right to regulate and levels of protection

1. The Parties recognise the right of each Party to determine its sustainable development policies and priorities, to establish the levels of domestic environmental and labour protection, including social protection, it deems appropriate, and to adopt, maintain or modify its relevant law and policies. Such levels, law and policies shall endeavour to be consistent with each Party's commitments to the internationally recognised standards and agreements referred to in this Chapter.

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2. Each Party shall strive to ensure that its relevant law and policies provide for, and encourage, as appropriate, high levels of environmental and labour protection, and shall strive to continue to improve such levels, law and policies.

3. A Party shall make efforts towards ensuring that it does not weaken or reduce the levels of protection afforded in its environmental or labour laws and regulations in order to encourage trade or investment between the Parties.

4. A Party shall not waive or otherwise derogate from, or offer to waive or otherwise derogate from, its environmental or labour laws and regulations in a manner that weakens or reduces the protection afforded in those laws and regulations in order to encourage trade or investment between the Parties.

5. A Party shall not, through a sustained or recurring course of action or inaction, fail to effectively enforce its environmental or labour laws and regulations in order to encourage trade or investment between the Parties.

6. Recalling Principle 12 of the Rio Declaration on Environment and Development, the Parties should cooperate to promote a supportive and open international economic system that would lead to economic growth and sustainable development in all countries, to better address the problems of environmental degradation. Trade policy measures for environmental and labour purposes should not constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on international trade. The Parties agree to promote their economic relations and the development of trade in a manner that contributes to achieving the Parties' respective Sustainable Development Goals, while taking a cooperative approach recognising their different levels of development as well as common values and interests.

ARTICLE 16.3

Multilateral labour standards and agreements

1. The Parties affirm their commitment to promote the development of international trade in a way that is conducive to decent work for all, as expressed in the ILO Declaration on Social Justice for a Fair Globalization.

2. In accordance with the ILO Declaration on Fundamental Principles and Rights at Work and its Follow-up, adopted by the ILC on 18 June 1998, as amended in 2022, each Party shall respect, promote and realise, in good faith and in accordance with the ILO Constitution, the principles concerning the fundamental rights at work, as defined in the fundamental ILO Conventions, namely:

(a) freedom of association and the effective recognition of the right to collective bargaining;

(b) the elimination of all forms of forced or compulsory labour[1];

(c) the effective abolition of child labour;

(d) the elimination of discrimination in respect of employment and occupation; and

(e) a safe and healthy working environment.

3. Each Party shall make efforts, in good faith, towards the ratification of the fundamental ILO Conventions to which it is not yet a party, in a promotional, flexible manner and in accordance with the law of each Party, and according to the ILO Declaration on Social Justice for a Fair Globalization and the ILO Centenary Declaration for the Future of Work.

[1] In this context, the Parties recognise the importance of ratification of the Protocol of 2014 to the Forced Labour Convention, 1930, adopted by the ILC on 11 June 2014.

4. On the request of the other Party, a Party shall provide information, as appropriate and feasible, on its situation regarding the ratification of the ILO Conventions or Protocols classified as up-to-date by the ILO.

5. Each Party shall implement the ILO Conventions that India and the Member States of the European Union have respectively ratified, in good faith, in accordance with the law and procedure of each Party.

6. Recalling the ILO Declaration on Social Justice for a Fair Globalization, the Parties recognise that the violation of fundamental principles and rights at work cannot be invoked or otherwise used as a legitimate comparative advantage. The Parties also affirm that labour standards should not be used for protectionist trade purposes. In this context, the Parties underline that their respective legitimate comparative advantages should in no way be put into question.

7. Each Party shall promote, through its laws and practices and with due regard to national conditions and circumstances, the ILO Decent Work Agenda as set out in the ILO Declaration on Social Justice for a Fair Globalization (hereinafter referred to as "ILO Decent Work Agenda"), in particular with regard to:

(a) decent working conditions for all, with regard to, among others, wages and earnings, working hours, other conditions of work and social protection; and

(b) social dialogue on labour matters among workers and employers and their respective organisations, and with relevant government authorities.

8. Consistent with its commitments under the ILO, each Party shall maintain an effective labour inspection system.

9. The Parties shall work together to strengthen their cooperation, including in accordance with Article 16.15 (Cooperation), on trade-related matters of mutual interest covered by this Article, bilaterally and in international fora, as appropriate, including in the ILO, among others through the exchange of information, best practices and outreach initiatives. Such cooperation may cover, among others:

(a) implementation of fundamental, priority and other up-to-date ILO Conventions;

(b) decent work, including on the inter-linkages between trade and full and productive employment, labour market adjustment, core labour standards, decent work in global supply chains, social protection and social inclusion, social dialogue and gender equality;

(c) information sharing: exchanging of information and sharing of best practices on issues of common interest, and on relevant events, activities and initiatives organised in their respective territories;

(d) human resources development through skills development, skills intelligence, including skills availabilities and gaps, and qualification frameworks, life-long learning, vocational education and training, also in view of facilitating a just transition and decent work in accordance with the Guidelines for a just transition towards environmentally sustainable economies and societies for all, adopted by the ILO in November 2015, and the ILO Decent Work Agenda;

(e) labour administration and enforcement: institutional capacity of labour administrations and enforcement capacity of quasi-judicial and judicial bodies;

(f) labour relations: forms of cooperation to ensure productive labour relations among workers, employers and governments;

(g) sharing information, in particular as regards employment statistics and the regulation of working conditions with respect to workers employed with digital labour platforms and online employers;

(h) referencing of occupations by skills and qualifications requirements, and promoting transparency in this regard, which may facilitate mutual recognition, as appropriate;

(i) sharing information on the impact of international trade on the labour market, or the impact of labour market on international trade;

(j) promotion of green jobs and green entrepreneurship to support communities affected by the green transition; and

(k) sharing information on matters related to social security, labour conditions and the promotion of decent work for migrant workers, such as on occupational safety and health and on social protection.

ARTICLE 16.4

Trade and gender equality

1. The Parties recognise that inclusive trade policies contribute to advancing women's economic empowerment and gender equality, in line with Sustainable Development Goal 5 of the 2030 Agenda. The Parties acknowledge the important contribution by women to economic growth through their participation in economic activity, including international trade. The Parties agree to promote and enhance gender equality and the empowerment of women in the implementation of this Agreement.

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2. The Parties aim to strengthen their trade relations and cooperation in ways that provide for equal opportunities and treatment for women and men to benefit from this Agreement, including in matters of employment and occupation, in accordance with their international commitments.

3. Each Party shall implement, in good faith, in accordance with its law and procedure, its obligations under international agreements addressing gender equality and women's rights to which it is a party, including the Convention on the Elimination of all Forms of Discrimination Against Women, adopted by the UN General Assembly on 18 December 1979, noting in particular its provisions related to eliminating discrimination against women in economic life and in the field of employment, as well as the relevant ILO Conventions that it has ratified.

4. Each Party shall strive to ensure that its relevant law and policies provide for, and encourage, equal rights, treatment and opportunities for men and women. Each Party shall strive to improve such law and policies, without prejudice to the right of each Party to establish its own scope and levels of protection for equal opportunities for men and women. Such law and policies shall be consistent with the agreements on gender equality or women's rights that each Party has respectively ratified, and with each Party's commitments to internationally recognised standards.

5. The Parties shall work together bilaterally or in other relevant fora, as appropriate, to strengthen their cooperation on trade-related aspects of gender equality policies and measures, including activities designed to improve the capacity and conditions for women, including workers, businesswomen and entrepreneurs, to access and benefit from the opportunities created by this Agreement. Such cooperation may cover, among others, exchange of information and best practices related to trade-related aspects of:

(a) collection of gender-disaggregated data and gender-based analysis of trade policies, giving due consideration to constraints of availability and feasibility;

(b) enhancing women's full, equal and meaningful participation in international trade, business and the workplace, including through measures to support women's entrepreneurship, including for women-led SMEs and agri-businesses;

(c) supporting women-led SMEs, businesses, cooperatives and collectives, and facilitating their access to international networks, markets and value chains;

(d) promoting inclusive economic opportunities for women engaged in trade, including women with disabilities, and women in rural and remote areas;

(e) promoting business development services for women, financial inclusion, education and vocational training for women, as well as promoting access to financial assistance and financing, including export financing, venture capital and microfinance for women-led start-ups and businesses; and

(f) strengthening the engagement of women in digital trade, by bridging the gender digital divide, including through opportunities to strengthen their digital skills.

6. The Parties agree on the importance of monitoring and reviewing, in accordance with the procedures and policies of each Party, the impact of the implementation of this Agreement on gender equality and equal opportunities provided for women in relation to trade.

ARTICLE 16.5

Multilateral environmental governance and agreements

1. The Parties recognise the importance of international environmental governance, in particular the role of the UN Environment Assembly (hereinafter referred to as "UNEA") of the UN Environment Programme (hereinafter referred to as "UNEP"), as well as MEAs, as a response of the international community to global or regional environmental challenges and underline the need to promote mutual supportiveness between trade and environment policies, rules and measures.

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2. In light of paragraph 1, each Party shall strive to fulfil its obligations, in accordance with national circumstances, under the MEAs and their protocols to which it is a party.

3. On the request of the other Party, a Party shall provide information, as appropriate and feasible, regarding the ratifications of MEAs, including their protocols.

4. The Parties shall work together to strengthen their cooperation, including in accordance with Article 16.15 (Cooperation), on trade-related matters of mutual interest covered by this Article, bilaterally and in international fora, as appropriate, including in the UN High-level Political Forum for Sustainable Development, the UNEP, the UNEA, and with respect to MEAs, including through the exchange of information, best practices and outreach initiatives. Such cooperation may cover, among others:

(a) policies and measures promoting mutual supportiveness of trade and environment including:

(i) sharing information on policies and practices and promoting initiatives to encourage the shift to a circular economy; and

(ii) promoting initiatives on sustainable production and consumption, green growth and pollution abatement;

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(b) promoting mutual understanding of how trade and environmental priorities interact; and

(c) other trade-related aspects of MEAs, including their protocols and implementation.

ARTICLE 16.6

Trade and climate change

1. The Parties recognise the importance of taking urgent and enhanced action to combat climate change and its impacts, and the role of a supportive and open international economic system in pursuing this objective, which would lead to sustainable economic growth and development in the Parties, consistent with the UNFCCC and with the Paris Agreement. The Parties also recognise the objective of the UNFCCC to tackle climate change through the implementation of the Paris Agreement, reflecting equity and the principle of common but differentiated responsibilities and respective capabilities, in light of different national circumstances. Accordingly, each Party shall implement the UNFCCC and the Paris Agreement.

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2. In light of paragraph 1, each Party shall endeavour to:

(a) promote mutually supportive trade and climate policies and measures contributing to respective Nationally Determined Contributions and to respective long term strategies for transitions with respect to low greenhouse gas/carbon emissions[1], to a resource-efficient and circular economy, and to climate-resilient development;

(b) facilitate climate change mitigation and adaptation, especially through addressing tariff and non-tariff barriers to trade in renewable energy and energy efficient goods and services, among others, or through the adoption of policy frameworks encouraging the deployment of best available technologies; and

(c) facilitate cooperation as provided in Article 16.15 (Cooperation) on the mobilisation of financial resources with respect to both mitigation and adaption, pursuant to the UNFCCC and the Paris Agreement.

[1] For clarity, the referred strategies currently relate to greenhouse gas emissions for the EU and carbon emissions for India.

3. The Parties shall work together to strengthen their cooperation, including in accordance with Article 16.15 (Cooperation), on trade-related matters of mutual interest covered by this Article, bilaterally and in international fora, as appropriate, including through the exchange of information, best practices and outreach initiatives. Such cooperation may cover, among others:

(a) policy dialogue and cooperation on matters regarding the Paris Agreement, such as on means to promote climate resilience, renewable energy, low-carbon technologies, energy efficiency, sustainable transport, sustainable and climate-resilient infrastructure development;

(b) matters related to the International Maritime Organization (hereinafter referred to as " IMO") process on greenhouse gas emissions reduction measures by ships engaged in international trade, while acting in accordance with the guiding principles of the IMO Strategy on Reduction of GHG Emissions from Ships, adopted by the IMO on 13 April 2018, amended on 7 July 2023 (hereinafter referred to as "2023 IMO GHG Strategy"), referred in its paragraph 3.5[1];

[1] The principles guiding the 2023 IMO GHG Strategy include "the principle of common but differentiated responsibilities and respective capabilities, in the light of different national circumstances, enshrined in UNFCCC, its Kyoto Protocol and the Paris Agreement".

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(c) supporting the phase out of ozone-depleting substances (hereinafter referred to as "ODS"), and the phase-down of hydrofluorocarbons (hereinafter referred to as "HFCs") under the Kigali amendment to the Montreal Protocol on Substances that Deplete the Ozone Layer, done at Montreal on 16 September 1987 (hereinafter referred to as "Montreal Protocol"), such as by controlling their production, consumption and trade, by undertaking further research, design, development and introduction of suitable alternatives to ODS and HFCs, and of technologies with low global warming potential, including sustainable cooling and refrigerant management practices, by sharing experiences on policies and programmes, including lifecycle management of refrigerants, as well as by combatting the illegal trade of substances regulated by the Montreal Protocol, based on the Parties' respective national circumstances; and

(d) enhancing the enabling environments, in accordance with the UNFCCC and the Paris Agreement, to facilitate the development and mobilisation of climate finance, including for strengthening cooperative action on technology development and transfer, and facilitating cooperation as provided for in Article 16.15 (Cooperation) in order to support, as appropriate, the objectives of this Article.

ARTICLE 16.7

Trade and biological diversity

1. The Parties recognise the importance of conserving and sustainably using biological diversity and the role of trade in pursuing these objectives, consistent with relevant MEAs to which they are a party, including the Convention on Biological Diversity, done at Rio de Janeiro on 5 June 1992 (hereinafter referred to as "CBD"), and its protocols, the Convention on International Trade in Endangered Species of Wild Fauna and Flora, done at Washington, D.C. on 3 March 1973 (hereinafter referred to as "CITES"), and the decisions adopted thereunder.

2. In light of paragraph 1, each Party shall, in accordance with its law and procedure:

(a) implement appropriate measures to combat illegal wildlife trade, in accordance with CITES; and

(b) take measures to conserve biological diversity, in particular to prevent the spread of invasive alien species by preventing the introduction of, and controlling, those alien species which threaten ecosystems, habitats or species.

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3. In light of paragraph 1, each Party shall endeavour to:

(a) promote the long-term conservation and sustainable use of CITES-listed species in accordance with CITES, including cooperating, as appropriate, towards coverage by CITES of animal and plant species, whose conservation status is mutually considered at risk; and

(b) promote the conservation and sustainable use of biological resources, including products derived from such use, in order to contribute to the conservation of biodiversity.

4. The Parties further recognise the importance of prior informed consent or approval to access genetic resources and traditional knowledge associated with genetic resources, and the fair and equitable sharing, between users and providers, of benefits arising from the utilisation of genetic resources and traditional knowledge associated with genetic resources, as well as subsequent application and commercialisation. Accordingly, the Parties affirm their commitment to implement the CBD and its Nagoya Protocol on Access to Genetic Resources and Fair and Equitable Sharing of Benefits Arising from their Utilisation, done at Nagoya on 29 October 2010 (hereinafter referred to as "Nagoya Protocol"), in accordance with the law of each Party.

5. The Parties shall work together to strengthen their cooperation, including in accordance with Article 16.15 (Cooperation), on trade-related matters of mutual interest covered by this Article, bilaterally and in international fora, as appropriate, including through the exchange of information, best practices and outreach initiatives. Such cooperation may cover, among others:

(a) initiatives and good practices concerning trade in goods and services derived from the sustainable use of biological resources with the aim of conserving biological diversity;

(b) trade and the conservation and sustainable use of biological diversity, including the development and application of natural capital and ecosystem accounting methods, the valuation of ecosystems and their services and related economic instruments;

(c) combatting illegal wildlife trade, including through initiatives to reduce demand for illegal wildlife products and initiatives to enhance information sharing and cooperation; and

(d) access, transfer and use of genetic resources, and of traditional knowledge associated to genetic resources, and the fair and equitable sharing of benefits from their utilisation in line with the CBD and its Nagoya Protocol, as well as other international access and benefit-sharing instruments to which the Parties are party.

ARTICLE 16.8

Trade and forests

1. 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.

2. Recognising that deforestation is a major driver of global warming and biodiversity loss, each Party shall take appropriate measures to combat illegal logging and related trade, as well as to support the conservation and sustainable management of forests and to address the risk of deforestation or forest degradation.

3. The Parties shall work together to strengthen their cooperation, including in accordance with Article 16.15 (Cooperation), on trade-related matters of mutual interest covered by this Article, bilaterally and in international fora, as appropriate, among others through the exchange of information, best practices and outreach initiatives. Such areas of cooperation may cover, among others:

(a) combatting illegal logging and associated trade;

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(b) promoting the conservation and sustainable management of forests;

(c) reducing deforestation and forest degradation;

(d) exchanging of knowledge and experience on trade-related initiatives regarding forest governance;

(e) reducing biodiversity loss;

(f) promoting circular economy;

(g) increasing mutual knowledge and understanding of existing practices and traceability, certification or other third party verified schemes and standards; and

(h) encouraging sustainable supply chains and production.

ARTICLE 16.9

Trade and sustainable management of marine biological resources and aquaculture

1. The Parties recognise the importance of conserving and sustainably managing marine biological resources and marine ecosystems as well as of promoting responsible and sustainable aquaculture, and the role of trade in pursuing these objectives. The Parties acknowledge the importance of the marine fisheries sector to their development and to the livelihoods of their fishing communities, including artisanal or small-scale fishers, and the usefulness to encourage responsible fishing practices by such fishers that may enhance trade opportunities for them.

2. The Parties acknowledge that illegal, unreported and unregulated (hereinafter referred to as "IUU") fishing threatens fishery stocks, the livelihoods of persons engaged in responsible fishing practices and the sustainability of trade in fishery products and confirm the need for action to end IUU fishing in order to encourage sustainable utilisation of fisheries resources and their conservation, while recognising the need for capacity building and technical assistance to Parties.

3. In light of paragraphs 1 and 2, each Party shall endeavour to:

(a) implement long-term conservation and management measures and sustainable use of marine living resources as defined in the main UN and Food and Agriculture Organization (hereinafter referred to as "FAO") instruments relating to these issues[1] to which it is a party;

[1] The UNCLOS, the FAO Compliance Agreement, the UN Fish Stocks Agreement, and the FAO PSMA.

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(b) act consistently with the principles of the UN Convention on the Law of the Sea, adopted at Montego Bay on 10 December 1982 (hereinafter referred to as "UNCLOS"), the UN Agreement for the Implementation of the Provisions of the UNCLOS relating to the Conservation and Management of Straddling Fish Stocks and Highly Migratory Fish Stocks, adopted at New York on 4 August 1995 (hereinafter referred to as "UN Fish Stocks Agreement"), as well as, if it is a party, the FAO Agreement to Promote Compliance with International Conservation and Management Measures by Fishing Vessels on the High Seas, approved at Rome on 24 November 1993 (hereinafter referred to as "FAO Compliance Agreement"), the FAO Code of Conduct for Responsible Fisheries, adopted at Rome on 31 October 1995 (hereinafter referred to as "FAO CCRF") and the FAO Agreement on Port State Measures to Prevent, Deter and Eliminate Illegal, Unreported and Unregulated Fishing, done at Rome on 22 November 2009 (hereinafter referred to as "FAO PSMA"), and to participate in FAO's initiative on the Global Record of Fishing Vessels, Refrigerated Transport Vessels and Supply Vessels;

(c) participate in and contribute to the work of the regional fisheries management organisations (hereinafter referred to as "RFMOs") to which it is a member, observer, or cooperating non-contracting party, with the aim of achieving good fisheries governance and sustainable fisheries, such as through the promotion of scientific research and the adoption of conservation measures based on best available science, the strengthening of compliance mechanisms, the undertaking of periodic performance reviews and the adoption of effective control, monitoring and enforcement of the RFMOs' management measure, and, where applicable, the adoption and implementation of catch documentation or certification schemes and port state measures;

(d) implement effective measures to combat IUU fishing, including measures to exclude IUU products from trade flows[1], and cooperate to this end; and

(e) promote the development of sustainable and responsible aquaculture, taking into account its economic, social and environmental aspects, including with regard to the implementation of the objectives and principles contained in the FAO CCRF.

[1] The European Union recalls that European Union law does not permit the importation of IUU products into the European Union.

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4. The Parties shall work together to strengthen their cooperation, including in accordance with Article 16.15 (Cooperation), on trade-related matters of mutual interest covered by this Article, bilaterally and in international fora, as appropriate, including through the exchange of information, best practices and outreach initiatives. Such areas of cooperation may cover, among others:

(a) promotion of trade in sustainable fish and fishery products and aquaculture;

(b) development of sustainable practices in deep sea fishing, including in relation to its infrastructure and value chain;

(c) sharing of know-how and expertise in the field of sustainable fisheries management and aquaculture;

(d) capacity building, skilling and training, sharing best practices and success stories in relation to sustainable fishing and aquaculture practices; and

(e) research and development related to sustainable fisheries management and aquaculture.

ARTICLE 16.10

Trade supporting sustainable development

1. The Parties recognise that trade in environmental goods and services, and in goods and services that contribute to enhanced well-being and the creation of decent jobs, may meaningfully contribute to sustainable development. In this context, the Parties recognise the importance of facilitating trade in environmental goods and services, and the role of voluntary sharing of know-how and of technology on mutually agreed terms, and the exchange of expertise, as a means of improving environmental and economic performance and encouraging sustainable development.

2. In light of paragraph 1, each Party shall promote and facilitate trade in environmental goods and services, and in goods and services that contribute to enhanced well-being and the creation of decent jobs, and in goods that are subject to credible sustainability assurance schemes, including by working through the relevant committees established under this Agreement, as appropriate.

3. The promotion and facilitation of trade referred to in paragraph 2 may include:

(a) awareness-raising actions, and information and public education campaigns;

(b) adoption of policy frameworks conducive to the deployment of best available technologies, in accordance with the different national circumstances and capacities of each Party;

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(c) encouraging credible sustainability schemes, especially in a manner that takes into account the specific needs and concerns of SMEs in the territory of each Party;

(d) addressing related non-tariff barriers; and

(e) reference to relevant international standards, such as the ILO Conventions and guidelines or MEAs, as appropriate, in line with each Party's international obligations and commitments.

4. The Parties shall work together to strengthen their cooperation, including in accordance with Article 16.15 (Cooperation), on trade-related matters of mutual interest covered by this Article, bilaterally and in international fora, as appropriate, including through the exchange of information, best practices and outreach initiatives.

ARTICLE 16.11

Trade and responsible business conduct

1. The Parties recognise the importance of responsible business conduct / corporate social responsibility practices, and the role of trade in pursuing this objective.

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2. In light of paragraph 1, each Party shall, in accordance with its procedures:

(a) promote responsible business conduct / corporate social responsibility by providing supportive policy frameworks that encourage the uptake of relevant practices by businesses; and

(b) promote awareness and support the voluntary uptake and dissemination of relevant international instruments such as the UN Global Compact, the UN Guiding Principles on Business and Human Rights, and the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy, as well as other similar instruments as each Party may consider appropriate.

3. The Parties recognise the utility of international sector-specific guidelines in the area of responsible business conduct / corporate social responsibility, and shall promote joint work in this regard.

4. The Parties shall work together to strengthen their cooperation, including in accordance with Article 16.15 (Cooperation), on trade-related matters of mutual interest covered by this Article, bilaterally and in international fora, as appropriate, including through the exchange of information, best practices and outreach initiatives.

ARTICLE 16.12

Scientific and technical information

When establishing or implementing measures aimed at protecting the environment or labour conditions that may affect trade, each Party shall take into account available scientific and technical information, relevant international standards, guidelines or recommendations, including its comprehensiveness.

ARTICLE 16.13

Public submissions

1. Each Party shall consider, as appropriate, and endeavour to respond to, submissions made by persons of that Party concerning matters related to this Chapter, in accordance with its procedures, including when identifying areas of cooperation and when carrying out cooperative activities under this Chapter.

2. In the event that the matter raises an issue directly relevant under Article 16.3 (Multilateral labour standards and agreements) and the submission clearly identifies the person making the submission and explains, to the degree possible, how and to what extent the issue raised affects trade between the Parties, the Parties shall consider the submission and provide a timely response, including in writing as appropriate.

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ARTICLE 16.14

Committee on Trade and Sustainable Development and contact points

1. The Committee on Trade and Sustainable Development (hereinafter referred to as "the TSD Committee") is established pursuant to Article 18.3 (Specialised committees). In addition to the functions specified in Article 18.4 (Functions of the specialised committees), the TSD Committee shall have the following functions:

(a) facilitate, monitor and review the implementation of this Chapter;

(b) contribute to the work of the Joint Committee on issues covered by this Chapter; and

(c) consider any other matter related to this Chapter as the Parties may agree.

2. Each Party shall, within one month after the date of entry into force of this Agreement, designate a contact point within its administration to facilitate communication and coordination between the Parties on any matter relating to this Chapter. Each Party shall notify the other Party of the contact details of its contact point. The Parties shall promptly notify each other of any change to those contact details.

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ARTICLE 16.15

Cooperation

1. The Parties affirm the importance of sharing economic, technical and financial resources as a means to support implementation of the sustainable development objectives under this Chapter.

2. The Parties recognise cooperation as a means to support implementation, to enhance the benefits of this Chapter, to strengthen the Parties' joint and individual capacities to protect the environment, labour rights and gender equality, and to promote sustainable development and clean growth as they strengthen their trade relations.

3. The Parties also agree on the importance of taking into consideration their different levels of development and developmental priorities when determining the cooperation activities under this Chapter, as well as the forms of assistance and support needed for fulfilling the objectives of this Chapter.

4. Cooperation under this Chapter may include among others:

(a) policy dialogues;

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(b) technical assistance and capacity building;

(c) mobilising financial tools and instruments, as appropriate;

(d) promoting the voluntary sharing of know-how and technology development, and supporting technological innovation, in particular in line with the Parties' respective commitments under MEAs;

(e) sharing of information, data and best practices on policies and procedures, including through joint analysis and the exchange of experts;

(f) workshops, seminars, conferences, collaborative programmes and projects, including joint research projects on environmental technologies; and

(g) other means, as the Parties may agree.

5. In order to support the cooperation and implementation activities in this Chapter, each Party shall, as appropriate:

(a) share its priorities for cooperation with the other Party;

(b) propose cooperation activities, including those related to the implementation of this Chapter; and

(c) develop and participate in cooperation activities and programmes in accordance with priorities identified and agreed by the Parties.

ARTICLE 16.16

Consultations between the Parties

1. The Parties shall at all times endeavour to agree on the interpretation and application of this Chapter, and shall make every effort through cooperation, dialogue, consultations, and exchange of information to address any matter arising under this Chapter.

2. Subject to paragraph 3, a Party may request consultations with the other Party regarding any matter arising under this Chapter by delivering a written request to the other Party's contact point notified pursuant to Article 16.14(2) (Committee on Trade and Sustainable Development and contact points). The requesting Party shall set out the reasons for the request, including the identification of the measure or other matter at issue and an indication of the factual and legal basis for the request.

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3. In the event that the matter arising under this Chapter regards compliance with obligations under an MEA to which the Parties are party, the responding Party may, where appropriate, request to address the matter through the consultative or other procedures under that MEA. The requesting Party shall accordingly seek to address the matter under that MEA, unless the Parties agree otherwise.

4. The responding Party shall respond to the request in writing no later than 50 days after the date of delivery of the request.

5. Unless the Parties agree otherwise, they shall enter into consultations through the TSD Committee promptly and no later than 90 days after the date of delivery of the request.

6. The Parties shall make every effort to arrive at a mutually agreed solution to the matter as soon as is reasonably practicable, which may include appropriate cooperative activities. The Parties may seek advice or assistance from any person or body they deem appropriate in order to examine the matter.

ARTICLE 16.17

Joint Committee consultations

1. If the Parties have failed to resolve the matter under Article 16.16 (Consultations between the Parties), either Party may request that the Joint Committee meet to consider the matter by submitting a written request to the contact point of the other Party.

2. The Joint Committee shall promptly meet following the submission of the request, and shall seek to resolve the matter including, if appropriate, by gathering relevant information from the ILO, relevant organisations or bodies established under MEAs, governmental agencies or sources, or other mutually agreed agencies or sources.

ARTICLE 16.18

Consultations at ministerial level

If the Parties have failed to resolve the matter under Article 16.17 (Joint Committee consultations), either Party may refer the matter to the relevant Minister-level representatives of the Parties who shall seek to promptly resolve the matter.

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ARTICLE 16.19

Consultation procedures

1. Consultations pursuant to Article 16.16 (Consultations between the Parties), Article 16.17 (Joint Committee consultations) or Article 16.18 (Consultations at ministerial level) may be held in person or by any technological means available as agreed by the Parties.

2. Consultations pursuant to Article 16.16 (Consultations between the Parties), Article 16.17 (Joint Committee consultations) or Article 16.18 (Consultations at ministerial level) and in particular, the positions taken by the Parties during consultations, shall be confidential and without prejudice to the rights of a Party in any further or other proceedings.[1]

3. A Party may make public the outcome of consultations pursuant to Article 16.16 (Consultations between the Parties), Article 16.17 (Joint Committee consultations) or Article 16.18 (Consultations at ministerial level), unless the Parties agree otherwise, subject to the protection of confidential information. In the event that the outcome of consultations is published, this shall be through a jointly agreed report.

4. A Party shall treat as confidential any information exchanged in the consultations which the other Party has designated as confidential.

[1] For greater certainty, this paragraph does not prevent the Parties from consulting their relevant stakeholders.

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ARTICLE 16.20

Review

A Party may request the review of this Chapter at any time after the date of entry into force of this Agreement. Such review shall be initiated by mutual agreement of the Parties. Each Party may, as appropriate, take into account views expressed by its relevant stakeholders in relation to such review. Following such review, the Parties may jointly decide on future action, as appropriate.

CHAPTER 17

DISPUTE SETTLEMENT

ARTICLE 17.1

Objective

The objective of this Chapter is to provide an effective and efficient mechanism for the avoidance or prompt settlement of any dispute arising between the Parties concerning the interpretation and application of this Agreement, with a view to reaching, where possible, a mutually agreed solution.

ARTICLE 17.2

Scope

1. This Chapter applies to any dispute between the Parties concerning:

(a) the interpretation and application of the covered provisions of this Agreement, when a Party considers that a measure[1] of the other Party is inconsistent with the covered provisions of this Agreement; or

(b) an allegation by a Party that a measure applied by the other Party nullifies or materially impairs any benefit accruing to it under the covered provisions in a manner adversely affecting trade between the Parties, whether or not such measure conflicts with the provisions of this Agreement.

2. The covered provisions shall include all provisions of this Agreement with the exception of:

(a) Section A (Anti-dumping and countervailing measures) and Section B (Global safeguard measures) of Chapter 7 (Trade remedies);

[1] For greater certainty, "measure" includes omissions of a Party to fulfil its obligations under this Agreement.

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(b) Article 8.10 (Transparency of measures in the schedule of specific commitments) and Article 8.20 (Subsidies);

(c) Chapter 10 (Intellectual property) for the purposes of point (b) of paragraph 1 of this Article;

(d) Chapter 11 (Anticompetitive conduct, merger control and subsidies);

(e) Chapter 12 (Small and medium-sized enterprises);

(f) Chapter 13 (Transparency);

(g) Chapter 14 (Good regulatory practices and regulatory cooperation);

(h) Chapter 15 (Sustainable food systems); and

(i) Chapter 16 (Trade and sustainable development).

3. This Chapter applies subject to Article 5.12 (Technical consultations) and Article 6.10 (Technical discussions).

ARTICLE 17.3

Definitions

For the purposes of this Chapter and its Annexes:

(a) "ADR provider" means a provider of alternative dispute resolution services, such as good offices, conciliation or mediation, who provides their services pursuant to Article 17.4 (Alternative dispute resolution);

(b) "complaining Party" means the Party that requests consultations pursuant to Article 17.5 (Consultations);

(c) "panellist" means a member of a panel;

(d) "Party complained against" means the Party to which a request for consultations is made pursuant to Article 17.5 (Consultations); and

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

ARTICLE 17.4

Alternative dispute resolution

1. Notwithstanding Article 17.2(1) (Scope), the Parties may at any time agree to undertake an alternative method of dispute resolution, such as good offices, conciliation or mediation, with a view to facilitating the finding of a mutually agreed solution to a dispute regarding any measure alleged to adversely affect trade between the Parties.

2. Upon the initiation of an alternative method of dispute resolution, the Parties shall agree on the selection, tasks and powers of the ADR provider and on the rules governing the alternative dispute resolution procedure, including in respect of time periods, termination and costs.

3. If the Parties consider to initiate mediation, they may use the model mediation procedure set out in Annex 17-C (Model Mediation Procedures), with any agreed amendments, or any other mediation rules that may be mutually agreed.

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4. Unless the Parties agree otherwise:

(a) procedures undertaken pursuant to paragraph 1 of this Article, and in particular, positions taken by the Parties during these procedures and any advice or proposed solution, shall be confidential and without prejudice to the rights of a Party in any further or other proceedings under this or any other Agreement; and

(b) a Party may only disclose to the public the fact that alternative dispute resolution is taking place.

5. Without prejudice to Section E (Conduct of the mediation procedure) of Annex 17-C (Model Mediation Procedures), or any other procedures agreed by the Parties, a Party may suspend or terminate the procedures undertaken pursuant to paragraph 1 of this Article at any time.

6. If the Parties agree, procedures undertaken pursuant to paragraph 1 may continue during the panel procedures.

ARTICLE 17.5

Consultations

1. The Parties shall endeavour to resolve any dispute referred to in Article 17.2 (Scope) by entering into consultations in good faith with the aim of reaching a mutually agreed solution. Each Party shall accord adequate opportunity for such consultations.

2. A Party shall seek consultations by means of a written request delivered to the other Party, identifying the measure at issue and the covered provisions that it considers applicable, and giving an indication of the factual and legal basis for the complaint. A Party shall, in case of a dispute referred to in point (b) of Article 17.2(1) (Scope), also identify the benefits it considers to have been, as a result of the measure at issue, nullified or materially impaired in a manner adversely affecting trade between the Parties.

3. The Party complained against shall reply to the request within 10 days after the date of its delivery. Unless the Parties agree otherwise, consultations shall be held no later than 30 days after the date of delivery of the request and take place in the territory of the Party complained against. The consultations shall be deemed concluded within 45 days after the date of delivery of the request, unless the Parties agree to continue consultations.

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4. Consultations on matters which the Party seeking consultations considers to be of urgency, including those regarding perishable goods, seasonal goods, or seasonal services, shall be held within 15 days after the date of delivery of the request. The consultations shall be deemed concluded within those 15 days, unless the Parties agree to continue consultations.

5. During consultations, each Party shall:

(a) provide sufficient factual information so as to allow a full examination of the manner in which the measure at issue could, in the case of a dispute referred to in point (a) of Article 17.2(1) (Scope), be inconsistent with the covered provisions, or, in the case of a dispute referred to in point (b) of Article 17.2(1) (Scope), nullify or materially impair the benefits accruing to the complaining Party under the covered provisions in a manner adversely affecting trade between the Parties;

(b) protect as confidential, any information designated as such by a Party, exchanged in the course of the consultations; and

(c) endeavour to make available for the consultations personnel of its governmental authorities who have responsibility for or expertise in the matter subject to the consultations.

6. Consultations, in particular all information disclosed and positions taken by the Parties during consultations, shall be confidential, and are without prejudice to the rights of either Party in any further or other proceedings.

7. A request for consultations concerning a dispute referred to in point (a) of Article 17.2(1) (Scope) shall be without prejudice to the right of the requesting Party to request, concurrently or subsequently, consultations concerning a dispute referred to in point (b) of Article 17.2(1) (Scope) in respect of the same measure, and vice versa.

ARTICLE 17.6

Request for the establishment of a panel

1. The complaining Party may request the establishment of a panel by way of a written notification delivered to the Party complained against if:

(a) the Party complained against does not respond to the request for consultations within 10 days after the date of its delivery;

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(b) consultations are not held within the time periods set out in Article 17.5(3) or (4) (Consultations), as applicable;

(c) the Parties agree not to hold consultations; or

(d) consultations have been concluded and have failed to resolve the dispute.

2. The request for the establishment of a panel (hereinafter referred to as "panel request") shall:

(a) state whether consultations have been held;

(b) identify the specific measure at issue; and

(c) set out, in the case of a dispute referred to in point (a) of Article 17.2(1) (Scope), how that measure is inconsistent with the covered provisions in a manner sufficient to present the factual and legal basis for the complaint clearly, or, in the case of a dispute referred to in point (b) of Article 17.2(1) (Scope), how the measure at issue nullifies or materially impairs the benefits accruing to the complaining Party under the covered provisions in a manner adversely affecting trade between the Parties.

3. A panel request concerning a dispute referred to in point (a) of Article 17.2(1) (Scope) shall be without prejudice to the right of the complaining Party to request, concurrently or subsequently, the establishment of a panel concerning a dispute referred to in point (b) of Article 17.2(1) (Scope) in respect of the same measure, and vice versa.

ARTICLE 17.7

Establishment and composition of a panel

1. Where a Party makes a panel request pursuant to Article 17.6 (Request for the establishment of a panel), a panel shall be established in accordance with this Article.

2. A panel shall be composed of three panellists.

3. Within 20 days after the date of delivery of the panel request, the Parties shall consult with a view to agreeing on the composition of the panel.

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4. If the Parties do not agree on the composition of the panel within the time period set out in paragraph 3, each Party shall, within 10 days after the expiry of that time period, select a panellist from the sub-list of that Party established pursuant to Article 17.8 (Lists of panellists). If a Party does not select a panellist from its sub-list within that time period, the complaining Party shall, within 10 days after the expiry of that time period, select by lot the panellist from the sub-list of that Party.

5. If the Parties do not agree on the chairperson of the panel within the time period set out in paragraph 3, the complaining Party shall, within 10 days after the expiry of that time period, select by lot the chairperson of the panel from the sub-list of chairpersons established pursuant to Article 17.8 (Lists of panellists).

6. If a panellist is selected by lot, pursuant to paragraph 4 or 5, the complaining Party shall promptly inform the Party complained against of the date, time and any other relevant modalities for the selection by lot. The Party complained against may, if it so chooses, be present during that selection. The selection shall be carried out with the Party or Parties that are present.

7. The panel shall be deemed to be established 15 days after the last of the three selected panellists has accepted the appointment in accordance with Rule 4(3) (Appointment of panellists) of Annex 17-A (Rules of Procedure for dispute settlement), unless the Parties agree otherwise.

8. If an individual selected to serve as a panellist is not available or does not accept their appointment, a new individual shall be selected in accordance with the same selection method.

9. If a list provided for in Article 17.8(1) (List of panellists) has not been established or a sub-list does not contain any available individual, at the time a selection by lot is to be made pursuant to paragraphs 4 or 5, the selection shall be done in accordance with Rule 4(1) (Appointment of panellists) of Annex 17-A (Rules of Procedure for dispute settlement) within 10 days after the expiry of the time period set out in paragraph 3 or after the confirmation that no individual is available, as the case may be.

10. If a case is referred to the original panel pursuant to Articles 17.17 (Compliance review), 17.18 (Compensation and suspension of concessions or other obligations) and 17.19 (Review of any compliance measure taken after the adoption of temporary remedies) or to the chairperson pursuant to Article 17.16 (Reasonable period of time), and one or more panellists of the original panel are not available, they shall be replaced by a new panellist selected in accordance with this Article and Annex 17-A (Rules of Procedure for dispute settlement).

ARTICLE 17.8

Lists of panellists

1. The Joint Committee shall, no later than nine months after the date of entry into force of this Agreement, adopt a decision establishing a list of at least 15 individuals who are willing and able to serve as panellists.

2. The list referred to in paragraph 1 shall be composed of three sub-lists:

(a) one sub-list of individuals established on the basis of proposals by the European Union;

(b) one sub-list of individuals established on the basis of proposals by India; and

(c) one sub-list of individuals who are not nationals of either Party and who may serve as chairperson to a panel.

3. Each sub-list shall include at least five individuals. The Joint Committee shall ensure that each sub-list always includes this minimum number of individuals.

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4. Subject to the agreement of the Parties, the Joint Committee may establish additional lists of individuals with expertise in specific sectors covered by this Agreement. Subject to the agreement of the Parties, such additional lists may be used to compose the panel in accordance with the procedure set out in Article 17.7 (Establishment and composition of a panel).

ARTICLE 17.9

Requirements for panellists

1. Each panellist shall:

(a) have demonstrated expertise or experience in law[1], international trade, and other matters covered by this Agreement;

(b) be independent of, and not be affiliated with or take instructions from, either Party;

(c) serve in their individual capacities and not take instructions from any organisation or government with regard to matters related to the dispute; and

[1] For greater certainty, expertise in law does not require a panellist to have a formal degree in law.

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(d) comply with the Code of Conduct, set out in Annex 17-B (Code of Conduct for panellist and alternative dispute resolution providers).

2. The chairperson shall also have experience in dispute settlement procedures.

3. In view of the subject-matter of a particular dispute, the Parties may agree to derogate from the requirements set out in point (a) of paragraph 1.

4. Unless the Parties agree otherwise, an ADR provider shall not serve as a panellist in dispute settlement procedures under this Agreement or under any other agreement concerning the same matter for which they have been an ADR provider.

ARTICLE 17.10

Functions of the panel

1. The panel shall make an objective assessment of the matter before it in accordance with the terms of reference.

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2. The panel shall set out in its decisions and reports:

(a) a descriptive section summarising the submissions and arguments of the Parties;

(b) its findings and conclusions, including the findings of fact, and:

(i) in the case of a dispute referred to in point (a) of Article 17.2(1) (Scope), the applicability of the covered provisions, and where applicable, the consistency of the measure at issue with those provisions; or

(ii) in the case of a dispute referred to in point (b) of Article 17.2(1) (Scope), the existence of a nullification or material impairment of any benefit accruing to the complaining Party under the covered provisions in a manner adversely affecting trade between the Parties;

(c) the basic rationale behind any findings and conclusions that it makes; and

(d) any other findings that have been jointly requested by the Parties no later than at the time of the hearing.

3. In the case of a dispute referred to in point (b) of Article 17.2(1) (Scope), unless the Parties agree otherwise, the panel shall:

(a) determine if the measure at issue nullifies or materially impairs any benefit accruing to the complaining Party under the covered provisions, in a manner adversely affecting trade between the Parties;

(b) if applicable, determine the level of benefits accruing to the complaining Party under the covered provisions which have been nullified or materially impaired in a manner adversely affecting trade between the Parties;

(c) if it has found that the measure at issue nullifies or materially impairs any benefit accruing to the complaining Party under the covered provisions, in a manner adversely affecting trade between the Parties, recommend that the Party complained against make a mutually satisfactory adjustment;[1] and

(d) if applicable, and if so requested by both Parties, suggest ways and means of reaching a mutually satisfactory adjustment, including by means of compensation[2].

4. The panel shall not provide its recommendations or suggestions on the means to resolve the dispute, unless jointly requested by the Parties.

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1 For greater certainty, the Party complained against is not obliged to withdraw the measure at issue.

2 For greater certainty, such suggestions shall not be binding on the Parties.

5. The panel should consult regularly with the Parties and provide adequate opportunities for the development of a mutually agreed solution.

ARTICLE 17.11

Terms of reference

1. Unless the Parties agree otherwise within five days after the date of establishment of the panel, the panel shall have the following terms of reference:

"to examine, in the light of the relevant provisions of the Agreement cited by the Parties, the matter referred to in the panel request, to make findings and draw conclusions on the applicability of the covered provisions and the consistency of the measure at issue with those provisions, or in the case of a panel request pursuant to point (b) of Article 17.2(1) (Scope), on whether the measure in question nullifies or materially impairs any benefit accruing to the complaining Party under the covered provisions in a manner adversely affecting trade between the Parties, as the case may be, and to deliver a report in accordance with Articles 17.13 (Interim report) and 17.14 (Final report)".

2. If the Parties agree on other terms of reference, they shall notify the agreed terms of reference to the panel within the time period set out in paragraph 1.

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ARTICLE 17.12

Decision on urgency

A Party may, within three days after the date of establishment of the panel, request the panel to decide whether the dispute concerns a matter of urgency. The panel shall deliver its decision within 12 days after the date of its establishment.

ARTICLE 17.13

Interim report

1. The panel shall deliver an interim report to the Parties within 150 days after the date of establishment of the panel. If the panel considers, in exceptional cases, that this deadline cannot be met, the chairperson of the panel shall promptly notify the Parties, stating the reasons for the delay and the date on which the panel plans to deliver its interim report. The panel shall deliver its interim report no later than 180 days after the date of establishment of the panel. In cases of urgency, the panel shall deliver an interim report within 90 days after the date of establishment of the panel.

2. The interim report shall include a descriptive section and the panel's findings and conclusions.

3. A Party may request the panel to review precise aspects of the interim report, providing its comments on those precise aspects, within 15 days after the date of its delivery, and within eight days in cases of urgency. A Party may comment on the other Party's request within seven days after the date of delivery of that request, and within five days in cases of urgency. After considering each Party's comments and making any further examination it considers appropriate in response thereto, the panel may modify its report.

ARTICLE 17.14

Final report

1. The panel shall deliver a final report to the Parties within 45 days after the date of issuance of its interim report, and within 30 days in cases of urgency.

2. The final report shall include a discussion of any request by a Party on the interim report as referred to in Article 17.13(3) (Interim report), and clearly address the comments of the Parties.

ARTICLE 17.15

Implementation of the final report

1. If the panel concludes that the measure at issue is inconsistent with the covered provisions, the Party complained against shall take any measure necessary to promptly bring itself into compliance ("compliance measure").

2. If the panel concludes that the measure at issue nullifies or materially impairs any benefit accruing to the complaining Party under the covered provisions in a manner adversely affecting trade between the Parties, the Parties shall engage in consultations with the purpose of agreeing a mutually satisfactory adjustment or a mutually agreed solution ("compliance measure"). The Parties shall endeavour to give preference to a solution which effectively expands market access equivalent to the level of nullification or material impairment caused by means of measures including the reduction of tariffs or the elimination of non-tariff barriers.

3. The Party complained against shall, no later than 30 days after the date of delivery of the final report, notify the complaining Party of the compliance measures it has taken or its intentions with respect to compliance.

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ARTICLE 17.16

Reasonable period of time

1. If immediate compliance with the obligations pursuant to Article 17.15(1) (Implementation of the final report) is not possible, the Party complained against shall, no later than 30 days after the date of delivery of the final report, notify the complaining Party of the reasonable period of time it will require for compliance and the reasons for it. The Parties shall endeavour to agree on the reasonable period of time.

2. If the Parties have not agreed on the reasonable period of time within 50 days after the date the final panel report is delivered to the Parties, the complaining Party may request the chairperson of the original panel to determine the length of the reasonable period of time. If the complaining Party has not made such a[1]

3. The Party complained against shall notify the complaining Party of its progress in complying with the final report no later than 15 days before the date of expiry of the reasonable period of time.

4. As a guideline, the reasonable period of time should not exceed 15 months from the date of delivery of the final panel report to the Parties. The Parties may agree to extend the reasonable period of time.

[1] References to the panel in other Articles of this Chapter, in particular in Articles 17.10 (Functions of the panel), 17.11 (Terms of reference), 17.20 (Replacement of panellists), 17.22 (Suspension and termination), 17.23 (Right to seek information), 17.24 (Rules of interpretation), 17.25 (Reports and decisions of the panel), 17.28 (Mutually agreed solution), 17.29 (Time periods) and 17.30 (Expenses), shall also apply to the chairperson, when carrying out the functions pursuant to this Article, *mutatis mutandis*.

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ARTICLE 17.17

Compliance review

1. The Party complained against shall, no later than at the date of expiry of the reasonable period of time, notify the complaining Party of any compliance measure it has taken.

2. If the Parties disagree on the existence of any compliance measure or its consistency with the covered provisions, the complaining Party may request the original panel to decide on the matter. The request shall identify the measure at issue and explain how that measure is inconsistent with the covered provisions in a manner sufficient to present the legal basis for the complaint clearly.

3. The compliance panel shall deliver an interim compliance report to the Parties within 60 days after the date of delivery of the request and shall deliver its final report to the Parties within 30 days thereafter.

ARTICLE 17.18

Compensation and suspension of concessions or other obligations

1. Compensation and suspension of concessions or other obligations (hereinafter referred to as "suspension of obligations") are temporary measures available if the Party complained against does not comply with the final report. However, neither compensation nor suspension of obligations is preferred to full compliance with the final report.

2. The Party complained against shall, on request of the complaining Party, present an offer for compensation and enter into negotiations with a view to agreeing on a mutually acceptable compensation if:

(a) the Party complained against notifies the complaining Party that it is not possible to comply with the final report;

(b) the Party complained against fails to notify any compliance measure within the time limit set out in Article 17.15(3) (Implementation of the final report) or before the expiry of the reasonable period of time as determined pursuant to Article 17.16 (Reasonable Period of time);

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(c) the panel finds, after a compliance review pursuant to Article 17.17 (Compliance review), that no compliance measure exists; or

(d) the panel finds, after a compliance review pursuant to Article 17.17 (Compliance review), that the measure taken is inconsistent with the covered provisions.

3. The complaining Party may, after mandatory notification of its intentions to the Party complained against, and in accordance with paragraph 4 or 5, suspend obligations under the covered provisions:

(a) under any of the circumstances referred to in points (a) to (d) of paragraph 2, if the complaining Party has not made a request for compensation pursuant to paragraph 2;

(b) if the complaining Party has made a request for compensation pursuant to paragraph 2 and the Parties have not agreed on compensation within 30 days after the date of delivery of the request; or

(c) if the Parties have agreed on a mutually acceptable compensation pursuant to paragraph 2 but the Party complained against has failed to observe the terms of the agreement.

4. The notification referred to in paragraph 3 shall specify:

(a) the level of the intended suspension of obligations;

(b) the relevant sector or sectors to which the concessions or other obligations relate; and

(c) in the case of a dispute referred to in point (a) of Article 17.2(1) (Scope), the reasons on which the complaining Party's decision to suspend concessions or other obligations in a different sector than the sector in which the panel has found an inconsistency with the Agreement, is based.

5. In the case of a dispute referred to in point (b) of Article 17.2(1) (Scope), if the complaining Party considers that suspension of concessions within the same sector or sectors as that or those adversely affected by the measure at issue is not practicable or effective, it may seek to apply this to other sectors. In such case, the complaining Party shall take into account:

(a) the trade in the sector adversely affected by the measure at issue and the importance of such trade to that Party;

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(b) the broader economic elements related to the nullification or material impairment; and

(c) the broader economic consequences of the application of the suspension of concessions, including spreading the adoption of temporary remedies across multiple sectors in order to account for the different economic sizes of the sectors involved.

6. The complaining Party may suspend obligations at the earliest 30 days after the date of delivery of the notification referred to in paragraph 3. If the Party complained against makes a request pursuant to paragraph 9, the complaining Party may suspend obligations only after the panel has delivered its decision on that request, and consistent with that decision.

7. The level of suspension of obligations shall not exceed the level equivalent to the nullification or impairment caused by the measure found to be inconsistent with the covered provisions of this Agreement.

8. In the case of a dispute referred to in point (b) of Article 17.2(1) (Scope), the complaining Party shall continue to accord to the Party complained against, in the sector which is subject to the remedies in question, treatment that is meaningfully more favourable than the treatment it accords under the non-preferential regime at the relevant time. In particular, when a temporary remedy is adopted through the suspension of tariff concessions, the complaining Party shall prioritise goods that are subject to full tariff liberalisation and any temporary remedies shall not exceed 50 % of the difference between, on the one hand, the rate set out in Annex 2-A (Schedules of tariff commitments) applicable at the relevant time and, on the other hand, the suspending Party's applied non-preferential tariff rate.

9. If the Party complained against considers that the notified level of suspension of obligations exceeds the level equivalent to the nullification or impairment caused as a result of the failure of the Party complained against to comply with the final report, considers that it has complied with the terms and conditions of any compensation agreed pursuant to paragraph 2, or claims that the complaining Party has failed to provide reasons as required in point (c) of paragraph 4, it may, no later than 30 days after the date of delivery of the notification referred to in paragraph 3, request the original panel to make findings on the matter.

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10. The panel referred to in paragraph 9 shall deliver its decision on the matter to the Parties normally within 45 days after the date of the request. If the panel considers that this deadline cannot be met, the chairperson of the panel shall notify the Parties, stating the reasons for the delay and the date on which the panel plans to deliver its final report. The panel shall deliver its final report no later than 60 days after the date of the request.

11. The suspension of obligations or the compensation shall be temporary measures and shall not be applied after:

(a) the Parties have reached a mutually agreed solution pursuant to Article 17.28 (Mutually agreed solution);

(b) the Parties have agreed that the compliance measure brings the Party complained against into compliance with the covered provisions;

(c) in the case of a dispute referred to in point (a) of Article 17.2(1) (Scope), any compliance measure which the panel has found to be inconsistent with the covered provisions has been withdrawn or amended so as to bring the Party complained against into compliance with those provisions; or

(d) in the case of a dispute referred to in point (b) of Article 17.2(1) (Scope), any measure which the panel has found to nullify or materially impair a benefit accruing to the complaining Party under the covered provisions in a manner adversely affecting trade between the Parties, has been withdrawn or amended so as to eliminate that nullification or material impairment.

12. Notwithstanding paragraph 2, in the case of a dispute referred to in point (b) of Article 17.2(1) (Scope), compensation may be part of a mutually satisfactory adjustment as final settlement of the dispute.

ARTICLE 17.19

Review of any compliance measure taken after the adoption of temporary remedies

1. The Party complained against shall notify the complaining Party of any compliance measure it has taken after the suspension of obligations or the application of temporary compensation, as the case may be. With the exception of cases pursuant to paragraph 2, the complaining Party shall terminate the suspension of obligations within 30 days after the date of delivery of the notification, and, in cases where compensation has been applied, the Party complained against may terminate any compensation applied.

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2. If the Parties do not reach agreement on whether the notified measure brings the Party complained against into compliance within 30 days after the date of delivery of the notification pursuant to paragraph 1, either Party may request the original panel to decide on the matter. The panel shall deliver its decision to the Parties within 60 days after the date of delivery of the request. If the panel finds that the compliance measure brings the Party complained against into compliance, the complaining Party shall promptly, and no later than 30 days after the date of delivery of the decision, terminate the suspension of obligations, and the Party complained against may terminate any compensation. Where relevant, the level of suspension of obligations or of compensation shall be adjusted in light of the panel decision.

3. If the Party complained against considers that the level of suspension implemented by the complaining Party exceeds the level equivalent to the nullification or impairment, it may request the original panel to decide on the matter.

ARTICLE 17.20

Replacement of panellists

If, during any dispute settlement procedure under this Chapter, a panellist resigns, is unable to act or needs to be replaced because the panellist does not comply with the requirements for panellists set out in Article 17.9 (Requirements for panellists), a successor panellist shall be appointed in accordance with Article 17.7 (Establishment and composition of a panel) and Annex 17-A (Rules of Procedure for dispute settlement) and they shall have the same powers and duties as the original panellist. The work of the panel, including any relevant time periods, shall be suspended from the date on which the original panellist became unable to act or needed to be replaced until the date of appointment of the new panellist.

ARTICLE 17.21

Rules of Procedure

Consultations and panel procedures under this Chapter shall be governed by this Chapter and Annex 17-A (Rules of Procedure for dispute settlement).

ARTICLE 17.22

Suspension and termination

1. On request of the complaining Party, the panel may suspend its work at any time for a period not exceeding 12 consecutive months. In such a case, the panel shall resume its work at the expiry of the suspension period on request of the complaining Party or before the expiry of the suspension period on request of both Parties.

2. On request of both Parties, the panel shall suspend its work at any time for a period agreed by the Parties and not exceeding 12 consecutive months. In such a case, the panel shall resume its work at the expiry of the suspension period on request of the complaining Party or before the expiry of the suspension period on request of both Parties. The panel may resume its work at the expiry of the suspension period on request of the Party complained against.

3. The requesting Party shall deliver a notification to the panel and the other Party accordingly. If the panel does not resume its work at the expiry of the suspension period in accordance with paragraphs 1 or 2, the authority of the panel shall lapse and the dispute settlement procedure shall be terminated.

4. If the work of the panel is suspended, the relevant time periods set out in this Chapter shall be extended by the same time period for which the work of the panel was suspended.

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5. The panel shall terminate its proceedings if the Parties request it to do so.

ARTICLE 17.23

Right to seek information

1. On request of a Party, or on its own initiative, the panel may seek from the Parties relevant information it considers necessary and appropriate. The Parties shall respond promptly and fully to any request by the panel for such information.

2. On request of a Party or on its own initiative, the panel may seek any information or technical advice it deems appropriate from any relevant source, after consulting the Parties. The panel also has the right to seek the opinion of experts, as it deems appropriate, after consulting the Parties, and subject to any terms and conditions agreed by the Parties, where applicable.

3. Any information, technical advice or expert opinion obtained by the panel pursuant to this Article shall be made available to the Parties and the Parties may provide comments thereon. 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.

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ARTICLE 17.24

Rules of interpretation

1. The panel shall interpret the covered provisions in accordance with customary rules of interpretation of public international law.

2. The panel shall take into account relevant interpretations in reports of WTO panels and the Appellate Body adopted by the Dispute Settlement Body of the WTO.

ARTICLE 17.25

Reports and decisions of the panel

1. The deliberations of the panel shall be kept confidential. The panel shall make every effort to draft reports and take decisions by consensus. If the panel is unable to reach a consensus, it shall decide by majority vote. In no case shall separate opinions of panellists be disclosed.

2. The panel and the Parties shall treat as confidential any information submitted by a Party to the panel in accordance with Rule 11(3) (Confidentiality) of Annex 17-A (Rules of Procedure for dispute settlement).

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3. Reports and decisions of the panel cannot add to or diminish the rights and obligations of the Parties provided in this Agreement.

4. With the exception of the interim report, all reports and decisions of the panel shall be binding on the Parties and shall be accepted unconditionally by the Parties.

ARTICLE 17.26

Choice of forum

1. If a dispute arises regarding a right or obligation under this Agreement and a substantially equivalent right or obligation under another international agreement to which both Parties are party, including the WTO Agreement, the Party seeking redress may select the forum in which to settle the dispute.

2. Once the Party seeking redress has selected the forum, the forum selected shall be used to the exclusion of other fora,[1] unless the forum selected first fails to make findings on the issues in dispute for procedural or jurisdictional reasons.

[1] For greater certainty, the selection of a forum entails the obligation to stop any consultations in other fora.

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3. For the purposes of this Article, a forum is deemed to be selected:

(a) for dispute settlement procedures under this Section, by a Party's panel request in accordance with Article 17.6(2) (Request for the establishment of a panel);

(b) for dispute settlement procedures under the WTO Agreement, by a Party's request for the establishment of a panel pursuant to Article 6 of the DSU; and

(c) for dispute settlement procedures under any other agreement referred to in paragraph 1, in accordance with the relevant provisions of that agreement.

4. Nothing in this Agreement shall preclude a Party from implementing a suspension of concessions or other obligations authorised by the Dispute Settlement Body of the WTO or authorised under the dispute settlement procedures of another international agreement to which both Parties are party. The WTO Agreement or any other international agreement between the Parties shall not be invoked to preclude a Party from suspending obligations under this Chapter.

ARTICLE 17.27

Transparency

1. Each Party shall have the right to promptly make public:

(a) a request for consultations pursuant to Article 17.5(2) (Consultations);

(b) a panel request pursuant to Article 17.6(2) (Request for the establishment of a panel);

(c) the date of establishment of a panel in accordance with Article 17.7(7) (Establishment and composition of a panel);

(d) its submissions and statements in the panel procedure[1];

(e) the fact that a mutually agreed solution pursuant to Article 17.28 (Mutually agreed solution) has been reached; and

(f) the final reports and decisions of the panel.

[1] For greater certainty, this right does not extend to disclosure of the entirety of another Party's written submission and statements made in the panel procedure.

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2. Unless the Parties agree otherwise, hearings of the panel shall be open to the public.

3. Paragraphs 1 and 2 shall be subject to the protection of confidential information as set out in Rule 11 (Confidentiality) of Annex 17-A (Rules of Procedure for dispute settlement).

ARTICLE 17.28

Mutually agreed solution

1. The Parties may reach a mutually agreed solution with respect to any dispute referred to in Article 17.2 (Scope) at any time.

2. If a mutually agreed solution is reached during the panel procedure, the Parties shall jointly notify that solution to the panel. Upon such notification, the panel procedure shall be terminated.

3. Each Party shall take any measure necessary to implement the mutually agreed solution within the agreed time period.

4. No later than at the expiry of the agreed time period, the implementing Party shall inform the other Party, in writing, of any measure it has taken to implement the mutually agreed solution.

ARTICLE 17.29

Time periods

1. All time periods set out in this Chapter shall be counted in days from the day following the act to which they refer, unless otherwise specified.

2. The panel may at any time propose to the Parties to modify any time period set out in this Chapter, stating the reasons for the proposal.

3. Any time period set out in this Chapter may be modified by mutual agreement of the Parties.

ARTICLE 17.30

Expenses

1. Each Party shall bear its own expenses derived from the participation in the panel procedure.

2. Unless otherwise provided, the Parties shall be jointly liable for the expenses for organisational matters, including the remuneration and expenses of the panellists, and share them equally.

3. The Joint Committee may adopt a decision setting out the parameters or other details for the remuneration and the reimbursement of expenses of panellists, including any related costs that could be incurred in the panel procedure. Pending that decision, such remuneration and reimbursement parameters shall be determined in accordance with Rule 4(3) (Appointment of panellists) of Annex 17-A (Rules of Procedure for dispute settlement).

CHAPTER 18

INSTITUTIONAL PROVISIONS

ARTICLE 18.1

Joint Committee

1. The Parties hereby establish a Joint Committee composed of representatives of both Parties.

2. The Joint Committee shall meet no later than one year after the date of entry into force of this Agreement. Thereafter, the Joint Committee shall meet once a year, unless otherwise agreed by the Parties, on a date and with an agenda agreed in advance by the Parties. On request of a Party, the Parties may decide by mutual agreement to hold a special meeting of the Joint Committee at a mutually convenient date without undue delay.

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3. The meetings of the Joint Committee shall take place in the European Union or in India alternately, unless otherwise agreed by the Parties. The Joint Committee may meet in person or by other appropriate means of communication, as agreed by the Parties.

4. The Joint Committee shall be co-chaired by the Member of the European Commission responsible for Trade and the Minister of Commerce and Industry of the Government of India, or their respective designees.

5. The work of the Joint Committee shall be governed by the Rules of Procedure set out in Annex 18-A (Rules of Procedure of the Joint Committee).

ARTICLE 18.2

Functions of the Joint Committee

1. The Joint Committee shall:

(a) ensure the proper and effective functioning of this Agreement;

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(b) consider ways to further enhance trade and investment between the Parties, including with regard to market access;

(c) assess, review, and monitor the implementation and overall operation of this Agreement and its effects;

(d) supervise and coordinate the work of all specialised committees and, as appropriate, any other bodies established under this Agreement;

(e) without prejudice to Chapter 17 (Dispute settlement) seek to prevent or resolve issues that may arise in areas covered by this Agreement, or to amicably resolve disputes that may arise regarding the interpretation or application of this Agreement;

(f) consider any proposal for amendments to this Agreement; and

(g) consider any other matter of interest relating to an area covered by this Agreement, as the representatives of the Parties may agree.

2. The Joint Committee may:

(a) establish, reorganise, or dissolve specialised committees or other bodies, other than those established pursuant to Article 18.3 (Specialised committees), and determine their composition, function and tasks in order to improve the functioning of this Agreement;

(b) allocate responsibilities or delegate functions to specialised committees or other bodies under this Agreement;

(c) pursuant to point (f) of paragraph 1, recommend to the Parties any amendments to this Agreement;

(d) adopt decisions to amend[1]:

(i) Annex 2-A (Schedules of tariff commitments) and Annex 2-B (Steel tariff rate quotas);

[1] For greater certainty, for India, the adoption of decisions to amend requires prior completion of its domestic legal requirements.

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(ii) Chapter 3 (Rules of origin and origin procedures), Annex 3-A (Introductory notes to product-specific rules of origin), Annex 3-B (Product-specific rules of origin), Annex 3-C (Template of the Statement on Origin), Annex 3-D (Authentication procedure for Statement on Origin), Annex 3-E (Certification of origin), Annex 3-F (Joint declaration concerning the Principality of Andorra) and Annex 3-G (Joint declaration concerning the Republic of San Marino);

(iii) Annex 17-A (Rules of Procedure for dispute settlement);

(iv) Annex 17-B (Code of Conduct for panellist and alternative dispute resolution providers);

(v) Annex 17-C (Model mediation procedures); and

(vi) Annex 18-A (Rules of Procedure of the Joint Committee).

(e) consider, and where appropriate, adopt decisions that issue interpretations of the provisions of this Agreement, which shall be binding on the Parties as well as the panels referred to in Chapter 17 (Dispute settlement);

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(f) adopt decisions where provided for in this Agreement;

(g) make appropriate recommendations in respect of all matters covered by this Agreement;

(h) discuss and consider proposals for future cooperation activities, including for facilitating the monitoring and evaluation of this Agreement; and

(i) take any other action in the exercise of its functions as the Parties may agree.

ARTICLE 18.3

Specialised committees

1. The following specialised committees are hereby established under the auspices of the Joint Committee:

(a) the Committee on Trade in Goods;

(b) the Committee on Customs and Rules of Origin;

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(c) the Committee on Sanitary and Phytosanitary Measures;

(d) the Committee on Technical Barriers to Trade;

(e) the Committee on Trade in Services and Digital Trade;

(f) the Committee on Intellectual Property Rights;

(g) the Committee on Sustainable Food Systems; and

(h) the Committee on Trade and Sustainable Development.

2. Unless otherwise provided for in this Agreement or agreed by the Parties, the specialised committees shall meet once a year, on a date and with an agenda agreed in advance by the representatives of the Parties. Special meetings may be convened by mutual agreement, at the request of either Party or of the Joint Committee.

3. The meetings of the specialised committees shall take place in the European Union or in India alternately, unless otherwise agreed by the Parties. The specialised committees may meet in person or by other appropriate means of communication, as agreed by the Parties.

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4. The specialised committees shall be co-chaired, at an appropriate level, by representatives of the Parties.

5. Each specialised committee shall adopt its own rules of procedure no later than at its first meeting after the entry into force of this Agreement.[1] Pending the adoption of such rules of procedure, the Rules of Procedure of the Joint Committee set out in Annex 18-A (Rules of Procedure of the Joint Committee) shall apply, *mutatis mutandis*.

6. Each Party shall ensure that when a specialised committee meets, all the competent authorities for each issue on the agenda are represented, as each Party deems appropriate, and that each issue can be discussed at the adequate level of expertise. Each Party shall be responsible for the composition of its own delegation.

ARTICLE 18.4

Functions of the specialised committees

1. With respect to issues pertaining to Chapters for which they are responsible, and in addition to the specific functions set out in the relevant Chapters of this Agreement, the specialised committees shall:

(a) monitor and review their implementation and ensure their proper functioning;

[1] For greater certainty, the power to adopt the rules of procedure includes the power to adopt any subsequent amendments to them.

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(b) assist the Joint Committee in the performance of its tasks, in particular by reporting to the Joint Committee and carrying out any task assigned to them by the Joint Committee;

(c) conduct the preparatory technical work necessary to support the functions of the Joint Committee, including for the adoption of decisions or recommendations by the Joint Committee;

(d) provide a forum for the Parties to exchange information, discuss best practices and share implementation experience;

(e) inform the Joint Committee of the date and agenda of their meetings sufficiently in advance; and

(f) report to the Joint Committee on the results and conclusions of each of their meetings.

2. With respect to issues pertaining to Chapters for which they are responsible, and in addition to the specific functions set out in the relevant Chapters of this Agreement, the specialised committees may:

(a) discuss technical issues, without prejudice to Chapter 17 (Dispute settlement); and

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(b) adopt decisions where provided for in this Agreement, or make recommendations.

ARTICLE 18.5

Decisions and recommendations of the Joint Committee and specialised committees

1. Decisions and recommendations shall be adopted by mutual agreement.

2. Decisions of the Joint Committee shall be binding on the Parties and the panels referred to in Chapter 17 (Dispute settlement). Decisions of specialised committees pertaining to Chapters for which they are responsible shall be binding on the Parties.

3. Recommendations shall have no binding force.

ARTICLE 18.6

Participation of stakeholders

Each Party shall promote the participation of relevant non-governmental stakeholders in the implementation of this Agreement, in particular through engagement with their respective domestic consultative mechanisms referred to in Article 18.7 (Domestic consultative mechanism).

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ARTICLE 18.7

Domestic consultative mechanism

1. Each Party shall create a new or designate an existing domestic consultative mechanism to advise that Party on issues covered by this Agreement within a year after the date of entry into force of this Agreement. Each Party shall facilitate adequate and balanced representation of relevant non-governmental stakeholders on matters covered by this Agreement. The domestic consultative mechanism may be convened in different configurations to discuss the implementation of different Chapters and provisions of this Agreement.

2. Each Party shall regularly, and normally at least once a year, meet with its domestic consultative mechanism, which may provide views concerning the implementation of this Agreement to that Party.

3. Each Party shall make publicly available information on its domestic consultative mechanism and designate a contact point to facilitate stakeholder engagement.

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ARTICLE 18.8

Rapid reaction mechanism

1. In respect of the areas covered by this Agreement, the Parties hereby establish a dedicated and expedited mechanism to:

(a) address questions or concerns arising from measures of general application that create or threaten to create significant disruption or impediment to trade between the Parties;

(b) address and seek to resolve questions or concerns on future or planned regulatory initiatives or developments in a Party that create or threaten to create a significant disruption or impediment to trade between the Parties; or

(c) discuss major implementation issues related to this Agreement that have a significant effect on bilateral trade between the Parties.

2. The Parties recognise the need to avoid duplication of processes under this Agreement. To this end, a Party may resort to this mechanism if the matter is urgent or is not satisfactorily addressed through the regular work of the specialised committees established under this Agreement.

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3. In the situations envisaged in paragraph 1, a Party may address a request to the other Party, through its contact point, to convene an urgent meeting of the relevant specialised committee. Such request shall include sufficient details of the measure, regulatory initiative or implementation issue, the actual or expected impact on trade and the specific questions or concerns to be discussed. If the request is beyond the domain of the concerned specialised committee, each Party shall ensure an adequate level of expertise.

4. The requested Party shall reply no later than 10 days after the date of receipt of the request referred to in paragraph 3 with a view to agreeing on the date and format of a meeting of the relevant specialised committee. The meeting shall be held no later than 45 days after the date of the requested Party's reply or at such other date as mutually agreed.

5. The relevant specialised committee shall consider the matter based on the information exchanged between the Parties. Following the consideration of the matter, it shall send a detailed report which may include findings and recommendations, including any proposed action, to the Joint Committee no later than 30 days after the date of the meeting.

6. If, after the relevant specialised committee has sent its report to the Joint Committee pursuant to paragraph 5, a Party considers that the matter requires further consideration, it may request the Joint Committee composed of the designees referred to in Article 18.1(4) (Joint Committee) to consider the matter. The Joint Committee shall meet no later than 30 days after the date of receipt of such request or at such other date as mutually agreed to consider the report and to take any action in the exercise of its functions that may be agreed by the Parties.

7. If no mutually agreed solution is found at the meeting of the Joint Committee referred to in paragraph 6, on request of a Party, the Joint Committee at the Ministerial level referred to in Article 18.1(4) (Joint Committee) shall meet to review the matter no later than 45 days after the date of the meeting referred to in paragraph 6 or at such other date as mutually agreed.

8. If the Joint Committee at the Ministerial level reaches an understanding on the steps to be taken on the matter, the Party concerned shall, within 60 days, inform the other Party of the intended follow up.

9. This Article is without prejudice to the rights or obligations of a Party under Chapter 17 (Dispute settlement).

ARTICLE 18.9

Contact points

No later than 60 days after the date of entry into force of this Agreement, each Party shall designate a contact point to facilitate communication between the Parties on matters covered by this Agreement 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 to those contact details.

CHAPTER 19

GENERAL PROVISIONS AND EXCEPTIONS

ARTICLE 19.1

Current account

Without prejudice to other provisions of this Agreement, each Party shall allow, in freely convertible currency and in accordance with the Articles of Agreement of the International Monetary Fund, done at Bretton Woods on 22 July 1944 (hereafter referred to as "Agreement of the International Monetary Fund"), any payments and transfers with respect to transactions on the current account of the balance of payments that fall within the scope of this Agreement.[1]

[1] For greater certainty, with respect to Chapter 8 (Trade in services), Article 19.1 (Current account) applies only to payments and transfers with respect to transactions on the current account of the balance of payments which relate to the specific commitments a Party has made under that Chapter.

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ARTICLE 19.2

Capital movements

Without prejudice to other provisions of this Agreement, for the purposes of Chapter 8 (Trade in services), and to the extent of the specific market access commitments undertaken therein, each Party shall allow the movement of capital with regard to transactions on the capital and financial account of the balance of payments.

ARTICLE 19.3

Measures affecting capital movements, payments or transfers

Nothing in Article 19.1 (Current account) and Article 19.2 (Capital movements) shall be construed as preventing a Party from applying in an equitable and non-discriminatory manner and not in a manner that would constitute a disguised restriction on payments, transfers or capital movement, its laws and regulations relating to:

(a) bankruptcy, insolvency, bank recovery and resolution or the protection of the rights of creditors;

(b) issuing, trading or dealing in financial instruments;

(c) financial reporting or record keeping of capital movements, payments or transfers where necessary to assist law enforcement or financial regulatory authorities;

(d) criminal or penal offenses, deceptive or fraudulent practices and the recovery of the proceeds of crime;

(e) compliance with orders, judgments, decisions or awards in judicial, quasi-judicial, administrative or arbitral proceedings;

(f) social security, public retirement or compulsory savings schemes; or

(g) taxation.

ARTICLE 19.4

Temporary safeguard measures

1. In exceptional circumstances of serious difficulties for the operation of the European Union's economic and monetary union or for the operation of India’s monetary and exchange rate policy, or threat thereof, the Party concerned may adopt or maintain safeguard measures with regard to capital movements, payments or transfers until a period of normalcy is restored.

2. The measures referred to in paragraph 1 shall be limited to the extent that is strictly necessary.

ARTICLE 19.5

Restrictions in case of balance-of-payments and external difficulties

1. Where a Party experiences serious balance-of-payments or external financial difficulties, or threat thereof, it may adopt or maintain restrictive measures with regard to capital movements, payments or transfers.[1]

[1] For greater certainty, serious balance of payments or external financial difficulties, or threat thereof, may be caused among other factors by serious difficulties related to monetary or exchange rate policies, or threat thereof.

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2. The measures referred to in paragraph 1 shall:

(a) be consistent with the Articles of the Agreement of the International Monetary Fund;

(b) not exceed those necessary to deal with the circumstances described in paragraph 1;

(c) be temporary and phased out progressively as the situation specified in paragraph 1 improves;

(d) avoid unnecessary damage to the commercial, economic and financial interests of the other Party; and

(e) be non-discriminatory compared to third countries in like situations.

3. In the case of trade in goods, each Party may adopt or maintain restrictive measures in order to safeguard its external financial position or its balance of payments. Those measures shall be in accordance with GATT 1994 and the Understanding on the Balance-of-Payments provisions of GATT 1994.

4. In the case of trade in services, each Party may adopt or maintain restrictive measures in order to safeguard its external financial position or balance of payments. Those measures shall be in accordance with Article XII of GATS.

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5. A Party maintaining or having adopted measures referred to in paragraph 1 shall promptly notify them to the other Party.

6. 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, on the request of the other Party, promptly commence consultations with the other Party in the Committee on Trade in Goods or Committee on Trade in Services and Digital Trade, as appropriate, from the date of notification in order to review the measures adopted or maintained by it.

ARTICLE 19.6

Disclosure of information and treatment of confidential information

1. Nothing in this Agreement shall be construed to require a Party to make available confidential information, the disclosure of which would:

(a) impede law enforcement;

(b) otherwise be contrary to the public interest;

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(c) be prohibited under its laws and regulations; or

(d) prejudice the legitimate commercial interests of particular enterprises, public or private;

except where a panel requests such confidential information in dispute settlement proceedings under Chapter 17 (Dispute settlement). If such information is provided, the panel shall ensure that confidentiality is fully protected.

2. When a Party submits to the other Party, the Joint Committee or specialised committees information considered confidential under its laws and regulations, and designated as such, the other Party shall treat that information as confidential.

3. Confidential information provided pursuant to this Agreement shall be used only for the purposes for which it was provided.[1]

4. Notwithstanding paragraphs 2 and 3, confidential information provided pursuant to this Agreement may be transmitted to a third party subject to prior consent of the Party providing the information.

[1] For greater certainty, this also includes judicial or quasi-judicial proceedings relating to the purpose for which the information was provided.

ARTICLE 19.7

General exceptions

1. For the purposes of Chapter 2 (Trade in goods), Chapter 3 (Rules of origin and origin procedures), Chapter 4 (Customs and trade facilitation), Chapter 5 (Sanitary and phytosanitary measures), Chapter 6 (Technical barriers to trade), Chapter 9 (Digital trade) and Article 19.1 (Current account), Article XX of GATT 1994, including its Notes and Supplementary Provisions, is incorporated into and made part of this Agreement, *mutatis mutandis*.

2. Subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between countries where like conditions prevail, or a disguised restriction on trade in services, nothing in Chapter 8 (Trade in services), Chapter 9 (Digital trade), Article 19.1 (Current account) and Article 19.2 (Capital movements) shall be construed to prevent the adoption or enforcement by either Party of measures:

(a) necessary to protect public security[1] or public morals, or to maintain public order[2];

[1] For greater certainty, for the purposes of Chapter 8 (Trade in services), Chapter 9 (Digital trade), Article 19.1 (Current account) and Article 19.2 (Capital movements), public security may cover measures to protect critical public infrastructure, whether publicly or privately owned, relating to communications, power and water infrastructure from deliberate attempts intended to disable or degrade such infrastructure.

[2] The public security and public order exceptions may be invoked only where a genuine and sufficiently serious threat is posed to one of the fundamental interests of society.

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(b) necessary to protect human, animal or plant life or health; or

(c) necessary to secure compliance with laws or regulations which are not inconsistent with the provisions of this Agreement including those relating to:

(i) the prevention of deceptive and fraudulent practices or to deal with the effects of a default on services contracts;

(ii) the protection of the privacy of individuals in relation to the processing and dissemination of personal data and the protection of confidentiality of individual records and accounts; or

(iii) safety.

(d) inconsistent with Article 8.5 (National treatment), provided that the difference in treatment is aimed at ensuring the equitable or effective[1] imposition or collection of direct taxes in respect of services or service suppliers of the other Party;

(e) inconsistent with Article 8.6 (Most-favoured-nation treatment), provided that the difference in treatment is the result of an agreement on the avoidance of double taxation or provisions on the avoidance of double taxation in any other international agreement or arrangement by which the Parties are bound.

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[1] Measures that are aimed at ensuring the equitable or effective imposition or collection of direct taxes include measures taken by a Party under its taxation system which:
(a) apply to non-resident service suppliers in recognition of the fact that the tax obligation of non-residents is determined with respect to taxable items sourced or located in the Party's territory; or
(b) apply to non-residents in order to ensure the imposition or collection of taxes in the Party's territory; or
(c) apply to non-residents or residents in order to prevent the avoidance or evasion of taxes, including compliance measures; or
(d) apply to consumers of services supplied in or from the territory of another Party in order to ensure the imposition or collection of taxes on such consumers derived from sources in the Party's territory; or
(e) distinguish service suppliers subject to tax on worldwide taxable items from other service suppliers, in recognition of the difference in the nature of the tax base between them; or
(f) determine, allocate or apportion income, profit, gain, loss, deduction or credit of resident persons or branches, or between related persons or branches of the same person, in order to safeguard the Party's tax base.
Tax terms or concepts in point (d) of Article 19.7(2) and in this footnote are determined according to tax definitions and concepts, or equivalent or similar definitions and concepts, under the law of the Party taking the measure.

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ARTICLE 19.8

Security exceptions

Nothing in this Agreement shall be construed:

(a) to require a Party to furnish or allow access to any information the disclosure of which it considers contrary to its essential security interests; or

(b) to 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 and transactions in other goods and materials, services and technology, and to economic activities, carried out directly or indirectly for the purpose of provisioning a military establishment;

(ii) relating to fissionable and fusionable materials or the materials from which they are derived; or

(iii) taken in time of war or other emergency in international relations; or

(c) to prevent a Party from taking any action in pursuance of its obligations under the Charter of the United Nations for the maintenance of international peace and security.

ARTICLE 19.9

Taxation

1. Nothing in this Agreement shall affect the rights and obligations of either India or the European Union or its Member States, under any tax convention. In the event of any inconsistency between this Agreement and any such tax convention, the tax convention shall prevail to the extent of the inconsistency.

2. Article 8.6 (Most-favoured-nation treatment) does not apply to an advantage accorded by a Party pursuant to a tax convention.

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CHAPTER 20

FINAL PROVISIONS

ARTICLE 20.1

Annexes, Appendices and footnotes

The Annexes, Appendices and footnotes to this Agreement constitute integral parts thereof.

ARTICLE 20.2

Private rights

1. Nothing in this Agreement shall be construed as directly conferring rights or imposing obligations on any persons other than the Parties, or as allowing this Agreement to be directly invoked in a Party's legal system.

2. A Party shall not 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.

ARTICLE 20.3

Fulfilment of obligations

1. Each Party shall take the measures required to fulfil its obligations under this Agreement so as to ensure that the objectives set out in this Agreement are attained.

2. The Parties recall the obligations set out in Article 1(1) of the Cooperation Agreement between the European Community and the Republic of India on partnership and development, done at Brussels on 20 December 1993. These obligations constitute essential elements of this Agreement.

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ARTICLE 20.4

General review

1. The Joint Committee shall undertake a general review of this Agreement, with a view to furthering its objectives, within five years of the date of entry into force of this Agreement and thereafter every five years, or at such times as may be agreed by the Parties.

2. A review pursuant to paragraph 1 shall take into account:

(a) the objective of further liberalising market access conditions;

(b) that mutually beneficial outcomes flow from the implementation and overall operation of this Agreement;

(c) the work of relevant specialised committees or other bodies established under this Agreement, including reviews under relevant Chapters; and

(d) any other matters as may be agreed by the Parties.

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ARTICLE 20.5

Amendments

1. The Parties may amend this Agreement by written agreement.

2. Amendments referred to in paragraph 1 shall enter into force in accordance with Article 20.6 (Entry into force), *mutatis mutandis*.

3. Notwithstanding paragraphs 1 and 2 of this Article, the Joint Committee may adopt decisions to amend this Agreement as provided for in point (d) of Article 18.2(2) (Functions of the Joint Committee). The decision of the Joint Committee shall specify the date of entry into force of the amendments.

ARTICLE 20.6

Entry into force

1. This Agreement shall enter into force on the first day of the second month following the date on which the Parties have exchanged written notifications confirming that they have completed their respective internal legal procedures necessary for that purpose. The Parties may agree on another date of entry into force of this Agreement.

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2. The notifications referred to in paragraph 1 shall be sent, for the European Union, to the Secretary-General of the Council of the European Union and, for India, to the Secretary to the Government of India, Department of Commerce, Ministry of Commerce and Industry.

ARTICLE 20.7

Future accessions to the European Union

1. The European Union shall notify India of any request for accession of a third country to the European Union.

2. During the negotiations between the European Union and a third country referred to in paragraph 1, the European Union shall:

(a) on request of India and, to the extent possible, provide any information regarding any matter covered by this Agreement; and

(b) take into account any concerns expressed by India.

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3. The European Union shall notify India of the date of the signature and of the entry into force of any agreement concerning the accession of a third country to the European Union.

4. The Joint Committee shall examine any effects of accession of a third country to the European Union on this Agreement sufficiently in advance of the date of such accession.

5. To the extent necessary, the Parties shall, before the date of entry into force of the agreement on the accession of a third country to the European Union:

(a) amend this Agreement in accordance with Article 20.5 (Amendments); or

(b) put in place by decision of the Joint Committee any other necessary adjustments or transitional arrangements regarding this Agreement.

ARTICLE 20.8

Termination

1. This Agreement shall remain in force for an indefinite period, unless terminated by a Party.

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2. A Party may notify the other Party of its intention to terminate this Agreement. The notification shall be sent, for the European Union, to the Secretary-General of the Council of the European Union and, for India, to the Secretary to the Government of India, Department of Commerce, Ministry of Commerce and Industry. The termination shall take effect six months after the date of delivery of the notification, unless the Parties agree otherwise.

ARTICLE 20.9

Authentic texts

This Agreement is drawn in duplicate and is authentic in the language in which it was negotiated.

EUROPEAN
COMMISSION

Brussels, 11.9.2026
COM(2026) 482 final

ANNEX 2 – PART 1/5

ANNEX

to the

Proposal for a Council Decision

on the conclusion of the Free Trade Agreement between the European Union and the Republic of India

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ANNEX 2-A

SCHEDULES OF TARIFF COMMITMENTS

SECTION A

GENERAL PROVISIONS

1. For the purposes of Article 2.5 (Reduction or elimination of customs duties), each Party shall reduce or eliminate its customs duties on goods originating in the other Party in accordance with this Annex.

2. The base rate of customs duties and the staging category for a good originating in India imported into the European Union are set out in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) and the base rate of customs duties and the staging category for a good originating in the European Union imported into India are set out in Appendix 2-A-2 (Schedule of tariff commitments of India).

3. For the purposes of this Annex, the term "year" means, with respect to the first year ("year 1"), the period from the date of entry into force of this Agreement (hereinafter referred to as "EIF") until 31 December of the same year and, with respect to each subsequent year, the 12-month period which starts on 1 January of that year.

4. For the purposes of implementing equal annual instalments of tariff reductions, each annual reduction shall be implemented on 1 January of each year. For the first year, the annual reduction shall be implemented on the date of EIF.

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5. For the purposes of the reduction of customs duties in accordance with Appendix 2-A-1 (Schedule of tariff commitments of the European Union) and Appendix 2-A-2 (Schedule of tariff commitments of India), 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 %, the fraction is rounded to 0.1 %. In the case of specific duties, any fraction smaller than 0.01 of one Indian Rupee or any fraction smaller than 0.01 of one Euro shall be rounded to the nearest two decimal places (in the case of 0.005, the fraction is rounded to 0.01).

6. This Annex is based on the Harmonized System, as amended on 1 January 2022.

SECTION B

ADMINISTRATION AND IMPLEMENTATION OF TARIFF RATE QUOTAS

SUB-SECTION 1

HORIZONTAL PROVISIONS ON THE MANAGEMENT OF TARIFF RATE QUOTAS

1. The administration of tariff rate quotas (hereinafter referred to as "TRQs") under this Agreement shall be as conducive to trade as possible. Each Party shall administer the TRQs established under this Agreement in a transparent, objective and non-discriminatory manner.

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2. Administration of TRQs shall be minimally burdensome to businesses and each Party shall make every effort to administer its TRQs under this Agreement in a manner that allows importers to fully utilise TRQ quantities. This includes making publicly available, in a timely manner, all relevant information concerning the administration of TRQs, including the available quantities, the eligibility criteria, related documentary requirements, the calendar for applications and allocations, as well as the modalities of the allocation of the TRQ quantities.

3. Each Party shall notify the other Party of the entities responsible for administering its TRQs promptly after EIF or after any change of the responsible entities.

4. Any quantity of originating goods imported under a TRQ established under this Agreement shall not be counted towards the in-quota quantity of any TRQ provided for those goods under the importing Party's WTO Tariff Schedule or any other trade agreement.

5. If the date of EIF is a date other than 1 January, the aggregate quantity of a TRQ for year 1 shall be calculated as a proportion of the aggregate annual quantity set out in Section C (Notes to the Schedule of tariff commitments of the European Union) or Section D (Notes to the Schedule of tariff commitments of India) equal to the number of days remaining in year 1 divided by the total number of days in year 1. In all subsequent years during which the TRQ is in operation, the full aggregate annual quantity for each TRQ shall be available from 1 January except if otherwise provided for in this Annex.

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6. The Committee on Trade in Goods, established pursuant to Article 18.3(1) (Specialised committees), may review the management of TRQs at any time.

7. If a matter arises concerning TRQs, a Party may request the other Party in writing to:

(a) hold a meeting of the Committee on Trade in Goods; or

(b) promptly provide specific information relating to the TRQ or TRQs concerned, and respond to specific questions.

SUB-SECTION 2

MANAGEMENT OF TARIFF RATE QUOTAS
FOR AGRI-FOOD PRODUCTS

1. The management method for the TRQs of the European Union related to goods originating in India referred to under paragraphs 6 to 22 of Section C (Notes to the Schedule of tariff commitments of the European Union) shall be either the "first-come, first-served" or the simultaneous examination method for allocation of TRQ quantities.

2. The management method for the TRQs of India referred to in paragraphs 3 to 7 of Section D (Notes to the Schedule of tariff commitments of India) shall be the simultaneous examination method for allocation of TRQ quantities.

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3. The simultaneous examination method for allocation of TRQ quantities referred to in paragraphs 1 and 2 of this Sub-Section shall be based on the following criteria:

(a) for the first TRQ application period of each year, the information referred to in paragraph 2 of Sub-Section 1 (Horizontal provisions on the management of tariff rate quotas) of Section B (Administration and implementation of tariff rate quotas) should be made public at the latest three months before the first day of the year, except for the first year of EIF where it should be made public within two weeks after the EIF;

(b) the TRQ quantities shall be allocated before the first day of each year among eligible applicants. Exceptionally, for the first year of the EIF, the allocation decisions shall be made public at the latest within 45 days after the EIF;

(c) the TRQ allocations shall remain valid throughout the whole year, until the exhaustion of the quantity allocated, except when otherwise specified in paragraphs 6 to 22 of Section C (Notes to the Schedule of tariff commitments of the European Union);

(d) if the quantities applied for exceed the total available quantity under each TRQ, the available TRQ quantities shall be allocated among all eligible applicants proportionally to the quantity that each eligible applicant has requested;

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(e) where there is a risk that fully proportional allocation according to point (d) would result in allocation of commercially non-viable quantities, the concerned Party should take measures to reduce that risk, such as setting a maximum admissible quantity per application. The measures should be published in accordance with paragraph 2 of Sub-Section 1 (Horizontal provisions on the management of tariff rate quotas) of Section B (Administration and implementation of tariff rate quotas);

(f) if the quantities applied for are below the total available quantity under a given TRQ, each eligible applicant for that TRQ should be allocated the requested quantity, and the remaining available quantity should be made available for filing of applications;

(g) applicants should be authorised to return in whole or in part the TRQ import licences allocated to them, before a certain date, allowing for reallocation in the same year;

(h) in case TRQ allocations are transferable, the rules applicable to such transfer should be communicated before the start of the year in accordance with paragraph 2 of Sub-Section 1 (Horizontal provisions on the management of tariff rate quotas) of Section B (Administration and implementation of tariff rate quotas);

(i) when an importer from India fails to import a significant share of the quantity allocated to it under a TRQ opened by India in a year, the competent authority shall, in determining that importer's allocation for the subsequent year, except for the first year of implementation of the Agreement, take such under-utilisation into account. For the purposes of this paragraph, unused TRQ quantities below 20 % of allocated quantity shall not be deemed to constitute a significant share; and

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(j) when an importer from the European Union fails to import all or part of the TRQ quantity allocated to it under a TRQ opened by the European Union, it remains subject to the applicable rules on the forfeiture of securities and the calculation of the reference quantity may also be impacted when relevant.

4. The first-come, first-served method for allocation of TRQ quantities referred to in paragraph 1 of Sub-Section 2 (Management of tariff rate quotas for agri-food products) of Section B (Administration and implementation of tariff rate quotas) shall be based on the following criteria:

(a) without prejudice to paragraphs 6 to 22 of Section C (Notes to the Schedule of tariff commitments of the European Union, the TRQs are opened and managed on an annual basis and allocated daily on working days from the first day of the year except for in the case of the first year of implementation of the Agreement where such allocation shall be from the date of EIF, until such quota is exhausted;

(b) the supporting documents shall be in the applicant's possession and at the disposal of the customs authorities at the time when the customs declaration is lodged;

(c) TRQ quantities shall be allocated in accordance with the chronological order of the dates of acceptance of customs declarations for release for free circulation by the customs authorities of the importing Party. Such allocation shall take into account requests to benefit from TRQ related to customs declarations accepted until two working days prior to the day of the allocation; and

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(d) where the sum of TRQ quantities of all requests to benefit from a TRQ which relate to declarations accepted on the same day exceeds the available TRQ quantity, the allocation shall be done on a pro rata basis with respect to the requested quantities.

SUB-SECTION 3

MANAGEMENT OF TARIFF RATE QUOTAS FOR INDUSTRIAL PRODUCTS

1. The management method for the TRQs of the European Union related to goods originating in India referred to in paragraph 23 of Section C (Notes to the Schedule of tariff commitments of the European Union) shall be the first-come, first-served method based on the criteria listed in paragraph 4 of Sub-Section 2 (Management of tariff rate quotas for agri-food products) of Section B (Administration and implementation of tariff rate quotas).

2. The management method for the TRQs of India related to goods originating in the European Union referred to in paragraphs 10, 11 and 12 of Section D (Notes to the Schedule of tariff commitments of India) shall be as follows:

(a) the application period should be of at least two weeks;

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(b) the allocation decisions shall be made public at the latest four months before the first day of the year to which they refer. Exceptionally, for the first year of the EIF, the allocation decisions shall be made public at the latest within 45 days after the EIF;

(c) to be eligible, each applicant shall submit a written pre-purchase agreement issued by an Original Equipment Manufacturer (hereinafter referred to as "OEM") established in the European Union setting out the quantity of vehicles1 that the OEM is ready to supply to the applicant the following year for importation into India under each TRQ;

(d) if the TRQ quantities applied for exceed the total number of vehicles that may be imported under each TRQ, the TRQ quantities shall be allocated among all eligible applicants proportionally to the quantity that each eligible applicant has requested on the basis of the written pre-purchase agreement;

(e) the TRQ allocations shall remain valid throughout the whole year, until the exhaustion of the allocated quantity;

(f) when an importer fails to import a significant share of the quantity allocated to it under a TRQ in a year, the competent authority shall, in determining that importer's allocation for the subsequent year, except for the first year of implementation of this Agreement, take such under-utilisation into account. For the purposes of this paragraph, unused TRQ quantities below 20 % of allocated quantity shall not be deemed to constitute a significant share;

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1 Details on the specific models or versions of a model to be imported, or other information pertaining to individual vehicles or shipments, shall not be required for the purpose of TRQ allocation.

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(g) India reserves the right to administer the quota in a manner to give preference to longstanding traditional auto manufacturers already established in the European Union;

(h) India reserves the right to cap the quantities of imports within the quota of any single model of vehicles to 15 % of the overall aggregate quotas for passenger cars (CBU[1] only) in that year with a ceiling of 25,000 units in any year; and

(i) the quotas on cars shall be subject to periodic reviews to consider, among others, market and regulatory developments, the impact of any possible inflation on the price bands (related to the currency in which they are expressed), the inter se distribution of the quota volumes between different price bands and between passenger vehicles ICE and HEV, and passenger vehicles BEV, PHEV and passenger vehicles of any other technology except ICE and HEV, as referred to in point 23 of Section C (Notes to the Schedule of tariff commitments of the European Union) and point 11 of Section D (Notes to the Schedule of tariff commitments of India)[2], changes of demand and evolution of the respective markets with a view to preserving effective market access. The first such review should be initiated one year after the EIF and, thereafter, every five years. The periodic reviews should take into account the quota volumes set out in Section C (Notes to the Schedule of tariff commitments of the European Union) and Section D (Notes to the Schedule of tariff commitments of India) as compared to the bound quota access that may be granted in the future by India and the European Union to any third country, in order to preserve at least the same level of preferential access for cars accorded under this Annex.

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1 For the purposes of this Annex, "CBU" means Completely Built Units.

2 For the purposes of this Annex, "ICE" means Internal Combustion Engine vehicles, "HEV" means Hybrid Electric non-plug-in Vehicle, "BEV" means "Battery Electric Vehicle" and "PHEV" means Plug-in Hybrid Electric Vehicle.

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3. The management method for the TRQs of the European Union related to goods originating in India referred to in paragraph 24 of Section C (Notes to the Schedule of tariff commitments of the European Union) is set out in Annex 2-B (Steel tariff rate quotas).

4. A Party shall not apply or maintain a bilateral safeguard measure on any product imported under a TRQ established by that Party under this Agreement.

SECTION C

NOTES TO THE SCHEDULE OF TARIFF COMMITMENTS OF THE EUROPEAN UNION

1. The base rate of customs duty for a tariff line is set out in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) under the header "Base Rate".

2. Without prejudice to Article 2.5 (Reduction or elimination of customs duties), for the tariff lines indicated with the staging category "GSP-B3", "GSP-B5" and "GSP-B7", if the Generalised Scheme of Preferences (hereinafter referred to as "GSP") duty rate applied to these goods originating in India on the day before the date of EIF is lower than the preferential tariff concession provided under this Agreement, that Party shall apply that lower GSP duty rate until the end of year 7.

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3. The following staging categories shall apply to the reduction or elimination of base rate of customs duties by the European Union pursuant to Article 2.5 (Reduction or elimination of customs duties):

(a) customs duties on originating goods provided for in the tariff lines in staging category "A" shall be eliminated entirely and such goods shall be duty-free from the date of EIF;

(b) customs duties on originating goods provided for in the tariff lines in staging category "B3" shall be eliminated in four equal annual stages beginning on the date of EIF and such goods shall be duty-free from 1 January of year 4;

(c) customs duties on originating goods provided for in the tariff lines in staging category "B5" shall be eliminated in six equal annual stages beginning on the date of EIF and such goods shall be duty-free from 1 January of year 6;

(d) customs duties on originating goods provided for in the tariff lines in staging category "B7" shall be eliminated in eight equal annual stages beginning on the date of EIF and such goods shall be duty-free from 1 January of year 8;

(e) customs duties on originating goods provided for in the tariff lines in staging category "GSP-B3" shall be eliminated in four equal annual stages beginning on the date of EIF and such goods shall be duty-free from 1 January of year 4;

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(f) customs duties on originating goods provided for in the tariff lines in staging category "GSP-B5" shall be eliminated in six equal annual stages beginning on the date of EIF and such goods shall be duty-free from 1 January of year 6; and

(g) customs duties on originating goods provided for in the tariff lines in staging category "GSP-B7" shall be eliminated in eight equal annual stages beginning on the date of EIF and such goods shall be duty-free from 1 January of year 8.

4. Customs duties on originating goods provided for in the tariff lines in staging category "X" shall be excluded from any reduction or elimination of customs duties and shall be subject to the applicable most-favoured-nation rate.

5. Customs duties on originating goods provided for in the tariff lines in the following staging categories shall be reduced as follows:

(a) customs duties on originating goods provided for in the tariff lines in staging category "TR GSP" shall be reduced beginning on the date of EIF to the GSP level of customs duties as applied by the European Union on 1 January 2025;

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(b) the ad valorem component of the customs duties on originating goods provided for in the tariff lines in staging category "TR EP" shall be eliminated beginning on the date of EIF; the specific duty on originating goods triggered in a situation where the import price falls below the entry price[1] (hereinafter referred to as "EP") shall be maintained;

(c) the ad valorem component of the customs duties on originating goods provided for in the tariff lines in staging category "TR EA" shall be eliminated beginning on the date of EIF; the specific duty on originating goods shall be maintained;

(d) the ad valorem component of the customs duties on originating goods provided for in the tariff lines in staging category "TR EA-HSC" and with a sugar content below 70 % of net weight, shall be eliminated beginning on the date of EIF. For greater certainty, the specific duty on such originating goods shall be maintained and originating goods under the same staging category but with a sugar content equal to or above 70 % of net weight shall be subject to the conditions set out in paragraph 17 of Section C (Notes to the Schedule of tariff commitments of the European Union) ("TRQ-EU PAPS HSC");

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[1] As defined in the Commission delegated Regulation (EU) 2017/891 of 13 March 2017 supplementing Regulation (EU) No 1308/2013 of the European Parliament and of the Council with regard to the fruit and vegetables and processed fruit and vegetables sectors and supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to penalties to be applied in those sectors and amending Commission Implementing Regulation (EU) No 543/2011.

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(e) the tariff lines indicated with "TRQ-EU Swine Meat", "TRQ-EU Sheep Meat", "TRQ-EU Goat Meat", " TRQ-EU Turkey Meat", "TRQ-EU Ghee", " TRQ-EU Sweetcorn", "TRQ-EU Cucumbers and Gherkins 1", "TRQ-EU Dried Onions", "TRQ-EU Table Grapes", "TRQ-EU Maize Starch", "TRQ-EU Other Starches", "TRQ-EU Processed Agricultural products-High Sugar Content (TRQ-EU PAPS-HSC) ", "TRQ-EU Cucumbers and Gherkins 2", "TRQ-EU Molasses Rum", "TRQ-EU Starch Residues", TRQ-EU Pet Food", "TRQ-EU Preparations of Chapter 23" shall be subject to the respective tariff rate quota and conditions set out in paragraphs 6 to 22, respectively, of this Section;

(f) the tariff lines indicated with "TRQ-EU ICE passenger vehicles", "TRQ-EU BEV passenger vehicles" and "TRQ-EU Steel" shall be subject to the respective tariff rate quota and conditions set out in paragraphs 23 and 24, respectively, of this Section;

(g) customs duties on originating goods provided for in the tariff lines in staging category "TR of 30 %" shall be reduced to 70 % of the base rate beginning on the date of EIF; and

(h) except if otherwise provided for in Section C (Notes to the Schedule of tariff commitments of the European Union) and Appendix 2-A-1 (Schedule of Schedule tariff commitments of the European Union) and without prejudice to Regulation (EU) No 978/2012 of the European Parliament and of the Council of 25 October 2012 applying a scheme of generalised tariff preferences and repealing Council Regulation (EC) No 732/2008 (hereinafter referred to as the "GSP Regulation"), originating goods imported under this Agreement in excess of the aggregate quantities set out in Section C (Notes to the Schedule of tariff commitments of the European Union), shall be subject to the applicable most-favoured-nation rate.

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6. TRQ-EU Swine Meat

(a) Originating goods provided for in the tariff lines with the title "TRQ-EU Swine Meat" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) and set out in point (b) shall be duty-free in the aggregate annual quantity of 1,000 metric tons (carcass weight equivalent) from the date of EIF.

(b) Point (a) applies to originating goods classified in the following tariff lines: 0203 11 10, 0203 12 11, 0203 12 19, 0203 19 11, 0203 19 13, 0203 19 15, 0203 19 55, 0203 19 59, 0203 21 10, 0203 22 11, 0203 22 19, 0203 29 11, 0203 29 13, 0203 29 15, 0203 29 55 and 0203 29 59.

(c) When calculating quantities imported under "TRQ-EU Swine Meat", the conversion factors set out in the table below shall be used to convert product weight to carcass weight equivalent:

CN Code	Description	Proposed coefficient
0203 11 10	Fresh or chilled domestic swine carcases and half-carcases	100 %
0203 12 11	Fresh or chilled with bone in, domestic swine hams and cuts thereof	100 %
0203 12 19	Fresh or chilled with bone in, domestic swine shoulders and cuts thereof	100 %
0203 19 11	Fresh or chilled fore-ends and cuts thereof of domestic swine	100 %
0203 19 13	Fresh or chilled loins and cuts thereof of domestic swine	100 %
0203 19 15	Fresh or chilled bellies "streaky" and cuts thereof of domestic swine	100 %
0203 19 55	Fresh or chilled boneless meat of domestic swine (excl. bellies and cuts thereof)	120 %

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CN Code	Description	Proposed coefficient
0203 19 59	Fresh or chilled meat of domestic swine, with bone in (excl. carcases and half-carcases, hams, shoulders and cuts thereof, and fore-ends, loins, bellies and cuts thereof)	100 %
0203 21 10	Frozen domestic swine carcases and half-carcases	100 %
0203 22 11	Frozen hams and cuts thereof of domestic swine, with bone in	100 %
0203 22 19	Frozen shoulders and cuts thereof of domestic swine, with bone in	100 %
0203 29 11	Frozen fore-ends and cuts thereof of domestic swine	100 %
0203 29 13	Frozen loins and cuts thereof of domestic swine, with bone in	100 %
0203 29 15	Frozen bellies "streaky" and cuts thereof of domestic swine	100 %
0203 29 55	Frozen boneless meat of domestic swine (excl. bellies and cuts thereof)	120 %
0203 29 59	Frozen meat of domestic swine, with bone in (excl. carcases and half-carcases, hams, shoulders and cuts thereof, and fore-ends, loins, bellies and cuts thereof)	100 %

7. TRQ-EU Sheep Meat

(a) Originating goods provided for in the tariff lines with the title "TRQ-EU Sheep Meat" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) and set out in point (b) shall be subject to an in-quota tariff rate equal to 50 % of the base rate of the customs duty in the aggregate annual quantity of 3,500 metric tons from the date of EIF.

(b) Point (a) applies to originating goods classified in the following tariff lines: 0204 10 00, 0204 21 00, 0204 30 00, 0204 41 00, 0204 42 10, 0204 42 30, 0204 42 90 and 0204 43 90.

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(c) When calculating quantities imported under "TRQ-EU Sheep Meat", the conversion factors set out in the table below shall be used to convert product weight to carcass weight equivalent:

CN Code	Description	Proposed coefficient
0204 10 00	Fresh or chilled lamb carcases and half-carcases	100 %
0204 21 00	Fresh or chilled sheep carcases and half-carcases (excl. lambs)	100 %
0204 30 00	Frozen lamb carcases and half-carcases	100 %
0204 41 00	Frozen sheep carcases and half-carcases (excl. lambs)	100 %
0204 42 10	Frozen sheep short forequarters	100 %
0204 42 30	Frozen sheep chines and/or best ends	100 %
0204 42 90	Frozen cuts of sheep, with bone in (excl. carcases and half-carcases, short forequarters, chines and/or best ends, and legs)	100 %
0204 43 90	Frozen meat of sheep, boneless (excl. lamb)	181 %

8. TRQ-EU Goat Meat

(a) Originating goods provided for in the tariff lines with the title "TRQ-EU Goat Meat" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) and set out in point (b) shall be subject to an in-quota tariff rate equal to 50 % of the base rate of the customs duty in the aggregate annual quantity of 500 metric tons from the date of EIF.

(b) Point (a) applies to originating goods classified in the following tariff lines: 0204 50 11, 0204 50 13, 0204 50 15, 0204 50 19, 0204 50 31, 0204 50 39, 0204 50 51, 0204 50 53, 0204 50 55, 0204 50 59, 0204 50 71 and 0204 50 79.

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(c) When calculating quantities imported under "TRQ-EU Goat Meat", the conversion factors set out in the table below shall be used to convert product weight to carcass weight equivalent:

CN Code	Description	Proposed coefficient
0204 50 11	Fresh or chilled goat carcases and half-carcases	100 %
0204 50 13	Fresh or chilled goat short forequarters	100 %
0204 50 15	Fresh or chilled goat chines and/or best ends	100 %
0204 50 19	Fresh or chilled legs of goat	100 %
0204 50 31	Fresh or chilled cuts of goat, with bone in (excl. carcases and half-carcases, short forequarters, chines and/or best ends, and legs)	100 %
0204 50 39	Fresh or chilled boneless cuts of goat	167 % (kid – goat of up to one year old), 181 % (other)
0204 50 51	Frozen goat carcases and half-carcases	100 %
0204 50 53	Frozen goat short forequarters	100 %
0204 50 55	Frozen goat chines and/or best ends	100 %
0204 50 59	Frozen goat legs	100 %
0204 50 71	Frozen cuts of goat, with bone in (excl. carcases and half-carcases, short forequarters, chines and/or best ends, and legs)	100 %
0204 50 79	Frozen boneless cuts of goat	167 % (kid – goat of up to one year old), 181 % (other)

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9. TRQ-EU Turkey Meat

(a) Originating goods provided for in the tariff lines with the title "TRQ-EU Turkey Meat" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) and set out in point (b) shall be subject to an in-quota tariff rate equal to 50 % of the base rate of the customs duty in the aggregate annual quantity of 500 metric tons from the date of EIF.

(b) Point (a) applies to originating goods classified in the following tariff lines: 0207 24 10, 0207 24 90, 0207 25 10, 0207 25 90, 0207 26 10, 0207 26 20, 0207 26 30, 0207 26 40, 0207 26 50, 0207 26 60, 0207 26 70, 0207 26 80, 0207 26 91, 0207 26 99, 0207 27 30, 0207 27 40, 0207 27 60, 0207 27 70, 0207 27 91 and 0207 27 99.

10. TRQ-EU Ghee

(a) Originating goods provided for in the tariff line with the title "TRQ-EU Ghee" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) and set out in point (b) shall be subject to an in-quota tariff rate equal to 50 % of the base rate of the customs duty in the aggregate annual quantity of 1,000 metric tons from the date of EIF.

(b) Point (a) applies to originating goods classified in the tariff line ex-0405 90 10 (ghee only) provided they correspond to the description of "ghee" under the Codex Alimentarius standard for milk fat products.

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11. TRQ-EU Sweetcorn

(a) Originating goods provided for in the tariff lines with the title "TRQ-EU Sweetcorn" in Appendix 2-A-1(Schedule of tariff commitments of the European Union) and set out in point (b) shall be subject to the elimination of the ad valorem component of the customs duty in the aggregate annual quantity of 1,800 metric tons from the date of EIF.

(b) Point (a) applies to originating goods classified in the following tariff lines: 0710 40 00, 0711 90 30, 2001 90 30, 2004 90 10 and 2005 80 00.

12. TRQ-EU Cucumbers & Gherkins 1

(a) Originating goods provided for in the tariff lines with the title "TRQ-EU Cucumbers & Gherkins 1" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) and set out in point (b) shall be duty-free in the aggregate annual quantity of 25,000 metric tons from the date of EIF.

(b) Point (a) applies to originating goods classified in the following tariff line: 0711 40 00.

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13. TRQ-EU Dried Onions

(a) Originating goods provided for in the tariff lines with the title "TRQ-EU Dried Onions" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) and set out in point (b) shall be subject to the following quota treatment from the date of EIF:

Year	Aggregate annual quantity in metric tons	In-quota tariff
Year 1 (EIF)	15,000	9.30 %
Year 2	16,000	9.14 %
Year 3	17,000	8.98 %
Year 4	18,000	8.81 %
Year 5	19,000	8.65 %
Year 6	20,000	8.49 %
Year 7	21,000	8.33 %
Year 8	22,000	8.17 %
Year 9	23,000	8 %
Year 10	24,000	7.84 %
Year 11 and onwards	25,000	7.68 %

(b) Point (a) applies to originating goods classified in the following tariff line: 0712 20 00.

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14. TRQ-EU Table Grapes

(a) Originating goods provided for in the tariff line with the title "TRQ-EU Table Grapes" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union), set out in point (b) and respecting the condition set out in point (c) shall be duty-free in the aggregate annual quantity of 85,000 metric tons from the date of EIF.

(b) Point (a) applies to originating goods classified in the following tariff line: 0806 10 10.

(c) Only the goods originating in India imported into the European Union from 1 January to 20 July and from 1 December to 31 December of each year may benefit from the TRQ-EU Table Grapes set under point (a). Without prejudice to the GSP Regulation, goods originating in India listed in point (b) imported into the European Union from 21 July to 30 November shall be subject to the most-favoured-nation rate.

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15. TRQ-EU Maize Starch

(a) Originating goods provided for in the tariff line with the title "TRQ-EU Maize Starch" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) and set out in point (b) shall be subject to the following quota treatment from the date of EIF:

Year	Aggregate annual quantity in metric tons	In-quota tariff
Year 1 (Entry into force)	600	159.96 EUR/1,000 kg
Year 2	600	153.93 EUR/1,000 kg
Year 3	600	147.89 EUR/1,000 kg
Year 4	600	141.85 EUR/1,000 kg
Year 5	600	135.82 EUR/1,000 kg
Year 6	600	129.78 EUR/1,000 kg
Year 7	600	123.75 EUR/1,000 kg
Year 8	600	117.71 EUR/1,000 kg
Year 9	600	111.67 EUR/1,000 kg
Year 10	600	105.64 EUR/1,000 kg
Year 11 and each subsequent year	600	99.60 EUR/1,000 kg

(b) Point (a) applies to originating goods classified in the following tariff line: 1108 12 00.

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16. TRQ-EU Other Starches

(a) Originating goods provided for in the tariff line with the title "TRQ-EU Other Starches" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) and set out in point (b) shall be subject to an in-quota tariff rate equal to 60 % of the base rate of the customs duty in the aggregate annual quantity of 500 metric tons from the date of EIF.

(b) Point (a) applies to originating goods classified in the following tariff line: 1108 19 90.

17. TRQ-EU Processed Agricultural products – High Sugar Content (TRQ-EU PAPS-HSC)

(a) Originating goods provided for in the tariff lines with the title "TRQ-EU PAPS- HSC" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) and set out in point (b) shall be duty-free in the aggregate annual quantity of 200 metric tons from the date of EIF.

(b) Point (a) applies to originating goods with a sugar content equal to or above 70 % of net weight and classified in the following tariff lines: ex-1704 90 99, ex-1806 10 30, ex-1806 20 95, ex-2101 12 98, ex-2101 20 98, 1806 10 90, 2106 90 30, 2106 90 51, 2106 90 55 and 2106 90 59.

18. TRQ-EU Cucumbers & Gherkins 2

(a) Originating goods provided for in the tariff line with the title "TRQ-EU Cucumbers & Gherkins 2" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) and set out in point (b) shall be duty-free in the aggregate annual quantity of 35,000 metric tons from the date of EIF.

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(b) Point (a) applies to originating goods classified in the following tariff line: 2001 10 00.

19. TRQ-EU Molasses Rum

(a) Originating goods provided for in the tariff lines with the title "TRQ-EU Molasses Rum" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) and set out in point (b) shall be duty-free in the aggregate annual quantity of 4,000 hectolitres from the date of EIF.

(b) Point (a) applies to originating goods classified in the tariff lines ex-2208 40 39 (rum made of molasses only) and ex-2208 40 99 (rum made of molasses only), provided that they are accompanied by a certificate issued by the competent authority of India including the following statement:

"The product fulfils the requirements that the rum is produced from molasses and that the content of volatile substances other than ethyl and methyl alcohol is less than 225 grams per hectolitre of pure alcohol".

20. TRQ-EU Starch Residues

(a) Originating goods provided for in the tariff lines with the title "TRQ-EU Starch Residues" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) and set out in point (b) shall be subject to an in-quota tariff rate equal to 50 % of the base rate of customs duty in the aggregate annual quantity of 500 metric tons from the date of EIF.

(b) Point (a) applies to originating goods classified in the following tariff lines: 2302 30 10, 2302 30 90, 2302 40 02, 2302 40 08, 2302 40 10 and 2302 40 90.

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21. TRQ-EU Pet Food

(a) Originating goods provided for in the tariff lines with the title "TRQ-EU Pet Food" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) and set out in point (b) shall be subject to an in-quota tariff rate equal to 50 % of the base rate of customs duty in the aggregate annual quantity of 500 metric tons from the date of EIF.

(b) Point (a) applies to originating goods classified in the following tariff lines: 2309 10 13, 2309 10 15, 2309 10 19, 2309 10 33, 2309 10 39, 2309 10 51, 2309 10 53, 2309 10 59 and 2309 10 70.

22. TRQ-EU Preparations of Chapter 23

(a) Originating goods provided for in the tariff lines with the title "TRQ-EU Preparations of Chapter 23" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) and set out in point (b) shall be duty-free in the aggregate annual quantity of 500 metric tons from the date of EIF.

(b) Point (a) applies to originating goods classified in the following tariff lines: 2309 90 31, 2309 90 41 and 2309 90 51.

23. TRQ-EU Passenger vehicles

(a) For the implementation of TRQ–EU Passenger vehicles as described in point (b), currency conversions shall be based on the official reference exchange rates, as determined by the European Central Bank.

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(b) Originating goods provided for in the tariff lines with the titles "TRQ-EU ICE passenger vehicles" and "TRQ-EU BEV passenger vehicles" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) shall be subject to the treatment set out in the below tables:

(i) TRQ-EU ICE passenger vehicles and HEV

Price band: EUR 0 and up to EUR 50,000 CIF

Period	Quota size	In-quota duty	Out of quota duty
Year 1	250,000	8 %	MFN
Year 2	268,750	6 %	MFN
Year 3	287,500	4 %	MFN
Year 4	306,250	2 %	MFN
Year 5	325,000	0 %	MFN
Year 6	340,000	0 %	MFN
Year 7	355,000	0 %	MFN
Year 8	370,000	0 %	MFN
Year 9	385,000	0 %	MFN
Year 10 and onwards	400,000	0 %	MFN

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Price band: above EUR 50,000 CIF

Period	Quota size	Import duty
Year 1	No quota	8 %
Year 2	No quota	6 %
Year 3	No quota	4 %
Year 4	No quota	2 %
Year 5	No quota	0 %
Year 6	No quota	0 %
Year 7	No quota	0 %
Year 8	No quota	0 %
Year 9	No quota	0 %
Year 10 and onwards	No quota	0 %

The concessions mentioned in the above tables apply to the following tariff lines:

CN Code ICE			
8703 10 11	8703 10 18	8703 21 10	8703 22 10
8703 23 11	8703 23 19	8703 24 10	8703 31 10
8703 32 11	8703 32 19	8703 33 11	8703 33 19
8703 40 10	8703 50 00	–	–

CN Code HEV			
8703 40 10	8703 50 00	–	–

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(ii) TRQ-EU BEV Passenger vehicles BEV, PHEV and passenger vehicles of any other technology except ICE and HEV

Price band: EUR 0 and up to EUR 40,000 CIF

Period	Quota size	In-quota duty	Out of quota duty
Year 1 to Year 4	No quota	–	MFN
Year 5	27,500	8 %	MFN
Year 6	35,750	6 %	MFN
Year 7	44,000	4 %	MFN
Year 8	52,250	2 %	MFN
Year 9	60,500	0 %	MFN
Year 10	68,750	0 %	MFN
Year 11	82,813	0 %	MFN
Year 12	96,875	0 %	MFN
Year 13	110,938	0 %	MFN
Year 14 and onwards	125,000	0 %	MFN

Price band: above EUR 40,000 CIF and up to EUR 60,000 CIF

Period	Quota size	In-quota duty	Out of quota duty
Year 1 to Year 4	No quota	–	MFN
Year 5	16,250	8 %	MFN
Year 6	21,250	6 %	MFN
Year 7	26,250	4 %	MFN
Year 8	31,250	2 %	MFN
Year 9	36,250	0 %	MFN

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Period	Quota size	In-quota duty	Out of quota duty
Year 10	41,250	0 %	MFN
Year 11	49,688	0 %	MFN
Year 12	58,125	0 %	MFN
Year 13	66,563	0 %	MFN
Year 14 and onwards	75,000	0 %	MFN

Price band: above EUR 60,000 CIF

Period	Quota size	In-quota duty	Out of quota duty
Year 1 to Year 4	No quota	–	MFN
Year 5	6,250	8 %	MFN
Year 6	8,000	6 %	MFN
Year 7	9,750	4 %	MFN
Year 8	11,500	2 %	MFN
Year 9	13,250	0 %	MFN
Year 10	15,000	0 %	MFN
Year 11	17,500	0 %	MFN
Year 12	20,000	0 %	MFN
Year 13	22,500	0 %	MFN
Year 14 and onwards	25,000	0 %	MFN

The concessions mentioned in the above tables apply to the following tariff lines:

CN Code			
8703 60 10	8703 70 00	8703 80 10	8703 90 00

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24. TRQ-EU Steel

Originating goods provided for in the tariff lines with the title "TRQ-EU Steel" in Appendix 2-A-1 (Schedule of tariff commitments of the European Union) shall be subject to the treatment set out in Annex 2-B (Steel tariff rate quotas).

SECTION D

NOTES TO THE SCHEDULE OF TARIFF COMMITMENTS OF INDIA

1. The base rate of customs duty for a tariff line is set out in Appendix 2-A-2 (Schedule of tariff commitments of India) under the header "Base Rate".

2. The following staging categories shall apply to the reduction or elimination of base rate of customs duties by India pursuant to Article 2.5 (Reduction or elimination of customs duties):

(a) customs duties on originating goods provided for in the tariff lines in staging category "EIF" shall be eliminated entirely, and such goods shall be duty-free on the date of EIF;

(b) customs duties on originating goods provided for in the tariff lines in staging category "E5" shall be eliminated in six equal annual stages beginning on the date of EIF and such goods shall be duty-free from 1 January of year 6;

(c) customs duties on originating goods provided for in the tariff lines in staging category "E7" shall be eliminated in eight equal annual stages beginning on the date of EIF, and such goods shall be duty-free from 1 January of year 8;

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(d) customs duties on originating goods provided for in the tariff lines in staging category "E10" shall be eliminated in 11 equal annual stages beginning on the date of EIF, and such goods shall be duty-free from 1 January of year 11;

(e) customs duties on originating goods provided for in the tariff lines in staging category "TEP 10 (commencing from 6th Year)" shall be excluded from any commitment or obligation on customs duty on that good for the initial five years from the date of EIF, and customs duty on such goods shall be eliminated in six equal annual stages beginning on 1 January of year 6 from the date of EIF, and such goods shall be duty-free from 1 January of year 11;

(f) customs duties on originating goods provided for in the tariff lines in staging category "AB 10" shall be reduced to 75 % on the date of EIF and thereafter beginning from 1 January of year 2 shall be reduced to 40 % in 10 equal annual stages by 1 January of year 11;

(g) customs duties on originating goods provided for in the tariff lines in staging category "AB 7" shall be reduced to 75 % on the date of EIF and thereafter beginning from 1 January of year 2 shall be reduced to 40 % in seven equal annual stages by 1 January of year 8;

(h) customs duties on originating goods provided for in the tariff lines in staging category "TR of 20 %" shall be reduced to 80 % of the base rate of customs duty on the date of EIF;

(i) customs duties on originating goods provided for in the tariff lines in staging category "TR of 50 %" shall be reduced to 50 % of the base rate of customs duty on the date of EIF;

(j) customs duties on originating goods provided for in the tariff lines in staging category "Rx to z %" shall be removed in (x+1) equal annual stages beginning on the date of EIF, and the customs duty on such goods shall be "z" % from 1 January of year "x", as set out in the table below:

S. No	Staging category	z %	Year x
1.	R0 to 2.5 %	2.50 %	Year 1
2.	R0 to 5 %	5 %	Year 1
3.	R1 to 10 %	10 %	Year 2
4.	R5 to 2.5 %	2.50 %	Year 6
5.	R5 to 5 %	5 %	Year 6
6.	R5 to 10 %	10 %	Year 6
7.	R5 to 15 %	15 %	Year 6
8.	R5 to 16.5 %	16.5 %	Year 6
9.	R5 to 17 %	17 %	Year 6
10.	R5 to 20 %	20 %	Year 6
11.	R5 to 25 %	25 %	Year 6
12.	R5 to 50 %	50 %	Year 6
13.	R5 to 80 %	80 %	Year 6
14.	R10 to 2.75 %	2.75 %	Year 11
15.	R10 to 3.75 %	3.75 %	Year 11
16.	R10 to 4.13 %	4.13 %	Year 11
17.	R10 to 5 %	5 %	Year 11
18.	R10 to 5.5 %	5.50 %	Year 11
19.	R10 to 7.5 %	7.50 %	Year 11
20.	R10 to 10 %	10 %	Year 11
21.	R10 to 11 %	11 %	Year 11

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S. No	Staging category	z %	Year x
22.	R10 to 13.75 %	13.75 %	Year 11
23.	R10 to 15 %	15 %	Year 11
24.	R10 to 20 %	20 %	Year 11
25.	R10 to 22 %	22 %	Year 11
26.	R10 to 50 %	50 %	Year 11

(k) customs duties on originating goods provided for in the tariff lines in staging category "R10 to 10 % (commencing from 6th Year)" shall be excluded from any commitment or obligation on customs duty on that good for the initial five years from the date of EIF, and customs duty on such goods shall be reduced in six equal annual stages beginning on 1 January of year 6 from the date of EIF, and the customs duty on such goods shall be 10 % from 1 January of year 11;

(l) the tariff lines with the title "TRQ – Pork Meat", "TRQ – Apples", "TRQ – Kiwifruit", "TRQ – Pears" and "TRQ – Peaches" shall be subject to the respective tariff rate quota and conditions set out in paragraphs 3 to 7 of this Section;

(m) the treatment of tariff lines with the title "Wine" and "Other than Wine" shall be in accordance with paragraphs 8 and 9 of this Section, respectively;

(n) the tariff lines with the title "TRQ – Cars" and "TRQ – Trucks" shall be subject to the respective tariff rate quota and conditions set out in paragraphs 10 and 11 of this Section, respectively; and

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(o) the tariff lines with the title "EL" shall be excluded from any commitment or obligation on customs duty.

TRQ – Pork Meat

3. An originating good provided for in the tariff lines with the title "TRQ – Pork Meat " under the Column "Staging category" in Appendix 2-A-2 (Schedule of tariff commitments of India) shall be subject to the corresponding tariff rate quota, as set out below:

(a) the aggregate quantity of goods originating in the European Union set out in point (b) that shall be permitted to enter India with concessions on customs duty in a particular year is specified below:

Year	Aggregate annual quantity (in metric tonnes)	In-quota customs duty
Year 1	2,000 MT	31.82 %
Year 2	2,000 MT	30.64 %
Year 3	2,000 MT	29.45 %
Year 4	2,000 MT	28.27 %
Year 5	2,000 MT	27.09 %
Year 6	2,000 MT	25.91 %
Year 7	2,000 MT	24.73 %
Year 8	2,000 MT	23.55 %
Year 9	2,000 MT	22.36 %
Year 10	2,000 MT	21.18 %
Year 11 and onwards	2,000 MT	20 %

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(b) the HS codes to which this TRQ applies are as follows: 02031100, 02032100, 02031200, 02032200, 02031900 and 02032900; and

(c) there will be no out-of-quota preferential customs duty in respect of the HS codes listed in point (b).

TRQ on Apples (TRQ – Apples)

4. An originating good provided for in the tariff lines with the title "TRQ – Apples" under the Column "Staging Category" in Appendix 2-A-2 (Schedule of tariff commitments of India) shall be subject to the corresponding tariff rate quota, as set out below:

(a) the aggregate quantity of goods originating in the European Union set out in point (b) that shall be permitted to enter India with concessions on customs duty in a particular year is specified below:

Year	CIF[1] < MIP[2] of INR 80 per kg (out-of-quota customs duty)	CIF ≥ MIP of INR 80 per kg (aggregate annual quantity)	In-quota customs duty
Year 1	50 %	50,000 MT	20 %
Year 2	50 %	55,000 MT	20 %
Year 3	50 %	60,000 MT	20 %
Year 4	50 %	65,000 MT	20 %
Year 5	50 %	70,000 MT	20 %
Year 6	50 %	75,000 MT	20 %

1 Import price including cost, insurance, and freight.
2 Minimum Import Price.

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Year	CIF[1] < MIP[2] of INR 80 per kg (out-of-quota customs duty)	CIF ≥ MIP of INR 80 per kg (aggregate annual quantity)	In-quota customs duty
Year 7	50 %	80,000 MT	20 %
Year 8	50 %	85,000 MT	20 %
Year 9	50 %	90,000 MT	20 %
Year 10	50 %	95,000 MT	20 %
Year 11 and onwards	50 %	100,000 MT	20 %

(b) point (a) applies to originating goods with an import price including costs, insurance and freight (CIF price), equal or above Indian rupees 80 per kilogram classified in HS 08081000; and

(c) there will be no out-of-quota preferential customs duty in respect of the HS code listed in point (b).

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TRQ – Kiwifruit

5. An originating good provided for in the tariff lines with the title "TRQ – Kiwifruit" under the Column "Staging Category" in Appendix 2-A-2 (Schedule of tariff commitments of India) shall be subject to the corresponding tariff rate quota, as set out below:

(a) the aggregate quantity of goods originating in the European Union set out in in point (b) that shall be permitted to enter India with concessions on customs duty in a particular year is specified below:

Year	Aggregate annual quantity	In-quota customs duty
Year 1	12,000 MT	16.50 %
Year 2	12,300 MT	15.20 %
Year 3	12,600 MT	13.90 %
Year 4	12,900 MT	12.60 %
Year 5	13,200 MT	11.30 %
Year 6	13,500 MT	10 %
Year 7	13,800 MT	10 %
Year 8	14,100 MT	10 %
Year 9	14,400 MT	10 %
Year 10	14,700 MT	10 %
Year 11 and onwards	15,000 MT	10 %

(b) point (a) applies to originating goods classified in HS 0810500; and

(c) there will be no out-of-quota preferential customs duty in respect of the HS code listed in point (b).

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TRQ – Pears

6. An originating good provided for in the tariff lines indicated with "TRQ – Pears" under the Column "Staging category" in Appendix 2-A-2 (Schedule of tariff commitments of India) shall be subject to the corresponding tariff rate quota, as set out below:

(a) the aggregate quantity of goods originating in the European Union set out in point (b) that shall be permitted to enter India with concessions on customs duty in a particular year is specified below:

Year	Aggregate annual quantity	In-quota customs duty
Year 1	2,250 MT	29.17 %
Year 2	2,250 MT	25.33 %
Year 3	2,250 MT	21.50 %
Year 4	2,250 MT	17.67 %
Year 5	2,250 MT	13.83 %
Year 6 and onwards	2,250 MT	10 %

(b) point (a) applies to originating goods classified in HS 08083000; and

(c) there will be no out-of-quota preferential customs duty in respect of the HS code listed in point (b).

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TRQ – Peaches

7. An originating good provided for in the tariff lines with the title "TRQ – Peaches" under the Column "Staging category" in Appendix 2-A-2 (Schedule of tariff commitments of India) shall be subject to the corresponding tariff rate quota, as set out below:

(a) an aggregate quantity of 20 MT for goods originating in the European Union set out in point (b) shall be permitted to enter India subject to an in-quota customs duty of 26.4 % from the date of EIF;

(b) point (a) applies to originating goods classified in HS 08093000; and

(c) there will be no out-of-quota preferential customs duty in respect of the HS code listed in point (b).

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Wine

8. An originating good provided for in the tariff lines with the title "Wine" under the Column "Staging category" in Appendix 2-A-2 (Schedule of tariff commitments of India) shall be subject to the corresponding customs duty and MIP, as set out below:

(a) the goods originating in the European Union set out in point (b) shall be permitted to enter India with concessions on customs duty in a particular year as specified below:

Year	CIF* < EUR 2.5	EUR 2.5 ≤ CIF* < EUR 10	CIF* ≥ EUR 10
	*CIF value per 750 ml of wine, whether in bottle or in bulk		
Base rate of customs duty	150 %	150 %	150 %
Year 1	No concession	75 %	75 %
Year 2		69 %	67 %
Year 3		62 %	59 %
Year 4		56 %	51 %
Year 5		49 %	44 %
Year 6		43 %	36 %
Year 7		36 %	28 %
Year 8 and onwards		30 %	20 %

(b) the HS codes to which point (a) applies are 22041000, 22042110, 22042120, 22042190, 22042210, 22042220, 22042290, 22042910, 22042920, 22042990, 22043000, 22051000 and 22059000.

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Other than Wine

9. An originating good provided for in the tariff lines with the title "Other than Wine" under the Column "Staging category" in Appendix 2-A-2 (Schedule of tariff commitments of India) shall be subject to the corresponding customs duty and MIP, as set out below:

(a) the goods originating in the European Union described in point (b) shall be permitted to enter India with concessions on customs duty, on other residual fermented beverages other than Wine (HS 2204 and 2205), in a particular year as specified below:

Year	CIF* < USD 5	CIF* ≥ USD 5
	*CIF Value of other residual fermented Beverages per 750 ml	
Base rate of customs duty	150 %	150 %
Year 1	No concession	100 %
Year 2		95 %
Year 3		90 %
Year 4		85 %
Year 5		80 %
Year 6		75 %
Year 7		70 %
Year 8		65 %
Year 9		60 %
Year 10		55 %
Year 11 and onwards		50 %

(b) the HS codes to which point (a) applies are 22060000, 22071011, 22071019 and 22071090.

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TRQ – Cars

10. For the implementation of TRQ – Cars as described under paragraph 11 currency conversions shall be based on the official reference exchange rates, as determined by the Reserve Bank of India.

11. An originating good provided for in the items with the title "TRQ – Cars" under the Column "Staging Category" in Appendix 2-A-2 (Schedule of tariff commitments of India) shall be subject to the corresponding tariff rate quota, as set out below:

(a) the aggregate quantity of goods originating in the European Union that shall be permitted to enter India in a particular year is specified below:

(i) TRQ Passenger vehicles ICE and HEV: in-quota

ICE and HEV- Passenger Car – CBU									
Year	CIF < 15,000 EUR		15,000 EUR < CIF ≤ 35,000 EUR		35,000 EUR < CIF ≤ 50,000 EUR		CIF > 50,000 EUR		Total Quota
	In-quota customs duty	Quota Size	In-quota customs duty	Quota Size	In-quota customs duty	Quota Size	In-quota customs duty	Quota Size	
1	No Concession	No Concession	35 %	34,000	30 %	33,000	30 %	33,000	100,000
2			28.75 %	36,500	25 %	35,500	25 %	35,500	107,500
3			22.50 %	39,000	20 %	38,000	20 %	38,000	115,000
4			16.25 %	41,500	15 %	40,500	15 %	40,500	122,500
5			10 %	44,000	10 %	43,000	10 %	43,000	130,000
6			10 %	47,060	10 %	45,940	10 %	43,000	136,000
7			10 %	50,120	10 %	48,880	10 %	43,000	142,000
8			10 %	53,180	10 %	51,820	10 %	43,000	148,000
9			10 %	56,240	10 %	54,760	10 %	43,000	154,000

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ICE and HEV- Passenger Car – CBU									
Year	CIF < 15,000 EUR		15,000 EUR < CIF ≤ 35,000 EUR		35,000 EUR < CIF ≤ 50,000 EUR		CIF > 50,000 EUR		Total Quota
	In-quota customs duty	Quota Size	In-quota customs duty	Quota Size	In-quota customs duty	Quota Size	In-quota customs duty	Quota Size	
10			10 %	59,300	10 %	57,700	10 %	43,000	160,000
11			10 %	59,300	10 %	57,700	10 %	43,000	160,000
12			10 %	59,300	10 %	57,700	10 %	43,000	160,000
13			10 %	59,300	10 %	57,700	10 %	43,000	160,000
14			10 %	59,300	10 %	57,700	10 %	43,000	160,000
15 and onwards			10 %	59,300	10 %	57,700	10 %	43,000	160,000

(ii) TRQ Passenger vehicles ICE and HEV: Out-Quota

Out-of-Quota Duty Reduction – on ICE and HEV – Passenger Car – CBU							
Year	CIF < 15,000 EUR	15,000 EUR < CIF ≤ 35,000 EUR		35,000 EUR < CIF ≤ 50,000 EUR		CIF > 50,000 EUR	
	Out-of-quota customs duty	Out-of-quota customs duty 110 %	Out-of-quota customs duty 66 %	Out-of-quota customs duty 110 %	Out-of-quota customs duty 66 %	Out-of-quota customs duty 110 %	Out-of-quota customs duty 66 %
1	No Concession	102.5 %	62.9 %	102.5 %	62.9 %	102 %	62.4 %
2		95 %	59.8 %	95 %	59.8 %	94 %	58.8 %
3		87.5 %	56.7 %	87.5 %	56.7 %	86 %	55.2 %
4		80 %	53.6 %	80 %	53.6 %	78 %	51.6 %
5		72.5 %	50.5 %	72.5 %	50.5 %	70 %	48 %
6		65 %	47.4 %	65 %	47.4 %	62 %	44.4 %
7		57.5 %	44.3 %	57.5 %	44.3 %	54 %	40.8 %
8		50 %	41.2 %	50 %	41.2 %	46 %	37.2 %
9		42.5 %	38.1 %	42.5 %	38.1 %	38 %	33.6 %
10 and onwards		35 %	35 %	35 %	35 %	30 %	30 %

ICE and HEV – Passenger Car – CKD					
Year	CIF ≤ 35,000 EUR		CIF > 35,000 EUR		Total Quota
	In-quota customs duty – 16.5 %	Quota Size	In-quota customs duty – 16.5 %	Quota Size	
1	13.75 %	25,000	13.75 %	50,000	75,000
2	11 %	25,000	11 %	50,000	75,000
3	8.25 %	25,000	8.25 %	50,000	75,000
4	8.25 %	25,000	8.25 %	50,000	75,000
5	8.25 %	25,000	8.25 %	50,000	75,000
6	8.25 %	23,333	8.25 %	46,667	70,000
7	8.25 %	21,666	8.25 %	43,334	65,000
8	8.25 %	19,999	8.25 %	40,001	60,000
9	8.25 %	18,332	8.25 %	36,668	55,000
10 and onwards	8.25 %	16,665	8.25 %	33,335	50,000

The concessions mentioned in the above tables apply to the following tariff lines:

ICE – HS Code			
87031090	87032299	87032492	87033292
87032110	87032310	87032499	87033299
87032191	87032391	87033110	87033310
87032192	87032392	87033191	87033391
87032199	87032399	87033192	87033392
87032210	87032491	87033199	87033399
87032220	87032410	87033210	87031010
87032291	87032491	87033291	–

Hybrid Non-plug-in – HS Code			
87034010	87034030	87035010	87035030
87034020	87034090	87035020	87035090

(iii) TRQ passenger vehicles BEV, PHEV and passenger vehicles of any other technology except ICE and HEV.

PHEV + BEVs + other technologies-Passenger Cars – CBU									
Year	CIF < 20,000 EUR		20,000 EUR =< CIF < 40,000 EUR		40,000 EUR =< CIF < 60,000 EUR		CIF ≥ 60,000 EUR		Total Quota
	In-quota customs duty	Quota Size	In-quota customs duty – 110 %	Quota Size	In-quota customs duty	Quota Size	In-quota customs duty – 110 %	Quota Size	
5	No Conces-sion	No Conces-sion	30 %	6,667	30 %	6,666	30 %	6,667	20,000
6			26 %	9,000	26 %	8,666	26 %	8,334	26,000
7			22 %	11,334	22 %	10,666	22 %	10,000	32,000
8			18 %	13,667	18 %	12,666	18 %	11,667	38,000
9			14 %	16,001	14 %	14,666	14 %	13,333	44,000
10			10 %	18,334	10 %	16,666	10 %	15,000	50,000
11			10 %	22,501	10 %	21,250	10 %	16,250	60,001
12			10 %	26,667	10 %	25,833	10 %	17,500	70,000
13			10 %	30,834	10 %	30,417	10 %	18,750	80,001
14 and onwards			10 %	35,000	10 %	35,000	10 %	20,000	90,000

The concessions mentioned in the above tables apply to the following tariff lines:

HS Code			
-	87036040	87037030	87038030
87036010	87036090	87037090	87038090
87036020	87037010	87038010	87039000
87036030	87037020	87038020	–

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(b) for greater certainty, the values listed in point (a) are not subject to adjustment for inflation.

TRQ – ICE Trucks

12. An originating good provided for in the items with the title "TRQ – ICE Trucks" under the Column "Staging category" in Appendix 2-A-2 (Schedule of tariff commitments of India) shall be subject to the corresponding tariff rate quota, as set out below:

(a) the aggregate quantity of goods originating in the European Union set out in point (b) that shall be permitted to enter India with concessions on customs duty in a particular year is specified below:

ICE-Trucks – CBU and CKD				
Year	In-quota customs duty – CBU (44 %)	In-quota customs duty – CKD (16.5 %)	Out of quota customs duty – CBU (44 %)	Quota Size (Units) CBU+CKD
Year 1	37 %	15 %	41.6 %	5,000
Year 2	29.9 %	13.4 %	39.2 %	5,500
Year 3	22.9 %	11.9 %	36.8 %	6,000
Year 4	15.8 %	10.3 %	34.4 %	6,500
Year 5	8.8 %	8.8 %	32 %	7,000
Year 6	8.8 %	8.8 %	29.6 %	7,600
Year 7	8.8 %	8.8 %	27.2 %	8,200
Year 8	8.8 %	8.8 %	24.8 %	8,800
Year 9	8.8 %	8.8 %	22.4 %	9,400
Year 10 and onwards	8.8 %	8.8 %	20 %	10,000

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ICE-Trucks – SKD		
Year	In-quota customs duty – SKD (27.5 %)	Quota Size (Units)
Year 1	26.8 %	No Quota
Year 2	26 %	No Quota
Year 3	25.3 %	No Quota
Year 4	24.5 %	No Quota
Year 5	23.8 %	No Quota
Year 6	23 %	No Quota
Year 7	22.3 %	No Quota
Year 8	21.5 %	No Quota
Year 9	20.8 %	No Quota
Year 10 and onwards	20 %	No Quota

(b) the HS codes to which point (a) applies are as follows:

HS Code		
87041010	87042100	87042200
87042300	87043100	87043200
87049019	87049090	–

(c) for greater certainty, the values listed in point (a) are not subject to adjustment for inflation.

13. For the purposes of this Annex, "CKD" means Completely Knocked Down vehicles and "SKD" means Semi-Knocked Down vehicles, as defined in India's customs legislation. If India amends these definitions, it shall notify the European Union before such an amendment comes into effect.

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Appendix 2-A-1

TARIFF SCHEDULE OF THE EUROPEAN UNION

CN code 2022	Description	Base rate	Staging category
I	SECTION I – LIVE ANIMALS; ANIMAL PRODUCTS		
01	CHAPTER 1 – LIVE ANIMALS		
0101	Live horses, asses, mules and hinnies		
	- Horses		
0101 21 00	-- Pure-bred breeding animals	0	A
0101 29	-- Other		
0101 29 10	--- For slaughter	0	A
0101 29 90	--- Other	11.5	GSP-B5
0101 30 00	- Asses	7.7	GSP-B5
0101 90 00	- Other	10.9	GSP-B5
0102	Live bovine animals		

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CN code 2022	Description	Base rate	Staging category
	- Cattle		
0102 21	-- Pure-bred breeding animals		
0102 21 10	--- Heifers (female bovines that have never calved)	0	A
0102 21 30	--- Cows	0	A
0102 21 90	--- Other	0	A
0102 29	-- Other		
0102 29 05	--- Of the sub-genus Bibos or of the sub-genus Poephagus	0	A
	--- Other		
0102 29 10	---- Of a weight not exceeding 80 kg	10.2 + 93.1 EUR/100 kg	B5
	---- Of a weight exceeding 80 kg but not exceeding 160 kg		
0102 29 21	----- For slaughter	10.2 + 93.1 EUR/100 kg	B5
0102 29 29	----- Other	10.2 + 93.1 EUR/100 kg	B5
	---- Of a weight exceeding 160 kg but not exceeding 300 kg		
0102 29 41	----- For slaughter	10.2 + 93.1 EUR/100 kg	B5
0102 29 49	----- Other	10.2 + 93.1 EUR/100 kg	B5
	---- Of a weight exceeding 300 kg		
	----- Heifers (female bovines that have never calved)		

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CN code 2022	Description	Base rate	Staging category
0102 29 51	------ For slaughter	10.2 + 93.1 EUR/100 kg	B5
0102 29 59	------ Other	10.2 + 93.1 EUR/100 kg	B5
	----- Cows		
0102 29 61	------ For slaughter	10.2 + 93.1 EUR/100 kg	B5
0102 29 69	------ Other	10.2 + 93.1 EUR/100 kg	B5
	----- Other		
0102 29 91	------ For slaughter	10.2 + 93.1 EUR/100 kg	B5
0102 29 99	------ Other	10.2 + 93.1 EUR/100 kg	B5
	- Buffalo		
0102 31 00	-- Pure-bred breeding animals	0	A
0102 39	-- Other		
0102 39 10	--- Domestic species	10.2 + 93.1 EUR/100 kg	B5
0102 39 90	--- Other	0	A
0102 90	- Other		
0102 90 20	-- Pure-bred breeding animals	0	A
	-- Other		

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CN code 2022	Description	Base rate	Staging category
0102 90 91	--- Domestic species	10.2 + 93.1 EUR/100 kg	B5
0102 90 99	--- Other	0	A
0103	Live swine		
0103 10 00	- Pure-bred breeding animals	0	A
	- Other		
0103 91	-- Weighing less than 50 kg		
0103 91 10	--- Domestic species	41.2 EUR/100 kg	B5
0103 91 90	--- Other	0	A
0103 92	-- Weighing 50 kg or more		
	--- Domestic species		
0103 92 11	---- Sows having farrowed at least once, of a weight of not less than 160 kg	35.1 EUR/100 kg	B5
0103 92 19	---- Other	41.2 EUR/100 kg	B5
0103 92 90	--- Other	0	A
0104	Live sheep and goats		
0104 10	- Sheep		
0104 10 10	-- Pure-bred breeding animals	0	A

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CN code 2022	Description	Base rate	Staging category
	-- Other		
0104 10 30	--- Lambs (up to a year old)	80.5 EUR/100 kg	B5
0104 10 80	--- Other	80.5 EUR/100 kg	B5
0104 20	- Goats		
0104 20 10	-- Pure-bred breeding animals	3.2	A
0104 20 90	-- Other	80.5 EUR/100 kg	B5
0105	Live poultry, that is to say, fowls of the species *Gallus domesticus*, ducks, geese, turkeys and guinea fowls		
	- Weighing not more than 185 g		
0105 11	-- Fowls of the species *Gallus domesticus*		
	--- Grandparent and parent female chicks		
0105 11 11	---- Laying stocks	52 EUR/1,000 p/st	B5
0105 11 19	---- Other	52 EUR/1,000 p/st	B5
	--- Other		
0105 11 91	---- Laying stocks	52 EUR/1,000 p/st	B5
0105 11 99	---- Other	52 EUR/1,000 p/st	B5

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CN code 2022	Description	Base rate	Staging category
0105 12 00	-- Turkeys	152 EUR/1,000 p/st	B5
0105 13 00	-- Ducks	52 EUR/1,000 p/st	B5
0105 14 00	-- Geese	152 EUR/1,000 p/st	B5
0105 15 00	-- Guinea fowls	52 EUR/1,000 p/st	B5
	- Other		
0105 94 00	-- Fowls of the species *Gallus domesticus*	20.9 EUR/100 kg	B5
0105 99	-- Other		
0105 99 10	--- Ducks	32.3 EUR/100 kg	B5
0105 99 20	--- Geese	31.6 EUR/100 kg	B5
0105 99 30	--- Turkeys	23.8 EUR/100 kg	B5
0105 99 50	--- Guinea fowls	34.5 EUR/100 kg	B5
0106	Other live animals		
	- Mammals		
0106 11 00	-- Primates	0	A
0106 12 00	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	0	A

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CN code 2022	Description	Base rate	Staging category
0106 13 00	-- Camels and other camelids (Camelidae)	0	A
0106 14	-- Rabbits and hares		
0106 14 10	--- Domestic rabbits	3.8	A
0106 14 90	--- Other	0	A
0106 19 00	-- Other	0	A
0106 20 00	- Reptiles (including snakes and turtles)	0	A
	- Birds		
0106 31 00	-- Birds of prey	0	A
0106 32 00	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	0	A
0106 33 00	-- Ostriches; emus (*Dromaius novaehollandiae*)	0	A
0106 39	-- Other		
0106 39 10	--- Pigeons	6.4	GSP-B5
0106 39 80	--- Other	0	A
	- Insects		
0106 41 00	-- Bees	0	A
0106 49 00	-- Other	0	A
0106 90 00	- Other	0	A

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CN code 2022	Description	Base rate	Staging category
02	CHAPTER 2 – MEAT AND EDIBLE MEAT OFFAL		
0201	Meat of bovine animals, fresh or chilled		
0201 10 00	- Carcases and half-carcases	12.8 + 176.8 EUR/100 kg	X
0201 20	- Other cuts with bone in		
0201 20 20	-- "Compensated" quarters	12.8 + 176.8 EUR/100 kg	X
0201 20 30	-- Unseparated or separated forequarters	12.8 + 141.4 EUR/100 kg	X
0201 20 50	-- Unseparated or separated hindquarters	12.8 + 212.2 EUR/100 kg	X
0201 20 90	-- Other	12.8 + 265.2 EUR/100 kg	X
0201 30 00	- Boneless	12.8 + 303.4 EUR/100 kg	X
0202	Meat of bovine animals, frozen		
0202 10 00	- Carcases and half-carcases	12.8 + 176.8 EUR/100 kg	X

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CN code 2022	Description	Base rate	Staging category
0202 20	- Other cuts with bone in		
0202 20 10	-- "Compensated" quarters	12.8 + 176.8 EUR/100 kg	X
0202 20 30	-- Unseparated or separated forequarters	12.8 + 141.4 EUR/100 kg	X
0202 20 50	-- Unseparated or separated hindquarters	12.8 + 221.1 EUR/100 kg	X
0202 20 90	-- Other	12.8 + 265.3 EUR/100 kg	X
0202 30	- Boneless		
0202 30 10	-- Forequarters, whole or cut into a maximum of five pieces, each quarter being in a single block; "compensated" quarters in two blocks, one of which contains the forequarter, whole or cut into a maximum of five pieces, and the other, the hindquarter, excluding the tenderloin, in one piece	12.8 + 221.1 EUR/100 kg	X
0202 30 50	-- Crop, chuck-and-blade and brisket cuts	12.8 + 221.1 EUR/100 kg	X
0202 30 90	-- Other	12.8 + 304.1 EUR/100 kg	X

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CN code 2022	Description	Base rate	Staging category
0203	Meat of swine, fresh, chilled or frozen		
	- Fresh or chilled		
0203 11	-- Carcases and half-carcases		
0203 11 10	--- Of domestic swine	53.6 EUR/100 kg	TRQ-EU Swine Meat
0203 11 90	--- Other	0	A
0203 12	-- Hams, shoulders and cuts thereof, with bone in		
	--- Of domestic swine		
0203 12 11	---- Hams and cuts thereof	77.8 EUR/100 kg	TRQ-EU Swine Meat
0203 12 19	---- Shoulders and cuts thereof	60.1 EUR/100 kg	TRQ-EU Swine Meat
0203 12 90	--- Other	0	A
0203 19	-- Other		
	--- Of domestic swine		
0203 19 11	---- Fore-ends and cuts thereof	60.1 EUR/100 kg	TRQ-EU Swine Meat

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CN code 2022	Description	Base rate	Staging category
0203 19 13	---- Loins and cuts thereof, with bone in	86.9 EUR/100 kg	TRQ-EU Swine Meat
0203 19 15	---- Bellies (streaky) and cuts thereof	46.7 EUR/100 kg	TRQ-EU Swine Meat
	---- Other		
0203 19 55	----- Boneless	86.9 EUR/100 kg	TRQ-EU Swine Meat
0203 19 59	----- Other	86.9 EUR/100 kg	TRQ-EU Swine Meat
0203 19 90	--- Other	0	A
	- Frozen		
0203 21	-- Carcases and half-carcases		
0203 21 10	--- Of domestic swine	53.6 EUR/100 kg	TRQ-EU Swine Meat
0203 21 90	--- Other	0	A
0203 22	-- Hams, shoulders and cuts thereof, with bone in		
	--- Of domestic swine		
0203 22 11	---- Hams and cuts thereof	77.8 EUR/100 kg	TRQ-EU Swine Meat

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CN code 2022	Description	Base rate	Staging category
0203 22 19	---- Shoulders and cuts thereof	60.1 EUR/100 kg	TRQ-EU Swine Meat
0203 22 90	--- Other	0	A
0203 29	-- Other		
	--- Of domestic swine		
0203 29 11	---- Fore-ends and cuts thereof	60.1 EUR/100 kg	TRQ-EU Swine Meat
0203 29 13	---- Loins and cuts thereof, with bone in	86.9 EUR/100 kg	TRQ-EU Swine Meat
0203 29 15	---- Bellies (streaky) and cuts thereof	46.7 EUR/100 kg	TRQ-EU Swine Meat
	---- Other		
0203 29 55	----- Boneless	86.9 EUR/100 kg	TRQ-EU Swine Meat
0203 29 59	----- Other	86.9 EUR/100 kg	TRQ-EU Swine Meat
0203 29 90	--- Other	0	A

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CN code 2022	Description	Base rate	Staging category
0204	Meat of sheep or goats, fresh, chilled or frozen		
0204 10 00	- Carcases and half-carcases of lamb, fresh or chilled	12.8 + 171.3 EUR/ 100 kg	TRQ-EU Sheep Meat
	- Other meat of sheep, fresh or chilled		
0204 21 00	-- Carcases and half-carcases	12.8 + 171.3 EUR/ 100 kg	TRQ-EU Sheep Meat
0204 22	-- Other cuts with bone in		
0204 22 10	--- Short forequarters	12.8 + 119.9 EUR/ 100 kg	X
0204 22 30	--- Chines and/or best ends	12.8 + 188.5 EUR/ 100 kg	X
0204 22 50	--- Legs	12.8 + 222.7 EUR/ 100 kg	X
0204 22 90	--- Other	12.8 + 222.7 EUR/ 100 kg	X
0204 23 00	-- Boneless	12.8 + 311.8 EUR/ 100 kg	X
0204 30 00	- Carcases and half-carcases of lamb, frozen	12.8 + 128.8 EUR/ 100 kg	TRQ-EU Sheep Meat

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CN code 2022	Description	Base rate	Staging category
	- Other meat of sheep, frozen		
0204 41 00	-- Carcases and half-carcases	12.8 + 128.8 EUR/ 100 kg	TRQ-EU Sheep Meat
0204 42	-- Other cuts with bone in		
0204 42 10	--- Short forequarters	12.8 + 90.2 EUR/100 kg	TRQ-EU Sheep Meat
0204 42 30	--- Chines and/or best ends	12.8 + 141.7 EUR/ 100 kg	TRQ-EU Sheep Meat
0204 42 50	--- Legs	12.8 + 167.5 EUR/ 100 kg	X
0204 42 90	--- Other	12.8 + 167.5 EUR/ 100 kg	TRQ-EU Sheep Meat
0204 43	-- Boneless		
0204 43 10	--- Of lamb	12.8 + 234.5 EUR/ 100 kg	X
0204 43 90	--- Other	12.8 + 234.5 EUR/ 100 kg	TRQ-EU Sheep Meat

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CN code 2022	Description	Base rate	Staging category
0204 50	- Meat of goats		
	-- Fresh or chilled		
0204 50 11	--- Carcases and half-carcases	12.8 + 171.3 EUR/ 100 kg	TRQ-EU Goat Meat
0204 50 13	--- Short forequarters	12.8 + 119.9 EUR/ 100 kg	TRQ-EU Goat Meat
0204 50 15	--- Chines and/or best ends	12.8 + 188.5 EUR/ 100 kg	TRQ-EU Goat Meat
0204 50 19	--- Legs	12.8 + 222.7 EUR/ 100 kg	TRQ-EU Goat Meat
	--- Other		
0204 50 31	---- Cuts with bone in	12.8 + 222.7 EUR/ 100 kg	TRQ-EU Goat Meat
0204 50 39	---- Boneless cuts	12.8 + 311.8 EUR/ 100 kg	TRQ-EU Goat Meat
	-- Frozen		
0204 50 51	--- Carcases and half-carcases	12.8 + 128.8 EUR/ 100 kg	TRQ-EU Goat Meat

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CN code 2022	Description	Base rate	Staging category
0204 50 53	--- Short forequarters	12.8 + 90.2 EUR/100 kg	TRQ-EU Goat Meat
0204 50 55	--- Chines and/or best ends	12.8 + 141.7 EUR/ 100 kg	TRQ-EU Goat Meat
0204 50 59	--- Legs	12.8 + 167.5 EUR/ 100 kg	TRQ-EU Goat Meat
	--- Other		
0204 50 71	---- Cuts with bone in	12.8 + 167.5 EUR/ 100 kg	TRQ-EU Goat Meat
0204 50 79	---- Boneless cuts	12.8 + 234.5 EUR/ 100 kg	TRQ-EU Goat Meat
0205 00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen		
0205 00 20	- Fresh or chilled	5.1	A
0205 00 80	- Frozen	5.1	A
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen		
0206 10	- Of bovine animals, fresh or chilled		
0206 10 10	-- For the manufacture of pharmaceutical products	0	A

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CN code 2022	Description	Base rate	Staging category
	-- Other		
0206 10 95	--- Thick skirt and thin skirt	12.8 + 303.4 EUR/ 100 kg	X
0206 10 98	--- Other	0	A
	- Of bovine animals, frozen		
0206 21 00	-- Tongues	0	A
0206 22 00	-- Livers	0	A
0206 29	-- Other		
0206 29 10	--- For the manufacture of pharmaceutical products	0	A
	--- Other		
0206 29 91	---- Thick skirt and thin skirt	12.8 + 304.1 EUR/ 100 kg	X
0206 29 99	---- Other	0	A
0206 30 00	- Of swine, fresh or chilled	0	A
	- Of swine, frozen		
0206 41 00	-- Livers	0	A
0206 49 00	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
0206 80	- Other, fresh or chilled		
0206 80 10	-- For the manufacture of pharmaceutical products	0	A
	-- Other		
0206 80 91	--- Of horses, asses, mules and hinnies	6.4	GSP-B7
0206 80 99	--- Of sheep and goats	0	A
0206 90	- Other, frozen		
0206 90 10	-- For the manufacture of pharmaceutical products	0	A
	-- Other		
0206 90 91	--- Of horses, asses, mules and hinnies	6.4	GSP-B7
0206 90 99	--- Of sheep and goats	0	A
0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen		
	- Of fowls of the species *Gallus domesticus*		
0207 11	-- Not cut in pieces, fresh or chilled		
0207 11 10	--- Plucked and gutted, with heads and feet, known as "83 % chickens"	26.2 EUR/100 kg	X
0207 11 30	--- Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as "70 % chickens"	29.9 EUR/100 kg	X

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CN code 2022	Description	Base rate	Staging category
0207 11 90	--- Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as "65 % chickens", or otherwise presented	32.5 EUR/100 kg	X
0207 12	-- Not cut in pieces, frozen		
0207 12 10	--- Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as "70 % chickens"	29.9 EUR/100 kg	X
0207 12 90	--- Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as "65 % chickens", or otherwise presented	32.5 EUR/100 kg	X
0207 13	-- Cuts and offal, fresh or chilled		
	--- Cuts		
0207 13 10	---- Boneless	102.4 EUR/100 kg	X
	---- With bone in		
0207 13 20	----- Halves or quarters	35.8 EUR/100 kg	X
0207 13 30	----- Whole wings, with or without tips	26.9 EUR/100 kg	X
0207 13 40	----- Backs, necks, backs with necks attached, rumps and wing-tips	18.7 EUR/100 kg	X
0207 13 50	----- Breasts and cuts thereof	60.2 EUR/100 kg	X
0207 13 60	----- Legs and cuts thereof	46.3 EUR/100 kg	X
0207 13 70	----- Other	100.8 EUR/100 kg	X

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CN code 2022	Description	Base rate	Staging category
	--- Offal		
0207 13 91	---- Livers	6.4	X
0207 13 99	---- Other	18.7 EUR/100 kg	X
0207 14	-- Cuts and offal, frozen		
	--- Cuts		
0207 14 10	---- Boneless	102.4 EUR/100 kg	X
	---- With bone in		
0207 14 20	----- Halves or quarters	35.8 EUR/100 kg	X
0207 14 30	----- Whole wings, with or without tips	26.9 EUR/100 kg	X
0207 14 40	----- Backs, necks, backs with necks attached, rumps and wing-tips	18.7 EUR/100 kg	X
0207 14 50	----- Breasts and cuts thereof	60.2 EUR/100 kg	X
0207 14 60	----- Legs and cuts thereof	46.3 EUR/100 kg	X
0207 14 70	----- Other	100.8 EUR/100 kg	X
	--- Offal		
0207 14 91	---- Livers	6.4	TR GSP
0207 14 99	---- Other	18.7 EUR/100 kg	X

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CN code 2022	Description	Base rate	Staging category
	- Of turkeys		
0207 24	-- Not cut in pieces, fresh or chilled		
0207 24 10	--- Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as "80 % turkeys"	34 EUR/100 kg	TRQ-EU Turkey Meat
0207 24 90	--- Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as "73 % turkeys", or otherwise presented	37.3 EUR/100 kg	TRQ-EU Turkey Meat
0207 25	-- Not cut in pieces, frozen		
0207 25 10	--- Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as "80 % turkeys"	34 EUR/100 kg	TRQ-EU Turkey Meat
0207 25 90	--- Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as "73 % turkeys", or otherwise presented	37.3 EUR/100 kg	TRQ-EU Turkey Meat
0207 26	-- Cuts and offal, fresh or chilled		
	--- Cuts		
0207 26 10	---- Boneless	85.1 EUR/100 kg	TRQ-EU Turkey Meat
	---- With bone in		
0207 26 20	----- Halves or quarters	41 EUR/100 kg	TRQ-EU Turkey Meat

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CN code 2022	Description	Base rate	Staging category
0207 26 30	----- Whole wings, with or without tips	26.9 EUR/100 kg	TRQ-EU Turkey Meat
0207 26 40	----- Backs, necks, backs with necks attached, rumps and wing-tips	18.7 EUR/100 kg	TRQ-EU Turkey Meat
0207 26 50	----- Breasts and cuts thereof	67.9 EUR/100 kg	TRQ-EU Turkey Meat
	----- Legs and cuts thereof		
0207 26 60	------ Drumsticks and cuts of drumsticks	25.5 EUR/100 kg	TRQ-EU Turkey Meat
0207 26 70	------ Other	46 EUR/100 kg	TRQ-EU Turkey Meat
0207 26 80	----- Other	83 EUR/100 kg	TRQ-EU Turkey Meat
	--- Offal		
0207 26 91	---- Livers	6.4	TRQ-EU Turkey Meat
0207 26 99	---- Other	18.7 EUR/100 kg	TRQ-EU Turkey Meat

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CN code 2022	Description	Base rate	Staging category
0207 27	-- Cuts and offal, frozen		
	--- Cuts		
0207 27 10	---- Boneless	85.1 EUR/100 kg	X
	---- With bone in		
0207 27 20	----- Halves or quarters	41 EUR/100 kg	X
0207 27 30	----- Whole wings, with or without tips	26.9 EUR/100 kg	TRQ-EU Turkey Meat
0207 27 40	----- Backs, necks, backs with necks attached, rumps and wing-tips	18.7 EUR/100 kg	TRQ-EU Turkey Meat
0207 27 50	----- Breasts and cuts thereof	67.9 EUR/100 kg	X
	----- Legs and cuts thereof		
0207 27 60	------ Drumsticks and cuts thereof	25.5 EUR/100 kg	TRQ-EU Turkey Meat
0207 27 70	------ Other	46 EUR/100 kg	TRQ-EU Turkey Meat
0207 27 80	----- Other	83 EUR/100 kg	X

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CN code 2022	Description	Base rate	Staging category
	--- Offal		
0207 27 91	---- Livers	6.4	TRQ-EU Turkey Meat
0207 27 99	---- Other	18.7 EUR/100 kg	TRQ-EU Turkey Meat
	- Of ducks		
0207 41	-- Not cut in pieces, fresh or chilled		
0207 41 20	--- Plucked, bled, gutted but not drawn, with heads and feet, known as "85 % ducks"	38 EUR/100 kg	X
0207 41 30	--- Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as "70 % ducks"	46.2 EUR/100 kg	X
0207 41 80	--- Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as "63 % ducks", or otherwise presented	51.3 EUR/100 kg	X
0207 42	-- Not cut in pieces, frozen		
0207 42 30	--- Plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as "70 % ducks"	46.2 EUR/100 kg	X
0207 42 80	--- Plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as "63 % ducks", or otherwise presented	51.3 EUR/100 kg	X

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CN code 2022	Description	Base rate	Staging category
0207 43 00	-- Fatty livers, fresh or chilled	0	A
0207 44	-- Other, fresh or chilled		
	--- Cuts		
0207 44 10	---- Boneless	128.3 EUR/100 kg	X
	---- With bone in		
0207 44 21	----- Halves or quarters	56.4 EUR/100 kg	X
0207 44 31	----- Whole wings, with or without tips	26.9 EUR/100 kg	X
0207 44 41	----- Backs, necks, backs with necks attached, rumps and wing-tips	18.7 EUR/100 kg	X
0207 44 51	----- Breasts and cuts thereof	115.5 EUR/100 kg	X
0207 44 61	----- Legs and cuts thereof	46.3 EUR/100 kg	X
0207 44 71	----- Paletots	66 EUR/100 kg	X
0207 44 81	----- Other	123.2 EUR/100 kg	X
	--- Offal		
0207 44 91	---- Livers, other than fatty livers	6.4	X
0207 44 99	---- Other	18.7 EUR/100 kg	X

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CN code 2022	Description	Base rate	Staging category
0207 45	-- Other, frozen		
	--- Cuts		
0207 45 10	---- Boneless	128.3 EUR/100 kg	X
	---- With bone in		
0207 45 21	----- Halves or quarters	56.4 EUR/100 kg	X
0207 45 31	----- Whole wings, with or without tips	26.9 EUR/100 kg	X
0207 45 41	----- Backs, necks, backs with necks attached, rumps and wing-tips	18.7 EUR/100 kg	X
0207 45 51	----- Breasts and cuts thereof	115.5 EUR/100 kg	X
0207 45 61	----- Legs and cuts thereof	46.3 EUR/100 kg	X
0207 45 71	----- Paletots	66 EUR/100 kg	X
0207 45 81	----- Other	123.2 EUR/100 kg	X
	--- Offal		
	---- Livers		
0207 45 93	----- Fatty livers	0	A
0207 45 95	----- Other	6.4	GSP-B7
0207 45 99	---- Other	18.7 EUR/100 kg	X

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CN code 2022	Description	Base rate	Staging category
	- Of geese		
0207 51	-- Not cut in pieces, fresh or chilled		
0207 51 10	--- Plucked, bled, not drawn, with heads and feet, known as "82 % geese"	45.1 EUR/100 kg	TR of 30 %
0207 51 90	--- Plucked and drawn, without heads and feet, with or without hearts and gizzards, known as "75 % geese", or otherwise presented	48.1 EUR/100 kg	TR of 30 %
0207 52	-- Not cut in pieces, frozen		
0207 52 10	--- Plucked, bled, not drawn, with heads and feet, known as "82 % geese"	45.1 EUR/100 kg	TR of 30 %
0207 52 90	--- Plucked and drawn, without heads and feet, with or without hearts and gizzards, known as "75 % geese", or otherwise presented	48.1 EUR/100 kg	TR of 30 %
0207 53 00	-- Fatty livers, fresh or chilled	0	A
0207 54	-- Other, fresh or chilled		
	--- Cuts		
0207 54 10	---- Boneless	110.5 EUR/100 kg	TR of 30 %
	---- With bone in		
0207 54 21	----- Halves or quarters	52.9 EUR/100 kg	TR of 30 %
0207 54 31	----- Whole wings, with or without tips	26.9 EUR/100 kg	TR of 30 %
0207 54 41	----- Backs, necks, backs with necks attached, rumps and wing-tips	18.7 EUR/100 kg	TR of 30 %

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CN code 2022	Description	Base rate	Staging category
0207 54 51	----- Breasts and cuts thereof	86.5 EUR/100 kg	TR of 30 %
0207 54 61	----- Legs and cuts thereof	69.7 EUR/100 kg	TR of 30 %
0207 54 71	----- Paletots	66 EUR/100 kg	TR of 30 %
0207 54 81	----- Other	123.2 EUR/100 kg	TR of 30 %
	--- Offal		
0207 54 91	---- Livers, other than fatty livers	6.4	TR of 30 %
0207 54 99	---- Other	18.7 EUR/100 kg	TR of 30 %
0207 55	-- Other, frozen		
	--- Cuts		
0207 55 10	---- Boneless	110.5 EUR/100 kg	TR of 30 %
	---- With bone in		
0207 55 21	----- Halves or quarters	52.9 EUR/100 kg	TR of 30 %
0207 55 31	----- Whole wings, with or without tips	26.9 EUR/100 kg	TR of 30 %
0207 55 41	----- Backs, necks, backs with necks attached, rumps and wing-tips	18.7 EUR/100 kg	TR of 30 %
0207 55 51	----- Breasts and cuts thereof	86.5 EUR/100 kg	TR of 30 %
0207 55 61	----- Legs and cuts thereof	69.7 EUR/100 kg	TR of 30 %
0207 55 71	----- Paletots	66 EUR/100 kg	TR of 30 %
0207 55 81	----- Other	123.2 EUR/100 kg	TR of 30 %

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CN code 2022	Description	Base rate	Staging category
	--- Offal		
	---- Livers		
0207 55 93	----- Fatty livers	0	A
0207 55 95	----- Other	6.4	GSP-B7
0207 55 99	---- Other	18.7 EUR/100 kg	TR of 30 %
0207 60	- Of guinea fowls		
0207 60 05	-- Not cut in pieces, fresh, chilled or frozen	49.3 EUR/100 kg	B7
	-- Other, fresh, chilled or frozen		
	--- Cuts		
0207 60 10	---- Boneless	128.3 EUR/100 kg	B7
	---- With bone in		
0207 60 21	----- Halves or quarters	54.2 EUR/100 kg	B7
0207 60 31	----- Whole wings, with or without tips	26.9 EUR/100 kg	B7
0207 60 41	----- Backs, necks, backs with necks attached, rumps and wing-tips	18.7 EUR/100 kg	B7
0207 60 51	----- Breasts and cuts thereof	115.5 EUR/100 kg	B7
0207 60 61	----- Legs and cuts thereof	46.3 EUR/100 kg	B7
0207 60 81	----- Other	123.2 EUR/100 kg	B7

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CN code 2022	Description	Base rate	Staging category
	--- Offal		
0207 60 91	---- Livers	6.4	GSP-B7
0207 60 99	---- Other	18.7 EUR/100 kg	B7
0208	Other meat and edible meat offal, fresh, chilled or frozen		
0208 10	- Of rabbits or hares		
0208 10 10	-- Of domestic rabbits	6.4	B7
0208 10 90	-- Other	0	A
0208 30 00	- Of primates	9	A
0208 40	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)		
0208 40 10	-- Whale meat	6.4	A
0208 40 20	-- Seal meat	6.4	A
0208 40 80	-- Other	9	A
0208 50 00	- Of reptiles (including snakes and turtles)	9	A
0208 60 00	- Of camels and other camelids (Camelidae)	9	A
0208 90	- Other		
0208 90 10	-- Of domestic pigeons	6.4	B7

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CN code 2022	Description	Base rate	Staging category
0208 90 30	-- Of game, other than of rabbits or hares	0	A
0208 90 60	-- Of reindeer	9	B7
0208 90 70	-- Frogs' legs	6.4	A
0208 90 98	-- Other	9	A
0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked		
0209 10	- Of pigs		
	-- Subcutaneous pig fat		
0209 10 11	--- Fresh, chilled, frozen, salted or in brine	21.4 EUR/100 kg	B7
0209 10 19	--- Dried or smoked	23.6 EUR/100 kg	B7
0209 10 90	-- Pig fat, other than that of subheading 0209 10 11 or 0209 10 19	12.9 EUR/100 kg	B7
0209 90 00	- Other	41.5 EUR/100 kg	B5
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal		
	- Meat of swine		
0210 11	-- Hams, shoulders and cuts thereof, with bone in		
	--- Of domestic swine		

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CN code 2022	Description	Base rate	Staging category
	---- Salted or in brine		
0210 11 11	----- Hams and cuts thereof	77.8 EUR/100 kg	B5
0210 11 19	----- Shoulders and cuts thereof	60.1 EUR/100 kg	B5
	---- Dried or smoked		
0210 11 31	----- Hams and cuts thereof	151.2 EUR/100 kg	B5
0210 11 39	----- Shoulders and cuts thereof	119 EUR/100 kg	B5
0210 11 90	--- Other	15.4	B5
0210 12	-- Bellies (streaky) and cuts thereof		
	--- Of domestic swine		
0210 12 11	---- Salted or in brine	46.7 EUR/100 kg	B5
0210 12 19	---- Dried or smoked	77.8 EUR/100 kg	B5
0210 12 90	--- Other	15.4	B5
0210 19	-- Other		
	--- Of domestic swine		
	---- Salted or in brine		
0210 19 10	----- Bacon sides or spencers	68.7 EUR/100 kg	B5
0210 19 20	----- Three-quarter sides or middles	75.1 EUR/100 kg	B5

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CN code 2022	Description	Base rate	Staging category
0210 19 30	----- Fore-ends and cuts thereof	60.1 EUR/100 kg	B5
0210 19 40	----- Loins and cuts thereof	86.9 EUR/100 kg	B5
0210 19 50	----- Other	86.9 EUR/100 kg	B5
	---- Dried or smoked		
0210 19 60	----- Fore-ends and cuts thereof	119 EUR/100 kg	B5
0210 19 70	----- Loins and cuts thereof	149.6 EUR/100 kg	B5
	----- Other		
0210 19 81	------ Boneless	151.2 EUR/100 kg	B5
0210 19 89	------ Other	151.2 EUR/100 kg	B5
0210 19 90	--- Other	15.4	B5
0210 20	- Meat of bovine animals		
0210 20 10	-- With bone in	15.4 + 265.2 EUR/ 100 kg	X
0210 20 90	-- Boneless	15.4 + 303.4 EUR/ 100 kg	X
	- Other, including edible flours and meals of meat or meat offal		
0210 91 00	-- Of primates	15.4	A

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CN code 2022	Description	Base rate	Staging category
0210 92	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)		
0210 92 10	--- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	15.4	A
	--- Other		
0210 92 91	---- Meat	130 EUR/100 kg	A
0210 92 92	---- Offal	15.4	GSP-B5
0210 92 99	---- Edible flours and meals of meat or meat offal	15.4 + 303.4 EUR/ 100 kg	A
0210 93 00	-- Of reptiles (including snakes and turtles)	15.4	A
0210 99	-- Other		
	--- Meat		
0210 99 10	---- Of horses, salted, in brine or dried	6.4	GSP-B3
	---- Of sheep and goats		
0210 99 21	----- With bone in	222.7 EUR/100 kg	B5
0210 99 29	----- Boneless	311.8 EUR/100 kg	B5
0210 99 31	---- Of reindeer	15.4	B5

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CN code 2022	Description	Base rate	Staging category
0210 99 39	---- Other	130 EUR/100 kg	B7
	--- Offal		
	---- Of domestic swine		
0210 99 41	----- Livers	64.9 EUR/100 kg	B5
0210 99 49	----- Other	47.2 EUR/100 kg	B5
	---- Of bovine animals		
0210 99 51	----- Thick skirt and thin skirt	15.4 + 303.4 EUR/ 100 kg	X
0210 99 59	----- Other	12.8	GSP-B7
	---- Other		
	----- Poultry liver		
0210 99 71	------ Fatty livers of geese or ducks, salted or in brine	0	A
0210 99 79	------ Other	6.4	B5
0210 99 85	----- Other	15.4	GSP-B5
0210 99 90	--- Edible flours and meals of meat or meat offal	15.4 + 303.4 EUR/ 100 kg	B7

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CN code 2022	Description	Base rate	Staging category
03	CHAPTER 3 – FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES		
0301	Live fish		
	- Ornamental fish		
0301 11 00	-- Freshwater fish	0	A
0301 19 00	-- Other	7.5	A
	- Other live fish		
0301 91	-- Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)		
0301 91 10	--- Of the species *Oncorhynchus apache* or *Oncorhynchus chrysogaster*	8	A
0301 91 90	--- Other	12	A
0301 92	-- Eels (*Anguilla* spp.)		
0301 92 10	--- Of a length of less than 12 cm	0	A
0301 92 30	--- Of a length of 12 cm or more but less than 20 cm	0	A

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CN code 2022	Description	Base rate	Staging category
0301 92 90	--- Of a length of 20 cm or more	0	A
0301 93 00	-- Carp (*Cyprinus* spp., *Carassius* spp., *Ctenopharyngodon idellus*, *Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*, *Catla catla*, *Labeo* spp., *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama* spp.)	8	A
0301 94	-- Atlantic and Pacific bluefin tuna (*Thunnus thynnus*, *Thunnus orientalis*)		
0301 94 10	--- Atlantic bluefin tuna (*Thunnus thynnus*)	16	A
0301 94 90	--- Pacific bluefin tuna (*Thunnus orientalis*)	16	A
0301 95 00	-- Southern bluefin tuna (*Thunnus maccoyii*)	16	A
0301 99	-- Other		
	--- Freshwater fish		
0301 99 11	---- 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*)	2	A
0301 99 17	---- Other	8	A
0301 99 85	--- Other	16	A

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CN code 2022	Description	Base rate	Staging category
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304		
	- Salmonidae, excluding edible fish offal of subheadings 0302 91 to 0302 99		
0302 11	-- Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)		
0302 11 10	--- Of the species *Oncorhynchus apache* or *Oncorhynchus chrysogaster*	8	A
0302 11 20	--- Of the species *Oncorhynchus mykiss*, with heads and gills on, gutted, weighing more than 1,2 kg each, or with heads off, gilled and gutted, weighing more than 1 kg each	12	A
0302 11 80	--- Other	12	A
0302 13 00	-- Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tschawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*)	2	A
0302 14 00	-- Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	2	A
0302 19 00	-- Other	8	A
	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0302 91 to 0302 99		
0302 21	-- Halibut (*Reinhardtius hippoglossoides*, *Hippoglossus hippoglossus*, *Hippoglossus stenolepis*)		
0302 21 10	--- Lesser or Greenland halibut (*Reinhardtius hippoglossoides*)	8	A

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CN code 2022	Description	Base rate	Staging category
0302 21 30	--- Atlantic halibut (*Hippoglossus hippoglossus*)	8	A
0302 21 90	--- Pacific halibut (*Hippoglossus stenolepis*)	15	A
0302 22 00	-- Plaice (*Pleuronectes platessa*)	7.5	A
0302 23 00	-- Sole (*Solea* spp.)	15	A
0302 24 00	-- Turbots (*Psetta maxima*)	15	A
0302 29	-- Other		
0302 29 10	--- Megrim (*Lepidorhombus* spp.)	15	A
0302 29 80	--- Other	15	A
	- Tunas (of the genus Thunnus), skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*), excluding edible fish offal of subheadings 0302 91 to 0302 99		
0302 31	-- Albacore or longfinned tuna (*Thunnus alalunga*)		
0302 31 10	--- For the industrial manufacture of products of heading 1604	0	A
0302 31 90	--- Other	22	A
0302 32	-- Yellowfin tuna (*Thunnus albacares*)		
0302 32 10	--- For the industrial manufacture of products of heading 1604	0	A
0302 32 90	--- Other	22	A
0302 33	-- Skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*)		

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CN code 2022	Description	Base rate	Staging category
0302 33 10	--- For the industrial manufacture of products of heading 1604	0	A
0302 33 90	--- Other	22	A
0302 34	-- Bigeye tuna (*Thunnus obesus*)		
0302 34 10	--- For the industrial manufacture of products of heading 1604	0	A
0302 34 90	--- Other	22	A
0302 35	-- Atlantic and Pacific bluefin tuna (*Thunnus thynnus*, *Thunnus orientalis*)		
	--- Atlantic bluefin tuna (*Thunnus thynnus*)		
0302 35 11	---- For the industrial manufacture of products of heading 1604	0	A
0302 35 19	---- Other	22	A
	--- Pacific bluefin tuna (*Thunnus orientalis*)		
0302 35 91	---- For the industrial manufacture of products of heading 1604	0	A
0302 35 99	---- Other	22	A
0302 36	-- Southern bluefin tuna (*Thunnus maccoyii*)		
0302 36 10	--- For the industrial manufacture of products of heading 1604	0	A
0302 36 90	--- Other	22	A

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CN code 2022	Description	Base rate	Staging category
0302 39	-- Other		
0302 39 20	--- For the industrial manufacture of products of heading 1604	0	A
0302 39 80	--- Other	22	A
	- 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*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda* spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheadings 0302 91 to 0302 99		
0302 41 00	-- Herrings (*Clupea harengus*, *Clupea pallasii*)	15	A
0302 42 00	-- Anchovies (*Engraulis* spp.)	15	A
0302 43	-- Sardines (*Sardina pilchardus*, *Sardinops* spp.), *sardinella* (*Sardinella* spp.), brisling or sprats (*Sprattus sprattus*)		
0302 43 10	--- Sardines of the species *Sardina pilchardus*	23	A
0302 43 30	--- Sardines of the genus Sardinops; *sardinella* (*Sardinella* spp.)	15	A

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CN code 2022	Description	Base rate	Staging category
0302 43 90	--- Brisling or sprats (*Sprattus sprattus*)	13	A
0302 44 00	-- Mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*)	20	A
0302 45	-- Jack and horse mackerel (*Trachurus* spp.)		
0302 45 10	--- Atlantic horse mackerel (*Trachurus trachurus*)	15	A
0302 45 30	--- Chilean jack mackerel (*Trachurus murphyi*)	15	A
0302 45 90	--- Other	15	A
0302 46 00	-- Cobia (*Rachycentron canadum*)	15	A
0302 47 00	-- Swordfish (*Xiphias gladius*)	15	A
0302 49	-- Other		
	--- Kawakawa (*Euthynnus affinis*)		
0302 49 11	---- For the industrial manufacture of products of heading 1604	0	A
0302 49 19	---- Other	22	A
0302 49 90	--- Other	15	A
	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302 91 to 0302 99		

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CN code 2022	Description	Base rate	Staging category
0302 51	-- Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)		
0302 51 10	--- Of the species *Gadus morhua*	12	A
0302 51 90	--- Other	12	A
0302 52 00	-- Haddock (*Melanogrammus aeglefinus*)	7.5	A
0302 53 00	-- Coalfish (*Pollachius virens*)	7.5	A
0302 54	-- Hake (*Merluccius* spp., *Urophycis* spp.)		
	--- Hake of the genus Merluccius		
0302 54 11	---- Cape hake (shallow-water hake) (*Merluccius capensis*) and deepwater hake (deepwater Cape hake) (*Merluccius paradoxus*)	15	A
0302 54 15	---- Southern hake (*Merluccius australis*)	15	A
0302 54 19	---- Other	15	A
0302 54 90	--- Hake of the genus Urophycis	15	A
0302 55 00	-- Alaska pollock (*Theragra chalcogramma*)	7.5	A
0302 56 00	-- Blue whiting (*Micromesistius poutassou*, *Micromesistius australis*)	7.5	A
0302 59	-- Other		
0302 59 10	--- Polar cod (*Boreogadus saida*)	12	A

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CN code 2022	Description	Base rate	Staging category
0302 59 20	--- Whiting (*Merlangius merlangus*)	7.5	A
0302 59 30	--- Pollack (*Pollachius pollachius*)	7.5	A
0302 59 40	--- Ling (*Molva* spp.)	7.5	A
0302 59 90	--- Other	15	A
	- 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.), excluding edible fish offal of subheadings 0302 91 to 0302 99		
0302 71 00	-- Tilapias (*Oreochromis* spp.)	8	A
0302 72 00	-- Catfish (*Pangasius* spp., *Silurus* spp.,*Clarias* spp., *Ictalurus* spp.)	8	A
0302 73 00	-- Carp (*Cyprinus* spp., *Carassius* spp., *Ctenopharyngodon idellus*, *Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*, *Catla catla*, *Labeo* spp., *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama* spp.)	8	A
0302 74 00	-- Eels (*Anguilla* spp.)	0	A
0302 79 00	-- Other	8	A

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CN code 2022	Description	Base rate	Staging category
	- Other fish, excluding edible fish offal of subheadings 0302 91 to 0302 99		
0302 81	-- Dogfish and other sharks		
0302 81 15	--- Piked dogfish (*Squalus acanthias*) and catsharks (*Scyliorhinus* spp.)	6	A
0302 81 30	--- Porbeagle shark (*Lamna nasus*)	8	A
0302 81 40	--- Blue shark (*Prionace glauca*)	8	A
0302 81 80	--- Other	8	A
0302 82 00	-- Rays and skates (Rajidae)	15	A
0302 83 00	-- Toothfish (*Dissostichus* spp.)	15	A
0302 84	-- Sea bass (*Dicentrarchus* spp.)		
0302 84 10	--- European sea bass (*Dicentrarchus labrax*)	15	A
0302 84 90	--- Other	15	A
0302 85	-- Sea bream (Sparidae)		
0302 85 10	--- Of the species *Dentex dentex* or *Pagellus* spp.	15	A
0302 85 30	--- Gilt-head sea bream (*Sparus aurata*)	15	A
0302 85 90	--- Other	15	A

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CN code 2022	Description	Base rate	Staging category
0302 89	-- Other		
0302 89 10	--- Freshwater fish	8	A
	--- Other		
	---- Fish of the genus Euthynnus, other than Kawakawa (*Euthynnus affinis*) covered by subheading 0302 49		
0302 89 21	----- For the industrial manufacture of products of heading 1604	0	A
0302 89 29	----- Other	22	A
	---- Redfish (*Sebastes* spp.)		
0302 89 31	----- Of the species *Sebastes marinus*	7.5	A
0302 89 39	----- Other	7.5	A
0302 89 40	---- Ray's bream (*Brama* spp.)	15	A
0302 89 50	---- Monkfish (*Lophius* spp.)	15	A
0302 89 60	---- Pink cusk-eel (*Genypterus blacodes*)	7.5	A
0302 89 90	---- Other	15	A
	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal		
0302 91 00	-- Livers, roes and milt	10	A

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CN code 2022	Description	Base rate	Staging category
0302 92 00	-- Shark fins	8	A
0302 99 00	-- Other	10	A
0303	Fish, frozen, excluding fish fillets and other fish meat of heading 0304		
	- Salmonidae, excluding edible fish offal of subheadings 0303 91 to 0303 99		
0303 11 00	-- Sockeye salmon (red salmon) (*Oncorhynchus nerka*)	2	A
0303 12 00	-- Other Pacific salmon (*Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tschawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*)	2	A
0303 13 00	-- Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	2	A
0303 14	-- Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)		
0303 14 10	--- Of the species *Oncorhynchus apache* or *Oncorhynchus chrysogaster*	9	A
0303 14 20	--- Of the species *Oncorhynchus mykiss*, with heads and gills on, gutted, weighing more than 1.2 kg each, or with heads off, gilled and gutted, weighing more than 1 kg each	12	A
0303 14 90	--- Other	12	A
0303 19 00	-- Other	9	A

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CN code 2022	Description	Base rate	Staging category
	- 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.), excluding edible fish offal of subheadings 0303 91 to 0303 99		
0303 23 00	-- Tilapias (*Oreochromis* spp.)	8	A
0303 24 00	-- Catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.)	8	A
0303 25 00	-- Carp (*Cyprinus* spp., *Carassius* spp., *Ctenopharyngodon idellus*, *Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*, *Catla catla*, *Labeo* spp., *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama* spp.)	8	A
0303 26 00	-- Eels (*Anguilla* spp.)	0	A
0303 29 00	-- Other	8	A
	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0303 91 to 0303 99		
0303 31	-- Halibut (*Reinhardtius hippoglossoides*, *Hippoglossus hippoglossus*, *Hippoglossus stenolepis*)		
0303 31 10	--- Lesser or Greenland halibut (*Reinhardtius hippoglossoides*)	7.5	A
0303 31 30	--- Atlantic halibut (*Hippoglossus hippoglossus*)	7.5	A

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CN code 2022	Description	Base rate	Staging category
0303 31 90	--- Pacific halibut (*Hippoglossus stenolepis*)	15	A
0303 32 00	-- Plaice (*Pleuronectes platessa*)	15	A
0303 33 00	-- Sole (*Solea* spp.)	7.5	A
0303 34 00	-- Turbots (*Psetta maxima*)	15	A
0303 39	-- Other		
0303 39 10	--- Flounder (*Platichthys flesus*)	7.5	A
0303 39 30	--- Fish of the genus Rhombosolea	7.5	A
0303 39 50	--- Fish of the species *Pelotreis flavilatus* or *Peltorhamphus novaezelandiae*	7.5	A
0303 39 85	--- Other	15	A
	- Tunas (of the genus Thunnus), skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*), excluding edible fish offal of subheadings 0303 91 to 0303 99		
0303 41	-- Albacore or longfinned tuna (*Thunnus alalunga*)		
0303 41 10	--- For the industrial manufacture of products of heading 1604	0	A
0303 41 90	--- Other	22	A
0303 42	-- Yellowfin tuna (*Thunnus albacares*)		
0303 42 20	--- For the industrial manufacture of products of heading 1604	0	A

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CN code 2022	Description	Base rate	Staging category
0303 42 90	--- Other	22	A
0303 43	-- Skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*)		
0303 43 10	--- For the industrial manufacture of products of heading 1604	0	A
0303 43 90	--- Other	22	A
0303 44	-- Bigeye tuna (*Thunnus obesus*)		
0303 44 10	--- For the industrial manufacture of products of heading 1604	0	A
0303 44 90	--- Other	22	A
0303 45	-- Atlantic and Pacific bluefin tuna (*Thunnus thynnus*, *Thunnus orientalis*)		
	--- Atlantic bluefin tuna (*Thunnus thynnus*)		
0303 45 12	---- For the industrial manufacture of products of heading 1604	0	A
0303 45 18	---- Other	22	A
	--- Pacific bluefin tuna (*Thunnus orientalis*)		
0303 45 91	---- For the industrial manufacture of products of heading 1604	0	A
0303 45 99	---- Other	22	A
0303 46	-- Southern bluefin tuna (*Thunnus maccoyii*)		
0303 46 10	--- For the industrial manufacture of products of heading 1604	0	A

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CN code 2022	Description	Base rate	Staging category
0303 46 90	--- Other	22	A
0303 49	-- Other		
0303 49 20	--- For the industrial manufacture of products of heading 1604	0	A
0303 49 85	--- Other	22	A
	- 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*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda* spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheadings 0303 91 to 0303 99		
0303 51 00	-- Herrings (*Clupea harengus*, *Clupea pallasii*)	15	A
0303 53	-- Sardines (*Sardina pilchardus*, *Sardinops* spp.), sardinella (*Sardinella* spp.), brisling or sprats (*Sprattus sprattus*)		
0303 53 10	--- Sardines of the species *Sardina pilchardus*	23	A
0303 53 30	--- Sardines of the genus Sardinops; sardinella (*Sardinella* spp.)	15	A
0303 53 90	--- Brisling or sprats (*Sprattus sprattus*)	13	A

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CN code 2022	Description	Base rate	Staging category
0303 54	-- Mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*)		
0303 54 10	--- Of the species *Scomber scombrus* or *Scomber japonicus*	20	A
0303 54 90	--- Of the species *Scomber australasicus*	15	A
0303 55	-- Jack and horse mackerel (*Trachurus* spp.)		
0303 55 10	--- Atlantic horse mackerel (*Trachurus trachurus*)	15	A
0303 55 30	--- Chilean jack mackerel (*Trachurus murphyi*)	15	A
0303 55 90	--- Other	15	A
0303 56 00	-- Cobia (*Rachycentron canadum*)	15	A
0303 57 00	-- Swordfish (*Xiphias gladius*)	7.5	GSP-B3
0303 59	-- Other		
0303 59 10	--- Anchovies (*Engraulis* spp.)	15	A
	--- Kawakawa (*Euthynnus affinis*)		
0303 59 21	---- For the industrial manufacture of products of heading 1604	0	A
0303 59 29	---- Other	22	A
0303 59 90	--- Other	15	A

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CN code 2022	Description	Base rate	Staging category
	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0303 91 to 0303 99		
0303 63	-- Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)		
0303 63 10	--- Of the species *Gadus morhua*	12	A
0303 63 30	--- Of the species *Gadus ogac*	12	A
0303 63 90	--- Of the species *Gadus macrocephalus*	12	A
0303 64 00	-- Haddock (*Melanogrammus aeglefinus*)	7.5	A
0303 65 00	-- Coalfish (*Pollachius virens*)	7.5	A
0303 66	-- Hake (*Merluccius* spp., *Urophycis* spp.)		
	--- Hake of the genus Merluccius		
0303 66 11	---- Cape hake (shallow-water hake) (*Merluccius capensis*) and deepwater hake (deepwater Cape hake) (*Merluccius paradoxus*)	15	A
0303 66 12	---- Argentine hake (Southwest Atlantic hake) (*Merluccius hubbsi*)	15	A
0303 66 13	---- Southern hake (*Merluccius australis*)	15	A
0303 66 19	---- Other	15	A
0303 66 90	--- Hake of the genus Urophycis	15	A

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CN code 2022	Description	Base rate	Staging category
0303 67 00	-- Alaska pollock (*Theragra chalcogramma*)	15	A
0303 68	-- Blue whiting (*Micromesistius poutassou*, *Micromesistius australis*)		
0303 68 10	--- Blue whiting (*Micromesistius poutassou*)	7.5	A
0303 68 90	--- Southern blue whiting (*Micromesistius australis*)	7.5	A
0303 69	-- Other		
0303 69 10	--- Polar cod (*Boreogadus saida*)	12	A
0303 69 30	--- Whiting (*Merlangius merlangus*)	7.5	A
0303 69 50	--- Pollack (*Pollachius pollachius*)	15	A
0303 69 70	--- Blue grenadier (*Macruronus novaezelandiae*)	7.5	A
0303 69 80	--- Ling (*Molva* spp.)	7.5	A
0303 69 90	--- Other	15	A
	- Other fish, excluding edible fish offal of subheadings 0303 91 to 0303 99		
0303 81	-- Dogfish and other sharks		
0303 81 15	--- Piked dogfish (*Squalus acanthias*) and catsharks (*Scyliorhinus* spp.)	6	A
0303 81 30	--- Porbeagle shark (*Lamna nasus*)	8	A
0303 81 40	--- Blue shark (*Prionace glauca*)	8	A

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CN code 2022	Description	Base rate	Staging category
0303 81 90	--- Other	8	A
0303 82 00	-- Rays and skates (Rajidae)	15	A
0303 83 00	-- Toothfish (*Dissostichus* spp.)	15	A
0303 84	-- Sea bass (*Dicentrarchus* spp.)		
0303 84 10	--- European sea bass (*Dicentrarchus labrax*)	15	A
0303 84 90	--- Other	15	A
0303 89	-- Other		
0303 89 10	--- Freshwater fish	8	A
	--- Other		
	---- Fish of the genus Euthynnus, other than Kawakawa (*Euthynnus affinis*) covered by subheading 0303 59		
0303 89 21	----- For the industrial manufacture of products of heading 1604	0	A
0303 89 29	----- Other	22	A
	---- Redfish (*Sebastes* spp.)		
0303 89 31	----- Of the species *Sebastes marinus*	7.5	A
0303 89 39	----- Other	7.5	A

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CN code 2022	Description	Base rate	Staging category
0303 89 40	---- Fish of the species *Orcynopsis unicolor*	10	A
0303 89 50	---- Sea bream (*Dentex dentex*, *Pagellus* spp.)	15	A
0303 89 55	---- Gilt-head sea bream (*Sparus aurata*)	15	A
0303 89 60	---- Ray's bream (*Brama* spp.)	15	A
0303 89 65	---- Monkfish (*Lophius* spp.)	15	A
0303 89 70	---- Pink cusk-eel (*Genypterus blacodes*)	7.5	A
0303 89 90	---- Other	15	GSP-B5
	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal		
0303 91	-- Livers, roes and milt		
0303 91 10	--- Hard and soft roes for the manufacture of deoxyribonucleic acid or protamine sulphate	0	A
0303 91 90	--- Other	10	A
0303 92 00	-- Shark fins	8	A
0303 99 00	-- Other	10	A
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen		

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CN code 2022	Description	Base rate	Staging category
	- Fresh or chilled fillets of 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.)		
0304 31 00	-- Tilapias (*Oreochromis* spp.)	9	A
0304 32 00	-- Catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.)	9	A
0304 33 00	-- Nile perch (*Lates niloticus*)	9	A
0304 39 00	-- Other	9	A
	- Fresh or chilled fillets of other fish		
0304 41 00	-- Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tschawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	2	A
0304 42	-- Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)		
0304 42 10	--- Of the species *Oncorhynchus mykiss*, weighing more than 400 g each	12	A
0304 42 50	--- Of the species *Oncorhynchus apache* or *Oncorhynchus chrysogaster*	9	A

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CN code 2022	Description	Base rate	Staging category
0304 42 90	--- Other	12	A
0304 43 00	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	18	A
0304 44	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae		
0304 44 10	--- Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*) and Polar cod (*Boreogadus saida*)	18	A
0304 44 30	--- Coalfish (*Pollachius virens*)	18	A
0304 44 90	--- Other	18	A
0304 45 00	-- Swordfish (*Xiphias gladius*)	18	A
0304 46 00	-- Toothfish (*Dissostichus* spp.)	18	A
0304 47	-- Dogfish and other sharks		
0304 47 10	--- Piked dogfish (*Squalus acanthias*) and catsharks (*Scyliorhinus* spp.)	18	A
0304 47 20	--- Porbeagle shark (*Lamna nasus*)	18	A
0304 47 30	--- Blue shark (*Prionace glauca*)	18	A
0304 47 90	--- Other	18	A
0304 48 00	-- Rays and skates (Rajidae)	18	A

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CN code 2022	Description	Base rate	Staging category
0304 49	-- Other		
0304 49 10	--- Freshwater fish	9	A
	--- Other		
0304 49 50	---- Redfish (*Sebastes* spp.)	18	A
0304 49 90	---- Other	18	A
	- Other, fresh or chilled		
0304 51 00	-- 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.)	8	A
0304 52 00	-- Salmonidae	8	A
0304 53 00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	15	A
0304 54 00	-- Swordfish (*Xiphias gladius*)	15	A
0304 55 00	-- Toothfish (*Dissostichus* spp.)	15	A
0304 56	-- Dogfish and other sharks		
0304 56 10	--- Piked dogfish (*Squalus acanthias*) and catsharks (*Scyliorhinus* spp.)	15	A

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CN code 2022	Description	Base rate	Staging category
0304 56 20	--- Porbeagle shark (*Lamna nasus*)	15	A
0304 56 30	--- Blue shark (*Prionace glauca*)	15	A
0304 56 90	--- Other	15	A
0304 57 00	-- Rays and skates (Rajidae)	15	A
0304 59	-- Other		
0304 59 10	--- Freshwater fish	8	A
	--- Other		
0304 59 50	---- Flaps of herring	15	A
0304 59 90	---- Other	15	A
	- Frozen fillets of 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.)		
0304 61 00	-- Tilapias (*Oreochromis* spp.)	9	A
0304 62 00	-- Catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.)	9	A
0304 63 00	-- Nile perch (*Lates niloticus*)	9	A
0304 69 00	-- Other	9	A

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CN code 2022	Description	Base rate	Staging category
	- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae		
0304 71	-- Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)		
0304 71 10	--- Cod of the species *Gadus macrocephalus*	7.5	A
0304 71 90	--- Other	7.5	A
0304 72 00	-- Haddock (*Melanogrammus aeglefinus*)	7.5	A
0304 73 00	-- Coalfish (*Pollachius virens*)	7.5	A
0304 74	-- Hake (*Merluccius* spp., *Urophycis* spp.)		
	--- Hake of the genus Merluccius		
0304 74 11	---- Cape hake (shallow-water hake) (*Merluccius capensis*) and deepwater hake (deepwater Cape hake) (*Merluccius paradoxus*)	7.5	A
0304 74 15	---- Argentine hake (Southwest Atlantic hake) (*Merluccius hubbsi*)	7.5	A
0304 74 19	---- Other	6.1	A
0304 74 90	--- Hake of the genus Urophycis	7.5	A
0304 75 00	-- Alaska pollock (*Theragra chalcogramma*)	13.7	A
0304 79	-- Other		
0304 79 10	--- Polar cod (*Boreogadus saida*)	7.5	A
0304 79 30	--- Whiting (*Merlangius merlangus*)	7.5	A

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CN code 2022	Description	Base rate	Staging category
0304 79 50	--- Blue grenadier (*Macruronus novaezelandiae*)	7.5	A
0304 79 80	--- Ling (*Molva* spp.)	7.5	A
0304 79 90	--- Other	15	A
	- Frozen fillets of other fish		
0304 81 00	-- Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tschawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	2	A
0304 82	-- Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)		
0304 82 10	--- Of the species *Oncorhynchus mykiss*, weighing more than 400 g each	12	A
0304 82 50	--- Of the species *Oncorhynchus apache* or *Oncorhynchus chrysogaster*	9	A
0304 82 90	--- Other	12	A
0304 83	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)		
0304 83 10	--- Plaice (*Pleuronectes platessa*)	7.5	A
0304 83 30	--- Flounder (*Platichthys flesus*)	7.5	A
0304 83 50	--- Megrim (*Lepidorhombus* spp.)	15	A

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CN code 2022	Description	Base rate	Staging category
0304 83 90	--- Other	15	A
0304 84 00	-- Swordfish (*Xiphias gladius*)	7.5	A
0304 85 00	-- Toothfish (*Dissostichus* spp.)	15	A
0304 86 00	-- Herrings (*Clupea harengus*, *Clupea pallasii*)	15	A
0304 87 00	-- Tunas (of the genus Thunnus), skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*)	18	A
0304 88	-- Dogfish, other sharks, rays and skates (Rajidae)		
	--- Dogfish and other sharks		
0304 88 11	---- Piked dogfish (*Squalus acanthias*) and catsharks (*Scyliorhinus* spp.)	7.5	A
0304 88 15	---- Porbeagle shark (*Lamna nasus*)	7.5	A
0304 88 18	---- Blue shark (*Prionace glauca*)	7.5	A
0304 88 19	---- Other	7.5	A
0304 88 90	--- Rays and skates (Rajidae)	15	A
0304 89	-- Other		
0304 89 10	--- Freshwater fish	9	A
	--- Other		
	---- Redfish (*Sebastes* spp.)		
0304 89 21	----- Of the species *Sebastes marinus*	7.5	A

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CN code 2022	Description	Base rate	Staging category
0304 89 29	----- Other	7.5	A
0304 89 30	---- Fish of the genus Euthynnus	18	A
	---- Mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*) and fish of the species *Orcynopsis unicolor*		
0304 89 41	----- Mackerel of the species *Scomber australasicus*	15	A
0304 89 49	----- Other	15	A
0304 89 60	---- Monkfish (*Lophius* spp.)	15	A
0304 89 90	---- Other	15	GSP-B3
	- Other, frozen		
0304 91 00	-- Swordfish (*Xiphias gladius*)	7.5	A
0304 92 00	-- Toothfish (*Dissostichus* spp.)	7.5	A
0304 93	-- 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.)		
0304 93 10	--- Surimi	14.2	A
0304 93 90	--- Other	8	A

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CN code 2022	Description	Base rate	Staging category
0304 94	-- Alaska pollock (*Theragra chalcogramma*)		
0304 94 10	--- Surimi	14.2	A
0304 94 90	--- Other	7.5	A
0304 95	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska pollock (*Theragra chalcogramma*)		
0304 95 10	--- Surimi	14.2	A
	--- Other		
	---- Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*) and Polar cod (*Boreogadus saida*)		
0304 95 21	----- Cod of the species *Gadus macrocephalus*	7.5	A
0304 95 25	----- Cod of the species *Gadus morhua*	7.5	A
0304 95 29	----- Other	7.5	A
0304 95 30	---- Haddock (*Melanogrammus aeglefinus*)	7.5	A
0304 95 40	---- Coalfish (*Pollachius virens*)	7.5	A
0304 95 50	---- Hake of the genus Merluccius	7.5	A
0304 95 60	---- Blue whiting (*Micromesistius poutassou*)	7.5	A
0304 95 90	---- Other	7.5	A

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CN code 2022	Description	Base rate	Staging category
0304 96	-- Dogfish and other sharks		
0304 96 10	--- Piked dogfish (*Squalus acanthias*) and catsharks (*Scyliorhinus* spp.)	7.5	A
0304 96 20	--- Porbeagle shark (*Lamna nasus*)	7.5	A
0304 96 30	--- Blue shark (*Prionace glauca*)	7.5	A
0304 96 90	--- Other	7.5	A
0304 97 00	-- Rays and skates (Rajidae)	7.5	A
0304 99	-- Other		
0304 99 10	--- Surimi	14.2	GSP-B5
	--- Other		
0304 99 21	---- Freshwater fish	8	A
	---- Other		
0304 99 23	----- Herrings (*Clupea harengus*, *Clupea pallasii*)	15	A
0304 99 29	----- Redfish (*Sebastes* spp.)	8	A
0304 99 55	----- Megrim (*Lepidorhombus* spp.)	15	A
0304 99 61	----- Ray's bream (Brama spp.)	15	A
0304 99 65	----- Monkfish (*Lophius* spp.)	7.5	A

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CN code 2022	Description	Base rate	Staging category
0304 99 99	----- Other	7.5	A
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process		
0305 20 00	- Livers, roes and milt of fish, dried, smoked, salted or in brine	11	A
	- Fish fillets, dried, salted or in brine, but not smoked		
0305 31 00	-- 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.)	16	A
0305 32	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae		
	--- Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*) and Polar cod (*Boreogadus saida*)		
0305 32 11	---- Cod of the species *Gadus macrocephalus*	16	A
0305 32 19	---- Other	20	A
0305 32 90	--- Other	16	A
0305 39	-- Other		

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CN code 2022	Description	Base rate	Staging category
0305 39 10	--- 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*), salted or in brine	15	A
0305 39 50	--- Lesser or Greenland halibut (*Reinhardtius hippoglossoides*), salted or in brine	15	A
0305 39 90	--- Other	16	A
	- Smoked fish, including fillets, other than edible fish offal		
0305 41 00	-- Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tschawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	13	A
0305 42 00	-- Herrings (*Clupea harengus*, *Clupea pallasii*)	10	A
0305 43 00	-- Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	14	A
0305 44	-- 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.)		

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CN code 2022	Description	Base rate	Staging category
0305 44 10	--- Eels (*Anguilla* spp.)	14	A
0305 44 90	--- Other	14	A
0305 49	-- Other		
0305 49 10	--- Lesser or Greenland halibut (*Reinhardtius hippoglossoides*)	15	A
0305 49 20	--- Atlantic halibut (*Hippoglossus hippoglossus*)	16	A
0305 49 30	--- Mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*)	14	A
0305 49 80	--- Other	14	A
	- Dried fish, other than edible fish offal, whether or not salted but not smoked		
0305 51	-- Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)		
0305 51 10	--- Dried, unsalted	13	A
0305 51 90	--- Dried, salted	13	A
0305 52 00	-- 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.)	12	A

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CN code 2022	Description	Base rate	Staging category
0305 53	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)		
0305 53 10	--- Polar Cod (*Boreogadus saida*)	13	A
0305 53 90	--- Other	12	A
0305 54	-- 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*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda* spp.), marlins, sailfishes, spearfish (Istiophoridae)		
0305 54 30	--- Herrings (*Clupea harengus*, *Clupea pallasii*)	12	A
0305 54 50	--- Anchovies (*Engraulis* spp.)	10	A
0305 54 90	--- Other	12	A
0305 59	-- Other		
0305 59 70	--- Atlantic halibut (*Hippoglossus hippoglossus*)	15	A
0305 59 85	--- Other	12	A

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CN code 2022	Description	Base rate	Staging category
	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal		
0305 61 00	-- Herrings (*Clupea harengus*, *Clupea pallasii*)	12	A
0305 62 00	-- Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)	13	A
0305 63 00	-- Anchovies (*Engraulis* spp.)	10	A
0305 64 00	-- 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.)	12	A
0305 69	-- Other		
0305 69 10	--- Polar cod (*Boreogadus saida*)	13	A
0305 69 30	--- Atlantic halibut (*Hippoglossus hippoglossus*)	15	A
0305 69 50	--- 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*)	11	A
0305 69 80	--- Other	12	A
	- Fish fins, heads, tails, maws and other edible fish offal		

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CN code 2022	Description	Base rate	Staging category
0305 71 00	-- Shark fins	12	A
0305 72 00	-- Fish heads, tails and maws	13	A
0305 79 00	-- Other	13	A
0306	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		
	- Frozen		
0306 11	-- Rock lobster and other sea crawfish (*Palinurus* spp., *Panulirus* spp., *Jasus* spp.)		
0306 11 10	--- Crawfish tails	12.5	A
0306 11 90	--- Other	0	A
0306 12	-- Lobsters (*Homarus* spp.)		
0306 12 10	--- Whole	0	A
0306 12 90	--- Other	0	A
0306 14	-- Crabs		
0306 14 10	--- Crabs of the species *Paralithodes camchaticus*, *Chionoecetes* spp. or *Callinectes sapidus*	7.5	A

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CN code 2022	Description	Base rate	Staging category
0306 14 30	--- Crabs of the species *Cancer pagurus*	7.5	A
0306 14 90	--- Other	7.5	A
0306 15 00	-- Norway lobsters (*Nephrops norvegicus*)	12	A
0306 16	-- Cold-water shrimps and prawns (*Pandalus* spp., *Crangon crangon*)		
0306 16 91	--- Shrimps of the species *Crangon crangon*	18	A
0306 16 99	--- Other	12	A
0306 17	-- Other shrimps and prawns		
0306 17 91	--- Deepwater rose shrimps (*Parapenaeus longirostris*)	12	A
0306 17 92	--- Shrimps of the genus Penaeus	12	GSP-B3
0306 17 93	--- Shrimps of the family Pandalidae, other than of the genus Pandalus	12	A
0306 17 94	--- Shrimps of the genus Crangon, other than of the species *Crangon crangon*	12	A
0306 17 99	--- Other	12	GSP-B5
0306 19	-- Other		
0306 19 10	--- Freshwater crayfish	7.5	A
0306 19 90	--- Other	12	A
	- Live, fresh or chilled		
0306 31 00	-- Rock lobster and other sea crawfish (*Palinurus* spp., *Panulirus* spp., *Jasus* spp.)	12.5	A

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CN code 2022	Description	Base rate	Staging category
0306 32	-- Lobsters (*Homarus* spp.)		
0306 32 10	--- Live	0	A
	--- Other		
0306 32 91	---- Whole	8	A
0306 32 99	---- Other	10	A
0306 33	-- Crabs		
0306 33 10	--- Crabs of the species *Cancer pagurus*	7.5	A
0306 33 90	--- Other	7.5	A
0306 34 00	-- Norway lobsters (*Nephrops norvegicus*)	12	A
0306 35	-- Cold-water shrimps and prawns (*Pandalus* spp., *Crangon crangon*)		
	--- Shrimps of the species *Crangon crangon*		
0306 35 10	---- Fresh or chilled	18	A
0306 35 50	---- Other	18	A
0306 35 90	--- Other	12	A
0306 36	-- Other shrimps and prawns		
0306 36 10	--- Shrimps of the family Pandalidae, other than of the genus Pandalus	12	A
0306 36 50	--- Shrimps of the genus Crangon, other than of the species *Crangon crangon*	18	A
0306 36 90	--- Other	12	A

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CN code 2022	Description	Base rate	Staging category
0306 39	-- Other		
0306 39 10	--- Freshwater crayfish	7.5	A
0306 39 90	--- Other	12	A
	- Other		
0306 91 00	-- Rock lobster and other sea crawfish (*Palinurus* spp., *Panulirus* spp., *Jasus* spp.)	12.5	A
0306 92	-- Lobsters (*Homarus* spp.)		
0306 92 10	--- Whole	8	A
0306 92 90	--- Other	10	A
0306 93	-- Crabs		
0306 93 10	--- Crabs of the species *Cancer pagurus*	7.5	A
0306 93 90	--- Other	7.5	A
0306 94 00	-- Norway lobsters (*Nephrops norvegicus*)	12	A
0306 95	-- Shrimps and prawns		
	--- Cold-water shrimps and prawns (*Pandalus* spp., *Crangon crangon*)		
	---- Shrimps of the species *Crangon crangon*		
0306 95 11	----- Cooked by steaming or by boiling in water	18	A
0306 95 19	----- Other	18	A

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CN code 2022	Description	Base rate	Staging category
0306 95 20	---- *Pandalus* spp.	12	A
	--- Other shrimps and prawns		
0306 95 30	---- Shrimps of the family Pandalidae, other than of the genus Pandalus	12	A
0306 95 40	---- Shrimps of the genus Crangon, other than of the species *Crangon crangon*	18	A
0306 95 90	---- Other	12	A
0306 99	-- Other		
0306 99 10	--- Freshwater crayfish	7.5	A
0306 99 90	--- Other	12	A
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process		
	- Oysters		
0307 11	-- Live, fresh or chilled		
0307 11 10	--- Flat oysters (of the genus Ostrea), live and weighing (shell included) not more than 40 g each	0	A
0307 11 90	--- Other	9	A
0307 12 00	-- Frozen	9	A
0307 19 00	-- Other	9	A

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CN code 2022	Description	Base rate	Staging category
	- Scallops and other molluscs of the family Pectinidae		
0307 21	-- Live, fresh or chilled		
0307 21 10	--- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten	8	A
0307 21 90	--- Other	11	A
0307 22	-- Frozen		
	--- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten		
0307 22 10	---- Coquilles St Jacques (*Pecten maximus*)	8	A
0307 22 90	---- Other	8	A
0307 22 95	--- Other	11	A
0307 29	-- Other		
0307 29 10	--- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten	8	A
0307 29 90	--- Other	11	A
	- Mussels (*Mytilus* spp., *Perna* spp.)		
0307 31	-- Live, fresh or chilled		
0307 31 10	--- *Mytilus* spp.	10	A

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CN code 2022	Description	Base rate	Staging category
0307 31 90	--- *Perna* spp.	8	A
0307 32	-- Frozen		
0307 32 10	--- *Mytilus* spp.	10	A
0307 32 90	--- *Perna* spp.	8	A
0307 39	-- Other		
0307 39 20	--- *Mytilus* spp.	10	A
0307 39 80	--- *Perna* spp.	8	A
	- Cuttle fish and squid		
0307 42	-- Live, fresh or chilled		
0307 42 10	--- Cuttle fish (*Sepia officinalis*, *Rossia macrosoma*, *Sepiola* spp.)	8	A
0307 42 20	--- *Loligo* spp.	6	A
0307 42 30	--- Squid (*Ommastrephes* spp., *Nototodarus* spp., *Sepioteuthis* spp.)	8	A
0307 42 40	--- European flying squid (*Todarodes sagittatus*)	6	A
0307 42 90	--- Other	11	A
0307 43	-- Frozen		
	--- Cuttle fish (*Sepia officinalis*, *Rossia macrosoma*, *Sepiola* spp.)		
	---- *Sepiola* spp.		
0307 43 21	----- Lesser cuttle fish (*Sepiola rondeleti*)	6	A

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CN code 2022	Description	Base rate	Staging category
0307 43 25	----- Other	8	A
0307 43 29	---- *Sepia officinalis*, *Rossia macrosoma*	8	A
	--- *Loligo* spp.		
0307 43 31	---- *Loligo vulgaris*	6	A
0307 43 33	---- *Loligo pealei*	6	A
0307 43 35	---- *Loligo gahi*	6	A
0307 43 38	---- Other	6	GSP-B3
0307 43 91	--- *Ommastrephes* spp., other than *Ommastrephes sagittatus*, *Nototodarus* spp., *Sepioteuthis* spp.	8	A
0307 43 92	--- *Illex* spp.	8	A
0307 43 95	--- European flying squid (*Todarodes sagittatus*) (*Ommastrephes sagittatus*)	6	A
0307 43 99	--- Other	11	A
0307 49	-- Other		
0307 49 20	--- Cuttle fish (*Sepia officinalis*, *Rossia macrosoma*, *Sepiola* spp.)	8	A
0307 49 40	--- *Loligo* spp.	6	A
0307 49 50	--- *Ommastrephes* spp., other than *Ommastrephes sagittatus*, *Nototodarus* spp., *Sepioteuthis* spp.	8	A
0307 49 60	--- European flying squid (*Todarodes sagittatus*) (*Ommastrephes sagittatus*)	6	A
0307 49 80	--- Other	11	A

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CN code 2022	Description	Base rate	Staging category
	- Octopus (*Octopus* spp.)		
0307 51 00	-- Live, fresh or chilled	8	A
0307 52 00	-- Frozen	8	A
0307 59 00	-- Other	8	A
0307 60 00	- Snails, other than sea snails	0	A
	- Clams, cockles and ark shells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae)		
0307 71 00	-- Live, fresh or chilled	11	A
0307 72	-- Frozen		
0307 72 10	--- Striped venus or other species of the family Veneridae	8	A
0307 72 90	--- Other	11	A
0307 79 00	-- Other	11	A
	- Abalone (*Haliotis* spp.) and stromboid conchs (*Strombus* spp.)		
0307 81 00	-- Live, fresh or chilled abalone (*Haliotis* spp.)	11	A
0307 82 00	-- Live, fresh or chilled stromboid conchs (*Strombus* spp.)	11	A
0307 83 00	-- Frozen abalone (*Haliotis* spp.)	11	A
0307 84 00	-- Frozen stromboid conchs (*Strombus* spp.)	11	A

CN code 2022	Description	Base rate	Staging category
0307 87 00	-- Other abalone (*Haliotis* spp.)	11	A
0307 88 00	-- Other stromboid conchs (*Strombus* spp.)	11	A
	- Other		
0307 91 00	-- Live, fresh or chilled	11	A
0307 92 00	-- Frozen	11	A
0307 99 00	-- Other	11	A
0308	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 cucumbers (*Stichopus japonicus*, *Holothuroidea*)		
0308 11 00	-- Live, fresh or chilled	11	A
0308 12 00	-- Frozen	11	A
0308 19 00	-- Other	11	A
	- Sea urchins (*Strongylocentrotus* spp., *Paracentrotus lividus*, *Loxechinus albus*, *Echinus esculentus*)		
0308 21 00	-- Live, fresh or chilled	11	A
0308 22 00	-- Frozen	11	A
0308 29 00	-- Other	11	A

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CN code 2022	Description	Base rate	Staging category
0308 30	- Jellyfish (*Rhopilema* spp.)		
0308 30 50	-- Frozen	0	A
0308 30 80	-- Other	11	A
0308 90	- Other		
0308 90 10	-- Live, fresh or chilled	11	A
0308 90 50	-- Frozen	11	A
0308 90 90	-- Other	11	A
0309	Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption		
0309 10 00	- Of fish	13	A
0309 90 00	- Other	11	A
04	CHAPTER 4 – DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED		
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter		
0401 10	- Of a fat content, by weight, not exceeding 1 %		
0401 10 10	-- In immediate packings of a net content not exceeding two litres	13.8 EUR/100 kg	B5
0401 10 90	-- Other	12.9 EUR/100 kg	B5

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CN code 2022	Description	Base rate	Staging category
0401 20	- Of a fat content, by weight, exceeding 1 % but not exceeding 6 %		
	-- Not exceeding 3 %		
0401 20 11	--- In immediate packings of a net content not exceeding two litres	18.8 EUR/100 kg	B5
0401 20 19	--- Other	17.9 EUR/100 kg	B5
	-- Exceeding 3 %		
0401 20 91	--- In immediate packings of a net content not exceeding two litres	22.7 EUR/100 kg	B5
0401 20 99	--- Other	21.8 EUR/100 kg	B5
0401 40	- Of a fat content, by weight, exceeding 6 % but not exceeding 10 %		
0401 40 10	-- In immediate packings of a net content not exceeding two litres	57.5 EUR/100 kg	B5
0401 40 90	-- Other	56.6 EUR/100 kg	B5
0401 50	- Of a fat content, by weight, exceeding 10 %		
	-- Not exceeding 21 %		
0401 50 11	--- In immediate packings of a net content not exceeding two litres	57.5 EUR/100 kg	B5
0401 50 19	--- Other	56.6 EUR/100 kg	B5
	-- Exceeding 21 % but not exceeding 45 %		
0401 50 31	--- In immediate packings of a net content not exceeding two litres	110 EUR/100 kg	X
0401 50 39	--- Other	109.1 EUR/100 kg	X

CN code 2022	Description	Base rate	Staging category
	-- Exceeding 45 %		
0401 50 91	--- In immediate packings of a net content not exceeding two litres	183.7 EUR/100 kg	X
0401 50 99	--- Other	182.8 EUR/100 kg	X
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter		
0402 10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %		
	-- Not containing added sugar or other sweetening matter		
0402 10 11	--- In immediate packings of a net content not exceeding 2.5 kg	125.4 EUR/100 kg	X
0402 10 19	--- Other	118.8 EUR/100 kg	X
	-- Other		
0402 10 91	--- In immediate packings of a net content not exceeding 2.5 kg	1.19 EUR/kg/lactic matter + 27.5 EUR/ 100 kg	X
0402 10 99	--- Other	1.19 EUR/kg/lactic matter + 21 EUR/100 kg	X
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %		

CN code 2022	Description	Base rate	Staging category
0402 21	-- Not containing added sugar or other sweetening matter		
	--- Of a fat content, by weight, not exceeding 27 %		
0402 21 11	---- In immediate packings of a net content not exceeding 2.5 kg	135.7 EUR/100 kg	X
0402 21 18	---- Other	130.4 EUR/100 kg	X
	--- Of a fat content, by weight, exceeding 27 %		
0402 21 91	---- In immediate packings of a net content not exceeding 2.5 kg	167.2 EUR/100 kg	X
0402 21 99	---- Other	161.9 EUR/100 kg	X
0402 29	-- Other		
	--- Of a fat content, by weight, not exceeding 27 %		
0402 29 11	---- Special milk, for infants, in hermetically sealed containers of a net content not exceeding 500 g, of a fat content, by weight, exceeding 10 %	1.31 EUR/kg/lactic matter + 22 EUR/100 kg	X
	---- Other		
0402 29 15	----- In immediate packings of a net content not exceeding 2.5 kg	1.31 EUR/kg/lactic matter + 22 EUR/100 kg	X
0402 29 19	----- Other	1.31 EUR/kg/lactic matter + 16.8 EUR/ 100 kg	X

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CN code 2022	Description	Base rate	Staging category
	--- Of a fat content, by weight, exceeding 27 %		
0402 29 91	---- In immediate packings of a net content not exceeding 2.5 kg	1.62 EUR/kg/lactic matter + 22 EUR/100 kg	X
0402 29 99	---- Other	1.62 EUR/kg/lactic matter + 16.8 EUR/ 100 kg	X
	- Other		
0402 91	-- Not containing added sugar or other sweetening matter		
0402 91 10	--- Of a fat content, by weight, not exceeding 8 %	34.7 EUR/100 kg	X
0402 91 30	--- Of a fat content, by weight, exceeding 8 % but not exceeding 10 %	43.4 EUR/100 kg	X
	--- Of a fat content, by weight, exceeding 10 % but not exceeding 45 %		
0402 91 51	---- In immediate packings of a net content not exceeding 2.5 kg	110 EUR/100 kg	X
0402 91 59	---- Other	109.1 EUR/100 kg	X
	--- Of a fat content, by weight, exceeding 45 %		
0402 91 91	---- In immediate packings of a net content not exceeding 2.5 kg	183.7 EUR/100 kg	X
0402 91 99	---- Other	182.8 EUR/100 kg	X
0402 99	-- Other		

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CN code 2022	Description	Base rate	Staging category
0402 99 10	--- Of a fat content, by weight, not exceeding 9.5 %	57.2 EUR/100 kg	X
	--- Of a fat content, by weight, exceeding 9.5 % but not exceeding 45 %		
0402 99 31	---- In immediate packings of a net content not exceeding 2.5 kg	1.08 EUR/kg/lactic matter + 19.4 EUR/ 100 kg	X
0402 99 39	---- Other	1.08 EUR/kg/lactic matter + 18.5 EUR/ 100 kg	X
	--- Of a fat content, by weight, exceeding 45 %		
0402 99 91	---- In immediate packings of a net content not exceeding 2.5 kg	1.81 EUR/kg/lactic matter + 19.4 EUR/ 100 kg	X
0402 99 99	---- Other	1.81 EUR/kg/lactic matter + 18.5 EUR/ 100 kg	X
0403	Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa		
0403 20	- Yogurt		

CN code 2022	Description	Base rate	Staging category
	-- Not flavoured nor containing added fruit, nuts, cocoa, chocolate, spices, coffee or coffee extract, plants, parts of plants, cereals or bakers' wares		
	--- Not containing added sugar or other sweetening matter, of a fat content, by weight		
0403 20 11	---- Not exceeding 3 %	20.5 EUR/100 kg	B7
0403 20 13	---- Exceeding 3 % but not exceeding 6 %	24.4 EUR/100 kg	B7
0403 20 19	---- Exceeding 6 %	59.2 EUR/100 kg	B7
	--- Other, of a fat content, by weight		
0403 20 31	---- Not exceeding 3 %	0.17 EUR/kg/lactic matter + 21.1 EUR/100 kg	B7
0403 20 33	---- Exceeding 3 % but not exceeding 6 %	0.2 EUR/kg/lactic matter + 21.1 EUR/100 kg	B7
0403 20 39	---- Exceeding 6 %	0.54 EUR/kg/lactic matter + 21.1 EUR/ 100 kg	B7
	-- Containing added chocolate, spices, coffee or coffee extract, plants, parts of plants, cereals or bakers' wares		
0403 20 41	--- Containing, by weight, less than 1.5 % milkfat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch	12.8	A

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CN code 2022	Description	Base rate	Staging category
0403 20 49	--- Other	7.6 + EA	B7
	-- Other, flavoured or containing added fruit, nuts or cocoa		
	--- In powder, granules or other solid forms, of a milkfat content, by weight		
0403 20 51	---- Not exceeding 1.5 %	8.3 + 95 EUR/100 kg	GSP-B7
0403 20 53	---- Exceeding 1.5 % but not exceeding 27 %	8.3 + 130.4 EUR/100 kg	GSP-B7
0403 20 59	---- Exceeding 27 %	8.3 + 168.8 EUR/100 kg	GSP-B7
	--- Other, of a milkfat content, by weight		
0403 20 91	---- Not exceeding 3 %	8.3 + 12.4 EUR/100 kg	GSP-B7
0403 20 93	---- Exceeding 3 % but not exceeding 6 %	8.3 + 17.1 EUR/100 kg	GSP-B7
0403 20 99	---- Exceeding 6 %	8.3 + 26.6 EUR/100 kg	GSP-B7
0403 90	- Other		
	-- Not flavoured nor containing added fruit, nuts or cocoa		
	--- In powder, granules or other solid forms		
	---- Not containing added sugar or other sweetening matter, of a fat content, by weight		
0403 90 11	----- Not exceeding 1.5 %	100.4 EUR/100 kg	X
0403 90 13	----- Exceeding 1.5 % but not exceeding 27 %	135.7 EUR/100 kg	X
0403 90 19	----- Exceeding 27 %	167.2 EUR/100 kg	X

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CN code 2022	Description	Base rate	Staging category
	---- Other, of a fat content, by weight		
0403 90 31	----- Not exceeding 1.5 %	0.95 EUR/kg/lactic matter + 22 EUR/100 kg	X
0403 90 33	----- Exceeding 1.5 % but not exceeding 27 %	1.31 EUR/kg/lactic matter + 22 EUR/100 kg	X
0403 90 39	----- Exceeding 27 %	1.62 EUR/kg/lactic matter + 22 EUR/100 kg	X
	--- Other		
	---- Not containing added sugar or other sweetening matter, of a fat content, by weight		
0403 90 51	----- Not exceeding 3 %	20.5 EUR/100 kg	B7
0403 90 53	----- Exceeding 3 % but not exceeding 6 %	24.4 EUR/100 kg	B7
0403 90 59	----- Exceeding 6 %	59.2 EUR/100 kg	B7
	---- Other, of a fat content, by weight		
0403 90 61	----- Not exceeding 3 %	0.17 EUR/kg/lactic matter + 21.1 EUR/ 100 kg	B7

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CN code 2022	Description	Base rate	Staging category
0403 90 63	----- Exceeding 3 % but not exceeding 6 %	0.2 EUR/kg/lactic matter + 21.1 EUR/100 kg	B7
0403 90 69	----- Exceeding 6 %	0.54 EUR/kg/lactic matter + 21.1 EUR/ 100 kg	B7
	-- Flavoured or containing added fruit, nuts or cocoa		
	--- In powder, granules or other solid forms, of a milkfat content, by weight		
0403 90 71	---- Not exceeding 1.5 %	8.3 + 95 EUR/100 kg	TR GSP
0403 90 73	---- Exceeding 1.5 % but not exceeding 27 %	8.3 + 130.4 EUR/100 kg	TR GSP
0403 90 79	---- Exceeding 27 %	8.3 + 168.8 EUR/100 kg	TR GSP
	--- Other, of a milkfat content, by weight		
0403 90 91	---- Not exceeding 3 %	8.3 + 12.4 EUR/100 kg	GSP-B7
0403 90 93	---- Exceeding 3 % but not exceeding 6 %	8.3 + 17.1 EUR/100 kg	GSP-B7
0403 90 99	---- Exceeding 6 %	8.3 + 26.6 EUR/100 kg	GSP-B7
0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included		

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CN code 2022	Description	Base rate	Staging category
0404 10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter		
	-- In powder, granules or other solid forms		
	--- Not containing added sugar or other sweetening matter, of a protein content (nitrogen content × 6.38), by weight		
	---- Not exceeding 15 %, and of a fat content, by weight		
0404 10 02	----- Not exceeding 1.5 %	7 EUR/100 kg	X
0404 10 04	----- Exceeding 1.5 % but not exceeding 27 %	135.7 EUR/100 kg	X
0404 10 06	----- Exceeding 27 %	167.2 EUR/100 kg	X
	---- Exceeding 15 %, and of a fat content, by weight		
0404 10 12	----- Not exceeding 1.5 %	100.4 EUR/100 kg	X
0404 10 14	----- Exceeding 1.5 % but not exceeding 27 %	135.7 EUR/100 kg	X
0404 10 16	----- Exceeding 27 %	167.2 EUR/100 kg	X
	--- Other, of a protein content (nitrogen content × 6.38), by weight		
	---- Not exceeding 15 %, and of a fat content, by weight		

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CN code 2022	Description	Base rate	Staging category
0404 10 26	----- Not exceeding 1.5 %	0.07 EUR/kg/lactic matter + 16.8 EUR/ 100 kg	X
0404 10 28	----- Exceeding 1.5 % but not exceeding 27 %	1.31 EUR/kg/lactic matter + 22 EUR/ 100 kg	X
0404 10 32	----- Exceeding 27 %	1.62 EUR/kg/lactic matter + 22 EUR/ 100 kg	X
	---- Exceeding 15 %, and of a fat content, by weight		
0404 10 34	----- Not exceeding 1.5 %	0.95 EUR/kg/lactic matter + 22 EUR/100 kg	X
0404 10 36	----- Exceeding 1.5 % but not exceeding 27 %	1.31 EUR/kg/lactic matter + 22 EUR/100 kg	X
0404 10 38	----- Exceeding 27 %	1.62 EUR/kg/lactic matter + 22 EUR/100 kg	X
	-- Other		
	--- Not containing added sugar or other sweetening matter, of a protein content (nitrogen content × 6.38), by weight		
	---- Not exceeding 15 %, and of a fat content, by weight		

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CN code 2022	Description	Base rate	Staging category
0404 10 48	----- Not exceeding 1.5 %	0.07 EUR/kg/dry lactic matter	B7
0404 10 52	----- Exceeding 1.5 % but not exceeding 27 %	135.7 EUR/100 kg	B7
0404 10 54	----- Exceeding 27 %	167.2 EUR/100 kg	B7
	---- Exceeding 15 %, and of a fat content, by weight		
0404 10 56	----- Not exceeding 1.5 %	100.4 EUR/100 kg	B7
0404 10 58	----- Exceeding 1.5 % but not exceeding 27 %	135.7 EUR/100 kg	B7
0404 10 62	----- Exceeding 27 %	167.2 EUR/100 kg	B7
	--- Other, of a protein content (nitrogen content × 6.38), by weight		
	---- Not exceeding 15 %, and of a fat content, by weight		
0404 10 72	----- Not exceeding 1.5 %	0.07 EUR/kg/dry lactic matter + 16.8 EUR/100 kg	B7
0404 10 74	----- Exceeding 1.5 % but not exceeding 27 %	1.31 EUR/kg/lactic matter + 22 EUR/100 kg	B7
0404 10 76	----- Exceeding 27 %	1.62 EUR/kg/lactic matter + 22 EUR/100 kg	B7
	---- Exceeding 15 %, and of a fat content, by weight		

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CN code 2022	Description	Base rate	Staging category
0404 10 78	----- Not exceeding 1.5 %	0.95 EUR/kg/lactic matter + 22 EUR/100 kg	B7
0404 10 82	----- Exceeding 1.5 % but not exceeding 27 %	1.31 EUR/kg/lactic matter + 22 EUR/100 kg	B7
0404 10 84	----- Exceeding 27 %	1.62 EUR/kg/lactic matter + 22 EUR/100 kg	B7
0404 90	- Other		
	-- Not containing added sugar or other sweetening matter, of a fat content, by weight		
0404 90 21	--- Not exceeding 1.5 %	100.4 EUR/100 kg	B7
0404 90 23	--- Exceeding 1.5 % but not exceeding 27 %	135.7 EUR/100 kg	B7
0404 90 29	--- Exceeding 27 %	167.2 EUR/100 kg	B7
	-- Other, of a fat content, by weight		
0404 90 81	--- Not exceeding 1.5 %	0.95 EUR/kg/lactic matter + 22 EUR/100 kg	B7
0404 90 83	--- Exceeding 1.5 % but not exceeding 27 %	1.31 EUR/kg/lactic matter + 22 EUR/100 kg	B7
0404 90 89	--- Exceeding 27 %	1.62 EUR/kg/lactic matter + 22 EUR/100 kg	B7

CN code 2022	Description	Base rate	Staging category
0405	Butter and other fats and oils derived from milk; dairy spreads		
0405 10	- Butter		
	-- Of a fat content, by weight, not exceeding 85 %		
	--- Natural butter		
0405 10 11	---- In immediate packings of a net content not exceeding 1 kg	189.6 EUR/100 kg	X
0405 10 19	---- Other	189.6 EUR/100 kg	X
0405 10 30	--- Recombined butter	189.6 EUR/100 kg	X
0405 10 50	--- Whey butter	189.6 EUR/100 kg	X
0405 10 90	-- Other	231.3 EUR/100 kg	X
0405 20	- Dairy spreads		
0405 20 10	-- Of a fat content, by weight, of 39 % or more but less than 60 %	9 + EA	TR GSP
0405 20 30	-- Of a fat content, by weight, of 60 % or more but not exceeding 75 %	9 + EA	TR GSP
0405 20 90	-- Of a fat content, by weight, of more than 75 % but less than 80 %	189.6 EUR/100 kg	X
0405 90	- Other		
ex-0405 90 10	-- Of a fat content, by weight, of 99.3 % or more and of a water content, by weight, not exceeding 0.5 %	231.3 EUR/100 kg	X

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CN code 2022	Description	Base rate	Staging category
ex-0405 90 10	-- Of a fat content, by weight, of 99.3 % or more and of a water content, by weight, not exceeding 0.5 % (Ghee only)	231.3 EUR/100 kg	TRQ-EU Ghee
0405 90 90	-- Other	231.3 EUR/100 kg	X
0406	Cheese and curd		
0406 10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd		
	-- Of a fat content, by weight, not exceeding 40 %		
0406 10 30	--- Mozzarella, whether or not in a liquid	185.2 EUR/100 kg	X
0406 10 50	--- Other	185.2 EUR/100 kg	X
0406 10 80	-- Other	221.2 EUR/100 kg	X
0406 20 00	- Grated or powdered cheese, of all kinds	188.2 EUR/100 kg	X
0406 30	- Processed cheese, not grated or powdered		
0406 30 10	-- In the manufacture of which no cheeses other than Emmentaler, Gruyère and Appenzell have been used and which may contain, as an addition, Glarus herb cheese (known as Schabziger); put up for retail sale, of a fat content by weight in the dry matter not exceeding 56 %	144.9 EUR/100 kg	X
	-- Other		
	--- Of a fat content, by weight, not exceeding 36 % and of a fat content, by weight, in the dry matter		

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CN code 2022	Description	Base rate	Staging category
0406 30 31	---- Not exceeding 48 %	139.1 EUR/100 kg	X
0406 30 39	---- Exceeding 48 %	144.9 EUR/100 kg	X
0406 30 90	--- Of a fat content, by weight, exceeding 36 %	215 EUR/100 kg	X
0406 40	- Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti		
0406 40 10	-- Roquefort	140.9 EUR/100 kg	B5
0406 40 50	-- Gorgonzola	140.9 EUR/100 kg	B5
0406 40 90	-- Other	140.9 EUR/100 kg	X
0406 90	- Other cheese		
0406 90 01	-- For processing	167.1 EUR/100 kg	X
	-- Other		
0406 90 13	--- Emmentaler	171.7 EUR/100 kg	X
0406 90 15	--- Gruyère, Sbrinz	171.7 EUR/100 kg	B5
0406 90 17	--- Bergkäse, Appenzell	171.7 EUR/100 kg	B5
0406 90 18	--- Fromage fribourgeois, Vacherin Mont d'Or and Tête de Moine	171.7 EUR/100 kg	B5
0406 90 21	--- Cheddar	167.1 EUR/100 kg	X
0406 90 23	--- Edam	151 EUR/100 kg	X
0406 90 25	--- Tilsit	151 EUR/100 kg	B5

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CN code 2022	Description	Base rate	Staging category
0406 90 29	--- Kashkaval	151 EUR/100 kg	B5
0406 90 32	--- Feta	151 EUR/100 kg	B5
0406 90 35	--- Kefalo-Tyri	151 EUR/100 kg	B5
0406 90 37	--- Finlandia	151 EUR/100 kg	B5
0406 90 39	--- Jarlsberg	151 EUR/100 kg	B5
	--- Other		
0406 90 50	---- Cheese of sheep's milk or buffalo milk in containers containing brine, or in sheepskin or goatskin bottles	151 EUR/100 kg	X
	---- Other		
	----- Of a fat content, by weight, not exceeding 40 % and a water content, by weight, in the non-fatty matter		
	------ Not exceeding 47 %		
0406 90 61	------- Grana Padano, Parmigiano Reggiano	188.2 EUR/100 kg	B5
0406 90 63	------- Fiore Sardo, Pecorino	188.2 EUR/100 kg	B5
0406 90 69	------- Other	188.2 EUR/100 kg	X
	------ Exceeding 47 % but not exceeding 72 %		
0406 90 73	------- Provolone	151 EUR/100 kg	B5
0406 90 74	------- Maasdam	151 EUR/100 kg	X

CN code 2022	Description	Base rate	Staging category
0406 90 75	------- Asiago, Caciocavallo, Montasio, Ragusano	151 EUR/100 kg	B5
0406 90 76	------- Danbo, Fontal, Fontina, Fynbo, Havarti, Maribo, Samsø	151 EUR/100 kg	B5
0406 90 78	------- Gouda	151 EUR/100 kg	X
0406 90 79	------- Esrom, Italico, Kernhem, Saint-Nectaire, Saint-Paulin, Taleggio	151 EUR/100 kg	B5
0406 90 81	------- Cantal, Cheshire, Wensleydale, Lancashire, Double Gloucester, Blarney, Colby, Monterey	151 EUR/100 kg	B5
0406 90 82	------- Camembert	151 EUR/100 kg	X
0406 90 84	------- Brie	151 EUR/100 kg	X
0406 90 85	------- Kefalograviera, Kasseri	151 EUR/100 kg	B5
	------- Other cheese, of a water content, by weight, in the non-fatty matter		
0406 90 86	-------- Exceeding 47 % but not exceeding 52 %	151 EUR/100 kg	X
0406 90 89	-------- Exceeding 52 % but not exceeding 62 %	151 EUR/100 kg	X
0406 90 92	-------- Exceeding 62 % but not exceeding 72 %	151 EUR/100 kg	X
0406 90 93	------ Exceeding 72 %	185.2 EUR/100 kg	X
0406 90 99	----- Other	221.2 EUR/100 kg	X
0407	Birds' eggs, in shell, fresh, preserved or cooked		
	- Fertilised eggs for incubation		
0407 11 00	-- Of fowls of the species *Gallus domesticus*	35 EUR/1,000 p/st	X

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CN code 2022	Description	Base rate	Staging category
0407 19	-- Other		
	--- Of poultry, other than of fowls of the species *Gallus domesticus*		
0407 19 11	---- Of turkeys or geese	105 EUR/1,000 p/st	X
0407 19 19	---- Other	35 EUR/1,000 p/st	X
0407 19 90	--- Other	7.7	TR GSP
	- Other fresh eggs		
0407 21 00	-- Of fowls of the species *Gallus domesticus*	30.4 EUR/100 kg	X
0407 29	-- Other		
0407 29 10	--- Of poultry, other than of fowls of the species *Gallus domesticus*	30.4 EUR/100 kg	X
0407 29 90	--- Other	7.7	TR GSP
0407 90	- Other		
0407 90 10	-- Of poultry	30.4 EUR/100 kg	X
0407 90 90	-- Other	7.7	TR GSP
0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter		
	- Egg yolks		
0408 11	-- Dried		

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CN code 2022	Description	Base rate	Staging category
0408 11 20	--- Unfit for human consumption	0	A
0408 11 80	--- Other	142.3 EUR/100 kg	X
0408 19	-- Other		
0408 19 20	--- Unfit for human consumption	0	A
	--- Other		
0408 19 81	---- Liquid	62 EUR/100 kg	X
0408 19 89	---- Other, including frozen	66.3 EUR/100 kg	X
	- Other		
0408 91	-- Dried		
0408 91 20	--- Unfit for human consumption	0	A
0408 91 80	--- Other	137.4 EUR/100 kg	X
0408 99	-- Other		
0408 99 20	--- Unfit for human consumption	0	A
0408 99 80	--- Other	35.3 EUR/100 kg	X
0409 00 00	Natural honey	17.3	X
0410	Insects and other edible products of animal origin, not elsewhere specified or included		
0410 10	- Insects		

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CN code 2022	Description	Base rate	Staging category
0410 10 10	-- Fresh, chilled or frozen	9	A
	-- Other		
0410 10 91	--- Edible flours and meals of meat or meat offal	15.4 + 303.4 EUR/100 kg	A
0410 10 99	--- Other	130 EUR/100 kg	A
0410 90 00	- Other	7.7	GSP-B7
05	CHAPTER 5 – PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED		
0501 00 00	Human hair, unworked, whether or not washed or scoured; waste of human hair	0	A
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair		
0502 10 00	- Pigs', hogs' or boars' bristles and hair and waste thereof	0	A
0502 90 00	- Other	0	A
0504 00 00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	0	A
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers		

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CN code 2022	Description	Base rate	Staging category
0505 10	- Feathers of a kind used for stuffing; down		
0505 10 10	-- Raw	0	A
0505 10 90	-- Other	0	A
0505 90 00	- Other	0	A
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products		
0506 10 00	- Ossein and bones treated with acid	0	A
0506 90 00	- Other	0	A
0507	Ivory, tortoiseshell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products		
0507 10 00	- Ivory; ivory powder and waste	0	A
0507 90 00	- Other	0	A
0508 00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof		
0508 00 10	- Red coral (Corallium rubrum)	0	A

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CN code 2022	Description	Base rate	Staging category
0508 00 90	- Other	0	A
0510 00 00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	0	A
0511	Animal products not elsewhere specified or included; dead animals of chapter 1 or 3, unfit for human consumption		
0511 10 00	- Bovine semen	0	A
	- Other		
0511 91	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of chapter 3		
0511 91 10	--- Fish waste	0	A
0511 91 90	--- Other	0	A
0511 99	-- Other		
0511 99 10	--- Sinews or tendons; parings and similar waste of raw hides or skins	0	A
	--- Natural sponges of animal origin		
0511 99 31	---- Raw	0	A
0511 99 39	---- Other	5.1	A
0511 99 85	--- Other	0	A

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CN code 2022	Description	Base rate	Staging category
II	SECTION II – VEGETABLE PRODUCTS		
06	CHAPTER 6 – LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE		
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212		
0601 10	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant		
0601 10 10	-- Hyacinths	5.1	A
0601 10 20	-- Narcissi	5.1	A
0601 10 30	-- Tulips	5.1	A
0601 10 40	-- Gladioli	5.1	A
0601 10 90	-- Other	5.1	A
0601 20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots		
0601 20 10	-- Chicory plants and roots	0	A
0601 20 30	-- Orchids, hyacinths, narcissi and tulips	9.6	GSP-B7
0601 20 90	-- Other	6.4	GSP-B3
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn		

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CN code 2022	Description	Base rate	Staging category
0602 10	- Unrooted cuttings and slips		
0602 10 10	-- Of vines	0	A
0602 10 90	-- Other	4	A
0602 20	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts		
0602 20 10	-- Vine slips, grafted or rooted	0	A
	-- Other		
0602 20 20	--- With bare roots	8.3	GSP-B5
	--- Other		
0602 20 30	---- Citrus	8.3	GSP-B5
0602 20 80	---- Other	8.3	GSP-B5
0602 30 00	- Rhododendrons and azaleas, grafted or not	8.3	GSP-B5
0602 40 00	- Roses, grafted or not	8.3	GSP-B5
0602 90	- Other		
0602 90 10	-- Mushroom spawn	8.3	GSP-B5
0602 90 20	-- Pineapple plants	0	A
0602 90 30	-- Vegetable and strawberry plants	8.3	GSP-B5

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CN code 2022	Description	Base rate	Staging category
	-- Other		
	--- Outdoor plants		
	---- Trees, shrubs and bushes		
0602 90 41	----- Forest trees	8.3	GSP-B5
	----- Other		
0602 90 45	------ Rooted cuttings and young plants	6.5	GSP-B3
	------ Other		
0602 90 46	------- With bare roots	8.3	GSP-B5
	------- Other		
0602 90 47	-------- Conifers and evergreens	8.3	GSP-B5
0602 90 48	-------- Other	8.3	GSP-B5
0602 90 50	---- Other outdoor plants	8.3	GSP-B7
	--- Indoor plants		
0602 90 70	---- Rooted cuttings and young plants, excluding cacti	6.5	GSP-B7
	---- Other		
0602 90 91	----- Flowering plants with buds or flowers, excluding cacti	6.5	GSP-B3
0602 90 99	----- Other	6.5	GSP-B3

CN code 2022	Description	Base rate	Staging category
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared		
	- Fresh		
0603 11 00	-- Roses	12	GSP-B5
0603 12 00	-- Carnations	12	A
0603 13 00	-- Orchids	12	GSP-B5
0603 14 00	-- Chrysanthemums	12	GSP-B5
0603 15 00	-- Lilies (*Lilium* spp.)	12	GSP-B5
0603 19	-- Other		
0603 19 10	--- Gladioli	12	GSP-B5
0603 19 20	--- Ranunculi	12	GSP-B5
0603 19 70	--- Other	12	GSP-B5
0603 90 00	- Other	10	GSP-B7
0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared		
0604 20	- Fresh		
	-- Mosses and lichens		
0604 20 11	--- Reindeer moss	0	A

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CN code 2022	Description	Base rate	Staging category
0604 20 19	--- Other	5	A
0604 20 20	-- Christmas trees	2.5	A
0604 20 40	-- Conifer branches	2.5	A
0604 20 90	-- Other	2	A
0604 90	- Other		
	-- Mosses and lichens		
0604 90 11	--- Reindeer moss	0	A
0604 90 19	--- Other	5	A
	-- Other		
0604 90 91	--- Not further prepared than dried	0	A
0604 90 99	--- Other	10.9	GSP-B7
07	CHAPTER 7 – EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS		
0701	Potatoes, fresh or chilled		
0701 10 00	- Seed	4.5	A
0701 90	- Other		
0701 90 10	-- For the manufacture of starch	5.8	GSP-B3

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CN code 2022	Description	Base rate	Staging category
	-- Other		
0701 90 50	--- New, from 1 January to 30 June	13.4	GSP-B5
0701 90 90	--- Other	11.5	GSP-B5
0702 00 00	Tomatoes, fresh or chilled	Entry Price System	TR EP
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled		
0703 10	- Onions and shallots		
	-- Onions		
0703 10 11	--- Sets	9.6	GSP-B7
0703 10 19	--- Other	9.6	A
0703 10 90	-- Shallots	9.6	GSP-B7
0703 20 00	- Garlic	9.6 + 120 EUR/100 kg	X
0703 90 00	- Leeks and other alliaceous vegetables	10.4	GSP-B7
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled		
0704 10	- Cauliflowers and broccoli		
0704 10 10	-- Cauliflowers and headed broccoli	13.6 MIN 1.6 EUR/100 kg	GSP-B5

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CN code 2022	Description	Base rate	Staging category
0704 10 90	-- Other	12	GSP-B5
0704 20 00	- Brussels sprouts	12	GSP-B5
0704 90	- Other		
0704 90 10	-- White cabbages and red cabbages	12 MIN 0.4 EUR/100 kg	GSP-B5
0704 90 90	-- Other	12	GSP-B5
0705	Lettuce (Lactuca sativa) and chicory (*Cichorium* spp.), fresh or chilled		
	- Lettuce		
0705 11 00	-- Cabbage lettuce (head lettuce)	12 MIN 2 EUR/100 kg/br	GSP-B5
0705 19 00	-- Other	10.4	GSP-B5
	- Chicory		
0705 21 00	-- Witloof chicory (*Cichorium intybus* var. *foliosum*)	10.4	GSP-B5
0705 29 00	-- Other	10.4	GSP-B5
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled		
0706 10 00	- Carrots and turnips	13.6	GSP-B7

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CN code 2022	Description	Base rate	Staging category
0706 90	- Other		
0706 90 10	-- Celeriac (rooted celery or German celery)	13.6	GSP-B5
0706 90 30	-- Horseradish (*Cochlearia armoracia*)	12	GSP-B5
0706 90 90	-- Other	13.6	GSP-B5
0707 00	Cucumbers and gherkins, fresh or chilled		
0707 00 05	- Cucumbers	Entry Price System	TR EP
0707 00 90	- Gherkins	12.8	B7
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled		
0708 10 00	- Peas (Pisum sativum)	13.6	GSP-B5
0708 20 00	- Beans (*Vigna* spp., *Phaseolus* spp.)	13.6 MIN 1.6 EUR/100 kg	GSP-B5
0708 90 00	- Other leguminous vegetables	11.2	GSP-B5
0709	Other vegetables, fresh or chilled		
0709 20 00	- Asparagus	10.2	GSP-B5
0709 30 00	- Aubergines (eggplants)	12.8	GSP-B5
0709 40 00	- Celery other than celeriac	12.8	GSP-B5

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CN code 2022	Description	Base rate	Staging category
	- Mushrooms and truffles		
0709 51 00	-- Mushrooms of the genus Agaricus	12.8	GSP-B5
0709 52 00	-- Mushrooms of the genus Boletus	5.6	GSP-B3
0709 53 00	-- Mushrooms of the genus Cantharellus	3.2	A
0709 54 00	-- Shiitake (Lentinus edodes)	6.4	GSP-B3
0709 55 00	-- Matsutake (*Tricholoma matsutake*, *Tricholoma magnivelare*, *Tricholoma anatolicum*, *Tricholoma dulciolens*, *Tricholoma caligatum*)	6.4	GSP-B3
0709 56 00	-- Truffles (Tuber spp.)	6.4	B5
0709 59 00	-- Other	6.4	GSP-B3
0709 60	- Fruits of the genus Capsicum or of the genus Pimenta		
0709 60 10	-- Sweet peppers	7.2	A
	-- Other		
0709 60 91	--- Of the genus Capsicum, for the manufacture of capsicin or capsicum oleoresin dyes	0	A
0709 60 95	--- For the industrial manufacture of essential oils or resinoids	0	A
0709 60 99	--- Other	6.4	GSP-B5
0709 70 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	10.4	GSP-B5

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CN code 2022	Description	Base rate	Staging category
	- Other		
0709 91 00	-- Globe artichokes	Entry Price System	A
0709 92	-- Olives		
0709 92 10	--- For uses other than the production of oil	4.5	A
0709 92 90	--- Other	13.1 EUR/100 kg	B5
0709 93	-- Pumpkins, squash and gourds (*Cucurbita* spp.)		
0709 93 10	--- Courgettes	Entry Price System	TR EP
0709 93 90	--- Other	12.8	GSP-B5
0709 99	-- Other		
0709 99 10	--- Salad vegetables, other than lettuce (Lactuca sativa) and chicory (*Cichorium* spp.)	10.4	GSP-B5
0709 99 20	--- Chard (or white beet) and cardoons	10.4	GSP-B5
0709 99 40	--- Capers	5.6	GSP-B3
0709 99 50	--- Fennel	8	GSP-B5
0709 99 60	--- Sweetcorn	9.4 EUR/100 kg	X
0709 99 90	--- Other	12.8	GSP-B7
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen		
0710 10 00	- Potatoes	14.4	GSP-B5

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CN code 2022	Description	Base rate	Staging category
	- Leguminous vegetables, shelled or unshelled		
0710 21 00	-- Peas (Pisum sativum)	14.4	GSP-B5
0710 22 00	-- Beans (Vigna spp., Phaseolus spp.)	14.4	GSP-B5
0710 29 00	-- Other	14.4	GSP-B5
0710 30 00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	14.4	GSP-B5
0710 40 00	- Sweetcorn	5.1 + 9.4 EUR/100 kg/net eda	TRQ-EU Sweetcorn
0710 80	- Other vegetables		
0710 80 10	-- Olives	15.2	GSP-B5
	-- Fruits of the genus Capsicum or of the genus Pimenta		
0710 80 51	--- Sweet peppers	14.4	GSP-B5
0710 80 59	--- Other	6.4	GSP-B3
	-- Mushrooms		
0710 80 61	--- Of the genus Agaricus	14.4	GSP-B5
0710 80 69	--- Other	14.4	GSP-B5
0710 80 70	-- Tomatoes	14.4	GSP-B5
0710 80 80	-- Globe artichokes	14.4	GSP-B5
0710 80 85	-- Asparagus	14.4	B5
0710 80 95	-- Other	14.4	GSP-B7

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CN code 2022	Description	Base rate	Staging category
0710 90 00	- Mixtures of vegetables	14.4	GSP-B5
0711	Vegetables provisionally preserved, but unsuitable in that state for immediate consumption		
0711 20	- Olives		
0711 20 10	-- For uses other than the production of oil	6.4	GSP-B3
0711 20 90	-- Other	13.1 EUR/100 kg	B3
0711 40 00	- Cucumbers and gherkins	12	TRQ-EU Cucumbers & Gherkins 1
	- Mushrooms and truffles		
0711 51 00	-- Mushrooms of the genus Agaricus	9.6 + 191 EUR/100 kg/net eda	TR GSP
0711 59 00	-- Other	9.6	TR GSP
0711 90	- Other vegetables; mixtures of vegetables		
	-- Vegetables		
0711 90 10	--- Fruits of the genus Capsicum or of the genus Pimenta, excluding sweet peppers	6.4	GSP-B5
0711 90 30	--- Sweetcorn	5.1 + 9.4 EUR/100 kg/net eda	TRQ-EU Sweetcorn

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CN code 2022	Description	Base rate	Staging category
0711 90 50	--- Onions	7.2	GSP-B5
0711 90 70	--- Capers	4.8	A
0711 90 80	--- Other	9.6	GSP-B5
0711 90 90	-- Mixtures of vegetables	12	GSP-B7
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared		
0712 20 00	- Onions	12.8	TRQ-EU Dried Onions
	- Mushrooms, wood ears (*Auricularia* spp.), jelly fungi (*Tremella* spp.) and truffles		
0712 31 00	-- Mushrooms of the genus Agaricus	12.8	GSP-B7
0712 32 00	-- Wood ears (*Auricularia* spp.)	12.8	GSP-B5
0712 33 00	-- Jelly fungi (Tremella spp.)	12.8	GSP-B5
0712 34 00	-- Shiitake (Lentinus edodes)	12.8	GSP-B5
0712 39 00	-- Other	12.8	GSP-B7
0712 90	- Other vegetables; mixtures of vegetables		
0712 90 05	-- Potatoes, whether or not cut or sliced but not further prepared	10.2	GSP-B5
	-- Sweetcorn (*Zea mays* var. *saccharata*)		

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CN code 2022	Description	Base rate	Staging category
0712 90 11	--- Hybrids for sowing	0	A
0712 90 19	--- Other	9.4 EUR/100 kg	X
0712 90 30	-- Tomatoes	12.8	GSP-B5
0712 90 50	-- Carrots	12.8	TR GSP
0712 90 90	-- Other	12.8	TR GSP
0713	Dried leguminous vegetables, shelled, whether or not skinned or split		
0713 10	- Peas (Pisum sativum)		
0713 10 10	-- For sowing	0	A
0713 10 90	-- Other	0	A
0713 20 00	- Chickpeas (garbanzos)	0	A
	- Beans (*Vigna* spp., *Phaseolus* spp.)		
0713 31 00	-- Beans of the species *Vigna mungo* (L.) Hepper or *Vigna radiata* (L.) Wilczek	0	A
0713 32 00	-- Small red (Adzuki) beans (*Phaseolus* or *Vigna angularis*)	0	A
0713 33	-- Kidney beans, including white pea beans (*Phaseolus vulgaris*)		
0713 33 10	--- For sowing	0	A
0713 33 90	--- Other	0	A
0713 34 00	-- Bambara beans (*Vigna subterranea* or *Voandzeia subterranea*)	0	A

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CN code 2022	Description	Base rate	Staging category
0713 35 00	-- Cow peas (*Vigna unguiculata*)	0	A
0713 39 00	-- Other	0	A
0713 40 00	- Lentils	0	A
0713 50 00	- Broad beans (*Vicia faba* var. *major*) and horse beans (*Vicia faba* var. *equina*, *Vicia faba* var. *minor*)	3.2	A
0713 60 00	- Pigeon peas (*Cajanus cajan*)	3.2	A
0713 90 00	- Other	3.2	A
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith		
0714 10 00	- Manioc (cassava)	9.5 EUR/100 kg	B7
0714 20	- Sweet potatoes		
0714 20 10	-- Fresh, whole, intended for human consumption	3	A
0714 20 90	-- Other	6.4 EUR/100 kg	GSP-B7
0714 30 00	- Yams (*Dioscorea* spp.)	9.5 EUR/100 kg	B7
0714 40 00	- Taro (*Colocasia* spp.)	9.5 EUR/100 kg	B7
0714 50 00	- Yautia (*Xanthosoma* spp.)	9.5 EUR/100 kg	B7
0714 90	- Other		
0714 90 20	-- Arrowroot, salep and similar roots and tubers with high starch content	9.5 EUR/100 kg	B7
0714 90 90	-- Other	3	A

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CN code 2022	Description	Base rate	Staging category
08	CHAPTER 8 – EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS		
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled		
	- Coconuts		
0801 11 00	-- Desiccated	0	A
0801 12 00	-- In the inner shell (endocarp)	0	A
0801 19 00	-- Other	0	A
	- Brazil nuts		
0801 21 00	-- In shell	0	A
0801 22 00	-- Shelled	0	A
	- Cashew nuts		
0801 31 00	-- In shell	0	A
0801 32 00	-- Shelled	0	A
0802	Other nuts, fresh or dried, whether or not shelled or peeled		
	- Almonds		
0802 11	-- In shell		
0802 11 10	--- Bitter	0	A
0802 11 90	--- Other	5.6	GSP-B7

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CN code 2022	Description	Base rate	Staging category
0802 12	-- Shelled		
0802 12 10	--- Bitter	0	A
0802 12 90	--- Other	3.5	A
	- Hazelnuts or filberts (*Corylus* spp.)		
0802 21 00	-- In shell	3.2	A
0802 22 00	-- Shelled	3.2	A
	- Walnuts		
0802 31 00	-- In shell	4	A
0802 32 00	-- Shelled	5.1	A
	- Chestnuts (*Castanea* spp.)		
0802 41 00	-- In shell	5.6	GSP-B3
0802 42 00	-- Shelled	5.6	GSP-B3
	- Pistachios		
0802 51 00	-- In shell	1.6	A
0802 52 00	-- Shelled	1.6	A
	- Macadamia nuts		
0802 61 00	-- In shell	2	A
0802 62 00	-- Shelled	2	A

CN code 2022	Description	Base rate	Staging category
0802 70 00	- Kola nuts (*Cola* spp.)	0	A
0802 80 00	- Areca nuts	0	A
	- Other		
0802 91 00	-- Pine nuts, in shell	2	A
0802 92 00	-- Pine nuts, shelled	2	A
0802 99	-- Other		
0802 99 10	--- Pecans	0	A
0802 99 90	--- Other	2	A
0803	Bananas, including plantains, fresh or dried		
0803 10	- Plantains		
0803 10 10	-- Fresh	16	GSP-B5
0803 10 90	-- Dried	16	GSP-B5
0803 90	- Other		
0803 90 10	-- Fresh	114 EUR/1,000 kg	X
0803 90 90	-- Dried	16	GSP-B7
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried		
0804 10 00	- Dates	7.7	GSP-B5

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CN code 2022	Description	Base rate	Staging category
0804 20	- Figs		
0804 20 10	-- Fresh	5.6	GSP-B3
0804 20 90	-- Dried	8	GSP-B5
0804 30 00	- Pineapples	5.8	GSP-B3
0804 40 00	- Avocados	5.1	A
0804 50 00	- Guavas, mangoes and mangosteens	0	A
0805	Citrus fruit, fresh or dried		
0805 10	- Oranges		
	-- Sweet oranges, fresh		
0805 10 22	--- Navel oranges	Entry Price System	TR EP
0805 10 24	--- White oranges	Entry Price System	TR EP
0805 10 28	--- Other	Entry Price System	TR EP
0805 10 80	-- Other	16	B5
	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids		
0805 21	-- Mandarins (including tangerines and satsumas)		
0805 21 10	--- Satsumas	Entry Price System	TR EP
0805 21 90	--- Other	Entry Price System	TR EP

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CN code 2022	Description	Base rate	Staging category
0805 22 00	-- Clementines	Entry Price System	TR EP
0805 29 00	-- Other	Entry Price System	TR EP
0805 40 00	- Grapefruit and pomelos	2.4	A
0805 50	- Lemons (*Citrus limon*, *Citrus limonum*) and limes (*Citrus aurantifolia*, *Citrus latifolia*)		
0805 50 10	-- Lemons (*Citrus limon*, *Citrus limonum*)	Entry Price System	TR EP
0805 50 90	-- Limes (*Citrus aurantifolia*, *Citrus latifolia*)	12.8	GSP-B5
0805 90 00	- Other	12.8	GSP-B5
0806	Grapes, fresh or dried		
0806 10	- Fresh		
0806 10 10	-- Table grapes	Entry Price System	TRQ-EU Table Grapes
0806 10 90	-- Other	17.6	GSP-B5
0806 20	- Dried		
0806 20 10	-- Currants	2.4	A
0806 20 30	-- Sultanas	2.4	A
0806 20 90	-- Other	2.4	A

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CN code 2022	Description	Base rate	Staging category
0807	Melons (including watermelons) and papaws (papayas), fresh		
	- Melons (including watermelons)		
0807 11 00	-- Watermelons	8.8	GSP-B5
0807 19 00	-- Other	8.8	GSP-B5
0807 20 00	- Papaws (papayas)	0	A
0808	Apples, pears and quinces, fresh		
0808 10	- Apples		
0808 10 10	-- Cider apples, in bulk, from 16 September to 15 December	7.2 MIN 0.36 EUR/ 100 kg	B5
0808 10 80	-- Other	Entry Price System	B7
0808 30	- Pears		
0808 30 10	-- Perry pears, in bulk, from 1 August to 31 December	7.2 MIN 0.36 EUR/ 100 kg	B5
0808 30 90	-- Other	Entry Price System	TR EP
0808 40 00	- Quinces	7.2	GSP-B5
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh		
0809 10 00	- Apricots	Entry Price System	TR EP

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CN code 2022	Description	Base rate	Staging category
	- Cherries		
0809 21 00	-- Sour cherries (*Prunus cerasus*)	Entry Price System	TR EP
0809 29 00	-- Other	Entry Price System	TR EP
0809 30	- Peaches, including nectarines		
0809 30 10	-- Nectarines	Entry Price System	TR EP
0809 30 90	-- Other	Entry Price System	TR EP
0809 40	- Plums and sloes		
0809 40 05	-- Plums	Entry Price System	TR EP
0809 40 90	-- Sloes	12	GSP-B5
0810	Other fruit, fresh		
0810 10 00	- Strawberries	12.8 MIN 2.4 EUR/ 100 kg	B5
0810 20	- Raspberries, blackberries, mulberries and loganberries		
0810 20 10	-- Raspberries	8.8	GSP-B5
0810 20 90	-- Other	9.6	GSP-B5
0810 30	- Black-, white- or redcurrants and gooseberries		
0810 30 10	-- Blackcurrants	8.8	GSP-B5

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CN code 2022	Description	Base rate	Staging category
0810 30 30	-- Redcurrants	8.8	GSP-B5
0810 30 90	-- Other	9.6	GSP-B5
0810 40	- Cranberries, bilberries and other fruit of the genus Vaccinium		
0810 40 10	-- Cowberries, foxberries or mountain cranberries (fruit of the species Vaccinium vitis-idaea)	0	A
0810 40 30	-- Fruit of the species *Vaccinium myrtillus*	3.2	A
0810 40 50	-- Fruit of the species *Vaccinium macrocarpon* and *Vaccinium corymbosum*	3.2	A
0810 40 90	-- Other	9.6	GSP-B5
0810 50 00	- Kiwifruit	8.8	GSP-B5
0810 60 00	- Durians	8.8	GSP-B5
0810 70 00	- Persimmons	8.8	GSP-B5
0810 90	- Other		
0810 90 20	-- Tamarinds, cashew apples, lychees, jackfruit, sapodilla plums, passion fruit, carambola and pitahaya	0	A
0810 90 75	-- Other	8.8	GSP-B7
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter		

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CN code 2022	Description	Base rate	Staging category
0811 10	- Strawberries		
	-- Containing added sugar or other sweetening matter		
0811 10 11	--- With a sugar content exceeding 13 % by weight	20.8 + 8.4 EUR/100 kg	B5
0811 10 19	--- Other	20.8	B5
0811 10 90	-- Other	14.4	B5
0811 20	- Raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries		
	-- Containing added sugar or other sweetening matter		
0811 20 11	--- With a sugar content exceeding 13 % by weight	20.8 + 8.4 EUR/100 kg	B5
0811 20 19	--- Other	20.8	B5
	-- Other		
0811 20 31	--- Raspberries	14.4	B5
0811 20 39	--- Blackcurrants	14.4	B5
0811 20 51	--- Redcurrants	12	B5
0811 20 59	--- Blackberries and mulberries	12	B5
0811 20 90	--- Other	14.4	B5

CN code 2022	Description	Base rate	Staging category
0811 90	- Other		
	-- Containing added sugar or other sweetening matter		
	--- With a sugar content exceeding 13 % by weight		
0811 90 11	---- Tropical fruit and tropical nuts	13 + 5.3 EUR/100 kg	GSP-B5
0811 90 19	---- Other	20.8 + 8.4 EUR/100 kg	GSP-B5
	--- Other		
0811 90 31	---- Tropical fruit and tropical nuts	13	GSP-B5
0811 90 39	---- Other	20.8	GSP-B5
	-- Other		
0811 90 50	--- Fruit of the species *Vaccinium myrtillus*	12	GSP-B5
0811 90 70	--- Fruit of the species *Vaccinium myrtilloides* and *Vaccinium angustifolium*	3.2	A
	--- Cherries		
0811 90 75	---- Sour cherries (*Prunus cerasus*)	14.4	GSP-B5
0811 90 80	---- Other	14.4	GSP-B5
0811 90 85	--- Tropical fruit and tropical nuts	9	A
0811 90 95	--- Other	14.4	GSP-B7

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CN code 2022	Description	Base rate	Staging category
0812	Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption		
0812 10 00	- Cherries	8.8	GSP-B5
0812 90	- Other		
0812 90 25	-- Apricots; oranges	12.8	GSP-B5
0812 90 30	-- Papaws (papayas)	2.3	A
0812 90 40	-- Fruit of the species Vaccinium myrtillus	6.4	GSP-B3
0812 90 70	-- Guavas, mangoes, mangosteens, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya and tropical nuts	5.5	GSP-B3
0812 90 98	-- Other	8.8	GSP-B5
0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this chapter		
0813 10 00	- Apricots	5.6	GSP-B3
0813 20 00	- Prunes	9.6	GSP-B5
0813 30 00	- Apples	3.2	A
0813 40	- Other fruit		
0813 40 10	-- Peaches, including nectarines	5.6	GSP-B3
0813 40 30	-- Pears	6.4	GSP-B3
0813 40 50	-- Papaws (papayas)	2	A

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CN code 2022	Description	Base rate	Staging category
0813 40 65	-- Tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya	0	A
0813 40 95	-- Other	2.4	A
0813 50	- Mixtures of nuts or dried fruits of this chapter		
	-- Mixtures of dried fruit, other than that of headings 0801 to 0806		
	--- Not containing prunes		
0813 50 12	---- Of papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya	4	A
0813 50 15	---- Other	6.4	GSP-B3
0813 50 19	--- Containing prunes	9.6	GSP-B5
	-- Mixtures exclusively of nuts of headings 0801 and 0802		
0813 50 31	--- Of tropical nuts	4	A
0813 50 39	--- Other	6.4	GSP-B3
	-- Other mixtures		
0813 50 91	--- Not containing prunes or figs	8	GSP-B5
0813 50 99	--- Other	9.6	GSP-B5
0814 00 00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	1.6	A

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CN code 2022	Description	Base rate	Staging category
09	CHAPTER 9 – COFFEE, TEA, MATÉ AND SPICES		
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion		
	- Coffee, not roasted		
0901 11 00	-- Not decaffeinated	0	A
0901 12 00	-- Decaffeinated	8.3	GSP-B7
	- Coffee, roasted		
0901 21 00	-- Not decaffeinated	7.5	GSP-B7
0901 22 00	-- Decaffeinated	9	GSP-B7
0901 90	- Other		
0901 90 10	-- Coffee husks and skins	0	A
0901 90 90	-- Coffee substitutes containing coffee	11.5	GSP-B7
0902	Tea, whether or not flavoured		
0902 10 00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	3.2	A
0902 20 00	- Other green tea (not fermented)	0	A
0902 30 00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	0	A
0902 40 00	- Other black tea (fermented) and other partly fermented tea	0	A

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CN code 2022	Description	Base rate	Staging category
0903 00 00	Maté	0	A
0904	Pepper of the genus Piper; dried or crushed or ground fruit of the genus Capsicum or of the genus Pimenta		
	- Pepper		
0904 11 00	-- Neither crushed nor ground	0	A
0904 12 00	-- Crushed or ground	4	A
	- Fruit of the genus Capsicum or of the genus Pimenta		
0904 21	-- Dried, neither crushed nor ground		
0904 21 10	--- Sweet peppers (*Capsicum annuum*)	9.6	GSP-B5
0904 21 90	--- Other	0	A
0904 22 00	-- Crushed or ground	5	A
0905	Vanilla		
0905 10 00	- Neither crushed nor ground	6	GSP-B7
0905 20 00	- Crushed or ground	6	GSP-B3
0906	Cinnamon and cinnamon-tree flowers		
	- Neither crushed nor ground		
0906 11 00	-- Cinnamon (*Cinnamomum zeylanicum Blume*)	0	A
0906 19 00	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
0906 20 00	- Crushed or ground	0	A
0907	Cloves (whole fruit, cloves and stems)		
0907 10 00	- Neither crushed nor ground	8	GSP-B3
0907 20 00	- Crushed or ground	8	GSP-B3
0908	Nutmeg, mace and cardamoms		
	- Nutmeg		
0908 11 00	-- Neither crushed nor ground	0	A
0908 12 00	-- Crushed or ground	0	A
	- Mace		
0908 21 00	-- Neither crushed nor ground	0	A
0908 22 00	-- Crushed or ground	0	A
	- Cardamoms		
0908 31 00	-- Neither crushed nor ground	0	A
0908 32 00	-- Crushed or ground	0	A
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries		
	- Seeds of coriander		
0909 21 00	-- Neither crushed nor ground	0	A

CN code 2022	Description	Base rate	Staging category
0909 22 00	-- Crushed or ground	0	A
	- Seeds of cumin		
0909 31 00	-- Neither crushed nor ground	0	A
0909 32 00	-- Crushed or ground	0	A
	- Seeds of anise, badian, caraway or fennel; juniper berries		
0909 61 00	-- Neither crushed nor ground	0	A
0909 62 00	-- Crushed or ground	0	A
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices		
	- Ginger		
0910 11 00	-- Neither crushed nor ground	0	A
0910 12 00	-- Crushed or ground	0	A
0910 20	- Saffron		
0910 20 10	-- Neither crushed nor ground	0	A
0910 20 90	-- Crushed or ground	8.5	A
0910 30 00	- Turmeric (curcuma)	0	A

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CN code 2022	Description	Base rate	Staging category
	- Other spices		
0910 91	-- Mixtures referred to in note 1(b) to this chapter		
0910 91 05	--- Curry	0	A
	--- Other		
0910 91 10	---- Neither crushed nor ground	0	A
0910 91 90	---- Crushed or ground	12.5	GSP-B7
0910 99	-- Other		
0910 99 10	--- Fenugreek seed	0	A
	--- Thyme		
	---- Neither crushed nor ground		
0910 99 31	----- Wild thyme (Thymus serpyllum L.)	0	A
0910 99 33	----- Other	7	GSP-B3
0910 99 39	---- Crushed or ground	8.5	GSP-B3
0910 99 50	--- Bay leaves	7	GSP-B3
	--- Other		
0910 99 91	---- Neither crushed nor ground	0	A
0910 99 99	---- Crushed or ground	12.5	GSP-B7

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CN code 2022	Description	Base rate	Staging category
10	CHAPTER 10 – CEREALS		
1001	Wheat and meslin		
	- Durum wheat		
1001 11 00	-- Seed	148 EUR/1,000 kg	B5
1001 19 00	-- Other	148 EUR/1,000 kg	B7
	- Other		
1001 91	-- Seed		
1001 91 10	--- Spelt	12.8	B5
1001 91 20	--- Common wheat and meslin	95 EUR/1,000 kg	B5
1001 91 90	--- Other	95 EUR/1,000 kg	X
1001 99 00	-- Other	95 EUR/1,000 kg	X
1002	Rye		
1002 10 00	- Seed	93 EUR/1,000 kg	B5
1002 90 00	- Other	93 EUR/1,000 kg	B5
1003	Barley		
1003 10 00	- Seed	93 EUR/1,000 kg	B7
1003 90 00	- Other	93 EUR/1,000 kg	B7

CN code 2022	Description	Base rate	Staging category
1004	Oats		
1004 10 00	- Seed	89 EUR/1,000 kg	B5
1004 90 00	- Other	89 EUR/1,000 kg	B5
1005	Maize (corn)		
1005 10	- Seed		
	-- Hybrid		
1005 10 13	--- Three-cross hybrids	0	A
1005 10 15	--- Simple hybrids	0	A
1005 10 18	--- Other	0	A
1005 10 90	-- Other	94 EUR/1,000 kg	B7
1005 90 00	- Other	94 EUR/1,000 kg	B7
1006	Rice		
1006 10	- Rice in the husk (paddy or rough)		
1006 10 10	-- For sowing	7.7	X
	-- Other		
1006 10 30	--- Round grain	211 EUR/1,000 kg	X
1006 10 50	--- Medium grain	211 EUR/1,000 kg	X
	--- Long grain		

CN code 2022	Description	Base rate	Staging category
1006 10 71	---- Of a length/width ratio greater than 2 but less than 3	211 EUR/1,000 kg	X
1006 10 79	---- Of a length/width ratio equal to or greater than 3	211 EUR/1,000 kg	X
1006 20	- Husked (brown) rice		
	-- Parboiled		
1006 20 11	--- Round grain	65 EUR/1,000 kg	X
1006 20 13	--- Medium grain	65 EUR/1,000 kg	X
	--- Long grain		
1006 20 15	---- Of a length/width ratio greater than 2 but less than 3	65 EUR/1,000 kg	X
1006 20 17	---- Of a length/width ratio equal to or greater than 3	65 EUR/1,000 kg	X
	-- Other		
1006 20 92	--- Round grain	65 EUR/1,000 kg	X
1006 20 94	--- Medium grain	65 EUR/1,000 kg	X
	--- Long grain		
1006 20 96	---- Of a length/width ratio greater than 2 but less than 3	65 EUR/1,000 kg	X
1006 20 98	---- Of a length/width ratio equal to or greater than 3	65 EUR/1,000 kg	X
1006 30	- Semi-milled or wholly milled rice, whether or not polished or glazed		

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CN code 2022	Description	Base rate	Staging category
	-- Semi-milled rice		
	--- Parboiled		
1006 30 21	---- Round grain	175 EUR/1,000 kg	X
1006 30 23	---- Medium grain	175 EUR/1,000 kg	X
	---- Long grain		
1006 30 25	----- Of a length/width ratio greater than 2 but less than 3	175 EUR/1,000 kg	X
1006 30 27	----- Of a length/width ratio equal to or greater than 3	175 EUR/1,000 kg	X
	--- Other		
1006 30 42	---- Round grain	175 EUR/1,000 kg	X
1006 30 44	---- Medium grain	175 EUR/1,000 kg	X
	---- Long grain		
1006 30 46	----- Of a length/width ratio greater than 2 but less than 3	175 EUR/1,000 kg	X
1006 30 48	----- Of a length/width ratio equal to or greater than 3	175 EUR/1,000 kg	X
	-- Wholly milled rice		
	--- Parboiled		
1006 30 61	---- Round grain	175 EUR/1,000 kg	X
1006 30 63	---- Medium grain	175 EUR/1,000 kg	X

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CN code 2022	Description	Base rate	Staging category
	---- Long grain		
1006 30 65	----- Of a length/width ratio greater than 2 but less than 3	175 EUR/1,000 kg	X
1006 30 67	----- Of a length/width ratio equal to or greater than 3	175 EUR/1,000 kg	X
	--- Other		
1006 30 92	---- Round grain	175 EUR/1,000 kg	X
1006 30 94	---- Medium grain	175 EUR/1,000 kg	X
	---- Long grain		
1006 30 96	----- Of a length/width ratio greater than 2 but less than 3	175 EUR/1,000 kg	X
1006 30 98	----- Of a length/width ratio equal to or greater than 3	175 EUR/1,000 kg	X
1006 40 00	- Broken rice	128 EUR/1,000 kg	X
1007	Grain sorghum		
1007 10	- Seed		
1007 10 10	-- Hybrids	6.4	B5
1007 10 90	-- Other	94 EUR/1,000 kg	B7
1007 90 00	- Other	94 EUR/1,000 kg	B7
1008	Buckwheat, millet and canary seed; other cereals		
1008 10 00	- Buckwheat	37 EUR/1,000 kg	B5
	- Millet		

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CN code 2022	Description	Base rate	Staging category
1008 21 00	-- Seed	56 EUR/1,000 kg	B7
1008 29 00	-- Other	56 EUR/1,000 kg	B7
1008 30 00	- Canary seed	0	A
1008 40 00	- Fonio (*Digitaria* spp.)	37 EUR/1,000 kg	B3
1008 50 00	- Quinoa (*Chenopodium quinoa*)	37 EUR/1,000 kg	GSP-B3
1008 60 00	- Triticale	93 EUR/1,000 kg	B5
1008 90 00	- Other cereals	37 EUR/1,000 kg	B7
11	CHAPTER 11 – PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN		
1101 00	Wheat or meslin flour		
	- Wheat flour		
1101 00 11	-- Of durum wheat	172 EUR/1,000 kg	B7
1101 00 15	-- Of common wheat and spelt	172 EUR/1,000 kg	X
1101 00 90	- Meslin flour	172 EUR/1,000 kg	B5
1102	Cereal flours other than of wheat or meslin		
1102 20	- Maize (corn) flour		
1102 20 10	-- Of a fat content not exceeding 1.5 % by weight	173 EUR/1,000 kg	B5
1102 20 90	-- Other	98 EUR/1,000 kg	B5

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CN code 2022	Description	Base rate	Staging category
1102 90	- Other		
1102 90 10	-- Barley flour	171 EUR/1,000 kg	B5
1102 90 30	-- Oat flour	164 EUR/1,000 kg	B5
1102 90 50	-- Rice flour	138 EUR/1,000 kg	X
1102 90 70	-- Rye flour	168 EUR/1,000 kg	B5
1102 90 90	-- Other	98 EUR/1,000 kg	B5
1103	Cereal groats, meal and pellets		
	- Groats and meal		
1103 11	-- Of wheat		
1103 11 10	--- Durum wheat	267 EUR/1,000 kg	B5
1103 11 90	--- Common wheat and spelt	186 EUR/1,000 kg	X
1103 13	-- Of maize (corn)		
1103 13 10	--- Of a fat content not exceeding 1.5 % by weight	173 EUR/1,000 kg	B5
1103 13 90	--- Other	98 EUR/1,000 kg	B5
1103 19	-- Of other cereals		
1103 19 20	--- Of rye or barley	171 EUR/1,000 kg	B5
1103 19 40	--- Of oats	164 EUR/1,000 kg	B5
1103 19 50	--- Of rice	138 EUR/1,000 kg	X

CN code 2022	Description	Base rate	Staging category
1103 19 90	--- Other	98 EUR/1,000 kg	B5
1103 20	- Pellets		
1103 20 25	-- Of rye or barley	171 EUR/1,000 kg	B7
1103 20 30	-- Of oats	164 EUR/1,000 kg	B5
1103 20 40	-- Of maize	173 EUR/1,000 kg	B5
1103 20 50	-- Of rice	138 EUR/1,000 kg	X
1103 20 60	-- Of wheat	175 EUR/1,000 kg	X
1103 20 90	-- Other	98 EUR/1,000 kg	B3
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground		
	- Rolled or flaked grains		
1104 12	-- Of oats		
1104 12 10	--- Rolled	93 EUR/1,000 kg	B5
1104 12 90	--- Flaked	182 EUR/1,000 kg	B5
1104 19	-- Of other cereals		
1104 19 10	--- Of wheat	175 EUR/1,000 kg	X
1104 19 30	--- Of rye	171 EUR/1,000 kg	B5
1104 19 50	--- Of maize	173 EUR/1,000 kg	B5

CN code 2022	Description	Base rate	Staging category
	--- Of barley		
1104 19 61	---- Rolled	97 EUR/1,000 kg	B5
1104 19 69	---- Flaked	189 EUR/1,000 kg	B5
	--- Other		
1104 19 91	---- Flaked rice	234 EUR/1,000 kg	X
1104 19 99	---- Other	173 EUR/1,000 kg	B5
	- Other worked grains (for example, hulled, pearled, sliced or kibbled)		
1104 22	-- Of oats		
1104 22 40	--- Hulled (shelled or husked), whether or not sliced or kibbled	162 EUR/1,000 kg	B3
1104 22 50	--- Pearled	145 EUR/1,000 kg	B5
1104 22 95	--- Other	93 EUR/1,000 kg	B7
1104 23	-- Of maize (corn)		
1104 23 40	--- Hulled (shelled or husked), whether or not sliced or kibbled; pearled	152 EUR/1,000 kg	B5
1104 23 98	--- Other	98 EUR/1,000 kg	B3
1104 29	-- Of other cereals		
	--- Of barley		
1104 29 04	---- Hulled (shelled or husked), whether or not sliced or kibbled	150 EUR/1,000 kg	B5
1104 29 05	---- Pearled	236 EUR/1,000 kg	B5

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CN code 2022	Description	Base rate	Staging category
1104 29 08	---- Other	97 EUR/1,000 kg	B5
	--- Other		
1104 29 17	---- Hulled (shelled or husked), whether or not sliced or kibbled	129 EUR/1,000 kg	GSP-B5
1104 29 30	---- Pearled	154 EUR/1,000 kg	B5
	---- Not otherwise worked than kibbled		
1104 29 51	----- Of wheat	99 EUR/1,000 kg	X
1104 29 55	----- Of rye	97 EUR/1,000 kg	B5
1104 29 59	----- Other	98 EUR/1,000 kg	B5
	---- Other		
1104 29 81	----- Of wheat	99 EUR/1,000 kg	X
1104 29 85	----- Of rye	97 EUR/1,000 kg	B5
1104 29 89	----- Other	98 EUR/1,000 kg	B5
1104 30	- Germ of cereals, whole, rolled, flaked or ground		
1104 30 10	-- Of wheat	76 EUR/1,000 kg	X
1104 30 90	-- Of other cereals	75 EUR/1,000 kg	B5
1105	Flour, meal, powder, flakes, granules and pellets of potatoes		
1105 10 00	- Flour, meal and powder	12.2	GSP-B5
1105 20 00	- Flakes, granules and pellets	12.2	GSP-B5

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CN code 2022	Description	Base rate	Staging category
1106	Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of chapter 8		
1106 10 00	- Of the dried leguminous vegetables of heading 0713	7.7	GSP-B7
1106 20	- Of sago or of roots or tubers of heading 0714		
1106 20 10	-- Denatured	95 EUR/1,000 kg	B5
1106 20 90	-- Other	166 EUR/1,000 kg	B5
1106 30	- Of the products of chapter 8		
1106 30 10	-- Of bananas	10.9	GSP-B7
1106 30 90	-- Other	8.3	GSP-B5
1107	Malt, whether or not roasted		
1107 10	- Not roasted		
	-- Of wheat		
1107 10 11	--- In the form of flour	177 EUR/1,000 kg	B5
1107 10 19	--- Other	134 EUR/1,000 kg	B3
	-- Other		
1107 10 91	--- In the form of flour	173 EUR/1,000 kg	B5

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CN code 2022	Description	Base rate	Staging category
1107 10 99	--- Other	131 EUR/1,000 kg	B5
1107 20 00	- Roasted	152 EUR/1,000 kg	B5
1108	Starches; inulin		
	- Starches		
1108 11 00	-- Wheat starch	224 EUR/1,000 kg	X
1108 12 00	-- Maize (corn) starch	166 EUR/1,000 kg	TRQ-EU Maize Starch
1108 13 00	-- Potato starch	166 EUR/1,000 kg	B7
1108 14 00	-- Manioc (cassava) starch	166 EUR/1,000 kg	X
1108 19	-- Other starches		
1108 19 10	--- Rice starch	216 EUR/1,000 kg	X
1108 19 90	--- Other	166 EUR/1,000 kg	TRQ-EU Other Starches
1108 20 00	- Inulin	19.2	TR GSP
1109 00 00	Wheat gluten, whether or not dried	512 EUR/1,000 kg	B7

CN code 2022	Description	Base rate	Staging category
12	CHAPTER 12 – OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER		
1201	Soya beans, whether or not broken		
1201 10 00	- Seed	0	A
1201 90 00	- Other	0	A
1202	Groundnuts, not roasted or otherwise cooked, whether or not shelled or broken		
1202 30 00	- Seed	0	A
	- Other		
1202 41 00	-- In shell	0	A
1202 42 00	-- Shelled, whether or not broken	0	A
1203 00 00	Copra	0	A
1204 00	Linseed, whether or not broken		
1204 00 10	- For sowing	0	A
1204 00 90	- Other	0	A
1205	Rape or colza seeds, whether or not broken		
1205 10	- Low erucic acid rape or colza seeds		
1205 10 10	-- For sowing	0	A

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CN code 2022	Description	Base rate	Staging category
1205 10 90	-- Other	0	A
1205 90 00	- Other	0	A
1206 00	Sunflower seeds, whether or not broken		
1206 00 10	- For sowing	0	A
	- Other		
1206 00 91	-- Shelled; in grey-and-white-striped shell	0	A
1206 00 99	-- Other	0	A
1207	Other oil seeds and oleaginous fruits, whether or not broken		
1207 10 00	- Palm nuts and kernels	0	A
	- Cotton seeds		
1207 21 00	-- Seed	0	A
1207 29 00	-- Other	0	A
1207 30 00	- Castor oil seeds	0	A
1207 40	- Sesamum seeds		

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CN code 2022	Description	Base rate	Staging category
1207 40 10	-- Seed	0	A
1207 40 90	-- Other	0	A
1207 50	- Mustard seeds		
1207 50 10	-- Seed	0	A
1207 50 90	-- Other	0	A
1207 60 00	- Safflower (*Carthamus tinctorius*) seeds	0	A
1207 70 00	- Melon seeds	0	A
	- Other		
1207 91	-- Poppy seeds		
1207 91 10	--- Seed	0	A
1207 91 90	--- Other	0	A
1207 99	-- Other		
1207 99 20	--- Seed	0	A
	--- Other		
1207 99 91	---- Hemp seeds	0	A
1207 99 96	---- Other	0	A

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CN code 2022	Description	Base rate	Staging category
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard		
1208 10 00	- Of soya beans	4.5	A
1208 90 00	- Other	0	A
1209	Seeds, fruit and spores, of a kind used for sowing		
1209 10 00	- Sugar beet seeds	8.3	GSP-B5
	- Seeds of forage plants		
1209 21 00	-- Lucerne (alfalfa) seeds	2.5	A
1209 22	-- Clover (*Trifolium* spp.) seeds		
1209 22 10	--- Red clover (*Trifolium pratense* L.)	0	A
1209 22 80	--- Other	0	A
1209 23	-- Fescue seeds		
1209 23 11	--- Meadow fescue (*Festuca pratensis Huds.*) seeds	0	A
1209 23 15	--- Red fescue (*Festuca rubra* L.) seeds	0	A
1209 23 80	--- Other	2.5	A
1209 24 00	-- Kentucky blue grass (*Poa pratensis* L.) seeds	0	A
1209 25	-- Ryegrass (*Lolium multiflorum* Lam., *Lolium perenne* L.) seeds		
1209 25 10	--- Italian ryegrass (including westerwolds) (*Lolium multiflorum* Lam.)	0	A

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CN code 2022	Description	Base rate	Staging category
1209 25 90	--- Perennial ryegrass (*Lolium perenne* L.)	0	A
1209 29	-- Other		
1209 29 45	--- Timothy grass seed; vetch seed; seeds of the genus Poa (*Poa palustris* L., *Poa trivialis* L.); cocksfoot grass (*Dactylis glomerata* L.); bent grass (Agrostis)	0	A
1209 29 50	--- Lupine seed	2.5	A
1209 29 60	--- Fodder beet seed (*Beta vulgaris* var. *alba*)	8.3	GSP-B5
1209 29 80	--- Other	2.5	A
1209 30 00	- Seeds of herbaceous plants cultivated principally for their flowers	3	A
	- Other		
1209 91	-- Vegetable seeds		
1209 91 30	--- Salad beet seed or beetroot seed (*Beta vulgaris* var. *conditiva*)	8.3	GSP-B5
1209 91 80	--- Other	3	A
1209 99	-- Other		
1209 99 10	--- Forest-tree seeds	0	A
	--- Other		
1209 99 91	---- Seeds of plants cultivated principally for their flowers, other than those of subheading 1209 30	3	A
1209 99 99	---- Other	4	A

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CN code 2022	Description	Base rate	Staging category
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin		
1210 10 00	- Hop cones, neither ground nor powdered nor in the form of pellets	5.8	B5
1210 20	- Hop cones, ground, powdered or in the form of pellets; lupulin		
1210 20 10	-- Hop cones, ground, powdered or in the form of pellets, with higher lupulin content; lupulin	5.8	B5
1210 20 90	-- Other	5.8	B5
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered		
1211 20 00	- Ginseng roots	0	A
1211 30 00	- Coca leaf	0	A
1211 40 00	- Poppy straw	0	A
1211 50 00	- Ephedra	0	A
1211 60 00	- Bark of African cherry (*Prunus africana*)	0	A
1211 90	- Other		
1211 90 30	-- Tonquin beans	3	A
1211 90 86	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety *Cichorium intybus sativum*) of a kind used primarily for human consumption, not elsewhere specified or included		
	- Seaweeds and other algae		
1212 21 00	-- Fit for human consumption	0	A
1212 29 00	-- Other	0	A
	- Other		
1212 91	-- Sugar beet		
1212 91 20	--- Dried, whether or not ground	23 EUR/100 kg	B7
1212 91 80	--- Other	6.7 EUR/100 kg	B7
1212 92 00	-- Locust beans (carob)	5.1	A
1212 93 00	-- Sugar cane	4.6 EUR/100 kg	B7
1212 94 00	-- Chicory roots	0	A

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CN code 2022	Description	Base rate	Staging category
1212 99	-- Other		
	--- Locust bean seeds		
1212 99 41	---- Not decorticated, crushed or ground	0	A
1212 99 49	---- Other	5.8	GSP-B3
1212 99 95	--- Other	0	A
1213 00 00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	0	A
1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets		
1214 10 00	- Lucerne (alfalfa) meal and pellets	0	A
1214 90	- Other		
1214 90 10	-- Mangolds, swedes and other fodder roots	5.8	GSP-B3
1214 90 90	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
13	CHAPTER 13 – LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS		
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)		
1301 20 00	- Gum Arabic	0	A
1301 90 00	- Other	0	A
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products		
	- Vegetable saps and extracts		
1302 11 00	-- Opium	0	A
1302 12 00	-- Of liquorice	3.2	A
1302 13 00	-- Of hops	3.2	A
1302 14 00	-- Of ephedra	0	A
1302 19	-- Other		
1302 19 05	--- Vanilla oleoresin	3	A
1302 19 70	--- Other	0	A
1302 20	- Pectic substances, pectinates and pectates		
1302 20 10	-- Dry	19.2	A
1302 20 90	-- Other	11.2	A

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CN code 2022	Description	Base rate	Staging category
	- Mucilages and thickeners, whether or not modified, derived from vegetable products		
1302 31 00	-- Agar-agar	0	A
1302 32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds		
1302 32 10	--- Of locust beans or locust bean seeds	0	A
1302 32 90	--- Of guar seeds	0	A
1302 39 00	-- Other	0	A
14	CHAPTER 14 – VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED		
1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)		
1401 10 00	- Bamboos	0	A
1401 20 00	- Rattans	0	A
1401 90 00	- Other	0	A
1404	Vegetable products not elsewhere specified or included		
1404 20 00	- Cotton linters	0	A
1404 90 00	- Other	0	A

CN code 2022	Description	Base rate	Staging category
III	SECTION III – ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES		
15	CHAPTER 15 – ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES		
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or1503		
1501 10	- Lard		
1501 10 10	-- For industrial uses other than the manufacture of foodstuffs for human consumption	0	A
1501 10 90	-- Other	17.2 EUR/100 kg	B7
1501 20	- Other pig fat		
1501 20 10	-- For industrial uses other than the manufacture of foodstuffs for human consumption	0	A
1501 20 90	-- Other	17.2 EUR/100 kg	B7
1501 90 00	- Other	11.5	GSP-B5
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503		

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CN code 2022	Description	Base rate	Staging category
1502 10	- Tallow		
1502 10 10	-- For industrial uses other than the manufacture of foodstuffs for human consumption	0	A
1502 10 90	-- Other	3.2	A
1502 90	- Other		
1502 90 10	-- For industrial uses other than the manufacture of foodstuffs for human consumption	0	A
1502 90 90	-- Other	3.2	A
1503 00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared		
	- Lard stearin and oleostearin		
1503 00 11	-- For industrial uses	0	A
1503 00 19	-- Other	5.1	A
1503 00 30	- Tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption	0	A
1503 00 90	- Other	6.4	GSP-B3

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CN code 2022	Description	Base rate	Staging category
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified		
1504 10	- Fish-liver oils and their fractions		
1504 10 10	-- Of a vitamin A content not exceeding 2,500 International Units per gram	3.8	A
	-- Other		
1504 10 91	--- Of halibut	0	A
1504 10 99	--- Other	0	A
1504 20	- Fats and oils and their fractions, of fish, other than liver oils		
1504 20 10	-- Solid fractions	10.9	GSP-B5
1504 20 90	-- Other	0	A
1504 30	- Fats and oils and their fractions, of marine mammals		
1504 30 10	-- Solid fractions	10.9	GSP-B5
1504 30 90	-- Other	0	A
1505 00	Wool grease and fatty substances derived therefrom (including lanolin)		
1505 00 10	- Wool grease, crude	3.2	A
1505 00 90	- Other	0	A

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CN code 2022	Description	Base rate	Staging category
1506 00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	0	A
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified		
1507 10	- Crude oil, whether or not degummed		
1507 10 10	-- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3.2	A
1507 10 90	-- Other	6.4	GSP-B3
1507 90	- Other		
1507 90 10	-- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5.1	A
1507 90 90	-- Other	9.6	GSP-B5
1508	Groundnut oil and its fractions, whether or not refined, but not chemically modified		
1508 10	- Crude oil		
1508 10 10	-- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	0	A
1508 10 90	-- Other	6.4	GSP-B5

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CN code 2022	Description	Base rate	Staging category
1508 90	- Other		
1508 90 10	-- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5.1	A
1508 90 90	-- Other	9.6	GSP-B5
1509	Olive oil and its fractions, whether or not refined, but not chemically modified		
1509 20 00	- Extra virgin olive oil	124.5 EUR/100 kg	B5
1509 30 00	- Virgin olive oil	124.5 EUR/100 kg	B5
1509 40 00	- Other virgin olive oils	122.6 EUR/100 kg	B5
1509 90 00	- Other	134.6 EUR/100 kg	B5
1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509		
1510 10 00	- Crude olive pomace oil	110.2 EUR/100 kg	B5
1510 90 00	- Other	160.3 EUR/100 kg	B5
1511	Palm oil and its fractions, whether or not refined, but not chemically modified		
1511 10	- Crude oil		
1511 10 10	-- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	0	A
1511 10 90	-- Other	3.8	A

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CN code 2022	Description	Base rate	Staging category
1511 90	- Other		
	-- Solid fractions		
1511 90 11	--- In immediate packings of a net content not exceeding 1 kg	12.8	TR GSP
1511 90 19	--- Other	10.9	TR GSP
	-- Other		
1511 90 91	--- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5.1	TR GSP
1511 90 99	--- Other	9	TR GSP
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified		
	- Sunflower-seed or safflower oil and fractions thereof		
1512 11	-- Crude oil		
1512 11 10	--- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3.2	A
	--- Other		
1512 11 91	---- Sunflower-seed oil	6.4	GSP-B5
1512 11 99	---- Safflower oil	6.4	TR GSP

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CN code 2022	Description	Base rate	Staging category
1512 19	-- Other		
1512 19 10	--- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5.1	A
1512 19 90	--- Other	9.6	GSP-B7
	- Cotton-seed oil and its fractions		
1512 21	-- Crude oil, whether or not gossypol has been removed		
1512 21 10	--- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3.2	A
1512 21 90	--- Other	6.4	TR GSP
1512 29	-- Other		
1512 29 10	--- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5.1	TR GSP
1512 29 90	--- Other	9.6	TR GSP
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified		
	- Coconut (copra) oil and its fractions		
1513 11	-- Crude oil		
1513 11 10	--- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	2.5	A

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CN code 2022	Description	Base rate	Staging category
	--- Other		
1513 11 91	---- In immediate packings of a net content not exceeding 1 kg	12.8	TR GSP
1513 11 99	---- Other	6.4	TR GSP
1513 19	-- Other		
	--- Solid fractions		
1513 19 11	---- In immediate packings of a net content not exceeding 1 kg	12.8	GSP-B7
1513 19 19	---- Other	10.9	GSP-B7
	--- Other		
1513 19 30	---- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5.1	A
	---- Other		
1513 19 91	----- In immediate packings of a net content not exceeding 1 kg	12.8	GSP-B7
1513 19 99	----- Other	9.6	GSP-B7
	- Palm kernel or babassu oil and fractions thereof		
1513 21	-- Crude oil		
1513 21 10	--- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3.2	A

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CN code 2022	Description	Base rate	Staging category
	--- Other		
1513 21 30	---- In immediate packings of a net content not exceeding 1 kg	12.8	TR GSP
1513 21 90	---- Other	6.4	TR GSP
1513 29	-- Other		
	--- Solid fractions		
1513 29 11	---- In immediate packings of a net content not exceeding 1 kg	12.8	TR GSP
1513 29 19	---- Other	10.9	TR GSP
	--- Other		
1513 29 30	---- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5.1	TR GSP
	---- Other		
1513 29 50	----- In immediate packings of a net content not exceeding 1 kg	12.8	TR GSP
1513 29 90	----- Other	9.6	TR GSP
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified		
	- Low-erucic-acid rape or colza oil and its fractions		

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CN code 2022	Description	Base rate	Staging category
1514 11	-- Crude oil		
1514 11 10	--- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3.2	A
1514 11 90	--- Other	6.4	GSP-B7
1514 19	-- Other		
1514 19 10	--- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5.1	A
1514 19 90	--- Other	9.6	GSP-B7
	- Other		
1514 91	-- Crude oil		
1514 91 10	--- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3.2	A
1514 91 90	--- Other	6.4	GSP-B7
1514 99	-- Other		
1514 99 10	--- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5.1	A
1514 99 90	--- Other	9.6	GSP-B7

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CN code 2022	Description	Base rate	Staging category
1515	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified		
	- Linseed oil and its fractions		
1515 11 00	-- Crude oil	3.2	A
1515 19	-- Other		
1515 19 10	--- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5.1	A
1515 19 90	--- Other	9.6	GSP-B7
	- Maize (corn) oil and its fractions		
1515 21	-- Crude oil		
1515 21 10	--- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3.2	A
1515 21 90	--- Other	6.4	TR GSP
1515 29	-- Other		
1515 29 10	--- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5.1	TR GSP
1515 29 90	--- Other	9.6	TR GSP

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CN code 2022	Description	Base rate	Staging category
1515 30	- Castor oil and its fractions		
1515 30 10	-- For the production of aminoundecanoic acid for use in the manufacture of synthetic textile fibres or of artificial plastic materials	0	A
1515 30 90	-- Other	5.1	A
1515 50	- Sesame oil and its fractions		
	-- Crude oil		
1515 50 11	--- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3.2	A
1515 50 19	--- Other	6.4	GSP-B7
	-- Other		
1515 50 91	--- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5.1	A
1515 50 99	--- Other	9.6	GSP-B7
1515 60	- Microbial fats and oils and their fractions		
	-- Crude oils		
1515 60 11	--- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3.2	A

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CN code 2022	Description	Base rate	Staging category
	--- Other		
1515 60 51	---- Solid, in immediate packings of a net content not exceeding 1 kg	12.8	GSP-B5
1515 60 59	---- Solid, other; fluid	6.4	GSP-B3
	-- Other		
1515 60 60	--- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5.1	A
	--- Other		
1515 60 91	---- Solid, in immediate packings of a net content not exceeding 1 kg	12.8	GSP-B5
1515 60 99	---- Solid, other; fluid	9.6	GSP-B5
1515 90	- Other		
1515 90 11	-- Tung oil; jojoba and oiticica oils; myrtle wax and Japan wax; their fractions	0	A
	-- Tobacco-seed oil and its fractions		
	--- Crude oil		
1515 90 21	---- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	0	A
1515 90 29	---- Other	6.4	GSP-B3

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CN code 2022	Description	Base rate	Staging category
	--- Other		
1515 90 31	---- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	0	A
1515 90 39	---- Other	9.6	GSP-B5
	-- Other oils and their fractions		
	--- Crude oils		
1515 90 40	---- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	3.2	A
	---- Other		
1515 90 51	----- Solid, in immediate packings of a net content not exceeding 1 kg	12.8	GSP-B7
1515 90 59	----- Solid, other; fluid	6.4	GSP-B7
	--- Other		
1515 90 60	---- For technical or industrial uses other than the manufacture of foodstuffs for human consumption	5.1	A
	---- Other		
1515 90 91	----- Solid, in immediate packings of a net content not exceeding 1 kg	12.8	GSP-B7
1515 90 99	----- Solid, other; fluid	9.6	GSP-B7

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CN code 2022	Description	Base rate	Staging category
1516	Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared		
1516 10	- Animal fats and oils and their fractions		
1516 10 10	-- In immediate packings of a net content not exceeding 1 kg	12.8	GSP-B5
1516 10 90	-- Other	10.9	GSP-B5
1516 20	- Vegetable fats and oils and their fractions		
1516 20 10	-- Hydrogenated castor oil, so called "opal-wax"	3.4	A
	-- Other		
1516 20 91	--- In immediate packings of a net content not exceeding 1 kg	12.8	GSP-B7
	--- Other		
1516 20 95	---- Colza, linseed, rapeseed, sunflower-seed, illipe, karite, makore, touloucouna or babassu oils, for technical or industrial uses other than the manufacture of foodstuffs for human consumption	5.1	A
	---- Other		
1516 20 96	----- Groundnut, cotton-seed, soya-bean or sunflower-seed oils; other oils containing less than 50 % by weight of free fatty acids and excluding palm kernel, illipe, coconut, colza, rapeseed or copaiba oils	9.6	GSP-B7
1516 20 98	----- Other	10.9	GSP-B7

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CN code 2022	Description	Base rate	Staging category
1516 30	- Microbial fats and oils and their fractions		
1516 30 91	-- In immediate packings of a net content not exceeding 1 kg	12.8	GSP-B5
1516 30 98	-- Other	10.9	GSP-B5
1517	Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 1516		
1517 10	- Margarine, excluding liquid margarine		
1517 10 10	-- Containing, by weight, more than 10 % but not more than 15 % of milkfats	8.3 + 28.4 EUR/100 kg	TR EA
1517 10 90	-- Other	16	GSP-B5
1517 90	- Other		
1517 90 10	-- Containing, by weight, more than 10 % but not more than 15 % of milkfats	8.3 + 28.4 EUR/100 kg	TR EA
	-- Other		
1517 90 91	--- Fixed vegetable oils, fluid, mixed	9.6	GSP-B5
1517 90 93	--- Edible mixtures or preparations of a kind used as mould-release preparations	2.9	A
1517 90 99	--- Other	16	GSP-B5

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CN code 2022	Description	Base rate	Staging category
1518 00	Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included		
1518 00 10	- Linoxyn	7.7	GSP-B5
	- Fixed vegetable oils, fluid, mixed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption		
1518 00 31	-- Crude	3.2	A
1518 00 39	-- Other	5.1	A
	- Other		
1518 00 91	-- Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516	7.7	GSP-B5
	-- Other		
1518 00 95	--- Inedible mixtures or preparations of animal or of animal, vegetable or microbial fats and oils and their fractions	2	A
1518 00 99	--- Other	7.7	GSP-B7
1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes	0	A

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CN code 2022	Description	Base rate	Staging category
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured		
1521 10 00	- Vegetable waxes	0	A
1521 90	- Other		
1521 90 10	-- Spermaceti, whether or not refined or coloured	0	A
	-- Beeswax and other insect waxes, whether or not refined or coloured		
1521 90 91	--- Raw	0	A
1521 90 99	--- Other	2.5	A
1522 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes		
1522 00 10	- Degras	3.8	A
	- Residues resulting from the treatment of fatty substances or animal or vegetable waxes		
	-- Containing oil having the characteristics of olive oil		
1522 00 31	--- Soapstocks	29.9 EUR/100 kg	B5
1522 00 39	--- Other	47.8 EUR/100 kg	B5
	-- Other		
1522 00 91	--- Oil foots and dregs; soapstocks	3.2	A
1522 00 99	--- Other	0	A

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CN code 2022	Description	Base rate	Staging category
IV	SECTION IV – PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; 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		
16	CHAPTER 16 – PREPARATIONS OF MEAT, OF FISH, OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, OR OF INSECTS		
1601 00	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products		
1601 00 10	- Of liver	15.4	GSP-B5
	- Other		
1601 00 91	-- Sausages, dry or for spreading, uncooked	149.4 EUR/100 kg	B5
1601 00 99	-- Other	100.5 EUR/100 kg	B5
1602	Other prepared or preserved meat, meat offal, blood or insects		
1602 10 00	- Homogenised preparations	16.6	B3
1602 20	- Of liver of any animal		
1602 20 10	-- Goose or duck liver	10.2	GSP-B5
1602 20 90	-- Other	16	B5

CN code 2022	Description	Base rate	Staging category
	- Of poultry of heading 0105		
1602 31	-- Of turkeys		
	--- Containing 57 % or more by weight of poultry meat or offal		
1602 31 11	---- Containing exclusively uncooked turkey meat	1024 EUR/1,000 kg	B7
1602 31 19	---- Other	1024 EUR/1,000 kg	B7
1602 31 80	--- Other	1024 EUR/1,000 kg	B7
1602 32	-- Of fowls of the species *Gallus domesticus*		
	--- Containing 57 % or more by weight of poultry meat or offal		
1602 32 11	---- Uncooked	2765 EUR/1,000 kg	B7
1602 32 19	---- Other	1024 EUR/1,000 kg	B7
1602 32 30	--- Containing 25 % or more but less than 57 % by weight of poultry meat or offal	2765 EUR/1,000 kg	B7
1602 32 90	--- Other	2765 EUR/1,000 kg	B7
1602 39	-- Other		
	--- Containing 57 % or more by weight of poultry meat or offal		
1602 39 21	---- Uncooked	2765 EUR/1,000 kg	B7
1602 39 29	---- Other	2765 EUR/1,000 kg	B7
1602 39 85	--- Other	2765 EUR/1,000 kg	B7

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CN code 2022	Description	Base rate	Staging category
	- Of swine		
1602 41	-- Hams and cuts thereof		
1602 41 10	--- Of domestic swine	156.8 EUR/100 kg	B7
1602 41 90	--- Other	10.9	GSP-B5
1602 42	-- Shoulders and cuts thereof		
1602 42 10	--- Of domestic swine	129.3 EUR/100 kg	B7
1602 42 90	--- Other	10.9	GSP-B5
1602 49	-- Other, including mixtures		
	--- Of domestic swine		
	---- Containing by weight 80 % or more of meat or meat offal, of any kind, including fats of any kind or origin		
1602 49 11	----- Loins (excluding collars) and cuts thereof, including mixtures of loins or hams	156.8 EUR/100 kg	B7
1602 49 13	----- Collars and cuts thereof, including mixtures of collars and shoulders	129.3 EUR/100 kg	B7
1602 49 15	----- Other mixtures containing hams (legs), shoulders, loins or collars, and cuts thereof	129.3 EUR/100 kg	B7
1602 49 19	----- Other	85.7 EUR/100 kg	B7

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CN code 2022	Description	Base rate	Staging category
1602 49 30	---- Containing by weight 40 % or more but less than 80 % of meat or meat offal, of any kind, including fats of any kind or origin	75 EUR/100 kg	B7
1602 49 50	---- Containing by weight less than 40 % of meat or meat offal, of any kind, including fats of any kind or origin	54.3 EUR/100 kg	B7
1602 49 90	--- Other	10.9	GSP-B5
1602 50	- Of bovine animals		
1602 50 10	-- Uncooked; mixtures of cooked meat or offal and uncooked meat or offal	303.4 EUR/100 kg	X
	-- Other		
1602 50 31	--- Corned beef, in airtight containers	16.6	X
1602 50 95	--- Other	16.6	X
1602 90	- Other, including preparations of blood of any animal		
1602 90 10	-- Preparations of blood of any animal	16.6	B5
	-- Other		
1602 90 31	--- Of game or rabbit	10.9	GSP-B5
	--- Other		
1602 90 51	---- Containing meat or meat offal of domestic swine	85.7 EUR/100 kg	B5

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CN code 2022	Description	Base rate	Staging category
	---- Other		
	----- Containing bovine meat or offal		
1602 90 61	------ Uncooked; mixtures of cooked meat or offal and uncooked meat or offal	303.4 EUR/100 kg	B5
1602 90 69	------ Other	16.6	GSP-B5
	----- Other		
1602 90 91	------ Of sheep	12.8	GSP-B5
1602 90 95	------ Of goats	16.6	GSP-B5
1602 90 99	------ Other	16.6	GSP-B3
1603 00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates		
1603 00 10	- In immediate packings of a net content of 1 kg or less	12.8	GSP-B3
1603 00 80	- Other	0	A
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs		
	- Fish, whole or in pieces, but not minced		
1604 11 00	-- Salmon	5.5	A

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CN code 2022	Description	Base rate	Staging category
1604 12	-- Herring		
1604 12 10	--- Fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen	15	A
	--- Other		
1604 12 91	---- In airtight containers	20	A
1604 12 99	---- Other	20	A
1604 13	-- Sardines, sardinella and brisling or sprats		
	--- Sardines		
1604 13 11	---- In olive oil	12.5	TR GSP
1604 13 19	---- Other	12.5	TR GSP
1604 13 90	--- Other	12.5	TR GSP
1604 14	-- Tunas, skipjack tuna and bonito (*Sarda* spp.)		
	--- Tunas and skipjack tuna		
	---- Skipjack tuna		
1604 14 21	----- In vegetable oil	24	TR GSP

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CN code 2022	Description	Base rate	Staging category
	----- Other		
1604 14 26	------ Fillets known as "loins"	24	TR GSP
1604 14 28	------ Other	24	TR GSP
	---- Yellowfin tuna (*Thunnus albacares*)		
1604 14 31	----- In vegetable oil	24	TR GSP
	----- Other		
1604 14 36	------ Fillets known as "loins"	24	TR GSP
1604 14 38	------ Other	24	TR GSP
	---- Other		
1604 14 41	----- In vegetable oil	24	TR GSP
	----- Other		
1604 14 46	------ Fillets known as "loins"	24	TR GSP
1604 14 48	------ Other	24	TR GSP
1604 14 90	--- Bonito (*Sarda* spp.)	25	TR GSP
1604 15	-- Mackerel		
	--- Of the species *Scomber scombrus* and *Scomber japonicus*		
1604 15 11	---- Fillets	25	A
1604 15 19	---- Other	25	A
1604 15 90	--- Of the species *Scomber australasicus*	20	A

CN code 2022	Description	Base rate	Staging category
1604 16 00	-- Anchovies	25	TR GSP
1604 17 00	-- Eels	20	A
1604 18 00	-- Shark fins	20	A
1604 19	-- Other		
1604 19 10	--- Salmonidae, other than salmon	7	A
	--- Fish of the genus Euthynnus, other than skipjack tuna (*Katsuwonus pelamis*)		
1604 19 31	---- Fillets known as "loins"	24	TR GSP
1604 19 39	---- Other	24	TR GSP
1604 19 50	--- Fish of the species *Orcynopsis unicolor*	12.5	A
	--- Other		
1604 19 91	---- Fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen	7.5	A
	---- Other		
1604 19 92	----- Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)	20	A
1604 19 93	----- Coalfish (*Pollachius virens*)	20	A
1604 19 94	----- Hake (*Merluccius* spp., *Urophycis* spp.)	20	A

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CN code 2022	Description	Base rate	Staging category
1604 19 95	----- Alaska pollock (*Theragra chalcogramma*) and pollack (*Pollachius pollachius*)	20	A
1604 19 97	----- Other	20	A
1604 20	- Other prepared or preserved fish		
1604 20 05	-- Preparations of surimi	20	A
	-- Other		
1604 20 10	--- Of salmon	5.5	A
1604 20 30	--- Of Salmonidae, other than salmon	7	A
1604 20 40	--- Of anchovies	25	TR GSP
1604 20 50	--- Of sardines, bonito, mackerel of the species *Scomber scombrus* and *Scomber japonicus*, fish of the species *Orcynopsis unicolor*	25	TR GSP
1604 20 70	--- Of tuna, skipjack tuna or other fish of the genus Euthynnus	24	TR GSP
1604 20 90	--- Of other fish	14	A
	- Caviar and caviar substitutes		
1604 31 00	-- Caviar	20	A
1604 32 00	-- Caviar substitutes	20	A
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved		
1605 10 00	- Crab	8	A

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CN code 2022	Description	Base rate	Staging category
	- Shrimps and prawns		
1605 21	-- Not in airtight containers		
1605 21 10	--- In immediate packings of a net content not exceeding 2 kg	20	GSP-B5
1605 21 90	--- Other	20	GSP-B5
1605 29 00	-- Other	20	GSP-B5
1605 30	- Lobster		
1605 30 10	-- Lobster meat, cooked, for the manufacture of lobster butter or of lobster pastes, pâtés, soups or sauces	0	A
1605 30 90	-- Other	20	A
1605 40 00	- Other crustaceans	20	A
	- Molluscs		
1605 51 00	-- Oysters	20	A
1605 52 00	-- Scallops, including queen scallops	20	A
1605 53	-- Mussels		
1605 53 10	--- In airtight containers	20	A
1605 53 90	--- Other	20	A
1605 54 00	-- Cuttlefish and squid	20	A

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CN code 2022	Description	Base rate	Staging category
1605 55 00	-- Octopus	20	A
1605 56 00	-- Clams, cockles and arkshells	20	A
1605 57 00	-- Abalone	20	A
1605 58 00	-- Snails, other than sea snails	20	A
1605 59 00	-- Other	20	A
	- Other aquatic invertebrates		
1605 61 00	-- Sea cucumbers	26	A
1605 62 00	-- Sea urchins	26	A
1605 63 00	-- Jellyfish	26	A
1605 69 00	-- Other	26	A
17	CHAPTER 17 – SUGARS AND SUGAR CONFECTIONERY		
1701	Cane or beet sugar and chemically pure sucrose, in solid form		
	- Raw sugar not containing added flavouring or colouring matter		
1701 12	-- Beet sugar		
1701 12 10	--- For refining	33.9 EUR/100 kg std qual	X
1701 12 90	--- Other	41.9 EUR/100 kg	X

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CN code 2022	Description	Base rate	Staging category
1701 13	-- Cane sugar specified in subheading note 2 to this chapter		
1701 13 10	--- For refining	33.9 EUR/100 kg std qual	X
1701 13 90	--- Other	41.9 EUR/100 kg	X
1701 14	-- Other cane sugar		
1701 14 10	--- For refining	33.9 EUR/100 kg std qual	X
1701 14 90	--- Other	41.9 EUR/100 kg	X
	- Other		
1701 91 00	-- Containing added flavouring or colouring matter	41.9 EUR/100 kg	X
1701 99	-- Other		
1701 99 10	--- White sugar	41.9 EUR/100 kg	X
1701 99 90	--- Other	41.9 EUR/100 kg	X
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel		
	- Lactose and lactose syrup		
1702 11 00	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	14 EUR/100 kg	X
1702 19 00	-- Other	14 EUR/100 kg	X

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CN code 2022	Description	Base rate	Staging category
1702 20	- Maple sugar and maple syrup		
1702 20 10	-- Maple sugar in solid form, containing added flavouring or colouring matter	0.4 EUR/100 kg/net/%saccchar.	B3
1702 20 90	-- Other	8	B5
1702 30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose		
1702 30 10	-- Isoglucose	50.7 EUR/100 kg/net mas	X
	-- Other		
1702 30 50	--- In the form of white crystalline powder, whether or not agglomerated	26.8 EUR/100 kg	X
1702 30 90	--- Other	20 EUR/100 kg	X
1702 40	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar		
1702 40 10	-- Isoglucose	50.7 EUR/100 kg/net mas	X
1702 40 90	-- Other	20 EUR/100 kg	X
1702 50 00	- Chemically pure fructose	16 + 50.7 EUR/100 kg/net mas	X

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CN code 2022	Description	Base rate	Staging category
1702 60	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar		
1702 60 10	-- Isoglucose	50.7 EUR/100 kg/net mas	X
1702 60 80	-- Inulin syrup	0.4 EUR/100 kg/net/%sa cchar.	X
1702 60 95	-- Other	0.4 EUR/100 kg/net/%sa cchar.	X
1702 90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose		
1702 90 10	-- Chemically pure maltose	12.8	GSP-B7
1702 90 30	-- Isoglucose	50.7 EUR/100 kg/net mas	X
1702 90 50	-- Maltodextrine and maltodextrine syrup	20 EUR/100 kg	X
	-- Caramel		
1702 90 71	--- Containing 50 % or more by weight of sucrose in the dry matter	0.4 EUR/100 kg/net/%sa cchar.	X
	--- Other		
1702 90 75	---- In the form of powder, whether or not agglomerated	27.7 EUR/100 kg	X
1702 90 79	---- Other	19.2 EUR/100 kg	X

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CN code 2022	Description	Base rate	Staging category
1702 90 80	-- Inulin syrup	0.4 EUR/100 kg/net/%saccchar.	X
1702 90 95	-- Other	0.4 EUR/100 kg/net/%saccchar.	X
1703	Molasses resulting from the extraction or refining of sugar		
1703 10 00	- Cane molasses	0.35 EUR/100 kg	X
1703 90 00	- Other	0.35 EUR/100 kg	X
1704	Sugar confectionery (including white chocolate), not containing cocoa		
1704 10	- Chewing gum, whether or not sugar-coated		
1704 10 10	-- Containing less than 60 % by weight of sucrose (including invert sugar expressed as sucrose)	6.2 + 27.1 EUR/100 kg MAX 17.9	TR EA
1704 10 90	-- Containing 60 % or more by weight of sucrose (including invert sugar expressed as sucrose)	6.3 + 30.9 EUR/100 kg MAX 18.2	TR EA
1704 90	- Other		
1704 90 10	-- Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	13.4	A
1704 90 30	-- White chocolate	9.1 + 45.1 EUR/100 kg MAX 18.9 + 16.5 EUR/100 kg	TR EA

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CN code 2022	Description	Base rate	Staging category
	-- Other		
1704 90 51	--- Pastes, including marzipan, in immediate packings of a net content of 1 kg or more	9 + EA MAX 18.7 +ADSZ	TR EA
1704 90 55	--- Throat pastilles and cough drops	9 + EA MAX 18.7 +ADSZ	TR EA
1704 90 61	--- Sugar-coated (panned) goods	9 + EA MAX 18.7 +ADSZ	TR EA
	--- Other		
1704 90 65	---- Gum confectionery and jelly confectionery, including fruit pastes in the form of sugar confectionery	9 + EA MAX 18.7 +ADSZ	TR EA
1704 90 71	---- Boiled sweets, whether or not filled	9 + EA MAX 18.7 +ADSZ	TR EA
1704 90 75	---- Toffees, caramels and similar sweets	9 + EA MAX 18.7 +ADSZ	TR EA
	---- Other		
1704 90 81	----- Compressed tablets	9 + EA MAX 18.7 +ADSZ	TR EA
ex-1704 90 99	----- Other (below 70 % sugar content)	9 + EA MAX 18.7 +ADSZ	TR EA-HSC
ex-1704 90 99	----- Other (equal to or above 70 % sugar content)	9 + EA MAX 18.7 +ADSZ	TRQ-EU PAPS-HSC

CN code 2022	Description	Base rate	Staging category
18	CHAPTER 18 – COCOA AND COCOA PREPARATIONS		
1801 00 00	Cocoa beans, whole or broken, raw or roasted	0	A
1802 00 00	Cocoa shells, husks, skins and other cocoa waste	0	A
1803	Cocoa paste, whether or not defatted		
1803 10 00	- Not defatted	9.6	A
1803 20 00	- Wholly or partly defatted	9.6	A
1804 00 00	Cocoa butter, fat and oil	7.7	GSP-B7
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter	8	A
1806	Chocolate and other food preparations containing cocoa		
1806 10	- Cocoa powder, containing added sugar or other sweetening matter		
1806 10 15	-- Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8	GSP-B5
1806 10 20	-- Containing 5 % or more but less than 65 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8 + 25.2 EUR/100 kg	TR EA

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CN code 2022	Description	Base rate	Staging category
ex-1806 10 30	-- Containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose (below 70 % sugar content)	8 + 31.4 EUR/100 kg	TR EA-HSC
ex-1806 10 30	-- Containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose (equal to or above 70 % sugar content)	8 + 31.4 EUR/100 kg	TRQ-EU PAPS-HSC
1806 10 90	-- Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8 + 41.9 EUR/100 kg	TRQ-EU PAPS-HSC
1806 20	- 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		
1806 20 10	-- Containing 31 % or more by weight of cocoa butter or containing a combined weight of 31 % or more of cocoa butter and milkfat	8.3 + EA MAX 18.7 +ADSZ	TR EA
1806 20 30	-- Containing a combined weight of 25 % or more, but less than 31 % of cocoa butter and milkfat	8.3 + EA MAX 18.7 +ADSZ	TR EA
	-- Other		
1806 20 50	--- Containing 18 % or more by weight of cocoa butter	8.3 + EA MAX 18.7 +ADSZ	TR EA

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CN code 2022	Description	Base rate	Staging category
1806 20 70	--- Chocolate milk crumb	15.4 + EA	TR EA
1806 20 80	--- Chocolate flavour coating	8.3 + EA MAX 18.7 +ADSZ	TR EA
ex-1806 20 95	--- Other (below 70 % sugar content)	8.3 + EA MAX 18.7 +ADSZ	TR EA-HSC
ex-1806 20 95	--- Other (equal to or above 70 % sugar content)	8.3 + EA MAX 18.7 +ADSZ	TRQ-EU PAPS-HSC
	- Other, in blocks, slabs or bars		
1806 31 00	-- Filled	8.3 + EA MAX 18.7 +ADSZ	TR EA
1806 32	-- Not filled		
1806 32 10	--- With added cereal, fruit or nuts	8.3 + EA MAX 18.7 +ADSZ	TR EA
1806 32 90	--- Other	8.3 + EA MAX 18.7 +ADSZ	TR EA
1806 90	- Other		
	-- Chocolate and chocolate products		

CN code 2022	Description	Base rate	Staging category
	--- Chocolates (including pralines), whether or not filled		
1806 90 11	---- Containing alcohol	8.3 + EA MAX 18.7 +ADSZ	TR EA
1806 90 19	---- Other	8.3 + EA MAX 18.7 +ADSZ	TR EA
	--- Other		
1806 90 31	---- Filled	8.3 + EA MAX 18.7 +ADSZ	TR EA
1806 90 39	---- Not filled	8.3 + EA MAX 18.7 +ADSZ	TR EA
1806 90 50	-- Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	8.3 + EA MAX 18.7 +ADSZ	GSP-B5
1806 90 60	-- Spreads containing cocoa	8.3 + EA MAX 18.7 +ADSZ	TR EA
1806 90 70	-- Preparations containing cocoa for making beverages	8.3 + EA MAX 18.7 +ADSZ	TR EA
1806 90 90	-- Other	8.3 + EA MAX 18.7 +ADSZ	TR EA

CN code 2022	Description	Base rate	Staging category
19	CHAPTER 19 – PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS		
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included		
1901 10 00	- Preparations suitable for infants or young children, put up for retail sale	7.6 + EA	TR EA
1901 20 00	- Mixes and doughs for the preparation of bakers' wares of heading 1905	7.6 + EA	GSP-B5
1901 90	- Other		
	-- Malt extract		
1901 90 11	--- With a dry extract content of 90 % or more by weight	5.1 + 18 EUR/100 kg	GSP-B5
1901 90 19	--- Other	5.1 + 14.7 EUR/100 kg	GSP-B5
	-- Other		
1901 90 91	--- Containing no milkfats, sucrose, isoglucose, glucose or starch or containing less than 1.5 % milkfat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch, excluding food preparations in powder form of goods of headings 0401 to 0404	12.8	A

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CN code 2022	Description	Base rate	Staging category
1901 90 95	--- Food preparations in powder form, consisting of a blend of skimmed milk and/or whey and vegetable fats/oils, with a content of fats/oils not exceeding 30 % by weight	7.6 + EA	TR EA
1901 90 99	--- Other	7.6 + EA	TR EA
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared		
	- Uncooked pasta, not stuffed or otherwise prepared		
1902 11 00	-- Containing eggs	7.7 + 24.6 EUR/100 kg	TR EA
1902 19	-- Other		
1902 19 10	--- Containing no common wheat flour or meal	7.7 + 24.6 EUR/100 kg	GSP-B5
1902 19 90	--- Other	7.7 + 21.1 EUR/100 kg	GSP-B5
1902 20	- Stuffed pasta, whether or not cooked or otherwise prepared		
1902 20 10	-- Containing more than 20 % by weight of fish, crustaceans, molluscs or other aquatic invertebrates	8.5	A
1902 20 30	-- Containing more than 20 % by weight of sausages and the like, of meat and meat offal of any kind, including fats of any kind or origin	54.3 EUR/100 kg	TR EA

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CN code 2022	Description	Base rate	Staging category
	-- Other		
1902 20 91	--- Cooked	8.3 + 6.1 EUR/100 kg	GSP-B5
1902 20 99	--- Other	8.3 + 17.1 EUR/100 kg	GSP-B5
1902 30	- Other pasta		
1902 30 10	-- Dried	6.4 + 24.6 EUR/100 kg	GSP-B5
1902 30 90	-- Other	6.4 + 9.7 EUR/100 kg	GSP-B5
1902 40	- Couscous		
1902 40 10	-- Unprepared	7.7 + 24.6 EUR/100 kg	GSP-B5
1902 40 90	-- Other	6.4 + 9.7 EUR/100 kg	GSP-B5
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	6.4 + 15.1 EUR/100 kg	GSP-B5
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included		
1904 10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products		
1904 10 10	-- Obtained from maize	3.8 + 20 EUR/100 kg	GSP-B5

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CN code 2022	Description	Base rate	Staging category
1904 10 30	-- Obtained from rice	5.1 + 46 EUR/100 kg	GSP-B5
1904 10 90	-- Other	5.1 + 33.6 EUR/100 kg	GSP-B5
1904 20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals		
1904 20 10	-- Preparation of the Müsli type based on unroasted cereal flakes	9 + EA	GSP-B5
	-- Other		
1904 20 91	--- Obtained from maize	3.8 + 20 EUR/100 kg	GSP-B5
1904 20 95	--- Obtained from rice	5.1 + 46 EUR/100 kg	GSP-B5
1904 20 99	--- Other	5.1 + 33.6 EUR/100 kg	GSP-B5
1904 30 00	- Bulgur wheat	8.3 + 25.7 EUR/100 kg	GSP-B5
1904 90	- Other		
1904 90 10	-- Obtained from rice	8.3 + 46 EUR/100 kg	GSP-B5
1904 90 80	-- Other	8.3 + 25.7 EUR/100 kg	GSP-B5
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products		
1905 10 00	- Crispbread	5.8 + 13 EUR/100 kg	GSP-B5

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CN code 2022	Description	Base rate	Staging category
1905 20	- Gingerbread and the like		
1905 20 10	-- Containing by weight less than 30 % of sucrose (including invert sugar expressed as sucrose)	9.4 + 18.3 EUR/100 kg	TR EA
1905 20 30	-- Containing by weight 30 % or more but less than 50 % of sucrose (including invert sugar expessed as sucrose)	9.8 + 24.6 EUR/100 kg	TR EA
1905 20 90	-- Containing by weight 50 % or more of sucrose (including invert sugar expressed as sucrose)	10.1 + 31.4 EUR/100 kg	TR EA
	- Sweet biscuits; waffles and wafers		
1905 31	-- Sweet biscuits		
	--- Completely or partially coated or covered with chocolate or other preparations containing cocoa		
1905 31 11	---- In immediate packings of a net content not exceeding 85 g	9 + EA MAX 24.2 +ADSZ	TR EA
1905 31 19	---- Other	9 + EA MAX 24.2 +ADSZ	TR EA
	--- Other		
1905 31 30	---- Containing 8 % or more by weight of milkfats	9 + EA MAX 24.2 +ADSZ	TR EA

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CN code 2022	Description	Base rate	Staging category
	---- Other		
1905 31 91	----- Sandwich biscuits	9 + EA MAX 24.2 +ADSZ	TR EA
1905 31 99	----- Other	9 + EA MAX 24.2 +ADSZ	TR EA
1905 32	-- Waffles and wafers		
1905 32 05	--- With a water content exceeding 10 % by weight	9 + EA MAX 20.7 +ADFM	TR EA
	--- Other		
	---- Completely or partially coated or covered with chocolate or other preparations containing cocoa		
1905 32 11	----- In immediate packings of a net content not exceeding 85 g	9 + EA MAX 24.2 +ADSZ	TR EA
1905 32 19	----- Other	9 + EA MAX 24.2 +ADSZ	TR EA
	---- Other		
1905 32 91	----- Salted, whether or not filled	9 + EA MAX 20.7 +ADFM	TR EA
1905 32 99	----- Other	9 + EA MAX 24.2 +ADSZ	TR EA

CN code 2022	Description	Base rate	Staging category
1905 40	- Rusks, toasted bread and similar toasted products		
1905 40 10	-- Rusks	9.7 + EA	GSP-B5
1905 40 90	-- Other	9.7 + EA	GSP-B5
1905 90	- Other		
1905 90 10	-- Matzos	3.8 + 15.9 EUR/100 kg	GSP-B5
1905 90 20	-- Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	4.5 + 60.5 EUR/100 kg	GSP-B5
	-- Other		
1905 90 30	--- Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5 % of sugars and not more than 5 % of fat	9.7 + EA	GSP-B5
1905 90 45	--- Biscuits	9 + EA MAX 20.7 +ADFM	TR EA
1905 90 55	--- Extruded or expanded products, savoury or salted	9 + EA MAX 20.7 +ADFM	GSP-B5
	--- Other		
1905 90 70	---- Containing 5 % or more, by weight, of sucrose, invert sugar or isoglucose	9 + EA MAX 24.2 +ADSZ	TR EA
1905 90 80	---- Other	9 + EA MAX 20.7 +ADFM	GSP-B5

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CN code 2022	Description	Base rate	Staging category
20	CHAPTER 20 – PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS		
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid		
2001 10 00	- Cucumbers and gherkins	17.6	TRQ-EU Cucumbers & Gherkins 2
2001 90	- Other		
2001 90 10	-- Mango chutney	0	A
2001 90 20	-- Fruit of the genus Capsicum other than sweet peppers or pimentos	5	A
2001 90 30	-- Sweetcorn (*Zea mays* var. *saccharata*)	5.1 + 9.4 EUR/ 100 kg/net eda	TRQ-EU Sweetcorn
2001 90 40	-- Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	8.3 + 3.8 EUR/ 100 kg/net eda	GSP-B7
2001 90 50	-- Mushrooms	16	GSP-B7
2001 90 65	-- Olives	16	GSP-B7
2001 90 70	-- Sweet peppers	16	GSP-B7
2001 90 92	-- Tropical fruit and tropical nuts; palm hearts	10	GSP-B7
2001 90 97	-- Other	16	GSP-B5

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CN code 2022	Description	Base rate	Staging category
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid		
2002 10	- Tomatoes, whole or in pieces		
2002 10 10	-- Peeled	14.4	B5
2002 10 90	-- Other	14.4	B5
2002 90	- Other		
	-- With a dry matter content of less than 12 % by weight		
2002 90 11	--- In immediate packings of a net content exceeding 1 kg	14.4	B5
2002 90 19	--- In immediate packings of a net content not exceeding 1 kg	14.4	B5
	-- With a dry matter content of not less than 12 % but not more than 30 % by weight		
2002 90 31	--- In immediate packings of a net content exceeding 1 kg	14.4	B5
2002 90 39	--- In immediate packings of a net content not exceeding 1 kg	14.4	B7
	-- With a dry matter content of more than 30 % by weight		
2002 90 91	--- In immediate packings of a net content exceeding 1 kg	14.4	B7
2002 90 99	--- In immediate packings of a net content not exceeding 1 kg	14.4	B7

CN code 2022	Description	Base rate	Staging category
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid		
2003 10	- Mushrooms of the genus Agaricus		
2003 10 20	-- Provisionally preserved, completely cooked	18.4 + 191 EUR/ 100 kg/net eda	TR GSP
2003 10 30	-- Other	18.4 + 222 EUR/ 100 kg/net eda	TR GSP
2003 90	- Other		
2003 90 10	-- Truffles	14.4	GSP-B5
2003 90 90	-- Other	18.4	GSP-B5
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006		
2004 10	- Potatoes		
2004 10 10	-- Cooked, not otherwise prepared	14.4	GSP-B5
	-- Other		
2004 10 91	--- In the form of flour, meal or flakes	7.6 + EA	GSP-B7
2004 10 99	--- Other	17.6	GSP-B5

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CN code 2022	Description	Base rate	Staging category
2004 90	- Other vegetables and mixtures of vegetables		
2004 90 10	-- Sweetcorn (Zea mays var. saccharata)	5.1 + 9.4 EUR/ 100 kg/net eda	TRQ-EU Sweetcorn
2004 90 30	-- Sauerkraut, capers and olives	16	GSP-B5
2004 90 50	-- Peas (Pisum sativum) and immature beans of the species *Phaseolus* spp., in pod	19.2	GSP-B5
	-- Other, including mixtures		
2004 90 91	--- Onions, cooked, not otherwise prepared	14.4	GSP-B5
2004 90 98	--- Other	17.6	GSP-B5
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006		
2005 10 00	- Homogenised vegetables	17.6	GSP-B5
2005 20	- Potatoes		
2005 20 10	-- In the form of flour, meal or flakes	8.8 + EA	GSP-B7
	-- Other		
2005 20 20	--- Thin slices, fried or baked, whether or not salted or flavoured, in airtight packings, suitable for immediate consumption	14.1	GSP-B5
2005 20 80	--- Other	14.1	GSP-B5

CN code 2022	Description	Base rate	Staging category
2005 40 00	- Peas (*Pisum sativum*)	19.2	GSP-B5
	- Beans (*Vigna* spp., *Phaseolus* spp.)		
2005 51 00	-- Beans, shelled	17.6	GSP-B5
2005 59 00	-- Other	19.2	GSP-B7
2005 60 00	- Asparagus	17.6	GSP-B5
2005 70 00	- Olives	12.8	GSP-B5
2005 80 00	- Sweetcorn (Zea mays var. saccharata)	5.1 + 9.4 EUR/100 kg/net eda	TRQ-EU Sweetcorn
	- Other vegetables and mixtures of vegetables		
2005 91 00	-- Bamboo shoots	17.6	GSP-B5
2005 99	-- Other		
2005 99 10	--- Fruit of the genus Capsicum, other than sweet peppers or pimentos	6.4	GSP-B5
2005 99 20	--- Capers	16	GSP-B5
2005 99 30	--- Globe artichokes	17.6	GSP-B5
2005 99 50	--- Mixtures of vegetables	17.6	GSP-B7
2005 99 60	--- Sauerkraut	16	GSP-B5
2005 99 80	--- Other	17.6	TR GSP

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CN code 2022	Description	Base rate	Staging category
2006 00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)		
2006 00 10	- Ginger	0	A
	- Other		
	-- With a sugar content exceeding 13 % by weight		
2006 00 31	--- Cherries	20 + 23.9 EUR/100 kg	GSP-B5
2006 00 35	--- Tropical fruit and tropical nuts	12.5 + 15 EUR/100 kg	GSP-B5
2006 00 38	--- Other	20 + 23.9 EUR/100 kg	GSP-B5
	-- Other		
2006 00 91	--- Tropical fruit and tropical nuts	12.5	GSP-B5
2006 00 99	--- Other	20	GSP-B5
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter		
2007 10	- Homogenised preparations		
2007 10 10	-- With a sugar content exceeding 13 % by weight	24 + 4.2 EUR/100 kg	GSP-B5
	-- Other		
2007 10 91	--- Of tropical fruit	15	GSP-B5
2007 10 99	--- Other	24	GSP-B5

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CN code 2022	Description	Base rate	Staging category
	- Other		
2007 91	-- Citrus fruit		
2007 91 10	--- With a sugar content exceeding 30 % by weight	20 + 23 EUR/100 kg	GSP-B5
2007 91 30	--- With a sugar content exceeding 13 % but not exceeding 30 % by weight	20 + 4.2 EUR/100 kg	GSP-B5
2007 91 90	--- Other	21.6	GSP-B5
2007 99	-- Other		
	--- With a sugar content exceeding 30 % by weight		
2007 99 10	---- Plum purée and paste and prune purée and paste, in immediate packings of a net content exceeding 100 kg, for industrial processing	22.4	GSP-B5
2007 99 20	---- Chestnut purée and paste	24 + 19.7 EUR/100 kg	GSP-B5
	---- Other		
2007 99 31	----- Of cherries	24 + 23 EUR/100 kg	GSP-B5
2007 99 33	----- Of strawberries	24 + 23 EUR/100 kg	GSP-B5
2007 99 35	----- Of raspberries	24 + 23 EUR/100 kg	GSP-B5
2007 99 39	----- Other	24 + 23 EUR/100 kg	GSP-B5
2007 99 50	--- With a sugar content exceeding 13 % but not exceeding 30 % by weight	24 + 4.2 EUR/100 kg	GSP-B5

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CN code 2022	Description	Base rate	Staging category
	--- Other		
2007 99 93	---- Of tropical fruit and tropical nuts	15	GSP-B7
2007 99 97	---- Other	24	GSP-B5
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included		
	- Nuts, groundnuts and other seeds, whether or not mixed together		
2008 11	-- Groundnuts		
2008 11 10	--- Peanut butter	12.8	GSP-B7
	--- Other, in immediate packings of a net content		
2008 11 91	---- Exceeding 1 kg	11.2	GSP-B5
	---- Not exceeding 1 kg		
2008 11 96	----- Roasted	12	GSP-B5
2008 11 98	----- Other	12.8	GSP-B5
2008 19	-- Other, including mixtures		
	--- In immediate packings of a net content exceeding 1 kg		
2008 19 12	---- Tropical nuts; mixtures containing by weight 50 % or more of tropical nuts	7	GSP-B5

CN code 2022	Description	Base rate	Staging category
	---- Other		
2008 19 13	----- Roasted almonds and pistachios	9	GSP-B5
2008 19 19	----- Other	11.2	GSP-B7
	--- In immediate packings of a net content not exceeding 1 kg		
2008 19 92	---- Tropical nuts; mixtures containing by weight 50 % or more of tropical nuts	8	GSP-B5
	---- Other		
	----- Roasted nuts		
2008 19 93	------ Almonds and pistachios	10.2	GSP-B5
2008 19 95	------ Other	12	GSP-B5
2008 19 99	----- Other	12.8	GSP-B5
2008 20	- Pineapples		
	-- Containing added spirit		
	--- In immediate packings of a net content exceeding 1 kg		
2008 20 11	---- With a sugar content exceeding 17 % by weight	25.6 + 2.5 EUR/100 kg	GSP-B7
2008 20 19	---- Other	25.6	A
	--- In immediate packings of a net content not exceeding 1 kg		
2008 20 31	---- With a sugar content exceeding 19 % by weight	25.6 + 2.5 EUR/100 kg	GSP-B7
2008 20 39	---- Other	25.6	A

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CN code 2022	Description	Base rate	Staging category
	-- Not containing added spirit		
	--- Containing added sugar, in immediate packings of a net content exceeding 1 kg		
2008 20 51	---- With a sugar content exceeding 17 % by weight	19.2	GSP-B5
2008 20 59	---- Other	17.6	GSP-B5
	--- Containing added sugar, in immediate packings of a net content not exceeding 1 kg		
2008 20 71	---- With a sugar content exceeding 19 % by weight	20.8	GSP-B7
2008 20 79	---- Other	19.2	GSP-B5
2008 20 90	--- Not containing added sugar	18.4	GSP-B5
2008 30	- Citrus fruit		
	-- Containing added spirit		
	--- With a sugar content exceeding 9 % by weight		
2008 30 11	---- Of an actual alcoholic strength by mass not exceeding 11.85 % mas	25.6	GSP-B7
2008 30 19	---- Other	25.6 + 4.2 EUR/100 kg	GSP-B7

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CN code 2022	Description	Base rate	Staging category
	--- Other		
2008 30 31	---- Of an actual alcoholic strength by mass not exceeding 11.85 % mas	24	GSP-B7
2008 30 39	---- Other	25.6	GSP-B7
	-- Not containing added spirit		
	--- Containing added sugar, in immediate packings of a net content exceeding 1 kg		
2008 30 51	---- Grapefruit segments, including pomelos	15.2	GSP-B5
2008 30 55	---- Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids	18.4	GSP-B5
2008 30 59	---- Other	17.6	GSP-B5
	--- Containing added sugar, in immediate packings of a net content not exceeding 1 kg		
2008 30 71	---- Grapefruit segments, including pomelos	15.2	GSP-B5
2008 30 75	---- Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids	17.6	GSP-B5
2008 30 79	---- Other	20.8	GSP-B7
2008 30 90	--- Not containing added sugar	18.4	GSP-B5

CN code 2022	Description	Base rate	Staging category
2008 40	- Pears		
	-- Containing added spirit		
	--- In immediate packings of a net content exceeding 1 kg		
	---- With a sugar content exceeding 13 % by weight		
2008 40 11	----- Of an actual alcoholic strength by mass not exceeding 11.85 % mas	25.6	GSP-B7
2008 40 19	----- Other	25.6 + 4.2 EUR/100 kg	B7
	---- Other		
2008 40 21	----- Of an actual alcoholic strength by mass not exceeding 11.85 % mas	24	GSP-B7
2008 40 29	----- Other	25.6	GSP-B7
	--- In immediate packings of a net content not exceeding 1 kg		
2008 40 31	---- With a sugar content exceeding 15 % by weight	25.6 + 4.2 EUR/100 kg	B7
2008 40 39	---- Other	25.6	GSP-B7
	-- Not containing added spirit		
	--- Containing added sugar, in immediate packings of a net content exceeding 1 kg		
2008 40 51	---- With a sugar content exceeding 13 % by weight	17.6	B5
2008 40 59	---- Other	16	B5

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CN code 2022	Description	Base rate	Staging category
	--- Containing added sugar, in immediate packings of a net content not exceeding 1 kg		
2008 40 71	---- With a sugar content exceeding 15 % by weight	19.2	B5
2008 40 79	---- Other	17.6	B5
2008 40 90	--- Not containing added sugar	16.8	B5
2008 50	- Apricots		
	-- Containing added spirit		
	--- In immediate packings of a net content exceeding 1 kg		
	---- With a sugar content exceeding 13 % by weight		
2008 50 11	----- Of an actual alcoholic strength by mass not exceeding 11.85 % mas	25.6	GSP-B7
2008 50 19	----- Other	25.6 + 4.2 EUR/100 kg	GSP-B7
	---- Other		
2008 50 31	----- Of an actual alcoholic strength by mass not exceeding 11.85 % mas	24	GSP-B7
2008 50 39	----- Other	25.6	GSP-B7
	--- In immediate packings of a net content not exceeding 1 kg		
2008 50 51	---- With a sugar content exceeding 15 % by weight	25.6 + 4.2 EUR/100 kg	GSP-B7
2008 50 59	---- Other	25.6	GSP-B7

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CN code 2022	Description	Base rate	Staging category
	-- Not containing added spirit		
	--- Containing added sugar, in immediate packings of a net content exceeding 1 kg		
2008 50 61	---- With a sugar content exceeding 13 % by weight	19.2	GSP-B5
2008 50 69	---- Other	17.6	GSP-B5
	--- Containing added sugar, in immediate packings of a net content not exceeding 1 kg		
2008 50 71	---- With a sugar content exceeding 15 % by weight	20.8	GSP-B7
2008 50 79	---- Other	19.2	GSP-B5
	--- Not containing added sugar, in immediate packings of a net content		
2008 50 92	---- Of 5 kg or more	13.6	GSP-B5
2008 50 98	---- Of less than 5 kg	18.4	GSP-B5
2008 60	- Cherries		
	-- Containing added spirit		
	--- With a sugar content exceeding 9 % by weight		
2008 60 11	---- Of an actual alcoholic strength by mass not exceeding 11.85 % mas	25.6	GSP-B7
2008 60 19	---- Other	25.6 + 4.2 EUR/100 kg	GSP-B7

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CN code 2022	Description	Base rate	Staging category
	--- Other		
2008 60 31	---- Of an actual alcoholic strength by mass not exceeding 11.85 % mas	24	GSP-B7
2008 60 39	---- Other	25.6	GSP-B7
	-- Not containing added spirit		
	--- Containing added sugar, in immediate packings of a net content		
2008 60 50	---- Exceeding 1 kg	17.6	GSP-B5
2008 60 60	---- Not exceeding 1 kg	20.8	GSP-B7
	--- Not containing added sugar, in immediate packings of a net content		
2008 60 70	---- Of 4.5 kg or more	18.4	GSP-B5
2008 60 90	---- Of less than 4.5 kg	18.4	GSP-B5
2008 70	- Peaches, including nectarines		
	-- Containing added spirit		
	--- In immediate packings of a net content exceeding 1 kg		
	---- With a sugar content exceeding 13 % by weight		
2008 70 11	----- Of an actual alcoholic strength by mass not exceeding 11.85 % mas	25.6	GSP-B7
2008 70 19	----- Other	25.6 + 4.2 EUR/100 kg	B7

CN code 2022	Description	Base rate	Staging category
	---- Other		
2008 70 31	----- Of an actual alcoholic strength by mass not exceeding 11.85 % mas	24	GSP-B7
2008 70 39	----- Other	25.6	GSP-B7
	--- In immediate packings of a net content not exceeding 1 kg		
2008 70 51	---- With a sugar content exceeding 15 % by weight	25.6 + 4.2 EUR/100 kg	B7
2008 70 59	---- Other	25.6	GSP-B7
	-- Not containing added spirit		
	--- Containing added sugar, in immediate packings of a net content exceeding 1 kg		
2008 70 61	---- With a sugar content exceeding 13 % by weight	19.2	B7
2008 70 69	---- Other	17.6	B7
	--- Containing added sugar, in immediate packings of a net content not exceeding 1 kg		
2008 70 71	---- With a sugar content exceeding 15 % by weight	19.2	B7
2008 70 79	---- Other	17.6	B7
	--- Not containing added sugar, in immediate packings of a net content		
2008 70 92	---- Of 5 kg or more	15.2	B7
2008 70 98	---- Of less than 5 kg	18.4	B7

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CN code 2022	Description	Base rate	Staging category
2008 80	- Strawberries		
	-- Containing added spirit		
	--- With a sugar content exceeding 9 % by weight		
2008 80 11	---- Of an actual alcoholic strength by mass not exceeding 11.85 % mas	25.6	GSP-B7
2008 80 19	---- Other	25.6 + 4.2 EUR/100 kg	GSP-B7
	--- Other		
2008 80 31	---- Of an actual alcoholic strength by mass not exceeding 11.85 % mas	24	GSP-B7
2008 80 39	---- Other	25.6	GSP-B7
	-- Not containing added spirit		
2008 80 50	--- Containing added sugar, in immediate packings of a net content exceeding 1 kg	17.6	GSP-B5
2008 80 70	--- Containing added sugar, in immediate packings of a net content not exceeding 1 kg	20.8	GSP-B7
2008 80 90	--- Not containing added sugar	18.4	GSP-B5
	- Other, including mixtures other than those of subheading 2008 19		
2008 91 00	-- Palm hearts	10	GSP-B7

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CN code 2022	Description	Base rate	Staging category
2008 93	-- Cranberries (*Vaccinium macrocarpon*, *Vaccinium oxycoccos*); lingonberries (*Vaccinium vitis-idaea*)		
	--- Containing added spirit		
	---- With a sugar content exceeding 9 % by weight		
2008 93 11	----- Of an actual alcoholic strength by mass not exceeding 11.85 % mas	25.6	GSP-B5
2008 93 19	----- Other	25.6 + 4.2 EUR/100 kg	GSP-B5
	---- Other		
2008 93 21	----- Of an actual alcoholic strength by mass not exceeding 11.85 % mas	24	GSP-B5
2008 93 29	----- Other	25.6	GSP-B5
	--- Not containing added spirit		
2008 93 91	---- Containing added sugar, in immediate packings of a net content exceeding 1 kg	17.6	GSP-B5
2008 93 93	---- Containing added sugar, in immediate packings of a net content not exceeding 1 kg	20.8	GSP-B5
2008 93 99	---- Not containing added sugar	18.4	GSP-B5
2008 97	-- Mixtures		
	--- Of tropical nuts and tropical fruit, containing by weight 50 % or more of tropical nuts		
2008 97 03	---- In immediate packings of a net content exceeding 1 kg	7	GSP-B5

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CN code 2022	Description	Base rate	Staging category
2008 97 05	---- In immediate packings of a net content not exceeding 1 kg	8	GSP-B5
	--- Other		
	---- Containing added spirit		
	----- With a sugar content exceeding 9 % by weight		
	------ Of an actual alcoholic strength by mass not exceeding 11.85 % mas		
2008 97 12	------- Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	16	GSP-B5
2008 97 14	------- Other	25.6	GSP-B5
	------ Other		
2008 97 16	------- Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	16 + 2.6 EUR/100 kg	GSP-B5
2008 97 18	------- Other	25.6 + 4.2 EUR/100 kg	GSP-B5
	----- Other		
	------ Of an actual alcoholic strength by mass not exceeding 11.85 % mas		
2008 97 32	------- Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	15	GSP-B5
2008 97 34	------- Other	24	GSP-B5

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CN code 2022	Description	Base rate	Staging category
	------ Other		
2008 97 36	------- Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	16	GSP-B5
2008 97 38	------- Other	25.6	GSP-B5
	---- Not containing added spirit		
	----- Containing added sugar		
	------ In immediate packings of a net content exceeding 1 kg		
2008 97 51	------- Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	11	GSP-B5
2008 97 59	------- Other	17.6	GSP-B5
	------ Other		
	------- Mixtures of fruit in which no single fruit exceeds 50 % of the total weight of the fruit		
2008 97 72	-------- Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	8.5	GSP-B5
2008 97 74	-------- Other	13.6	GSP-B5

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CN code 2022	Description	Base rate	Staging category
	------- Other		
2008 97 76	-------- Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	12	GSP-B5
2008 97 78	-------- Other	19.2	GSP-B5
	----- Not containing added sugar, in immediate packings of a net content		
	------ Of 5 kg or more		
2008 97 92	------- Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	11.5	GSP-B5
2008 97 93	------- Other	18.4	GSP-B5
	------ Of 4.5 kg or more but less than 5 kg		
2008 97 94	------- Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	11.5	GSP-B5
2008 97 96	------- Other	18.4	GSP-B5
	------ Of less than 4.5 kg		
2008 97 97	------- Of tropical fruit (including mixtures containing by weight 50 % or more of tropical nuts and tropical fruit)	11.5	GSP-B5
2008 97 98	------- Other	18.4	GSP-B5

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CN code 2022	Description	Base rate	Staging category
2008 99	-- Other		
	--- Containing added spirit		
	---- Ginger		
2008 99 11	----- Of an actual alcoholic strength by mass not exceeding 11.85 % mas	10	GSP-B5
2008 99 19	----- Other	16	GSP-B5
	---- Grapes		
2008 99 21	----- With a sugar content exceeding 13 % by weight	25.6 + 3.8 EUR/100 kg	GSP-B5
2008 99 23	----- Other	25.6	GSP-B5
	---- Other		
	----- With a sugar content exceeding 9 % by weight		
	------ Of an actual alcoholic strength by mass not exceeding 11.85 % mas		
2008 99 24	------- Tropical fruit	16	GSP-B5
2008 99 28	------- Other	25.6	GSP-B5
	------ Other		
2008 99 31	------- Tropical fruit	16 + 2.6 EUR/100 kg	GSP-B5
2008 99 34	------- Other	25.6 + 4.2 EUR/100 kg	GSP-B5

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CN code 2022	Description	Base rate	Staging category
	----- Other		
	------ Of an actual alcoholic strength by mass not exceeding 11.85 % mas		
2008 99 36	------- Tropical fruit	15	GSP-B5
2008 99 37	------- Other	24	GSP-B5
	------ Other		
2008 99 38	------- Tropical fruit	16	GSP-B5
2008 99 40	------- Other	25.6	GSP-B5
	--- Not containing added spirit		
	---- Containing added sugar, in immediate packings of a net content exceeding 1 kg		
2008 99 41	----- Ginger	0	A
2008 99 43	----- Grapes	19.2	GSP-B5
2008 99 45	----- Plums and prunes	17.6	GSP-B5
2008 99 48	----- Tropical fruit	11	A
2008 99 49	----- Other	17.6	GSP-B7

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CN code 2022	Description	Base rate	Staging category
	---- Containing added sugar, in immediate packings of a net content not exceeding 1 kg		
2008 99 51	----- Ginger	0	A
2008 99 63	----- Tropical fruit	13	GSP-B7
2008 99 67	----- Other	20.8	GSP-B5
	---- Not containing added sugar		
	----- Plums and prunes, in immediate packings of a net content		
2008 99 72	------ Of 5 kg or more	15.2	GSP-B5
2008 99 78	------ Of less than 5 kg	18.4	GSP-B5
2008 99 85	----- Maize (corn), other than sweetcorn (Zea mays var. saccharata)	5.1 + 9.4 EUR/ 100 kg/net eda	GSP-B7
2008 99 91	----- Yams, sweet potatoes and similar edible parts of plants, containing 5 % or more by weight of starch	8.3 + 3.8 EUR/ 100 kg/net eda	GSP-B7
2008 99 99	----- Other	18.4	GSP-B7
2009	Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter		

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CN code 2022	Description	Base rate	Staging category
	- Orange juice		
2009 11	-- Frozen		
	--- Of a Brix value exceeding 67		
2009 11 11	---- Of a value not exceeding EUR 30 per 100 kg net weight	33.6 + 20.6 EUR/100 kg	GSP-B5
2009 11 19	---- Other	33.6	GSP-B5
	--- Of a Brix value not exceeding 67		
2009 11 91	---- Of a value not exceeding EUR 30 per 100 kg net weight and with an added sugar content exceeding 30 % by weight	15.2 + 20.6 EUR/100 kg	GSP-B5
2009 11 99	---- Other	15.2	GSP-B5
2009 12 00	-- Not frozen, of a Brix value not exceeding 20	12.2	GSP-B5
2009 19	-- Other		
	--- Of a Brix value exceeding 67		
2009 19 11	---- Of a value not exceeding EUR 30 per 100 kg net weight	33.6 + 20.6 EUR/100 kg	GSP-B5
2009 19 19	---- Other	33.6	GSP-B5
	--- Of a Brix value exceeding 20 but not exceeding 67		
2009 19 91	---- Of a value not exceeding EUR 30 per 100 kg net weight and with an added sugar content exceeding 30 % by weight	15.2 + 20.6 EUR/100 kg	GSP-B7
2009 19 98	---- Other	12.2	GSP-B7

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CN code 2022	Description	Base rate	Staging category
	- Grapefruit juice; pomelo juice		
2009 21 00	-- Of a Brix value not exceeding 20	12	GSP-B5
2009 29	-- Other		
	--- Of a Brix value exceeding 67		
2009 29 11	---- Of a value not exceeding EUR 30 per 100 kg net weight	33.6 + 20.6 EUR/100 kg	GSP-B7
2009 29 19	---- Other	33.6	GSP-B7
	--- Of a Brix value exceeding 20 but not exceeding 67		
2009 29 91	---- Of a value not exceeding EUR 30 per 100 kg net weight and with an added sugar content exceeding 30 % by weight	12 + 20.6 EUR/100 kg	GSP-B5
2009 29 99	---- Other	12	GSP-B5
	- Juice of any other single citrus fruit		
2009 31	-- Of a Brix value not exceeding 20		
	--- Of a value exceeding EUR 30 per 100 kg net weight		
2009 31 11	---- Containing added sugar	14.4	GSP-B5
2009 31 19	---- Not containing added sugar	15.2	GSP-B5
	--- Of a value not exceeding EUR 30 per 100 kg net weight		
	---- Lemon juice		
2009 31 51	----- Containing added sugar	14.4	GSP-B5

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CN code 2022	Description	Base rate	Staging category
2009 31 59	----- Not containing added sugar	15.2	GSP-B5
	---- Other citrus fruit juices		
2009 31 91	----- Containing added sugar	14.4	GSP-B5
2009 31 99	----- Not containing added sugar	15.2	GSP-B5
2009 39	-- Other		
	--- Of a Brix value exceeding 67		
2009 39 11	---- Of a value not exceeding EUR 30 per 100 kg net weight	33.6 + 20.6 EUR/100 kg	GSP-B7
2009 39 19	---- Other	33.6	GSP-B7
	--- Of a Brix value exceeding 20 but not exceeding 67		
	---- Of a value exceeding EUR 30 per 100 kg net weight		
2009 39 31	----- Containing added sugar	14.4	GSP-B5
2009 39 39	----- Not containing added sugar	15.2	GSP-B5
	---- Of a value not exceeding EUR 30 per 100 kg net weight		
	----- Lemon juice		
2009 39 51	------ With an added sugar content exceeding 30 % by weight	14.4 + 20.6 EUR/100 kg	GSP-B5
2009 39 55	------ With an added sugar content not exceeding 30 % by weight	14.4	GSP-B5
2009 39 59	------ Not containing added sugar	15.2	GSP-B5

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CN code 2022	Description	Base rate	Staging category
	----- Other citrus fruit juices		
2009 39 91	------ With an added sugar content exceeding 30 % by weight	14.4 + 20.6 EUR/100 kg	GSP-B5
2009 39 95	------ With an added sugar content not exceeding 30 % by weight	14.4	GSP-B5
2009 39 99	------ Not containing added sugar	15.2	GSP-B5
	- Pineapple juice		
2009 41	-- Of a Brix value not exceeding 20		
2009 41 92	--- Containing added sugar	15.2	GSP-B5
2009 41 99	--- Not containing added sugar	16	GSP-B5
2009 49	-- Other		
	--- Of a Brix value exceeding 67		
2009 49 11	---- Of a value not exceeding EUR 30 per 100 kg net weight	33.6 + 20.6 EUR/100 kg	GSP-B7
2009 49 19	---- Other	33.6	GSP-B7
	--- Of a Brix value exceeding 20 but not exceeding 67		
2009 49 30	---- Of a value exceeding EUR 30 per 100 kg net weight, containing added sugar	15.2	GSP-B5
	---- Other		
2009 49 91	----- With an added sugar content exceeding 30 % by weight	15.2 + 20.6 EUR/100 kg	GSP-B5

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CN code 2022	Description	Base rate	Staging category
2009 49 93	----- With an added sugar content not exceeding 30 % by weight	15.2	GSP-B5
2009 49 99	----- Not containing added sugar	16	GSP-B5
2009 50	- Tomato juice		
2009 50 10	-- Containing added sugar	16	GSP-B5
2009 50 90	-- Other	16.8	GSP-B5
	- Grape juice (including grape must)		
2009 61	-- Of a Brix value not exceeding 30		
2009 61 10	--- Of a value exceeding EUR 18 per 100 kg net weight	Entry Price System	GSP-B3
2009 61 90	--- Of a value not exceeding EUR 18 per 100 kg net weight	22.4 + 27 EUR/hl	GSP-B3
2009 69	-- Other		
	--- Of a Brix value exceeding 67		
2009 69 11	---- Of a value not exceeding EUR 22 per 100 kg net weight	40 + 121 EUR/hl + 20.6 EUR/100 kg	GSP-B3
2009 69 19	---- Other	Entry Price System	GSP-B3
	--- Of a Brix value exceeding 30 but not exceeding 67		
	---- Of a value exceeding EUR 18 per 100 kg net weight		
2009 69 51	----- Concentrated	Entry Price System	GSP-B3

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CN code 2022	Description	Base rate	Staging category
2009 69 59	----- Other	Entry Price System	GSP-B3
	---- Of a value not exceeding EUR 18 per 100 kg net weight		
	----- With an added sugar content exceeding 30 % by weight		
2009 69 71	------ Concentrated	22.4 + 131 EUR/hl + 20.6 EUR/100 kg	GSP-B5
2009 69 79	------ Other	22.4 + 27 EUR/hl + 20.6 EUR/100 kg	GSP-B5
2009 69 90	----- Other	22.4 + 27 EUR/hl	GSP-B7
	- Apple juice		
2009 71	-- Of a Brix value not exceeding 20		
2009 71 20	--- Containing added sugar	18	GSP-B7
2009 71 99	--- Not containing added sugar	18	GSP-B7
2009 79	-- Other		
	--- Of a Brix value exceeding 67		
2009 79 11	---- Of a value not exceeding EUR 22 per 100 kg net weight	30 + 18.4 EUR/100 kg	GSP-B7
2009 79 19	---- Other	30	GSP-B7

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CN code 2022	Description	Base rate	Staging category
	--- Of a Brix value exceeding 20 but not exceeding 67		
2009 79 30	---- Of a value exceeding EUR 18 per 100 kg net weight, containing added sugar	18	GSP-B7
	---- Other		
2009 79 91	----- With an added sugar content exceeding 30 % by weight	18 + 19.3 EUR/100 kg	GSP-B7
2009 79 98	----- Other	18	GSP-B7
	- Juice of any other single fruit, nut or vegetable		
2009 81	-- Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos) juice; lingonberry (Vaccinium vitis-idaea) juice		
	--- Of a Brix value exceeding 67		
2009 81 11	---- Of a value not exceeding EUR 30 per 100 kg net weight	33.6 + 20.6 EUR/100 kg	GSP-B7
2009 81 19	---- Other	33.6	GSP-B7
	--- Of a Brix value not exceeding 67		
2009 81 31	---- Of a value exceeding EUR 30 per 100 kg net weight, containing added sugar	16.8	GSP-B5
	---- Other		
2009 81 51	----- With an added sugar content exceeding 30 % by weight	16.8 + 20.6 EUR/100 kg	GSP-B5
2009 81 59	----- With an added sugar content not exceeding 30 % by weight	16.8	GSP-B5

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CN code 2022	Description	Base rate	Staging category
	----- Not containing added sugar		
2009 81 95	------ Juice of fruit of the species Vaccinium macrocarpon	14	GSP-B5
2009 81 99	------ Other	17.6	GSP-B5
2009 89	-- Other		
	--- Of a Brix value exceeding 67		
	---- Pear juice		
2009 89 11	----- Of a value not exceeding EUR 22 per 100 kg net weight	33.6 + 20.6 EUR/100 kg	GSP-B7
2009 89 19	----- Other	33.6	GSP-B7
	---- Other		
	----- Of a value not exceeding EUR 30 per 100 kg net weight		
2009 89 34	------ Juices of tropical fruit	21 + 12.9 EUR/100 kg	GSP-B7
2009 89 35	------ Other	33.6 + 20.6 EUR/100 kg	GSP-B7
	----- Other		
2009 89 36	------ Juices of tropical fruit	21	GSP-B7
2009 89 38	------ Other	33.6	GSP-B7

CN code 2022	Description	Base rate	Staging category
	--- Of a Brix value not exceeding 67		
	---- Pear juice		
2009 89 50	----- Of a value exceeding EUR 18 per 100 kg net weight, containing added sugar	19.2	GSP-B5
	----- Other		
2009 89 61	------ With an added sugar content exceeding 30 % by weight	19.2 + 20.6 EUR/100 kg	GSP-B5
2009 89 63	------ With an added sugar content not exceeding 30 % by weight	19.2	GSP-B5
2009 89 69	------ Not containing added sugar	20	GSP-B5
	---- Other		
	----- Of a value exceeding EUR 30 per 100 kg net weight, containing added sugar		
2009 89 71	------ Cherry juice	16.8	GSP-B5
2009 89 73	------ Juices of tropical fruit	10.5	GSP-B7
2009 89 79	------ Other	16.8	GSP-B5
	----- Other		
	------ With an added sugar content exceeding 30 % by weight		
2009 89 85	------- Juices of tropical fruit	10.5 + 12.9 EUR/100 kg	GSP-B5
2009 89 86	------- Other	16.8 + 20.6 EUR/100 kg	GSP-B5

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CN code 2022	Description	Base rate	Staging category
	------ With an added sugar content not exceeding 30 % by weight		
2009 89 88	------- Juices of tropical fruit	10.5	GSP-B5
2009 89 89	------- Other	16.8	GSP-B5
	------ Not containing added sugar		
2009 89 96	------- Cherry juice	17.6	GSP-B5
2009 89 97	------- Juices of tropical fruit	11	GSP-B5
2009 89 99	------- Other	17.6	GSP-B5
2009 90	- Mixtures of juices		
	-- Of a Brix value exceeding 67		
	--- Mixtures of apple and pear juice		
2009 90 11	---- Of a value not exceeding EUR 22 per 100 kg net weight	33.6 + 20.6 EUR/100 kg	GSP-B7
2009 90 19	---- Other	33.6	GSP-B7
	--- Other		
2009 90 21	---- Of a value not exceeding EUR 30 per 100 kg net weight	33.6 + 20.6 EUR/100 kg	GSP-B7
2009 90 29	---- Other	33.6	GSP-B7

CN code 2022	Description	Base rate	Staging category
	-- Of a Brix value not exceeding 67		
	--- Mixtures of apple and pear juice		
2009 90 31	---- Of a value not exceeding EUR 18 per 100 kg net weight and with an added sugar content exceeding 30 % by weight	20 + 20.6 EUR/100 kg	GSP-B5
2009 90 39	---- Other	20	GSP-B5
	--- Other		
	---- Of a value exceeding EUR 30 per 100 kg net weight		
	----- Mixtures of citrus fruit juices and pineapple juice		
2009 90 41	------ Containing added sugar	15.2	GSP-B5
2009 90 49	------ Other	16	GSP-B5
	----- Other		
2009 90 51	------ Containing added sugar	16.8	GSP-B5
2009 90 59	------ Other	17.6	GSP-B5
	---- Of a value not exceeding EUR 30 per 100 kg net weight		
	----- Mixtures of citrus fruit juices and pineapple juice		
2009 90 71	------ With an added sugar content exceeding 30 % by weight	15.2 + 20.6 EUR/100 kg	GSP-B5

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CN code 2022	Description	Base rate	Staging category
2009 90 73	------ With an added sugar content not exceeding 30 % by weight	15.2	GSP-B5
2009 90 79	------ Not containing added sugar	16	GSP-B5
	----- Other		
	------ With an added sugar content exceeding 30 % by weight		
2009 90 92	------- Mixtures of juices of tropical fruit	10.5 + 12.9 EUR/100 kg	GSP-B5
2009 90 94	------- Other	16.8 + 20.6 EUR/100 kg	GSP-B5
	------ With an added sugar content not exceeding 30 % by weight		
2009 90 95	------- Mixtures of juices of tropical fruit	10.5	GSP-B5
2009 90 96	------- Other	16.8	GSP-B5
	------ Not containing added sugar		
2009 90 97	------- Mixtures of juices of tropical fruit	11	GSP-B5
2009 90 98	------- Other	17.6	GSP-B5

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CN code 2022	Description	Base rate	Staging category
21	CHAPTER 21 – MISCELLANEOUS EDIBLE PREPARATIONS		
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof		
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee		
2101 11 00	-- Extracts, essences and concentrates	9	GSP-B7
2101 12	-- Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee		
2101 12 92	--- Preparations with a basis of these extracts, essences or concentrates of coffee	11.5	GSP-B5
ex-2101 12 98	--- Other (below 70 % sugar content)	9 + EA	TR EA-HSC
ex-2101 12 98	--- Other (equal to or above 70 % sugar content)	9 + EA	TRQ-EU PAPS-HSC
2101 20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté		
2101 20 20	-- Extracts, essences or concentrates	6	A

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CN code 2022	Description	Base rate	Staging category
	-- Preparations		
2101 20 92	--- With a basis of extracts, essences or concentrates of tea or maté	6	A
ex-2101 20 98	--- Other (below 70 % sugar content)	6.5 + EA	TR EA-HSC
ex-2101 20 98	--- Other (equal to or above 70 % sugar content)	6.5 + EA	TRQ-EU PAPS-HSC
2101 30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof		
	-- Roasted chicory and other roasted coffee substitutes		
2101 30 11	--- Roasted chicory	11.5	GSP-B7
2101 30 19	--- Other	5.1 + 12.7 EUR/100 kg	GSP-B7
	-- Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes		
2101 30 91	--- Of roasted chicory	14.1	GSP-B7
2101 30 99	--- Other	10.8 + 22.7 EUR/100 kg	GSP-B7
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders		
2102 10	- Active yeasts		
2102 10 10	-- Culture yeast	10.9	GSP-B7

CN code 2022	Description	Base rate	Staging category
	-- Bakers' yeast		
2102 10 31	--- Dried	12	GSP-B7
2102 10 39	--- Other	12	GSP-B7
2102 10 90	-- Other	14.7	GSP-B5
2102 20	- Inactive yeasts; other single-cell micro-organisms, dead		
	-- Inactive yeasts		
2102 20 11	--- In tablet, cube or similar form, or in immediate packings of a net content not exceeding 1 kg	8.3	GSP-B7
2102 20 19	--- Other	5.1	A
2102 20 90	-- Other	0	A
2102 30 00	- Prepared baking powders	6.1	GSP-B7
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard		
2103 10 00	- Soya sauce	7.7	GSP-B7
2103 20 00	- Tomato ketchup and other tomato sauces	10.2	GSP-B7
2103 30	- Mustard flour and meal and prepared mustard		
2103 30 10	-- Mustard flour and meal	0	A
2103 30 90	-- Prepared mustard	9	GSP-B7

CN code 2022	Description	Base rate	Staging category
2103 90	- Other		
2103 90 10	-- Mango chutney, liquid	0	A
2103 90 30	-- Aromatic bitters of an alcoholic strength by volume of 44.2 to 49.2 % vol containing from 1,5 to 6 % by weight of gentian, spices and various ingredients and from 4 to 10 % of sugar, in containers holding 0.5 litre or less	0	A
2103 90 90	-- Other	7.7	GSP-B7
2104	Soups and broths and preparations therefor; homogenised composite food preparations		
2104 10 00	- Soups and broths and preparations therefor	11.5	GSP-B5
2104 20 00	- Homogenised composite food preparations	14.1	GSP-B7
2105 00	Ice cream and other edible ice, whether or not containing cocoa		
2105 00 10	- Containing no milkfats or containing less than 3 % by weight of such fats	8.6 + 20.2 EUR/100 kg MAX 19.4 + 9.4 EUR/ 100 kg	GSP-B7
	- Containing by weight of milkfats		
2105 00 91	-- 3 % or more but less than 7 %	8 + 38.5 EUR/100 kg MAX 18.1 + 7 EUR/ 100 kg	GSP-B7
2105 00 99	-- 7 % or more	7.9 + 54 EUR/100 kg MAX 17.8 + 6.9 EUR/ 100 kg	GSP-B7

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CN code 2022	Description	Base rate	Staging category
2106	Food preparations not elsewhere specified or included		
2106 10	- Protein concentrates and textured protein substances		
2106 10 20	-- Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1.5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch	12.8	B7
2106 10 80	-- Other	0 + EA	TR EA
2106 90	- Other		
2106 90 20	-- Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages	17.3 MIN 1 EUR/vol/hl	GSP-B7
	-- Flavoured or coloured sugar syrups		
2106 90 30	--- Isoglucose syrups	42.7 EUR/100 kg/net mas	TRQ-EU PAPS-HSC
	--- Other		
2106 90 51	---- Lactose syrup	14 EUR/100 kg	TRQ-EU PAPS-HSC
2106 90 55	---- Glucose syrup and maltodextrine syrup	20 EUR/100 kg	TRQ-EU PAPS-HSC
2106 90 59	---- Other	0.4 EUR/100 kg/net/%sa cchar.	TRQ-EU PAPS-HSC

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CN code 2022	Description	Base rate	Staging category
	-- Other		
2106 90 92	--- Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1.5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch	12.8	GSP-B5
2106 90 98	--- Other	9 + EA	TR GSP
22	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		
2201 10	- Mineral waters and aerated waters		
	-- Natural mineral waters		
2201 10 11	--- Not carbonated	0	A
2201 10 19	--- Other	0	A
2201 10 90	-- Other	0	A
2201 90 00	- Other	0	A
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 2009		
2202 10 00	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	9.6	GSP-B5

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CN code 2022	Description	Base rate	Staging category
	- Other		
2202 91 00	-- Non-alcoholic beer	9.6	GSP-B7
2202 99	-- Other		
	--- Not containing products of headings 0401 to 0404 or fat obtained from products of headings 0401 to 0404		
2202 99 11	---- Soya-based beverages with a protein content of 2.8 % or more by weight	9.6	GSP-B7
2202 99 15	---- Soya-based beverages with a protein content of less than 2,8 % by weight; beverages based on nuts of chapter 8, cereals of chapter 10 or seeds of chapter 12	9.6	GSP-B7
2202 99 19	---- Other	9.6	GSP-B7
	--- Other, containing by weight of fat obtained from the products of headings 0401 to 0404		
2202 99 91	---- Less than 0.2 %	6.4 + 13.7 EUR/100 kg	GSP-B7
2202 99 95	---- 0.2 % or more but less than 2 %	5.5 + 12.1 EUR/100 kg	GSP-B7
2202 99 99	---- 2 % or more	5.4 + 21.2 EUR/100 kg	GSP-B7
2203 00	Beer made from malt		
	- In containers holding 10 litres or less		
2203 00 01	-- In bottles	0	A

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CN code 2022	Description	Base rate	Staging category
2203 00 09	-- Other	0	A
2203 00 10	- In containers holding more than 10 litres	0	A
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009		
2204 10	- Sparkling wine		
	-- With a protected designation of origin (PDO)		
2204 10 11	--- Champagne	32 EUR/hl	A
2204 10 13	--- Cava	32 EUR/hl	A
2204 10 15	--- Prosecco	32 EUR/hl	A
2204 10 91	--- Asti spumante	32 EUR/hl	A
2204 10 93	--- Other	32 EUR/hl	A
2204 10 94	-- With a protected geographical indication (PGI)	32 EUR/hl	A
2204 10 96	-- Other varietal wines	32 EUR/hl	B5
2204 10 98	-- Other	32 EUR/hl	B5
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol		

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CN code 2022	Description	Base rate	Staging category
2204 21	-- In containers holding 2 litres or less		
	--- Wine, other than that referred to in subheading 2204 10, in bottles with "mushroom" stoppers held in place by ties or fastenings; wine, otherwise put up, with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20 °C		
2204 21 06	---- With a protected designation of origin (PDO)	32 EUR/hl	B5
2204 21 07	---- With a protected geographical indication (PGI)	32 EUR/hl	B5
2204 21 08	---- Other varietal wines	32 EUR/hl	B5
2204 21 09	---- Other	32 EUR/hl	B5
	--- Other		
	---- Produced in the European Union		
	----- Of an actual alcoholic strength by volume not exceeding 15 % vol		
	------ Wine with a protected designation of origin (PDO)		
	------- White		
2204 21 11	-------- Alsace	15.4 EUR/hl	A
2204 21 12	-------- Bordeaux	15.4 EUR/hl	A
2204 21 13	-------- Bourgogne (Burgundy)	15.4 EUR/hl	A
2204 21 17	-------- Val de Loire (Loire Valley)	15.4 EUR/hl	A

CN code 2022	Description	Base rate	Staging category
2204 21 18	-------- Mosel	15.4 EUR/hl	A
2204 21 19	-------- Pfalz	15.4 EUR/hl	A
2204 21 22	-------- Rheinhessen	15.4 EUR/hl	A
2204 21 23	-------- Tokaj	15.8 EUR/hl	A
2204 21 24	-------- Lazio (Latium)	15.4 EUR/hl	A
2204 21 26	-------- Toscana (Tuscany)	15.4 EUR/hl	A
2204 21 27	-------- Trentino, Alto Adige and Friuli	15.4 EUR/hl	A
2204 21 28	-------- Veneto	15.4 EUR/hl	A
2204 21 31	-------- Sicilia	15.4 EUR/hl	A
2204 21 32	-------- Vinho Verde	15.4 EUR/hl	A
2204 21 34	-------- Penedés	15.4 EUR/hl	A
2204 21 36	-------- Rioja	15.4 EUR/hl	A
2204 21 37	-------- Valencia	15.4 EUR/hl	A
2204 21 38	-------- Other	15.4 EUR/hl	A
	------- Other		
2204 21 42	-------- Bordeaux	15.4 EUR/hl	A
2204 21 43	-------- Bourgogne (Burgundy)	15.4 EUR/hl	A
2204 21 44	-------- Beaujolais	15.4 EUR/hl	A

CN code 2022	Description	Base rate	Staging category
2204 21 46	-------- Vallée du Rhône	15.4 EUR/hl	A
2204 21 47	-------- Languedoc-Roussillon	15.4 EUR/hl	A
2204 21 48	-------- Val de Loire (Loire Valley)	15.4 EUR/hl	A
2204 21 61	-------- Sicilia	15.4 EUR/hl	A
2204 21 62	-------- Piemonte (Piedmont)	15.4 EUR/hl	A
2204 21 66	-------- Toscana (Tuscany)	15.4 EUR/hl	A
2204 21 67	-------- Trentino and Alto Adige	15.4 EUR/hl	A
2204 21 68	-------- Veneto	15.4 EUR/hl	A
2204 21 69	-------- Dão, Bairrada and Douro	15.4 EUR/hl	A
2204 21 71	-------- Navarra	15.4 EUR/hl	A
2204 21 74	-------- Penedés	15.4 EUR/hl	A
2204 21 76	-------- Rioja	15.4 EUR/hl	A
2204 21 77	-------- Valdepeñas	15.4 EUR/hl	A
2204 21 78	-------- Other	15.4 EUR/hl	A
	------ Wine with a protected geographical indication (PGI)		
2204 21 79	------- White	15.4 EUR/hl	A
2204 21 80	------- Other	15.4 EUR/hl	A

CN code 2022	Description	Base rate	Staging category
	------ Other varietal wines		
2204 21 81	------- White	15.4 EUR/hl	A
2204 21 82	------- Other	15.4 EUR/hl	A
	------ Other		
2204 21 83	------- White	15.4 EUR/hl	A
2204 21 84	------- Other	15.4 EUR/hl	A
	----- Of an actual alcoholic strength by volume exceeding 15 % vol		
	------ Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)		
2204 21 85	------- Madeira and Setubal muscatel	15.8 EUR/hl	A
2204 21 86	------- Sherry	15.8 EUR/hl	A
2204 21 87	------- Marsala	20.9 EUR/hl	A
2204 21 88	------- Samos and Muscat de Lemnos	20.9 EUR/hl	A
2204 21 89	------- Port	15.8 EUR/hl	A
2204 21 90	------- Other	20.9 EUR/hl	A
2204 21 91	------ Other	20.9 EUR/hl	A

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CN code 2022	Description	Base rate	Staging category
	---- Other		
	----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)		
2204 21 93	------ White	20.9 EUR/hl	B5
2204 21 94	------ Other	20.9 EUR/hl	B5
	----- Other varietal wines		
2204 21 95	------ White	20.9 EUR/hl	B5
2204 21 96	------ Other	20.9 EUR/hl	B5
	----- Other		
2204 21 97	------ White	20.9 EUR/hl	B5
2204 21 98	------ Other	20.9 EUR/hl	B5
2204 22	-- In containers holding more than 2 litres but not more than 10 litres		
2204 22 10	--- Wine, other than that referred to in subheading 2204 10, in bottles with "mushroom" stoppers held in place by ties or fastenings; wine, otherwise put up, with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20 °C	32 EUR/hl	B5

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CN code 2022	Description	Base rate	Staging category
	--- Other		
	---- Produced in the European Union		
	----- Of an actual alcoholic strength by volume not exceeding 15 % vol		
	------ Wine with a protected designation of origin (PDO)		
2204 22 22	------- Bordeaux	12.1 EUR/hl	A
2204 22 23	------- Bourgogne (Burgundy)	12.1 EUR/hl	A
2204 22 24	------- Beaujolais	12.1 EUR/hl	A
2204 22 26	------- Vallée du Rhône	12.1 EUR/hl	A
2204 22 27	------- Languedoc-Roussillon	12.1 EUR/hl	A
2204 22 28	------- Val de Loire (Loire Valley)	12.1 EUR/hl	A
2204 22 32	------- Piemonte (Piedmont)	12.1 EUR/hl	A
2204 22 33	------- Tokaj	12.1 EUR/hl	A
	------- Other		
2204 22 38	-------- White	12.1 EUR/hl	A
2204 22 78	-------- Other	12.1 EUR/hl	A
	------ Wine with a protected geographical indication (PGI)		
2204 22 79	------- White	12.1 EUR/hl	A
2204 22 80	------- Other	12.1 EUR/hl	A

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CN code 2022	Description	Base rate	Staging category
	------ Other varietal wines		
2204 22 81	------- White	12.1 EUR/hl	A
2204 22 82	------- Other	12.1 EUR/hl	A
	------ Other		
2204 22 83	------- White	12.1 EUR/hl	A
2204 22 84	------- Other	12.1 EUR/hl	A
	----- Of an actual alcoholic strength by volume exceeding 15 % vol		
	------ Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)		
2204 22 85	------- Madeira and Setubal muscatel	13.1 EUR/hl	A
2204 22 86	------- Sherry	13.1 EUR/hl	A
2204 22 88	------- Samos and Muscat de Lemnos	20.9 EUR/hl	A
2204 22 90	------- Other	20.9 EUR/hl	A
2204 22 91	------ Other	20.9 EUR/hl	A
	---- Other		
	----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)		
2204 22 93	------ White	20.9 EUR/hl	B5
2204 22 94	------ Other	20.9 EUR/hl	B5

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CN code 2022	Description	Base rate	Staging category
	----- Other varietal wines		
2204 22 95	------ White	20.9 EUR/hl	B5
2204 22 96	------ Other	20.9 EUR/hl	B5
	----- Other		
2204 22 97	------ White	20.9 EUR/hl	B5
2204 22 98	------ Other	20.9 EUR/hl	B5
2204 29	-- Other		
2204 29 10	--- Wine, other than that referred to in subheading 2204 10, in bottles with "mushroom" stoppers held in place by ties or fastenings; wine, otherwise put up, with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar, measured at a temperature of 20 °C	32 EUR/hl	B5
	--- Other		
	---- Produced in the European Union		
	----- Of an actual alcoholic strength by volume not exceeding 15 % vol		
	------ Wine with a protected designation of origin (PDO)		
2204 29 22	------- Bordeaux	12.1 EUR/hl	A
2204 29 23	------- Bourgogne (Burgundy)	12.1 EUR/hl	A
2204 29 24	------- Beaujolais	12.1 EUR/hl	A

CN code 2022	Description	Base rate	Staging category
2204 29 26	------- Vallée du Rhône	12.1 EUR/hl	A
2204 29 27	------- Languedoc-Roussillon	12.1 EUR/hl	A
2204 29 28	------- Val de Loire (Loire Valley)	12.1 EUR/hl	A
2204 29 32	------- Piemonte (Piedmont)	12.1 EUR/hl	A
	------- Other		
2204 29 38	-------- White	12.1 EUR/hl	A
2204 29 78	-------- Other	12.1 EUR/hl	A
	------ Wine with a protected geographical indication (PGI)		
2204 29 79	------- White	12.1 EUR/hl	A
2204 29 80	------- Other	12.1 EUR/hl	A
	------ Other varietal wines		
2204 29 81	------- White	12.1 EUR/hl	A
2204 29 82	------- Other	12.1 EUR/hl	A
	------ Other		
2204 29 83	------- White	12.1 EUR/hl	A
2204 29 84	------- Other	12.1 EUR/hl	A

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CN code 2022	Description	Base rate	Staging category
	----- Of an actual alcoholic strength by volume exceeding 15 % vol		
	------ Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)		
2204 29 85	------- Madeira and Setubal muscatel	13.1 EUR/hl	A
2204 29 86	------- Sherry	13.1 EUR/hl	A
2204 29 88	------- Samos and Muscat de Lemnos	20.9 EUR/hl	A
2204 29 90	------- Other	13.1 EUR/hl	A
2204 29 91	------ Other	20.9 EUR/hl	A
	---- Other		
	----- Wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)		
2204 29 93	------ White	20.9 EUR/hl	B5
2204 29 94	------ Other	20.9 EUR/hl	B5
	----- Other varietal wines		
2204 29 95	------ White	20.9 EUR/hl	B5
2204 29 96	------ Other	20.9 EUR/hl	B5
	----- Other		
2204 29 97	------ White	20.9 EUR/hl	B5
2204 29 98	------ Other	20.9 EUR/hl	B5

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CN code 2022	Description	Base rate	Staging category
2204 30	- Other grape must		
2204 30 10	-- In fermentation or with fermentation arrested otherwise than by the addition of alcohol	32	B5
	-- Other		
	--- Of a density of 1.33 g/cm³ or less at 20 °C and of an actual alcoholic strength by volume not exceeding 1 % vol		
2204 30 92	---- Concentrated	Entry Price System	GSP-B3
2204 30 94	---- Other	Entry Price System	GSP-B3
	--- Other		
2204 30 96	---- Concentrated	Entry Price System	GSP-B3
2204 30 98	---- Other	Entry Price System	GSP-B3
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances		
2205 10	- In containers holding 2 litres or less		
2205 10 10	-- Of an actual alcoholic strength by volume of 18 % vol or less	10.9 EUR/hl	GSP-B7
2205 10 90	-- Of an actual alcoholic strength by volume exceeding 18 % vol	0.9 EUR/vol/hl + 6.4 EUR/hl	GSP-B7

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CN code 2022	Description	Base rate	Staging category
2205 90	- Other		
2205 90 10	-- Of an actual alcoholic strength by volume of 18 % vol or less	9 EUR/hl	GSP-B7
2205 90 90	-- Of an actual alcoholic strength by volume exceeding 18 % vol	0.9 EUR/vol/hl	A
2206 00	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included		
2206 00 10	- Piquette	1.3 EUR/vol/hl MIN 7.2 EUR/hl	A
	- Other		
	-- Sparkling		
2206 00 31	--- Cider and perry	19.2 EUR/hl	GSP-B5
2206 00 39	--- Other	19.2 EUR/hl	GSP-B5
	-- Still, in containers holding		
	--- 2 litres or less		
2206 00 51	---- Cider and perry	7.7 EUR/hl	GSP-B5
2206 00 59	---- Other	7.7 EUR/hl	GSP-B5

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CN code 2022	Description	Base rate	Staging category
	--- More than 2 litres		
2206 00 81	---- Cider and perry	5.76 EUR/hl	GSP-B5
2206 00 89	---- Other	5.76 EUR/hl	GSP-B3
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength		
2207 10 00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	19.2 EUR/hl	X
2207 20 00	- Ethyl alcohol and other spirits, denatured, of any strength	10.2 EUR/hl	X
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages		
2208 20	- Spirits obtained by distilling grape wine or grape marc		
	-- In containers holding 2 litres or less		
	--- Obtained by distilling grape wine		
2208 20 12	---- Cognac	0	A
2208 20 14	---- Armagnac	0	A
	---- Brandy or Weinbrand		
2208 20 16	----- Brandy de Jerez	0	A
2208 20 18	----- Other	0	A

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CN code 2022	Description	Base rate	Staging category
2208 20 19	---- Other	0	A
	--- Obtained by distilling grape marc		
2208 20 26	---- Grappa	0	A
2208 20 28	---- Other	0	A
	-- In containers holding more than 2 litres		
	--- Obtained by distilling grape wine		
2208 20 62	---- Cognac	0	A
2208 20 66	---- Brandy or Weinbrand	0	A
2208 20 69	---- Other	0	A
	--- Obtained by distilling grape marc		
2208 20 86	---- Grappa	0	A
2208 20 88	---- Other	0	A
2208 30	- Whiskies		
	-- Bourbon whiskey, in containers holding		
2208 30 11	--- 2 litres or less	0	A

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CN code 2022	Description	Base rate	Staging category
2208 30 19	--- More than 2 litres	0	A
	-- Scotch whisky		
2208 30 30	--- Single malt whisky	0	A
	--- Blended malt whisky, in containers holding		
2208 30 41	---- 2 litres or less	0	A
2208 30 49	---- More than 2 litres	0	A
	--- Single grain whisky and blended grain whisky, in containers holding		
2208 30 61	---- 2 litres or less	0	A
2208 30 69	---- More than 2 litres	0	A
	--- Other blended whisky, in containers holding		
2208 30 71	---- 2 litres or less	0	A
2208 30 79	---- More than 2 litres	0	A
	-- Other, in containers holding		
2208 30 82	--- 2 litres or less	0	A
2208 30 88	--- More than 2 litres	0	A

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CN code 2022	Description	Base rate	Staging category
2208 40	- Rum and other spirits obtained by distilling fermented sugar-cane products		
	-- In containers holding 2 litres or less		
2208 40 11	--- Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance)	0.6 EUR/vol/hl + 3.2 EUR/hl	X
	--- Other		
2208 40 31	---- Of a value exceeding EUR 7.9 per litre of pure alcohol	0	A
ex-2208 40 39	---- Other (non-molasses rum)	0.6 EUR/vol/hl + 3.2 EUR/hl	X
ex-2208 40 39	---- Other (molasses rum)	0.6 EUR/vol/hl + 3.2 EUR/hl	TRQ-EU Molasses Rum
	-- In containers holding more than 2 litres		
2208 40 51	--- Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance)	0.6 EUR/vol/hl	X
	--- Other		
2208 40 91	---- Of a value exceeding EUR 2 per litre of pure alcohol	0	A

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CN code 2022	Description	Base rate	Staging category
ex-2208 40 99	---- Other (non-molasses rum)	0.6 EUR/vol/hl	X
ex-2208 40 99	---- Other (molasses rum)	0.6 EUR/vol/hl	TRQ-EU Molasses Rum
2208 50	- Gin and Geneva		
	-- Gin, in containers holding		
2208 50 11	--- 2 litres or less	0	A
2208 50 19	--- More than 2 litres	0	A
	-- Geneva, in containers holding		
2208 50 91	--- 2 litres or less	0	A
2208 50 99	--- More than 2 litres	0	A
2208 60	- Vodka		
	-- Of an alcoholic strength by volume of 45.4 % vol or less in containers holding		
2208 60 11	--- 2 litres or less	0	A
2208 60 19	--- More than 2 litres	0	A
	-- Of an alcoholic strength by volume of more than 45.4 % vol in containers holding		
2208 60 91	--- 2 litres or less	0	A
2208 60 99	--- More than 2 litres	0	A

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CN code 2022	Description	Base rate	Staging category
2208 70	- Liqueurs and cordials		
2208 70 10	-- In containers holding 2 litres or less	0	A
2208 70 90	-- In containers holding more than 2 litres	0	A
2208 90	- Other		
	-- Arrack, in containers holding		
2208 90 11	--- 2 litres or less	0	A
2208 90 19	--- More than 2 litres	0	A
	-- Plum, pear or cherry spirit (excluding liqueurs), in containers holding		
2208 90 33	--- 2 litres or less	0	A
2208 90 38	--- More than 2 litres	0	A
	-- Other spirits and other spirituous beverages, in containers holding		
	--- 2 litres or less		
2208 90 41	---- Ouzo	0	A
	---- Other		
	----- Spirits (excluding liqueurs)		
	------ Distilled from fruit		
2208 90 45	------- Calvados	0	A
2208 90 48	------- Other	0	A

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CN code 2022	Description	Base rate	Staging category
	------ Other		
2208 90 54	------- Tequila	0	A
2208 90 56	------- Other	0	A
2208 90 69	----- Other spirituous beverages	0	A
	--- More than 2 litres		
	---- Spirits (excluding liqueurs)		
2208 90 71	----- Distilled from fruit	0	A
2208 90 75	----- Tequila	0	A
2208 90 77	----- Other	0	A
2208 90 78	---- Other spirituous beverages	0	A
	-- Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, in containers holding		
2208 90 91	--- 2 litres or less	1 EUR/vol/hl + 6.4 EUR/hl	X
2208 90 99	--- More than 2 litres	1 EUR/vol/hl	X
2209 00	Vinegar and substitutes for vinegar obtained from acetic acid		
	- Wine vinegar, in containers holding		
2209 00 11	-- 2 litres or less	6.4 EUR/hl	GSP-B5
2209 00 19	-- More than 2 litres	4.8 EUR/hl	GSP-B5

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CN code 2022	Description	Base rate	Staging category
	- Other, in containers holding		
2209 00 91	-- 2 litres or less	5.12 EUR/hl	GSP-B5
2209 00 99	-- More than 2 litres	3.84 EUR/hl	GSP-B3
23	CHAPTER 23 – RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER		
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves		
2301 10 00	- Flours, meals and pellets, of meat or meat offal; greaves	0	A
2301 20 00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	0	A
2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants		
2302 10	- Of maize (corn)		
2302 10 10	-- With a starch content not exceeding 35 % by weight	44 EUR/1,000 kg	B5
2302 10 90	-- Other	89 EUR/1,000 kg	B3

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CN code 2022	Description	Base rate	Staging category
2302 30	- Of wheat		
2302 30 10	-- Of which the starch content does not exceed 28 % by weight, and of which the proportion that passes through a sieve with an aperture of 0.2 mm does not exceed 10 % by weight or alternatively the proportion that passes through the sieve has an ash content, calculated on the dry product, equal to or more than 1.5 % by weight	44 EUR/1,000 kg	TRQ-EU Starch Residues
2302 30 90	-- Other	89 EUR/1,000 kg	TRQ-EU Starch Residues
2302 40	- Of other cereals		
	-- Of rice		
2302 40 02	--- With a starch content not exceeding 35 % by weight	44 EUR/1,000 kg	TRQ-EU Starch Residues
2302 40 08	--- Other	89 EUR/1,000 kg	TRQ-EU Starch Residues
	-- Other		
2302 40 10	--- Of which the starch content does not exceed 28 % by weight, and of which the proportion that passes through a sieve with an aperture of 0.2 mm does not exceed 10 % by weight or alternatively the proportion that passes through the sieve has an ash content, calculated on the dry product, equal to or more than 1.5 % by weight	44 EUR/1,000 kg	TRQ-EU Starch Residues

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CN code 2022	Description	Base rate	Staging category
2302 40 90	--- Other	89 EUR/1,000 kg	TRQ-EU Starch Residues
2302 50 00	- Of leguminous plants	5.1	A
2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets		
2303 10	- Residues of starch manufacture and similar residues		
	-- Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product		
2303 10 11	--- Exceeding 40 % by weight	320 EUR/1,000 kg	TR of 30 %
2303 10 19	--- Not exceeding 40 % by weight	0	A
2303 10 90	-- Other	0	A
2303 20	- Beet-pulp, bagasse and other waste of sugar manufacture		
2303 20 10	-- Beet-pulp	0	A
2303 20 90	-- Other	0	A
2303 30 00	- Brewing or distilling dregs and waste	0	A
2304 00 00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	0	A

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CN code 2022	Description	Base rate	Staging category
2305 00 00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil	0	A
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 2304 or 2305		
2306 10 00	- Of cotton seeds	0	A
2306 20 00	- Of linseed	0	A
2306 30 00	- Of sunflower seeds	0	A
	- Of rape or colza seeds		
2306 41 00	-- Of low erucic acid rape or colza seeds	0	A
2306 49 00	-- Other	0	A
2306 50 00	- Of coconut or copra	0	A
2306 60 00	- Of palm nuts or kernels	0	A
2306 90	- Other		
2306 90 05	-- Of maize (corn) germ	0	A
	-- Other		
	--- Oilcake and other residues resulting from the extraction of olive oil		
2306 90 11	---- Containing 3 % or less by weight of olive oil	0	A

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CN code 2022	Description	Base rate	Staging category
2306 90 19	---- Containing more than 3 % by weight of olive oil	48 EUR/1,000 kg	B5
2306 90 90	--- Other	0	A
2307 00	Wine lees; argol		
	- Wine lees		
2307 00 11	-- Having a total alcoholic strength by mass not exceeding 7.9 % mas and a dry matter content not less than 25 % by weight	0	A
2307 00 19	-- Other	1.62 EUR/kg/tot/alc	A
2307 00 90	- Argol	0	A
2308 00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included		
	- Grape marc		
2308 00 11	-- Having a total alcoholic strength by mass not exceeding 4.3 % mas and a dry matter content not less than 40 % by weight	0	A
2308 00 19	-- Other	1.62 EUR/kg/tot/alc	A
2308 00 40	- Acorns and horse-chestnuts; pomace or marc of fruit, other than grapes	0	A
2308 00 90	- Other	1.6	A

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CN code 2022	Description	Base rate	Staging category
2309	Preparations of a kind used in animal feeding		
2309 10	- Dog or cat food, put up for retail sale		
	-- Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50, 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products		
	--- Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup		
	---- Containing no starch or containing 10 % or less by weight of starch		
2309 10 11	----- Containing no milk products or containing less than 10 % by weight of such products	0	A
2309 10 13	----- Containing not less than 10 % but less than 50 % by weight of milk products	498 EUR/1,000 kg	TRQ-EU Pet Food
2309 10 15	----- Containing not less than 50 % but less than 75 % by weight of milk products	730 EUR/1,000 kg	TRQ-EU Pet Food
2309 10 19	----- Containing not less than 75 % by weight of milk products	948 EUR/1,000 kg	TRQ-EU Pet Food
	---- Containing more than 10 % but not more than 30 % by weight of starch		
2309 10 31	----- Containing no milk products or containing less than 10 % by weight of such products	0	A

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CN code 2022	Description	Base rate	Staging category
2309 10 33	----- Containing not less than 10 % but less than 50 % by weight of milk products	530 EUR/1,000 kg	TRQ-EU Pet Food
2309 10 39	----- Containing not less than 50 % by weight of milk products	888 EUR/1,000 kg	TRQ-EU Pet Food
	---- Containing more than 30 % by weight of starch		
2309 10 51	----- Containing no milk products or containing less than 10 % by weight of such products	102 EUR/1,000 kg	TRQ-EU Pet Food
2309 10 53	----- Containing not less than 10 % but less than 50 % by weight of milk products	577 EUR/1,000 kg	TRQ-EU Pet Food
2309 10 59	----- Containing not less than 50 % by weight of milk products	730 EUR/1,000 kg	TRQ-EU Pet Food
2309 10 70	--- Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products	948 EUR/1,000 kg	TRQ-EU Pet Food
2309 10 90	-- Other	9.6	GSP-B3
2309 90	- Other		
2309 90 10	-- Fish or marine mammal solubles	3.8	A
2309 90 20	-- Products referred to in additional note 5 to this chapter	0	A

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CN code 2022	Description	Base rate	Staging category
	-- Other, including premixes		
	--- Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50, 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products		
	---- Containing starch, glucose, glucose syrup, maltodextrine or maltodextrin syrup		
	----- Containing no starch or containing 10 % or less by weight of starch		
2309 90 31	------ Containing no milk products or containing less than 10 % by weight of such products	23 EUR/1,000 kg	TRQ-EU Preparations of Chapter 23
2309 90 33	------ Containing not less than 10 % but less than 50 % by weight of milk products	498 EUR/1,000 kg	TR of 30 %
2309 90 35	------ Containing not less than 50 % but less than 75 % by weight of milk products	730 EUR/1,000 kg	TR of 30 %
2309 90 39	------ Containing not less than 75 % by weight of milk products	948 EUR/1,000 kg	TR of 30 %

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CN code 2022	Description	Base rate	Staging category
	----- Containing more than 10 % but not more than 30 % by weight of starch		
2309 90 41	------ Containing no milk products or containing less than 10 % by weight of such products	55 EUR/1,000 kg	TRQ-EU Preparations of Chapter 23
2309 90 43	------ Containing not less than 10 % but less than 50 % by weight of milk products	530 EUR/1,000 kg	TR of 30 %
2309 90 49	------ Containing not less than 50 % by weight of milk products	888 EUR/1,000 kg	TR of 30 %
	----- Containing more than 30 % by weight of starch		
2309 90 51	------ Containing no milk products or containing less than 10 % by weight of such products	102 EUR/1,000 kg	TRQ-EU Preparations of Chapter 23
2309 90 53	------ Containing not less than 10 % but less than 50 % by weight of milk products	577 EUR/1,000 kg	TR of 30 %
2309 90 59	------ Containing not less than 50 % by weight of milk products	730 EUR/1,000 kg	TR of 30 %
2309 90 70	---- Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products	948 EUR/1,000 kg	TR of 30 %
	--- Other		
2309 90 91	---- Beet-pulp with added molasses	12	GSP-B7
2309 90 96	---- Other	9.6	GSP-B3

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CN code 2022	Description	Base rate	Staging category
24	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		
2401	Unmanufactured tobacco; tobacco refuse		
2401 10	- Tobacco, not stemmed/stripped		
2401 10 35	-- Light air-cured tobacco	11.2 MIN 22 EUR MAX 56 EUR/100 kg	X
2401 10 60	-- Sun-cured Oriental type tobacco	11.2 MIN 22 EUR/100 kg MAX 56 EUR/100 kg	X
2401 10 70	-- Dark air-cured tobacco	11.2 MIN 22 EUR/100 kg MAX 56 EUR/100 kg	X
2401 10 85	-- Flue-cured tobacco	11.2 MIN 22 EUR MAX 56 EUR/100 kg	X
2401 10 95	-- Other	10 MIN 22 EUR MAX 56 EUR/100 kg	X

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CN code 2022	Description	Base rate	Staging category
2401 20	- Tobacco, partly or wholly stemmed/stripped		
2401 20 35	-- Light air-cured tobacco	11.2 MIN 22 EUR MAX 56 EUR/100 kg	TR GSP
2401 20 60	-- Sun-cured Oriental type tobacco	11.2 MIN 22 EUR/ 100 kg MAX 56 EUR/ 100 kg	X
2401 20 70	-- Dark air-cured tobacco	11.2 MIN 22 EUR/ 100 kg MAX 56 EUR/ 100 kg	X
2401 20 85	-- Flue-cured tobacco	11.2 MIN 22 EUR MAX 56 EUR/100 kg	TR GSP
2401 20 95	-- Other	11.2 MIN 22 EUR MAX 56 EUR/100 kg	X
2401 30 00	- Tobacco refuse	11.2 MIN 22 EUR/ 100 kg MAX 56 EUR/ 100 kg	X
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes		
2402 10 00	- Cigars, cheroots and cigarillos, containing tobacco	26	TR GSP

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CN code 2022	Description	Base rate	Staging category
2402 20	- Cigarettes containing tobacco		
2402 20 10	-- Containing cloves	10	TR GSP
2402 20 90	-- Other	57.6	TR GSP
2402 90 00	- Other	57.6	TR GSP
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences		
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion		
2403 11 00	-- Water-pipe tobacco specified in subheading note 1 to this chapter	74.9	TR GSP
2403 19	-- Other		
2403 19 10	--- In immediate packings of a net content not exceeding 500 g	74.9	TR GSP
2403 19 90	--- Other	74.9	TR GSP
	- Other		
2403 91 00	-- "Homogenised" or "reconstituted" tobacco	16.6	TR GSP
2403 99	-- Other		
2403 99 10	--- Chewing tobacco and snuff (nasal tobacco)	41.6	TR GSP
2403 99 90	--- Other	16.6	TR GSP

CN code 2022	Description	Base rate	Staging category
2404	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		
2404 11 00	-- Containing tobacco or reconstituted tobacco	16.6	TR GSP
2404 12 00	-- Other, containing nicotine	6.5	TR GSP
2404 19	-- Other		
2404 19 10	--- Containing tobacco substitutes	16.6	TR GSP
2404 19 90	--- Other	6.5	TR GSP
	- Other		
2404 91	-- For oral application		
2404 91 10	--- Nicotine containing products intended to assist tobacco use cessation	12.8	TR GSP
2404 91 90	--- Other	16.6	TR GSP
2404 92 00	-- For transdermal application	0	A
2404 99 00	-- Other	6.5	TR GSP

CN code 2022	Description	Base rate	Staging category
V	SECTION V – MINERAL PRODUCTS		
25	CHAPTER 25 – SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT		
2501 00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water		
2501 00 10	- Sea water and salt liquors	0	A
	- Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents		
2501 00 31	-- For chemical transformation (separation of Na from Cl) for the manufacture of other products	0	A
	-- Other		
2501 00 51	--- Denatured or for industrial uses (including refining) other than the preservation or preparation of foodstuffs for human or animal consumption	1.7 EUR/1,000 kg	A
	--- Other		
2501 00 91	---- Salt suitable for human consumption	2.6 EUR/1,000 kg	A
2501 00 99	---- Other	2.6 EUR/1,000 kg	A

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CN code 2022	Description	Base rate	Staging category
2502 00 00	Unroasted iron pyrites	0	A
2503 00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur		
2503 00 10	- Crude or unrefined sulphur	0	A
2503 00 90	- Other	1.7	A
2504	Natural graphite		
2504 10 00	- In powder or in flakes	0	A
2504 90 00	- Other	0	A
2505	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of chapter 26		
2505 10 00	- Silica sands and quartz sands	0	A
2505 90 00	- Other	0	A
2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		
2506 10 00	- Quartz	0	A
2506 20 00	- Quartzite	0	A

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CN code 2022	Description	Base rate	Staging category
2507 00	Kaolin and other kaolinic clays, whether or not calcined		
2507 00 20	- Kaolin	0	A
2507 00 80	- Other kaolinic clays	0	A
2508	Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths		
2508 10 00	- Bentonite	0	A
2508 30 00	- Fireclay	0	A
2508 40 00	- Other clays	0	A
2508 50 00	- Andalusite, kyanite and sillimanite	0	A
2508 60 00	- Mullite	0	A
2508 70 00	- Chamotte or dinas earths	0	A
2509 00 00	Chalk	0	A
2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk		
2510 10 00	- Unground	0	A
2510 20 00	- Ground	0	A

CN code 2022	Description	Base rate	Staging category
2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816		
2511 10 00	- Natural barium sulphate (barytes)	0	A
2511 20 00	- Natural barium carbonate (witherite)	0	A
2512 00 00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	0	A
2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated		
2513 10 00	- Pumice stone	0	A
2513 20 00	- Emery, natural corundum, natural garnet and other natural abrasives	0	A
2514 00 00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	0	A
2515	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		

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CN code 2022	Description	Base rate	Staging category
	- Marble and travertine		
2515 11 00	-- Crude or roughly trimmed	0	A
2515 12 00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	0	A
2515 20 00	- Ecaussine and other calcareous monumental or building stone; alabaster	0	A
2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		
	- Granite		
2516 11 00	-- Crude or roughly trimmed	0	A
2516 12 00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	0	A
2516 20 00	- Sandstone	0	A
2516 90 00	- Other monumental or building stone	0	A

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CN code 2022	Description	Base rate	Staging category
2517	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated		
2517 10	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated		
2517 10 10	-- Pebbles, gravel, shingle and flint	0	A
2517 10 20	-- Limestone, dolomite and other calcareous stone, broken or crushed	0	A
2517 10 80	-- Other	0	A
2517 20 00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517 10	0	A
2517 30 00	- Tarred macadam	0	A

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CN code 2022	Description	Base rate	Staging category
	- Granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated		
2517 41 00	-- Of marble	0	A
2517 49 00	-- Other	0	A
2518	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		
2518 10 00	- Dolomite, not calcined or sintered	0	A
2518 20 00	- Calcined or sintered dolomite	0	A
2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure		
2519 10 00	- Natural magnesium carbonate (magnesite)	0	A
2519 90	- Other		
2519 90 10	-- Magnesium oxide, other than calcined natural magnesium carbonate	1.7	A
2519 90 30	-- Dead-burned (sintered) magnesia	0	A
2519 90 90	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders		
2520 10 00	- Gypsum; anhydrite	0	A
2520 20 00	- Plasters	0	A
2521 00 00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	0	A
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825		
2522 10 00	- Quicklime	1.7	A
2522 20 00	- Slaked lime	1.7	A
2522 30 00	- Hydraulic lime	1.7	A
2523	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers		
2523 10 00	- Cement clinkers	1.7	A
	- Portland cement		
2523 21 00	-- White cement, whether or not artificially coloured	1.7	A
2523 29 00	-- Other	1.7	A

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CN code 2022	Description	Base rate	Staging category
2523 30 00	- Aluminous cement	1.7	A
2523 90 00	- Other hydraulic cements	1.7	A
2524	Asbestos		
2524 10 00	- Crocidolite	0	A
2524 90 00	- Other	0	A
2525	Mica, including splittings; mica waste		
2525 10 00	- Crude mica and mica rifted into sheets or splittings	0	A
2525 20 00	- Mica powder	0	A
2525 30 00	- Mica waste	0	A
2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc		
2526 10 00	- Not crushed, not powdered	0	A
2526 20 00	- Crushed or powdered	0	A
2528 00 00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H3BO3 calculated on the dry weight	0	A

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CN code 2022	Description	Base rate	Staging category
2529	Feldspar; leucite; nepheline and nepheline syenite; fluorspar		
2529 10 00	- Feldspar	0	A
	- Fluorspar		
2529 21 00	-- Containing by weight 97 % or less of calcium fluoride	0	A
2529 22 00	-- Containing by weight more than 97 % of calcium fluoride	0	A
2529 30 00	- Leucite; nepheline and nepheline syenite	0	A
2530	Mineral substances not elsewhere specified or included		
2530 10 00	- Vermiculite, perlite and chlorites, unexpanded	0	A
2530 20 00	- Kieserite, epsomite (natural magnesium sulphates)	0	A
2530 90 00	- Other	0	A
26	CHAPTER 26 – ORES, SLAG AND ASH		
2601	Iron ores and concentrates, including roasted iron pyrites		
	- Iron ores and concentrates, other than roasted iron pyrites		
2601 11 00	-- Non-agglomerated	0	A
2601 12 00	-- Agglomerated	0	A
2601 20 00	- Roasted iron pyrites	0	A

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CN code 2022	Description	Base rate	Staging category
2602 00 00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight	0	A
2603 00 00	Copper ores and concentrates	0	A
2604 00 00	Nickel ores and concentrates	0	A
2605 00 00	Cobalt ores and concentrates	0	A
2606 00 00	Aluminium ores and concentrates	0	A
2607 00 00	Lead ores and concentrates	0	A
2608 00 00	Zinc ores and concentrates	0	A
2609 00 00	Tin ores and concentrates	0	A
2610 00 00	Chromium ores and concentrates	0	A
2611 00 00	Tungsten ores and concentrates	0	A
2612	Uranium or thorium ores and concentrates		
2612 10	- Uranium ores and concentrates		
2612 10 10	-- Uranium ores and pitchblende, and concentrates thereof, with a uranium content of more than 5 % by weight (Euratom)	0	A
2612 10 90	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
2612 20	- Thorium ores and concentrates		
2612 20 10	-- Monazite; urano-thorianite and other thorium ores and concentrates, with a thorium content of more than 20 % by weight (Euratom)	0	A
2612 20 90	-- Other	0	A
2613	Molybdenum ores and concentrates		
2613 10 00	- Roasted	0	A
2613 90 00	- Other	0	A
2614 00 00	Titanium ores and concentrates	0	A
2615	Niobium, tantalum, vanadium or zirconium ores and concentrates		
2615 10 00	- Zirconium ores and concentrates	0	A
2615 90 00	- Other	0	A
2616	Precious-metal ores and concentrates		
2616 10 00	- Silver ores and concentrates	0	A
2616 90 00	- Other	0	A

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CN code 2022	Description	Base rate	Staging category
2617	Other ores and concentrates		
2617 10 00	- Antimony ores and concentrates	0	A
2617 90 00	- Other	0	A
2618 00 00	Granulated slag (slag sand) from the manufacture of iron or steel	0	A
2619 00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel		
2619 00 20	- Waste suitable for the recovery of iron or manganese	0	A
2619 00 90	- Other	0	A
2620	Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic or their compounds		
	- Containing mainly zinc		
2620 11 00	-- Hard zinc spelter	0	A
2620 19 00	-- Other	0	A
	- Containing mainly lead		
2620 21 00	-- Leaded gasoline sludges and leaded anti-knock compound sludges	0	A
2620 29 00	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
2620 30 00	- Containing mainly copper	0	A
2620 40 00	- Containing mainly aluminium	0	A
2620 60 00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	0	A
	- Other		
2620 91 00	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	0	A
2620 99	-- Other		
2620 99 10	--- Containing mainly nickel	0	A
2620 99 20	--- Containing mainly niobium or tantalum	0	A
2620 99 40	--- Containing mainly tin	0	A
2620 99 60	--- Containing mainly titanium	0	A
2620 99 95	--- Other	0	A
2621	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste		
2621 10 00	- Ash and residues from the incineration of municipal waste	0	A
2621 90 00	- Other	0	A

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CN code 2022	Description	Base rate	Staging category
27	CHAPTER 27 – MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES		
2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal		
	- Coal, whether or not pulverised, but not agglomerated		
2701 11 00	-- Anthracite	0	A
2701 12	-- Bituminous coal		
2701 12 10	--- Coking coal	0	A
2701 12 90	--- Other	0	A
2701 19 00	-- Other coal	0	A
2701 20 00	- Briquettes, ovoids and similar solid fuels manufactured from coal	0	A
2702	Lignite, whether or not agglomerated, excluding jet		
2702 10 00	- Lignite, whether or not pulverised, but not agglomerated	0	A
2702 20 00	- Agglomerated lignite	0	A
2703 00 00	Peat (including peat litter), whether or not agglomerated	0	A
2704 00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon		
2704 00 10	- Coke and semi-coke of coal	0	A

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CN code 2022	Description	Base rate	Staging category
2704 00 30	- Coke and semi-coke of lignite	0	A
2704 00 90	- Other	0	A
2705 00 00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	0	A
2706 00 00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	0	A
2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents		
2707 10 00	- Benzol (benzene)	3	A
2707 20 00	- Toluol (toluene)	3	A
2707 30 00	- Xylol (xylenes)	3	A
2707 40 00	- Naphthalene	0	A
2707 50 00	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)	3	A
	- Other		
2707 91 00	-- Creosote oils	1.7	A

CN code 2022	Description	Base rate	Staging category
2707 99	-- Other		
	--- Crude oils		
2707 99 11	---- Crude light oils of which 90 % or more by volume distils at temperatures of up to 200 °C	1.7	A
2707 99 19	---- Other	0	A
2707 99 20	--- Sulphuretted toppings; anthracene	0	A
2707 99 50	--- Basic products	1.7	A
2707 99 80	--- Phenols	1.2	A
	--- Other		
2707 99 91	---- For the manufacture of the products of heading 2803	0	A
2707 99 99	---- Other	1.7	A
2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars		
2708 10 00	- Pitch	0	A
2708 20 00	- Pitch coke	0	A
2709 00	Petroleum oils and oils obtained from bituminous minerals, crude		
2709 00 10	- Natural gas condensates	0	A
2709 00 90	- Other	0	A

CN code 2022	Description	Base rate	Staging category
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils		
	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils		
2710 12	-- Light oils and preparations		
2710 12 11	--- For undergoing a specific process	0	A
2710 12 15	--- For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 12 11	0	A
	--- For other purposes		
	---- Special spirits		
2710 12 21	----- White spirit	4.7	A
2710 12 25	----- Other	4.7	A

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CN code 2022	Description	Base rate	Staging category
	---- Other		
	----- Motor spirit		
2710 12 31	------ Aviation spirit	4.7	A
	------ Other, with a lead content		
	------- Not exceeding 0.013 g per litre		
2710 12 41	-------- With an octane number (RON) of less than 95	4.7	A
2710 12 45	-------- With an octane number (RON) of 95 or more but less than 98	4.7	A
2710 12 49	-------- With an octane number (RON) of 98 or more	4.7	A
2710 12 50	------- Exceeding 0.013 g per litre	4.7	A
2710 12 70	----- Spirit type jet fuel	4.7	A
2710 12 90	----- Other light oils	4.7	A
2710 19	-- Other		
	--- Medium oils		
2710 19 11	---- For undergoing a specific process	0	A
2710 19 15	---- For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 11	0	A

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CN code 2022	Description	Base rate	Staging category
	---- For other purposes		
	----- Kerosene		
2710 19 21	------ Jet fuel	0	A
2710 19 25	------ Other	4.7	A
2710 19 29	----- Other	4.7	A
	--- Heavy oils		
	---- Gas oils		
2710 19 31	----- For undergoing a specific process	0	A
2710 19 35	----- For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 31	0	A
	----- For other purposes		
2710 19 43	------ With a sulphur content not exceeding 0.001 % by weight	0	A
2710 19 46	------ With a sulphur content exceeding 0.001 % by weight but not exceeding 0,002 % by weight	0	A
2710 19 47	------ With a sulphur content exceeding 0.002 % by weight but not exceeding 0,1 % by weight	0	A
2710 19 48	------ With a sulphur content exceeding 0.1 % by weight	3.5	A

CN code 2022	Description	Base rate	Staging category
	---- Fuel oils		
2710 19 51	----- For undergoing a specific process	0	A
2710 19 55	----- For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 51	0	A
	----- For other purposes		
2710 19 62	------ With a sulphur content not exceeding 0.1 % by weight	3.5	A
2710 19 66	------ With a sulphur content exceeding 0.1 % by weight but not exceeding 0.5 % by weight	3.5	A
2710 19 67	------ With a sulphur content exceeding 0.5 % by weight	3.5	A
	---- Lubricating oils; other oils		
2710 19 71	----- For undergoing a specific process	0	A
2710 19 75	----- For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 71	0	A
	----- For other purposes		
2710 19 81	------ Motor oils, compressor lube oils, turbine lube oils	3.7	A
2710 19 83	------ Hydraulic oils	3.7	A
2710 19 85	------ White oils, liquid paraffin	3.7	A

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CN code 2022	Description	Base rate	Staging category
2710 19 87	------ Gear oils and reductor oils	3.7	A
2710 19 91	------ Metal-working compounds, mould-release oils, anti-corrosion oils	3.7	A
2710 19 93	------ Electrical insulating oils	3.7	A
2710 19 99	------ Other lubricating oils and other oils	3.7	A
2710 20	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils		
	-- Gas oils		
2710 20 11	--- With a sulphur content not exceeding 0.001 % by weight	0	A
2710 20 16	--- With a sulphur content exceeding 0.001 % by weight but not exceeding 0.1 % by weight	0	A
2710 20 19	--- With a sulphur content exceeding 0.1 % by weight	3.5	A
	-- Fuel oils		
2710 20 32	--- With a sulphur content not exceeding 0.5 % by weight	3.5	A
2710 20 38	--- With a sulphur content exceeding 0.5 % by weight	3.5	A

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CN code 2022	Description	Base rate	Staging category
2710 20 90	-- Other oils	3.7	A
	- Waste oils		
2710 91 00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	3.5	A
2710 99 00	-- Other	3.5	A
2711	Petroleum gases and other gaseous hydrocarbons		
	- Liquefied		
2711 11 00	-- Natural gas	0	A
2711 12	-- Propane		
	--- Propane of a purity of not less than 99 %		
2711 12 11	---- For use as a power or heating fuel	8	A
2711 12 19	---- For other purposes	0	A
	--- Other		
2711 12 91	---- For undergoing a specific process	0	A
2711 12 93	---- For undergoing chemical transformation by a process other than those specified in respect of subheading 2711 12 91	0	A

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CN code 2022	Description	Base rate	Staging category
	---- For other purposes		
2711 12 94	----- Of a purity exceeding 90 % but of less than 99 %	0.7	A
2711 12 97	----- Other	0.7	A
2711 13	-- Butanes		
2711 13 10	--- For undergoing a specific process	0	A
2711 13 30	--- For undergoing chemical transformation by a process other than those specified in respect of subheading 2711 13 10	0	A
	--- For other purposes		
2711 13 91	---- Of a purity exceeding 90 % but of less than 95 %	0.7	A
2711 13 97	---- Other	0.7	A
2711 14 00	-- Ethylene, propylene, butylene and butadiene	0	A
2711 19 00	-- Other	0	A
	- In gaseous state		
2711 21 00	-- Natural gas	0	A
2711 29 00	-- Other	0	A

CN code 2022	Description	Base rate	Staging category
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured		
2712 10	- Petroleum jelly		
2712 10 10	-- Crude	0	A
2712 10 90	-- Other	2.2	A
2712 20	- Paraffin wax containing by weight less than 0.75 % of oil		
2712 20 10	-- Synthetic paraffin wax of a molecular weight of 460 or more but not exceeding 1560	0	A
2712 20 90	-- Other	2.2	A
2712 90	- Other		
	-- Ozokerite, lignite wax or peat wax (natural products)		
2712 90 11	--- Crude	0.7	A
2712 90 19	--- Other	2.2	A
	-- Other		
	--- Crude		
2712 90 31	---- For undergoing a specific process	0	A

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CN code 2022	Description	Base rate	Staging category
2712 90 33	---- For undergoing chemical transformation by a process other than those specified in respect of subheading 2712 90 31	0	A
2712 90 39	---- For other purposes	0.7	A
	--- Other		
2712 90 91	---- Blend of 1-alkenes containing by weight 80 % or more of 1-alkenes of a chain-length of 24 carbon atoms or more but not exceeding 28 carbon atoms	0	A
2712 90 99	---- Other	2.2	A
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals		
	- Petroleum coke		
2713 11 00	-- Not calcined	0	A
2713 12 00	-- Calcined	0	A
2713 20 00	- Petroleum bitumen	0	A
2713 90	- Other residues of petroleum oils or of oils obtained from bituminous minerals		
2713 90 10	-- For the manufacture of the products of heading 2803	0	A
2713 90 90	-- Other	0.7	A

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CN code 2022	Description	Base rate	Staging category
2714	Bitumen and asphalt, natural; bituminous or oil-shale and tar sands; asphaltites and asphaltic rocks		
2714 10 00	- Bituminous or oil-shale and tar sands	0	A
2714 90 00	- Other	0	A
2715 00 00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	0	A
2716 00 00	Electrical energy	0	A
VI	SECTION VI – PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES		
28	CHAPTER 28 – INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES		
	I. CHEMICAL ELEMENTS		
2801	Fluorine, chlorine, bromine and iodine		
2801 10 00	- Chlorine	5.5	B3
2801 20 00	- Iodine	0	A

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CN code 2022	Description	Base rate	Staging category
2801 30	- Fluorine; bromine		
2801 30 10	-- Fluorine	5	B3
2801 30 90	-- Bromine	5.5	B3
2802 00 00	Sulphur, sublimed or precipitated; colloidal sulphur	4.6	B3
2803 00 00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	0	A
2804	Hydrogen, rare gases and other non-metals		
2804 10 00	- Hydrogen	3.7	A
	- Rare gases		
2804 21 00	-- Argon	5	B3
2804 29	-- Other		
2804 29 10	--- Helium	0	A
2804 29 90	--- Other	5	B3
2804 30 00	- Nitrogen	5.5	B3
2804 40 00	- Oxygen	5	B3

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CN code 2022	Description	Base rate	Staging category
2804 50	- Boron; tellurium		
2804 50 10	-- Boron	5.5	B3
2804 50 90	-- Tellurium	2.1	A
	- Silicon		
2804 61 00	-- Containing by weight not less than 99.99 % of silicon	0	A
2804 69 00	-- Other	5.5	A
2804 70	- Phosphorus		
2804 70 10	-- Red phosphorus	5.5	B3
2804 70 90	-- Other	5.5	B3
2804 80 00	- Arsenic	2.1	A
2804 90 00	- Selenium	0	A
2805	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury		
	- Alkali or alkaline-earth metals		
2805 11 00	-- Sodium	5	B3
2805 12 00	-- Calcium	5.5	B3

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CN code 2022	Description	Base rate	Staging category
2805 19	-- Other		
2805 19 10	--- Strontium and barium	5.5	B3
2805 19 90	--- Other	4.1	B3
2805 30	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed		
2805 30 10	-- Intermixtures or interalloys	5.5	B3
	-- Other		
	--- Of a purity by weight of 95 % or more		
2805 30 20	---- Cerium, lanthanum, praseodymium, neodymium and samarium	2.7	A
2805 30 30	---- Europium, gadolinium, terbium, dysprosium, holmium, erbium, thulium, ytterbium, lutetium and yttrium	2.7	A
2805 30 40	---- Scandium	2.7	A
2805 30 80	--- Other	2.7	A
2805 40	- Mercury		
2805 40 10	-- In flasks of a net content of 34.5 kg (standard weight), of a fob value, per flask, not exceeding EUR 224	3	A
2805 40 90	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
	II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS		
2806	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid		
2806 10 00	- Hydrogen chloride (hydrochloric acid)	5.5	B3
2806 20 00	- Chlorosulphuric acid	5.5	B3
2807 00 00	Sulphuric acid; oleum	3	A
2808 00 00	Nitric acid; sulphonitric acids	5.5	B3
2809	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined		
2809 10 00	- Diphosphorus pentaoxide	5.5	B3
2809 20 00	- Phosphoric acid and polyphosphoric acids	5.5	B3
2810 00	Oxides of boron; boric acids		
2810 00 10	- Diboron trioxide	0	A
2810 00 90	- Other	3.7	B3

CN code 2022	Description	Base rate	Staging category
2811	Other inorganic acids and other inorganic oxygen compounds of non-metals		
	- Other inorganic acids		
2811 11 00	-- Hydrogen fluoride (hydrofluoric acid)	5.5	B3
2811 12 00	-- Hydrogen cyanide (hydrocyanic acid)	5.3	B3
2811 19	-- Other		
2811 19 10	--- Hydrogen bromide (hydrobromic acid)	0	A
2811 19 80	--- Other	5.3	B3
	- Other inorganic oxygen compounds of non-metals		
2811 21 00	-- Carbon dioxide	5.5	B3
2811 22 00	-- Silicon dioxide	4.6	A
2811 29	-- Other		
2811 29 05	--- Sulphur dioxide	5.5	B3
2811 29 10	--- Sulphur trioxide (sulphuric anhydride); diarsenic trioxide	4.6	B3
2811 29 30	--- Nitrogen oxides	5	B3
2811 29 90	--- Other	5.3	B3

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CN code 2022	Description	Base rate	Staging category
	III. HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS		
2812	Halides and halide oxides of non-metals		
	- Chlorides and chloride oxides		
2812 11 00	-- Carbonyl dichloride (phosgene)	5.5	B3
2812 12 00	-- Phosphorus oxychloride	5.5	B3
2812 13 00	-- Phosphorus trichloride	5.5	B3
2812 14 00	-- Phosphorus pentachloride	5.5	B3
2812 15 00	-- Sulphur monochloride	5.5	B3
2812 16 00	-- Sulphur dichloride	5.5	B3
2812 17 00	-- Thionyl chloride	5.5	B3
2812 19	-- Other		
2812 19 10	--- Of phosphorus	5.5	B3
2812 19 90	--- Other	5.5	B3
2812 90 00	- Other	5.5	B3

CN code 2022	Description	Base rate	Staging category
2813	Sulphides of non-metals; commercial phosphorus trisulphide		
2813 10 00	- Carbon disulphide	5.5	B5
2813 90	- Other		
2813 90 10	-- Phosphorus sulphides, commercial phosphorus trisulphide	5.3	B3
2813 90 90	-- Other	3.7	B3
	IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS		
2814	Ammonia, anhydrous or in aqueous solution		
2814 10 00	- Anhydrous ammonia	5.5	A
2814 20 00	- Ammonia in aqueous solution	5.5	B3
2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium		
	- Sodium hydroxide (caustic soda)		
2815 11 00	-- Solid	5.5	B3
2815 12 00	-- In aqueous solution (soda lye or liquid soda)	5.5	A
2815 20 00	- Potassium hydroxide (caustic potash)	5.5	B3
2815 30 00	- Peroxides of sodium or potassium	5.5	B3

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CN code 2022	Description	Base rate	Staging category
2816	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium		
2816 10 00	- Hydroxide and peroxide of magnesium	4.1	B3
2816 40 00	- Oxides, hydroxides and peroxides, of strontium or barium	5.5	B3
2817 00 00	Zinc oxide; zinc peroxide	5.5	A
2818	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide		
2818 10	- Artificial corundum, whether or not chemically defined		
	-- With an aluminium oxide content of 98.5 % by weight or more		
2818 10 11	--- With less than 50 % of the total weight having a particle size of more than 10 mm	5.2	B3
2818 10 19	--- With 50 % or more of the total weight having a particle size of more than 10 mm	5.2	B3
	-- With an aluminium oxide content of less than 98.5 % by weight		
2818 10 91	--- With less than 50 % of the total weight having a particle size of more than 10 mm	5.2	B3
2818 10 99	--- With 50 % or more of the total weight having a particle size of more than 10 mm	5.2	B3

CN code 2022	Description	Base rate	Staging category
2818 20 00	- Aluminium oxide, other than artificial corundum	4	A
2818 30 00	- Aluminium hydroxide	5.5	B3
2819	Chromium oxides and hydroxides		
2819 10 00	- Chromium trioxide	5.5	B3
2819 90	- Other		
2819 90 10	-- Chromium dioxide	3.7	B3
2819 90 90	-- Other	5.5	A
2820	Manganese oxides		
2820 10 00	- Manganese dioxide	5.3	B3
2820 90	- Other		
2820 90 10	-- Manganese oxide containing by weight 77 % or more of manganese	0	A
2820 90 90	-- Other	5.5	B3
2821	Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe2O3		
2821 10 00	- Iron oxides and hydroxides	4.6	B3
2821 20 00	- Earth colours	4.6	B3

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CN code 2022	Description	Base rate	Staging category
2822 00 00	Cobalt oxides and hydroxides; commercial cobalt oxides	4.6	B3
2823 00 00	Titanium oxides	5.5	A
2824	Lead oxides; red lead and orange lead		
2824 10 00	- Lead monoxide (litharge, massicot)	5.5	B3
2824 90 00	- Other	5.5	B3
2825	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides		
2825 10 00	- Hydrazine and hydroxylamine and their inorganic salts	5.5	B3
2825 20 00	- Lithium oxide and hydroxide	5.3	A
2825 30 00	- Vanadium oxides and hydroxides	5.5	B3
2825 40 00	- Nickel oxides and hydroxides	0	A
2825 50 00	- Copper oxides and hydroxides	3.2	B3
2825 60 00	- Germanium oxides and zirconium dioxide	5.5	B3
2825 70 00	- Molybdenum oxides and hydroxides	5.3	B3
2825 80 00	- Antimony oxides	5.5	B3

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CN code 2022	Description	Base rate	Staging category
2825 90	- Other		
	-- Calcium oxide, hydroxide and peroxide		
2825 90 11	--- Calcium hydroxide of a purity of 98 % or more calculated on the dry weight, in the form of particles of which: – not more than 1 % by weight have a particle-size exceeding 75 micrometres, and – not more than 4 % by weight have a particle-size of less than 1.3 micrometres	0	A
2825 90 19	--- Other	4.6	B3
2825 90 20	-- Beryllium oxide and hydroxide	5.3	B3
2825 90 40	-- Tungsten oxides and hydroxides	4.6	B3
2825 90 60	-- Cadmium oxide	0	A
2825 90 85	-- Other	5.5	B3
	V. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS		
2826	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts		
	- Fluorides		
2826 12 00	-- Of aluminium	5.3	B3

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CN code 2022	Description	Base rate	Staging category
2826 19	-- Other		
2826 19 10	--- Of ammonium or of sodium	5.5	B3
2826 19 90	--- Other	5.3	B3
2826 30 00	- Sodium hexafluoroaluminate (synthetic cryolite)	5.5	B3
2826 90	- Other		
2826 90 10	-- Dipotassium hexafluorozirconate	5	B3
2826 90 80	-- Other	5.5	B3
2827	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides		
2827 10 00	- Ammonium chloride	5.5	B3
2827 20 00	- Calcium chloride	4.6	B3
	- Other chlorides		
2827 31 00	-- Of magnesium	4.6	B3
2827 32 00	-- Of aluminium	5.5	A
2827 35 00	-- Of nickel	5.5	B3
2827 39	-- Other		
2827 39 10	--- Of tin	4.1	B3

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CN code 2022	Description	Base rate	Staging category
2827 39 20	--- Of iron	2.1	B3
2827 39 30	--- Of cobalt	5.5	B3
2827 39 85	--- Other	5.5	A
	- Chloride oxides and chloride hydroxides		
2827 41 00	-- Of copper	3.2	A
2827 49	-- Other		
2827 49 10	--- Of lead	3.2	B3
2827 49 90	--- Other	5.3	B3
	- Bromides and bromide oxides		
2827 51 00	-- Bromides of sodium or of potassium	5.5	B3
2827 59 00	-- Other	5.5	B3
2827 60 00	- Iodides and iodide oxides	5.5	A
2828	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites		
2828 10 00	- Commercial calcium hypochlorite and other calcium hypochlorites	5.5	B3
2828 90 00	- Other	5.5	B3

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CN code 2022	Description	Base rate	Staging category
2829	Chlorates and perchlorates; bromates and perbromates; iodates and periodates		
	- Chlorates		
2829 11 00	-- Of sodium	5.5	B3
2829 19 00	-- Other	5.5	B3
2829 90	- Other		
2829 90 10	-- Perchlorates	4.8	B3
2829 90 40	-- Bromates of potassium or of sodium	0	A
2829 90 80	-- Other	5.5	A
2830	Sulphides; polysulphides, whether or not chemically defined		
2830 10 00	- Sodium sulphides	5.5	B3
2830 90	- Other		
2830 90 11	-- Sulphides of calcium, of antimony or of iron	4.6	B3
2830 90 85	-- Other	5.5	B3
2831	Dithionites and sulphoxylates		
2831 10 00	- Of sodium	5.5	B3
2831 90 00	- Other	5.5	B3

CN code 2022	Description	Base rate	Staging category
2832	Sulphites; thiosulphates		
2832 10 00	- Sodium sulphites	5.5	B3
2832 20 00	- Other sulphites	5.5	B3
2832 30 00	- Thiosulphates	5.5	B3
2833	Sulphates; alums; peroxosulphates (persulphates)		
	- Sodium sulphates		
2833 11 00	-- Disodium sulphate	5.5	B5
2833 19 00	-- Other	5.5	B3
	- Other sulphates		
2833 21 00	-- Of magnesium	5.5	A
2833 22 00	-- Of aluminium	5.5	B3
2833 24 00	-- Of nickel	5	B3
2833 25 00	-- Of copper	3.2	B3
2833 27 00	-- Of barium	5.5	B3

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CN code 2022	Description	Base rate	Staging category
2833 29	-- Other		
2833 29 20	--- Of cadmium; of chromium; of zinc	5.5	B3
2833 29 30	--- Of cobalt; of titanium	5.3	B3
2833 29 60	--- Of lead	4.6	B3
2833 29 80	--- Other	5	A
2833 30 00	- Alums	5.5	B3
2833 40 00	- Peroxosulphates (persulphates)	5.5	A
2834	Nitrites; nitrates		
2834 10 00	- Nitrites	5.5	B3
	- Nitrates		
2834 21 00	-- Of potassium	5.5	B3
2834 29	-- Other		
2834 29 20	--- Of barium; of beryllium; of cadmium; of cobalt; of nickel; of lead	5.5	B3
2834 29 40	--- Of copper	4.6	B3
2834 29 80	--- Other	3	B3

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CN code 2022	Description	Base rate	Staging category
2835	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined		
2835 10 00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	5.5	B3
	- Phosphates		
2835 22 00	-- Of mono- or disodium	5.5	B3
2835 24 00	-- Of potassium	5.5	B3
2835 25 00	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	5.5	B3
2835 26 00	-- Other phosphates of calcium	5.5	B3
2835 29	-- Other		
2835 29 10	--- Of triammonium	5.3	B3
2835 29 30	--- Of trisodium	5.5	B3
2835 29 90	--- Other	5.5	B3
	- Polyphosphates		
2835 31 00	-- Sodium triphosphate (sodium tripolyphosphate)	5.5	B3
2835 39 00	-- Other	5.5	B3

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CN code 2022	Description	Base rate	Staging category
2836	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate		
2836 20 00	- Disodium carbonate	5.5	B3
2836 30 00	- Sodium hydrogencarbonate (sodium bicarbonate)	5.5	B3
2836 40 00	- Potassium carbonates	5.5	B3
2836 50 00	- Calcium carbonate	5	B3
2836 60 00	- Barium carbonate	5.5	A
	- Other		
2836 91 00	-- Lithium carbonates	5.5	B3
2836 92 00	-- Strontium carbonate	5.5	B3
2836 99	-- Other		
	--- Carbonates		
2836 99 11	---- Of magnesium; of copper	3.7	B3
2836 99 17	---- Other	5.5	B3
2836 99 90	--- Peroxocarbonates (percarbonates)	5.5	B3

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CN code 2022	Description	Base rate	Staging category
2837	Cyanides, cyanide oxides and complex cyanides		
	- Cyanides and cyanide oxides		
2837 11 00	-- Of sodium	5.5	B3
2837 19 00	-- Other	5.5	B3
2837 20 00	- Complex cyanides	5.5	B3
2839	Silicates; commercial alkali metal silicates		
	- Of sodium		
2839 11 00	-- Sodium metasilicates	5	B3
2839 19 00	-- Other	5	B3
2839 90 00	- Other	5	B3
2840	Borates; peroxoborates (perborates)		
	- Disodium tetraborate (refined borax)		
2840 11 00	-- Anhydrous	0	A
2840 19	-- Other		
2840 19 10	--- Disodium tetraborate pentahydrate	0	A
2840 19 90	--- Other	5.3	B3

CN code 2022	Description	Base rate	Staging category
2840 20	- Other borates		
2840 20 10	-- Borates of sodium, anhydrous	0	A
2840 20 90	-- Other	5.3	B3
2840 30 00	- Peroxoborates (perborates)	5.5	B3
2841	Salts of oxometallic or peroxometallic acids		
2841 30 00	- Sodium dichromate	5.5	B3
2841 50 00	- Other chromates and dichromates; peroxochromates	5.5	B3
	- Manganites, manganates and permanganates		
2841 61 00	-- Potassium permanganate	5.5	B3
2841 69 00	-- Other	5.5	B3
2841 70 00	- Molybdates	5.5	A
2841 80 00	- Tungstates (wolframates)	5.5	B3
2841 90	- Other		
2841 90 30	-- Zincates and vanadates	4.6	B3
2841 90 85	-- Other	5.5	B3

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CN code 2022	Description	Base rate	Staging category
2842	Other salts of inorganic acids or peroxoacids (including aluminosilicates whether or not chemically defined), other than azides		
2842 10 00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	5.5	B3
2842 90	- Other		
2842 90 10	-- Salts, double salts or complex salts of selenium or tellurium acids	5.3	B3
2842 90 80	-- Other	5.5	B3
	VI. MISCELLANEOUS		
2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals		
2843 10	- Colloidal precious metals		
2843 10 10	-- Silver	5.3	B3
2843 10 90	-- Other	3.7	B3
	- Silver compounds		
2843 21 00	-- Silver nitrate	5.5	B3
2843 29 00	-- Other	5.5	B3

CN code 2022	Description	Base rate	Staging category
2843 30 00	- Gold compounds	3	A
2843 90	- Other compounds; amalgams		
2843 90 10	-- Amalgams	5.3	B5
2843 90 90	-- Other	3	A
2844	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products		
2844 10	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds		
	-- Natural uranium		
2844 10 10	--- Crude; waste and scrap (Euratom)	0	A
2844 10 30	--- Worked (Euratom)	0	A
2844 10 50	-- Ferro-uranium	0	A
2844 10 90	-- Other (Euratom)	0	A

CN code 2022	Description	Base rate	Staging category
2844 20	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products		
	-- Uranium enriched in U 235 and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235 or compounds of these products		
2844 20 25	--- Ferro-uranium	0	A
2844 20 35	--- Other (Euratom)	0	A
	-- Plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing plutonium or compounds of these products		
	--- Mixtures of uranium and plutonium		
2844 20 51	---- Ferro-uranium	0	A
2844 20 59	---- Other (Euratom)	0	A
2844 20 99	--- Other	0	A

CN code 2022	Description	Base rate	Staging category
2844 30	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products		
	-- Uranium depleted in U 235; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235 or compounds of this product		
2844 30 11	--- Cermets	5.5	B5
2844 30 19	--- Other	2.9	A
	-- Thorium; alloys, dispersions (including cermets), ceramic products and mixtures containing thorium or compounds of this product		
2844 30 51	--- Cermets	5.5	B5
	--- Other		
2844 30 55	---- Crude, waste and scrap (Euratom)	0	A
	---- Worked		
2844 30 61	----- Bars, rods, angles, shapes and sections, sheets and strips (Euratom)	0	A
2844 30 69	----- Other (Euratom)	0	A

CN code 2022	Description	Base rate	Staging category
	-- Compounds of uranium depleted in U 235 or of thorium, whether or not mixed together		
2844 30 91	--- Of thorium or of uranium depleted in U 235, whether or not mixed together (Euratom), other than thorium salts	0	A
2844 30 99	--- Other	0	A
	- Radioactive elements and isotopes and compounds other than those of subheading 2844 10, 2844 20 or 2844 30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues		
2844 41	-- Tritium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing tritium or its compounds		
2844 41 10	--- Artificial radioactive isotope (Euratom); compounds of artificial radioactive isotope (Euratom)	0	A
2844 41 90	--- Other	0	A

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CN code 2022	Description	Base rate	Staging category
2844 42	-- Actinium-225, actinium-227, californium-253, curium-240, curium-241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, 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		
2844 42 10	--- Artificial radioactive isotopes (Euratom); compounds of artificial radioactive isotopes (Euratom)	0	A
2844 42 90	--- Other	0	A
2844 43	-- Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds		
2844 43 10	--- Uranium derived from U 233 and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures and compounds derived from U 233 or compounds of this product	0	A
2844 43 20	--- Artificial radioactive isotopes (Euratom); compounds of artificial radioactive isotopes (Euratom)	0	A
2844 43 80	--- Other	0	A

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CN code 2022	Description	Base rate	Staging category
2844 44 00	-- Radioactive residues	0	A
2844 50 00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors (Euratom)	0	A
2845	Isotopes other than those of heading 2844; compounds, inorganic or organic, of such isotopes, whether or not chemically defined		
2845 10 00	- Heavy water (deuterium oxide) (Euratom)	5.5	B5
2845 20 00	- Boron enriched in boron-10 and its compounds	5.5	B5
2845 30 00	- Lithium enriched in lithium-6 and its compounds	5.5	B5
2845 40 00	- Helium-3	5.5	B5
2845 90	- Other		
2845 90 10	-- Deuterium and compounds thereof; hydrogen and compounds thereof, enriched in deuterium; mixtures and solutions containing these products (Euratom)	5.5	B5
2845 90 90	-- Other	5.5	B5
2846	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals		
2846 10 00	- Cerium compounds	3.2	B3

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COMMISSION

Brussels, 11.9.2026
COM(2026) 482 final

ANNEX 2 – PART 2/5

ANNEX

to the

Proposal for a Council Decision

on the conclusion of the Free Trade Agreement between the European Union and the Republic of India

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CN code 2022	Description	Base rate	Staging category
2846 90	- Other		
2846 90 10	-- Compounds of lanthanum, praseodymium, neodymium or samarium	3.2	A
2846 90 20	-- Compounds of europium, gadolinium, terbium, dysprosium, holmium, erbium, thulium, ytterbium, lutetium or yttrium	3.2	A
2846 90 30	-- Scandium compounds	3.2	B3
2846 90 90	-- Compounds of mixtures of metals	3.2	B3
2847 00 00	Hydrogen peroxide, whether or not solidified with urea	5.5	B5
2849	Carbides, whether or not chemically defined		
2849 10 00	- Of calcium	5.5	B5
2849 20 00	- Of silicon	5.5	A
2849 90	- Other		
2849 90 10	-- Of boron	4.1	B3
2849 90 30	-- Of tungsten	5.5	B5
2849 90 50	-- Of aluminium; of chromium; of molybdenum; of vanadium; of tantalum; of titanium	5.5	B5
2849 90 90	-- Other	5.3	B5

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CN code 2022	Description	Base rate	Staging category
2850 00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849		
2850 00 20	- Hydrides; nitrides	4.6	B3
2850 00 60	- Azides; silicides	5.5	A
2850 00 90	- Borides	5.3	B5
2852	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams		
2852 10 00	- Chemically defined	5.5	B5
2852 90 00	- Other	5.5	B5
2853	Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals		
2853 10 00	- Cyanogen chloride (chlorcyan)	5.5	B5
2853 90	- Other		
2853 90 10	-- Distilled or conductivity water and water of similar purity	2.7	A
2853 90 30	-- Liquid air (whether or not rare gases have been removed); compressed air	4.1	B3
2853 90 90	-- Other	5.5	A

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CN code 2022	Description	Base rate	Staging category
29	CHAPTER 29 – ORGANIC CHEMICALS		
	I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2901	Acyclic hydrocarbons		
2901 10 00	- Saturated	0	A
	- Unsaturated		
2901 21 00	-- Ethylene	0	A
2901 22 00	-- Propene (propylene)	0	A
2901 23 00	-- Butene (butylene) and isomers thereof	0	A
2901 24 00	-- Buta-1,3-diene and isoprene	0	A
2901 29 00	-- Other	0	A
2902	Cyclic hydrocarbons		
	- Cyclanes, cyclenes and cycloterpenes		
2902 11 00	-- Cyclohexane	0	A
2902 19 00	-- Other	0	A
2902 20 00	- Benzene	0	A
2902 30 00	- Toluene	0	A

CN code 2022	Description	Base rate	Staging category
	- Xylenes		
2902 41 00	-- o-Xylene	0	A
2902 42 00	-- m-Xylene	0	A
2902 43 00	-- p-Xylene	0	A
2902 44 00	-- Mixed xylene isomers	0	A
2902 50 00	- Styrene	0	A
2902 60 00	- Ethylbenzene	0	A
2902 70 00	- Cumene	0	A
2902 90 00	- Other	0	A
2903	Halogenated derivatives of hydrocarbons		
	- Saturated chlorinated derivatives of acyclic hydrocarbons		
2903 11 00	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	5.5	B5
2903 12 00	-- Dichloromethane (methylene chloride)	5.5	B5
2903 13 00	-- Chloroform (trichloromethane)	5.5	B5
2903 14 00	-- Carbon tetrachloride	5.5	B5
2903 15 00	-- Ethylene dichloride (ISO) (1,2-dichloroethane)	5.5	B5
2903 19 00	-- Other	5.5	B5

CN code 2022	Description	Base rate	Staging category
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons		
2903 21 00	-- Vinyl chloride (chloroethylene)	5.5	B5
2903 22 00	-- Trichloroethylene	5.5	B5
2903 23 00	-- Tetrachloroethylene (perchloroethylene)	5.5	B5
2903 29 00	-- Other	5.5	B5
	- Saturated fluorinated derivatives of acyclic hydrocarbons		
2903 41 00	-- Trifluoromethane (HFC-23)	5.5	B5
2903 42 00	-- Difluoromethane (HFC-32)	5.5	B5
2903 43 00	-- Fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1-difluoroethane (HFC-152a)	5.5	B5
2903 44 00	-- Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC-143)	5.5	B5
2903 45 00	-- 1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134)	5.5	B5
2903 46 00	-- 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)	5.5	B5
2903 47 00	-- 1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca)	5.5	B5

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CN code 2022	Description	Base rate	Staging category
2903 48 00	-- 1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee)	5.5	B5
2903 49	-- Other		
2903 49 10	--- Other pentafluoropropanes, hexafluoropropanes and heptafluoropropanes	5.5	B5
2903 49 30	--- Perfluorinated derivatives	5.5	B5
2903 49 90	--- Other	5.5	B5
	- Unsaturated fluorinated derivatives of acyclic hydrocarbons		
2903 51 00	-- 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)	5.5	A
2903 59 00	-- Other	5.5	B5
	- Brominated or iodinated derivatives of acyclic hydrocarbons		
2903 61 00	-- Methyl bromide (bromomethane)	5.5	B5
2903 62 00	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	5.5	B5
2903 69	-- Other		
	--- Bromides		
2903 69 11	---- Dibromomethane	0	A
2903 69 19	---- Other	5.5	B5
2903 69 80	--- Iodides	5.5	B5

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CN code 2022	Description	Base rate	Staging category
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens		
2903 71 00	-- Chlorodifluoromethane (HCFC-22)	5.5	B5
2903 72 00	-- Dichlorotrifluoroethanes (HCFC-123)	5.5	B5
2903 73 00	-- Dichlorofluoroethanes (HCFC-141, 141b)	5.5	B5
2903 74 00	-- Chlorodifluoroethanes (HCFC-142, 142b)	5.5	B5
2903 75 00	-- Dichloropentafluoropropanes (HCFC-225, 225ca, 225cb)	5.5	B5
2903 76	-- Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402)		
2903 76 10	--- Bromochlorodifluoromethane (Halon-1211)	5.5	B5
2903 76 20	--- Bromotrifluoromethane (Halon-1301)	5.5	B5
2903 76 90	--- Dibromotetrafluoroethanes (Halon-2402)	5.5	B5
2903 77	-- Other, perhalogenated only with fluorine and chlorine		
2903 77 60	--- Trichlorofluoromethane, dichlorodifluoromethane, trichlorotrifluoroethanes, dichlorotetrafluoroethanes and chloropentafluoroethane	5.5	B5
2903 77 90	--- Other	5.5	B5
2903 78 00	-- Other perhalogenated derivatives	5.5	B5

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CN code 2022	Description	Base rate	Staging category
2903 79	-- Other		
2903 79 30	--- Halogenated only with bromine and chlorine, fluorine and chlorine or with fluorine and bromine	5.5	B5
2903 79 80	--- Other	5.5	B5
	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons		
2903 81 00	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	5.5	B5
2903 82 00	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	5.5	B5
2903 83 00	-- Mirex (ISO)	5.5	B5
2903 89	-- Other		
2903 89 10	--- 1,2-Dibromo-4-(1,2-dibromoethyl)cyclohexane; tetrabromocyclooctanes	0	A
2903 89 80	--- Other	5.5	B5
	- Halogenated derivatives of aromatic hydrocarbons		
2903 91 00	-- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	5.5	B5
2903 92 00	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	5.5	B5
2903 93 00	-- Pentachlorobenzene (ISO)	5.5	B5
2903 94 00	-- Hexabromobiphenyls	5.5	B5

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CN code 2022	Description	Base rate	Staging category
2903 99	-- Other		
2903 99 10	--- 2,3,4,5,6-Pentabromoethylbenzene	0	A
2903 99 80	--- Other	5.5	A
2904	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated		
2904 10 00	- Derivatives containing only sulpho groups, their salts and ethyl esters	5.5	A
2904 20 00	- Derivatives containing only nitro or only nitroso groups	5.5	B5
	- Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride		
2904 31 00	-- Perfluorooctane sulphonic acid	5.5	B5
2904 32 00	-- Ammonium perfluorooctane sulphonate	5.5	B5
2904 33 00	-- Lithium perfluorooctane sulphonate	5.5	B5
2904 34 00	-- Potassium perfluorooctane sulphonate	5.5	B5
2904 35 00	-- Other salts of perfluorooctane sulphonic acid	5.5	B5
2904 36 00	-- Perfluorooctane sulphonyl fluoride	5.5	B5
	- Other		
2904 91 00	-- Trichloronitromethane (chloropicrin)	5.5	B5
2904 99 00	-- Other	5.5	A

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CN code 2022	Description	Base rate	Staging category
	II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives		
	- Saturated monohydric alcohols		
2905 11 00	-- Methanol (methyl alcohol)	5.5	B5
2905 12 00	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	5.5	B5
2905 13 00	-- Butan-1-ol (n-butyl alcohol)	5.5	B5
2905 14	-- Other butanols		
2905 14 10	--- 2-Methylpropan-2-ol (tert-butyl alcohol)	4.6	B3
2905 14 90	--- Other	5.5	B5
2905 16	-- Octanol (octyl alcohol) and isomers thereof		
2905 16 20	--- Octan-2-ol	0	A
2905 16 85	--- Other	5.5	B5
2905 17 00	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	5.5	B5
2905 19 00	-- Other	5.5	A

CN code 2022	Description	Base rate	Staging category
	- Unsaturated monohydric alcohols		
2905 22 00	-- Acyclic terpene alcohols	5.5	A
2905 29	-- Other		
2905 29 10	--- Allyl alcohol	5.5	B5
2905 29 90	--- Other	5.5	A
	- Diols		
2905 31 00	-- Ethylene glycol (ethanediol)	5.5	A
2905 32 00	-- Propylene glycol (propane-1,2-diol)	5.5	B5
2905 39	-- Other		
2905 39 20	--- Butane-1,3-diol	0	A
	--- Butane-1,4-diol		
2905 39 26	---- Butane-1,4-diol or tetramethylene glycol (1,4-butanediol) having a bio-based carbon content of 100 % by mass	5.5	B5
2905 39 28	---- Other	5.5	B5
2905 39 30	--- 2,4,7,9-Tetramethyldec-5-yne-4,7-diol	0	A
2905 39 95	--- Other	5.5	B5

CN code 2022	Description	Base rate	Staging category
	- Other polyhydric alcohols		
2905 41 00	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	5.5	B5
2905 42 00	-- Pentaerythritol	5.5	B5
2905 43 00	-- Mannitol	9.6 + 125.8 EUR/100 kg	X
2905 44	-- D-glucitol (sorbitol)		
	--- In aqueous solution		
2905 44 11	---- Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	7.7 + 16.1 EUR/100 kg	X
2905 44 19	---- Other	9 + 37.8 EUR/100 kg	X
	--- Other		
2905 44 91	---- Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	7.7 + 23 EUR/100 kg	X
2905 44 99	---- Other	9 + 53.7 EUR/100 kg	X
2905 45 00	-- Glycerol	3.8	B7
2905 49 00	-- Other	5.5	B5
	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols		
2905 51 00	-- Ethchlorvynol (INN)	0	A

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CN code 2022	Description	Base rate	Staging category
2905 59	-- Other		
2905 59 91	--- 2,2-Bis(bromomethyl)propanediol	0	A
2905 59 98	--- Other	5.5	A
2906	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives		
	- Cyclanic, cyclenic or cycloterpenic		
2906 11 00	-- Menthol	5.5	A
2906 12 00	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	5.5	B5
2906 13	-- Sterols and inositols		
2906 13 10	--- Sterols	5.5	B5
2906 13 90	--- Inositols	0	A
2906 19 00	-- Other	5.5	A
	- Aromatic		
2906 21 00	-- Benzyl alcohol	5.5	A
2906 29 00	-- Other	5.5	A

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CN code 2022	Description	Base rate	Staging category
	III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2907	Phenols; phenol-alcohols		
	- Monophenols		
2907 11 00	-- Phenol (hydroxybenzene) and its salts	3	A
2907 12 00	-- Cresols and their salts	2.1	A
2907 13 00	-- Octylphenol, nonylphenol and their isomers; salts thereof	5.5	B5
2907 15	-- Naphthols and their salts		
2907 15 10	--- 1-Naphthol	0	A
2907 15 90	--- Other	5.5	B5
2907 19	-- Other		
2907 19 10	--- Xylenols and their salts	2.1	A
2907 19 90	--- Other	5.5	A

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CN code 2022	Description	Base rate	Staging category
	- Polyphenols; phenol-alcohols		
2907 21 00	-- Resorcinol and its salts	5.5	B5
2907 22 00	-- Hydroquinone (quinol) and its salts	5.5	B5
2907 23 00	-- 4,4′-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	5.5	B5
2907 29 00	-- Other	5.5	A
2908	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols		
	- Derivatives containing only halogen substituents and their salts		
2908 11 00	-- Pentachlorophenol (ISO)	5.5	B5
2908 19 00	-- Other	5.5	A
	- Other		
2908 91 00	-- Dinoseb (ISO) and its salts	5.5	B5
2908 92 00	-- 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	5.5	B5
2908 99 00	-- Other	5.5	B5

CN code 2022	Description	Base rate	Staging category
	IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, ACETAL AND HEMIACETAL PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2909	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives		
	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives		
2909 11 00	-- Diethyl ether	5.5	B5
2909 19	-- Other		
2909 19 10	--- Tert-butyl ethyl ether (ethyl-tertio-butyl-ether, ETBE)	5.5	B5
2909 19 90	--- Other	5.5	A
2909 20 00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	B5

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CN code 2022	Description	Base rate	Staging category
2909 30	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives		
2909 30 10	-- Diphenyl ether	0	A
	-- Derivatives halogenated only with bromine		
2909 30 31	--- Pentabromodiphenyl ether; 1,2,4,5-tetrabromo-3,6-bis(pentabromophenoxy)benzene	0	A
2909 30 35	--- 1,2-Bis(2,4,6-tribromophenoxy)ethane, for the manufacture of acrylonitrile-butadiene-styrene (ABS)	0	A
2909 30 38	--- Other	5.5	B5
2909 30 90	-- Other	5.5	A
	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives		
2909 41 00	-- 2,2′-Oxydiethanol (diethylene glycol, digol)	5.5	A
2909 43 00	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	5.5	B5
2909 44 00	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	5.5	B5
2909 49	-- Other		
2909 49 11	--- 2-(2-Chloroethoxy)ethanol	0	A

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CN code 2022	Description	Base rate	Staging category
2909 49 80	--- Other	5.5	A
2909 50 00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	A
2909 60	- Alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives		
2909 60 10	-- Acetals and hemiacetals peroxides	5	B5
2909 60 90	-- Other	5.5	B5
2910	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives		
2910 10 00	- Oxirane (ethylene oxide)	5.5	B5
2910 20 00	- Methyloxirane (propylene oxide)	5.5	B5
2910 30 00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	5.5	B5
2910 40 00	- Dieldrin (ISO, INN)	5.5	B5
2910 50 00	- Endrin (ISO)	5.5	B5
2910 90 00	- Other	5.5	A
2911 00 00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5	B5

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CN code 2022	Description	Base rate	Staging category
	V. ALDEHYDE-FUNCTION COMPOUNDS		
2912	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde		
	- Acyclic aldehydes without other oxygen function		
2912 11 00	-- Methanal (formaldehyde)	5.5	B5
2912 12 00	-- Ethanal (acetaldehyde)	5.5	B5
2912 19 00	-- Other	5.5	A
	- Cyclic aldehydes without other oxygen function		
2912 21 00	-- Benzaldehyde	5.5	B5
2912 29 00	-- Other	5.5	A
	- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function		
2912 41 00	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5.5	B5
2912 42 00	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	5.5	B5
2912 49 00	-- Other	5.5	A
2912 50 00	- Cyclic polymers of aldehydes	5.5	B5
2912 60 00	- Paraformaldehyde	5.5	B5
2913 00 00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 2912	5.5	A

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CN code 2022	Description	Base rate	Staging category
	VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS		
2914	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives		
	- Acyclic ketones without other oxygen function		
2914 11 00	-- Acetone	5.5	B5
2914 12 00	-- Butanone (methyl ethyl ketone)	5.5	B5
2914 13 00	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	5.5	B5
2914 19	-- Other		
2914 19 10	--- 5-Methylhexan-2-one	0	A
2914 19 90	--- Other	5.5	A
	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function		
2914 22 00	-- Cyclohexanone and methylcyclohexanones	5.5	B5
2914 23 00	-- Ionones and methylionones	5.5	B5
2914 29 00	-- Other	5.5	A
	- Aromatic ketones without other oxygen function		
2914 31 00	-- Phenylacetone (phenylpropan-2-one)	5.5	B5

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CN code 2022	Description	Base rate	Staging category
2914 39 00	-- Other	5.5	A
2914 40	- Ketone-alcohols and ketone-aldehydes		
2914 40 10	-- 4-Hydroxy-4-methylpentan-2-one (diacetone alcohol)	5.5	B5
2914 40 90	-- Other	3	A
2914 50 00	- Ketone-phenols and ketones with other oxygen function	5.5	A
	- Quinones		
2914 61 00	-- Anthraquinone	5.5	B5
2914 62 00	-- Coenzyme Q10 (ubidecarenone (INN))	5.5	B5
2914 69	-- Other		
2914 69 10	--- 1,4-Naphthoquinone	0	A
2914 69 80	--- Other	5.5	A
	- Halogenated, sulphonated, nitrated or nitrosated derivatives		
2914 71 00	-- Chlordecone (ISO)	5.5	B5
2914 79 00	-- Other	5.5	A

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CN code 2022	Description	Base rate	Staging category
	VII. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives		
	- Formic acid, its salts and esters		
2915 11 00	-- Formic acid	5.5	B5
2915 12 00	-- Salts of formic acid	5.5	B5
2915 13 00	-- Esters of formic acid	5.5	B5
	- Acetic acid and its salts; acetic anhydride		
2915 21 00	-- Acetic acid	5.5	B5
2915 24 00	-- Acetic anhydride	5.5	A
2915 29 00	-- Other	5.5	B5
	- Esters of acetic acid		
2915 31 00	-- Ethyl acetate	5.5	A
2915 32 00	-- Vinyl acetate	5.5	B5
2915 33 00	-- n-Butyl acetate	5.5	B5

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CN code 2022	Description	Base rate	Staging category
2915 36 00	-- Dinoseb (ISO) acetate	5.5	B5
2915 39 00	-- Other	5.5	A
2915 40 00	- Mono-, di- or trichloroacetic acids, their salts and esters	5.5	B5
2915 50 00	- Propionic acid, its salts and esters	4.2	B3
2915 60	- Butanoic acids, pentanoic acids, their salts and esters		
	-- Butanoic acids and their salts and esters		
2915 60 11	--- 1-Isopropyl-2,2-dimethyltrimethylene diisobutyrate	0	A
2915 60 19	--- Other	5.5	B5
2915 60 90	-- Pentanoic acids and their salts and esters	5.5	B5
2915 70	- Palmitic acid, stearic acid, their salts and esters		
2915 70 40	-- Palmitic acid and its salts and esters	5.5	B5
2915 70 50	-- Stearic acid and its salts and esters	5.5	B5
2915 90	- Other		
2915 90 30	-- Lauric acid and its salts and esters	5.5	B5
2915 90 70	-- Other	5.5	A

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CN code 2022	Description	Base rate	Staging category
2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives		
	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives		
2916 11 00	-- Acrylic acid and its salts	6.5	B5
2916 12 00	-- Esters of acrylic acid	6.5	B5
2916 13 00	-- Methacrylic acid and its salts	6.5	B5
2916 14 00	-- Esters of methacrylic acid	6.5	B5
2916 15 00	-- Oleic, linoleic or linolenic acids, their salts and esters	6.5	B5
2916 16 00	-- Binapacryl (ISO)	6.5	B5
2916 19	-- Other		
2916 19 10	--- Undecenoic acids and their salts and esters	5.9	B5
2916 19 40	--- Crotonic acid	0	A
2916 19 95	--- Other	6.5	B5
2916 20 00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6.5	A

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CN code 2022	Description	Base rate	Staging category
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives		
2916 31 00	-- Benzoic acid, its salts and esters	6.5	A
2916 32 00	-- Benzoyl peroxide and benzoyl chloride	6.5	B5
2916 34 00	-- Phenylacetic acid and its salts	0	A
2916 39	-- Other		
2916 39 10	--- Esters of phenylacetic acid	0	A
2916 39 90	--- Other	6.5	A
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives		
	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives		
2917 11 00	-- Oxalic acid, its salts and esters	6.5	B5
2917 12 00	-- Adipic acid, its salts and esters	6.5	B5
2917 13	-- Azelaic acid, sebacic acid, their salts and esters		
2917 13 10	--- Sebacic acid	0	A
2917 13 90	--- Other	6	B5

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CN code 2022	Description	Base rate	Staging category
2917 14 00	-- Maleic anhydride	6.5	B5
2917 19	-- Other		
2917 19 10	--- Malonic acid, its salts and esters	6.5	B5
2917 19 20	--- Ethane-1,2-dicarboxylic acid or butanedioic acid (succinic acid) having a bio-based carbon content of 100 % by mass	6.3	B5
2917 19 80	--- Other	6.3	A
2917 20 00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6	B5
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives		
2917 32 00	-- Dioctyl orthophthalates	6.5	B5
2917 33 00	-- Dinonyl or didecyl orthophthalates	6.5	B5
2917 34 00	-- Other esters of orthophthalic acid	6.5	A
2917 35 00	-- Phthalic anhydride	6.5	B5
2917 36 00	-- Terephthalic acid and its salts	6.5	B5
2917 37 00	-- Dimethyl terephthalate	6.5	B5

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CN code 2022	Description	Base rate	Staging category
2917 39	-- Other		
2917 39 20	--- Ester or anhydride of tetrabromophthalic acid; benzene-1,2,4-tricarboxylic acid; isophthaloyl dichloride, containing by weight 0.8 % or less of terephthaloyl dichloride; naphthalene-1,4,5,8-tetracarboxylic acid; tetrachlorophthalic anhydride; sodium 3,5-bis(methoxycarbonyl)benzenesulphonate	0	A
2917 39 95	--- Other	6.5	A
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives		
	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives		
2918 11 00	-- Lactic acid, its salts and esters	6.5	B5
2918 12 00	-- Tartaric acid	6.5	B5
2918 13 00	-- Salts and esters of tartaric acid	6.5	B5
2918 14 00	-- Citric acid	6.5	B5
2918 15 00	-- Salts and esters of citric acid	6.5	A
2918 16 00	-- Gluconic acid, its salts and esters	6.5	A

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CN code 2022	Description	Base rate	Staging category
2918 17 00	-- 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	6.5	B5
2918 18 00	-- Chlorobenzilate (ISO)	6.5	B5
2918 19	-- Other		
2918 19 30	--- Cholic acid, 3-α,12-α-dihydroxy-5-β-cholan-24-oic acid (deoxycholic acid), their salts and esters	6.3	A
2918 19 40	--- 2,2-Bis(hydroxymethyl)propionic acid	0	A
2918 19 98	--- Other	6.5	A
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives		
2918 21 00	-- Salicylic acid and its salts	6.5	A
2918 22 00	-- o-Acetylsalicylic acid, its salts and esters	6.5	B5
2918 23 00	-- Other esters of salicylic acid and their salts	6.5	A
2918 29 00	-- Other	6.5	A
2918 30 00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6.5	A

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CN code 2022	Description	Base rate	Staging category
	- Other		
2918 91 00	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	6.5	B5
2918 99	-- Other		
2918 99 40	--- 2,6-Dimethoxybenzoic acid; dicamba (ISO); sodium phenoxyacetate	0	A
2918 99 90	--- Other	6.5	A
	VIII. ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
2919	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives		
2919 10 00	- Tris(2,3-dibromopropyl) phosphate	6.5	B5
2919 90 00	- Other	6.5	B5
2920	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives		
	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives		
2920 11 00	-- Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	6.5	B5

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CN code 2022	Description	Base rate	Staging category
2920 19 00	-- Other	6.5	B5
	- Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives		
2920 21 00	-- Dimethyl phosphite	6.5	B5
2920 22 00	-- Diethyl phosphite	6.5	B5
2920 23 00	-- Trimethyl phosphite	6.5	B5
2920 24 00	-- Triethyl phosphite	6.5	B5
2920 29 00	-- Other	6.5	A
2920 30 00	- Endosulfan (ISO)	6.5	B5
2920 90	- Other		
2920 90 10	-- Sulphuric esters and carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	6.5	A
2920 90 70	-- Other	6.5	B5
	IX. NITROGEN-FUNCTION COMPOUNDS		
2921	Amine-function compounds		
	- Acyclic monoamines and their derivatives; salts thereof		
2921 11 00	-- Methylamine, di- or trimethylamine and their salts	6.5	B7

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CN code 2022	Description	Base rate	Staging category
2921 12 00	-- 2-(N,N-Dimethylamino)ethylchloride hydrochloride	6.5	B5
2921 13 00	-- 2-(N,N-Diethylamino)ethylchloride hydrochloride	6.5	B5
2921 14 00	-- 2-(N,N-Diisopropylamino)ethylchloride hydrochloride	6.5	B5
2921 19	-- Other		
2921 19 40	--- 1,1,3,3-Tetramethylbutylamine	0	A
2921 19 50	--- Diethylamine and its salts	5.7	B5
2921 19 99	--- Other	6.5	A
	- Acyclic polyamines and their derivatives; salts thereof		
2921 21 00	-- Ethylenediamine and its salts	6	B5
2921 22 00	-- Hexamethylenediamine and its salts	6.5	B5
2921 29 00	-- Other	6	B5
2921 30	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof		
2921 30 10	-- Cyclohexylamine and cyclohexyldimethylamine, and their salts	6.3	B5
2921 30 91	-- Cyclohex-1,3-ylenediamine (1,3-diaminocyclohexane)	0	A
2921 30 99	-- Other	6.5	A

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CN code 2022	Description	Base rate	Staging category
	- Aromatic monoamines and their derivatives; salts thereof		
2921 41 00	-- Aniline and its salts	6.5	B5
2921 42 00	-- Aniline derivatives and their salts	6.5	A
2921 43 00	-- Toluidines and their derivatives; salts thereof	6.5	A
2921 44 00	-- Diphenylamine and its derivatives; salts thereof	6.5	B5
2921 45 00	-- 1-Naphthylamine (α-naphthylamine), 2-naphthylamine (β-naphthylamine) and their derivatives; salts thereof	6.5	A
2921 46 00	-- Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	0	A
2921 49 00	-- Other	6.5	A
	- Aromatic polyamines and their derivatives; salts thereof		
2921 51	-- o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof		
	--- o-, m-, p-Phenylenediamine, diaminotoluenes and their halogenated, sulphonated, nitrated and nitrosated derivatives; salts thereof		

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CN code 2022	Description	Base rate	Staging category
2921 51 11	---- m-Phenylenediamine, of a purity by weight of 99 % or more and containing: – 1 % or less by weight of water; – 200 mg/kg or less of o-phenylenediamine, and – 450 mg/kg or less of p-phenylenediamine	0	A
2921 51 19	---- Other	6.5	A
2921 51 90	--- Other	6.5	A
2921 59	-- Other		
2921 59 50	--- m-Phenylenebis(methylamine); 2,2′-dichloro-4,4′-methylenedianiline; 4,4′-bi-o-toluidine; 1,8-naphthylenediamine	0	A
2921 59 90	--- Other	6.5	A
2922	Oxygen-function amino-compounds		
	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof		
2922 11 00	-- Monoethanolamine and its salts	6.5	B7
2922 12 00	-- Diethanolamine and its salts	6.5	B7
2922 14 00	-- Dextropropoxyphene (INN) and its salts	0	A
2922 15 00	-- Triethanolamine	6.5	B7

CN code 2022	Description	Base rate	Staging category
2922 16 00	-- Diethanolammonium perfluorooctane sulphonate	6.5	B5
2922 17 00	-- Methyldiethanolamine and ethyldiethanolamine	6.5	B7
2922 18 00	-- 2-(N,N-Diisopropylamino)ethanol	6.5	B5
2922 19 00	-- Other	6.5	A
	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof		
2922 21 00	-- Aminohydroxynaphthalenesulphonic acids and their salts	6.5	B5
2922 29 00	-- Other	6.5	A
	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof		
2922 31 00	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	0	A
2922 39 00	-- Other	6.5	A
	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof		
2922 41 00	-- Lysine and its esters; salts thereof	6.3	B5
2922 42 00	-- Glutamic acid and its salts	6.5	B5
2922 43 00	-- Anthranilic acid and its salts	6.5	B5

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CN code 2022	Description	Base rate	Staging category
2922 44 00	-- Tilidine (INN) and its salts	0	A
2922 49	-- Other		
2922 49 20	--- ß-Alanine	0	A
2922 49 85	--- Other	6.5	A
2922 50 00	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	6.5	A
2923	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined		
2923 10 00	- Choline and its salts	6.5	B5
2923 20 00	- Lecithins and other phosphoaminolipids	5.7	A
2923 30 00	- Tetraethylammonium perfluorooctane sulphonate	6.5	B5
2923 40 00	- Didecyldimethylammonium perfluorooctane sulphonate	6.5	B5
2923 90 00	- Other	6.5	A
2924	Carboxyamide-function compounds; amide-function compounds of carbonic acid		
	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof		
2924 11 00	-- Meprobamate (INN)	0	A

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CN code 2022	Description	Base rate	Staging category
2924 12 00	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	6.5	B5
2924 19 00	-- Other	6.5	A
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof		
2924 21 00	-- Ureines and their derivatives; salts thereof	6.5	B5
2924 23 00	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	6.5	B5
2924 24 00	-- Ethinamate (INN)	0	A
2924 25 00	-- Alachlor (ISO)	6.5	B5
2924 29	-- Other		
2924 29 10	--- Lidocaine (INN)	0	A
2924 29 70	--- Other	6.5	A
2925	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds		
	- Imides and their derivatives; salts thereof		
2925 11 00	-- Saccharin and its salts	6.5	B5
2925 12 00	-- Glutethimide (INN)	0	A

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CN code 2022	Description	Base rate	Staging category
2925 19	-- Other		
2925 19 20	--- 3,3′,4,4′,5,5′,6,6′-Octabromo-N,N′-ethylenediphthalimide; N,N′-ethylenebis(4,5-dibromohexahydro-3,6-methanophthalimide)	0	A
2925 19 95	--- Other	6.5	A
	- Imines and their derivatives; salts thereof		
2925 21 00	-- Chlordimeform (ISO)	6.5	B5
2925 29 00	-- Other	6.5	A
2926	Nitrile-function compounds		
2926 10 00	- Acrylonitrile	6.5	B5
2926 20 00	- 1-Cyanoguanidine (dicyandiamide)	6.5	B5
2926 30 00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	6.5	B5
2926 40 00	- alpha-Phenylacetoacetonitrile	6.5	B5
2926 90	- Other		
2926 90 20	-- Isophthalonitrile	6	B5
2926 90 70	-- Other	6.5	A

CN code 2022	Description	Base rate	Staging category
2927 00 00	Diazo-, azo- or azoxy-compounds	6.5	A
2928 00	Organic derivatives of hydrazine or of hydroxylamine		
2928 00 10	- N,N-Bis(2-methoxyethyl)hydroxylamine	0	A
2928 00 90	- Other	6.5	A
2929	Compounds with other nitrogen function		
2929 10 00	- Isocyanates	6.5	B5
2929 90 00	- Other	6.5	A
	X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES		
2930	Organo-sulphur compounds		
2930 10 00	- 2-(N,N-Dimethylamino) ethanethiol	6.5	A
2930 20 00	- Thiocarbamates and dithiocarbamates	6.5	A
2930 30 00	- Thiuram mono-, di- or tetrasulphides	6.5	B5
2930 40	- Methionine		
2930 40 10	-- Methionine (INN)	0	A
2930 40 90	-- Other	6.5	B5

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CN code 2022	Description	Base rate	Staging category
2930 60 00	- 2-(N,N-Diethylamino)ethanethiol	6.5	B5
2930 70 00	- Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	6.5	B5
2930 80 00	- Aldicarb (ISO), Captafol (ISO) and methamidophos (ISO)	6.5	B5
2930 90	- Other		
2930 90 13	-- Cysteine and cystine	6.5	B5
2930 90 16	-- Derivatives of cysteine or cystine	6.5	B5
2930 90 30	-- DL-2-hydroxy-4-(methylthio)butyric acid	0	A
2930 90 40	-- 2,2′-Thiodiethylbis[3-(3,5-di-tert-butyl-4-hydroxyphenyl)propionate]	0	A
2930 90 50	-- Mixture of isomers consisting of 4-methyl-2,6-bis(methylthio)-m-phenylenediamine and 2-methyl-4,6-bis(methylthio)-m-phenylenediamine	0	A
2930 90 98	-- Other	6.5	A
2931	Other organo-inorganic compounds		
2931 10 00	- Tetramethyl lead and tetraethyl lead	6.5	B5
2931 20 00	- Tributyltin compounds	6.5	B5
	- Non-halogenated organo-phosphorous derivatives		
2931 41 00	-- Dimethyl methylphosphonate	6.5	B5
2931 42 00	-- Dimethyl propylphosphonate	6.5	B5

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CN code 2022	Description	Base rate	Staging category
2931 43 00	-- Diethyl ethylphosphonate	6.5	B5
2931 44 00	-- Methylphosphonic acid	6.5	B5
2931 45 00	-- Salt of methylphosphonic acid and (aminoiminomethyl)urea (1: 1)	6.5	B5
2931 46 00	-- 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	6.5	B5
2931 47 00	-- (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate	6.5	B5
2931 48 00	-- 3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro[5.5] undecane 3,9-dioxide	6.5	B5
2931 49	-- Other		
2931 49 10	--- Sodium 3-(trihydroxysilyl)propyl methylphosphonate	6.5	B5
2931 49 20	--- Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	6.5	B5
2931 49 30	--- Etidronic acid (INN) (1-hydroxyethane-1,1-diphosphonic acid) and its salts	6.5	A
2931 49 40	--- (Nitrilotrimethanediyl)tris(phosphonic acid), {ethane-1,2-diylbis[nitrilobis(methylene)]}tetrakis(phosphonic acid), [(bis{2-[bis(phosphonomethyl)amino]ethyl}amino)methyl]phosphonic acid, {hexane-1,6-diylbis[nitrilobis(methylene)]}tetrakis(phosphonic acid), {[(2-hydroxyethyl)imino]bis(methylene)}bis(phosphonic acid), and [(bis{6-[bis(phosphonomethyl)amino]hexyl}amino)methyl]phosphonic acid; salts thereof	6.5	B5
2931 49 90	--- Other	6.5	B5

CN code 2022	Description	Base rate	Staging category
	- Halogenated organo-phosphorous derivatives		
2931 51 00	-- Methylphosphonic dichloride	6.5	B5
2931 52 00	-- Propylphosphonic dichloride	6.5	B5
2931 53 00	-- O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate	6.5	B5
2931 54 00	-- Trichlorfon (ISO)	6.5	B5
2931 59	-- Other		
2931 59 10	--- Methylphosphonoyl difluoride (methylphosphonic difluoride)	6.5	B5
2931 59 90	--- Other	6.5	B5
2931 90 00	- Other	6.5	A
2932	Heterocyclic compounds with oxygen hetero-atom(s) only		
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure		
2932 11 00	-- Tetrahydrofuran	6.5	B5
2932 12 00	-- 2-Furaldehyde (furfuraldehyde)	6.5	B5
2932 13 00	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	6.5	B5
2932 14 00	-- Sucralose	6.5	B5

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CN code 2022	Description	Base rate	Staging category
2932 19 00	-- Other	6.5	A
2932 20	- Lactones		
2932 20 10	-- Phenolphthalein; 1-hydroxy-4-[1-(4-hydroxy-3-methoxycarbonyl-1-naphthyl)-3-oxo-1H,3H-benzo[de]isochromen-1-yl]-6-octadecyloxy-2-naphthoic acid; 3′-chloro-6′-cyclohexylaminospiro[isobenzofuran-1(3H),9′-xanthen]-3-one; 6′-(N-ethyl-p-toluidino)-2′-methylspiro[isobenzofuran-1(3H),9′-xanthen]-3-one; methyl-6-docosyloxy-1-hydroxy-4-[1-(4-hydroxy-3-methyl-1-phenanthryl)-3-oxo-1H,3H-naphtho[1,8-cd]pyran-1-yl]naphthalene-2-carboxylate	0	A
2932 20 20	-- gamma-Butyrolactone	6.5	B5
2932 20 90	-- Other	6.5	A
	- Other		
2932 91 00	-- Isosafrole	6.5	B5
2932 92 00	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	6.5	B5
2932 93 00	-- Piperonal	6.5	B5
2932 94 00	-- Safrole	6.5	B5
2932 95 00	-- Tetrahydrocannabinols (all isomers)	6.5	B5
2932 96 00	-- Carbofuran (ISO)	6.5	A
2932 99 00	-- Other	6.5	A

CN code 2022	Description	Base rate	Staging category
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only		
	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure		
2933 11	-- Phenazone (antipyrin) and its derivatives		
2933 11 10	--- Propyphenazone (INN)	0	A
2933 11 90	--- Other	6.5	B5
2933 19	-- Other		
2933 19 10	--- Phenylbutazone (INN)	0	A
2933 19 90	--- Other	6.5	A
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure		
2933 21 00	-- Hydantoin and its derivatives	6.5	A
2933 29	-- Other		
2933 29 10	--- Naphazoline hydrochloride (INNM) and naphazoline nitrate (INNM); phentolamine (INN); tolazoline hydrochloride (INNM)	0	A
2933 29 90	--- Other	6.5	A

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CN code 2022	Description	Base rate	Staging category
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure		
2933 31 00	-- Pyridine and its salts	5.3	A
2933 32 00	-- Piperidine and its salts	6.5	B5
2933 33 00	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), carfentanil (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN), remifentanil (INN) and trimeperidine (INN); salts thereof	6.5	A
2933 34 00	-- Other fentanyls and their derivatives	6.5	A
2933 35 00	-- 3-Quinuclidinol	6.5	A
2933 36 00	-- 4-Anilino-N-phenethylpiperidine (ANPP)	6.5	A
2933 37 00	-- N-Phenethyl-4-piperidone (NPP)	6.5	A
2933 39	-- Other		
2933 39 10	--- Iproniazid (INN); ketobemidone hydrochloride (INNM); pyridostigmine bromide (INN)	0	A
2933 39 20	--- 2,3,5,6-Tetrachloropyridine	0	A

CN code 2022	Description	Base rate	Staging category
2933 39 25	--- 3,6-Dichloropyridine-2-carboxylic acid	0	A
2933 39 35	--- 2-Hydroxyethylammonium-3,6-dichloropyridine-2-carboxylate	0	A
2933 39 40	--- 2-Butoxyethyl(3,5,6-trichloro-2-pyridyloxy)acetate	0	A
2933 39 45	--- 3,5-Dichloro-2,4,6-trifluoropyridine	0	A
2933 39 50	--- Fluroxypyr (ISO), methyl ester	4	B3
2933 39 55	--- 4-Methylpyridine	0	A
2933 39 99	--- Other	6.5	A
	- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused		
2933 41 00	-- Levorphanol (INN) and its salts	0	A
2933 49	-- Other		
2933 49 10	--- Halogen derivatives of quinoline; quinolinecarboxylic acid derivatives	5.5	A
2933 49 30	--- Dextromethorphan (INN) and its salts	0	A
2933 49 90	--- Other	6.5	A
	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure		
2933 52 00	-- Malonylurea (barbituric acid) and its salts	6.5	B5

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CN code 2022	Description	Base rate	Staging category
2933 53	-- Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof		
2933 53 10	--- Phenobarbital (INN), barbital (INN), and their salts	0	A
2933 53 90	--- Other	6.5	B5
2933 54 00	-- Other derivatives of malonylurea (barbituric acid); salts thereof	6.5	B5
2933 55 00	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	0	A
2933 59	-- Other		
2933 59 10	--- Diazinon (ISO)	0	A
2933 59 20	--- 1,4-Diazabicyclo[2.2.2]octane (triethylenediamine)	0	A
2933 59 95	--- Other	6.5	A
	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure		
2933 61 00	-- Melamine	6.5	A
2933 69	-- Other		
2933 69 10	--- Atrazine (ISO); propazine (ISO); simazine (ISO); hexahydro-1,3,5-trinitro-1,3,5-triazine (hexogen, trimethylenetrinitramine)	5.5	B5

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CN code 2022	Description	Base rate	Staging category
2933 69 40	--- Methenamine (INN) (hexamethylenetetramine); 2,6-di-tert-butyl-4-[4,6-bis(octylthio)-1,3,5-triazin-2-ylamino]phenol	0	A
2933 69 80	--- Other	6.5	A
	- Lactams		
2933 71 00	-- 6-Hexanelactam (epsilon-caprolactam)	6.5	B7
2933 72 00	-- Clobazam (INN) and methyprylon (INN)	0	A
2933 79 00	-- Other lactams	6.5	A
	- Other		
2933 91	-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof		
2933 91 10	--- Chlordiazepoxide (INN)	0	A
2933 91 90	--- Other	6.5	A
2933 92 00	-- Azinphos-methyl (ISO)	6.5	B7

CN code 2022	Description	Base rate	Staging category
2933 99	-- Other		
2933 99 20	--- Indole, 3-methylindole (skatole), 6-allyl-6,7-dihydro-5H-dibenz[c,e]azepine (azapetine), phenindamine (INN) and their salts; imipramine hydrochloride (INNM)	5.5	B7
2933 99 50	--- 2,4-Di-tert-butyl-6-(5-chlorobenzotriazol-2-yl)phenol	0	A
2933 99 80	--- Other	6.5	A
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds		
2934 10 00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	6.5	A
2934 20	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused		
2934 20 20	-- Di(benzothiazol-2-yl)disulphide; benzothiazole-2-thiol (mercaptobenzothiazole) and its salts	6.5	B5
2934 20 80	-- Other	6.5	B5
2934 30	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused		
2934 30 10	-- Thiethylperazine (INN); thioridazine (INN) and its salts	0	A
2934 30 90	-- Other	6.5	A

CN code 2022	Description	Base rate	Staging category
	- Other		
2934 91 00	-- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	0	A
2934 92 00	-- Other fentanyls and their derivatives	6.5	A
2934 99	-- Other		
2934 99 60	--- Chlorprothixene (INN); thenalidine (INN) and its tartrates and maleates; furazolidone (INN); 7-aminocephalosporanic acid; salts and esters of (6R,7R)-3-acetoxymethyl-7-[(R)-2-formyloxy-2-phenylacetamido]-8-oxo-5-thia-1-azabicyclo[4.2.0]oct-2-ene-2-carboxylic acid; 1-[2-(1,3-dioxan-2-yl)ethyl]-2-methylpyridinium bromide	0	A
2934 99 90	--- Other	6.5	A
2935	Sulphonamides		
2935 10 00	- N-Methylperfluorooctane sulphonamide	6.5	B5
2935 20 00	- N-Ethylperfluorooctane sulphonamide	6.5	B5
2935 30 00	- N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	6.5	B5
2935 40 00	- N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	6.5	B5
2935 50 00	- Other perfluorooctane sulphonamides	6.5	B5

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CN code 2022	Description	Base rate	Staging category
2935 90	- Other		
2935 90 30	-- 3-{1-[7-(Hexadecylsulphonylamino)-1H-indole-3-yl]-3-oxo-1H,3H-naphtho[1,8-cd]pyran-1-yl}-N,N-dimethyl-1H-indole-7-sulphonamide; metosulam (ISO)	0	A
2935 90 90	-- Other	6.5	A
	XI. PROVITAMINS, VITAMINS AND HORMONES		
2936	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent		
	- Vitamins and their derivatives, unmixed		
2936 21 00	-- Vitamins A and their derivatives	0	A
2936 22 00	-- Vitamin B1 and its derivatives	0	A
2936 23 00	-- Vitamin B2 and its derivatives	0	A
2936 24 00	-- D- or DL-Pantothenic acid (vitamin B5) and its derivatives	0	A
2936 25 00	-- Vitamin B6 and its derivatives	0	A
2936 26 00	-- Vitamin B12 and its derivatives	0	A
2936 27 00	-- Vitamin C and its derivatives	0	A

CN code 2022	Description	Base rate	Staging category
2936 28 00	-- Vitamin E and its derivatives	0	A
2936 29 00	-- Other vitamins and their derivatives	0	A
2936 90 00	- Other, including natural concentrates	0	A
2937	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones		
	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues		
2937 11 00	-- Somatotropin, its derivatives and structural analogues	0	A
2937 12 00	-- Insulin and its salts	0	A
2937 19 00	-- Other	0	A
	- Steroidal hormones, their derivatives and structural analogues		
2937 21 00	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	0	A
2937 22 00	-- Halogenated derivatives of corticosteroidal hormones	0	A
2937 23 00	-- Oestrogens and progestogens	0	A
2937 29 00	-- Other	0	A

CN code 2022	Description	Base rate	Staging category
2937 50 00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	0	A
2937 90 00	- Other	0	A
	XII. GLYCOSIDES AND ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES		
2938	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives		
2938 10 00	- Rutoside (rutin) and its derivatives	6.5	B5
2938 90	- Other		
2938 90 10	-- Digitalis glycosides	6	B5
2938 90 30	-- Glycyrrhizic acid and glycyrrhizates	5.7	B5
2938 90 90	-- Other	6.5	A
2939	Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives		

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CN code 2022	Description	Base rate	Staging category
	- Alkaloids of opium and their derivatives; salts thereof		
2939 11 00	-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	0	A
2939 19 00	-- Other	0	A
2939 20 00	- Alkaloids of cinchona and their derivatives; salts thereof	0	A
2939 30 00	- Caffeine and its salts	0	A
	- Alkaloids of ephedra and their derivatives; salts thereof		
2939 41 00	-- Ephedrine and its salts	0	A
2939 42 00	-- Pseudoephedrine (INN) and its salts	0	A
2939 43 00	-- Cathine (INN) and its salts	0	A
2939 44 00	-- Norephedrine and its salts	0	A
2939 45 00	-- Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts	0	A
2939 49 00	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof		
2939 51 00	-- Fenetylline (INN) and its salts	0	A
2939 59 00	-- Other	0	A
	- Alkaloids of rye ergot and their derivatives; salts thereof		
2939 61 00	-- Ergometrine (INN) and its salts	0	A
2939 62 00	-- Ergotamine (INN) and its salts	0	A
2939 63 00	-- Lysergic acid and its salts	0	A
2939 69 00	-- Other	0	A
	- Other, of vegetal origin		
2939 72 00	-- Cocaine, ecgonine; salts, esters and other derivatives thereof	0	A
2939 79	-- Other		
2939 79 10	--- Nicotine and its salts, ethers, esters and other derivatives thereof	0	A
2939 79 90	--- Other	0	A
2939 80 00	- Other	0	A

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CN code 2022	Description	Base rate	Staging category
	XIII. OTHER ORGANIC COMPOUNDS		
2940 00 00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 2937, 2938 or 2939	6.5	A
2941	Antibiotics		
2941 10 00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	0	A
2941 20	- Streptomycins and their derivatives; salts thereof		
2941 20 30	-- Dihydrostreptomycin, its salts, esters and hydrates	5.3	B5
2941 20 80	-- Other	0	A
2941 30 00	- Tetracyclines and their derivatives; salts thereof	0	A
2941 40 00	- Chloramphenicol and its derivatives; salts thereof	0	A
2941 50 00	- Erythromycin and its derivatives; salts thereof	0	A
2941 90 00	- Other	0	A
2942 00 00	Other organic compounds	6.5	A

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CN code 2022	Description	Base rate	Staging category
30	CHAPTER 30 – PHARMACEUTICAL PRODUCTS		
3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included		
3001 20	- Extracts of glands or other organs or of their secretions		
3001 20 10	-- Of human origin	0	A
3001 20 90	-- Other	0	A
3001 90	- Other		
3001 90 20	-- Of human origin	0	A
	-- Other		
3001 90 91	--- Heparin and its salts	0	A
3001 90 98	--- Other	0	A

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CN code 2022	Description	Base rate	Staging category
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		
	- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes		
3002 12 00	-- Antisera and other blood fractions	0	A
3002 13 00	-- Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	0	A
3002 14 00	-- Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	0	A
3002 15 00	-- Immunological products, put up in measured doses or in forms or packings for retail sale	0	A
	- Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products		
3002 41	-- Vaccines for human medicine		
3002 41 10	--- Vaccines against SARS-related coronaviruses (SARS-CoV species)	0	A
3002 41 90	--- Other	0	A

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CN code 2022	Description	Base rate	Staging category
3002 42 00	-- Vaccines for veterinary medicine	0	A
3002 49 00	-- Other	0	A
	- Cell cultures, whether or not modified		
3002 51 00	-- Cell therapy products	0	A
3002 59 00	-- Other	0	A
3002 90	- Other		
3002 90 10	-- Human blood	0	A
3002 90 30	-- Animal blood prepared for therapeutic, prophylactic or diagnostic uses	0	A
3002 90 90	-- Other	0	A
3003	Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale		
3003 10 00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	0	A
3003 20 00	- Other, containing antibiotics	0	A
	- Other, containing hormones or other products of heading 2937		
3003 31 00	-- Containing insulin	0	A

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CN code 2022	Description	Base rate	Staging category
3003 39 00	-- Other	0	A
	- Other, containing alkaloids or derivatives thereof		
3003 41 00	-- Containing ephedrine or its salts	0	A
3003 42 00	-- Containing pseudoephedrine (INN) or its salts	0	A
3003 43 00	-- Containing norephedrine or its salts	0	A
3003 49 00	-- Other	0	A
3003 60 00	- Other, containing antimalarial active principles described in Subheading Note 2 to this chapter	0	A
3003 90 00	- Other	0	A
3004	Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale		
3004 10 00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	0	A
3004 20 00	- Other, containing antibiotics	0	A
	- Other, containing hormones or other products of heading 2937		
3004 31 00	-- Containing insulin	0	A

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CN code 2022	Description	Base rate	Staging category
3004 32 00	-- Containing corticosteroid hormones, their derivatives or structural analogues	0	A
3004 39 00	-- Other	0	A
	- Other, containing alkaloids or derivatives thereof		
3004 41 00	-- Containing ephedrine or its salts	0	A
3004 42 00	-- Containing pseudoephedrine (INN) or its salts	0	A
3004 43 00	-- Containing norephedrine or its salts	0	A
3004 49 00	-- Other	0	A
3004 50 00	- Other, containing vitamins or other products of heading 2936	0	A
3004 60 00	- Other, containing antimalarial active principles described in Subheading Note 2 to this chapter	0	A
3004 90 00	- Other	0	A
3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes		
3005 10 00	- Adhesive dressings and other articles having an adhesive layer	0	A
3005 90	- Other		
3005 90 10	-- Wadding and articles of wadding	0	A

CN code 2022	Description	Base rate	Staging category
	-- Other		
	--- Of textile materials		
3005 90 31	---- Gauze and articles of gauze	0	A
3005 90 50	---- Other	0	A
3005 90 99	--- Other	0	A
3006	Pharmaceutical goods specified in note 4 to this chapter		
3006 10	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable		
3006 10 10	-- Sterile surgical catgut	0	A
3006 10 30	-- Sterile surgical or dental adhesion barriers, whether or not absorbable	0	A
3006 10 90	-- Other	0	A
3006 30 00	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	0	A
3006 40 00	- Dental cements and other dental fillings; bone reconstruction cements	0	A
3006 50 00	- First-aid boxes and kits	0	A

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CN code 2022	Description	Base rate	Staging category
3006 60 00	- Chemical contraceptive preparations based on hormones, on other products of heading 2937 or on spermicides	0	A
3006 70 00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	0	A
	- Other		
3006 91 00	-- Appliances identifiable for ostomy use	0	A
3006 92 00	-- Waste pharmaceuticals	0	A
3006 93 00	-- Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses	0	A
31	CHAPTER 31 – FERTILISERS		
3101 00 00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products	0	A
3102	Mineral or chemical fertilisers, nitrogenous		
3102 10	- Urea, whether or not in aqueous solution		
3102 10 10	-- Urea containing more than 45 % by weight of nitrogen on the dry anhydrous product	6.5	B5
3102 10 90	-- Other	6.5	B5

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CN code 2022	Description	Base rate	Staging category
	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate		
3102 21 00	-- Ammonium sulphate	6.5	A
3102 29 00	-- Other	6.5	B5
3102 30	- Ammonium nitrate, whether or not in aqueous solution		
3102 30 10	-- In aqueous solution	6.5	B5
3102 30 90	-- Other	6.5	B5
3102 40	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances		
3102 40 10	-- With a nitrogen content not exceeding 28 % by weight	6.5	A
3102 40 90	-- With a nitrogen content exceeding 28 % by weight	6.5	A
3102 50 00	- Sodium nitrate	6.5	A
3102 60 00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	6.5	A
3102 80 00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	6.5	B5
3102 90 00	- Other, including mixtures not specified in the foregoing subheadings	6.5	B5

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CN code 2022	Description	Base rate	Staging category
3103	Mineral or chemical fertilisers, phosphatic		
	- Superphosphates		
3103 11 00	-- Containing by weight 35 % or more of diphosphorus pentaoxide (P2O5)	4.8	A
3103 19 00	-- Other	4.8	A
3103 90 00	- Other	0	A
3104	Mineral or chemical fertilisers, potassic		
3104 20	- Potassium chloride		
3104 20 10	-- With a potassium content evaluated as K2O, by weight, not exceeding 40 % on the dry anhydrous product	0	A
3104 20 50	-- With a potassium content evaluated as K2O, by weight, exceeding 40 % but not exceeding 62 % on the dry anhydrous product	0	A
3104 20 90	-- With a potassium content evaluated as K2O, by weight, exceeding 62 % on the dry anhydrous product	0	A
3104 30 00	- Potassium sulphate	0	A
3104 90 00	- Other	0	A

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CN code 2022	Description	Base rate	Staging category
3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg		
3105 10 00	- Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	6.5	GSP-B5
3105 20	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium		
3105 20 10	-- With a nitrogen content exceeding 10 % by weight on the dry anhydrous product	6.5	A
3105 20 90	-- Other	6.5	GSP-B5
3105 30 00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	6.5	A
3105 40 00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	6.5	GSP-B5
	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus		
3105 51 00	-- Containing nitrates and phosphates	6.5	A
3105 59 00	-- Other	6.5	GSP-B5

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CN code 2022	Description	Base rate	Staging category
3105 60 00	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	3.2	A
3105 90	- Other		
3105 90 20	-- With a nitrogen content exceeding 10 % by weight on the dry anhydrous product	6.5	GSP-B5
3105 90 80	-- Other	3.2	A
32	CHAPTER 32 – TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS		
3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives		
3201 10 00	- Quebracho extract	0	A
3201 20 00	- Wattle extract	3	A
3201 90	- Other		
3201 90 20	-- Sumach extract, vallonia extract, oak extract or chestnut extract	5.8	B5
3201 90 90	-- Other	5.3	A

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CN code 2022	Description	Base rate	Staging category
3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning		
3202 10 00	- Synthetic organic tanning substances	5.3	A
3202 90 00	- Other	5.3	A
3203 00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in note 3 to this chapter based on colouring matter of vegetable or animal origin		
3203 00 10	- Colouring matter of vegetable origin and preparations based thereon	0	A
3203 00 90	- Colouring matter of animal origin and preparations based thereon	2.5	A
3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in note 3 to this chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined		
	- Synthetic organic colouring matter and preparations based thereon as specified in note 3 to this chapter		
3204 11 00	-- Disperse dyes and preparations based thereon	6.5	A

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CN code 2022	Description	Base rate	Staging category
3204 12 00	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	6.5	A
3204 13 00	-- Basic dyes and preparations based thereon	6.5	A
3204 14 00	-- Direct dyes and preparations based thereon	6.5	A
3204 15 00	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	6.5	A
3204 16 00	-- Reactive dyes and preparations based thereon	6.5	A
3204 17 00	-- Pigments and preparations based thereon	6.5	A
3204 18 00	-- Carotenoid colouring matters and preparations based thereon	6.5	A
3204 19 00	-- Other, including mixtures of colouring matter of two or more of the subheadings 320411 to 320419	6.5	A
3204 20 00	- Synthetic organic products of a kind used as fluorescent brightening agents	6	A
3204 90 00	- Other	6.5	A
3205 00 00	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes	6.5	A

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CN code 2022	Description	Base rate	Staging category
3206	Other colouring matter; preparations as specified in note 3 to this chapter, other than those of heading 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined		
	- Pigments and preparations based on titanium dioxide		
3206 11 00	-- Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	6	A
3206 19 00	-- Other	6.5	A
3206 20 00	- Pigments and preparations based on chromium compounds	6.5	GSP-B5
	- Other colouring matter and other preparations		
3206 41 00	-- Ultramarine and preparations based thereon	6.5	GSP-B5
3206 42 00	-- Lithopone and other pigments and preparations based on zinc sulphide	6.5	GSP-B5
3206 49	-- Other		
3206 49 10	--- Magnetite	0	A
3206 49 70	--- Other	6.5	A
3206 50 00	- Inorganic products of a kind used as luminophores	5.3	GSP-B5

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CN code 2022	Description	Base rate	Staging category
3207	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes		
3207 10 00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	6.5	A
3207 20	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations		
3207 20 10	-- Engobes (slips)	5.3	A
3207 20 90	-- Other	6.3	A
3207 30 00	- Liquid lustres and similar preparations	5.3	A
3207 40	- Glass frit and other glass, in the form of powder, granules or flakes		
3207 40 40	-- Glass in the form of flakes of a length of 0.1 mm or more but not exceeding 3.5 mm and of a thickness of 2 micrometres or more but not exceeding 5 micrometres; glass, in the form of powder or granules, containing by weight 99 % or more of silicon dioxide	0	A
3207 40 85	-- Other	3.7	A

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CN code 2022	Description	Base rate	Staging category
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 this chapter		
3208 10	- Based on polyesters		
3208 10 10	-- Solutions as defined in note 4 to this chapter	6.5	A
3208 10 90	-- Other	6.5	A
3208 20	- Based on acrylic or vinyl polymers		
3208 20 10	-- Solutions as defined in note 4 to this chapter	6.5	A
3208 20 90	-- Other	6.5	A
3208 90	- Other		
	-- Solutions as defined in note 4 to this chapter		
3208 90 11	--- Polyurethane of 2,2′-(tert-butylimino)diethanol and 4,4′-methylenedicyclohexyl diisocyanate, in the form of a solution in N,N-dimethylacetamide, containing by weight 48 % or more of polymer	0	A
3208 90 13	--- Copolymer of p-cresol and divinylbenzene, in the form of a solution in N,N-dimethylacetamide, containing by weight 48 % or more of polymer	0	A
3208 90 19	--- Other	6.5	A

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CN code 2022	Description	Base rate	Staging category
	-- Other		
3208 90 91	--- Based on synthetic polymers	6.5	A
3208 90 99	--- Based on chemically modified natural polymers	6.5	A
3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium		
3209 10 00	- Based on acrylic or vinyl polymers	6.5	A
3209 90 00	- Other	6.5	A
3210 00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather		
3210 00 10	- Oil paints and varnishes (including enamels and lacquers)	6.5	A
3210 00 90	- Other	6.5	A
3211 00 00	Prepared driers	6.5	A
3212	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale		
3212 10 00	- Stamping foils	6.5	A

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CN code 2022	Description	Base rate	Staging category
3212 90 00	- Other	6.5	A
3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings		
3213 10 00	- Colours in sets	6.5	A
3213 90 00	- Other	6.5	A
3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like		
3214 10	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings		
3214 10 10	-- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics	5	A
3214 10 90	-- Painters' fillings	5	A
3214 90 00	- Other	5	A
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid		
	- Printing ink		
3215 11 00	-- Black	6.5	A

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CN code 2022	Description	Base rate	Staging category
3215 19 00	-- Other	6.5	A
3215 90	- Other		
3215 90 20	-- Ink cartridges (without an integrated print head) for insertion into apparatus of subheadings 844331, 844332 or 844339, and incorporating mechanical or electrical components; solid ink in engineered shapes for insertion into apparatus of subheadings 844331, 844332 or 844339	0	A
3215 90 70	-- Other	6.5	A
33	CHAPTER 33 – ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS		
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils		
	- Essential oils of citrus fruit		
3301 12	-- Of orange		
3301 12 10	--- Not deterpenated	7	A
3301 12 90	--- Deterpenated	4.4	A

CN code 2022	Description	Base rate	Staging category
3301 13	-- Of lemon		
3301 13 10	--- Not deterpenated	7	A
3301 13 90	--- Deterpenated	4.4	A
3301 19	-- Other		
3301 19 20	--- Not deterpenated	7	A
3301 19 80	--- Deterpenated	4.4	A
	- Essential oils other than those of citrus fruit		
3301 24	-- Of peppermint (*Mentha piperita*)		
3301 24 10	--- Not deterpenated	0	A
3301 24 90	--- Deterpenated	2.9	A
3301 25	-- Of other mints		
3301 25 10	--- Not deterpenated	0	A
3301 25 90	--- Deterpenated	2.9	A
3301 29	-- Other		
	--- Of clove, niaouli and ylang-ylang		
3301 29 11	---- Not deterpenated	0	A
3301 29 31	---- Deterpenated	2.3	A

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CN code 2022	Description	Base rate	Staging category
	--- Other		
	---- Not deterpenated		
3301 29 42	----- Of rose	0	A
3301 29 49	----- Other	0	A
	---- Deterpenated		
3301 29 71	----- Of geranium; of jasmin; of vetiver	2.3	A
3301 29 79	----- Of lavender or of lavandin	2.9	A
3301 29 91	----- Other	2.3	A
3301 30 00	- Resinoids	2	A
3301 90	- Other		
3301 90 10	-- Terpenic by-products of the deterpenation of essential oils	2.3	A
	-- Extracted oleoresins		
3301 90 21	--- Of liquorice and hops	3.2	A
3301 90 30	--- Other	0	A
3301 90 90	-- Other	3	A

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CN code 2022	Description	Base rate	Staging category
3302	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		
3302 10	- Of a kind used in the food or drink industries		
	-- Of a kind used in the drink industries		
	--- Preparations containing all flavouring agents characterising a beverage		
3302 10 10	---- Of an actual alcoholic strength by volume exceeding 0.5 %	17.3 MIN 1 EUR/vol/hl	A
	---- Other		
3302 10 21	----- Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1.5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch	12.8	A
3302 10 29	----- Other	9 + EA	TR EA
3302 10 40	--- Other	0	A
3302 10 90	-- Of a kind used in the food industries	0	A
3302 90	- Other		
3302 90 10	-- Alcoholic solutions	0	A
3302 90 90	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
3303 00	Perfumes and toilet waters		
3303 00 10	- Perfumes	0	A
3303 00 90	- Toilet waters	0	A
3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or suntan preparations; manicure or pedicure preparations		
3304 10 00	- Lip make-up preparations	0	A
3304 20 00	- Eye make-up preparations	0	A
3304 30 00	- Manicure or pedicure preparations	0	A
	- Other		
3304 91 00	-- Powders, whether or not compressed	0	A
3304 99 00	-- Other	0	A
3305	Preparations for use on the hair		
3305 10 00	- Shampoos	0	A
3305 20 00	- Preparations for permanent waving or straightening	0	A
3305 30 00	- Hair lacquers	0	A
3305 90 00	- Other	0	A

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CN code 2022	Description	Base rate	Staging category
3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages		
3306 10 00	- Dentifrices	0	A
3306 20 00	- Yarn used to clean between the teeth (dental floss)	4	A
3306 90 00	- Other	0	A
3307	Pre-shave, shaving or aftershave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties		
3307 10 00	- Pre-shave, shaving or aftershave preparations	6.5	A
3307 20 00	- Personal deodorants and antiperspirants	6.5	A
3307 30 00	- Perfumed bath salts and other bath preparations	6.5	A
	- Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites		
3307 41 00	-- "Agarbatti" and other odoriferous preparations which operate by burning	6.5	A
3307 49 00	-- Other	6.5	A
3307 90 00	- Other	6.5	A

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CN code 2022	Description	Base rate	Staging category
34	CHAPTER 34 – SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, "DENTAL WAXES" AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER		
3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent		
	- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent		
3401 11 00	-- For toilet use (including medicated products)	0	A
3401 19 00	-- Other	0	A
3401 20	- Soap in other forms		
3401 20 10	-- Flakes, wafers, granules or powders	0	A
3401 20 90	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
3401 30 00	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	4	A
3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401		
	- Anionic organic surface-active agents, whether or not put up for retail sale		
3402 31 00	-- Linear alkylbenzene sulphonic acids and their salts	4	A
3402 39	-- Other		
3402 39 10	--- Aqueous solution containing by weight 30 % or more but not more than 50 % of disodium alkyl [oxydi(benzenesulphonate)]	0	A
3402 39 90	--- Other	4	A
	- Other organic surface-active agents, whether or not put up for retail sale		
3402 41 00	-- Cationic	4	A
3402 42 00	-- Non-ionic	4	A
3402 49 00	-- Other	4	A
3402 50	- Preparations put up for retail sale		
3402 50 10	-- Surface-active preparations	4	A
3402 50 90	-- Washing preparations and cleaning preparations	4	A

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CN code 2022	Description	Base rate	Staging category
3402 90	- Other		
3402 90 10	-- Surface-active preparations	4	A
3402 90 90	-- Washing preparations and cleaning preparations	4	A
3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould-release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals		
	- Containing petroleum oils or oils obtained from bituminous minerals		
3403 11 00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	4.6	A
3403 19	-- Other		
3403 19 10	--- Containing 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals but not as the basic constituent	6.5	A
3403 19 20	--- Lubricants having a bio-based carbon content of at least 25 % by mass and which are biodegradable at a level of at least 60 %	4.6	A
3403 19 80	--- Other	4.6	A

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CN code 2022	Description	Base rate	Staging category
	- Other		
3403 91 00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	4.6	A
3403 99 00	-- Other	4.6	A
3404	Artificial waxes and prepared waxes		
3404 20 00	- Of poly(oxyethylene) (polyethylene glycol)	0	A
3404 90 00	- Other	0	A
3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404		
3405 10 00	- Polishes, creams and similar preparations, for footwear or leather	0	A
3405 20 00	- Polishes, creams and similar preparations, for the maintenance of wooden furniture, floors or other woodwork	0	A
3405 30 00	- Polishes and similar preparations for coachwork, other than metal polishes	0	A
3405 40 00	- Scouring pastes and powders and other scouring preparations	0	A

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CN code 2022	Description	Base rate	Staging category
3405 90	- Other		
3405 90 10	-- Metal polishes	0	A
3405 90 90	-- Other	0	A
3406 00 00	Candles, tapers and the like	0	A
3407 00 00	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	0	A
35	CHAPTER 35 – ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES		
3501	Casein, caseinates and other casein derivatives; casein glues		
3501 10	- Casein		
3501 10 10	-- For the manufacture of regenerated textile fibres	0	A
3501 10 50	-- For industrial uses other than the manufacture of foodstuffs or fodder	3.2	A
3501 10 90	-- Other	9	GSP-B7
3501 90	- Other		
3501 90 10	-- Casein glues	8.3	GSP-B7
3501 90 90	-- Other	6.4	GSP-B7

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CN code 2022	Description	Base rate	Staging category
3502	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		
	- Egg albumin		
3502 11	-- Dried		
3502 11 10	--- Unfit, or to be rendered unfit, for human consumption	0	A
3502 11 90	--- Other	123.5 EUR/100 kg	X
3502 19	-- Other		
3502 19 10	--- Unfit, or to be rendered unfit, for human consumption	0	A
3502 19 90	--- Other	16.7 EUR/100 kg	X
3502 20	- Milk albumin, including concentrates of two or more whey proteins		
3502 20 10	-- Unfit, or to be rendered unfit, for human consumption	0	A
	-- Other		
3502 20 91	--- Dried (for example, in sheets, scales, flakes, powder)	123.5 EUR/100 kg	X
3502 20 99	--- Other	16.7 EUR/100 kg	X
3502 90	- Other		
	-- Albumins, other than egg albumin and milk albumin (lactalbumin)		
3502 90 20	--- Unfit, or to be rendered unfit, for human consumption	0	A

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CN code 2022	Description	Base rate	Staging category
3502 90 70	--- Other	6.4	B7
3502 90 90	-- Albuminates and other albumin derivatives	7.7	A
3503 00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501		
3503 00 10	- Gelatin and derivatives thereof	7.7	A
3503 00 80	- Other	7.7	A
3504 00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed		
3504 00 10	- Concentrated milk proteins specified in additional note 1 to this chapter	3.4	A
3504 00 90	- Other	3.4	A
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches		
3505 10	- Dextrins and other modified starches		
3505 10 10	-- Dextrins	9 + 17.7 EUR/100 kg	X
	-- Other modified starches		
3505 10 50	--- Starches, esterified or etherified	7.7	A
3505 10 90	--- Other	9 + 17.7 EUR/100 kg	X

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CN code 2022	Description	Base rate	Staging category
3505 20	- Glues		
3505 20 10	-- Containing, by weight, less than 25 % of starches or dextrins or other modified starches	8.3 + 4.5 EUR/100 kg MAX 11.5	X
3505 20 30	-- Containing, by weight, 25 % or more but less than 55 % of starches or dextrins or other modified starches	8.3 + 8.9 EUR/100 kg MAX 11.5	X
3505 20 50	-- Containing, by weight, 55 % or more but less than 80 % of starches or dextrins or other modified starches	8.3 + 14.2 EUR/100 kg MAX 11.5	X
3505 20 90	-- Containing, by weight, 80 % or more of starches or dextrins or other modified starches	8.3 + 17.7 EUR/100 kg MAX 11.5	X
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; 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		
3506 10 00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	6.5	A
	- Other		
3506 91	-- Adhesives based on polymers of headings 3901 to 3913 or on rubber		
3506 91 10	--- Optically clear free-film adhesives and optically clear curable liquid adhesives of a kind used solely or principally for the manufacture of flat panel displays or touch-sensitive screen panels	0	A

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CN code 2022	Description	Base rate	Staging category
3506 91 90	--- Other	6.5	A
3506 99 00	-- Other	6.5	A
3507	Enzymes; prepared enzymes not elsewhere specified or included		
3507 10 00	- Rennet and concentrates thereof	6.3	GSP-B5
3507 90	- Other		
3507 90 30	-- Lipoprotein lipase; aspergillus alkaline protease	0	A
3507 90 90	-- Other	6.3	A
36	CHAPTER 36 – EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS		
3601 00 00	Propellent powders	5.7	A
3602 00 00	Prepared explosives, other than propellent powders	6.5	A
3603	Safety fuses; detonating cords; percussion or detonating caps; igniters; electric detonators		
3603 10 00	- Safety fuses	6	A
3603 20 00	- Detonating cords	6	A
3603 30 00	- Percussion caps	6.5	A
3603 40 00	- Detonating caps	6.5	A

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CN code 2022	Description	Base rate	Staging category
3603 50 00	- Igniters	6.5	A
3603 60 00	- Electric detonators	6.5	A
3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles		
3604 10 00	- Fireworks	6.5	A
3604 90 00	- Other	6.5	A
3605 00 00	Matches, other than pyrotechnic articles of heading 3604	6.5	A
3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in note 2 to this chapter		
3606 10 00	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3	6.5	A
3606 90	- Other		
3606 90 10	-- Ferro-cerium and other pyrophoric alloys in all forms	6	A
3606 90 90	-- Other	6.5	A
37	CHAPTER 37 – PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS		
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs		
3701 10 00	- For X-ray	6.5	A

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CN code 2022	Description	Base rate	Staging category
3701 20 00	- Instant print film	6.5	A
3701 30 00	- Other plates and film, with any side exceeding 255 mm	0	A
	- Other		
3701 91 00	-- For colour photography (polychrome)	6.5	A
3701 99 00	-- Other	0	A
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed		
3702 10 00	- For X-ray	6.5	A
	- Other film, without perforations, of a width not exceeding 105 mm		
3702 31	-- For colour photography (polychrome)		
3702 31 91	--- Colour negative film: – of a width of 75 mm or more but not exceeding 105 mm, and – of a length of 100 m or more for the manufacture of instant-picture film-packs	0	A
3702 31 97	--- Other	6.5	A
3702 32	-- Other, with silver halide emulsion		
	--- Of a width not exceeding 35 mm		
3702 32 10	---- Microfilm; film for the graphic arts	6.5	A
3702 32 20	---- Other	5.3	A

CN code 2022	Description	Base rate	Staging category
3702 32 85	--- Of a width exceeding 35 mm	6.5	A
3702 39 00	-- Other	6.5	A
	- Other film, without perforations, of a width exceeding 105 mm		
3702 41 00	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	6.5	A
3702 42 00	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	6.5	A
3702 43 00	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	6.5	A
3702 44 00	-- Of a width exceeding 105 mm but not exceeding 610 mm	6.5	A
	- Other film, for colour photography (polychrome)		
3702 52 00	-- Of a width not exceeding 16 mm	5.3	A
3702 53 00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	5.3	A
3702 54 00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	5	A
3702 55 00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	5.3	A
3702 56 00	-- Of a width exceeding 35 mm	6.5	A

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CN code 2022	Description	Base rate	Staging category
	- Other		
3702 96	-- Of a width not exceeding 35 mm and of a length not exceeding 30 m		
3702 96 10	--- Microfilm; film for the graphic arts	6.5	A
3702 96 90	--- Other	5.3	A
3702 97	-- Of a width not exceeding 35 mm and of a length exceeding 30 m		
3702 97 10	--- Microfilm; film for the graphic arts	6.5	A
3702 97 90	--- Other	5.3	A
3702 98 00	-- Of a width exceeding 35 mm	6.5	A
3703	Photographic paper, paperboard and textiles, sensitised, unexposed		
3703 10 00	- In rolls of a width exceeding 610 mm	6.5	A
3703 20 00	- Other, for colour photography (polychrome)	6.5	A
3703 90 00	- Other	6.5	A
3704 00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed		
3704 00 10	- Plates and film	0	A
3704 00 90	- Other	6.5	A

CN code 2022	Description	Base rate	Staging category
3705 00	Photographic plates and film, exposed and developed, other than cinematographic film		
3705 00 10	- For offset reproduction	5.3	A
3705 00 90	- Other	0	A
3706	Cinematographic film, exposed and developed, whether or not incorporating soundtrack or consisting only of soundtrack		
3706 10	- Of a width of 35 mm or more		
3706 10 20	-- Consisting only of soundtrack; negatives; intermediate positives	0	A
3706 10 99	-- Other positives	6.5 MAX 5 EUR/100 m	A
3706 90	- Other		
3706 90 52	-- Consisting only of soundtrack; negatives; intermediate positives; newsreels	0	A
	-- Other, of a width of		
3706 90 91	--- Less than 10 mm	0	A
3706 90 99	--- 10 mm or more	5.4 MAX 3.5 EUR/100 m	A

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CN code 2022	Description	Base rate	Staging category
3707	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 retail sale in a form ready for use		
3707 10 00	- Sensitising emulsions	6	A
3707 90	- Other		
3707 90 20	-- Developers and fixers	0	A
3707 90 90	-- Other	0	A
38	CHAPTER 38 – MISCELLANEOUS CHEMICAL PRODUCTS		
3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures		
3801 10 00	- Artificial graphite	3.6	A
3801 20	- Colloidal or semi-colloidal graphite		
3801 20 10	-- Colloidal graphite in suspension in oil; semi-colloidal graphite	6.5	A
3801 20 90	-- Other	4.1	A
3801 30 00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	5.3	A
3801 90 00	- Other	3.7	A

CN code 2022	Description	Base rate	Staging category
3802	Activated carbon; activated natural mineral products; animal black, including spent animal black		
3802 10 00	- Activated carbon	3.2	A
3802 90 00	- Other	5.7	A
3803 00	Tall oil, whether or not refined		
3803 00 10	- Crude	0	A
3803 00 90	- Other	4.1	A
3804 00 00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 3803	5	A
3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent		
3805 10	- Gum, wood or sulphate turpentine oils		
3805 10 10	-- Gum turpentine	4	A
3805 10 30	-- Wood turpentine	3.7	A
3805 10 90	-- Sulphate turpentine	3.2	A

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CN code 2022	Description	Base rate	Staging category
3805 90	- Other		
3805 90 10	-- Pine oil	3.7	A
3805 90 90	-- Other	3.4	A
3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums		
3806 10 00	- Rosin and resin acids	5	A
3806 20 00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	4.2	A
3806 30 00	- Ester gums	6.5	A
3806 90 00	- Other	4.2	A
3807 00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch		
3807 00 10	- Wood tar	2.1	A
3807 00 90	- Other	4.6	A

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CN code 2022	Description	Base rate	Staging category
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)		
	- Goods specified in subheading note 1 to this chapter		
3808 52 00	-- DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g	6	A
3808 59 00	-- Other	6	A
	- Goods specified in subheading note 2 to this chapter		
3808 61 00	-- In packings of a net weight content not exceeding 300 g	6	A
3808 62 00	-- In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg	6	A
3808 69 00	-- Other	6	A
	- Other		
3808 91	-- Insecticides		
3808 91 10	--- Based on pyrethroids	6	A
3808 91 20	--- Based on chlorinated hydrocarbons	6	A
3808 91 30	--- Based on carbamates	6	A

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CN code 2022	Description	Base rate	Staging category
3808 91 40	--- Based on organophosphorus compounds	6	A
3808 91 90	--- Other	6	A
3808 92	-- Fungicides		
	--- Inorganic		
3808 92 10	---- Preparations based on copper compounds	4.6	A
3808 92 20	---- Other	6	A
	--- Other		
3808 92 30	---- Based on dithiocarbamates	6	A
3808 92 40	---- Based on benzimidazoles	6	A
3808 92 50	---- Based on diazoles or triazoles	6	A
3808 92 60	---- Based on diazines or morpholines	6	A
3808 92 90	---- Other	6	A
3808 93	-- Herbicides, anti-sprouting products and plant-growth regulators		
	--- Herbicides		
3808 93 11	---- Based on phenoxy-phytohormones	6	A

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CN code 2022	Description	Base rate	Staging category
3808 93 13	---- Based on triazines	6	A
3808 93 15	---- Based on amides	6	A
3808 93 17	---- Based on carbamates	6	A
3808 93 21	---- Based on dinitroaniline derivatives	6	A
3808 93 23	---- Based on derivatives of urea, of uracil or of sulphonylurea	6	A
3808 93 27	---- Other	6	A
3808 93 30	--- Anti-sprouting products	6	A
3808 93 90	--- Plant-growth regulators	6.5	A
3808 94	-- Disinfectants		
3808 94 10	--- Based on quaternary ammonium salts	6	A
3808 94 20	--- Based on halogenated compounds	6	A
3808 94 90	--- Other	6	A
3808 99	-- Other		
3808 99 10	--- Rodenticides	6	A
3808 99 90	--- Other	6	A

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CN code 2022	Description	Base rate	Staging category
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included		
3809 10	- With a basis of amylaceous substances		
3809 10 10	-- Containing by weight less than 55 % of such substances	8.3 + 8.9 EUR/100 kg MAX 12.8	B7
3809 10 30	-- Containing by weight 55 % or more but less than 70 % of such substances	8.3 + 12.4 EUR/100 kg MAX 12.8	B7
3809 10 50	-- Containing by weight 70 % or more but less than 83 % of such substances	8.3 + 15.1 EUR/100 kg MAX 12.8	B7
3809 10 90	-- Containing by weight 83 % or more of such substances	8.3 + 17.7 EUR/100 kg MAX 12.8	B7
	- Other		
3809 91 00	-- Of a kind used in the textile or like industries	6.3	A
3809 92 00	-- Of a kind used in the paper or like industries	6.3	A
3809 93 00	-- Of a kind used in the leather or like industries	6.3	A

CN code 2022	Description	Base rate	Staging category
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods		
3810 10 00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	6.5	A
3810 90	- Other		
3810 90 10	-- Preparations of a kind used as cores or coatings for welding electrodes and rods	4.1	A
3810 90 90	-- Other	5	A
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils		
	- Anti-knock preparations		
3811 11	-- Based on lead compounds		
3811 11 10	--- Based on tetraethyl-lead	6.5	A
3811 11 90	--- Other	5.8	A
3811 19 00	-- Other	5.8	A

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CN code 2022	Description	Base rate	Staging category
	- Additives for lubricating oils		
3811 21 00	-- Containing petroleum oils or oils obtained from bituminous minerals	5.3	A
3811 29 00	-- Other	5.8	A
3811 90 00	- Other	5.8	A
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics		
3812 10 00	- Prepared rubber accelerators	6.3	A
3812 20	- Compound plasticisers for rubber or plastics		
3812 20 10	-- Reaction mixture containing benzyl 3-isobutyryloxy-1-isopropyl-2,2-dimethylpropyl phthalate and benzyl 3-isobutyryloxy-2,2,4-trimethylpentyl phthalate	0	A
3812 20 90	-- Other	6.5	A
	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics		
3812 31 00	-- Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	6.5	A
3812 39	-- Other		
3812 39 10	--- Anti-oxidising preparations	6.5	A

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CN code 2022	Description	Base rate	Staging category
3812 39 90	--- Other	6.5	A
3813 00 00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	6.5	A
3814 00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers		
3814 00 10	- Based on butyl acetate	6.5	A
3814 00 90	- Other	6.5	A
3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included		
	- Supported catalysts		
3815 11 00	-- With nickel or nickel compounds as the active substance	6.5	A
3815 12 00	-- With precious metal or precious-metal compounds as the active substance	6.5	A
3815 19	-- Other		
3815 19 10	--- Catalyst in the form of grains of which 90 % or more by weight have a particle-size not exceeding 10 micrometres, consisting of a mixture of oxides on a magnesium-silicate support, containing by weight: – 20 % or more but not more than 35 % of copper, and – 2 % or more but not more than 3 % of bismuth, and of an apparent specific gravity of 0.2 or more but not exceeding 1.0	0	A
3815 19 90	--- Other	6.5	A

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CN code 2022	Description	Base rate	Staging category
3815 90	- Other		
3815 90 10	-- Catalyst consisting of ethyltriphenylphosphonium acetate in the form of a solution in methanol	0	A
3815 90 90	-- Other	6.5	A
3816 00	Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 3801		
3816 00 10	- Dolomite ramming mix	0	A
3816 00 90	- Other	2.7	A
3817 00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902		
3817 00 50	- Linear alkylbenzenes	6.3	A
3817 00 80	- Other	6.3	A
3818 00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics		
3818 00 10	- Doped silicon	0	A
3818 00 90	- Other	0	A

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CN code 2022	Description	Base rate	Staging category
3819 00 00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	6.5	A
3820 00 00	Anti-freezing preparations and prepared de-icing fluids	6.5	A
3821 00 00	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	5	A
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 3006; certified reference materials		
	- Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits		
3822 11 00	-- For malaria	0	A
3822 12 00	-- For Zika and other diseases transmitted by mosquitoes of the genus Aedes	0	A
3822 13 00	-- For blood-grouping	0	A
3822 19 00	-- Other	0	A
3822 90 00	- Other	0	A

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CN code 2022	Description	Base rate	Staging category
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols		
	- Industrial monocarboxylic fatty acids; acid oils from refining		
3823 11 00	-- Stearic acid	5.1	A
3823 12 00	-- Oleic acid	4.5	A
3823 13 00	-- Tall oil fatty acids	2.9	A
3823 19	-- Other		
3823 19 10	--- Distilled fatty acids	2.9	A
3823 19 30	--- Fatty acid distillate	2.9	A
3823 19 90	--- Other	2.9	A
3823 70 00	- Industrial fatty alcohols	3.8	A
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included		
3824 10 00	- Prepared binders for foundry moulds or cores	6.5	A
3824 30 00	- Non-agglomerated metal carbides mixed together or with metallic binders	5.3	A
3824 40 00	- Prepared additives for cements, mortars or concretes	6.5	A

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CN code 2022	Description	Base rate	Staging category
3824 50	- Non-refractory mortars and concretes		
3824 50 10	-- Concrete ready to pour	6.5	A
3824 50 90	-- Other	6.5	A
3824 60	- Sorbitol other than that of subheading 290544		
	-- In aqueous solution		
3824 60 11	--- Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	7.7 + 16.1 EUR/100 kg	X
3824 60 19	--- Other	9 + 37.8 EUR/100 kg	X
	-- Other		
3824 60 91	--- Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content	7.7 + 23 EUR/100 kg	X
3824 60 99	--- Other	9 + 53.7 EUR/100 kg	X
	- Goods specified in subheading note 3 to this chapter		
3824 81 00	-- Containing oxirane (ethylene oxide)	6.5	A
3824 82 00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	6.5	A
3824 83 00	-- Containing tris(2,3-dibromopropyl) phosphate	6.5	A

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CN code 2022	Description	Base rate	Staging category
3824 84 00	-- 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)	6.5	A
3824 85 00	-- Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	6.5	A
3824 86 00	-- Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	6.5	A
3824 87 00	-- Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	6.5	A
3824 88 00	-- Containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers	6.5	A
3824 89 00	-- Containing short-chain chlorinated paraffins	6.5	A
	- Other		
3824 91 00	-- Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	6.5	A
3824 92 00	-- Polyglycol esters of methylphosphonic acid	6.5	A

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CN code 2022	Description	Base rate	Staging category
3824 99	-- Other		
3824 99 10	--- Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts	5.7	A
3824 99 15	--- Ion-exchangers	6.5	A
3824 99 20	--- Getters for vacuum tubes	6	A
3824 99 25	--- Pyrolignites (for example, of calcium); crude calcium tartrate; crude calcium citrate	5.1	A
3824 99 30	--- Naphthenic acids, their water-insoluble salts and their esters	3.2	A
	--- Other		
3824 99 45	---- Anti-scaling and similar compounds	6.5	A
3824 99 50	---- Preparations for electroplating	6.5	A
3824 99 55	---- Mixtures of mono-, di- and tri-, fatty acid esters of glycerol (emulsifiers for fats)	6.5	A
	---- Products and preparations for pharmaceutical or surgical uses		
3824 99 61	----- Intermediate products of the antibiotics manufacturing process obtained from the fermentation of Streptomyces tenebrarius, whether or not dried, for use in the manufacture of human medicaments of heading 3004	0	A

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CN code 2022	Description	Base rate	Staging category
3824 99 62	----- Intermediate products from the manufacture of monensin salts	0	A
3824 99 64	----- Other	6.5	A
3824 99 65	---- Auxiliary products for foundries (other than those of subheading 3824 10 00)	6.5	A
3824 99 70	---- Fireproofing, waterproofing and similar protective preparations used in the building industry	6.5	A
	---- Other		
3824 99 75	----- Lithium niobate wafer, undoped	0	A
3824 99 80	----- Mixture of amines derived from dimerised fatty acids, of an average molecular weight of 520 or more but not exceeding 550	0	A
3824 99 85	----- 3-(1-Ethyl-1-methylpropyl)isoxazol-5-ylamine, in the form of a solution in toluene	0	A
3824 99 86	----- Mixtures consisting mainly of dimethyl methylphosphonate, oxirane and diphosphorus pentaoxide	6.5	A
	----- Chemical products or preparations, predominantly composed of organic compounds, not elsewhere specified or included		
3824 99 92	------ In the form of a liquid at 20 °C	6.5	A
3824 99 93	------ Other	6.5	A
3824 99 96	----- Other	6.5	A

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CN code 2022	Description	Base rate	Staging category
3825	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in note 6 to this chapter		
3825 10 00	- Municipal waste	6.5	A
3825 20 00	- Sewage sludge	6.5	A
3825 30 00	- Clinical waste	6.5	A
	- Waste organic solvents		
3825 41 00	-- Halogenated	6.5	A
3825 49 00	-- Other	6.5	A
3825 50 00	- Wastes of metal-pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	6.5	A
	- Other wastes from chemical or allied industries		
3825 61 00	-- Mainly containing organic constituents	6.5	A
3825 69 00	-- Other	6.5	A
3825 90	- Other		
3825 90 10	-- Alkaline iron oxide for the purification of gas	5	A
3825 90 90	-- Other	6.5	A

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CN code 2022	Description	Base rate	Staging category
3826 00	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals		
3826 00 10	- Fatty-acid mono-alkyl esters, containing by weight 96.5 % or more of esters (FAMAE)	6.5	A
3826 00 90	- Other	6.5	A
3827	Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included		
	- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs); containing hydrobromofluorocarbons (HBFCs); containing carbon tetrachloride; containing 1,1,1-trichloroethane (methyl chloroform):		
3827 11 00	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	6.5	A
3827 12 00	-- Containing hydrobromofluorocarbons (HBFCs)	6.5	A
3827 13 00	-- Containing carbon tetrachloride	6.5	A
3827 14 00	-- Containing 1,1,1-trichloroethane (methyl chloroform)	6.5	A

CN code 2022	Description	Base rate	Staging category
3827 20 00	- Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)	6.5	A
	- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)		
3827 31 00	-- Containing substances of subheadings 290341 to 290348	6.5	A
3827 32 00	-- Other, containing substances of subheadings 290371 to 290375	6.5	A
3827 39 00	-- Other	6.5	A
3827 40 00	- Containing methyl bromide (bromomethane) or bromochloromethane	6.5	A
	- Containing trifluoromethane (HFC-23) or perfluorocarbons (PFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)		
3827 51 00	-- Containing trifluoromethane (HFC-23)	6.5	A
3827 59 00	-- Other	6.5	A
	- Containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)		
3827 61 00	-- Containing 15 % or more by mass of 1,1,1-trifluoroethane (HFC-143a)	6.5	A

CN code 2022	Description	Base rate	Staging category
3827 62 00	-- Other, not included in the subheading above, containing 55 % or more by mass of pentafluoroethane (HFC- 125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	6.5	A
3827 63 00	-- Other, not included in the subheadings above, containing 40 % or more by mass of pentafluoroethane (HFC-125)	6.5	A
3827 64 00	-- Other, not included in the subheadings 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)	6.5	A
3827 65 00	-- Other, not included in the subheadings above, containing 20 % or more by mass of difluoromethane (HFC-32) and 20 % or more by mass of pentafluoroethane (HFC-125)	6.5	A
3827 68 00	-- Other, not included in the subheadings above, containing substances of subheadings 290341 to 290348	6.5	A
3827 69 00	-- Other	6.5	A
3827 90 00	- Other	6.5	A

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CN code 2022	Description	Base rate	Staging category
VII	SECTION VII – PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF		
39	CHAPTER 39 – PLASTICS AND ARTICLES THEREOF		
	I. PRIMARY FORMS		
3901	Polymers of ethylene, in primary forms		
3901 10	- Polyethylene having a specific gravity of less than 0.94		
3901 10 10	-- Linear polyethylene	6.5	A
3901 10 90	-- Other	6.5	A
3901 20	- Polyethylene having a specific gravity of 0,94 or more		
3901 20 10	-- Polyethylene in one of the forms mentioned in note 6(b) to this chapter, of a specific gravity of 0.958 or more at 23 °C, containing: – 50 mg/kg or less of aluminium, – 2 mg/kg or less of calcium, – 2 mg/kg or less of chromium; – 2 mg/kg or less of iron; – 2 mg/kg or less of nickel; – 2 mg/kg or less of titanium, and – 8 mg/kg or less of vanadium, for the manufacture of chlorosulphonated polyethylene	0	A

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CN code 2022	Description	Base rate	Staging category
3901 20 90	-- Other	6.5	B5
3901 30 00	- Ethylene-vinyl acetate copolymers	6.5	B5
3901 40 00	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	6.5	A
3901 90	- Other		
3901 90 30	-- Ionomer resin consisting of a salt of a terpolymer of ethylene with isobutyl acrylate and methacrylic acid; A-B-A block copolymer of polystyrene, ethylene-butylene copolymer and polystyrene, containing by weight 35 % or less of styrene, in one of the forms mentioned in note 6(b) to this chapter	0	A
3901 90 80	-- Other	6.5	B5
3902	Polymers of propylene or of other olefins, in primary forms		
3902 10 00	- Polypropylene	6.5	A
3902 20 00	- Polyisobutylene	6.5	B5
3902 30 00	- Propylene copolymers	6.5	A
3902 90	- Other		
3902 90 10	-- A-B-A block copolymer of polystyrene, ethylene-butylene copolymer and polystyrene, containing by weight 35 % or less of styrene, in one of the forms mentioned in note 6(b) to this chapter	0	A

CN code 2022	Description	Base rate	Staging category
3902 90 20	-- Polybut-1-ene, a copolymer of but-1-ene with ethylene containing by weight 10 % or less of ethylene, or a blend of polybut-1-ene with polyethylene and/or polypropylene containing by weight 10 % or less of polyethylene and/or 25 % or less of polypropylene, in one of the forms mentioned in note 6(b) to this chapter	0	A
3902 90 90	-- Other	6.5	B7
3903	Polymers of styrene, in primary forms		
	- Polystyrene		
3903 11 00	-- Expansible	6.5	B5
3903 19 00	-- Other	6.5	A
3903 20 00	- Styrene-acrylonitrile (SAN) copolymers	6.5	B5
3903 30 00	- Acrylonitrile-butadiene-styrene (ABS) copolymers	6.5	B5
3903 90	- Other		
3903 90 10	-- Copolymer, solely of styrene with allyl alcohol, of an acetyl value of 175 or more	0	A
3903 90 20	-- 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	0	A
3903 90 90	-- Other	6.5	B5

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CN code 2022	Description	Base rate	Staging category
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms		
3904 10 00	- Poly(vinyl chloride), not mixed with any other substances	6.5	B5
	- Other poly(vinyl chloride)		
3904 21 00	-- Non-plasticised	6.5	B5
3904 22 00	-- Plasticised	6.5	B5
3904 30 00	- Vinyl chloride-vinyl acetate copolymers	6.5	B5
3904 40 00	- Other vinyl chloride copolymers	6.5	B5
3904 50	- Vinylidene chloride polymers		
3904 50 10	-- Copolymer of vinylidene chloride with acrylonitrile, in the form of expansible beads of a diameter of 4 micrometres or more but not more than 20 micrometres	0	A
3904 50 90	-- Other	6.5	B5
	- Fluoropolymers		
3904 61 00	-- Polytetrafluoroethylene	6.5	A
3904 69	-- Other		
3904 69 10	--- Poly(vinyl fluoride), in one of the forms mentioned in note 6(b) to this chapter	0	A

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CN code 2022	Description	Base rate	Staging category
3904 69 20	--- Fluoroelastomers FKM	6.5	A
3904 69 80	--- Other	6.5	A
3904 90 00	- Other	6.5	B5
3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms		
	- Poly(vinyl acetate)		
3905 12 00	-- In aqueous dispersion	6.5	B5
3905 19 00	-- Other	6.5	B5
	- Vinyl acetate copolymers		
3905 21 00	-- In aqueous dispersion	6.5	B5
3905 29 00	-- Other	6.5	B5
3905 30 00	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	6.5	B5
	- Other		
3905 91 00	-- Copolymers	6.5	B5

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CN code 2022	Description	Base rate	Staging category
3905 99	-- Other		
3905 99 10	--- Poly(vinyl formal), in one of the forms mentioned in note 6(b) to this chapter, of a molecular weight of 10,000 or more but not exceeding 40,000 and containing by weight: – 9.5 % or more but not more than 13 % of acetyl groups evaluated as vinyl acetate, and – 5 % or more but not more than 6.5 % of hydroxy groups evaluated as vinyl alcohol	0	A
3905 99 90	--- Other	6.5	A
3906	Acrylic polymers in primary forms		
3906 10 00	- Poly(methyl methacrylate)	6.5	B5
3906 90	- Other		
3906 90 10	-- Poly[N-(3-hydroxyimino-1,1-dimethylbutyl)acrylamide]	0	A
3906 90 20	-- Copolymer of 2-diisopropylaminoethyl methacrylate with decyl methacrylate, in the form of a solution in N,N-dimethylacetamide, containing by weight 55 % or more of copolymer	0	A
3906 90 30	-- Copolymer of acrylic acid with 2-ethylhexyl acrylate, containing by weight 10 % or more but not more than 11 % of 2-ethylhexyl acrylate	0	A

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CN code 2022	Description	Base rate	Staging category
3906 90 40	-- Copolymer of acrylonitrile with methyl acrylate, modified with polybutadiene-acrylonitrile (NBR)	0	A
3906 90 50	-- Polymerisation product of acrylic acid with alkyl methacrylate and small quantities of other monomers, for use as a thickener in the manufacture of textile printing pastes	0	A
3906 90 60	-- Copolymer of methyl acrylate with ethylene and a monomer containing a non-terminal carboxy group as a substituent, containing by weight 50 % or more of methyl acrylate, whether or not compounded with silica	5	B5
3906 90 90	-- Other	6.5	A
3907	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms		
3907 10 00	- Polyacetals	6.5	B5
	- Other polyethers		
3907 21 00	-- Bis(polyoxyethylene) methylphosphonate	6.5	B5
3907 29	-- Other		
	--- Polyether alcohols		
3907 29 11	---- Polyethylene glycols	6.5	A
3907 29 20	---- Other	6.5	B5

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CN code 2022	Description	Base rate	Staging category
	--- Other		
3907 29 91	---- Copolymer of 1-chloro-2,3-epoxypropane with ethylene oxide	0	A
3907 29 99	---- Other	6.5	B5
3907 30 00	- Epoxide resins	6.5	A
3907 40 00	- Polycarbonates	6.5	A
3907 50 00	- Alkyd resins	6.5	B5
	- Poly(ethylene terephthalate)		
3907 61 00	-- Having a viscosity number of 78 ml/g or higher	6.5	B5
3907 69 00	-- Other	6.5	A
3907 70 00	- Poly(lactic acid)	6.5	B5
	- Other polyesters		
3907 91	-- Unsaturated		
3907 91 10	--- Liquid	6.5	B5
3907 91 90	--- Other	6.5	B5
3907 99	-- Other		
3907 99 05	--- Thermoplastic liquid crystal aromatic polyester copolymers	0	A

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CN code 2022	Description	Base rate	Staging category
3907 99 10	--- Poly(ethylene naphthalene-2,6-dicarboxylate)	0	A
3907 99 80	--- Other	6.5	A
3908	Polyamides in primary forms		
3908 10 00	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	6.5	A
3908 90 00	- Other	6.5	A
3909	Amino-resins, phenolic resins and polyurethanes, in primary forms		
3909 10 00	- Urea resins; thiourea resins	6.5	B5
3909 20 00	- Melamine resins	6.5	B5
	- Other amino-resins		
3909 31 00	-- Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	6.5	B5
3909 39 00	-- Other	6.5	B5
3909 40 00	- Phenolic resins	6.5	A
3909 50	- Polyurethanes		
3909 50 10	-- Polyurethane of 2,2′-(tert-butylimino)diethanol and 4,4′-methylenedicyclohexyl diisocyanate, in the form of a solution in N,N-dimethylacetamide, containing by weight 50 % or more of polymer	0	A
3909 50 90	-- Other	6.5	A

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CN code 2022	Description	Base rate	Staging category
3910 00 00	Silicones in primary forms	6.5	A
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in note 3 to this chapter, not elsewhere specified or included, in primary forms		
3911 10 00	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	6.5	A
3911 20 00	- Poly(1,3-phenylene methylphosphonate)	6.5	B5
3911 90	- Other		
	-- Condensation or rearrangement polymerisation products whether or not chemically modified		
3911 90 11	--- Poly(oxy-1,4-phenylenesulphonyl-1,4-phenyleneoxy-1,4-phenyleneisopropylidene-1,4-phenylene), in one of the forms mentioned in note 6(b) to this chapter	3.5	B3
3911 90 13	--- Poly(thio-1,4-phenylene)	0	A
3911 90 19	--- Other	6.5	A
	-- Other		
3911 90 92	--- Copolymer of p-cresol and divinylbenzene, in the form of a solution in N,N-dimethylacetamide containing by weight 50 % or more of polymer; hydrogenated copolymers of vinyltoluene and α-methylstyrene	0	A

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CN code 2022	Description	Base rate	Staging category
3911 90 99	--- Other	6.5	B5
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms		
	- Cellulose acetates		
3912 11 00	-- Non-plasticised	6.5	B5
3912 12 00	-- Plasticised	6.5	B5
3912 20	- Cellulose nitrates (including collodions)		
	-- Non-plasticised		
3912 20 11	--- Collodions and celloidin	6.5	B5
3912 20 19	--- Other	6	A
3912 20 90	-- Plasticised	6.5	A
	- Cellulose ethers		
3912 31 00	-- Carboxymethylcellulose and its salts	6.5	A
3912 39	-- Other		
3912 39 20	--- Hydroxypropylcellulose	0	A
3912 39 85	--- Other	6.5	A

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CN code 2022	Description	Base rate	Staging category
3912 90	- Other		
3912 90 10	-- Cellulose esters	6.4	B5
3912 90 90	-- Other	6.5	A
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms		
3913 10 00	- Alginic acid, its salts and esters	5	B5
3913 90 00	- Other	6.5	B5
3914 00 00	Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms	6.5	A
	II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES		
3915	Waste, parings and scrap, of plastics		
3915 10 00	- Of polymers of ethylene	6.5	B5
3915 20 00	- Of polymers of styrene	6.5	B5
3915 30 00	- Of polymers of vinyl chloride	6.5	B5
3915 90	- Of other plastics		
3915 90 11	-- Of polymers of propylene	6.5	B5

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CN code 2022	Description	Base rate	Staging category
3915 90 80	-- Other	6.5	B5
3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics		
3916 10 00	- Of polymers of ethylene	6.5	B5
3916 20 00	- Of polymers of vinyl chloride	6.5	B5
3916 90	- Of other plastics		
3916 90 10	-- Of condensation or rearrangement polymerisation products, whether or not chemically modified	6.5	B5
3916 90 50	-- Of addition polymerisation products	6.5	B5
3916 90 90	-- Other	6.5	A
3917	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics		
3917 10	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials		
3917 10 10	-- Of hardened protein	5.3	B5
3917 10 90	-- Of cellulosic materials	6.5	B5

CN code 2022	Description	Base rate	Staging category
	- Tubes, pipes and hoses, rigid		
3917 21	-- Of polymers of ethylene		
3917 21 10	--- Seamless and of a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked	6.5	B5
3917 21 90	--- Other	6.5	B5
3917 22	-- Of polymers of propylene		
3917 22 10	--- Seamless and of a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked	6.5	B5
3917 22 90	--- Other	6.5	B5
3917 23	-- Of polymers of vinyl chloride		
3917 23 10	--- Seamless and of a length exceeding the maximum cross-sectional dimension, whether or not surface-worked, but not otherwise worked	6.5	B5
3917 23 90	--- Other	6.5	A
3917 29 00	-- Of other plastics	6.5	A

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CN code 2022	Description	Base rate	Staging category
	- Other tubes, pipes and hoses		
3917 31 00	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	6.5	A
3917 32 00	-- Other, not reinforced or otherwise combined with other materials, without fittings	6.5	B5
3917 33 00	-- Other, not reinforced or otherwise combined with other materials, with fittings	6.5	B5
3917 39 00	-- Other	6.5	A
3917 40 00	- Fittings	6.5	A
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		
3918 10	- Of polymers of vinyl chloride		
3918 10 10	-- Consisting of a support impregnated, coated or covered with poly(vinyl chloride)	6.5	B5
3918 10 90	-- Other	6.5	B5
3918 90 00	- Of other plastics	6.5	A

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CN code 2022	Description	Base rate	Staging category
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls		
3919 10	- In rolls of a width not exceeding 20 cm		
	-- Strips, the coating of which consists of unvulcanised natural or synthetic rubber		
3919 10 12	--- Of poly(vinyl chloride) or of polyethylene	6.3	B5
3919 10 15	--- Of polypropylene	6.3	A
3919 10 19	--- Other	6.3	B5
3919 10 80	-- Other	6.5	A
3919 90	- Other		
3919 90 20	-- Self-adhesive circular polishing pads of a kind used for the manufacture of semiconductor wafers	0	A
3919 90 80	-- Other	6.5	A
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials		
3920 10	- Of polymers of ethylene		
	-- Of a thickness not exceeding 0.125 mm		
	--- Of polyethylene having a specific gravity of		

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CN code 2022	Description	Base rate	Staging category
	---- Less than 0.94		
3920 10 23	----- Polyethylene film, of a thickness of 20 micrometres or more but not exceeding 40 micrometres, for the production of photoresist film used in the manufacture of semiconductors or printed circuits	0	A
3920 10 24	----- Stretch film, not printed	6.5	A
3920 10 25	----- Other	6.5	A
3920 10 28	---- 0.94 or more	6.5	A
3920 10 40	--- Other	6.5	A
	-- Of a thickness exceeding 0.125 mm		
3920 10 81	--- Synthetic paper pulp, in the form of moist sheets made from unconnected finely branched polyethylene fibrils, whether or not blended with cellulose fibres in a quantity not exceeding 15 %, containing poly(vinyl alcohol) dissolved in water as the moistening agent	0	A
3920 10 89	--- Other	6.5	A
3920 20	- Of polymers of propylene		
	-- Of a thickness not exceeding 0.10 mm		
3920 20 21	--- Biaxially oriented	6.5	A
3920 20 29	--- Other	6.5	A
3920 20 80	-- Of a thickness exceeding 0.10 mm	6.5	A

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CN code 2022	Description	Base rate	Staging category
3920 30 00	- Of polymers of styrene	6.5	B5
	- Of polymers of vinyl chloride		
3920 43	-- Containing by weight not less than 6 % of plasticisers		
3920 43 10	--- Of a thickness not exceeding 1 mm	6.5	B5
3920 43 90	--- Of a thickness exceeding 1 mm	6.5	B5
3920 49	-- Other		
3920 49 10	--- Of a thickness not exceeding 1 mm	6.5	B5
3920 49 90	--- Of a thickness exceeding 1 mm	6.5	B5
	- Of acrylic polymers		
3920 51 00	-- Of poly(methyl methacrylate)	6.5	B5
3920 59	-- Other		
3920 59 10	--- Copolymer of acrylic and methacrylic esters, in the form of film of a thickness not exceeding 150 micrometres	0	A
3920 59 90	--- Other	6.5	B5
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters		
3920 61 00	-- Of polycarbonates	6.5	B5

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CN code 2022	Description	Base rate	Staging category
3920 62	-- Of poly(ethylene terephthalate)		
	--- Of a thickness not exceeding 0.35 mm		
3920 62 12	---- Poly(ethylene terephthalate) film, of a thickness of 72 micrometres or more but not exceeding 79 micrometres, for the manufacture of flexible magnetic disks; poly(ethylene terephthalate) film, of a thickness of 100 micrometres or more but not exceeding 150 micrometres, for the manufacture of photopolymer printing plates	0	A
3920 62 19	---- Other	6.5	A
3920 62 90	--- Of a thickness exceeding 0.35 mm	6.5	A
3920 63 00	-- Of unsaturated polyesters	6.5	B5
3920 69 00	-- Of other polyesters	6.5	A
	- Of cellulose or its chemical derivatives		
3920 71 00	-- Of regenerated cellulose	6.5	B5
3920 73	-- Of cellulose acetate		
3920 73 10	--- Film in rolls or in strips, for cinematography or photography	6.3	B5
3920 73 80	--- Other	6.5	B5
3920 79	-- Of other cellulose derivatives		
3920 79 10	--- Of vulcanised fibre	5.7	B5

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CN code 2022	Description	Base rate	Staging category
3920 79 90	--- Other	6.5	B5
	- Of other plastics		
3920 91 00	-- Of poly(vinyl butyral)	6.1	A
3920 92 00	-- Of polyamides	6.5	B5
3920 93 00	-- Of amino-resins	6.5	B5
3920 94 00	-- Of phenolic resins	6.5	B5
3920 99	-- Of other plastics		
	--- Of condensation or rearrangement polymerisation products, whether or not chemically modified		
3920 99 21	---- Polyimide foil and strip, uncoated, or coated or covered solely with plastic	0	A
3920 99 28	---- Other	6.5	B5
	--- Of addition polymerisation products		
3920 99 52	---- Poly(vinyl fluoride) sheet; biaxially oriented poly(vinyl alcohol) film, containing by weight 97 % or more of poly(vinyl alcohol), uncoated, of a thickness not exceeding 1 mm	0	A
3920 99 53	---- Ion-exchange membranes of fluorinated plastic material, for use in chlor-alkali electrolytic cells	0	A
3920 99 59	---- Other	6.5	B5
3920 99 90	--- Other	6.5	A

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CN code 2022	Description	Base rate	Staging category
3921	Other plates, sheets, film, foil and strip, of plastics		
	- Cellular		
3921 11 00	-- Of polymers of styrene	6.5	B5
3921 12 00	-- Of polymers of vinyl chloride	6.5	A
3921 13	-- Of polyurethanes		
3921 13 10	--- Flexible	6.5	B5
3921 13 90	--- Other	6.5	B5
3921 14 00	-- Of regenerated cellulose	6.5	B5
3921 19 00	-- Of other plastics	6.5	A
3921 90	- Other		
	-- Of condensation or rearrangement polymerisation products, whether or not chemically modified		
3921 90 10	--- Of polyesters	6.5	A
3921 90 30	--- Of phenolic resins	6.5	A
	--- Of amino-resins		
	---- Laminated		
3921 90 41	----- High-pressure laminates with a decorative surface on one or both sides	6.5	A
3921 90 43	----- Other	6.5	A

CN code 2022	Description	Base rate	Staging category
3921 90 49	---- Other	6.5	A
3921 90 55	--- Other	6.5	A
3921 90 60	-- Of addition polymerisation products	6.5	A
3921 90 90	-- Other	6.5	A
3922	Baths, shower-baths, sinks, washbasins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics		
3922 10 00	- Baths, shower-baths, sinks and washbasins	6.5	B5
3922 20 00	- Lavatory seats and covers	6.5	B5
3922 90 00	- Other	6.5	B5
3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics		
3923 10	- Boxes, cases, crates and similar articles		
3923 10 10	-- Boxes, cases, crates and similar articles, of plastic, specially shaped or fitted for the conveyance or packing of semiconductor wafers, masks, or reticles	0	A
3923 10 90	-- Other	6.5	A
	- Sacks and bags (including cones)		
3923 21 00	-- Of polymers of ethylene	6.5	A

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CN code 2022	Description	Base rate	Staging category
3923 29	-- Of other plastics		
3923 29 10	--- Of poly(vinyl chloride)	6.5	B5
3923 29 90	--- Other	6.5	A
3923 30	- Carboys, bottles, flasks and similar articles		
3923 30 10	-- Of a capacity not exceeding two litres	6.5	A
3923 30 90	-- Of a capacity exceeding two litres	6.5	B5
3923 40	- Spools, cops, bobbins and similar supports		
3923 40 10	-- Spools, reels and similar supports for photographic and cinematographic film or for tapes, films and the like of heading 8523	5.3	B5
3923 40 90	-- Other	6.5	B5
3923 50	- Stoppers, lids, caps and other closures		
3923 50 10	-- Caps and capsules for bottles	6.5	A
3923 50 90	-- Other	6.5	A
3923 90 00	- Other	6.5	A
3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics		
3924 10 00	- Tableware and kitchenware	6.5	A
3924 90 00	- Other	6.5	A

CN code 2022	Description	Base rate	Staging category
3925	Builders' ware of plastics, not elsewhere specified or included		
3925 10 00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres	6.5	B5
3925 20 00	- Doors, windows and their frames and thresholds for doors	6.5	B5
3925 30 00	- Shutters, blinds (including venetian blinds) and similar articles and parts thereof	6.5	B5
3925 90	- Other		
3925 90 10	-- Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings	6.5	B5
3925 90 20	-- Trunking, ducting and cable trays for electrical circuits	6.5	B5
3925 90 80	-- Other	6.5	A
3926	Other articles of plastics and articles of other materials of headings 3901 to 3914		
3926 10 00	- Office or school supplies	6.5	B5
3926 20 00	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	6.5	A
3926 30 00	- Fittings for furniture, coachwork or the like	6.5	A
3926 40 00	- Statuettes and other ornamental articles	6.5	B5

CN code 2022	Description	Base rate	Staging category
3926 90	- Other		
3926 90 50	-- Perforated buckets and similar articles used to filter water at the entrance to drains	6.5	B5
3926 90 60	-- Protective face shields/visors	6.5	A
3926 90 97	-- Other	6.5	A
40	CHAPTER 40 – RUBBER AND ARTICLES THEREOF		
4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip		
4001 10 00	- Natural rubber latex, whether or not prevulcanised	0	A
	- Natural rubber in other forms		
4001 21 00	-- Smoked sheets	0	A
4001 22 00	-- Technically specified natural rubber (TSNR)	0	A
4001 29 00	-- Other	0	A
4001 30 00	- Balata, gutta-percha, guayule, chicle and similar natural gums	0	A

CN code 2022	Description	Base rate	Staging category
4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip		
	- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR)		
4002 11 00	-- Latex	0	A
4002 19	-- Other		
4002 19 10	--- Styrene-butadiene rubber produced by emulsion polymerisation (E-SBR), in bales	0	A
4002 19 20	--- Styrene-butadiene-styrene block copolymers produced by solution polymerisation (SBS, thermoplastic elastomers), in granules, crumbs or powders	0	A
4002 19 30	--- Styrene-butadiene rubber produced by solution polymerisation (S-SBR), in bales	0	A
4002 19 90	--- Other	0	A
4002 20 00	- Butadiene rubber (BR)	0	A
	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR)		
4002 31 00	-- Isobutene-isoprene (butyl) rubber (IIR)	0	A
4002 39 00	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
	- Chloroprene (chlorobutadiene) rubber (CR)		
4002 41 00	-- Latex	0	A
4002 49 00	-- Other	0	A
	- Acrylonitrile-butadiene rubber (NBR)		
4002 51 00	-- Latex	0	A
4002 59 00	-- Other	0	A
4002 60 00	- Isoprene rubber (IR)	0	A
4002 70 00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	0	A
4002 80 00	- Mixtures of any product of heading 4001 with any product of this heading	0	A
	- Other		
4002 91 00	-- Latex	0	A
4002 99	-- Other		
4002 99 10	--- Products modified by the incorporation of plastics	2.9	A
4002 99 90	--- Other	0	A
4003 00 00	Reclaimed rubber in primary forms or in plates, sheets or strip	0	A
4004 00 00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	0	A

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CN code 2022	Description	Base rate	Staging category
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip		
4005 10 00	- Compounded with carbon black or silica	0	A
4005 20 00	- Solutions; dispersions other than those of subheading 400510	0	A
	- Other		
4005 91 00	-- Plates, sheets and strip	0	A
4005 99 00	-- Other	0	A
4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber		
4006 10 00	- "Camel-back" strips for retreading rubber tyres	0	A
4006 90 00	- Other	0	A
4007 00 00	Vulcanised rubber thread and cord	3	A
4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber		
	- Of cellular rubber		
4008 11 00	-- Plates, sheets and strip	3	A
4008 19 00	-- Other	2.9	A

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CN code 2022	Description	Base rate	Staging category
	- Of non-cellular rubber		
4008 21	-- Plates, sheets and strip		
4008 21 10	--- Floor coverings and mats	3	A
4008 21 90	--- Other	3	A
4008 29 00	-- Other	2.9	A
4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)		
	- Not reinforced or otherwise combined with other materials		
4009 11 00	-- Without fittings	3	A
4009 12 00	-- With fittings	3	A
	- Reinforced or otherwise combined only with metal		
4009 21 00	-- Without fittings	3	A
4009 22 00	-- With fittings	3	A
	- Reinforced or otherwise combined only with textile materials		
4009 31 00	-- Without fittings	3	A
4009 32 00	-- With fittings	3	A

CN code 2022	Description	Base rate	Staging category
	- Reinforced or otherwise combined with other materials		
4009 41 00	-- Without fittings	3	A
4009 42 00	-- With fittings	3	A
4010	Conveyor or transmission belts or belting, of vulcanised rubber		
	- Conveyor belts or belting		
4010 11 00	-- Reinforced only with metal	6.5	B5
4010 12 00	-- Reinforced only with textile materials	6.5	A
4010 19 00	-- Other	6.5	B5
	- Transmission belts or belting		
4010 31 00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	6.5	B5
4010 32 00	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	6.5	A
4010 33 00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	6.5	B5

CN code 2022	Description	Base rate	Staging category
4010 34 00	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	6.5	B5
4010 35 00	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	6.5	B5
4010 36 00	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	6.5	B5
4010 39 00	-- Other	6.5	A
4011	New pneumatic tyres, of rubber		
4011 10 00	- Of a kind used on motor cars (including station wagons and racing cars)	4.5	A
4011 20	- Of a kind used on buses or lorries		
4011 20 10	-- With a load index not exceeding 121	4.5	A
4011 20 90	-- With a load index exceeding 121	4.5	A
4011 30 00	- Of a kind used on aircraft	4.5	A
4011 40 00	- Of a kind used on motorcycles	4.5	A
4011 50 00	- Of a kind used on bicycles	4	A
4011 70 00	- Of a kind used on agricultural or forestry vehicles and machines	4	A

CN code 2022	Description	Base rate	Staging category
4011 80 00	- Of a kind used on construction, mining or industrial handling vehicles and machines	4	A
4011 90 00	- Other	4	A
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber		
	- Retreaded tyres		
4012 11 00	-- Of a kind used on motor cars (including station wagons and racing cars)	4.5	A
4012 12 00	-- Of a kind used on buses or lorries	4.5	A
4012 13 00	-- Of a kind used on aircraft	4.5	A
4012 19 00	-- Other	4.5	A
4012 20 00	- Used pneumatic tyres	4.5	A
4012 90	- Other		
4012 90 20	-- Solid or cushion tyres	2.5	A
4012 90 30	-- Tyre treads	2.5	A
4012 90 90	-- Tyre flaps	4	A

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CN code 2022	Description	Base rate	Staging category
4013	Inner tubes, of rubber		
4013 10 00	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	4	A
4013 20 00	- Of a kind used on bicycles	4	A
4013 90 00	- Other	4	A
4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber		
4014 10 00	- Sheath contraceptives	0	A
4014 90 00	- Other	0	A
4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber		
	- Gloves, mittens and mitts		
4015 12 00	-- Of a kind used for medical, surgical, dental or veterinary purposes	2	A
4015 19 00	-- Other	2.7	A
4015 90 00	- Other	5	A
4016	Other articles of vulcanised rubber other than hard rubber		
4016 10 00	- Of cellular rubber	3.5	A

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CN code 2022	Description	Base rate	Staging category
	- Other		
4016 91 00	-- Floor coverings and mats	2.5	A
4016 92 00	-- Erasers	2.5	A
4016 93 00	-- Gaskets, washers and other seals	2.5	A
4016 94 00	-- Boat or dock fenders, whether or not inflatable	2.5	A
4016 95 00	-- Other inflatable articles	2.5	A
4016 99	-- Other		
	--- For motor vehicles of headings 8701 to 8705		
4016 99 52	---- Rubber-to-metal bonded parts	2.5	A
4016 99 57	---- Other	2.5	A
	--- Other		
4016 99 91	---- Rubber-to-metal bonded parts	2.5	A
4016 99 97	---- Other	2.5	A
4017 00 00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber	0	A

CN code 2022	Description	Base rate	Staging category
VIII	SECTION VIII – RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILKWORM GUT)		
41	CHAPTER 41 – RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER		
4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split		
4101 20	- Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved		
4101 20 10	-- Fresh	0	A
4101 20 30	-- Wet-salted	0	A
4101 20 50	-- Dried or dry-salted	0	A
4101 20 80	-- Other	0	A
4101 50	- Whole hides and skins, of a weight exceeding 16 kg		
4101 50 10	-- Fresh	0	A
4101 50 30	-- Wet-salted	0	A

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CN code 2022	Description	Base rate	Staging category
4101 50 50	-- Dried or dry-salted	0	A
4101 50 90	-- Other	0	A
4101 90 00	- Other, including butts, bends and bellies	0	A
4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to this chapter		
4102 10	- With wool on		
4102 10 10	-- Of lambs	0	A
4102 10 90	-- Other	0	A
	- Without wool on		
4102 21 00	-- Pickled	0	A
4102 29 00	-- Other	0	A
4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1(b) or 1(c) to this chapter		
4103 20 00	- Of reptiles	0	A

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CN code 2022	Description	Base rate	Staging category
4103 30 00	- Of swine	0	A
4103 90 00	- Other	0	A
4104	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 wet state (including wet-blue)		
4104 11	-- Full grains, unsplit; grain splits		
4104 11 10	--- Whole bovine (including buffalo) hides and skins, of a unit surface area not exceeding 28 square feet (2.6 m²)	0	A
	--- Other		
	---- Of bovine (including buffalo) animals		
4104 11 51	----- Whole hides and skins, of a unit surface area exceeding 28 square feet (2.6 m²)	0	A
4104 11 59	----- Other	0	A
4104 11 90	---- Other	5.5	A
4104 19	-- Other		
4104 19 10	--- Whole bovine (including buffalo) hides and skins, of a unit surface area not exceeding 28 square feet (2.6 m²)	0	A

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CN code 2022	Description	Base rate	Staging category
	--- Other		
	---- Of bovine (including buffalo) animals		
4104 19 51	----- Whole hides and skins, of a unit surface area exceeding 28 square feet (2.6 m²)	0	A
4104 19 59	----- Other	0	A
4104 19 90	---- Other	5.5	A
	- In the dry state (crust)		
4104 41	-- Full grains, unsplit; grain splits		
	--- Whole bovine (including buffalo) hides and skins, of a unit surface area not exceeding 28 square feet (2.6 m²)		
4104 41 11	---- East India kip, whole or with the head and legs removed, each of a net weight of not more than 4.5 kg, not further prepared than vegetable tanned, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	0	A
4104 41 19	---- Other	6.5	A
	--- Other		
	---- Of bovine (including buffalo) animals		
4104 41 51	----- Whole hides and skins, of a unit surface area exceeding 28 square feet (2.6 m²)	6.5	A

CN code 2022	Description	Base rate	Staging category
4104 41 59	----- Other	6.5	A
4104 41 90	---- Other	5.5	A
4104 49	-- Other		
	--- Whole bovine (including buffalo) hides and skins, of a unit surface area not exceeding 28 square feet (2.6 m²)		
4104 49 11	---- East India kip, whole or with the head and legs removed, each of a net weight of not more than 4.5 kg, not further prepared than vegetable tanned, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	0	A
4104 49 19	---- Other	6.5	A
	--- Other		
	---- Of bovine (including buffalo) animals		
4104 49 51	----- Whole hides and skins, of a unit surface area exceeding 28 square feet (2.6 m²)	6.5	A
4104 49 59	----- Other	6.5	A
4104 49 90	---- Other	5.5	A
4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared		
4105 10 00	- In the wet state (including wet-blue)	2	A

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CN code 2022	Description	Base rate	Staging category
4105 30	- In the dry state (crust)		
4105 30 10	-- Of Indian hair sheep, vegetable pre-tanned, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	0	A
4105 30 90	-- Other	2	A
4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared		
	- Of goats or kids		
4106 21 00	-- In the wet state (including wet-blue)	2	A
4106 22	-- In the dry state (crust)		
4106 22 10	--- Of Indian goat or kid, vegetable pre-tanned, whether or not having undergone certain treatments, but obviously unsuitable for immediate use for the manufacture of leather articles	0	A
4106 22 90	--- Other	2	A
	- Of swine		
4106 31 00	-- In the wet state (including wet-blue)	2	A
4106 32 00	-- In the dry state (crust)	2	A

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CN code 2022	Description	Base rate	Staging category
4106 40	- Of reptiles		
4106 40 10	-- Vegetable pre-tanned	0	A
4106 40 90	-- Other	2	A
	- Other		
4106 91 00	-- In the wet state (including wet-blue)	2	A
4106 92 00	-- In the dry state (crust)	2	A
4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114		
	- Whole hides and skins		
4107 11	-- Full grains, unsplit		
	--- Bovine (including buffalo) leather, of a unit surface area not exceeding 28 square feet (2.6 m^2)		
4107 11 11	---- Boxcalf	6.5	A
4107 11 19	---- Other	6.5	A
4107 11 90	--- Other	6.5	A

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CN code 2022	Description	Base rate	Staging category
4107 12	-- Grain splits		
	--- Bovine (including buffalo) leather, of a unit surface area not exceeding 28 square feet (2.6 m²)		
4107 12 11	---- Boxcalf	6.5	A
4107 12 19	---- Other	6.5	A
	--- Other		
4107 12 91	---- Bovine (including buffalo) leather	5.5	A
4107 12 99	---- Equine leather	6.5	A
4107 19	-- Other		
4107 19 10	--- Bovine (including buffalo) leather, of a unit surface area not exceeding 28 square feet (2.6 m²)	6.5	A
4107 19 90	--- Other	6.5	A
	- Other, including sides		
4107 91	-- Full grains, unsplit		
4107 91 10	--- Sole leather	6.5	A
4107 91 90	--- Other	6.5	A

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CN code 2022	Description	Base rate	Staging category
4107 92	-- Grain splits		
4107 92 10	--- Bovine (including buffalo) leather	5.5	A
4107 92 90	--- Equine leather	6.5	A
4107 99	-- Other		
4107 99 10	--- Bovine (including buffalo) leather	6.5	A
4107 99 90	--- Equine leather	6.5	A
4112 00 00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114	3.5	A
4113	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		
4113 10 00	- Of goats or kids	3.5	A
4113 20 00	- Of swine	2	A
4113 30 00	- Of reptiles	2	A
4113 90 00	- Other	2	A

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CN code 2022	Description	Base rate	Staging category
4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather		
4114 10	- Chamois (including combination chamois) leather		
4114 10 10	-- Of sheep or lambs	2.5	A
4114 10 90	-- Of other animals	2.5	A
4114 20 00	- Patent leather and patent laminated leather; metallised leather	2.5	A
4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour		
4115 10 00	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	2.5	A
4115 20 00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	0	A

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CN code 2022	Description	Base rate	Staging category
42	CHAPTER 42 – ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILKWORM GUT)		
4201 00 00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle-cloths, saddlebags, dog coats and the like), of any material	2.7	A
4202	Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper		
	- Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels and similar containers		
4202 11	-- With outer surface of leather or of composition leather		
4202 11 10	--- Executive-cases, briefcases, school satchels and similar containers	3	A
4202 11 90	--- Other	3	A

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CN code 2022	Description	Base rate	Staging category
4202 12	-- With outer surface of plastics or of textile materials		
	--- Of sheeting of plastics		
4202 12 11	---- Executive-cases, briefcases, school satchels and similar containers	9.7	A
4202 12 19	---- Other	9.7	A
4202 12 50	--- Of moulded plastic material	5.2	A
	--- Of other materials, including vulcanised fibre		
4202 12 91	---- Executive-cases, briefcases, school satchels and similar containers	3.7	A
4202 12 99	---- Other	3.7	A
4202 19	-- Other		
4202 19 10	--- Of aluminium	5.7	A
4202 19 90	--- Of other materials	3.7	A
	- Handbags, whether or not with shoulder strap, including those without handle		
4202 21 00	-- With outer surface of leather or of composition leather	3	A
4202 22	-- With outer surface of sheeting of plastics or of textile materials		
4202 22 10	--- Of sheeting of plastics	9.7	A
4202 22 90	--- Of textile materials	3.7	A
4202 29 00	-- Other	3.7	A

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CN code 2022	Description	Base rate	Staging category
	- Articles of a kind normally carried in the pocket or in the handbag		
4202 31 00	-- With outer surface of leather or of composition leather	3	A
4202 32	-- With outer surface of sheeting of plastics or of textile materials		
4202 32 10	--- Of sheeting of plastics	9.7	A
4202 32 90	--- Of textile materials	3.7	A
4202 39 00	-- Other	3.7	A
	- Other		
4202 91	-- With outer surface of leather or of composition leather		
4202 91 10	--- Travelling-bags, toilet bags, rucksacks and sports bags	3	A
4202 91 80	--- Other	3	A
4202 92	-- With outer surface of sheeting of plastics or of textile materials		
	--- Of sheeting of plastics		
4202 92 11	---- Travelling-bags, toilet bags, rucksacks and sports bags	9.7	A
4202 92 15	---- Musical instrument cases	6.7	A
4202 92 19	---- Other	9.7	A
	--- Of textile materials		

CN code 2022	Description	Base rate	Staging category
4202 92 91	---- Travelling-bags, toilet bags, rucksacks and sports bags	2.7	A
4202 92 98	---- Other	2.7	A
4202 99 00	-- Other	3.7	A
4203	Articles of apparel and clothing accessories, of leather or of composition leather		
4203 10 00	- Articles of apparel	4	A
	- Gloves, mittens and mitts		
4203 21 00	-- Specially designed for use in sports	9	A
4203 29	-- Other		
4203 29 10	--- Protective for all trades	9	A
4203 29 90	--- Other	7	A
4203 30 00	- Belts and bandoliers	5	A
4203 40 00	- Other clothing accessories	5	A
4205 00	Other articles of leather or of composition leather		
	- Of a kind used in machinery or mechanical appliances or for other technical uses		
4205 00 11	-- Conveyor or transmission belts or belting	2	A

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CN code 2022	Description	Base rate	Staging category
4205 00 19	-- Other	3	A
4205 00 90	- Other	2.5	A
4206 00 00	Articles of gut (other than silkworm gut), of goldbeater's skin, of bladders or of tendons	1.7	A
43	CHAPTER 43 – FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF		
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103		
4301 10 00	- Of mink, whole, with or without head, tail or paws	0	A
4301 30 00	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	0	A
4301 60 00	- Of fox, whole, with or without head, tail or paws	0	A
4301 80 00	- Other furskins, whole, with or without head, tail or paws	0	A
4301 90 00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	0	A

CN code 2022	Description	Base rate	Staging category
4302	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 4303		
	- Whole skins, with or without head, tail or paws, not assembled		
4302 11 00	-- Of mink	0	A
4302 19	-- Other		
4302 19 15	--- Of beaver, muskrat or fox	0	A
4302 19 35	--- Of rabbit or hare	0	A
	--- Of seal		
4302 19 41	---- Of whitecoat pups of harp seal or of pups of hooded seal (blue-backs)	2.2	A
4302 19 49	---- Other	2.2	A
	--- Of sheep or lambs		
4302 19 75	---- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	0	A
4302 19 80	---- Other	2.2	A
4302 19 99	--- Other	2.2	A
4302 20 00	- Heads, tails, paws and other pieces or cuttings, not assembled	0	A

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CN code 2022	Description	Base rate	Staging category
4302 30	- Whole skins and pieces or cuttings thereof, assembled		
4302 30 10	-- "Dropped" furskins	2.7	A
	-- Other		
4302 30 25	--- Of rabbit or hare	2.2	A
	--- Of seal		
4302 30 51	---- Of whitecoat pups of harp seal or of pups of hooded seal (blue-backs)	2.2	A
4302 30 55	---- Other	2.2	A
4302 30 99	--- Other	2.2	A
4303	Articles of apparel, clothing accessories and other articles of furskin		
4303 10	- Articles of apparel and clothing accessories		
4303 10 10	-- Of furskins of whitecoat pups of harp seal or of pups of hooded seal (blue-backs)	3.7	A
4303 10 90	-- Other	3.7	A
4303 90 00	- Other	3.7	A
4304 00 00	Artificial fur and articles thereof	3.2	A

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CN code 2022	Description	Base rate	Staging category
IX	SECTION IX – WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK		
44	CHAPTER 44 – WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL		
4401	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms		
	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms		
4401 11 00	-- Coniferous	0	A
4401 12 00	-- Non-coniferous	0	A
	- Wood in chips or particles		
4401 21 00	-- Coniferous	0	A
4401 22	-- Non-coniferous		
4401 22 10	--- Of eucalyptus (Eucalyptus spp.)	0	A
4401 22 90	--- Other	0	A

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CN code 2022	Description	Base rate	Staging category
	- Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms		
4401 31 00	-- Wood pellets	0	A
4401 32 00	-- Wood briquettes	0	A
4401 39 00	-- Other	0	A
	- Sawdust and wood waste and scrap, not agglomerated		
4401 41 00	-- Sawdust	0	A
4401 49 00	-- Other	0	A
4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated		
4402 10 00	- Of bamboo	0	A
4402 20 00	- Of shell or nut	0	A
4402 90 00	- Other	0	A
4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared		
	- Treated with paint, stains, creosote or other preservatives		
4403 11 00	-- Coniferous	0	A
4403 12 00	-- Non-coniferous	0	A

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CN code 2022	Description	Base rate	Staging category
	- Other, coniferous		
4403 21	-- Of pine (*Pinus* spp.), of which the smallest cross-sectional dimension is 15 cm or more		
4403 21 10	--- Sawlogs	0	A
4403 21 90	--- Other	0	A
4403 22 00	-- Of pine (*Pinus* spp.), other	0	A
4403 23	-- Of fir (*Abies* spp.) and spruce (*Picea* spp.), of which the smallest cross-sectional dimension is 15 cm or more		
4403 23 10	--- Sawlogs	0	A
4403 23 90	--- Other	0	A
4403 24 00	-- Of fir (Abies spp.) and spruce (*Picea* spp.), other	0	A
4403 25	-- Other, of which the smallest cross-sectional dimension is 15 cm or more		
4403 25 10	--- Sawlogs	0	A
4403 25 90	--- Other	0	A
4403 26 00	-- Other	0	A
	- Other, of tropical wood		
4403 41 00	-- Dark red meranti, light red meranti and meranti bakau	0	A

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CN code 2022	Description	Base rate	Staging category
4403 42 00	-- Teak	0	A
4403 49	-- Other		
4403 49 10	--- Acajou d'Afrique, iroko and sapelli	0	A
4403 49 35	--- Okoumé and sipo	0	A
4403 49 85	--- Other	0	A
	- Other		
4403 91 00	-- Of oak (*Quercus* spp.)	0	A
4403 93 00	-- Of beech (*Fagus* spp.), of which the smallest cross-sectional dimension is 15 cm or more	0	A
4403 94 00	-- Of beech (*Fagus* spp.), other	0	A
4403 95	-- Of birch (*Betula* spp.), of which the smallest cross-sectional dimension is 15 cm or more		
4403 95 10	--- Sawlogs	0	A
4403 95 90	--- Other	0	A
4403 96 00	-- Of birch (*Betula* spp.), other	0	A
4403 97 00	-- Of poplar and aspen (*Populus* spp.)	0	A

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CN code 2022	Description	Base rate	Staging category
4403 98 00	-- Of eucalyptus (*Eucalyptus* spp.)	0	A
4403 99 00	-- Other	0	A
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		
4404 10 00	- Coniferous	0	A
4404 20 00	- Non-coniferous	0	A
4405 00 00	Wood wool; wood flour	0	A
4406	Railway or tramway sleepers (cross-ties) of wood		
	- Not impregnated		
4406 11 00	-- Coniferous	0	A
4406 12 00	-- Non-coniferous	0	A
	- Other		
4406 91 00	-- Coniferous	0	A
4406 92 00	-- Non-coniferous	0	A

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CN code 2022	Description	Base rate	Staging category
4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm		
	- Coniferous		
4407 11	-- Of pine (*Pinus* spp.)		
4407 11 10	--- End-jointed, whether or not planed or sanded	0	A
4407 11 20	--- Planed	0	A
4407 11 90	--- Other	0	A
4407 12	-- Of fir (*Abies* spp.) and spruce (*Picea* spp.)		
4407 12 10	--- End-jointed, whether or not planed or sanded	0	A
4407 12 20	--- Planed	0	A
4407 12 90	--- Other	0	A
4407 13 00	-- Of S-P-F (spruce (*Picea* spp.), pine (*Pinus* spp.) and fir (*Abies* spp.))	0	A
4407 14 00	-- Of Hem-fir (Western hemlock (*Tsuga heterophylla*) and fir (*Abies* spp.))	0	A
4407 19	-- Other		
4407 19 10	--- End-jointed, whether or not planed or sanded	0	A
4407 19 20	--- Planed	0	A
4407 19 90	--- Other	0	A

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CN code 2022	Description	Base rate	Staging category
	- Of tropical wood		
4407 21	-- Mahogany (*Swietenia* spp.)		
4407 21 10	--- Sanded; end-jointed, whether or not planed or sanded	2.5	A
	--- Other		
4407 21 91	---- Planed	2	A
4407 21 99	---- Other	0	A
4407 22	-- Virola, imbuia and balsa		
4407 22 10	--- Sanded; end-jointed, whether or not planed or sanded	2.5	A
	--- Other		
4407 22 91	---- Planed	2	A
4407 22 99	---- Other	0	A
4407 23	-- Teak		
4407 23 10	--- Sanded; end-jointed, whether or not planed or sanded	2.5	A
4407 23 20	--- Planed	2	A
4407 23 90	--- Other	0	A
4407 25	-- Dark red meranti, light red meranti and meranti bakau		
4407 25 10	--- End-jointed, whether or not planed or sanded	2.5	A

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CN code 2022	Description	Base rate	Staging category
	--- Other		
4407 25 30	---- Planed	2	A
4407 25 50	---- Sanded	2.5	A
4407 25 90	---- Other	0	A
4407 26	-- White lauan, white meranti, white seraya, yellow meranti and alan		
4407 26 10	--- End-jointed, whether or not planed or sanded	2.5	A
	--- Other		
4407 26 30	---- Planed	2	A
4407 26 50	---- Sanded	2.5	A
4407 26 90	---- Other	0	A
4407 27	-- Sapelli		
4407 27 10	--- Sanded; end-jointed, whether or not planed or sanded	2.5	A
	--- Other		
4407 27 91	---- Planed	2	A
4407 27 99	---- Other	0	A
4407 28	-- Iroko		
4407 28 10	--- Sanded; end-jointed, whether or not planed or sanded	2.5	A

CN code 2022	Description	Base rate	Staging category
	--- Other		
4407 28 91	---- Planed	2	A
4407 28 99	---- Other	0	A
4407 29	-- Other		
	--- Abura, acajou d'Afrique, afrormosia, ako, andiroba, aningré, avodiré, azobé, balau, bossé clair, bossé foncé, cativo, cedro, dabema, dibétou, doussié, framiré, freijo, fromager, fuma, geronggang, ilomba, ipé, jaboty, jelutong, jequitiba, jongkong, kapur, kempas, keruing, kosipo, kotibé, koto, limba, louro, maçaranduba, makoré, mandioqueira, mansonia, mengkulang, merawan, merbau, merpauh, mersawa, moabi, niangon, nyatoh, obeche, okoumé, onzabili, orey, ovengkol, ozigo, padauk, paldao, palissandre de Guatemala, palissandre de Para, palissandre de Rio, palissandre de Rose, pau Amarelo, pau marfim, pulai, punah, quaruba, ramin, saqui-saqui, sepetir, sipo, sucupira, suren, tauari, tiama, tola		
4407 29 15	---- End-jointed, whether or not planed or sanded	2.5	A
	---- Other		
4407 29 20	----- Palissandre de Para, palissandre de Rio and palissandre de Rose, planed	2	A
	----- Other		
4407 29 83	------ Planed	2	A

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CN code 2022	Description	Base rate	Staging category
4407 29 85	------ Sanded	2.5	A
4407 29 95	------ Other	0	A
	--- Other tropical wood		
4407 29 96	---- Planed; end-jointed, whether or not planed or sanded	0	A
	---- Other		
4407 29 97	----- Sanded	2.5	A
4407 29 98	----- Other	0	A
	- Other		
4407 91	-- Of oak (*Quercus* spp.)		
4407 91 15	--- Sanded; end-jointed, whether or not planed or sanded	0	A
	--- Other		
	---- Planed		
4407 91 31	----- Blocks, strips and friezes for parquet or wood block flooring, not assembled	0	A
4407 91 39	----- Other	0	A
4407 91 90	---- Other	0	A

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CN code 2022	Description	Base rate	Staging category
4407 92 00	-- Of beech (*Fagus* spp.)	0	A
4407 93	-- Of maple *(Acer* spp.)		
4407 93 10	--- Planed; end-jointed, whether or not planed or sanded	0	A
	--- Other		
4407 93 91	---- Sanded	2.5	A
4407 93 99	---- Other	0	A
4407 94	-- Of cherry (*Prunus* spp.)		
4407 94 10	--- Planed; end-jointed, whether or not planed or sanded	0	A
	--- Other		
4407 94 91	---- Sanded	2.5	A
4407 94 99	---- Other	0	A
4407 95	-- Of ash (*Fraxinus* spp.)		
4407 95 10	--- Planed; end-jointed, whether or not planed or sanded	0	A
	--- Other		
4407 95 91	---- Sanded	2.5	A
4407 95 99	---- Other	0	A

CN code 2022	Description	Base rate	Staging category
4407 96	-- Of birch (*Betula* spp.)		
4407 96 10	--- Planed; end-jointed, whether or not planed or sanded	0	A
	--- Other		
4407 96 91	---- Sanded	2.5	A
4407 96 99	---- Other	0	A
4407 97	-- Of poplar and aspen (*Populus* spp.)		
4407 97 10	--- Planed; end-jointed, whether or not planed or sanded	0	A
	--- Other		
4407 97 91	---- Sanded	2.5	A
4407 97 99	---- Other	0	A
4407 99	-- Other		
4407 99 27	--- Planed; end-jointed, whether or not planed or sanded	0	A
	--- Other		
4407 99 40	---- Sanded	2.5	A
4407 99 90	---- Other	0	A

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CN code 2022	Description	Base rate	Staging category
4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm		
4408 10	- Coniferous		
4408 10 15	-- Planed; sanded; end-jointed, whether or not planed or sanded	3	A
	-- Other		
4408 10 91	--- Small boards for the manufacture of pencils	0	A
4408 10 98	--- Other	4	A
	- Of tropical wood		
4408 31	-- Dark red meranti, light red meranti and meranti bakau		
4408 31 11	--- End-jointed, whether or not planed or sanded	4.9	A
	--- Other		
4408 31 21	---- Planed	4	A
4408 31 25	---- Sanded	4.9	A
4408 31 30	---- Other	6	A

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CN code 2022	Description	Base rate	Staging category
4408 39	-- Other		
	--- Acajou d'Afrique, limba, mahogany (*Swietenia* spp.), obeche, okoumé, palissandre de Para, palissandre de Rio, palissandre de Rose, sapelli, sipo, virola and white lauan		
4408 39 15	---- Sanded; end-jointed, whether or not planed or sanded	4.9	A
	---- Other		
4408 39 21	----- Planed	4	A
4408 39 30	----- Other	6	A
	--- Other		
4408 39 55	---- Planed; sanded; end-jointed, whether or not planed or sanded	3	A
	---- Other		
4408 39 70	----- Small boards for the manufacture of pencils	0	A
	----- Other		
4408 39 85	------ Of a thickness not exceeding 1 mm	4	A
4408 39 95	------ Of a thickness exceeding 1 mm	4	A
4408 90	- Other		
4408 90 15	-- Planed; sanded; end-jointed, whether or not planed or sanded	3	A

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CN code 2022	Description	Base rate	Staging category
	-- Other		
4408 90 35	--- Small boards for the manufacture of pencils	0	A
	--- Other		
4408 90 85	---- Of a thickness not exceeding 1 mm	4	A
4408 90 95	---- Of a thickness exceeding 1 mm	4	A
4409	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		
4409 10	- Coniferous		
4409 10 11	-- Mouldings for frames for paintings, photographs, mirrors or similar objects	0	A
4409 10 18	-- Other	0	A
	- Non-coniferous		
4409 21 00	-- Of bamboo	0	A
4409 22 00	-- Of tropical wood	0	A
4409 29	-- Other		
4409 29 10	--- Mouldings for frames for paintings, photographs, mirrors or similar objects	0	A

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CN code 2022	Description	Base rate	Staging category
	--- Other		
4409 29 91	---- Blocks, strips and friezes for parquet or wood block flooring, not assembled	0	A
4409 29 99	---- Other	0	A
4410	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances		
	- Of wood		
4410 11	-- Particle board		
4410 11 10	--- Unworked or not further worked than sanded (raw board)	7	GSP-B7
4410 11 30	--- Surface-covered with melamine-impregnated paper	7	GSP-B7
4410 11 50	--- Surface-covered with decorative laminates of plastics	7	GSP-B7
4410 11 90	--- Other	7	GSP-B7
4410 12	-- Oriented strand board (OSB)		
4410 12 10	--- Unworked or not further worked than sanded (raw board)	7	GSP-B7
4410 12 90	--- Other	7	GSP-B7
4410 19 00	-- Other	7	GSP-B7
4410 90 00	- Other	7	GSP-B7

CN code 2022	Description	Base rate	Staging category
4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances		
	- Medium density fibreboard (MDF)		
4411 12	-- Of a thickness not exceeding 5 mm		
4411 12 10	--- Not mechanically worked or surface covered (raw board)	7	GSP-B7
	--- Other		
4411 12 92	---- Of a density exceeding 0.8 g/cm³ (HDF)	7	GSP-B7
4411 12 94	---- Of a density not exceeding 0.8 g/cm³	7	GSP-B7
4411 13	-- Of a thickness exceeding 5 mm but not exceeding 9 mm		
4411 13 10	--- Not mechanically worked or surface covered (raw board)	7	GSP-B7
	--- Other		
4411 13 92	---- Of a density exceeding 0.8 g/cm³ (HDF)	7	GSP-B7
4411 13 94	---- Of a density not exceeding 0.8 g/cm³	7	GSP-B7
4411 14	-- Of a thickness exceeding 9 mm		
4411 14 10	--- Not mechanically worked or surface covered (raw board)	7	GSP-B7

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CN code 2022	Description	Base rate	Staging category
	--- Other		
4411 14 92	---- Of a density exceeding 0.8 g/cm³ (HDF)	7	GSP-B7
4411 14 95	---- Of a density exceeding 0.5 g/cm³ but not exceeding 0.8 g/cm³	7	GSP-B7
4411 14 97	---- Of a density not exceeding 0.5 g/cm³	7	GSP-B7
	- Other		
4411 92	-- Of a density exceeding 0.8 g/cm³		
4411 92 10	--- Not mechanically worked or surface covered (raw board)	7	GSP-B7
4411 92 90	--- Other	7	GSP-B7
4411 93 00	-- Of a density exceeding 0.5 g/cm³ but not exceeding 0.8 g/cm³	7	GSP-B7
4411 94	-- Of a density not exceeding 0.5 g/cm³		
4411 94 10	--- Not mechanically worked or surface covered (raw board)	7	GSP-B7
4411 94 90	--- Other	7	GSP-B7
4412	Plywood, veneered panels and similar laminated wood		
4412 10 00	- Of bamboo	10	GSP-B7

CN code 2022	Description	Base rate	Staging category
	- Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness		
4412 31	-- With at least one outer ply of tropical wood		
4412 31 10	--- Of acajou d'Afrique, dark red meranti, light red meranti, limba, mahogany (*Swietenia* spp.), obeche, okoumé, palissandre de Para, palissandre de Rio, palissandre de Rose, sapelli, sipo, virola or white lauan	10	GSP-B7
4412 31 90	--- Other	7	A
4412 33	-- Other, with at least one outer ply of non-coniferous wood of the species alder (*Alnus* spp.), ash (*Fraxinus* spp.), beech (*Fagus* spp.), birch (*Betula* spp.), cherry (*Prunus* spp.) chestnut (*Castanea* spp.), elm (*Ulmus* spp.), eucalyptus (*Eucalyptus* spp.), hickory (*Carya* spp.), horse chestnut (*Aesculus* spp.), lime (*Tilia* spp.), maple (*Acer* spp.) oak (*Quercus* spp.), plane tree (*Platanus* spp.), poplar and aspen (*Populus* spp.) robinia (*Robinia* spp.) tulipwood (*Liriodendron* spp.) or walnut (*Juglans* spp.)		
4412 33 10	--- With a least one outer ply of birch (*Betula* spp.)	7	GSP-B7
4412 33 20	--- With no outer ply of birch, but with at least one outer ply of poplar or aspen (*Populus* spp.)	7	GSP-B7
4412 33 30	--- With no outer ply of birch, poplar or aspen (*Populus* spp.), but with at least one outer ply of eucalyptus (*Eucalyptus* spp.)	7	GSP-B7
4412 33 90	--- Other	7	GSP-B7

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CN code 2022	Description	Base rate	Staging category
4412 34 00	-- Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412 33	7	GSP-B7
4412 39 00	-- Other, with both outer plies of coniferous wood	7	GSP-B7
	- Laminated veneered lumber (LVL)		
4412 41	-- With at least one outer ply of tropical wood		
4412 41 91	--- With a least one outer layer of non-coniferous wood	10	GSP-B7
4412 41 99	--- Other	10	GSP-B7
4412 42 00	-- Other, with at least one outer ply of non-coniferous wood	10	GSP-B7
4412 49 00	-- Other, with both outer plies of coniferous wood	10	GSP-B7
	- Blockboard, laminboard and battenboard		
4412 51	-- With at least one outer ply of tropical wood		
4412 51 10	--- With a least one outer ply of non-coniferous wood	10	GSP-B7
4412 51 90	--- Other	6	A
4412 52 00	-- Other, with at least one outer ply of non-coniferous wood	10	GSP-B7
4412 59 00	-- Other, with both outer plies of coniferous wood	6	A

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CN code 2022	Description	Base rate	Staging category
	- Other		
4412 91	-- With at least one outer ply of tropical wood		
4412 91 10	--- Containing at least one layer of particle board	6	A
	--- Other		
4412 91 91	---- With at least one outer layer of non-coniferous wood	10	GSP-B7
4412 91 99	---- Other	10	GSP-B7
4412 92	-- Other, with at least one outer ply of non-coniferous wood		
4412 92 10	--- Containing at least one layer of particle board	6	A
4412 92 90	--- Other	10	GSP-B7
4412 99	-- Other, with both outer plies of coniferous wood		
4412 99 10	--- Containing at least one layer of particle board	6	A
4412 99 90	--- Other	10	GSP-B7
4413 00 00	Densified wood, in blocks, plates, strips or profile shapes	0	A
4414	Wooden frames for paintings, photographs, mirrors or similar objects		

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CN code 2022	Description	Base rate	Staging category
4414 10	- Of tropical wood		
4414 10 10	-- Of tropical wood specified in additional note 2 to this chapter	2.5	A
4414 10 90	-- Other	0	A
4414 90 00	- Other	0	A
4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood		
4415 10	- Cases, boxes, crates, drums and similar packings; cable-drums		
4415 10 10	-- Cases, boxes, crates, drums and similar packings	4	A
4415 10 90	-- Cable-drums	3	A
4415 20	- Pallets, box pallets and other load boards; pallet collars		
4415 20 20	-- Flat pallets; pallet collars	3	A
4415 20 90	-- Other	4	A
4416 00 00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	0	A

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CN code 2022	Description	Base rate	Staging category
4417 00 00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	0	A
4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes		
	- Windows, French windows and their frames		
4418 11 00	-- Of tropical wood	3	A
4418 19	-- Other		
4418 19 50	--- Coniferous	3	A
4418 19 90	--- Other	3	A
	- Doors and their frames and thresholds		
4418 21	-- Of tropical wood		
4418 21 10	--- Of tropical wood specified in additional note 2 to this chapter	3	A
4418 21 90	--- Other	0	A
4418 29	-- Other		
4418 29 50	--- Coniferous	0	A
4418 29 80	--- Other	0	A

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CN code 2022	Description	Base rate	Staging category
4418 30 00	- Posts and beams other than products of subheadings 4418 81 to 4418 89	0	A
4418 40 00	- Shuttering for concrete constructional work	0	A
4418 50 00	- Shingles and shakes	0	A
	- Assembled flooring panels		
4418 73	-- Of bamboo or with at least the top layer (wear layer) of bamboo		
4418 73 10	--- For mosaic floors	3	A
4418 73 90	--- Other	0	A
4418 74 00	-- Other, for mosaic floors	3	A
4418 75 00	-- Other, multilayer	0	A
4418 79 00	-- Other	0	A
	- Engineered structural timber products		
4418 81 00	-- Glue-laminated timber (glulam)	0	A
4418 82 00	-- Cross-laminated timber (CLT or X-lam)	0	A
4418 83 00	-- I beams	0	A
4418 89 00	-- Other	0	A

CN code 2022	Description	Base rate	Staging category
	- Other		
4418 91 00	-- Of bamboo	0	A
4418 92 00	-- Cellular wood panels	0	A
4418 99 00	-- Other	0	A
4419	Tableware and kitchenware, of wood		
	- Of bamboo		
4419 11 00	-- Bread boards, chopping boards and similar boards	0	A
4419 12 00	-- Chopsticks	0	A
4419 19 00	-- Other	0	A
4419 20	- Of tropical wood		
4419 20 10	-- Of tropical wood specified in additional note 2 to this chapter	0	A
4419 20 90	-- Other	0	A
4419 90 00	- Other	0	A

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CN code 2022	Description	Base rate	Staging category
4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in chapter 94		
	- Statuettes and other ornaments		
4420 11	-- Of tropical wood		
4420 11 10	--- Of tropical wood specified in additional note 2 to this chapter	3	A
4420 11 90	--- Other	0	A
4420 19 00	-- Other	0	A
4420 90	- Other		
4420 90 10	-- Wood marquetry and inlaid wood	4	A
	-- Other		
4420 90 91	--- Of tropical wood specified in additional note 2 to this chapter	3	A
4420 90 99	--- Other	0	A
4421	Other articles of wood		
4421 10 00	- Clothes hangers	0	A

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CN code 2022	Description	Base rate	Staging category
4421 20 00	- Coffins	0	A
	- Other		
4421 91 00	-- Of bamboo	0	A
4421 99	-- Other		
4421 99 10	--- Of fibreboard	4	A
4421 99 99	--- Other	0	A
45	CHAPTER 45 – CORK AND ARTICLES OF CORK		
4501	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork		
4501 10 00	- Natural cork, raw or simply prepared	0	A
4501 90 00	- Other	0	A
4502 00 00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	0	A
4503	Articles of natural cork		
4503 10	- Corks and stoppers		
4503 10 10	-- Cylindrical	4.7	A

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CN code 2022	Description	Base rate	Staging category
4503 10 90	-- Other	4.7	A
4503 90 00	- Other	4.7	A
4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork		
4504 10	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs		
	-- Corks and stoppers		
4504 10 11	--- For sparkling wine, including those with discs of natural cork	4.7	A
4504 10 19	--- Other	4.7	A
	-- Other		
4504 10 91	--- With a binding substance	4.7	A
4504 10 99	--- Other	4.7	A
4504 90	- Other		
4504 90 20	-- Corks and stoppers	4.7	A
4504 90 80	-- Other	4.7	A

CN code 2022	Description	Base rate	Staging category
46	CHAPTER 46 – MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK		
4601	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)		
	- Mats, matting and screens of vegetable materials		
4601 21	-- Of bamboo		
4601 21 10	--- Of plaits or similar products of plaiting materials	3.7	A
4601 21 90	--- Other	2.2	A
4601 22	-- Of rattan		
4601 22 10	--- Of plaits or similar products of plaiting materials	3.7	A
4601 22 90	--- Other	2.2	A
4601 29	-- Other		
4601 29 10	--- Of plaits or similar products of plaiting materials	3.7	A
4601 29 90	--- Other	2.2	A

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CN code 2022	Description	Base rate	Staging category
	- Other		
4601 92	-- Of bamboo		
4601 92 05	--- Plaits and similar products of plaiting materials, whether or not assembled into strips	0	A
	--- Other		
4601 92 10	---- Of plaits or similar products of plaiting materials	3.7	A
4601 92 90	---- Other	2.2	A
4601 93	-- Of rattan		
4601 93 05	--- Plaits and similar products of plaiting materials, whether or not assembled into strips	0	A
	--- Other		
4601 93 10	---- Of plaits or similar products of plaiting materials	3.7	A
4601 93 90	---- Other	2.2	A
4601 94	-- Of other vegetable materials		
4601 94 05	--- Plaits and similar products of plaiting materials, whether or not assembled into strips	0	A

CN code 2022	Description	Base rate	Staging category
	--- Other		
4601 94 10	---- Of plaits or similar products of plaiting materials	3.7	A
4601 94 90	---- Other	2.2	A
4601 99	-- Other		
4601 99 05	--- Plaits and similar products of plaiting materials, whether or not assembled into strips	1.7	A
	--- Other		
4601 99 10	---- Of plaits or similar products of plaiting materials	4.7	A
4601 99 90	---- Other	2.7	A
4602	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah		
	- Of vegetable materials		
4602 11 00	-- Of bamboo	3.7	A
4602 12 00	-- Of rattan	3.7	A
4602 19	-- Other		
4602 19 10	--- Straw envelopes for bottles	1.7	A
4602 19 90	--- Other	3.7	A
4602 90 00	- Other	4.7	A

CN code 2022	Description	Base rate	Staging category
X	SECTION X – PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF		
47	CHAPTER 47 – PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD		
4701 00	Mechanical wood pulp		
4701 00 10	- Thermo-mechanical wood pulp	0	A
4701 00 90	- Other	0	A
4702 00 00	Chemical wood pulp, dissolving grades	0	A
4703	Chemical wood pulp, soda or sulphate, other than dissolving grades		
	- Unbleached		
4703 11 00	-- Coniferous	0	A
4703 19 00	-- Non-coniferous	0	A
	- Semi-bleached or bleached		
4703 21 00	-- Coniferous	0	A
4703 29 00	-- Non-coniferous	0	A

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CN code 2022	Description	Base rate	Staging category
4704	Chemical wood pulp, sulphite, other than dissolving grades		
	- Unbleached		
4704 11 00	-- Coniferous	0	A
4704 19 00	-- Non-coniferous	0	A
	- Semi-bleached or bleached		
4704 21 00	-- Coniferous	0	A
4704 29 00	-- Non-coniferous	0	A
4705 00 00	Wood pulp obtained by a combination of mechanical and chemical pulping processes	0	A
4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material		
4706 10 00	- Cotton linters pulp	0	A
4706 20 00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0	A
4706 30 00	- Other, of bamboo	0	A

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CN code 2022	Description	Base rate	Staging category
	- Other		
4706 91 00	-- Mechanical	0	A
4706 92 00	-- Chemical	0	A
4706 93 00	-- Obtained by a combination of mechanical and chemical processes	0	A
4707	Recovered (waste and scrap) paper or paperboard		
4707 10 00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	0	A
4707 20 00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0	A
4707 30	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)		
4707 30 10	-- Old and unsold newspapers and magazines, telephone directories, brochures and printed advertising material	0	A
4707 30 90	-- Other	0	A
4707 90	- Other, including unsorted waste and scrap		
4707 90 10	-- Unsorted	0	A
4707 90 90	-- Sorted	0	A

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CN code 2022	Description	Base rate	Staging category
48	CHAPTER 48 – PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD		
4801 00 00	Newsprint, in rolls or sheets	0	A
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803; handmade paper and paperboard		
4802 10 00	- Handmade paper and paperboard	0	A
4802 20 00	- Paper and paperboard of a kind used as a base for photosensitive, heat-sensitive or electrosensitive paper or paperboard	0	A
4802 40	- Wallpaper base		
4802 40 10	-- Not containing fibres obtained by a mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres	0	A
4802 40 90	-- Other	0	A
	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres		
4802 54 00	-- Weighing less than 40 g/m²	0	A

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CN code 2022	Description	Base rate	Staging category
4802 55	-- Weighing 40 g/m² or more but not more than 150 g/m², in rolls		
4802 55 15	--- Weighing 40 g/m² or more but less than 60 g/m²	0	A
4802 55 25	--- Weighing 60 g/m² or more but less than 75 g/m²	0	A
4802 55 30	--- Weighing 75 g/m² or more but less than 80 g/m²	0	A
4802 55 90	--- Weighing 80 g/m² or more	0	A
4802 56	-- Weighing 40 g/m² or more but not more than 150 g/m², in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state		
4802 56 20	--- With one side measuring 297 mm and the other side measuring 210 mm (A4 format)	0	A
4802 56 80	--- Other	0	A
4802 57 00	-- Other, weighing 40 g/m² or more but not more than 150 g/m²	0	A
4802 58	-- Weighing more than 150 g/m²		
4802 58 10	--- In rolls	0	A
4802 58 90	--- Other	0	A

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CN code 2022	Description	Base rate	Staging category
	- Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process		
4802 61	-- In rolls		
4802 61 15	--- Weighing less than 72 g/m² and of which more than 50 % by weight of the total fibre content consists of fibres obtained by a mechanical process	0	A
4802 61 80	--- Other	0	A
4802 62 00	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	0	A
4802 69 00	-- Other	0	A
4803 00	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets		
4803 00 10	- Cellulose wadding	0	A
	- Creped paper and webs of cellulose fibres (tissues), weighing, per ply		
4803 00 31	-- Not more than 25 g/m²	0	A
4803 00 39	-- More than 25 g/m²	0	A

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CN code 2022	Description	Base rate	Staging category
4803 00 90	- Other	0	A
4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803		
	- Kraftliner		
4804 11	-- Unbleached		
	--- Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process		
4804 11 11	---- Weighing less than 150 g/m²	0	A
4804 11 15	---- Weighing 150 g/m² or more but less than 175 g/m²	0	A
4804 11 19	---- Weighing 175 g/m² or more	0	A
4804 11 90	--- Other	0	A
4804 19	-- Other		
	--- Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process		
	---- Composed of one or more layers unbleached and an outside layer bleached, semi-bleached or coloured, weighing per m²		
4804 19 12	----- Less than 175 g	0	A
4804 19 19	----- 175 g or more	0	A

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CN code 2022	Description	Base rate	Staging category
4804 19 30	---- Other	0	A
4804 19 90	--- Other	0	A
	- Sack kraft paper		
4804 21	-- Unbleached		
4804 21 10	--- Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	0	A
4804 21 90	--- Other	0	A
4804 29	-- Other		
4804 29 10	--- Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	0	A
4804 29 90	--- Other	0	A
	- Other kraft paper and paperboard weighing 150 g/m² or less		
4804 31	-- Unbleached		
	--- Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process		
4804 31 51	---- Kraft electro-technical insulating paper	0	A

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CN code 2022	Description	Base rate	Staging category
4804 31 58	---- Other	0	A
4804 31 80	--- Other	0	A
4804 39	-- Other		
	--- Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process		
4804 39 51	---- Bleached uniformly throughout the mass	0	A
4804 39 58	---- Other	0	A
4804 39 80	--- Other	0	A
	- Other kraft paper and paperboard weighing more than 150 g/m² but less than 225 g/m²		
4804 41	-- Unbleached		
4804 41 91	--- Saturating kraft	0	A
4804 41 98	--- Other	0	A
4804 42 00	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	0	A
4804 49 00	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
	- Other kraft paper and paperboard weighing 225 g/m² or more		
4804 51 00	-- Unbleached	0	A
4804 52 00	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	0	A
4804 59	-- Other		
4804 59 10	--- Of which not less than 80 % by weight of the total fibre content consists of coniferous fibres obtained by the chemical sulphate or soda process	0	A
4804 59 90	--- Other	0	A
4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in note 3 to this chapter		
	- Fluting paper		
4805 11 00	-- Semi-chemical fluting paper	0	A
4805 12 00	-- Straw fluting paper	0	A
4805 19	-- Other		
4805 19 10	--- Wellenstoff	0	A
4805 19 90	--- Other	0	A

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CN code 2022	Description	Base rate	Staging category
	- Testliner (recycled liner board)		
4805 24 00	-- Weighing 150 g/m² or less	0	A
4805 25 00	-- Weighing more than 150 g/m²	0	A
4805 30 00	- Sulphite wrapping paper	0	A
4805 40 00	- Filter paper and paperboard	0	A
4805 50 00	- Felt paper and paperboard	0	A
	- Other		
4805 91 00	-- Weighing 150 g/m² or less	0	A
4805 92 00	-- Weighing more than 150 g/m² but less than 225 g/m²	0	A
4805 93	-- Weighing 225 g/m² or more		
4805 93 20	--- Made from recovered paper	0	A
4805 93 80	--- Other	0	A
4806	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets		
4806 10 00	- Vegetable parchment	0	A
4806 20 00	- Greaseproof papers	0	A

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CN code 2022	Description	Base rate	Staging category
4806 30 00	- Tracing papers	0	A
4806 40	- Glassine and other glazed transparent or translucent papers		
4806 40 10	-- Glassine papers	0	A
4806 40 90	-- Other	0	A
4807 00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets		
4807 00 30	- Made from recovered paper, whether or not covered with paper	0	A
4807 00 80	- Other	0	A
4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803		
4808 10 00	- Corrugated paper and paperboard, whether or not perforated	0	A
4808 40 00	- Kraft paper, creped or crinkled, whether or not embossed or perforated	0	A
4808 90 00	- Other	0	A

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CN code 2022	Description	Base rate	Staging category
4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets		
4809 20 00	- Self-copy paper	0	A
4809 90 00	- Other	0	A
4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size		
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres		
4810 13 00	-- In rolls	0	A
4810 14 00	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	0	A
4810 19 00	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process		
4810 22 00	-- Lightweight coated paper	0	A
4810 29	-- Other		
4810 29 30	--- In rolls	0	A
4810 29 80	--- Other	0	A
	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes		
4810 31 00	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m² or less	0	A
4810 32	-- 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		
4810 32 10	--- Coated with kaolin	0	A
4810 32 90	--- Other	0	A
4810 39 00	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
	- Other paper and paperboard		
4810 92	-- Multi-ply		
4810 92 10	--- Each layer bleached	0	A
4810 92 30	--- With only one outer layer bleached	0	A
4810 92 90	--- Other	0	A
4810 99	-- Other		
4810 99 10	--- Bleached paper and paperboard, coated with kaolin	0	A
4810 99 80	--- Other	0	A
4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810		
4811 10 00	- Tarred, bituminised or asphalted paper and paperboard	0	A
	- Gummed or adhesive paper and paperboard		
4811 41	-- Self-adhesive		
4811 41 20	--- Of a width not exceeding 10 cm, the coating of which consists of unvulcanised natural or synthetic rubber	0	A

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CN code 2022	Description	Base rate	Staging category
4811 41 90	--- Other	0	A
4811 49 00	-- Other	0	A
	- Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives)		
4811 51 00	-- Bleached, weighing more than 150 g/m²	0	A
4811 59 00	-- Other	0	A
4811 60 00	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	0	A
4811 90 00	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	0	A
4812 00 00	Filter blocks, slabs and plates, of paper pulp	0	A
4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes		
4813 10 00	- In the form of booklets or tubes	0	A
4813 20 00	- In rolls of a width not exceeding 5 cm	0	A
4813 90	- Other		
4813 90 10	-- In rolls of a width exceeding 5 cm but not exceeding 15 cm	0	A
4813 90 90	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
4814	Wallpaper and similar wallcoverings; window transparencies of paper		
4814 20 00	- Wallpaper and similar wallcoverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	0	A
4814 90	- Other		
4814 90 10	-- Wallpaper and similar wallcoverings, consisting of grained, embossed, surface-coloured, design-printed or otherwise surface-decorated paper, coated or covered with transparent protective plastics	0	A
4814 90 70	-- Other	0	A
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes		
4816 20 00	- Self-copy paper	0	A
4816 90 00	- Other	0	A
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery		
4817 10 00	- Envelopes	0	A

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CN code 2022	Description	Base rate	Staging category
4817 20 00	- Letter cards, plain postcards and correspondence cards	0	A
4817 30 00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	0	A
4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bedsheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres		
4818 10	- Toilet paper		
4818 10 10	-- Weighing, per ply, 25 g/m² or less	0	A
4818 10 90	-- Weighing, per ply, more than 25 g/m²	0	A
4818 20	- Handkerchiefs, cleansing or facial tissues and towels		
4818 20 10	-- Handkerchiefs and cleansing or facial tissues	0	A
	-- Hand towels		
4818 20 91	--- In rolls	0	A
4818 20 99	--- Other	0	A

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CN code 2022	Description	Base rate	Staging category
4818 30 00	- Tablecloths and serviettes	0	A
4818 50 00	- Articles of apparel and clothing accessories	0	A
4818 90	- Other		
4818 90 10	-- Articles of a kind used for surgical, medical or hygienic purposes, not put up for retail sale	0	A
4818 90 90	-- Other	0	A
4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard, of a kind used in offices, shops or the like		
4819 10 00	- Cartons, boxes and cases, of corrugated paper or paperboard	0	A
4819 20 00	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	0	A
4819 30 00	- Sacks and bags, having a base of a width of 40 cm or more	0	A
4819 40 00	- Other sacks and bags, including cones	0	A
4819 50 00	- Other packing containers, including record sleeves	0	A
4819 60 00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	0	A

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CN code 2022	Description	Base rate	Staging category
4820	Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard		
4820 10	- Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles		
4820 10 10	-- Registers, account books, order books and receipt books	0	A
4820 10 30	-- Notebooks, letter pads and memorandum pads	0	A
4820 10 50	-- Diaries	0	A
4820 10 90	-- Other	0	A
4820 20 00	- Exercise books	0	A
4820 30 00	- Binders (other than book covers), folders and file covers	0	A
4820 40 00	- Manifold business forms and interleaved carbon sets	0	A
4820 50 00	- Albums for samples or for collections	0	A
4820 90 00	- Other	0	A

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CN code 2022	Description	Base rate	Staging category
4821	Paper or paperboard labels of all kinds, whether or not printed		
4821 10	- Printed		
4821 10 10	-- Self-adhesive	0	A
4821 10 90	-- Other	0	A
4821 90	- Other		
4821 90 10	-- Self-adhesive	0	A
4821 90 90	-- Other	0	A
4822	Bobbins, spools, cops and similar supports, of paper pulp, paper or paperboard (whether or not perforated or hardened)		
4822 10 00	- Of a kind used for winding textile yarn	0	A
4822 90 00	- Other	0	A
4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres		
4823 20 00	- Filter paper and paperboard	0	A
4823 40 00	- Rolls, sheets and dials, printed for self-recording apparatus	0	A

CN code 2022	Description	Base rate	Staging category
	- Trays, dishes, plates, cups and the like, of paper or paperboard		
4823 61 00	-- Of bamboo	0	A
4823 69	-- Other		
4823 69 10	--- Trays, dishes and plates	0	A
4823 69 90	--- Other	0	A
4823 70	- Moulded or pressed articles of paper pulp		
4823 70 10	-- Moulded trays and boxes for packing eggs	0	A
4823 70 90	-- Other	0	A
4823 90	- Other		
4823 90 40	-- Paper and paperboard, of a kind used for writing, printing or other graphic purposes	0	A
4823 90 85	-- Other	0	A
49	CHAPTER 49 – PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS		
4901	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets		
4901 10 00	- In single sheets, whether or not folded	0	A

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CN code 2022	Description	Base rate	Staging category
	- Other		
4901 91 00	-- Dictionaries and encyclopaedias, and serial instalments thereof	0	A
4901 99 00	-- Other	0	A
4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material		
4902 10 00	- Appearing at least four times a week	0	A
4902 90 00	- Other	0	A
4903 00 00	Children's picture, drawing or colouring books	0	A
4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated	0	A
4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed		
4905 20 00	- In book form	0	A
4905 90 00	- Other	0	A
4906 00 00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; handwritten texts; photographic reproductions on sensitised paper and carbon copies of the foregoing	0	A

CN code 2022	Description	Base rate	Staging category
4907 00	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title		
4907 00 10	- Postage, revenue and similar stamps	0	A
4907 00 30	- Banknotes	0	A
4907 00 90	- Other	0	A
4908	Transfers (decalcomanias)		
4908 10 00	- Transfers (decalcomanias), vitrifiable	0	A
4908 90 00	- Other	0	A
4909 00 00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	0	A
4910 00 00	Calendars of any kind, printed, including calendar blocks	0	A
4911	Other printed matter, including printed pictures and photographs		
4911 10	- Trade advertising material, commercial catalogues and the like		
4911 10 10	-- Commercial catalogues	0	A

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CN code 2022	Description	Base rate	Staging category
4911 10 90	-- Other	0	A
	- Other		
4911 91 00	-- Pictures, designs and photographs	0	A
4911 99 00	-- Other	0	A
XI	SECTION XI – TEXTILES AND TEXTILE ARTICLES		
50	CHAPTER 50 – SILK		
5001 00 00	Silkworm cocoons suitable for reeling	0	A
5002 00 00	Raw silk (not thrown)	0	A
5003 00 00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	0	A
5004 00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale		
5004 00 10	- Unbleached, scoured or bleached	4	A
5004 00 90	- Other	4	A
5005 00	Yarn spun from silk waste, not put up for retail sale		
5005 00 10	- Unbleached, scoured or bleached	2.9	A
5005 00 90	- Other	2.9	A

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CN code 2022	Description	Base rate	Staging category
5006 00	Silk yarn and yarn spun from silk waste, put up for retail sale; silkworm gut		
5006 00 10	- Silk yarn	5	A
5006 00 90	- Yarn spun from noil or other silk waste; silkworm gut	2.9	A
5007	Woven fabrics of silk or of silk waste		
5007 10 00	- Fabrics of noil silk	3	A
5007 20	- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk		
	-- Crêpes		
5007 20 11	--- Unbleached, scoured or bleached	6.9	A
5007 20 19	--- Other	6.9	A
	-- Pongee, habutai, honan, shantung, corah and similar far eastern fabrics, wholly of silk (not mixed with noil or other silk waste or with other textile materials)		
5007 20 21	--- Plain-woven, unbleached or not further processed than scoured	5.3	A
	--- Other		
5007 20 31	---- Plain-woven	7.5	A
5007 20 39	---- Other	7.5	A
	-- Other		
5007 20 41	--- Diaphanous fabrics (open weave)	7.2	A

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CN code 2022	Description	Base rate	Staging category
	--- Other		
5007 20 51	---- Unbleached, scoured or bleached	7.2	A
5007 20 59	---- Dyed	7.2	A
	---- Of yarns of different colours		
5007 20 61	----- Of a width exceeding 57 cm but not exceeding 75 cm	7.2	A
5007 20 69	----- Other	7.2	A
5007 20 71	---- Printed	7.2	A
5007 90	- Other fabrics		
5007 90 10	-- Unbleached, scoured or bleached	6.9	A
5007 90 30	-- Dyed	6.9	A
5007 90 50	-- Of yarns of different colours	6.9	A
5007 90 90	-- Printed	6.9	A
51	CHAPTER 51 – WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC		
5101	Wool, not carded or combed		
	- Greasy, including fleece-washed wool		
5101 11 00	-- Shorn wool	0	A
5101 19 00	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
	- Degreased, not carbonised		
5101 21 00	-- Shorn wool	0	A
5101 29 00	-- Other	0	A
5101 30 00	- Carbonised	0	A
5102	Fine or coarse animal hair, not carded or combed		
	- Fine animal hair		
5102 11 00	-- Of Kashmir (cashmere) goats	0	A
5102 19	-- Other		
5102 19 10	--- Of angora rabbit	0	A
5102 19 30	--- Of alpaca, llama or vicuna	0	A
5102 19 40	--- Of camel (including dromedary) or yak, or of angora, Tibetan or similar goats	0	A
5102 19 90	--- Of rabbit (other than angora rabbit), hare, beaver, nutria or muskrat	0	A
5102 20 00	- Coarse animal hair	0	A
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock		

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CN code 2022	Description	Base rate	Staging category
5103 10	- Noils of wool or of fine animal hair		
5103 10 10	-- Not carbonised	0	A
5103 10 90	-- Carbonised	0	A
5103 20 00	- Other waste of wool or of fine animal hair	0	A
5103 30 00	- Waste of coarse animal hair	0	A
5104 00 00	Garnetted stock of wool or of fine or coarse animal hair	0	A
5105	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)		
5105 10 00	- Carded wool	2	A
	- Wool tops and other combed wool		
5105 21 00	-- Combed wool in fragments	2	A
5105 29 00	-- Other	2	A
	- Fine animal hair, carded or combed		
5105 31 00	-- Of Kashmir (cashmere) goats	2	A
5105 39 00	-- Other	2	A
5105 40 00	- Coarse animal hair, carded or combed	2	A

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CN code 2022	Description	Base rate	Staging category
5106	Yarn of carded wool, not put up for retail sale		
5106 10	- Containing 85 % or more by weight of wool		
5106 10 10	-- Unbleached	3.8	A
5106 10 90	-- Other	3.8	A
5106 20	- Containing less than 85 % by weight of wool		
5106 20 10	-- Containing 85 % or more by weight of wool and fine animal hair	3.8	A
	-- Other		
5106 20 91	--- Unbleached	4	A
5106 20 99	--- Other	4	A
5107	Yarn of combed wool, not put up for retail sale		
5107 10	- Containing 85 % or more by weight of wool		
5107 10 10	-- Unbleached	3.8	A
5107 10 90	-- Other	3.8	A
5107 20	- Containing less than 85 % by weight of wool		
	-- Containing 85 % or more by weight of wool and fine animal hair		
5107 20 10	--- Unbleached	4	A
5107 20 30	--- Other	4	A

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CN code 2022	Description	Base rate	Staging category
	-- Other		
	--- Mixed solely or mainly with synthetic staple fibres		
5107 20 51	---- Unbleached	4	A
5107 20 59	---- Other	4	A
	--- Otherwise mixed		
5107 20 91	---- Unbleached	4	A
5107 20 99	---- Other	4	A
5108	Yarn of fine animal hair (carded or combed), not put up for retail sale		
5108 10	- Carded		
5108 10 10	-- Unbleached	3.2	A
5108 10 90	-- Other	3.2	A
5108 20	- Combed		
5108 20 10	-- Unbleached	3.2	A
5108 20 90	-- Other	3.2	A
5109	Yarn of wool or of fine animal hair, put up for retail sale		
5109 10	- Containing 85 % or more by weight of wool or of fine animal hair		
5109 10 10	-- In balls, hanks or skeins, of a weight exceeding 125 g but not exceeding 500 g	3.8	A

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CN code 2022	Description	Base rate	Staging category
5109 10 90	-- Other	5	A
5109 90 00	- Other	5	A
5110 00 00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	3.5	A
5111	Woven fabrics of carded wool or of carded fine animal hair		
	- Containing 85 % or more by weight of wool or of fine animal hair		
5111 11 00	-- Of a weight not exceeding 300 g/m²	8	A
5111 19 00	-- Other	8	A
5111 20 00	- Other, mixed mainly or solely with man-made filaments	8	A
5111 30	- Other, mixed mainly or solely with man-made staple fibres		
5111 30 10	-- Of a weight not exceeding 300 g/m²	8	A
5111 30 80	-- Of a weight exceeding 300 g/m²	8	A
5111 90	- Other		
5111 90 10	-- Containing a total of more than 10 % by weight of textile materials of chapter 50	7.2	A
	-- Other		
5111 90 91	--- Of a weight not exceeding 300 g/m²	8	A

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CN code 2022	Description	Base rate	Staging category
5111 90 98	--- Of a weight exceeding 300 g/m²	8	A
5112	Woven fabrics of combed wool or of combed fine animal hair		
	- Containing 85 % or more by weight of wool or of fine animal hair		
5112 11 00	-- Of a weight not exceeding 200 g/m²	8	A
5112 19 00	-- Other	8	A
5112 20 00	- Other, mixed mainly or solely with man-made filaments	8	A
5112 30	- Other, mixed mainly or solely with man-made staple fibres		
5112 30 10	-- Of a weight not exceeding 200 g/m²	8	A
5112 30 80	-- Of a weight exceeding 200 g/m²	8	A
5112 90	- Other		
5112 90 10	-- Containing a total of more than 10 % by weight of textile materials of chapter 50	7.2	A
	-- Other		
5112 90 91	--- Of a weight not exceeding 200 g/m²	8	A
5112 90 98	--- Of a weight exceeding 200 g/m²	8	A
5113 00 00	Woven fabrics of coarse animal hair or of horsehair	5.3	A

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CN code 2022	Description	Base rate	Staging category
52	CHAPTER 52 – COTTON		
5201 00	Cotton, not carded or combed		
5201 00 10	- Rendered absorbent or bleached	0	A
5201 00 90	- Other	0	A
5202	Cotton waste (including yarn waste and garnetted stock)		
5202 10 00	- Yarn waste (including thread waste)	0	A
	- Other		
5202 91 00	-- Garnetted stock	0	A
5202 99 00	-- Other	0	A
5203 00 00	Cotton, carded or combed	0	A
5204	Cotton sewing thread, whether or not put up for retail sale		
	- Not put up for retail sale		
5204 11 00	-- Containing 85 % or more by weight of cotton	4	A
5204 19 00	-- Other	4	A
5204 20 00	- Put up for retail sale	5	A

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CN code 2022	Description	Base rate	Staging category
5205	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale		
	- Single yarn, of uncombed fibres		
5205 11 00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	4	A
5205 12 00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	4	A
5205 13 00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	4	A
5205 14 00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	4	A
5205 15	-- Measuring less than 125 decitex (exceeding 80 metric number)		
5205 15 10	--- Measuring less than 125 decitex but not less than 83.33 decitex (exceeding 80 metric number but not exceeding 120 metric number)	4.4	A
5205 15 90	--- Measuring less than 83.33 decitex (exceeding 120 metric number)	4	A
	- Single yarn, of combed fibres		
5205 21 00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	4	A

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CN code 2022	Description	Base rate	Staging category
5205 22 00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	4	A
5205 23 00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	4	A
5205 24 00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	4	A
5205 26 00	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	4	A
5205 27 00	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	4	A
5205 28 00	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	4	A
	- Multiple (folded) or cabled yarn, of uncombed fibres		
5205 31 00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	4	A
5205 32 00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	4	A

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CN code 2022	Description	Base rate	Staging category
5205 33 00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	4	A
5205 34 00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	4	A
5205 35 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	4	A
	- Multiple (folded) or cabled yarn, of combed fibres		
5205 41 00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	4	A
5205 42 00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	4	A
5205 43 00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	4	A

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CN code 2022	Description	Base rate	Staging category
5205 44 00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	4	A
5205 46 00	-- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	4	A
5205 47 00	-- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	4	A
5205 48 00	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	4	A
5206	Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale		
	- Single yarn, of uncombed fibres		
5206 11 00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	4	A
5206 12 00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	4	A

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CN code 2022	Description	Base rate	Staging category
5206 13 00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	4	A
5206 14 00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	4	A
5206 15 00	-- Measuring less than 125 decitex (exceeding 80 metric number)	4	A
	- Single yarn, of combed fibres		
5206 21 00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	4	A
5206 22 00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	4	A
5206 23 00	-- Measuring less than 23256 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	4	A
5206 24 00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	4	A
5206 25 00	-- Measuring less than 125 decitex (exceeding 80 metric number)	4	A

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CN code 2022	Description	Base rate	Staging category
	- Multiple (folded) or cabled yarn, of uncombed fibres		
5206 31 00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	4	A
5206 32 00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	4	A
5206 33 00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	4	A
5206 34 00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	4	A
5206 35 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	4	A
	- Multiple (folded) or cabled yarn, of combed fibres		
5206 41 00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	4	A

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CN code 2022	Description	Base rate	Staging category
5206 42 00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	4	A
5206 43 00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	4	A
5206 44 00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	4	A
5206 45 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	4	A
5207	Cotton yarn (other than sewing thread) put up for retail sale		
5207 10 00	- Containing 85 % or more by weight of cotton	5	A
5207 90 00	- Other	5	A

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CN code 2022	Description	Base rate	Staging category
5208	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m²		
	- Unbleached		
5208 11	-- Plain weave, weighing not more than 100 g/m²		
5208 11 10	--- Fabrics for the manufacture of bandages, dressings and medical gauzes	8	A
5208 11 90	--- Other	8	A
5208 12	-- Plain weave, weighing more than 100 g/m²		
	--- Plain weave, weighing more than 100 g/m² but not more than 130 g/m² and of a width		
5208 12 16	---- Not exceeding 165 cm	8	A
5208 12 19	---- Exceeding 165 cm	8	A
	--- Plain weave, weighing more than 130 g/m² and of a width		
5208 12 96	---- Not exceeding 165 cm	8	A
5208 12 99	---- Exceeding 165 cm	8	A
5208 13 00	-- 3-thread or 4-thread twill, including cross twill	8	A
5208 19 00	-- Other fabrics	8	A

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CN code 2022	Description	Base rate	Staging category
	- Bleached		
5208 21	-- Plain weave, weighing not more than 100 g/m²		
5208 21 10	--- Fabrics for the manufacture of bandages, dressings and medical gauzes	8	A
5208 21 90	--- Other	8	A
5208 22	-- Plain weave, weighing more than 100 g/m²		
	--- Plain weave, weighing more than 100 g/m² but not more than 130 g/m² and of a width		
5208 22 16	---- Not exceeding 165 cm	8	A
5208 22 19	---- Exceeding 165 cm	8	A
	--- Plain weave, weighing more than 130 g/m² and of a width		
5208 22 96	---- Not exceeding 165 cm	8	A
5208 22 99	---- Exceeding 165 cm	8	A
5208 23 00	-- 3-thread or 4-thread twill, including cross twill	8	A
5208 29 00	-- Other fabrics	8	A

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CN code 2022	Description	Base rate	Staging category
	- Dyed		
5208 31 00	-- Plain weave, weighing not more than 100 g/m²	8	A
5208 32	-- Plain weave, weighing more than 100 g/m²		
	--- Plain weave, weighing more than 100 g/m² but not more than 130 g/m² and of a width		
5208 32 16	---- Not exceeding 165 cm	8	A
5208 32 19	---- Exceeding 165 cm	8	A
	--- Plain weave, weighing more than 130 g/m² and of a width		
5208 32 96	---- Not exceeding 165 cm	8	A
5208 32 99	---- Exceeding 165 cm	8	A
5208 33 00	-- 3-thread or 4-thread twill, including cross twill	8	A
5208 39 00	-- Other fabrics	8	A
	- Of yarns of different colours		
5208 41 00	-- Plain weave, weighing not more than 100 g/m²	8	A
5208 42 00	-- Plain weave, weighing more than 100 g/m²	8	A
5208 43 00	-- 3-thread or 4-thread twill, including cross twill	8	A
5208 49 00	-- Other fabrics	8	A

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CN code 2022	Description	Base rate	Staging category
	- Printed		
5208 51 00	-- Plain weave, weighing not more than 100 g/m²	8	A
5208 52 00	-- Plain weave, weighing more than 100 g/m²	8	A
5208 59	-- Other fabrics		
5208 59 10	--- 3-thread or 4-thread twill, including cross twill	8	A
5208 59 90	--- Other	8	A
5209	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m²		
	- Unbleached		
5209 11 00	-- Plain weave	8	A
5209 12 00	-- 3-thread or 4-thread twill, including cross twill	8	A
5209 19 00	-- Other fabrics	8	A
	- Bleached		
5209 21 00	-- Plain weave	8	A
5209 22 00	-- 3-thread or 4-thread twill, including cross twill	8	A
5209 29 00	-- Other fabrics	8	A

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CN code 2022	Description	Base rate	Staging category
	- Dyed		
5209 31 00	-- Plain weave	8	A
5209 32 00	-- 3-thread or 4-thread twill, including cross twill	8	A
5209 39 00	-- Other fabrics	8	A
	- Of yarns of different colours		
5209 41 00	-- Plain weave	8	A
5209 42 00	-- Denim	8	A
5209 43 00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	8	A
5209 49 00	-- Other fabrics	8	A
	- Printed		
5209 51 00	-- Plain weave	8	A
5209 52 00	-- 3-thread or 4-thread twill, including cross twill	8	A
5209 59 00	-- Other fabrics	8	A

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CN code 2022	Description	Base rate	Staging category
5210	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m²		
	- Unbleached		
5210 11 00	-- Plain weave	8	A
5210 19 00	-- Other fabrics	8	A
	- Bleached		
5210 21 00	-- Plain weave	8	A
5210 29 00	-- Other fabrics	8	A
	- Dyed		
5210 31 00	-- Plain weave	8	A
5210 32 00	-- 3-thread or 4-thread twill, including cross twill	8	A
5210 39 00	-- Other fabrics	8	A
	- Of yarns of different colours		
5210 41 00	-- Plain weave	8	A
5210 49 00	-- Other fabrics	8	A

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CN code 2022	Description	Base rate	Staging category
	- Printed		
5210 51 00	-- Plain weave	8	A
5210 59 00	-- Other fabrics	8	A
5211	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m²		
	- Unbleached		
5211 11 00	-- Plain weave	8	A
5211 12 00	-- 3-thread or 4-thread twill, including cross twill	8	A
5211 19 00	-- Other fabrics	8	A
5211 20 00	- Bleached	8	A
	- Dyed		
5211 31 00	-- Plain weave	8	A
5211 32 00	-- 3-thread or 4-thread twill, including cross twill	8	A
5211 39 00	-- Other fabrics	8	A
	- Of yarns of different colours		
5211 41 00	-- Plain weave	8	A

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CN code 2022	Description	Base rate	Staging category
5211 42 00	-- Denim	8	A
5211 43 00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	8	A
5211 49	-- Other fabrics		
5211 49 10	--- Jacquard fabrics	8	A
5211 49 90	--- Other	8	A
	- Printed		
5211 51 00	-- Plain weave	8	A
5211 52 00	-- 3-thread or 4-thread twill, including cross twill	8	A
5211 59 00	-- Other fabrics	8	A
5212	Other woven fabrics of cotton		
	- Weighing not more than 200 g/m²		
5212 11	-- Unbleached		
5212 11 10	--- Mixed mainly or solely with flax	8	A
5212 11 90	--- Otherwise mixed	8	A
5212 12	-- Bleached		
5212 12 10	--- Mixed mainly or solely with flax	8	A
5212 12 90	--- Otherwise mixed	8	A

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CN code 2022	Description	Base rate	Staging category
5212 13	-- Dyed		
5212 13 10	--- Mixed mainly or solely with flax	8	A
5212 13 90	--- Otherwise mixed	8	A
5212 14	-- Of yarns of different colours		
5212 14 10	--- Mixed mainly or solely with flax	8	A
5212 14 90	--- Otherwise mixed	8	A
5212 15	-- Printed		
5212 15 10	--- Mixed mainly or solely with flax	8	A
5212 15 90	--- Otherwise mixed	8	A
	- Weighing more than 200 g/m²		
5212 21	-- Unbleached		
5212 21 10	--- Mixed mainly or solely with flax	8	A
5212 21 90	--- Otherwise mixed	8	A
5212 22	-- Bleached		
5212 22 10	--- Mixed mainly or solely with flax	8	A
5212 22 90	--- Otherwise mixed	8	A

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CN code 2022	Description	Base rate	Staging category
5212 23	-- Dyed		
5212 23 10	--- Mixed mainly or solely with flax	8	A
5212 23 90	--- Otherwise mixed	8	A
5212 24	-- Of yarns of different colours		
5212 24 10	--- Mixed mainly or solely with flax	8	A
5212 24 90	--- Otherwise mixed	8	A
5212 25	-- Printed		
5212 25 10	--- Mixed mainly or solely with flax	8	A
5212 25 90	--- Otherwise mixed	8	A
53	CHAPTER 53 – OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN		
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)		
5301 10 00	- Flax, raw or retted	0	A
	- Flax, broken, scutched, hackled or otherwise processed, but not spun		
5301 21 00	-- Broken or scutched	0	A
5301 29 00	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
5301 30 00	- Flax tow and waste	0	A
5302	True hemp *(Cannabis sativa* L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)		
5302 10 00	- True hemp, raw or retted	0	A
5302 90 00	- Other	0	A
5303	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)		
5303 10 00	- Jute and other textile bast fibres, raw or retted	0	A
5303 90 00	- Other	0	A
5305 00 00	Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)	0	A
5306	Flax yarn		
5306 10	- Single		
	-- Not put up for retail sale		
5306 10 10	--- Measuring 833.3 decitex or more (not exceeding 12 metric number)	4	A

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CN code 2022	Description	Base rate	Staging category
5306 10 30	--- Measuring less than 833.3 decitex but not less than 277.8 decitex (exceeding 12 metric number but not exceeding 36 metric number)	4	A
5306 10 50	--- Measuring less than 277.8 decitex (exceeding 36 metric number)	3.8	A
5306 10 90	-- Put up for retail sale	5	A
5306 20	- Multiple (folded) or cabled		
5306 20 10	-- Not put up for retail sale	4	A
5306 20 90	-- Put up for retail sale	5	A
5307	Yarn of jute or of other textile bast fibres of heading 5303		
5307 10 00	- Single	0	A
5307 20 00	- Multiple (folded) or cabled	0	A
5308	Yarn of other vegetable textile fibres; paper yarn		
5308 10 00	- Coir yarn	0	A
5308 20	- True hemp yarn		
5308 20 10	-- Not put up for retail sale	3	A
5308 20 90	-- Put up for retail sale	4.9	A

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CN code 2022	Description	Base rate	Staging category
5308 90	- Other		
	-- Ramie yarn		
5308 90 12	--- Measuring 277.8 decitex or more (not exceeding 36 metric number)	4	A
5308 90 19	--- Measuring less than 277.8 decitex (exceeding 36 metric number)	3.8	A
5308 90 50	-- Paper yarn	4	A
5308 90 90	-- Other	3.8	A
5309	Woven fabrics of flax		
	- Containing 85 % or more by weight of flax		
5309 11	-- Unbleached or bleached		
5309 11 10	--- Unbleached	8	A
5309 11 90	--- Bleached	8	A
5309 19 00	-- Other	8	A
	- Containing less than 85 % by weight of flax		
5309 21 00	-- Unbleached or bleached	8	A
5309 29 00	-- Other	8	A

CN code 2022	Description	Base rate	Staging category
5310	Woven fabrics of jute or of other textile bast fibres of heading 5303		
5310 10	- Unbleached		
5310 10 10	-- Of a width not exceeding 150 cm	4	A
5310 10 90	-- Of a width exceeding 150 cm	4	A
5310 90 00	- Other	4	A
5311 00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn		
5311 00 10	- Of ramie	8	A
5311 00 90	- Other	5.8	A
54	CHAPTER 54 – MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS		
5401	Sewing thread of man-made filaments, whether or not put up for retail sale		
5401 10	- Of synthetic filaments		
	-- Not put up for retail sale		
	--- Core yarn		
5401 10 12	---- Polyester filament surrounded by cotton fibres	4	A
5401 10 14	---- Other	4	A

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CN code 2022	Description	Base rate	Staging category
	--- Other		
5401 10 16	---- Textured yarn	4	A
5401 10 18	---- Other	4	A
5401 10 90	-- Put up for retail sale	5	A
5401 20	- Of artificial filaments		
5401 20 10	-- Not put up for retail sale	4	A
5401 20 90	-- Put up for retail sale	5	A
5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex		
	- High tenacity yarn of nylon or other polyamides, whether or not textured		
5402 11 00	-- Of aramids	4	A
5402 19 00	-- Other	4	A
5402 20 00	- High tenacity yarn of polyesters, whether or not textured	4	A
	- Textured yarn		
5402 31 00	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	4	A
5402 32 00	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	4	A
5402 33 00	-- Of polyesters	4	A

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CN code 2022	Description	Base rate	Staging category
5402 34 00	-- Of polypropylene	4	A
5402 39 00	-- Other	4	A
	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre		
5402 44 00	-- Elastomeric	4	A
5402 45 00	-- Other, of nylon or other polyamides	4	A
5402 46 00	-- Other, of polyesters, partially oriented	4	A
5402 47 00	-- Other, of polyesters	4	A
5402 48 00	-- Other, of polypropylene	4	A
5402 49 00	-- Other	4	A
	- Other yarn, single, with a twist exceeding 50 turns per metre		
5402 51 00	-- Of nylon or other polyamides	4	A
5402 52 00	-- Of polyesters	4	A
5402 53 00	-- Of polypropylene	4	A
5402 59 00	-- Other	4	A
	- Other yarn, multiple (folded) or cabled		
5402 61 00	-- Of nylon or other polyamides	4	A

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CN code 2022	Description	Base rate	Staging category
5402 62 00	-- Of polyesters	4	A
5402 63 00	-- Of polypropylene	4	A
5402 69 00	-- Other	4	A
5403	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex		
5403 10 00	- High-tenacity yarn of viscose rayon	4	A
	- Other yarn, single		
5403 31 00	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	4	A
5403 32 00	-- Of viscose rayon, with a twist exceeding 120 turns per metre	4	A
5403 33 00	-- Of cellulose acetate	4	A
5403 39 00	-- Other	4	A
	- Other yarn, multiple (folded) or cabled		
5403 41 00	-- Of viscose rayon	4	A
5403 42 00	-- Of cellulose acetate	4	A
5403 49 00	-- Other	4	A

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CN code 2022	Description	Base rate	Staging category
5404	Synthetic 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		
	- Monofilament		
5404 11 00	-- Elastomeric	4	A
5404 12 00	-- Other, of polypropylene	4	A
5404 19 00	-- Other	4	A
5404 90	- Other		
5404 90 10	-- Of polypropylene	4	A
5404 90 90	-- Other	4	A
5405 00 00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw), of artificial textile materials, of an apparent width not exceeding 5 mm	3.8	A
5406 00 00	Man-made filament yarn (other than sewing thread), put up for retail sale	5	A
5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404		
5407 10 00	- Woven fabrics obtained from high-tenacity yarn of nylon or other polyamides or of polyesters	8	A

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CN code 2022	Description	Base rate	Staging category
5407 20	- Woven fabrics obtained from strip or the like		
	-- Of polyethylene or polypropylene, of a width of		
5407 20 11	--- Less than 3 m	8	A
5407 20 19	--- 3 m or more	8	A
5407 20 90	-- Other	8	A
5407 30 00	- Fabrics specified in note 9 to Section XI	8	A
	- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides		
5407 41 00	-- Unbleached or bleached	8	A
5407 42 00	-- Dyed	8	A
5407 43 00	-- Of yarns of different colours	8	A
5407 44 00	-- Printed	8	A
	- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments		
5407 51 00	-- Unbleached or bleached	8	A
5407 52 00	-- Dyed	8	A

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CN code 2022	Description	Base rate	Staging category
5407 53 00	-- Of yarns of different colours	8	A
5407 54 00	-- Printed	8	A
	- Other woven fabrics, containing 85 % or more by weight of polyester filaments		
5407 61	-- Containing 85 % or more by weight of non-textured polyester filaments		
5407 61 10	--- Unbleached or bleached	8	A
5407 61 30	--- Dyed	8	A
5407 61 50	--- Of yarns of different colours	8	A
5407 61 90	--- Printed	8	A
5407 69	-- Other		
5407 69 10	--- Unbleached or bleached	8	A
5407 69 90	--- Other	8	A
	- Other woven fabrics, containing 85 % or more by weight of synthetic filaments		
5407 71 00	-- Unbleached or bleached	8	A
5407 72 00	-- Dyed	8	A
5407 73 00	-- Of yarns of different colours	8	A
5407 74 00	-- Printed	8	A

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CN code 2022	Description	Base rate	Staging category
	- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton		
5407 81 00	-- Unbleached or bleached	8	A
5407 82 00	-- Dyed	8	A
5407 83 00	-- Of yarns of different colours	8	A
5407 84 00	-- Printed	8	A
	- Other woven fabrics		
5407 91 00	-- Unbleached or bleached	8	A
5407 92 00	-- Dyed	8	A
5407 93 00	-- Of yarns of different colours	8	A
5407 94 00	-- Printed	8	A
5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405		
5408 10 00	- Woven fabrics obtained from high-tenacity yarn of viscose rayon	8	A
	- Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like		
5408 21 00	-- Unbleached or bleached	8	A

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CN code 2022	Description	Base rate	Staging category
5408 22	-- Dyed		
5408 22 10	--- Of a width exceeding 135 cm but not exceeding 155 cm, plain weave, twill weave, cross twill weave or satin weave	8	A
5408 22 90	--- Other	8	A
5408 23 00	-- Of yarns of different colours	8	A
5408 24 00	-- Printed	8	A
	- Other woven fabrics		
5408 31 00	-- Unbleached or bleached	8	A
5408 32 00	-- Dyed	8	A
5408 33 00	-- Of yarns of different colours	8	A
5408 34 00	-- Printed	8	A
55	CHAPTER 55 – MAN-MADE STAPLE FIBRES		
5501	Synthetic filament tow		
	- Of nylon or other polyamides		
5501 11 00	-- Of aramids	4	A
5501 19 00	-- Other	4	A
5501 20 00	- Of polyesters	4	A

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CN code 2022	Description	Base rate	Staging category
5501 30 00	- Acrylic or modacrylic	4	A
5501 40 00	- Of polypropylene	4	A
5501 90 00	- Other	4	A
5502	Artificial filament tow		
5502 10 00	- Of cellulose acetate	4	A
5502 90 00	- Other	4	A
5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning		
	- Of nylon or other polyamides		
5503 11 00	-- Of aramids	4	A
5503 19 00	-- Other	4	A
5503 20 00	- Of polyesters	4	A
5503 30 00	- Acrylic or modacrylic	4	A
5503 40 00	- Of polypropylene	4	A
5503 90 00	- Other	4	A
5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning		
5504 10 00	- Of viscose rayon	4	A

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CN code 2022	Description	Base rate	Staging category
5504 90 00	- Other	4	A
5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres		
5505 10	- Of synthetic fibres		
5505 10 10	-- Of nylon or other polyamides	4	A
5505 10 30	-- Of polyesters	4	A
5505 10 50	-- Acrylic or modacrylic	4	A
5505 10 70	-- Of polypropylene	4	A
5505 10 90	-- Other	4	A
5505 20 00	- Of artificial fibres	4	A
5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning		
5506 10 00	- Of nylon or other polyamides	4	A
5506 20 00	- Of polyesters	4	A
5506 30 00	- Acrylic or modacrylic	4	A
5506 40 00	- Of polypropylene	4	A
5506 90 00	- Other	4	A
5507 00 00	Artificial staple fibres, carded, combed or otherwise processed for spinning	4	A

CN code 2022	Description	Base rate	Staging category
5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale		
5508 10	- Of synthetic staple fibres		
5508 10 10	-- Not put up for retail sale	4	A
5508 10 90	-- Put up for retail sale	5	A
5508 20	- Of artificial staple fibres		
5508 20 10	-- Not put up for retail sale	4	A
5508 20 90	-- Put up for retail sale	5	A
5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale		
	- Containing 85 % or more by weight of staple fibres of nylon or other polyamides		
5509 11 00	-- Single yarn	4	A
5509 12 00	-- Multiple (folded) or cabled yarn	4	A
	- Containing 85 % or more by weight of polyester staple fibres		
5509 21 00	-- Single yarn	4	A
5509 22 00	-- Multiple (folded) or cabled yarn	4	A

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CN code 2022	Description	Base rate	Staging category
	- Containing 85 % or more by weight of acrylic or modacrylic staple fibres		
5509 31 00	-- Single yarn	4	A
5509 32 00	-- Multiple (folded) or cabled yarn	4	A
	- Other yarn, containing 85 % or more by weight of synthetic staple fibres		
5509 41 00	-- Single yarn	4	A
5509 42 00	-- Multiple (folded) or cabled yarn	4	A
	- Other yarn, of polyester staple fibres		
5509 51 00	-- Mixed mainly or solely with artificial staple fibres	4	A
5509 52 00	-- Mixed mainly or solely with wool or fine animal hair	4	A
5509 53 00	-- Mixed mainly or solely with cotton	4	A
5509 59 00	-- Other	4	A
	- Other yarn, of acrylic or modacrylic staple fibres		
5509 61 00	-- Mixed mainly or solely with wool or fine animal hair	4	A
5509 62 00	-- Mixed mainly or solely with cotton	4	A
5509 69 00	-- Other	4	A

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CN code 2022	Description	Base rate	Staging category
	- Other yarn		
5509 91 00	-- Mixed mainly or solely with wool or fine animal hair	4	A
5509 92 00	-- Mixed mainly or solely with cotton	4	A
5509 99 00	-- Other	4	A
5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale		
	- Containing 85 % or more by weight of artificial staple fibres		
5510 11 00	-- Single yarn	4	A
5510 12 00	-- Multiple (folded) or cabled yarn	4	A
5510 20 00	- Other yarn, mixed mainly or solely with wool or fine animal hair	4	A
5510 30 00	- Other yarn, mixed mainly or solely with cotton	4	A
5510 90 00	- Other yarn	4	A
5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale		
5511 10 00	- Of synthetic staple fibres, containing 85 % or more by weight of such fibres	5	A
5511 20 00	- Of synthetic staple fibres, containing less than 85 % by weight of such fibres	5	A
5511 30 00	- Of artificial staple fibres	5	A

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CN code 2022	Description	Base rate	Staging category
5512	Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres		
	- Containing 85 % or more by weight of polyester staple fibres		
5512 11 00	-- Unbleached or bleached	8	A
5512 19	-- Other		
5512 19 10	--- Printed	8	A
5512 19 90	--- Other	8	A
	- Containing 85 % or more by weight of acrylic or modacrylic staple fibres		
5512 21 00	-- Unbleached or bleached	8	A
5512 29	-- Other		
5512 29 10	--- Printed	8	A
5512 29 90	--- Other	8	A
	- Other		
5512 91 00	-- Unbleached or bleached	8	A

CN code 2022	Description	Base rate	Staging category
5512 99	-- Other		
5512 99 10	--- Printed	8	A
5512 99 90	--- Other	8	A
5513	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m²		
	- Unbleached or bleached		
5513 11	-- Of polyester staple fibres, plain weave		
5513 11 20	--- Of a width of 165 cm or less	8	A
5513 11 90	--- Of a width of more than 165 cm	8	A
5513 12 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	8	A
5513 13 00	-- Other woven fabrics of polyester staple fibres	8	A
5513 19 00	-- Other woven fabrics	8	A
	- Dyed		
5513 21 00	-- Of polyester staple fibres, plain weave	8	A

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CN code 2022	Description	Base rate	Staging category
5513 23	-- Other woven fabrics of polyester staple fibres		
5513 23 10	--- 3-thread or 4-thread twill, including cross twill	8	A
5513 23 90	--- Other	8	A
5513 29 00	-- Other woven fabrics	8	A
	- Of yarns of different colours		
5513 31 00	-- Of polyester staple fibres, plain weave	8	A
5513 39 00	-- Other woven fabrics	8	A
	- Printed		
5513 41 00	-- Of polyester staple fibres, plain weave	8	A
5513 49 00	-- Other woven fabrics	8	A
5514	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m²		
	- Unbleached or bleached		
5514 11 00	-- Of polyester staple fibres, plain weave	8	A
5514 12 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	8	A

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CN code 2022	Description	Base rate	Staging category
5514 19	-- Other woven fabrics		
5514 19 10	--- Of polyester staple fibres	8	A
5514 19 90	--- Other	8	A
	- Dyed		
5514 21 00	-- Of polyester staple fibres, plain weave	8	A
5514 22 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	8	A
5514 23 00	-- Other woven fabrics of polyester staple fibres	8	A
5514 29 00	-- Other woven fabrics	8	A
5514 30	- Of yarns of different colours		
5514 30 10	-- Of polyester staple fibres, plain weave	8	A
5514 30 30	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	8	A
5514 30 50	-- Other woven fabrics of polyester staple fibres	8	A
5514 30 90	-- Other woven fabrics	8	A
	- Printed		
5514 41 00	-- Of polyester staple fibres, plain weave	8	A
5514 42 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	8	A

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CN code 2022	Description	Base rate	Staging category
5514 43 00	-- Other woven fabrics of polyester staple fibres	8	A
5514 49 00	-- Other woven fabrics	8	A
5515	Other woven fabrics of synthetic staple fibres		
	- Of polyester staple fibres		
5515 11	-- Mixed mainly or solely with viscose rayon staple fibres		
5515 11 10	--- Unbleached or bleached	8	A
5515 11 30	--- Printed	8	A
5515 11 90	--- Other	8	A
5515 12	-- Mixed mainly or solely with man-made filaments		
5515 12 10	--- Unbleached or bleached	8	A
5515 12 30	--- Printed	8	A
5515 12 90	--- Other	8	A
5515 13	-- Mixed mainly or solely with wool or fine animal hair		
	--- Mixed mainly or solely with carded wool or fine animal hair (woollen)		
5515 13 11	---- Unbleached or bleached	8	A
5515 13 19	---- Other	8	A

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CN code 2022	Description	Base rate	Staging category
	--- Mixed mainly or solely with combed wool or fine animal hair (worsted)		
5515 13 91	---- Unbleached or bleached	8	A
5515 13 99	---- Other	8	A
5515 19	-- Other		
5515 19 10	--- Unbleached or bleached	8	A
5515 19 30	--- Printed	8	A
5515 19 90	--- Other	8	A
	- Of acrylic or modacrylic staple fibres		
5515 21	-- Mixed mainly or solely with man-made filaments		
5515 21 10	--- Unbleached or bleached	8	A
5515 21 30	--- Printed	8	A
5515 21 90	--- Other	8	A
5515 22	-- Mixed mainly or solely with wool or fine animal hair		
	--- Mixed mainly or solely with carded wool or fine animal hair (woollen)		
5515 22 11	---- Unbleached or bleached	8	A
5515 22 19	---- Other	8	A

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CN code 2022	Description	Base rate	Staging category
	--- Mixed mainly or solely with combed wool or fine animal hair (worsted)		
5515 22 91	---- Unbleached or bleached	8	A
5515 22 99	---- Other	8	A
5515 29 00	-- Other	8	A
	- Other woven fabrics		
5515 91	-- Mixed mainly or solely with man-made filaments		
5515 91 10	--- Unbleached or bleached	8	A
5515 91 30	--- Printed	8	A
5515 91 90	--- Other	8	A
5515 99	-- Other		
5515 99 20	--- Unbleached or bleached	8	A
5515 99 40	--- Printed	8	A
5515 99 80	--- Other	8	A
5516	Woven fabrics of artificial staple fibres		
	- Containing 85 % or more by weight of artificial staple fibres		
5516 11 00	-- Unbleached or bleached	8	A

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CN code 2022	Description	Base rate	Staging category
5516 12 00	-- Dyed	8	A
5516 13 00	-- Of yarns of different colours	8	A
5516 14 00	-- Printed	8	A
	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments		
5516 21 00	-- Unbleached or bleached	8	A
5516 22 00	-- Dyed	8	A
5516 23	-- Of yarns of different colours		
5516 23 10	--- Jacquard fabrics of a width of 140 cm or more (mattress tickings)	8	A
5516 23 90	--- Other	8	A
5516 24 00	-- Printed	8	A
	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair		
5516 31 00	-- Unbleached or bleached	8	A
5516 32 00	-- Dyed	8	A
5516 33 00	-- Of yarns of different colours	8	A
5516 34 00	-- Printed	8	A

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CN code 2022	Description	Base rate	Staging category
	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton		
5516 41 00	-- Unbleached or bleached	8	A
5516 42 00	-- Dyed	8	A
5516 43 00	-- Of yarns of different colours	8	A
5516 44 00	-- Printed	8	A
	- Other		
5516 91 00	-- Unbleached or bleached	8	A
5516 92 00	-- Dyed	8	A
5516 93 00	-- Of yarns of different colours	8	A
5516 94 00	-- Printed	8	A
56	CHAPTER 56 – WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF		
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps		
	- Wadding of textile materials and articles thereof		
5601 21	-- Of cotton		
5601 21 10	--- Absorbent	3.8	A

CN code 2022	Description	Base rate	Staging category
5601 21 90	--- Other	3.8	A
5601 22	-- Of man-made fibres		
5601 22 10	--- Rolls of a diameter not exceeding 8 mm	3.8	A
5601 22 90	--- Other	4	A
5601 29 00	-- Other	3.8	A
5601 30 00	- Textile flock and dust and mill neps	3.2	A
5602	Felt, whether or not impregnated, coated, covered or laminated		
5602 10	- Needleloom felt and stitch-bonded fibre fabrics		
	-- Not impregnated, coated, covered or laminated		
	--- Needleloom felt		
5602 10 11	---- Of jute or other textile bast fibres of heading 5303	6.7	A
5602 10 19	---- Of other textile materials	6.7	A
	--- Stitch-bonded fibre fabrics		
5602 10 31	---- Of wool or fine animal hair	6.7	A
5602 10 38	---- Of other textile materials	6.7	A
5602 10 90	-- Impregnated, coated, covered or laminated	6.7	A

CN code 2022	Description	Base rate	Staging category
	- Other felt, not impregnated, coated, covered or laminated		
5602 21 00	-- Of wool or fine animal hair	6.7	A
5602 29 00	-- Of other textile materials	6.7	A
5602 90 00	- Other	6.7	A
5603	Nonwovens, whether or not impregnated, coated, covered or laminated		
	- Of man-made filaments		
5603 11	-- Weighing not more than 25 g/m²		
5603 11 10	--- Coated or covered	4.3	A
5603 11 90	--- Other	4.3	A
5603 12	-- Weighing more than 25 g/m² but not more than 70 g/m²		
5603 12 10	--- Coated or covered	4.3	A
5603 12 90	--- Other	4.3	A
5603 13	-- Weighing more than 70 g/m² but not more than 150 g/m²		
5603 13 10	--- Coated or covered	4.3	A
5603 13 90	--- Other	4.3	A

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CN code 2022	Description	Base rate	Staging category
5603 14	-- Weighing more than 150 g/m²		
5603 14 10	--- Coated or covered	4.3	A
5603 14 90	--- Other	4.3	A
	- Other		
5603 91	-- Weighing not more than 25 g/m²		
5603 91 10	--- Coated or covered	4.3	A
5603 91 90	--- Other	4.3	A
5603 92	-- Weighing more than 25 g/m² but not more than 70 g/m²		
5603 92 10	--- Coated or covered	4.3	A
5603 92 90	--- Other	4.3	A
5603 93	-- Weighing more than 70 g/m² but not more than 150 g/m²		
5603 93 10	--- Coated or covered	4.3	A
5603 93 90	--- Other	4.3	A
5603 94	-- Weighing more than 150 g/m²		
5603 94 10	--- Coated or covered	4.3	A
5603 94 90	--- Other	4.3	A

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CN code 2022	Description	Base rate	Staging category
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics		
5604 10 00	- Rubber thread and cord, textile covered	4	A
5604 90	- Other		
5604 90 10	-- High-tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	4	A
5604 90 90	-- Other	4	A
5605 00 00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	4	A
5606 00	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn		
5606 00 10	- Loop wale-yarn	8	A
	- Other		
5606 00 91	-- Gimped yarn	5.3	A
5606 00 99	-- Other	5.3	A

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CN code 2022	Description	Base rate	Staging category
5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics		
	- Of sisal or other textile fibres of the genus Agave		
5607 21 00	-- Binder or baler twine	12	A
5607 29 00	-- Other	12	A
	- Of polyethylene or polypropylene		
5607 41 00	-- Binder or baler twine	8	A
5607 49	-- Other		
	--- Measuring more than 50,000 decitex (5 g/m)		
5607 49 11	---- Plaited or braided	8	A
5607 49 19	---- Other	8	A
5607 49 90	--- Measuring 50,000 decitex (5 g/m) or less	8	A
5607 50	- Of other synthetic fibres		
	-- Of nylon or other polyamides or of polyesters		
	--- Measuring more than 50,000 decitex (5 g/m)		
5607 50 11	---- Plaited or braided	8	A
5607 50 19	---- Other	8	A

CN code 2022	Description	Base rate	Staging category
5607 50 30	--- Measuring 50,000 decitex (5 g/m) or less	8	A
5607 50 90	-- Of other synthetic fibres	8	A
5607 90	- Other		
5607 90 20	-- Of abaca (Manila hemp or Musa textilis Nee) or other hard (leaf) fibres; of jute or other textile bast fibres of heading 5303	6	A
5607 90 90	-- Other	8	A
5608	Knotted netting of twine, cordage or rope; made-up fishing nets and other made-up nets, of textile materials		
	- Of man-made textile materials		
5608 11	-- Made-up fishing nets		
5608 11 20	--- Of twine, cordage, rope or cables	8	A
5608 11 80	--- Other	8	A
5608 19	-- Other		
	--- Made-up nets		
	---- Of nylon or other polyamides		
5608 19 11	----- Of twine, cordage, rope or cables	8	A
5608 19 19	----- Other	8	A

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CN code 2022	Description	Base rate	Staging category
5608 19 30	---- Other	8	A
5608 19 90	--- Other	8	A
5608 90 00	- Other	8	A
5609 00 00	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included	5.8	A
57	CHAPTER 57 – CARPETS AND OTHER TEXTILE FLOOR COVERINGS		
5701	Carpets and other textile floor coverings, knotted, whether or not made up		
5701 10	- Of wool or fine animal hair		
5701 10 10	-- Containing a total of more than 10 % by weight of silk or of waste silk other than noil	8	A
5701 10 90	-- Other	8 MAX 2.8 EUR/m²	A
5701 90	- Of other textile materials		
5701 90 10	-- Of silk, of waste silk other than noil, of synthetic fibres, of yarn of heading 5605 or of textile materials containing metal threads	8	A
5701 90 90	-- Of other textile materials	3.5	A

CN code 2022	Description	Base rate	Staging category
5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs		
5702 10 00	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	3	A
5702 20 00	- Floor coverings of coconut fibres (coir)	4	A
	- Other, of pile construction, not made up		
5702 31	-- Of wool or fine animal hair		
5702 31 10	--- Axminster carpets	8	A
5702 31 80	--- Other	8	A
5702 32 00	-- Of man-made textile materials	8	A
5702 39 00	-- Of other textile materials	8	A
	- Other, of pile construction, made up		
5702 41	-- Of wool or fine animal hair		
5702 41 10	--- Axminster carpets	8	A
5702 41 90	--- Other	8	A
5702 42 00	-- Of man-made textile materials	8	A
5702 49 00	-- Of other textile materials	8	A

CN code 2022	Description	Base rate	Staging category
5702 50	- Other, not of pile construction, not made up		
5702 50 10	-- Of wool or fine animal hair	8	A
	-- Of man-made textile materials		
5702 50 31	--- Of polypropylene	8	A
5702 50 39	--- Other	8	A
5702 50 90	-- Of other textile materials	8	A
	- Other, not of pile construction, made up		
5702 91 00	-- Of wool or fine animal hair	8	A
5702 92	-- Of man-made textile materials		
5702 92 10	--- Of polypropylene	8	A
5702 92 90	--- Other	8	A
5702 99 00	-- Of other textile materials	8	A
5703	Carpets and other textile floor coverings (including turf), tufted, whether or not made up		
5703 10 00	- Of wool or fine animal hair	8	A

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CN code 2022	Description	Base rate	Staging category
	- Of nylon or other polyamides		
5703 21 00	-- Turf	8	A
5703 29	-- Other		
	--- Printed		
5703 29 10	---- Tiles, having a maximum surface area of 1 m²	8	A
5703 29 19	---- Other	8	A
	--- Other		
5703 29 91	---- Tiles, having a maximum surface area of 1 m²	8	A
5703 29 99	---- Other	8	A
	- Of other man-made textile materials		
5703 31 00	-- Turf	8	A
5703 39	-- Other		
	--- Of polypropylene		
5703 39 10	---- Tiles, having a maximum surface area of 1 m²	8	A
5703 39 19	---- Other	8	A

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CN code 2022	Description	Base rate	Staging category
	--- Other		
5703 39 91	---- Tiles, having a maximum surface area of 1 m²	8	A
5703 39 99	---- Other	8	A
5703 90	- Of other textile materials		
5703 90 20	-- Tiles, having a maximum surface area of 1 m²	8	A
5703 90 80	-- Other	8	A
5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up		
5704 10 00	- Tiles, having a maximum surface area of 0.3 m²	6.7	A
5704 20 00	- Tiles, having a maximum surface area exceeding 0.3 m², but not exceeding 1 m²	6.7	A
5704 90 00	- Other	6.7	A
5705 00	Other carpets and other textile floor coverings, whether or not made up		
5705 00 30	- Of man-made textile materials	8	A
5705 00 80	- Of other textile materials	8	A

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CN code 2022	Description	Base rate	Staging category
58	CHAPTER 58 – SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY		
5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806		
5801 10 00	- Of wool or fine animal hair	8	A
	- Of cotton		
5801 21 00	-- Uncut weft pile fabrics	8	A
5801 22 00	-- Cut corduroy	8	A
5801 23 00	-- Other weft pile fabrics	8	A
5801 26 00	-- Chenille fabrics	8	A
5801 27 00	-- Warp pile fabrics	8	A
	- Of man-made fibres		
5801 31 00	-- Uncut weft pile fabrics	8	A
5801 32 00	-- Cut corduroy	8	A
5801 33 00	-- Other weft pile fabrics	8	A
5801 36 00	-- Chenille fabrics	8	A

CN code 2022	Description	Base rate	Staging category
5801 37 00	-- Warp pile fabrics	8	A
5801 90	- Of other textile materials		
5801 90 10	-- Of flax	8	A
5801 90 90	-- Other	8	A
5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703		
5802 10 00	- Terry towelling and similar woven terry fabrics, of cotton	8	A
5802 20 00	- Terry towelling and similar woven terry fabrics, of other textile materials	8	A
5802 30 00	- Tufted textile fabrics	8	A
5803 00	Gauze, other than narrow fabrics of heading 5806		
5803 00 10	- Of cotton	5.8	A
5803 00 30	- Of silk or silk waste	7.2	A
5803 00 90	- Other	8	A
5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006		
5804 10	- Tulles and other net fabrics		
5804 10 10	-- Plain	6.5	A

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CN code 2022	Description	Base rate	Staging category
5804 10 90	-- Other	8	A
	- Mechanically made lace		
5804 21 00	-- Of man-made fibres	8	A
5804 29 00	-- Of other textile materials	8	A
5804 30 00	- Handmade lace	8	A
5805 00 00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	5.6	A
5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)		
5806 10 00	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	6.3	A
5806 20 00	- Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	7.5	A
	- Other woven fabrics		
5806 31 00	-- Of cotton	7.5	A
5806 32	-- Of man-made fibres		
5806 32 10	--- With real selvedges	7.5	A

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CN code 2022	Description	Base rate	Staging category
5806 32 90	--- Other	7.5	A
5806 39 00	-- Of other textile materials	7.5	A
5806 40 00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	6.2	A
5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered		
5807 10	- Woven		
5807 10 10	-- With woven inscription	6.2	A
5807 10 90	-- Other	6.2	A
5807 90	- Other		
5807 90 10	-- Of felt or nonwovens	6.3	A
5807 90 90	-- Other	8	A
5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles		
5808 10 00	- Braids, in the piece	5	A
5808 90 00	- Other	5.3	A

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CN code 2022	Description	Base rate	Staging category
5809 00 00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included	5.6	A
5810	Embroidery in the piece, in strips or in motifs		
5810 10	- Embroidery without visible ground		
5810 10 10	-- Of a value exceeding EUR 35/kg (net weight)	5.8	A
5810 10 90	-- Other	8	A
	- Other embroidery		
5810 91	-- Of cotton		
5810 91 10	--- Of a value exceeding EUR 17.50/kg (net weight)	5.8	A
5810 91 90	--- Other	7.2	A
5810 92	-- Of man-made fibres		
5810 92 10	--- Of a value exceeding EUR 17.50/kg (net weight)	5.8	A
5810 92 90	--- Other	7.2	A
5810 99	-- Of other textile materials		
5810 99 10	--- Of a value exceeding EUR 17.50/kg (net weight)	5.8	A

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CN code 2022	Description	Base rate	Staging category
5810 99 90	--- Other	7.2	A
5811 00 00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810	8	A
59	CHAPTER 59 – IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE		
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations		
5901 10 00	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	6.5	A
5901 90 00	- Other	6.5	A
5902	Tyre cord fabric of high-tenacity yarn of nylon or other polyamides, polyesters or viscose rayon		
5902 10	- Of nylon or other polyamides		
5902 10 10	-- Impregnated with rubber	5.6	A
5902 10 90	-- Other	8	A

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CN code 2022	Description	Base rate	Staging category
5902 20	- Of polyesters		
5902 20 10	-- Impregnated with rubber	5.6	A
5902 20 90	-- Other	8	A
5902 90	- Other		
5902 90 10	-- Impregnated with rubber	5.6	A
5902 90 90	-- Other	8	A
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902		
5903 10	- With poly(vinyl chloride)		
5903 10 10	-- Impregnated	8	A
5903 10 90	-- Coated, covered or laminated	8	A
5903 20	- With polyurethane		
5903 20 10	-- Impregnated	8	A
5903 20 90	-- Coated, covered or laminated	8	A
5903 90	- Other		
5903 90 10	-- Impregnated	8	A

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CN code 2022	Description	Base rate	Staging category
	-- Coated, covered or laminated		
5903 90 91	--- With cellulose derivatives or other plastics, with the fabric forming the right side	8	A
5903 90 99	--- Other	8	A
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape		
5904 10 00	- Linoleum	5.3	A
5904 90 00	- Other	5.3	A
5905 00	Textile wall coverings		
5905 00 10	- Consisting of parallel yarns, fixed on a backing of any material	5.8	A
	- Other		
5905 00 30	-- Of flax	8	A
5905 00 50	-- Of jute	4	A
5905 00 70	-- Of man-made fibres	8	A
5905 00 90	-- Other	6	A
5906	Rubberised textile fabrics, other than those of heading 5902		
5906 10 00	- Adhesive tape of a width not exceeding 20 cm	4.6	A

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CN code 2022	Description	Base rate	Staging category
	- Other		
5906 91 00	-- Knitted or crocheted	6.5	A
5906 99	-- Other		
5906 99 10	--- Fabrics mentioned in note 5(c) to this chapter	8	A
5906 99 90	--- Other	5.6	A
5907 00 00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	4.9	A
5908 00 00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas-mantle fabric therefor, whether or not impregnated	5.6	A
5909 00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials		
5909 00 10	- Of synthetic fibres	6.5	A
5909 00 90	- Of other textile materials	6.5	A
5910 00 00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	5.1	A
5911	Textile products and articles, for technical uses, specified in note 8 to this chapter		

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CN code 2022	Description	Base rate	Staging category
5911 10 00	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	5.3	A
5911 20 00	- Bolting cloth, whether or not made up	4.6	A
	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement)		
5911 31	-- Weighing less than 650 g/m²		
	--- Of silk or man-made fibres		
5911 31 11	---- Woven fabrics, of a kind used in papermaking machines (for example, forming fabrics)	5.8	A
5911 31 19	---- Other	5.8	A
5911 31 90	--- Of other textile materials	4.4	A
5911 32	-- Weighing 650 g/m² or more		
	--- Of silk or man-made fibres		
5911 32 11	---- Woven fabrics having a batt layer needled on them, of a kind used in papermaking machines (for example, press felts)	5.8	A

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CN code 2022	Description	Base rate	Staging category
5911 32 19	---- Other	5.8	A
5911 32 90	--- Of other textile materials	4.4	A
5911 40 00	- Filtering or straining cloth of a kind used in oil-presses or the like, including that of human hair	6	A
5911 90	- Other		
5911 90 10	-- Of felt	6	A
	-- Other		
5911 90 91	--- Self-adhesive circular polishing pads of a kind used for the manufacture of semiconductor wafers	0	A
5911 90 99	--- Other	6	A
60	CHAPTER 60 – KNITTED OR CROCHETED FABRICS		
6001	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted		
6001 10 00	- "Long pile" fabrics	8	A
	- Looped pile fabrics		
6001 21 00	-- Of cotton	8	A
6001 22 00	-- Of man-made fibres	8	A
6001 29 00	-- Of other textile materials	8	A

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CN code 2022	Description	Base rate	Staging category
	- Other		
6001 91 00	-- Of cotton	8	A
6001 92 00	-- Of man-made fibres	8	A
6001 99 00	-- Of other textile materials	8	A
6002	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 6001		
6002 40 00	- Containing by weight 5 % or more of elastomeric yarn, but not containing rubber thread	8	A
6002 90 00	- Other	6.5	A
6003	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002		
6003 10 00	- Of wool or fine animal hair	8	A
6003 20 00	- Of cotton	8	A
6003 30	- Of synthetic fibres		
6003 30 10	-- Raschel lace	8	A
6003 30 90	-- Other	8	A

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CN code 2022	Description	Base rate	Staging category
6003 40 00	- Of artificial fibres	8	A
6003 90 00	- Other	8	A
6004	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 6001		
6004 10 00	- Containing by weight 5 % or more of elastomeric yarn, but not containing rubber thread	8	A
6004 90 00	- Other	6.5	A
6005	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004		
	- Of cotton		
6005 21 00	-- Unbleached or bleached	8	A
6005 22 00	-- Dyed	8	A
6005 23 00	-- Of yarns of different colours	8	A
6005 24 00	-- Printed	8	A
	- Of synthetic fibres		
6005 35 00	-- Fabrics specified in subheading note 1 to this chapter	8	A

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CN code 2022	Description	Base rate	Staging category
6005 36 00	-- Other, unbleached or bleached	8	A
6005 37 00	-- Other, dyed	8	A
6005 38 00	-- Other, of yarns of different colours	8	A
6005 39 00	-- Other, printed	8	A
	- Of artificial fibres		
6005 41 00	-- Unbleached or bleached	8	A
6005 42 00	-- Dyed	8	A
6005 43 00	-- Of yarns of different colours	8	A
6005 44 00	-- Printed	8	A
6005 90	- Other		
6005 90 10	-- Of wool or fine animal hair	8	A
6005 90 90	-- Other	8	A
6006	Other knitted or crocheted fabrics		
6006 10 00	- Of wool or fine animal hair	8	A
	- Of cotton		
6006 21 00	-- Unbleached or bleached	8	A

CN code 2022	Description	Base rate	Staging category
6006 22 00	-- Dyed	8	A
6006 23 00	-- Of yarns of different colours	8	A
6006 24 00	-- Printed	8	A
	- Of synthetic fibres		
6006 31 00	-- Unbleached or bleached	8	A
6006 32 00	-- Dyed	8	A
6006 33 00	-- Of yarns of different colours	8	A
6006 34 00	-- Printed	8	A
	- Of artificial fibres		
6006 41 00	-- Unbleached or bleached	8	A
6006 42 00	-- Dyed	8	A
6006 43 00	-- Of yarns of different colours	8	A
6006 44 00	-- Printed	8	A
6006 90 00	- Other	8	A

CN code 2022	Description	Base rate	Staging category
61	CHAPTER 61 – ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED		
6101	Men's or boys' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6103		
6101 20	- Of cotton		
6101 20 10	-- Overcoats, car coats, capes, cloaks and similar articles	12	A
6101 20 90	-- Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	A
6101 30	- Of man-made fibres		
6101 30 10	-- Overcoats, car coats, capes, cloaks and similar articles	12	A
6101 30 90	-- Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	A
6101 90	- Of other textile materials		
6101 90 20	-- Overcoats, car coats, capes, cloaks and similar articles	12	A
6101 90 80	-- Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	A

CN code 2022	Description	Base rate	Staging category
6102	Women's or girls' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6104		
6102 10	- Of wool or fine animal hair		
6102 10 10	-- Overcoats, car coats, capes, cloaks and similar articles	12	A
6102 10 90	-- Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	A
6102 20	- Of cotton		
6102 20 10	-- Overcoats, car coats, capes, cloaks and similar articles	12	A
6102 20 90	-- Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	A
6102 30	- Of man-made fibres		
6102 30 10	-- Overcoats, car coats, capes, cloaks and similar articles	12	A
6102 30 90	-- Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	A
6102 90	- Of other textile materials		
6102 90 10	-- Overcoats, car coats, capes, cloaks and similar articles	12	A
6102 90 90	-- Anoraks (including ski jackets), windcheaters, wind-jackets and similar articles	12	A

CN code 2022	Description	Base rate	Staging category
6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted		
6103 10	- Suits		
6103 10 10	-- Of wool or fine animal hair	12	A
6103 10 90	-- Of other textile materials	12	A
	- Ensembles		
6103 22 00	-- Of cotton	12	A
6103 23 00	-- Of synthetic fibres	12	A
6103 29 00	-- Of other textile materials	12	A
	- Jackets and blazers		
6103 31 00	-- Of wool or fine animal hair	12	A
6103 32 00	-- Of cotton	12	A
6103 33 00	-- Of synthetic fibres	12	A
6103 39 00	-- Of other textile materials	12	A
	- Trousers, bib and brace overalls, breeches and shorts		
6103 41 00	-- Of wool or fine animal hair	12	A

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CN code 2022	Description	Base rate	Staging category
6103 42 00	-- Of cotton	12	A
6103 43 00	-- Of synthetic fibres	12	A
6103 49 00	-- Of other textile materials	12	A
6104	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted		
	- Suits		
6104 13 00	-- Of synthetic fibres	12	A
6104 19	-- Of other textile materials		
6104 19 20	--- Of cotton	12	A
6104 19 90	--- Of other textile materials	12	A
	- Ensembles		
6104 22 00	-- Of cotton	12	A
6104 23 00	-- Of synthetic fibres	12	A
6104 29	-- Of other textile materials		
6104 29 10	--- Of wool or fine animal hair	12	A
6104 29 90	--- Of other textile materials	12	A

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CN code 2022	Description	Base rate	Staging category
	- Jackets and blazers		
6104 31 00	-- Of wool or fine animal hair	12	A
6104 32 00	-- Of cotton	12	A
6104 33 00	-- Of synthetic fibres	12	A
6104 39 00	-- Of other textile materials	12	A
	- Dresses		
6104 41 00	-- Of wool or fine animal hair	12	A
6104 42 00	-- Of cotton	12	A
6104 43 00	-- Of synthetic fibres	12	A
6104 44 00	-- Of artificial fibres	12	A
6104 49 00	-- Of other textile materials	12	A
	- Skirts and divided skirts		
6104 51 00	-- Of wool or fine animal hair	12	A
6104 52 00	-- Of cotton	12	A
6104 53 00	-- Of synthetic fibres	12	A
6104 59 00	-- Of other textile materials	12	A

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CN code 2022	Description	Base rate	Staging category
	- Trousers, bib and brace overalls, breeches and shorts		
6104 61 00	-- Of wool or fine animal hair	12	A
6104 62 00	-- Of cotton	12	A
6104 63 00	-- Of synthetic fibres	12	A
6104 69 00	-- Of other textile materials	12	A
6105	Men's or boys' shirts, knitted or crocheted		
6105 10 00	- Of cotton	12	A
6105 20	- Of man-made fibres		
6105 20 10	-- Of synthetic fibres	12	A
6105 20 90	-- Of artificial fibres	12	A
6105 90	- Of other textile materials		
6105 90 10	-- Of wool or fine animal hair	12	A
6105 90 90	-- Of other textile materials	12	A
6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted		
6106 10 00	- Of cotton	12	A
6106 20 00	- Of man-made fibres	12	A

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CN code 2022	Description	Base rate	Staging category
6106 90	- Of other textile materials		
6106 90 10	-- Of wool or fine animal hair	12	A
6106 90 30	-- Of silk or silk waste	12	A
6106 90 50	-- Of flax or of ramie	12	A
6106 90 90	-- Of other textile materials	12	A
6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted		
	- Underpants and briefs		
6107 11 00	-- Of cotton	12	A
6107 12 00	-- Of man-made fibres	12	A
6107 19 00	-- Of other textile materials	12	A
	- Nightshirts and pyjamas		
6107 21 00	-- Of cotton	12	A
6107 22 00	-- Of man-made fibres	12	A
6107 29 00	-- Of other textile materials	12	A

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CN code 2022	Description	Base rate	Staging category
	- Other		
6107 91 00	-- Of cotton	12	A
6107 99 00	-- Of other textile materials	12	A
6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted		
	- Slips and petticoats		
6108 11 00	-- Of man-made fibres	12	A
6108 19 00	-- Of other textile materials	12	A
	- Briefs and panties		
6108 21 00	-- Of cotton	12	A
6108 22 00	-- Of man-made fibres	12	A
6108 29 00	-- Of other textile materials	12	A
	- Nightdresses and pyjamas		
6108 31 00	-- Of cotton	12	A
6108 32 00	-- Of man-made fibres	12	A
6108 39 00	-- Of other textile materials	12	A

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CN code 2022	Description	Base rate	Staging category
	- Other		
6108 91 00	-- Of cotton	12	A
6108 92 00	-- Of man-made fibres	12	A
6108 99 00	-- Of other textile materials	12	A
6109	T-shirts, singlets and other vests, knitted or crocheted		
6109 10 00	- Of cotton	12	A
6109 90	- Of other textile materials		
6109 90 20	-- Of wool or fine animal hair or man-made fibres	12	A
6109 90 90	-- Of other textile materials	12	A
6110	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted		
	- Of wool or fine animal hair		
6110 11	-- Of wool		
6110 11 10	--- Jerseys and pullovers, containing at least 50 % by weight of wool and weighing 600 g or more per article	10.5	A
	--- Other		
6110 11 30	---- Men's or boys'	12	A
6110 11 90	---- Women's or girls'	12	A

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CN code 2022	Description	Base rate	Staging category
6110 12	-- Of Kashmir (cashmere) goats		
6110 12 10	--- Men's or boys'	12	A
6110 12 90	--- Women's or girls'	12	A
6110 19	-- Other		
6110 19 10	--- Men's or boys'	12	A
6110 19 90	--- Women's or girls'	12	A
6110 20	- Of cotton		
6110 20 10	-- Lightweight fine knit roll, polo or turtleneck jumpers and pullovers	12	A
	-- Other		
6110 20 91	--- Men's or boys'	12	A
6110 20 99	--- Women's or girls'	12	A
6110 30	- Of man-made fibres		
6110 30 10	-- Lightweight fine knit roll, polo or turtleneck jumpers and pullovers	12	A
	-- Other		
6110 30 91	--- Men's or boys'	12	A
6110 30 99	--- Women's or girls'	12	A

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CN code 2022	Description	Base rate	Staging category
6110 90	- Of other textile materials		
6110 90 10	-- Of flax or ramie	12	A
6110 90 90	-- Of other textile materials	12	A
6111	Babies' garments and clothing accessories, knitted or crocheted		
6111 20	- Of cotton		
6111 20 10	-- Gloves, mittens and mitts	8.9	A
6111 20 90	-- Other	12	A
6111 30	- Of synthetic fibres		
6111 30 10	-- Gloves, mittens and mitts	8.9	A
6111 30 90	-- Other	12	A
6111 90	- Of other textile materials		
	-- Of wool or fine animal hair		
6111 90 11	--- Gloves, mittens and mitts	8.9	A
6111 90 19	--- Other	12	A
6111 90 90	-- Of other textile materials	12	A

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CN code 2022	Description	Base rate	Staging category
6112	Tracksuits, ski suits and swimwear, knitted or crocheted		
	- Tracksuits		
6112 11 00	-- Of cotton	12	A
6112 12 00	-- Of synthetic fibres	12	A
6112 19 00	-- Of other textile materials	12	A
6112 20 00	- Ski suits	12	A
	- Men's or boys' swimwear		
6112 31	-- Of synthetic fibres		
6112 31 10	--- Containing by weight 5 % or more of rubber thread	8	A
6112 31 90	--- Other	12	A
6112 39	-- Of other textile materials		
6112 39 10	--- Containing by weight 5 % or more of rubber thread	8	A
6112 39 90	--- Other	12	A
	- Women's or girls' swimwear		
6112 41	-- Of synthetic fibres		
6112 41 10	--- Containing by weight 5 % or more of rubber thread	8	A
6112 41 90	--- Other	12	A

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CN code 2022	Description	Base rate	Staging category
6112 49	-- Of other textile materials		
6112 49 10	--- Containing by weight 5 % or more of rubber thread	8	A
6112 49 90	--- Other	12	A
6113 00	Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907		
6113 00 10	- Of knitted or crocheted fabrics of heading 5906	8	A
6113 00 90	- Other	12	A
6114	Other garments, knitted or crocheted		
6114 20 00	- Of cotton	12	A
6114 30 00	- Of man-made fibres	12	A
6114 90 00	- Of other textile materials	12	A
6115	Pantyhose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted		
6115 10	- Graduated compression hosiery (for example, stockings for varicose veins)		
6115 10 10	-- Of synthetic fibres	8	A
6115 10 90	-- Other	12	A

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CN code 2022	Description	Base rate	Staging category
	- Other pantyhose and tights		
6115 21 00	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	12	A
6115 22 00	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	12	A
6115 29 00	-- Of other textile materials	12	A
6115 30	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex		
	-- Of synthetic fibres		
6115 30 11	--- Knee-length stockings	12	A
6115 30 19	--- Other	12	A
6115 30 90	-- Of other textile materials	12	A
	- Other		
6115 94 00	-- Of wool or fine animal hair	12	A
6115 95 00	-- Of cotton	12	A
6115 96	-- Of synthetic fibres		
6115 96 10	--- Knee-length stockings	12	A

CN code 2022	Description	Base rate	Staging category
	--- Other		
6115 96 91	---- Women's stockings	12	A
6115 96 99	---- Other	12	A
6115 99 00	-- Of other textile materials	12	A
6116	Gloves, mittens and mitts, knitted or crocheted		
6116 10	- Impregnated, coated, covered or laminated with plastics or rubber		
6116 10 20	-- Gloves impregnated, coated, covered or laminated with rubber	8	A
6116 10 80	-- Other	8.9	A
	- Other		
6116 91 00	-- Of wool or fine animal hair	8.9	A
6116 92 00	-- Of cotton	8.9	A
6116 93 00	-- Of synthetic fibres	8.9	A
6116 99 00	-- Of other textile materials	8.9	A
6117	Other made-up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories		
6117 10 00	- Shawls, scarves, mufflers, mantillas, veils and the like	12	A

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CN code 2022	Description	Base rate	Staging category
6117 80	- Other accessories		
6117 80 10	-- Knitted or crocheted, elasticated or rubberised	8	A
6117 80 80	-- Other	12	A
6117 90 00	- Parts	12	A
62	CHAPTER 62 – ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED		
6201	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 6203		
6201 20 00	- Of wool or fine animal hair	12	A
6201 30	- Of cotton		
6201 30 10	-- Of a weight, per garment, not exceeding 1 kg	12	A
6201 30 90	-- Of a weight, per garment, exceeding 1 kg	12	A
6201 40	- Of man-made fibres		
6201 40 10	-- Of a weight, per garment, not exceeding 1 kg	12	A
6201 40 90	-- Of a weight, per garment, exceeding 1 kg	12	A
6201 90 00	- Of other textile materials	12	A

CN code 2022	Description	Base rate	Staging category
6202	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 6204		
6202 20 00	- Of wool or fine animal hair	12	A
6202 30	- Of cotton		
6202 30 10	-- Of a weight, per garment, not exceeding 1 kg	12	A
6202 30 90	-- Of a weight, per garment, exceeding 1 kg	12	A
6202 40	- Of man-made fibres		
6202 40 10	-- Of a weight, per garment, not exceeding 1 kg	12	A
6202 40 90	-- Of a weight, per garment, exceeding 1 kg	12	A
6202 90 00	- Of other textile materials	12	A
6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)		
	- Suits		
6203 11 00	-- Of wool or fine animal hair	12	A
6203 12 00	-- Of synthetic fibres	12	A
6203 19	-- Of other textile materials		
6203 19 10	--- Of cotton	12	A

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CN code 2022	Description	Base rate	Staging category
6203 19 30	--- Of artificial fibres	12	A
6203 19 90	--- Of other textile materials	12	A
	- Ensembles		
6203 22	-- Of cotton		
6203 22 10	--- Industrial and occupational	12	A
6203 22 80	--- Other	12	A
6203 23	-- Of synthetic fibres		
6203 23 10	--- Industrial and occupational	12	A
6203 23 80	--- Other	12	A
6203 29	-- Of other textile materials		
	--- Of artificial fibres		
6203 29 11	---- Industrial and occupational	12	A
6203 29 18	---- Other	12	A
6203 29 30	--- Of wool or fine animal hair	12	A
6203 29 90	--- Of other textile materials	12	A
	- Jackets and blazers		
6203 31 00	-- Of wool or fine animal hair	12	A

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CN code 2022	Description	Base rate	Staging category
6203 32	-- Of cotton		
6203 32 10	--- Industrial and occupational	12	A
6203 32 90	--- Other	12	A
6203 33	-- Of synthetic fibres		
6203 33 10	--- Industrial and occupational	12	A
6203 33 90	--- Other	12	A
6203 39	-- Of other textile materials		
	--- Of artificial fibres		
6203 39 11	---- Industrial and occupational	12	A
6203 39 19	---- Other	12	A
6203 39 90	--- Of other textile materials	12	A
	- Trousers, bib and brace overalls, breeches and shorts		
6203 41	-- Of wool or fine animal hair		
6203 41 10	--- Trousers and breeches	12	A
6203 41 30	--- Bib and brace overalls	12	A
6203 41 90	--- Other	12	A

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CN code 2022	Description	Base rate	Staging category
6203 42	-- Of cotton		
	--- Trousers and breeches		
6203 42 11	---- Industrial and occupational	12	A
	---- Other		
6203 42 31	----- Of denim	12	A
6203 42 33	----- Of cut corduroy	12	A
6203 42 35	----- Other	12	A
	--- Bib and brace overalls		
6203 42 51	---- Industrial and occupational	12	A
6203 42 59	---- Other	12	A
6203 42 90	--- Other	12	A
6203 43	-- Of synthetic fibres		
	--- Trousers and breeches		
6203 43 11	---- Industrial and occupational	12	A
6203 43 19	---- Other	12	A
	--- Bib and brace overalls		
6203 43 31	---- Industrial and occupational	12	A

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CN code 2022	Description	Base rate	Staging category
6203 43 39	---- Other	12	A
6203 43 90	--- Other	12	A
6203 49	-- Of other textile materials		
	--- Of artificial fibres		
	---- Trousers and breeches		
6203 49 11	----- Industrial and occupational	12	A
6203 49 19	----- Other	12	A
	---- Bib and brace overalls		
6203 49 31	----- Industrial and occupational	12	A
6203 49 39	----- Other	12	A
6203 49 50	---- Other	12	A
6203 49 90	--- Of other textile materials	12	A
6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear)		
	- Suits		
6204 11 00	-- Of wool or fine animal hair	12	A
6204 12 00	-- Of cotton	12	A

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CN code 2022	Description	Base rate	Staging category
6204 13 00	-- Of synthetic fibres	12	A
6204 19	-- Of other textile materials		
6204 19 10	--- Of artificial fibres	12	A
6204 19 90	--- Of other textile materials	12	A
	- Ensembles		
6204 21 00	-- Of wool or fine animal hair	12	A
6204 22	-- Of cotton		
6204 22 10	--- Industrial and occupational	12	A
6204 22 80	--- Other	12	A
6204 23	-- Of synthetic fibres		
6204 23 10	--- Industrial and occupational	12	A
6204 23 80	--- Other	12	A
6204 29	-- Of other textile materials		
	--- Of artificial fibres		
6204 29 11	---- Industrial and occupational	12	A
6204 29 18	---- Other	12	A
6204 29 90	--- Of other textile materials	12	A

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CN code 2022	Description	Base rate	Staging category
	- Jackets and blazers		
6204 31 00	-- Of wool or fine animal hair	12	A
6204 32	-- Of cotton		
6204 32 10	--- Industrial and occupational	12	A
6204 32 90	--- Other	12	A
6204 33	-- Of synthetic fibres		
6204 33 10	--- Industrial and occupational	12	A
6204 33 90	--- Other	12	A
6204 39	-- Of other textile materials		
	--- Of artificial fibres		
6204 39 11	---- Industrial and occupational	12	A
6204 39 19	---- Other	12	A
6204 39 90	--- Of other textile materials	12	A
	- Dresses		
6204 41 00	-- Of wool or fine animal hair	12	A
6204 42 00	-- Of cotton	12	A

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CN code 2022	Description	Base rate	Staging category
6204 43 00	-- Of synthetic fibres	12	A
6204 44 00	-- Of artificial fibres	12	A
6204 49	-- Of other textile materials		
6204 49 10	--- Of silk or silk waste	12	A
6204 49 90	--- Of other textile materials	12	A
	- Skirts and divided skirts		
6204 51 00	-- Of wool or fine animal hair	12	A
6204 52 00	-- Of cotton	12	A
6204 53 00	-- Of synthetic fibres	12	A
6204 59	-- Of other textile materials		
6204 59 10	--- Of artificial fibres	12	A
6204 59 90	--- Of other textile materials	12	A
	- Trousers, bib and brace overalls, breeches and shorts		
6204 61	-- Of wool or fine animal hair		
6204 61 10	--- Trousers and breeches	12	A
6204 61 85	--- Other	12	A

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CN code 2022	Description	Base rate	Staging category
6204 62	-- Of cotton		
	--- Trousers and breeches		
6204 62 11	---- Industrial and occupational	12	A
	---- Other		
6204 62 31	----- Of denim	12	A
6204 62 33	----- Of cut corduroy	12	A
6204 62 39	----- Other	12	A
	--- Bib and brace overalls		
6204 62 51	---- Industrial and occupational	12	A
6204 62 59	---- Other	12	A
6204 62 90	--- Other	12	A
6204 63	-- Of synthetic fibres		
	--- Trousers and breeches		
6204 63 11	---- Industrial and occupational	12	A
6204 63 18	---- Other	12	A

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CN code 2022	Description	Base rate	Staging category
	--- Bib and brace overalls		
6204 63 31	---- Industrial and occupational	12	A
6204 63 39	---- Other	12	A
6204 63 90	--- Other	12	A
6204 69	-- Of other textile materials		
	--- Of artificial fibres		
	---- Trousers and breeches		
6204 69 11	----- Industrial and occupational	12	A
6204 69 18	----- Other	12	A
	---- Bib and brace overalls		
6204 69 31	----- Industrial and occupational	12	A
6204 69 39	----- Other	12	A
6204 69 50	---- Other	12	A
6204 69 90	--- Of other textile materials	12	A
6205	Men's or boys' shirts		
6205 20 00	- Of cotton	12	A

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CN code 2022	Description	Base rate	Staging category
6205 30 00	- Of man-made fibres	12	A
6205 90	- Of other textile materials		
6205 90 10	-- Of flax or ramie	12	A
6205 90 80	-- Of other textile materials	12	A
6206	Women's or girls' blouses, shirts and shirt-blouses		
6206 10 00	- Of silk or silk waste	12	A
6206 20 00	- Of wool or fine animal hair	12	A
6206 30 00	- Of cotton	12	A
6206 40 00	- Of man-made fibres	12	A
6206 90	- Of other textile materials		
6206 90 10	-- Of flax or ramie	12	A
6206 90 90	-- Of other textile materials	12	A
6207	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles		
	- Underpants and briefs		
6207 11 00	-- Of cotton	12	A
6207 19 00	-- Of other textile materials	12	A

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CN code 2022	Description	Base rate	Staging category
	- Nightshirts and pyjamas		
6207 21 00	-- Of cotton	12	A
6207 22 00	-- Of man-made fibres	12	A
6207 29 00	-- Of other textile materials	12	A
	- Other		
6207 91 00	-- Of cotton	12	A
6207 99	-- Of other textile materials		
6207 99 10	--- Of man-made fibres	12	A
6207 99 90	--- Of other textile materials	12	A
6208	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles		
	- Slips and petticoats		
6208 11 00	-- Of man-made fibres	12	A
6208 19 00	-- Of other textile materials	12	A
	- Nightdresses and pyjamas		
6208 21 00	-- Of cotton	12	A
6208 22 00	-- Of man-made fibres	12	A

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CN code 2022	Description	Base rate	Staging category
6208 29 00	-- Of other textile materials	12	A
	- Other		
6208 91 00	-- Of cotton	12	A
6208 92 00	-- Of man-made fibres	12	A
6208 99 00	-- Of other textile materials	12	A
6209	Babies' garments and clothing accessories		
6209 20 00	- Of cotton	10.5	A
6209 30 00	- Of synthetic fibres	10.5	A
6209 90	- Of other textile materials		
6209 90 10	-- Of wool or fine animal hair	10.5	A
6209 90 90	-- Of other textile materials	10.5	A
6210	Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907		
6210 10	- Of fabrics of heading 5602 or 5603		
6210 10 10	-- Of fabrics of heading 5602	12	A
	-- Of fabrics of heading 5603		
6210 10 92	--- Single-use gowns, of a kind used by patients or surgeons during surgical procedures	12	A
6210 10 98	--- Other	12	A

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CN code 2022	Description	Base rate	Staging category
6210 20 00	- Other garments, of the type described in heading 6201	12	A
6210 30 00	- Other garments, of the type described in heading 6202	12	A
6210 40 00	- Other men's or boys' garments	12	A
6210 50 00	- Other women's or girls' garments	12	A
6211	Tracksuits, ski suits and swimwear; other garments		
	- Swimwear		
6211 11 00	-- Men's or boys'	12	A
6211 12 00	-- Women's or girls'	12	A
6211 20 00	- Ski suits	12	A
	- Other garments, men's or boys'		
6211 32	-- Of cotton		
6211 32 10	--- Industrial and occupational clothing	12	A
	--- Tracksuits with lining		
6211 32 31	---- With an outer shell of a single identical fabric	12	A
	---- Other		
6211 32 41	----- Upper parts	12	A
6211 32 42	----- Lower parts	12	A
6211 32 90	--- Other	12	A

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CN code 2022	Description	Base rate	Staging category
6211 33	-- Of man-made fibres		
6211 33 10	--- Industrial and occupational clothing	12	A
	--- Tracksuits with lining		
6211 33 31	---- With an outer shell of a single identical fabric	12	A
	---- Other		
6211 33 41	----- Upper parts	12	A
6211 33 42	----- Lower parts	12	A
6211 33 90	--- Other	12	A
6211 39 00	-- Of other textile materials	12	A
	- Other garments, women's or girls'		
6211 42	-- Of cotton		
6211 42 10	--- Aprons, overalls, smock-overalls and other industrial and occupational clothing (whether or not also suitable for domestic use)	12	A
	--- Tracksuits with lining		
6211 42 31	---- With an outer shell of a single identical fabric	12	A

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CN code 2022	Description	Base rate	Staging category
	---- Other		
6211 42 41	----- Upper parts	12	A
6211 42 42	----- Lower parts	12	A
6211 42 90	--- Other	12	A
6211 43	-- Of man-made fibres		
6211 43 10	--- Aprons, overalls, smock-overalls and other industrial and occupational clothing (whether or not also suitable for domestic use)	12	A
	--- Tracksuits with lining		
6211 43 31	---- With an outer shell of a single identical fabric	12	A
	---- Other		
6211 43 41	----- Upper parts	12	A
6211 43 42	----- Lower parts	12	A
6211 43 90	--- Other	12	A
6211 49 00	-- Of other textile materials	12	A

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CN code 2022	Description	Base rate	Staging category
6212	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted		
6212 10	- Brassières		
6212 10 10	-- In a set made up for retail sale containing a brassière and a pair of briefs	6.5	A
6212 10 90	-- Other	6.5	A
6212 20 00	- Girdles and panty girdles	6.5	A
6212 30 00	- Corselettes	6.5	A
6212 90 00	- Other	6.5	A
6213	Handkerchiefs		
6213 20 00	- Of cotton	10	A
6213 90 00	- Of other textile materials	10	A
6214	Shawls, scarves, mufflers, mantillas, veils and the like		
6214 10 00	- Of silk or silk waste	8	A
6214 20 00	- Of wool or fine animal hair	8	A
6214 30 00	- Of synthetic fibres	8	A
6214 40 00	- Of artificial fibres	8	A
6214 90 00	- Of other textile materials	8	A

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CN code 2022	Description	Base rate	Staging category
6215	Ties, bow ties and cravats		
6215 10 00	- Of silk or silk waste	6.3	A
6215 20 00	- Of man-made fibres	6.3	A
6215 90 00	- Of other textile materials	6.3	A
6216 00 00	Gloves, mittens and mitts	7.6	A
6217	Other made-up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212		
6217 10 00	- Accessories	6.3	A
6217 90 00	- Parts	12	A
63	CHAPTER 63 – OTHER MADE-UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS		
	I. OTHER MADE-UP TEXTILE ARTICLES		
6301	Blankets and travelling rugs		
6301 10 00	- Electric blankets	6.9	A
6301 20	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair		
6301 20 10	-- Knitted or crocheted	12	A
6301 20 90	-- Other	12	A

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CN code 2022	Description	Base rate	Staging category
6301 30	- Blankets (other than electric blankets) and travelling rugs, of cotton		
6301 30 10	-- Knitted or crocheted	12	A
6301 30 90	-- Other	7.5	A
6301 40	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres		
6301 40 10	-- Knitted or crocheted	12	A
6301 40 90	-- Other	12	A
6301 90	- Other blankets and travelling rugs		
6301 90 10	-- Knitted or crocheted	12	A
6301 90 90	-- Other	12	A
6302	Bedlinen, table linen, toilet linen and kitchen linen		
6302 10 00	- Bedlinen, knitted or crocheted	12	A
	- Other bedlinen, printed		
6302 21 00	-- Of cotton	12	A
6302 22	-- Of man-made fibres		
6302 22 10	--- Nonwovens	6.9	A
6302 22 90	--- Other	12	A

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CN code 2022	Description	Base rate	Staging category
6302 29	-- Of other textile materials		
6302 29 10	--- Of flax or ramie	12	A
6302 29 90	--- Of other textile materials	12	A
	- Other bedlinen		
6302 31 00	-- Of cotton	12	A
6302 32	-- Of man-made fibres		
6302 32 10	--- Nonwovens	6.9	A
6302 32 90	--- Other	12	A
6302 39	-- Of other textile materials		
6302 39 20	--- Of flax or ramie	12	A
6302 39 90	--- Of other textile materials	12	A
6302 40 00	- Table linen, knitted or crocheted	12	A
	- Other table linen		
6302 51 00	-- Of cotton	12	A
6302 53	-- Of man-made fibres		
6302 53 10	--- Nonwovens	6.9	A
6302 53 90	--- Other	12	A

CN code 2022	Description	Base rate	Staging category
6302 59	-- Of other textile materials		
6302 59 10	--- Of flax	12	A
6302 59 90	--- Other	12	A
6302 60 00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	12	A
	- Other		
6302 91 00	-- Of cotton	12	A
6302 93	-- Of man-made fibres		
6302 93 10	--- Nonwovens	6.9	A
6302 93 90	--- Other	12	A
6302 99	-- Of other textile materials		
6302 99 10	--- Of flax	12	A
6302 99 90	--- Other	12	A
6303	Curtains (including drapes) and interior blinds; curtain or bed valances		
	- Knitted or crocheted		
6303 12 00	-- Of synthetic fibres	12	A
6303 19 00	-- Of other textile materials	12	A

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CN code 2022	Description	Base rate	Staging category
	- Other		
6303 91 00	-- Of cotton	12	A
6303 92	-- Of synthetic fibres		
6303 92 10	--- Nonwovens	6.9	A
6303 92 90	--- Other	12	A
6303 99	-- Of other textile materials		
6303 99 10	--- Nonwovens	6.9	A
6303 99 90	--- Other	12	A
6304	Other furnishing articles, excluding those of heading 9404		
	- Bedspreads		
6304 11 00	-- Knitted or crocheted	12	A
6304 19	-- Other		
6304 19 10	--- Of cotton	12	A
6304 19 30	--- Of flax or ramie	12	A
6304 19 90	--- Of other textile materials	12	A
6304 20 00	- Bed nets specified in subheading note 1 to this chapter	12	A

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CN code 2022	Description	Base rate	Staging category
	- Other		
6304 91 00	-- Knitted or crocheted	12	A
6304 92 00	-- Not knitted or crocheted, of cotton	12	A
6304 93 00	-- Not knitted or crocheted, of synthetic fibres	12	A
6304 99 00	-- Not knitted or crocheted, of other textile materials	12	A
6305	Sacks and bags, of a kind used for the packing of goods		
6305 10	- Of jute or of other textile bast fibres of heading 5303		
6305 10 10	-- Used	2	A
6305 10 90	-- Other	4	A
6305 20 00	- Of cotton	7.2	A
	- Of man-made textile materials		
6305 32	-- Flexible intermediate bulk containers		
	--- Of polyethylene or polypropylene strip or the like		
6305 32 11	---- Knitted or crocheted	12	A
6305 32 19	---- Other	7.2	A

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CN code 2022	Description	Base rate	Staging category
6305 32 90	--- Other	7.2	A
6305 33	-- Other, of polyethylene or polypropylene strip or the like		
6305 33 10	--- Knitted or crocheted	12	A
6305 33 90	--- Other	7.2	A
6305 39 00	-- Other	7.2	A
6305 90 00	- Of other textile materials	6.2	A
6306	Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods		
	- Tarpaulins, awnings and sunblinds		
6306 12 00	-- Of synthetic fibres	12	A
6306 19 00	-- Of other textile materials	12	A
	- Tents (including temporary canopies and similar articles)		
6306 22 00	-- Of synthetic fibres	12	A
6306 29 00	-- Of other textile materials	12	A
6306 30 00	- Sails	12	A

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CN code 2022	Description	Base rate	Staging category
6306 40 00	- Pneumatic mattresses	12	A
6306 90 00	- Other	12	A
6307	Other made-up articles, including dress patterns		
6307 10	- Floorcloths, dishcloths, dusters and similar cleaning cloths		
6307 10 10	-- Knitted or crocheted	12	A
6307 10 30	-- Nonwovens	6.9	A
6307 10 90	-- Other	7.7	A
6307 20 00	- Life jackets and lifebelts	6.3	A
6307 90	- Other		
6307 90 10	-- Knitted or crocheted	12	A
	-- Other		
6307 90 91	--- Of felt	6.3	A
	--- Other		
6307 90 92	---- Single-use drapes made up of fabrics of heading 5603, of a kind used during surgical procedures	6.3	A

CN code 2022	Description	Base rate	Staging category
	---- Protective face masks		
6307 90 93	----- Filtering facepieces (FFP) according to EN149; other masks conforming to a similar standard for masks as respiratory protective devices to protect against particles	6.3	A
6307 90 95	----- Other	6.3	A
6307 90 98	---- Other	6.3	A
	II. SETS		
6308 00 00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered tablecloths or serviettes, or similar textile articles, put up in packings for retail sale	12	A
	III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS		
6309 00 00	Worn clothing and other worn articles	5.3	A
6310	Used or new rags, scrap twine, cordage, rope and cables and worn-out articles of twine, cordage, rope or cables, of textile materials		
6310 10 00	- Sorted	0	A
6310 90 00	- Other	0	A

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CN code 2022	Description	Base rate	Staging category
XII	SECTION XII – FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR		
64	CHAPTER 64 – FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES		
6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes		
6401 10 00	- Footwear incorporating a protective metal toecap	17	A
	- Other footwear		
6401 92	-- Covering the ankle but not covering the knee		
6401 92 10	--- With uppers of rubber	17	A
6401 92 90	--- With uppers of plastics	17	A
6401 99 00	-- Other	17	A
6402	Other footwear with outer soles and uppers of rubber or plastics		

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CN code 2022	Description	Base rate	Staging category
	- Sports footwear		
6402 12	-- Ski-boots, cross-country ski footwear and snowboard boots		
6402 12 10	--- Ski-boots and cross-country ski footwear	17	A
6402 12 90	--- Snowboard boots	17	A
6402 19 00	-- Other	16.9	A
6402 20 00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	17	A
	- Other footwear		
6402 91	-- Covering the ankle		
6402 91 10	--- Incorporating a protective metal toecap	17	A
6402 91 90	--- Other	16.9	A
6402 99	-- Other		
6402 99 05	--- Incorporating a protective metal toecap	17	A
	--- Other		
6402 99 10	---- With uppers of rubber	16.8	A

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CN code 2022	Description	Base rate	Staging category
	---- With uppers of plastics		
	----- Footwear with a vamp made of straps or which has one or several pieces cut out		
6402 99 31	------ With sole and heel combined having a height of more than 3 cm	16.8	A
6402 99 39	------ Other	16.8	A
6402 99 50	----- Slippers and other indoor footwear	16.8	A
	----- Other, with insoles of a length		
6402 99 91	------ Of less than 24 cm	16.8	A
	------ Of 24 cm or more		
6402 99 93	------- Footwear which cannot be identified as men's or women's footwear	16.8	A
	------- Other		
6402 99 96	-------- For men	16.8	A
6402 99 98	-------- For women	16.8	A
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather		

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CN code 2022	Description	Base rate	Staging category
	- Sports footwear		
6403 12 00	-- Ski-boots, cross-country ski footwear and snowboard boots	8	A
6403 19 00	-- Other	8	A
6403 20 00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	8	A
6403 40 00	- Other footwear, incorporating a protective metal toecap	8	A
	- Other footwear with outer soles of leather		
6403 51	-- Covering the ankle		
6403 51 05	--- Made on a base or platform of wood, not having an inner sole	8	A
	--- Other		
	---- Covering the ankle but no part of the calf, with insoles of a length		
6403 51 11	----- Of less than 24 cm	8	A
	----- Of 24 cm or more		
6403 51 15	------ For men	8	A
6403 51 19	------ For women	8	A

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CN code 2022	Description	Base rate	Staging category
	---- Other, with insoles of a length		
6403 51 91	----- Of less than 24 cm	8	A
	----- Of 24 cm or more		
6403 51 95	------ For men	8	A
6403 51 99	------ For women	8	A
6403 59	-- Other		
6403 59 05	--- Made on a base or platform of wood, not having an inner sole	8	A
	--- Other		
	---- Footwear with a vamp made of straps or which has one or several pieces cut out		
6403 59 11	----- With sole and heel combined having a height of more than 3 cm	5	A
	----- Other, with insoles of a length		
6403 59 31	------ Of less than 24 cm	8	A
	------ Of 24 cm or more		
6403 59 35	------- For men	8	A
6403 59 39	------- For women	8	A

CN code 2022	Description	Base rate	Staging category
6403 59 50	---- Slippers and other indoor footwear	8	A
	---- Other, with insoles of a length		
6403 59 91	----- Of less than 24 cm	8	A
	----- Of 24 cm or more		
6403 59 95	------ For men	8	A
6403 59 99	------ For women	8	A
	- Other footwear		
6403 91	-- Covering the ankle		
6403 91 05	--- Made on a base or platform of wood, not having an inner sole	8	A
	--- Other		
	---- Covering the ankle but no part of the calf, with insoles of a length		
6403 91 11	----- Of less than 24 cm	8	A
	----- Of 24 cm or more		
6403 91 13	------ Footwear which cannot be identified as men's or women's footwear	8	A
	------ Other		
6403 91 16	------- For men	8	A
6403 91 18	------- For women	8	A

CN code 2022	Description	Base rate	Staging category
	---- Other, with insoles of a length		
6403 91 91	----- Of less than 24 cm	8	A
	----- Of 24 cm or more		
6403 91 93	------ Footwear which cannot be identified as men's or women's footwear	8	A
	------ Other		
6403 91 96	------- For men	8	A
6403 91 98	------- For women	5	A
6403 99	-- Other		
6403 99 05	--- Made on a base or platform of wood, not having an inner sole	8	A
	--- Other		
	---- Footwear with a vamp made of straps or which has one or several pieces cut out		
6403 99 11	----- With sole and heel combined having a height of more than 3 cm	8	A
	----- Other, with insoles of a length		
6403 99 31	------ Of less than 24 cm	8	A
	------ Of 24 cm or more		
6403 99 33	------- Footwear which cannot be identified as men's or women's footwear	8	A

CN code 2022	Description	Base rate	Staging category
	------- Other		
6403 99 36	-------- For men	8	A
6403 99 38	-------- For women	5	A
6403 99 50	---- Slippers and other indoor footwear	8	A
	---- Other, with insoles of a length		
6403 99 91	----- Of less than 24 cm	8	A
	----- Of 24 cm or more		
6403 99 93	------ Footwear which cannot be identified as men's or women's footwear	8	A
	------ Other		
6403 99 96	------- For men	8	A
6403 99 98	------- For women	7	A
6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials		
	- Footwear with outer soles of rubber or plastics		
6404 11 00	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	16.9	A

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CN code 2022	Description	Base rate	Staging category
6404 19	-- Other		
6404 19 10	--- Slippers and other indoor footwear	16.9	A
6404 19 90	--- Other	16.9	A
6404 20	- Footwear with outer soles of leather or composition leather		
6404 20 10	-- Slippers and other indoor footwear	17	A
6404 20 90	-- Other	17	A
6405	Other footwear		
6405 10 00	- With uppers of leather or composition leather	3.5	A
6405 20	- With uppers of textile materials		
6405 20 10	-- With outer soles of wood or cork	3.5	A
	-- With outer soles of other materials		
6405 20 91	--- Slippers and other indoor footwear	4	A
6405 20 99	--- Other	4	A
6405 90	- Other		
6405 90 10	-- With outer soles of rubber, plastics, leather or composition leather	17	A
6405 90 90	-- With outer soles of other materials	4	A

CN code 2022	Description	Base rate	Staging category
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof		
6406 10	- Uppers and parts thereof, other than stiffeners		
6406 10 10	-- Of leather	3	A
6406 10 90	-- Of other materials	3	A
6406 20	- Outer soles and heels, of rubber or plastics		
6406 20 10	-- Of rubber	3	A
6406 20 90	-- Of plastics	3	A
6406 90	- Other		
6406 90 30	-- Assemblies of uppers affixed to inner soles or to other sole components, but without outer soles	3	A
6406 90 50	-- Removable insoles and other removable accessories	3	A
6406 90 60	-- Outer soles of leather or composition leather	3	A
6406 90 90	-- Other	3	A

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CN code 2022	Description	Base rate	Staging category
65	CHAPTER 65 – HEADGEAR AND PARTS THEREOF		
6501 00 00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	2.7	A
6502 00 00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	0	A
6504 00 00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	0	A
6505 00	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hairnets of any material, whether or not lined or trimmed		
6505 00 10	- Of fur felt or of felt of wool and fur, made from the hat bodies, hoods or plateaux of heading 6501 00 00	5.7	A
	- Other		
6505 00 30	-- Peaked caps	2.7	A
6505 00 90	-- Other	2.7	A
6506	Other headgear, whether or not lined or trimmed		
6506 10	- Safety headgear		
6506 10 10	-- Of plastics	2.7	A
6506 10 80	-- Of other materials	2.7	A

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CN code 2022	Description	Base rate	Staging category
	- Other		
6506 91 00	-- Of rubber or of plastics	2.7	A
6506 99	-- Of other materials		
6506 99 10	--- Of fur felt or of felt of wool and fur, made from the hat bodies, hoods or plateaux of heading 6501 00 00	5.7	A
6506 99 90	--- Other	2.7	A
6507 00 00	Headbands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	2.7	A
66	CHAPTER 66 – UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF		
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)		
6601 10 00	- Garden or similar umbrellas	4.7	A
	- Other		
6601 91 00	-- Having a telescopic shaft	4.7	A
6601 99	-- Other		
6601 99 20	--- With a cover of woven textile materials	4.7	A
6601 99 90	--- Other	4.7	A

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CN code 2022	Description	Base rate	Staging category
6602 00 00	Walking sticks, seat-sticks, whips, riding-crops and the like	2.7	A
6603	Parts, trimmings and accessories of articles of heading 6601 or 6602		
6603 20 00	- Umbrella frames, including frames mounted on shafts (sticks)	5.2	A
6603 90	- Other		
6603 90 10	-- Handles and knobs	2.7	A
6603 90 90	-- Other	5	A
67	CHAPTER 67 – PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR		
6701 00 00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)	2.7	A
6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit		
6702 10 00	- Of plastics	4.7	A
6702 90 00	- Of other materials	4.7	A

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CN code 2022	Description	Base rate	Staging category
6703 00 00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like	1.7	A
6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included		
	- Of synthetic textile materials		
6704 11 00	-- Complete wigs	2.2	A
6704 19 00	-- Other	2.2	A
6704 20 00	- Of human hair	2.2	A
6704 90 00	- Of other materials	2.2	A
XIII	SECTION XIII – ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE		
68	CHAPTER 68 – ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS		
6801 00 00	Setts, curbstones and flagstones, of natural stone (except slate)	0	A

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CN code 2022	Description	Base rate	Staging category
6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate)		
6802 10 00	- 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 side of which is less than 7 cm; artificially coloured granules, chippings and powder	0	A
	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface		
6802 21 00	-- Marble, travertine and alabaster	1.7	A
6802 23 00	-- Granite	1.7	A
6802 29 00	-- Other stone	1.7	A
	- Other		
6802 91 00	-- Marble, travertine and alabaster	1.7	A
6802 92 00	-- Other calcareous stone	1.7	A
6802 93	-- Granite		
6802 93 10	--- Polished, decorated or otherwise worked, but not carved, of a net weight of 10 kg or more	0	A
6802 93 90	--- Other	1.7	A

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CN code 2022	Description	Base rate	Staging category
6802 99	-- Other stone		
6802 99 10	--- Polished, decorated or otherwise worked, but not carved, of a net weight of 10 kg or more	0	A
6802 99 90	--- Other	1.7	A
6803 00	Worked slate and articles of slate or of agglomerated slate		
6803 00 10	- Roofing and wall slates	1.7	A
6803 00 90	- Other	1.7	A
6804	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials		
6804 10 00	- Millstones and grindstones for milling, grinding or pulping	0	A
	- Other millstones, grindstones, grinding wheels and the like		
6804 21 00	-- Of agglomerated synthetic or natural diamond	1.7	A
6804 22	-- Of other agglomerated abrasives or of ceramics		
	--- Of artificial abrasives, with binder		
	---- Of synthetic or artificial resin		
6804 22 12	----- Not reinforced	0	A

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CN code 2022	Description	Base rate	Staging category
6804 22 18	----- Reinforced	0	A
6804 22 30	---- Of ceramics or silicates	0	A
6804 22 50	---- Of other materials	0	A
6804 22 90	--- Other	0	A
6804 23 00	-- Of natural stone	0	A
6804 30 00	- Hand sharpening or polishing stones	0	A
6805	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up		
6805 10 00	- On a base of woven textile fabric only	1.7	A
6805 20 00	- On a base of paper or paperboard only	1.7	A
6805 30 00	- On a base of other materials	1.7	A
6806	Slag-wool, rock-wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or of chapter 69		
6806 10 00	- Slag-wool, rock-wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	0	A

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CN code 2022	Description	Base rate	Staging category
6806 20	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)		
6806 20 10	-- Expanded clays	0	A
6806 20 90	-- Other	0	A
6806 90 00	- Other	0	A
6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)		
6807 10 00	- In rolls	0	A
6807 90 00	- Other	0	A
6808 00 00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste of wood, agglomerated with cement, plaster or other mineral binders	1.7	A
6809	Articles of plaster or of compositions based on plaster		
	- Boards, sheets, panels, tiles and similar articles, not ornamented		
6809 11 00	-- Faced or reinforced with paper or paperboard only	1.7	A
6809 19 00	-- Other	1.7	A
6809 90 00	- Other articles	1.7	A

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CN code 2022	Description	Base rate	Staging category
6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced		
	- Tiles, flagstones, bricks and similar articles		
6810 11	-- Building blocks and bricks		
6810 11 10	--- Of light concrete (with a basis of crushed pumice, granulated slag, etc.)	1.7	A
6810 11 90	--- Other	1.7	A
6810 19 00	-- Other	1.7	A
	- Other articles		
6810 91 00	-- Prefabricated structural components for building or civil engineering	1.7	A
6810 99 00	-- Other	1.7	A
6811	Articles of asbestos-cement, of cellulose fibre-cement or the like		
6811 40 00	- Containing asbestos	1.7	A
	- Not containing asbestos		
6811 81 00	-- Corrugated sheets	1.7	A
6811 82 00	-- Other sheets, panels, tiles and similar articles	1.7	A
6811 89 00	-- Other articles	1.7	A

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CN code 2022	Description	Base rate	Staging category
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		
6812 80	- Of crocidolite		
6812 80 10	-- Fabricated fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	1.7	A
6812 80 90	-- Other	3.7	A
	- Other		
6812 91 00	-- Clothing, clothing accessories, footwear and headgear	3.7	A
6812 99	-- Other		
6812 99 10	--- Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	1.7	A
6812 99 90	--- Other	3.7	A
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		
6813 20 00	- Containing asbestos	2.7	A

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CN code 2022	Description	Base rate	Staging category
	- Not containing asbestos		
6813 81 00	-- Brake linings and pads	2.7	A
6813 89 00	-- Other	2.7	A
6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials		
6814 10 00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	1.7	A
6814 90 00	- Other	1.7	A
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		
	- Carbon fibres; articles of carbon fibres for non-electrical uses; other articles of graphite or other carbon for non-electrical uses		
6815 11 00	-- Carbon fibres	0	A
6815 12 00	-- Fabrics of carbon fibres	0	A
6815 13 00	-- Other articles of carbon fibres	0	A
6815 19 00	-- Other	0	A
6815 20 00	- Articles of peat	0	A

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CN code 2022	Description	Base rate	Staging category
	- Other articles		
6815 91 00	-- Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite	0	A
6815 99 00	-- Other	0	A
69	CHAPTER 69 – CERAMIC PRODUCTS		
	I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS		
6901 00 00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	2	A
6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths		
6902 10 00	- Containing, by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr2O3	2	A
6902 20	- Containing, by weight, more than 50 % of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products		
6902 20 10	-- Containing, by weight, 93 % or more of silica (SiO2)	2	A

CN code 2022	Description	Base rate	Staging category
	-- Other		
6902 20 91	--- Containing, by weight, more than 7 % but less than 45 % of alumina (Al2O3)	2	A
6902 20 99	--- Other	2	A
6902 90 00	- Other	2	A
6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and slide gates), other than those of siliceous fossil meals or of similar siliceous earths		
6903 10 00	- Containing, by weight, more than 50 % of free carbon	5	B5
6903 20	- Containing, by weight, more than 50 % of alumina (Al2O3) or of a mixture or compound of alumina and of silica (SiO2)		
6903 20 10	-- Containing, by weight, less than 45 % of alumina (Al2O3)	5	B5
6903 20 90	-- Containing, by weight, 45 % or more of alumina (Al2O3)	5	A
6903 90	- Other		
6903 90 10	-- Containing, by weight, more than 25 % but not more than 50 % of graphite or other carbon or of a mixture of these products	5	B5
6903 90 90	-- Other	5	A

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CN code 2022	Description	Base rate	Staging category
	II. OTHER CERAMIC PRODUCTS		
6904	Ceramic building bricks, flooring blocks, support or filler tiles and the like		
6904 10 00	- Building bricks	2	A
6904 90 00	- Other	2	A
6905	Roofing tiles, chimney pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods		
6905 10 00	- Roofing tiles	0	A
6905 90 00	- Other	0	A
6906 00 00	Ceramic pipes, conduits, guttering and pipe fittings	0	A
6907	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics		
	- Flags and paving, hearth or wall tiles, other than those of subheadings 690730 and 690740		
6907 21 00	-- Of a water absorption coefficient by weight not exceeding 0.5 %	5	A
6907 22 00	-- Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 10 %	5	A

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CN code 2022	Description	Base rate	Staging category
6907 23 00	-- Of a water absorption coefficient by weight exceeding 10 %	5	A
6907 30 00	- Mosaic cubes and the like, other than those of subheading 690740	5	B5
6907 40 00	- Finishing ceramics	5	B5
6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods		
	- Ceramic wares for laboratory, chemical or other technical uses		
6909 11 00	-- Of porcelain or china	5	B5
6909 12 00	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	5	B5
6909 19 00	-- Other	5	B5
6909 90 00	- Other	5	B5
6910	Ceramic sinks, washbasins, washbasin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures		
6910 10 00	- Of porcelain or china	7	A
6910 90 00	- Other	7	A

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CN code 2022	Description	Base rate	Staging category
6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china		
6911 10 00	- Tableware and kitchenware	12	A
6911 90 00	- Other	12	B7
6912 00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china		
	- Tableware and kitchenware		
6912 00 21	-- Of common pottery	5	B5
6912 00 23	-- Stoneware	5.5	B5
6912 00 25	-- Earthenware or fine pottery	9	B7
6912 00 29	-- Other	7	B7
	- Other		
6912 00 81	-- Of common pottery	5	B5
6912 00 83	-- Stoneware	5.5	B5
6912 00 85	-- Earthenware or fine pottery	9	B7
6912 00 89	-- Other	7	B7

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CN code 2022	Description	Base rate	Staging category
6913	Statuettes and other ornamental ceramic articles		
6913 10 00	- Of porcelain or china	6	B5
6913 90	- Other		
6913 90 10	-- Of common pottery	3.5	B3
	-- Other		
6913 90 93	--- Earthenware or fine pottery	6	B5
6913 90 98	--- Other	6	B5
6914	Other ceramic articles		
6914 10 00	- Of porcelain or china	5	B5
6914 90 00	- Other	3	A
70	CHAPTER 70 – GLASS AND GLASSWARE		
7001 00	Cullet and other waste and scrap of glass, excluding glass from cathode-ray tubes or other activated glass of heading 8549; glass in the mass		
7001 00 10	- Cullet and other waste and scrap of glass	0	A
	- Glass in the mass		
7001 00 91	-- Optical glass	3	A
7001 00 99	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
7002	Glass in balls (other than microspheres of heading 7018), rods or tubes, unworked		
7002 10 00	- Balls	3	A
7002 20	- Rods		
7002 20 10	-- Of optical glass	3	A
7002 20 90	-- Other	3	A
	- Tubes		
7002 31 00	-- Of fused quartz or other fused silica	3	A
7002 32 00	-- Of other glass having a linear coefficient of expansion not exceeding 5 × 10–6 per Kelvin within a temperature range of 0 °C to 300 °C	3	A
7002 39 00	-- Other	3	A
7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked		
	- Non-wired sheets		
7003 12	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer		
7003 12 10	--- Of optical glass	3	A

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CN code 2022	Description	Base rate	Staging category
	--- Other		
7003 12 91	---- Having a non-reflecting layer	3	A
7003 12 99	---- Other	3.8 MIN 0.6 EUR/ 100 kg/br	B7
7003 19	-- Other		
7003 19 10	--- Of optical glass	3	A
7003 19 90	--- Other	3.8 MIN 0.6 EUR/ 100 kg/br	B7
7003 20 00	- Wired sheets	3.8 MIN 0.4 EUR/ 100 kg/br	B7
7003 30 00	- Profiles	3	A
7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked		
7004 20	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer		
7004 20 10	-- Optical glass	3	A
	-- Other		
7004 20 91	--- Having a non-reflecting layer	3	A

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CN code 2022	Description	Base rate	Staging category
7004 20 99	--- Other	4.4 MIN 0.4 EUR/ 100 kg/br	B7
7004 90	- Other glass		
7004 90 10	-- Optical glass	3	A
7004 90 80	-- Other	4.4 MIN 0.4 EUR/ 100 kg/br	B7
7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked		
7005 10	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer		
7005 10 05	-- Having a non-reflecting layer	3	A
	-- Other, of a thickness		
7005 10 25	--- Not exceeding 3.5 mm	2	A
7005 10 30	--- Exceeding 3.5 mm but not exceeding 4.5 mm	2	A
7005 10 80	--- Exceeding 4.5 mm	2	A
	- Other non-wired glass		
7005 21	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground		
7005 21 25	--- Of a thickness not exceeding 3.5 mm	2	A

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CN code 2022	Description	Base rate	Staging category
7005 21 30	--- Of a thickness exceeding 3.5 mm but not exceeding 4.5 mm	2	A
7005 21 80	--- Of a thickness exceeding 4.5 mm	2	A
7005 29	-- Other		
7005 29 25	--- Of a thickness not exceeding 3.5 mm	2	A
7005 29 35	--- Of a thickness exceeding 3.5 mm but not exceeding 4.5 mm	2	A
7005 29 80	--- Of a thickness exceeding 4.5 mm	2	A
7005 30 00	- Wired glass	2	A
7006 00	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials		
7006 00 10	- Optical glass	3	A
7006 00 90	- Other	3	A
7007	Safety glass, consisting of toughened (tempered) or laminated glass		
	- Toughened (tempered) safety glass		
7007 11	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels		
7007 11 10	--- Of size and shape suitable for incorporation in motor vehicles	3	A
7007 11 90	--- Other	3	A

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CN code 2022	Description	Base rate	Staging category
7007 19	-- Other		
7007 19 10	--- Enamelled	3	A
7007 19 20	--- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer	3	A
7007 19 80	--- Other	3	A
	- Laminated safety glass		
7007 21	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels		
7007 21 20	--- Of size and shape suitable for incorporation in motor vehicles	3	A
7007 21 80	--- Other	3	A
7007 29 00	-- Other	3	A
7008 00	Multiple-walled insulating units of glass		
7008 00 20	- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer	3	A
	- Other		
7008 00 81	-- Consisting of two panels of glass sealed around the edges by an airtight joint and separated by a layer of air, other gases or a vacuum	3	A
7008 00 89	-- Other	3	A

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CN code 2022	Description	Base rate	Staging category
7009	Glass mirrors, whether or not framed, including rear-view mirrors		
7009 10 00	- Rear-view mirrors for vehicles	4	A
	- Other		
7009 91 00	-- Unframed	4	A
7009 92 00	-- Framed	4	A
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other 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		
7010 10 00	- Ampoules	3	A
7010 20 00	- Stoppers, lids and other closures	5	B5
7010 90	- Other		
7010 90 10	-- Preserving jars (sterilising jars)	5	B5
	-- Other		
7010 90 21	--- Made from tubing of glass	5	B5
	--- Other, of a nominal capacity of		
7010 90 31	---- 2.5 l or more	5	B5

CN code 2022	Description	Base rate	Staging category
	---- Less than 2.5 l		
	----- For beverages and foodstuffs		
	------ Bottles		
	------- Of colourless glass, of a nominal capacity of		
7010 90 41	-------- 1 l or more	5	B5
7010 90 43	-------- More than 0.33 l but less than 1 l	5	B5
7010 90 45	-------- 0.15 l or more but not more than 0.33 l	5	B5
7010 90 47	-------- Less than 0.15 l	5	A
	------- Of coloured glass, of a nominal capacity of		
7010 90 51	-------- 1 l or more	5	B5
7010 90 53	-------- More than 0.33 l but less than 1 l	5	B5
7010 90 55	-------- 0.15 l or more but not more than 0.33 l	5	B5
7010 90 57	-------- Less than 0.15 l	5	B5
	------ Other, of a nominal capacity of		
7010 90 61	------- 0.25 l or more	5	B5
7010 90 67	------- Less than 0.25 l	5	B5

CN code 2022	Description	Base rate	Staging category
	----- For pharmaceutical products, of a nominal capacity		
7010 90 71	------ Exceeding 0.055 l	5	B5
7010 90 79	------ Not exceeding 0.055 l	5	A
	----- For other products		
7010 90 91	------ Of colourless glass	5	A
7010 90 99	------ Of coloured glass	5	A
7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode-ray tubes or the like		
7011 10 00	- For electric lighting	4	B3
7011 20 00	- For cathode-ray tubes	4	B3
7011 90 00	- Other	4	B3
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)		
7013 10 00	- Of glass ceramics	11	B7
	- Stemware drinking glasses, other than of glass ceramics		
7013 22	-- Of lead crystal		
7013 22 10	--- Gathered by hand	11	B7
7013 22 90	--- Gathered mechanically	11	B7

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CN code 2022	Description	Base rate	Staging category
7013 28	-- Other		
7013 28 10	--- Gathered by hand	11	B7
7013 28 90	--- Gathered mechanically	11	B7
	- Other drinking glasses, other than of glass ceramics		
7013 33	-- Of lead crystal		
	--- Gathered by hand		
7013 33 11	---- Cut or otherwise decorated	11	B7
7013 33 19	---- Other	11	B7
	--- Gathered mechanically		
7013 33 91	---- Cut or otherwise decorated	11	B7
7013 33 99	---- Other	11	B7
7013 37	-- Other		
7013 37 10	--- Of toughened glass	11	B7
	--- Other		
	---- Gathered by hand		
7013 37 51	----- Cut or otherwise decorated	11	B7
7013 37 59	----- Other	11	B7

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CN code 2022	Description	Base rate	Staging category
	---- Gathered mechanically		
7013 37 91	----- Cut or otherwise decorated	11	B7
7013 37 99	----- Other	11	B7
	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass ceramics		
7013 41	-- Of lead crystal		
7013 41 10	--- Gathered by hand	11	B7
7013 41 90	--- Gathered mechanically	11	B7
7013 42 00	-- Of glass having a linear coefficient of expansion not exceeding 5 × 10–6 per Kelvin within a temperature range of 0 °C to 300 °C	11	B7
7013 49	-- Other		
7013 49 10	--- Of toughened glass	11	B7
	--- Other		
7013 49 91	---- Gathered by hand	11	B7
7013 49 99	---- Gathered mechanically	11	A

CN code 2022	Description	Base rate	Staging category
	- Other glassware		
7013 91	-- Of lead crystal		
7013 91 10	--- Gathered by hand	11	B7
7013 91 90	--- Gathered mechanically	11	B7
7013 99 00	-- Other	11	A
7014 00 00	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked	3	A
7015	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses		
7015 10 00	- Glasses for corrective spectacles	3	A
7015 90 00	- Other	3	A
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		
7016 10 00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	8	B7

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CN code 2022	Description	Base rate	Staging category
7016 90	- Other		
7016 90 10	-- Leaded lights and the like	3	A
7016 90 40	-- Blocks and bricks, of a kind used for building or construction purposes	3 MIN 1.2 EUR/ 100 kg/br	B7
7016 90 70	-- Other	3 MIN 1.2 EUR/ 100 kg/br	B7
7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated		
7017 10 00	- Of fused quartz or other fused silica	3	A
7017 20 00	- Of other glass having a linear coefficient of expansion not exceeding 5 × 10–6 per Kelvin within a temperature range of 0 °C to 300 °C	3	A
7017 90 00	- Other	3	A
7018	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		
7018 10	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares		

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CN code 2022	Description	Base rate	Staging category
	-- Glass beads		
7018 10 11	--- Cut and mechanically polished	0	A
7018 10 19	--- Other	7	B7
7018 10 30	-- Imitation pearls	0	A
	-- Imitation precious or semi-precious stones		
7018 10 51	--- Cut and mechanically polished	0	A
7018 10 59	--- Other	3	A
7018 10 90	-- Other	3	A
7018 20 00	- Glass microspheres not exceeding 1 mm in diameter	3	A
7018 90	- Other		
7018 90 10	-- Glass eyes; articles of glass smallware	3	A
7018 90 90	-- Other	6	B5
7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics)		
	- Slivers, rovings, yarn and chopped strands and mats thereof		
7019 11 00	-- Chopped strands, of a length of not more than 50 mm	7	B7
7019 12 00	-- Rovings	7	A

CN code 2022	Description	Base rate	Staging category
7019 13 00	-- Other yarn, slivers	7	A
7019 14 00	-- Mechanically bonded mats	7	A
7019 15 00	-- Chemically bonded mats	7	A
7019 19 00	-- Other	7	A
	- Mechanically bonded fabrics		
7019 61 00	-- Closed woven fabrics of rovings	7	A
7019 62 00	-- Other closed fabrics of rovings	5	A
7019 63 00	-- Closed woven fabrics, plain weave, of yarns, not coated or laminated	7	A
7019 64 00	-- Closed woven fabrics, plain weave, of yarns, coated or laminated	7	A
7019 65 00	-- Open woven fabrics of a width not exceeding 30 cm	7	A
7019 66 00	-- Open woven fabrics of a width exceeding 30 cm	7	A
7019 69	-- Other		
7019 69 10	--- Stitched fabrics and needled fabrics	5	A
7019 69 90	--- Other	7	A
	- Chemically bonded fabrics		
7019 71 00	-- Veils (thin sheets)	5	A
7019 72 00	-- Other closed fabrics	5	A

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CN code 2022	Description	Base rate	Staging category
7019 73 00	-- Other open fabrics	5	A
7019 80	- Glass wool and articles of glass wool		
7019 80 10	-- Boards, mattresses and similar products	5	A
7019 80 90	-- Other	7	A
7019 90 00	- Other	7	A
7020 00	Other articles of glass		
7020 00 05	- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor materials	0	A
	- Glass inners for vacuum flasks or for other vacuum vessels		
7020 00 07	-- Unfinished	3	A
7020 00 08	-- Finished	6	A
	- Other		
7020 00 10	-- Of fused quartz or other fused silica	3	A
7020 00 30	-- Of glass having a linear coefficient of expansion not exceeding 5 × 10–6 per Kelvin within a temperature range of 0 °C to 300 °C	3	A
7020 00 80	-- Other	3	A

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EUROPEAN
COMMISSION

Brussels, 11.9.2026
COM(2026) 482 final

ANNEX 2 – PART 3/5

ANNEX

to the

Proposal for a Council Decision

on the conclusion of the Free Trade Agreement between the European Union and the Republic of India

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CN code 2022	Description	Base rate	Staging category
XIV	SECTION XIV – NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN		
71	CHAPTER 71 – NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN		
	I. NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES		
7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport		
7101 10 00	- Natural pearls	0	A
	- Cultured pearls		
7101 21 00	-- Unworked	0	A
7101 22 00	-- Worked	0	A

CN code 2022	Description	Base rate	Staging category
7102	Diamonds, whether or not worked, but not mounted or set		
7102 10 00	- Unsorted	0	A
	- Industrial		
7102 21 00	-- Unworked or simply sawn, cleaved or bruted	0	A
7102 29 00	-- Other	0	A
	- Non-industrial		
7102 31 00	-- Unworked or simply sawn, cleaved or bruted	0	A
7102 39 00	-- Other	0	A
7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport		
7103 10 00	- Unworked or simply sawn or roughly shaped	0	A
	- Otherwise worked		
7103 91 00	-- Rubies, sapphires and emeralds	0	A
7103 99 00	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
7104	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport		
7104 10 00	- Piezoelectric quartz	0	A
	- Other, unworked or simply sawn or roughly shaped		
7104 21 00	-- Diamonds	0	A
7104 29 00	-- Other	0	A
	- Other		
7104 91 00	-- Diamonds	0	A
7104 99 00	-- Other	0	A
7105	Dust and powder of natural or synthetic precious or semi-precious stones		
7105 10 00	- Of diamonds	0	A
7105 90 00	- Other	0	A
	II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL		
7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form		
7106 10 00	- Powder	0	A

CN code 2022	Description	Base rate	Staging category
	- Other		
7106 91 00	-- Unwrought	0	A
7106 92 00	-- Semi-manufactured	0	A
7107 00 00	Base metals clad with silver, not further worked than semi-manufactured	0	A
7108	Gold (including gold plated with platinum), unwrought or in semi-manufactured forms, or in powder form		
	- Non-monetary		
7108 11 00	-- Powder	0	A
7108 12 00	-- Other unwrought forms	0	A
7108 13	-- Other semi-manufactured forms		
7108 13 10	--- Bars, rods, wire and sections; plates; sheets and strips of a thickness, excluding any backing, exceeding 0.15 mm	0	A
7108 13 80	--- Other	0	A
7108 20 00	- Monetary	0	A
7109 00 00	Base metals or silver, clad with gold, not further worked than semi-manufactured	0	A
7110	Platinum, unwrought or in semi-manufactured forms, or in powder form		

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CN code 2022	Description	Base rate	Staging category
	- Platinum		
7110 11 00	-- Unwrought or in powder form	0	A
7110 19	-- Other		
7110 19 10	--- Bars, rods, wire and sections; plates; sheets and strips of a thickness, excluding any backing, exceeding 0.15 mm	0	A
7110 19 80	--- Other	0	A
	- Palladium		
7110 21 00	-- Unwrought or in powder form	0	A
7110 29 00	-- Other	0	A
	- Rhodium		
7110 31 00	-- Unwrought or in powder form	0	A
7110 39 00	-- Other	0	A
	- Iridium, osmium and ruthenium		
7110 41 00	-- Unwrought or in powder form	0	A
7110 49 00	-- Other	0	A
7111 00 00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	0	A

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CN code 2022	Description	Base rate	Staging category
7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious-metal compounds, of a kind used principally for the recovery of precious metal other than goods of heading 8549		
7112 30 00	- Ash containing precious metal or precious-metal compounds	0	A
	- Other		
7112 91 00	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	0	A
7112 92 00	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	0	A
7112 99 00	-- Other	0	A
	III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES		
7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal		
	- Of precious metal whether or not plated or clad with precious metal		
7113 11 00	-- Of silver, whether or not plated or clad with other precious metal	2.5	A
7113 19 00	-- Of other precious metal, whether or not plated or clad with precious metal	2.5	A
7113 20 00	- Of base metal clad with precious metal	4	B3

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CN code 2022	Description	Base rate	Staging category
7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal		
	- Of precious metal whether or not plated or clad with precious metal		
7114 11 00	-- Of silver, whether or not plated or clad with other precious metal	2	A
7114 19 00	-- Of other precious metal, whether or not plated or clad with precious metal	2	A
7114 20 00	- Of base metal clad with precious metal	2	A
7115	Other articles of precious metal or of metal clad with precious metal		
7115 10 00	- Catalysts in the form of wire cloth or grill, of platinum	0	A
7115 90 00	- Other	3	A
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		
7116 10 00	- Of natural or cultured pearls	0	A
7116 20	- Of precious or semi-precious stones (natural, synthetic or reconstructed)		
7116 20 11	-- Necklaces, bracelets and other articles made wholly of natural precious or semi-precious stones, simply strung without fasteners or other accessories	0	A
7116 20 80	-- Other	2.5	A

CN code 2022	Description	Base rate	Staging category
7117	Imitation jewellery		
	- Of base metal, whether or not plated with precious metal		
7117 11 00	-- Cuff links and studs	4	B3
7117 19 00	-- Other	4	A
7117 90 00	- Other	4	A
7118	Coin		
7118 10 00	- Coin (other than gold coin), not being legal tender	0	A
7118 90 00	- Other	0	A
XV	SECTION XV – BASE METALS AND ARTICLES OF BASE METAL		
72	CHAPTER 72 – IRON AND STEEL		
	I. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM		
7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms		
7201 10	- Non-alloy pig iron containing by weight 0.5 % or less of phosphorus		
	-- Containing by weight not less than 0.4 % of manganese		
7201 10 11	--- Containing by weight 1 % or less of silicon	1.7	A

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CN code 2022	Description	Base rate	Staging category
7201 10 19	--- Containing by weight more than 1 % of silicon	1.7	A
7201 10 30	-- Containing by weight not less than 0.1 % but less than 0.4 % of manganese	1.7	A
7201 10 90	-- Containing by weight less than 0.1 % of manganese	0	A
7201 20 00	- Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	2.2	A
7201 50	- Alloy pig iron; spiegeleisen		
7201 50 10	-- Alloy pig iron containing by weight not less than 0.3 % but not more than 1 % of titanium and not less than 0.5 % but not more than 1 % of vanadium	0	A
7201 50 90	-- Other	1.7	A
7202	Ferro-alloys		
	- Ferro-manganese		
7202 11	-- Containing by weight more than 2 % of carbon		
7202 11 20	--- With a granulometry not exceeding 5 mm and a manganese content by weight exceeding 65 %	2.7	A
7202 11 80	--- Other	2.7	A
7202 19 00	-- Other	2.7	A
	- Ferro-silicon		
7202 21 00	-- Containing by weight more than 55 % of silicon	5.7	A

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CN code 2022	Description	Base rate	Staging category
7202 29	-- Other		
7202 29 10	--- Containing by weight 4 % or more but not more than 10 % of magnesium	5.7	B5
7202 29 90	--- Other	5.7	B5
7202 30 00	- Ferro-silico-manganese	3.7	A
	- Ferro-chromium		
7202 41	-- Containing by weight more than 4 % of carbon		
7202 41 10	--- Containing by weight more than 4 % but not more than 6 % of carbon	4	B3
7202 41 90	--- Containing by weight more than 6 % of carbon	4	A
7202 49	-- Other		
7202 49 10	--- Containing by weight not more than 0.05 % of carbon	7	B7
7202 49 50	--- Containing by weight more than 0.05 % but not more than 0.5 % of carbon	7	B7
7202 49 90	--- Containing by weight more than 0.5 % but not more than 4 % of carbon	7	B7
7202 50 00	- Ferro-silico-chromium	2.7	A
7202 60 00	- Ferro-nickel	0	A
7202 70 00	- Ferro-molybdenum	2.7	A
7202 80 00	- Ferro-tungsten and ferro-silico-tungsten	0	A

CN code 2022	Description	Base rate	Staging category
	- Other		
7202 91 00	-- Ferro-titanium and ferro-silico-titanium	2.7	A
7202 92 00	-- Ferro-vanadium	2.7	A
7202 93 00	-- Ferro-niobium	0	A
7202 99	-- Other		
7202 99 10	--- Ferro-phosphorus	0	A
7202 99 30	--- Ferro-silico-magnesium	2.7	A
7202 99 80	--- Other	2.7	A
7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, in lumps, pellets or similar forms		
7203 10 00	- Ferrous products obtained by direct reduction of iron ore	0	A
7203 90 00	- Other	0	A
7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel		
7204 10 00	- Waste and scrap of cast iron	0	A
	- Waste and scrap of alloy steel		

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CN code 2022	Description	Base rate	Staging category
7204 21	-- Of stainless steel		
7204 21 10	--- Containing by weight 8 % or more of nickel	0	A
7204 21 90	--- Other	0	A
7204 29 00	-- Other	0	A
7204 30 00	- Waste and scrap of tinned iron or steel	0	A
	- Other waste and scrap		
7204 41	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles		
7204 41 10	--- Turnings, shavings, chips, milling waste, sawdust and filings	0	A
	--- Trimmings and stampings		
7204 41 91	---- In bundles	0	A
7204 41 99	---- Other	0	A
7204 49	-- Other		
7204 49 10	--- Fragmentised (shredded)	0	A
	--- Other		
7204 49 30	---- In bundles	0	A
7204 49 90	---- Other	0	A

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CN code 2022	Description	Base rate	Staging category
7204 50 00	- Remelting scrap ingots	0	A
7205	Granules and powders, of pig iron, spiegeleisen, iron or steel		
7205 10 00	- Granules	0	A
	- Powders		
7205 21 00	-- Of alloy steel	0	A
7205 29 00	-- Other	0	A
	II. IRON AND NON-ALLOY STEEL		
7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)		
7206 10 00	- Ingots	0	A
7206 90 00	- Other	0	A
7207	Semi-finished products of iron or non-alloy steel		
	- Containing by weight less than 0.25 % of carbon		
7207 11	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness		
	--- Rolled or obtained by continuous casting		
7207 11 11	---- Of free-cutting steel	0	A

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CN code 2022	Description	Base rate	Staging category
	---- Other		
7207 11 14	----- Of a thickness not exceeding 130 mm	0	A
7207 11 16	----- Of a thickness exceeding 130 mm	0	A
7207 11 90	--- Forged	0	A
7207 12	-- Other, of rectangular (other than square) cross-section		
7207 12 10	--- Rolled or obtained by continuous casting	0	A
7207 12 90	--- Forged	0	A
7207 19	-- Other		
	--- Of circular or polygonal cross-section		
7207 19 12	---- Rolled or obtained by continuous casting	0	A
7207 19 19	---- Forged	0	A
7207 19 80	--- Other	0	A
7207 20	- Containing by weight 0.25 % or more of carbon		
	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness		
	--- Rolled or obtained by continuous casting		
7207 20 11	---- Of free-cutting steel	0	A

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CN code 2022	Description	Base rate	Staging category
	---- Other, containing by weight		
7207 20 15	----- 0.25 % or more but less than 0.6 % of carbon	0	A
7207 20 17	----- 0.6 % or more of carbon	0	A
7207 20 19	--- Forged	0	A
	-- Other, of rectangular (other than square) cross-section		
7207 20 32	--- Rolled or obtained by continuous casting	0	A
7207 20 39	--- Forged	0	A
	-- Of circular or polygonal cross-section		
7207 20 52	--- Rolled or obtained by continuous casting	0	A
7207 20 59	--- Forged	0	A
7207 20 80	-- Other	0	A
7208	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated		
7208 10 00	- In coils, not further worked than hot-rolled, with patterns in relief	50	TRQ-EU Steel
	- Other, in coils, not further worked than hot-rolled, pickled		
7208 25 00	-- Of a thickness of 4.75 mm or more	50	TRQ-EU Steel

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CN code 2022	Description	Base rate	Staging category
7208 26 00	-- Of a thickness of 3 mm or more but less than 4.75 mm	50	TRQ-EU Steel
7208 27 00	-- Of a thickness of less than 3 mm	50	TRQ-EU Steel
	- Other, in coils, not further worked than hot-rolled		
7208 36 00	-- Of a thickness exceeding 10 mm	50	TRQ-EU Steel
7208 37 00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	50	TRQ-EU Steel
7208 38 00	-- Of a thickness of 3 mm or more but less than 4.75 mm	50	TRQ-EU Steel
7208 39 00	-- Of a thickness of less than 3 mm	50	TRQ-EU Steel
7208 40 00	- Not in coils, not further worked than hot-rolled, with patterns in relief	50	TRQ-EU Steel
	- Other, not in coils, not further worked than hot-rolled		
7208 51	-- Of a thickness exceeding 10 mm		
7208 51 20	--- Of a thickness exceeding 15 mm	50	TRQ-EU Steel
	--- Of a thickness exceeding 10 mm but not exceeding 15 mm, of a width of		
7208 51 91	---- 2,050 mm or more	50	TRQ-EU Steel
7208 51 98	---- Less than 2,050 mm	50	TRQ-EU Steel

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CN code 2022	Description	Base rate	Staging category
7208 52	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm		
7208 52 10	--- Rolled on four faces or in a closed box pass, of a width not exceeding 1,250 mm	50	TRQ-EU Steel
	--- Other, of a width of		
7208 52 91	---- 2,050 mm or more	50	TRQ-EU Steel
7208 52 99	---- Less than 2,050 mm	50	TRQ-EU Steel
7208 53	-- Of a thickness of 3 mm or more but less than 4.75 mm		
7208 53 10	--- Rolled on four faces or in a closed box pass, of a width not exceeding 1,250 mm and of a thickness of 4 mm or more	50	TRQ-EU Steel
7208 53 90	--- Other	50	TRQ-EU Steel
7208 54 00	-- Of a thickness of less than 3 mm	50	TRQ-EU Steel
7208 90	- Other		
7208 90 20	-- Perforated	50	TRQ-EU Steel
7208 90 80	-- Other	50	TRQ-EU Steel
7209	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated		
	- In coils, not further worked than cold-rolled (cold-reduced)		
7209 15 00	-- Of a thickness of 3 mm or more	50	TRQ-EU Steel

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CN code 2022	Description	Base rate	Staging category
7209 16	-- Of a thickness exceeding 1 mm but less than 3 mm		
7209 16 10	--- "Electrical"	50	TRQ-EU Steel
7209 16 90	--- Other	50	TRQ-EU Steel
7209 17	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm		
7209 17 10	--- "Electrical"	50	TRQ-EU Steel
7209 17 90	--- Other	50	TRQ-EU Steel
7209 18	-- Of a thickness of less than 0.5 mm		
7209 18 10	--- "Electrical"	50	TRQ-EU Steel
	--- Other		
7209 18 91	---- Of a thickness of 0.35 mm or more but less than 0.5 mm	50	TRQ-EU Steel
7209 18 99	---- Of a thickness of less than 0.35 mm	50	TRQ-EU Steel
	- Not in coils, not further worked than cold-rolled (cold-reduced)		
7209 25 00	-- Of a thickness of 3 mm or more	50	TRQ-EU Steel
7209 26	-- Of a thickness exceeding 1 mm but less than 3 mm		
7209 26 10	--- "Electrical"	50	TRQ-EU Steel
7209 26 90	--- Other	50	TRQ-EU Steel

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CN code 2022	Description	Base rate	Staging category
7209 27	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm		
7209 27 10	--- "Electrical"	50	TRQ-EU Steel
7209 27 90	--- Other	50	TRQ-EU Steel
7209 28	-- Of a thickness of less than 0.5 mm		
7209 28 10	--- "Electrical"	50	TRQ-EU Steel
7209 28 90	--- Other	50	TRQ-EU Steel
7209 90	- Other		
7209 90 20	-- Perforated	50	TRQ-EU Steel
7209 90 80	-- Other	50	TRQ-EU Steel
7210	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated		
	- Plated or coated with tin		
7210 11 00	-- Of a thickness of 0.5 mm or more	50	TRQ-EU Steel
7210 12	-- Of a thickness of less than 0.5 mm		
7210 12 20	--- Tinplate	50	TRQ-EU Steel
7210 12 80	--- Other	50	TRQ-EU Steel

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CN code 2022	Description	Base rate	Staging category
7210 20 00	- Plated or coated with lead, including terne-plate	50	TRQ-EU Steel
7210 30 00	- Electrolytically plated or coated with zinc	50	TRQ-EU Steel
	- Otherwise plated or coated with zinc		
7210 41 00	-- Corrugated	50	TRQ-EU Steel
7210 49 00	-- Other	50	TRQ-EU Steel
7210 50 00	- Plated or coated with chromium oxides or with chromium and chromium oxides	50	TRQ-EU Steel
	- Plated or coated with aluminium		
7210 61 00	-- Plated or coated with aluminium-zinc alloys	50	TRQ-EU Steel
7210 69 00	-- Other	50	TRQ-EU Steel
7210 70	- Painted, varnished or coated with plastics		
7210 70 10	-- Tinplate, varnished; products, plated or coated with chromium oxides or with chromium and chromium oxides, varnished	50	TRQ-EU Steel
7210 70 80	-- Other	50	TRQ-EU Steel
7210 90	- Other		
7210 90 30	-- Clad	50	TRQ-EU Steel
7210 90 40	-- Tinned and printed	50	TRQ-EU Steel
7210 90 80	-- Other	50	TRQ-EU Steel

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CN code 2022	Description	Base rate	Staging category
7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated		
	- Not further worked than hot-rolled		
7211 13 00	-- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	50	TRQ-EU Steel
7211 14 00	-- Other, of a thickness of 4.75 mm or more	50	TRQ-EU Steel
7211 19 00	-- Other	50	TRQ-EU Steel
	- Not further worked than cold-rolled (cold-reduced)		
7211 23	-- Containing by weight less than 0.25 % of carbon		
7211 23 20	--- "Electrical"	50	TRQ-EU Steel
	--- Other		
7211 23 30	---- Of a thickness of 0.35 mm or more	50	TRQ-EU Steel
7211 23 80	---- Of a thickness of less than 0.35 mm	50	TRQ-EU Steel
7211 29 00	-- Other	50	TRQ-EU Steel
7211 90	- Other		
7211 90 20	-- Perforated	50	TRQ-EU Steel
7211 90 80	-- Other	50	TRQ-EU Steel

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CN code 2022	Description	Base rate	Staging category
7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated		
7212 10	- Plated or coated with tin		
7212 10 10	-- Tinplate, not further worked than surface-treated	50	TRQ-EU Steel
7212 10 90	-- Other	50	TRQ-EU Steel
7212 20 00	- Electrolytically plated or coated with zinc	50	TRQ-EU Steel
7212 30 00	- Otherwise plated or coated with zinc	50	TRQ-EU Steel
7212 40	- Painted, varnished or coated with plastics		
7212 40 20	-- Tinplate, not further worked than varnished; products, plated or coated with chromium oxides or with chromium and chromium oxides, varnished	50	TRQ-EU Steel
7212 40 80	-- Other	50	TRQ-EU Steel
7212 50	- Otherwise plated or coated		
7212 50 20	-- Plated or coated with chromium oxides or with chromium and chromium oxides	50	TRQ-EU Steel
7212 50 30	-- Plated or coated with chromium or nickel	50	TRQ-EU Steel
7212 50 40	-- Plated or coated with copper	50	TRQ-EU Steel
	-- Plated or coated with aluminium		
7212 50 61	--- Plated or coated with aluminium-zinc alloys	50	TRQ-EU Steel

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CN code 2022	Description	Base rate	Staging category
7212 50 69	--- Other	50	TRQ-EU Steel
7212 50 90	-- Other	50	TRQ-EU Steel
7212 60 00	- Clad	50	TRQ-EU Steel
7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel		
7213 10 00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	50	TRQ-EU Steel
7213 20 00	- Other, of free-cutting steel	50	TRQ-EU Steel
	- Other		
7213 91	-- Of circular cross-section measuring less than 14 mm in diameter		
7213 91 10	--- Of a type used for concrete reinforcement	50	TRQ-EU Steel
7213 91 20	--- Of a type used for tyre cord	50	TRQ-EU Steel
	--- Other		
7213 91 41	---- Containing by weight 0.06 % or less of carbon	50	TRQ-EU Steel
7213 91 49	---- Containing by weight more than 0.06 % but less than 0.25 % of carbon	50	TRQ-EU Steel

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CN code 2022	Description	Base rate	Staging category
7213 91 70	---- Containing by weight 0.25 % or more but not more than 0.75 % of carbon	50	TRQ-EU Steel
7213 91 90	---- Containing by weight more than 0.75 % of carbon	50	TRQ-EU Steel
7213 99	-- Other		
7213 99 10	--- Containing by weight less than 0.25 % of carbon	50	TRQ-EU Steel
7213 99 90	--- Containing by weight 0.25 % or more of carbon	50	TRQ-EU Steel
7214	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling		
7214 10 00	- Forged	0	A
7214 20 00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	50	TRQ-EU Steel
7214 30 00	- Other, of free-cutting steel	50	TRQ-EU Steel
	- Other		
7214 91	-- Of rectangular (other than square) cross-section		
7214 91 10	--- Containing by weight less than 0.25 % of carbon	50	TRQ-EU Steel
7214 91 90	--- Containing by weight 0.25 % or more of carbon	50	TRQ-EU Steel

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CN code 2022	Description	Base rate	Staging category
7214 99	-- Other		
	--- Containing by weight less than 0.25 % of carbon		
7214 99 10	---- Of a type used for concrete reinforcement	50	TRQ-EU Steel
	---- Other, of circular cross-section measuring in diameter		
7214 99 31	----- 80 mm or more	50	TRQ-EU Steel
7214 99 39	----- Less than 80 mm	50	TRQ-EU Steel
7214 99 50	---- Other	50	TRQ-EU Steel
	--- Containing by weight 0.25 % or more of carbon		
	---- Of a circular cross-section measuring in diameter		
7214 99 71	----- 80 mm or more	50	TRQ-EU Steel
7214 99 79	----- Less than 80 mm	50	TRQ-EU Steel
7214 99 95	---- Other	50	TRQ-EU Steel
7215	Other bars and rods of iron or non-alloy steel		
7215 10 00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	50	TRQ-EU Steel
7215 50	- Other, not further worked than cold-formed or cold-finished		

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CN code 2022	Description	Base rate	Staging category
	-- Containing by weight less than 0.25 % of carbon		
7215 50 11	--- Of rectangular (other than square) cross-section	50	TRQ-EU Steel
7215 50 19	--- Other	50	TRQ-EU Steel
7215 50 80	-- Containing by weight 0.25 % or more of carbon	50	TRQ-EU Steel
7215 90 00	- Other	50	TRQ-EU Steel
7216	Angles, shapes and sections of iron or non-alloy steel		
7216 10 00	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	50	TRQ-EU Steel
	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm		
7216 21 00	-- L sections	50	TRQ-EU Steel
7216 22 00	-- T sections	50	TRQ-EU Steel
	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more		
7216 31	-- U sections		
7216 31 10	--- Of a height of 80 mm or more but not exceeding 220 mm	50	TRQ-EU Steel
7216 31 90	--- Of a height exceeding 220 mm	50	TRQ-EU Steel

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CN code 2022	Description	Base rate	Staging category
7216 32	-- I sections		
	--- Of a height of 80 mm or more but not exceeding 220 mm		
7216 32 11	---- With parallel flange faces	50	TRQ-EU Steel
7216 32 19	---- Other	50	TRQ-EU Steel
	--- Of a height exceeding 220 mm		
7216 32 91	---- With parallel flange faces	50	TRQ-EU Steel
7216 32 99	---- Other	50	TRQ-EU Steel
7216 33	-- H sections		
7216 33 10	--- Of a height of 80 mm or more but not exceeding 180 mm	50	TRQ-EU Steel
7216 33 90	--- Of a height exceeding 180 mm	50	TRQ-EU Steel
7216 40	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more		
7216 40 10	-- L sections	50	TRQ-EU Steel
7216 40 90	-- T sections	50	TRQ-EU Steel

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CN code 2022	Description	Base rate	Staging category
7216 50	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded		
7216 50 10	-- With a cross-section which is capable of being enclosed in a square the side of which is 80 mm	50	TRQ-EU Steel
	-- Other		
7216 50 91	--- Bulb flats	50	TRQ-EU Steel
7216 50 99	--- Other	50	TRQ-EU Steel
	- Angles, shapes and sections, not further worked than cold-formed or cold-finished		
7216 61	-- Obtained from flat-rolled products		
7216 61 10	--- C, L, U, Z, omega or open-ended sections	0	A
7216 61 90	--- Other	0	A
7216 69 00	-- Other	0	A
	- Other		
7216 91	-- Cold-formed or cold-finished from flat-rolled products		
7216 91 10	--- Profiled (ribbed) sheets	0	A

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CN code 2022	Description	Base rate	Staging category
7216 91 80	--- Other	0	A
7216 99 00	-- Other	50	TRQ-EU Steel
7217	Wire of iron or non-alloy steel		
7217 10	- Not plated or coated, whether or not polished		
	-- Containing by weight less than 0.25 % of carbon		
7217 10 10	--- With a maximum cross-sectional dimension of less than 0.8 mm	50	TRQ-EU Steel
	--- With a maximum cross-sectional dimension of 0.8 mm or more		
7217 10 31	---- Containing indentations, ribs, grooves or other deformations produced during the rolling process	50	TRQ-EU Steel
7217 10 39	---- Other	50	TRQ-EU Steel
7217 10 50	-- Containing by weight 0.25 % or more but less than 0.6 % of carbon	50	TRQ-EU Steel
7217 10 90	-- Containing by weight 0.6 % or more of carbon	50	TRQ-EU Steel
7217 20	- Plated or coated with zinc		
	-- Containing by weight less than 0.25 % of carbon		
7217 20 10	--- With a maximum cross-sectional dimension of less than 0.8 mm	50	TRQ-EU Steel
7217 20 30	--- With a maximum cross-sectional dimension of 0.8 mm or more	50	TRQ-EU Steel

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CN code 2022	Description	Base rate	Staging category
7217 20 50	-- Containing by weight 0.25 % or more but less than 0.6 % of carbon	50	TRQ-EU Steel
7217 20 90	-- Containing by weight 0.6 % or more of carbon	50	TRQ-EU Steel
7217 30	- Plated or coated with other base metals		
	-- Containing by weight less than 0.25 % of carbon		
7217 30 41	--- Copper-coated	50	TRQ-EU Steel
7217 30 49	--- Other	50	TRQ-EU Steel
7217 30 50	-- Containing by weight 0.25 % or more but less than 0.6 % of carbon	50	TRQ-EU Steel
7217 30 90	-- Containing by weight 0.6 % or more of carbon	50	TRQ-EU Steel
7217 90	- Other		
7217 90 20	-- Containing by weight less than 0.25 % of carbon	50	TRQ-EU Steel
7217 90 50	-- Containing by weight 0.25 % or more but less than 0.6 % of carbon	50	TRQ-EU Steel
7217 90 90	-- Containing by weight 0.6 % or more of carbon	50	TRQ-EU Steel
	III. STAINLESS STEEL		
7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel		
7218 10 00	- Ingots and other primary forms	0	A

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CN code 2022	Description	Base rate	Staging category
	- Other		
7218 91	-- Of rectangular (other than square) cross-section		
7218 91 10	--- Containing by weight 2.5 % or more of nickel	0	A
7218 91 80	--- Containing by weight less than 2.5 % of nickel	0	A
7218 99	-- Other		
	--- Of square cross-section		
7218 99 11	---- Rolled or obtained by continuous casting	0	A
7218 99 19	---- Forged	0	A
	--- Other		
7218 99 20	---- Rolled or obtained by continuous casting	0	A
7218 99 80	---- Forged	0	A
7219	Flat-rolled products of stainless steel, of a width of 600 mm or more		
	- Not further worked than hot-rolled, in coils		
7219 11 00	-- Of a thickness exceeding 10 mm	50	TRQ-EU Steel

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CN code 2022	Description	Base rate	Staging category
7219 12	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm		
7219 12 10	--- Containing by weight 2.5 % or more of nickel	50	TRQ-EU Steel
7219 12 90	--- Containing by weight less than 2.5 % of nickel	50	TRQ-EU Steel
7219 13	-- Of a thickness of 3 mm or more but less than 4.75 mm		
7219 13 10	--- Containing by weight 2.5 % or more of nickel	50	TRQ-EU Steel
7219 13 90	--- Containing by weight less than 2.5 % of nickel	50	TRQ-EU Steel
7219 14	-- Of a thickness of less than 3 mm		
7219 14 10	--- Containing by weight 2.5 % or more of nickel	50	TRQ-EU Steel
7219 14 90	--- Containing by weight less than 2.5 % of nickel	50	TRQ-EU Steel
	- Not further worked than hot-rolled, not in coils		
7219 21	-- Of a thickness exceeding 10 mm		
7219 21 10	--- Containing by weight 2.5 % or more of nickel	50	TRQ-EU Steel
7219 21 90	--- Containing by weight less than 2.5 % of nickel	50	TRQ-EU Steel

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CN code 2022	Description	Base rate	Staging category
7219 22	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm		
7219 22 10	--- Containing by weight 2.5 % or more of nickel	50	TRQ-EU Steel
7219 22 90	--- Containing by weight less than 2.5 % of nickel	50	TRQ-EU Steel
7219 23 00	-- Of a thickness of 3 mm or more but less than 4.75 mm	50	TRQ-EU Steel
7219 24 00	-- Of a thickness of less than 3 mm	50	TRQ-EU Steel
	- Not further worked than cold-rolled (cold-reduced)		
7219 31 00	-- Of a thickness of 4.75 mm or more	50	TRQ-EU Steel
7219 32	-- Of a thickness of 3 mm or more but less than 4.75 mm		
7219 32 10	--- Containing by weight 2.5 % or more of nickel	50	TRQ-EU Steel
7219 32 90	--- Containing by weight less than 2.5 % of nickel	50	TRQ-EU Steel
7219 33	-- Of a thickness exceeding 1 mm but less than 3 mm		
7219 33 10	--- Containing by weight 2.5 % or more of nickel	50	TRQ-EU Steel
7219 33 90	--- Containing by weight less than 2.5 % of nickel	50	TRQ-EU Steel

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CN code 2022	Description	Base rate	Staging category
7219 34	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm		
7219 34 10	--- Containing by weight 2.5 % or more of nickel	50	TRQ-EU Steel
7219 34 90	--- Containing by weight less than 2.5 % of nickel	50	TRQ-EU Steel
7219 35	-- Of a thickness of less than 0.5 mm		
7219 35 10	--- Containing by weight 2.5 % or more of nickel	50	TRQ-EU Steel
7219 35 90	--- Containing by weight less than 2.5 % of nickel	50	TRQ-EU Steel
7219 90	- Other		
7219 90 20	-- Perforated	50	TRQ-EU Steel
7219 90 80	-- Other	50	TRQ-EU Steel
7220	Flat-rolled products of stainless steel, of a width of less than 600 mm		
	- Not further worked than hot-rolled		
7220 11 00	-- Of a thickness of 4.75 mm or more	50	TRQ-EU Steel
7220 12 00	-- Of a thickness of less than 4.75 mm	50	TRQ-EU Steel

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CN code 2022	Description	Base rate	Staging category
7220 20	- Not further worked than cold-rolled (cold-reduced)		
	-- Of a thickness of 3 mm or more, containing by weight		
7220 20 21	--- 2.5 % or more of nickel	50	TRQ-EU Steel
7220 20 29	--- Less than 2.5 % of nickel	50	TRQ-EU Steel
	-- Of a thickness exceeding 0.35 mm but of less than 3 mm, containing by weight		
7220 20 41	--- 2.5 % or more of nickel	50	TRQ-EU Steel
7220 20 49	--- Less than 2.5 % of nickel	50	TRQ-EU Steel
	-- Of a thickness not exceeding 0.35 mm, containing by weight		
7220 20 81	--- 2.5 % or more of nickel	50	TRQ-EU Steel
7220 20 89	--- Less than 2.5 % of nickel	50	TRQ-EU Steel
7220 90	- Other		
7220 90 20	-- Perforated	50	TRQ-EU Steel
7220 90 80	-- Other	50	TRQ-EU Steel
7221 00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel		
7221 00 10	- Containing by weight 2.5 % or more of nickel	50	TRQ-EU Steel
7221 00 90	- Containing by weight less than 2.5 % of nickel	50	TRQ-EU Steel

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CN code 2022	Description	Base rate	Staging category
7222	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel		
	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded		
7222 11	-- Of circular cross-section		
	--- Of a diameter of 80 mm or more, containing by weight		
7222 11 11	---- 2.5 % or more of nickel	50	TRQ-EU Steel
7222 11 19	---- Less than 2.5 % of nickel	50	TRQ-EU Steel
	--- Of a diameter of less than 80 mm, containing by weight		
7222 11 81	---- 2.5 % or more of nickel	50	TRQ-EU Steel
7222 11 89	---- Less than 2.5 % of nickel	50	TRQ-EU Steel
7222 19	-- Other		
7222 19 10	--- Containing by weight 2.5 % or more of nickel	50	TRQ-EU Steel
7222 19 90	--- Containing by weight less than 2.5 % of nickel	50	TRQ-EU Steel
7222 20	- Bars and rods, not further worked than cold-formed or cold-finished		
	-- Of circular cross-section		
	--- Of a diameter of 80 mm or more, containing by weight		
7222 20 11	---- 2.5 % or more of nickel	50	TRQ-EU Steel

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CN code 2022	Description	Base rate	Staging category
7222 20 19	---- Less than 2.5 % of nickel	50	TRQ-EU Steel
	--- Of a diameter of 25 mm or more, but less than 80 mm, containing by weight		
7222 20 21	---- 2.5 % or more of nickel	50	TRQ-EU Steel
7222 20 29	---- Less than 2.5 % of nickel	50	TRQ-EU Steel
	--- Of a diameter of less than 25 mm, containing by weight		
7222 20 31	---- 2.5 % or more of nickel	50	TRQ-EU Steel
7222 20 39	---- Less than 2.5 % of nickel	50	TRQ-EU Steel
	-- Other, containing by weight		
7222 20 81	--- 2.5 % or more of nickel	50	TRQ-EU Steel
7222 20 89	--- Less than 2.5 % of nickel	50	TRQ-EU Steel
7222 30	- Other bars and rods		
	-- Forged, containing by weight		
7222 30 51	--- 2.5 % or more of nickel	50	TRQ-EU Steel
7222 30 91	--- Less than 2.5 % of nickel	50	TRQ-EU Steel

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CN code 2022	Description	Base rate	Staging category
7222 30 97	-- Other	50	TRQ-EU Steel
7222 40	- Angles, shapes and sections		
7222 40 10	-- Not further worked than hot-rolled, hot-drawn or extruded	50	TRQ-EU Steel
7222 40 50	-- Not further worked than cold-formed or cold-finished	50	TRQ-EU Steel
7222 40 90	-- Other	50	TRQ-EU Steel
7223 00	Wire of stainless steel		
	- Containing by weight 2.5 % or more of nickel		
7223 00 11	-- Containing by weight 28 % or more but not more than 31 % of nickel and 20 % or more but not more than 22 % of chromium	0	A
7223 00 19	-- Other	0	A
	- Containing by weight less than 2.5 % of nickel		
7223 00 91	-- Containing by weight 13 % or more but not more than 25 % of chromium and 3.5 % or more but not more than 6 % of aluminium	0	A
7223 00 99	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
	IV. OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL		
7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel		
7224 10	- Ingots and other primary forms		
7224 10 10	-- Of tool steel	0	A
7224 10 90	-- Other	0	A
7224 90	- Other		
7224 90 02	-- Of tool steel	0	A
	-- Other		
	--- Of rectangular (including square) cross-section		
	---- Hot-rolled or obtained by continuous casting		
	----- The width measuring less than twice the thickness		
7224 90 03	------ Of high-speed steel	0	A

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CN code 2022	Description	Base rate	Staging category
7224 90 05	------ Containing by weight not more than 0.7 % of carbon, 0.5 % or more but not more than 1.2 % of manganese and 0.6 % or more but not more than 2.3 % of silicon; containing by weight 0.0008 % or more of boron with any other element less than the minimum content referred to in note 1(f) to this chapter	0	A
7224 90 07	------ Other	0	A
7224 90 14	----- Other	0	A
7224 90 18	---- Forged	0	A
	--- Other		
	---- Hot-rolled or obtained by continuous casting		
7224 90 31	----- Containing by weight not less than 0.9 % but not more than 1.15 % of carbon, not less than 0.5 % but not more than 2 % of chromium and, if present, not more than 0.5 % of molybdenum	0	A
7224 90 38	----- Other	0	A
7224 90 90	---- Forged	0	A
7225	Flat-rolled products of other alloy steel, of a width of 600 mm or more		

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CN code 2022	Description	Base rate	Staging category
	- Of silicon-electrical steel		
7225 11 00	-- Grain-oriented	0	A
7225 19	-- Other		
7225 19 10	--- Hot-rolled	50	TRQ-EU Steel
7225 19 90	--- Cold-rolled	50	TRQ-EU Steel
7225 30	- Other, not further worked than hot-rolled, in coils		
7225 30 10	-- Of tool steel	50	TRQ-EU Steel
7225 30 30	-- Of high-speed steel	50	TRQ-EU Steel
7225 30 90	-- Other	50	TRQ-EU Steel
7225 40	- Other, not further worked than hot-rolled, not in coils		
7225 40 12	-- Of tool steel	50	TRQ-EU Steel
7225 40 15	-- Of high-speed steel	50	TRQ-EU Steel
	-- Other		
7225 40 40	--- Of a thickness exceeding 10 mm	50	TRQ-EU Steel

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CN code 2022	Description	Base rate	Staging category
7225 40 60	--- Of a thickness of 4.75 mm or more but not exceeding 10 mm	50	TRQ-EU Steel
7225 40 90	--- Of a thickness of less than 4.75 mm	50	TRQ-EU Steel
7225 50	- Other, not further worked than cold-rolled (cold-reduced)		
7225 50 20	-- Of high-speed steel	50	TRQ-EU Steel
7225 50 80	-- Other	50	TRQ-EU Steel
	- Other		
7225 91 00	-- Electrolytically plated or coated with zinc	50	TRQ-EU Steel
7225 92 00	-- Otherwise plated or coated with zinc	50	TRQ-EU Steel
7225 99 00	-- Other	50	TRQ-EU Steel
7226	Flat-rolled products of other alloy steel, of a width of less than 600 mm		
	- Of silicon-electrical steel		
7226 11 00	-- Grain-oriented	0	A
7226 19	-- Other		
7226 19 10	--- Not further worked than hot-rolled	50	TRQ-EU Steel
7226 19 80	--- Other	50	TRQ-EU Steel

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CN code 2022	Description	Base rate	Staging category
7226 20 00	- Of high-speed steel	50	TRQ-EU Steel
	- Other		
7226 91	-- Not further worked than hot-rolled		
7226 91 20	--- Of tool steel	50	TRQ-EU Steel
	--- Other		
7226 91 91	---- Of a thickness of 4.75 mm or more	50	TRQ-EU Steel
7226 91 99	---- Of a thickness of less than 4.75 mm	50	TRQ-EU Steel
7226 92 00	-- Not further worked than cold-rolled (cold-reduced)	50	TRQ-EU Steel
7226 99	-- Other		
7226 99 10	--- Electrolytically plated or coated with zinc	50	TRQ-EU Steel
7226 99 30	--- Otherwise plated or coated with zinc	50	TRQ-EU Steel
7226 99 70	--- Other	50	TRQ-EU Steel
7227	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel		
7227 10 00	- Of high-speed steel	50	TRQ-EU Steel

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CN code 2022	Description	Base rate	Staging category
7227 20 00	- Of silico-manganese steel	50	TRQ-EU Steel
7227 90	- Other		
7227 90 10	-- Containing by weight 0.0008 % or more of boron with any other element less than the minimum content referred to in note 1(f) to this chapter	50	TRQ-EU Steel
7227 90 50	-- Containing by weight 0.9 % or more but not more than 1,15 % of carbon, 0.5 % or more but not more than 2 % of chromium and, if present, not more than 0.5 % of molybdenum	50	TRQ-EU Steel
7227 90 95	-- Other	50	TRQ-EU Steel
7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel		
7228 10	- Bars and rods, of high-speed steel		
7228 10 20	-- Not further worked than hot-rolled, hot-drawn or extruded; hot-rolled, hot-drawn or extruded, not further worked than clad	50	TRQ-EU Steel
7228 10 50	-- Forged	0	A
7228 10 90	-- Other	50	TRQ-EU Steel

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CN code 2022	Description	Base rate	Staging category
7228 20	- Bars and rods, of silico-manganese steel		
7228 20 10	-- Of rectangular (other than square) cross-section, hot-rolled on four faces	50	TRQ-EU Steel
	-- Other		
7228 20 91	--- Not further worked than hot-rolled, hot-drawn or extruded; hot-rolled, hot-drawn or extruded, not further worked than clad	50	TRQ-EU Steel
7228 20 99	--- Other	50	TRQ-EU Steel
7228 30	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded		
7228 30 20	-- Of tool steel	50	TRQ-EU Steel
	-- Containing by weight 0.9 % or more but not more than 1.15 % of carbon, 0.5 % or more but not more than 2 % of chromium and, if present, not more than 0.5 % of molybdenum		
7228 30 41	--- Of circular cross-section of a diameter of 80 mm or more	50	TRQ-EU Steel
7228 30 49	--- Other	50	TRQ-EU Steel
	-- Other		
	--- Of circular cross-section, of a diameter of		
7228 30 61	---- 80 mm or more	50	TRQ-EU Steel

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CN code 2022	Description	Base rate	Staging category
7228 30 69	---- Less than 80 mm	50	TRQ-EU Steel
7228 30 70	--- Of rectangular (other than square) cross-section, hot-rolled on four faces	50	TRQ-EU Steel
7228 30 89	--- Other	50	TRQ-EU Steel
7228 40	- Other bars and rods, not further worked than forged		
7228 40 10	-- Of tool steel	0	A
7228 40 90	-- Other	0	A
7228 50	- Other bars and rods, not further worked than cold-formed or cold-finished		
7228 50 20	-- Of tool steel	50	TRQ-EU Steel
7228 50 40	-- Containing by weight 0.9 % or more but not more than 1.15 % of carbon, 0.5 % or more but not more than 2 % of chromium and, if present, not more than 0.5 % of molybdenum	50	TRQ-EU Steel
	-- Other		
	--- Of circular cross-section, of a diameter of		
7228 50 61	---- 80 mm or more	50	TRQ-EU Steel
7228 50 69	---- Less than 80 mm	50	TRQ-EU Steel
7228 50 80	--- Other	50	TRQ-EU Steel

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CN code 2022	Description	Base rate	Staging category
7228 60	- Other bars and rods		
7228 60 20	-- Of tool steel	50	TRQ-EU Steel
7228 60 80	-- Other	50	TRQ-EU Steel
7228 70	- Angles, shapes and sections		
7228 70 10	-- Not further worked than hot-rolled, hot-drawn or extruded	50	TRQ-EU Steel
7228 70 90	-- Other	50	TRQ-EU Steel
7228 80 00	- Hollow drill bars and rods	50	TRQ-EU Steel
7229	Wire of other alloy steel		
7229 20 00	- Of silico-manganese steel	0	A
7229 90	- Other		
7229 90 20	-- Of high-speed steel	0	A
7229 90 50	-- Containing by weight 0.9 % or more but not more than 1.15 % of carbon, 0.5 % or more but not more than 2 % of chromium and, if present, not more than 0.5 % of molybdenum	0	A
7229 90 90	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
73	CHAPTER 73 – ARTICLES OF IRON OR STEEL		
7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel		
7301 10 00	- Sheet piling	50	TRQ-EU Steel
7301 20 00	- Angles, shapes and sections	0	A
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 specialised for jointing or fixing rails		
7302 10	- Rails		
7302 10 10	-- Current-conducting, with parts of non-ferrous metal	0	A
	-- Other		
	--- New		
	---- Vignole rails		
7302 10 22	----- Of a weight per metre of 36 kg or more	50	TRQ-EU Steel
7302 10 28	----- Of a weight per metre of less than 36 kg	50	TRQ-EU Steel

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CN code 2022	Description	Base rate	Staging category
7302 10 40	---- Grooved rails	50	TRQ-EU Steel
7302 10 50	---- Other	50	TRQ-EU Steel
7302 10 90	--- Used	0	A
7302 30 00	- Switch blades, crossing frogs, point rods and other crossing pieces	2.7	A
7302 40 00	- Fish-plates and sole plates	50	TRQ-EU Steel
7302 90 00	- Other	0	A
7303 00	Tubes, pipes and hollow profiles, of cast iron		
7303 00 10	- Tubes and pipes of a kind used in pressure systems	3.2	A
7303 00 90	- Other	3.2	A
7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel		
	- Line pipe of a kind used for oil or gas pipelines		
7304 11 00	-- Of stainless steel	50	TRQ-EU Steel
7304 19	-- Other		
7304 19 10	--- Of an external diameter not exceeding 168.3 mm	50	TRQ-EU Steel
7304 19 30	--- Of an external diameter exceeding 168.3 mm but not exceeding 406.4 mm	50	TRQ-EU Steel

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CN code 2022	Description	Base rate	Staging category
7304 19 90	--- Of an external diameter exceeding 406.4 mm	50	TRQ-EU Steel
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas		
7304 22 00	-- Drill pipe of stainless steel	50	TRQ-EU Steel
7304 23 00	-- Other drill pipe	50	TRQ-EU Steel
7304 24 00	-- Other, of stainless steel	50	TRQ-EU Steel
7304 29	-- Other		
7304 29 10	--- Of an external diameter not exceeding 168.3 mm	50	TRQ-EU Steel
7304 29 30	--- Of an external diameter exceeding 168.3 mm but not exceeding 406.4 mm	50	TRQ-EU Steel
7304 29 90	--- Of an external diameter exceeding 406.4 mm	50	TRQ-EU Steel
	- Other, of circular cross-section, of iron or non-alloy steel		
7304 31	-- Cold-drawn or cold-rolled (cold-reduced)		
7304 31 20	--- Precision tubes	50	TRQ-EU Steel
7304 31 80	--- Other	50	TRQ-EU Steel
7304 39	-- Other		
7304 39 50	--- Threaded or threadable tubes (gas pipe)	50	TRQ-EU Steel
	--- Other, of an external diameter		

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CN code 2022	Description	Base rate	Staging category
7304 39 82	---- Not exceeding 168.3 mm	50	TRQ-EU Steel
7304 39 83	---- Exceeding 168.3 mm but not exceeding 406.4 mm	50	TRQ-EU Steel
7304 39 88	---- Exceeding 406.4 mm	50	TRQ-EU Steel
	- Other, of circular cross-section, of stainless steel		
7304 41 00	-- Cold-drawn or cold-rolled (cold-reduced)	50	TRQ-EU Steel
7304 49	-- Other		
7304 49 83	--- Of an external diameter not exceeding 168.3 mm	50	TRQ-EU Steel
7304 49 85	--- Of an external diameter exceeding 168.3 mm but not exceeding 406.4 mm	50	TRQ-EU Steel
7304 49 89	--- Of an external diameter exceeding 406.4 mm	50	TRQ-EU Steel
	- Other, of circular cross-section, of other alloy steel		
7304 51	-- Cold-drawn or cold-rolled (cold-reduced)		
7304 51 10	--- Straight and of uniform wall thickness, of alloy steel containing by weight not less than 0.9 % but not more than 1.15 % of carbon, not less than 0.5 % but not more than 2 % of chromium and, if present, not more than 0.5 % of molybdenum	0	A
	--- Other		
7304 51 81	---- Precision tubes	50	TRQ-EU Steel

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CN code 2022	Description	Base rate	Staging category
7304 51 89	---- Other	50	TRQ-EU Steel
7304 59	-- Other		
7304 59 30	--- Straight and of uniform wall thickness, of alloy steel containing by weight not less than 0.9 % but not more than 1.15 % of carbon, not less than 0.5 % but not more than 2 % of chromium and, if present, not more than 0.5 % of molybdenum	50	TRQ-EU Steel
	--- Other		
7304 59 82	---- Of an external diameter not exceeding 168.3 mm	50	TRQ-EU Steel
7304 59 83	---- Of an external diameter exceeding 168.3 mm but not exceeding 406.4 mm	50	TRQ-EU Steel
7304 59 89	---- Of an external diameter exceeding 406.4 mm	50	TRQ-EU Steel
7304 90 00	- Other	50	TRQ-EU Steel
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		
	- Line pipe of a kind used for oil or gas pipelines		
7305 11 00	-- Longitudinally submerged arc welded	50	TRQ-EU Steel
7305 12 00	-- Other, longitudinally welded	50	TRQ-EU Steel
7305 19 00	-- Other	50	TRQ-EU Steel

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CN code 2022	Description	Base rate	Staging category
7305 20 00	- Casing of a kind used in drilling for oil or gas	50	TRQ-EU Steel
	- Other, welded		
7305 31 00	-- Longitudinally welded	50	TRQ-EU Steel
7305 39 00	-- Other	50	TRQ-EU Steel
7305 90 00	- Other	50	TRQ-EU Steel
7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel		
	- Line pipe of a kind used for oil or gas pipelines		
7306 11 00	-- Welded, of stainless steel	50	TRQ-EU Steel
7306 19 00	-- Other	50	TRQ-EU Steel
	- Casing and tubing of a kind used in drilling for oil or gas		
7306 21 00	-- Welded, of stainless steel	50	TRQ-EU Steel
7306 29 00	-- Other	50	TRQ-EU Steel
7306 30	- Other, welded, of circular cross-section, of iron or non-alloy steel		
	-- Precision tubes		
7306 30 12	--- Cold-drawn or cold-rolled (cold-reduced)	50	TRQ-EU Steel
7306 30 18	--- Other	50	TRQ-EU Steel

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CN code 2022	Description	Base rate	Staging category
	-- Other		
	--- Threaded or threadable tubes (gas pipe)		
7306 30 41	---- Plated or coated with zinc	50	TRQ-EU Steel
7306 30 49	---- Other	50	TRQ-EU Steel
	--- Other, of an external diameter		
	---- Not exceeding 168.3 mm		
7306 30 72	----- Plated or coated with zinc	50	TRQ-EU Steel
7306 30 77	----- Other	50	TRQ-EU Steel
7306 30 80	---- Exceeding 168.3 mm but not exceeding 406.4 mm	50	TRQ-EU Steel
7306 40	- Other, welded, of circular cross-section, of stainless steel		
7306 40 20	-- Cold-drawn or cold-rolled (cold-reduced)	50	TRQ-EU Steel
7306 40 80	-- Other	50	TRQ-EU Steel
7306 50	- Other, welded, of circular cross-section, of other alloy steel		
	-- Precision tubes		
7306 50 21	--- Cold-drawn or cold-rolled (cold-reduced)	50	TRQ-EU Steel
7306 50 29	--- Other	50	TRQ-EU Steel

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CN code 2022	Description	Base rate	Staging category
7306 50 80	-- Other	50	TRQ-EU Steel
	- Other, welded, of non-circular cross-section		
7306 61	-- Of square or rectangular cross-section		
7306 61 10	--- Of stainless steel	50	TRQ-EU Steel
	--- Other		
7306 61 92	---- With a wall thickness not exceeding 2 mm	50	TRQ-EU Steel
7306 61 99	---- With a wall thickness exceeding 2 mm	50	TRQ-EU Steel
7306 69	-- Of other non-circular cross-section		
7306 69 10	--- Of stainless steel	50	TRQ-EU Steel
7306 69 90	--- Other	50	TRQ-EU Steel
7306 90 00	- Other	50	TRQ-EU Steel
7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel		
	- Cast fittings		
7307 11	-- Of non-malleable cast iron		
7307 11 10	--- Of a kind used in pressure systems	3.7	B3
7307 11 90	--- Other	3.7	B3

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CN code 2022	Description	Base rate	Staging category
7307 19	-- Other		
7307 19 10	--- Of cast iron	3.7	B3
7307 19 90	--- Other	3.7	A
	- Other, of stainless steel		
7307 21 00	-- Flanges	3.7	A
7307 22	-- Threaded elbows, bends and sleeves		
7307 22 10	--- Sleeves	0	A
7307 22 90	--- Elbows and bends	3.7	B3
7307 23	-- Butt welding fittings		
7307 23 10	--- Elbows and bends	3.7	B3
7307 23 90	--- Other	3.7	B3
7307 29	-- Other		
7307 29 10	--- Threaded	3.7	A
7307 29 80	--- Other	3.7	A
	- Other		
7307 91 00	-- Flanges	3.7	A

CN code 2022	Description	Base rate	Staging category
7307 92	-- Threaded elbows, bends and sleeves		
7307 92 10	--- Sleeves	0	A
7307 92 90	--- Elbows and bends	3.7	B3
7307 93	-- Butt welding fittings		
	--- With greatest external diameter not exceeding 609.6 mm		
7307 93 11	---- Elbows and bends	3.7	B3
7307 93 19	---- Other	3.7	B3
	--- With greatest external diameter exceeding 609.6 mm		
7307 93 91	---- Elbows and bends	3.7	B3
7307 93 99	---- Other	3.7	B3
7307 99	-- Other		
7307 99 10	--- Threaded	3.7	B3
7307 99 80	--- Other	3.7	A

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CN code 2022	Description	Base rate	Staging category
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel		
7308 10 00	- Bridges and bridge-sections	0	A
7308 20 00	- Towers and lattice masts	0	A
7308 30 00	- Doors, windows and their frames and thresholds for doors	0	A
7308 40 00	- Equipment for scaffolding, shuttering, propping or pit-propping	0	A
7308 90	- Other		
	-- Solely or principally of sheet		
7308 90 51	--- Panels comprising two walls of profiled (ribbed) sheet with an insulating core	0	A
7308 90 59	--- Other	0	A
7308 90 98	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
7309 00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		
7309 00 10	- For gases (other than compressed or liquefied gas)	2.2	A
	- For liquids		
7309 00 30	-- Lined or heat-insulated	2.2	A
	-- Other, of a capacity		
7309 00 51	--- Exceeding 100,000 l	2.2	A
7309 00 59	--- Not exceeding 100,000 l	2.2	A
7309 00 90	- For solids	2.2	A
7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		
7310 10 00	- Of a capacity of 50 l or more	2.7	A

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CN code 2022	Description	Base rate	Staging category
	- Of a capacity of less than 50 l		
7310 21	-- Cans which are to be closed by soldering or crimping		
7310 21 11	--- Cans of a kind used for preserving food	2.7	A
7310 21 19	--- Cans of a kind used for preserving drink	2.7	A
	--- Other, with a wall thickness of		
7310 21 91	---- Less than 0.5 mm	2.7	A
7310 21 99	---- 0.5 mm or more	2.7	A
7310 29	-- Other		
7310 29 10	--- With a wall thickness of less than 0.5 mm	2.7	A
7310 29 90	--- With a wall thickness of 0.5 mm or more	2.7	A
7311 00	Containers for compressed or liquefied gas, of iron or steel		
	- Seamless		
	-- For a pressure of 165 bar or more, of a capacity of		
7311 00 11	--- Less than 20 l	2.7	A

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CN code 2022	Description	Base rate	Staging category
7311 00 13	--- 20 l or more but not more than 50 l	2.7	A
7311 00 19	--- More than 50 l	2.7	A
7311 00 30	-- Other	2.7	A
	- Other, of a capacity of		
7311 00 91	-- Less than 1,000 l	2.7	A
7311 00 99	-- 1,000 l or more	2.7	A
7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated		
7312 10	- Stranded wire, ropes and cables		
7312 10 20	-- Of stainless steel	0	A
	-- Other, with a maximum cross-sectional dimension		
	--- Not exceeding 3 mm		
7312 10 41	---- Plated or coated with copper-zinc alloys (brass)	0	A
7312 10 49	---- Other	0	A

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CN code 2022	Description	Base rate	Staging category
	--- Exceeding 3 mm		
	---- Stranded wire		
7312 10 61	----- Not coated	0	A
	----- Coated		
7312 10 65	------ Plated or coated with zinc	0	A
7312 10 69	------ Other	0	A
	---- Ropes and cables (including locked coil ropes)		
	----- Not coated or only plated or coated with zinc, with a maximum cross-sectional dimension		
7312 10 81	------ Exceeding 3 mm but not exceeding 12 mm	0	A
7312 10 83	------ Exceeding 12 mm but not exceeding 24 mm	0	A
7312 10 85	------ Exceeding 24 mm but not exceeding 48 mm	0	A
7312 10 89	------ Exceeding 48 mm	0	A
7312 10 98	----- Other	0	A
7312 90 00	- Other	0	A

CN code 2022	Description	Base rate	Staging category
7313 00 00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	0	A
7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel		
	- Woven cloth		
7314 12 00	-- Endless bands for machinery, of stainless steel	0	A
7314 14 00	-- Other woven cloth, of stainless steel	0	A
7314 19 00	-- Other	0	A
7314 20	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm² or more		
7314 20 10	-- Of ribbed wire	0	A
7314 20 90	-- Other	0	A
	- Other grill, netting and fencing, welded at the intersection		
7314 31 00	-- Plated or coated with zinc	0	A
7314 39 00	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
	- Other cloth, grill, netting and fencing		
7314 41 00	-- Plated or coated with zinc	0	A
7314 42 00	-- Coated with plastics	0	A
7314 49 00	-- Other	0	A
7314 50 00	- Expanded metal	0	A
7315	Chain and parts thereof, of iron or steel		
	- Articulated link chain and parts thereof		
7315 11	-- Roller chain		
7315 11 10	--- Of a kind used for cycles and motorcycles	2.7	A
7315 11 90	--- Other	2.7	A
7315 12 00	-- Other chain	2.7	A
7315 19 00	-- Parts	2.7	A
7315 20 00	- Skid chain	2.7	A
	- Other chain		
7315 81 00	-- Stud-link	2.7	A

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CN code 2022	Description	Base rate	Staging category
7315 82 00	-- Other, welded link	2.7	A
7315 89 00	-- Other	2.7	A
7315 90 00	- Other parts	2.7	A
7316 00 00	Anchors, grapnels and parts thereof, of iron or steel	2.7	A
7317 00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper		
	- Cold-pressed from wire		
7317 00 20	-- Nails in strips or coils	0	A
7317 00 60	-- Other	0	A
7317 00 80	- Other	0	A
7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of iron or steel		
	- Threaded articles		
7318 11 00	-- Coach screws	3.7	B3
7318 12	-- Other wood screws		
7318 12 10	--- Of stainless steel	3.7	B3
7318 12 90	--- Other	3.7	B3

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CN code 2022	Description	Base rate	Staging category
7318 13 00	-- Screw hooks and screw rings	3.7	A
7318 14	-- Self-tapping screws		
7318 14 10	--- Of stainless steel	3.7	B3
	--- Other		
7318 14 91	---- Spaced-thread screws	3.7	B3
7318 14 99	---- Other	3.7	B3
7318 15	-- Other screws and bolts, whether or not with their nuts or washers		
7318 15 20	--- For fixing railway track construction material	3.7	B3
	--- Other		
	---- Without heads		
7318 15 35	----- Of stainless steel	3.7	A
	----- Other, with a tensile strength		
7318 15 42	------ Of less than 800 MPa	3.7	B3
7318 15 48	------ Of 800 MPa or more	3.7	B3
	---- With heads		
	----- Slotted or cross-recessed heads		
7318 15 52	------ Of stainless steel	3.7	A

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CN code 2022	Description	Base rate	Staging category
7318 15 58	------ Other	3.7	B3
	----- Hexagonal-socket heads		
7318 15 62	------ Of stainless steel	3.7	A
7318 15 68	------ Other	3.7	A
	----- Hexagonal heads		
7318 15 75	------ Of stainless steel	3.7	A
	------ Other, with a tensile strength		
7318 15 82	------- Of less than 800 MPa	3.7	A
7318 15 88	------- Of 800 MPa or more	3.7	A
7318 15 95	----- Other	3.7	A
7318 16	-- Nuts		
	--- Of stainless steel		
7318 16 31	---- Blind rivet nuts	3.7	A
7318 16 39	---- Other	3.7	A
	--- Other		
7318 16 40	---- Blind rivet nuts	3.7	B3
7318 16 60	---- Self-locking nuts	3.7	B3

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CN code 2022	Description	Base rate	Staging category
	---- Other, with an inside diameter		
7318 16 92	----- Not exceeding 12 mm	3.7	B3
7318 16 99	----- Exceeding 12 mm	3.7	A
7318 19 00	-- Other	3.7	A
	- Non-threaded articles		
7318 21 00	-- Spring washers and other lock washers	3.7	A
7318 22 00	-- Other washers	3.7	A
7318 23 00	-- Rivets	3.7	B3
7318 24 00	-- Cotters and cotter pins	3.7	A
7318 29 00	-- Other	3.7	A
7319	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included		
7319 40 00	- Safety pins and other pins	2.7	A
7319 90	- Other		
7319 90 10	-- Sewing, darning or embroidery needles	2.7	A
7319 90 90	-- Other	2.7	A

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CN code 2022	Description	Base rate	Staging category
7320	Springs and leaves for springs, of iron or steel		
7320 10	- Leaf-springs and leaves therefor		
	-- Hot-worked		
7320 10 11	--- Laminated springs and leaves therefor	2.7	A
7320 10 19	--- Other	2.7	A
7320 10 90	-- Other	2.7	A
7320 20	- Helical springs		
7320 20 20	-- Hot-worked	2.7	A
	-- Other		
7320 20 81	--- Coil compression springs	2.7	A
7320 20 85	--- Coil tension springs	2.7	A
7320 20 89	--- Other	2.7	A
7320 90	- Other		
7320 90 10	-- Flat spiral springs	2.7	A
7320 90 30	-- Discs springs	2.7	A
7320 90 90	-- Other	2.7	A

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CN code 2022	Description	Base rate	Staging category
7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel		
	- Cooking appliances and plate warmers		
7321 11	-- For gas fuel or for both gas and other fuels		
7321 11 10	--- With oven, including separate ovens	2.7	A
7321 11 90	--- Other	2.7	A
7321 12 00	-- For liquid fuel	2.7	A
7321 19 00	-- Other, including appliances for solid fuel	2.7	A
	- Other appliances		
7321 81 00	-- For gas fuel or for both gas and other fuels	2.7	A
7321 82 00	-- For liquid fuel	2.7	A
7321 89 00	-- Other, including appliances for solid fuel	2.7	A
7321 90 00	- Parts	2.7	A
7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot-air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel		

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CN code 2022	Description	Base rate	Staging category
	- Radiators and parts thereof		
7322 11 00	-- Of cast iron	3.2	B3
7322 19 00	-- Other	3.2	B3
7322 90 00	- Other	3.2	B3
7323	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel		
7323 10 00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	3.2	B3
	- Other		
7323 91 00	-- Of cast iron, not enamelled	3.2	B3
7323 92 00	-- Of cast iron, enamelled	3.2	B3
7323 93 00	-- Of stainless steel	3.2	A
7323 94 00	-- Of iron (other than cast iron) or steel, enamelled	3.2	B3
7323 99 00	-- Other	3.2	A
7324	Sanitary ware and parts thereof, of iron or steel		
7324 10 00	- Sinks and washbasins, of stainless steel	2.7	A

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CN code 2022	Description	Base rate	Staging category
	- Baths		
7324 21 00	-- Of cast iron, whether or not enamelled	3.2	B3
7324 29 00	-- Other	3.2	B3
7324 90 00	- Other, including parts	3.2	B3
7325	Other cast articles of iron or steel		
7325 10 00	- Of non-malleable cast iron	1.7	A
	- Other		
7325 91 00	-- Grinding balls and similar articles for mills	2.7	A
7325 99	-- Other		
7325 99 10	--- Of cast iron	2.7	A
7325 99 90	--- Other	2.7	A
7326	Other articles of iron or steel		
	- Forged or stamped, but not further worked		
7326 11 00	-- Grinding balls and similar articles for mills	2.7	A
7326 19	-- Other		
7326 19 10	--- Open-die forged	2.7	A
7326 19 90	--- Other	2.7	A

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CN code 2022	Description	Base rate	Staging category
7326 20 00	- Articles of iron or steel wire	2.7	A
7326 90	- Other		
7326 90 30	-- Ladders and steps	2.7	A
7326 90 40	-- Pallets and similar platforms for handling goods	2.7	A
7326 90 50	-- Reels for cables, piping and the like	2.7	A
7326 90 60	-- Non-mechanical ventilators, guttering, hooks and like articles used in the building industry	2.7	A
	-- Other articles of iron or steel		
7326 90 92	--- Open-die forged	2.7	A
7326 90 94	--- Closed-die forged	2.7	A
7326 90 96	--- Sintered	2.7	A
7326 90 98	--- Other	2.7	A
74	CHAPTER 74 – COPPER AND ARTICLES THEREOF		
7401 00 00	Copper mattes; cement copper (precipitated copper)	0	A
7402 00 00	Unrefined copper; copper anodes for electrolytic refining	0	A
7403	Refined copper and copper alloys, unwrought		

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CN code 2022	Description	Base rate	Staging category
	- Refined copper		
7403 11 00	-- Cathodes and sections of cathodes	0	A
7403 12 00	-- Wire-bars	0	A
7403 13 00	-- Billets	0	A
7403 19 00	-- Other	0	A
	- Copper alloys		
7403 21 00	-- Copper-zinc base alloys (brass)	0	A
7403 22 00	-- Copper-tin base alloys (bronze)	0	A
7403 29 00	-- Other copper alloys (other than master alloys of heading 7405)	0	A
7404 00	Copper waste and scrap		
7404 00 10	- Of refined copper	0	A
	- Of copper alloys		
7404 00 91	-- Of copper-zinc base alloys (brass)	0	A
7404 00 99	-- Other	0	A
7405 00 00	Master alloys of copper	0	A

CN code 2022	Description	Base rate	Staging category
7406	Copper powders and flakes		
7406 10 00	- Powders of non-lamellar structure	0	A
7406 20 00	- Powders of lamellar structure; flakes	0	A
7407	Copper bars, rods and profiles		
7407 10 00	- Of refined copper	4.8	B3
	- Of copper alloys		
7407 21	-- Of copper-zinc base alloys (brass)		
7407 21 10	--- Bars and rods	4.8	B3
7407 21 90	--- Profiles	4.8	B3
7407 29 00	-- Other	4.8	A
7408	Copper wire		
	- Of refined copper		
7408 11 00	-- Of which the maximum cross-sectional dimension exceeds 6 mm	4.8	B3
7408 19	-- Other		
7408 19 10	--- Of which the maximum cross-sectional dimension exceeds 0.5 mm	4.8	B3
7408 19 90	--- Of which the maximum cross-sectional dimension does not exceed 0.5 mm	4.8	B3

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CN code 2022	Description	Base rate	Staging category
	- Of copper alloys		
7408 21 00	-- Of copper-zinc base alloys (brass)	4.8	B3
7408 22 00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	4.8	B3
7408 29 00	-- Other	4.8	B3
7409	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm		
	- Of refined copper		
7409 11 00	-- In coils	4.8	B3
7409 19 00	-- Other	4.8	B3
	- Of copper-zinc base alloys (brass)		
7409 21 00	-- In coils	4.8	B3
7409 29 00	-- Other	4.8	B3
	- Of copper-tin base alloys (bronze)		
7409 31 00	-- In coils	4.8	B3
7409 39 00	-- Other	4.8	B3
7409 40 00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	4.8	B3
7409 90 00	- Of other copper alloys	4.8	B3

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CN code 2022	Description	Base rate	Staging category
7410	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm		
	- Not backed		
7410 11 00	-- Of refined copper	5.2	B5
7410 12 00	-- Of copper alloys	5.2	B5
	- Backed		
7410 21 00	-- Of refined copper	5.2	B5
7410 22 00	-- Of copper alloys	5.2	B5
7411	Copper tubes and pipes		
7411 10	- Of refined copper		
7411 10 10	-- Straight	4.8	B3
7411 10 90	-- Other	4.8	B3
	- Of copper alloys		
7411 21	-- Of copper-zinc base alloys (brass)		
7411 21 10	--- Straight	4.8	B3
7411 21 90	--- Other	4.8	B3

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CN code 2022	Description	Base rate	Staging category
7411 22 00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	4.8	B3
7411 29 00	-- Other	4.8	B3
7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)		
7412 10 00	- Of refined copper	5.2	B5
7412 20 00	- Of copper alloys	5.2	A
7413 00 00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	5.2	B5
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		
7415 10 00	- Nails and tacks, drawing pins, staples and similar articles	4	B3
	- Other articles, not threaded		
7415 21 00	-- Washers (including spring washers)	3	A
7415 29 00	-- Other	3	A
	- Other threaded articles		
7415 33 00	-- Screws; bolts and nuts	3	A

CN code 2022	Description	Base rate	Staging category
7415 39 00	-- Other	3	A
7418	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper		
7418 10	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like		
7418 10 10	-- Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof	4	B3
7418 10 90	-- Other	3	A
7418 20 00	- Sanitary ware and parts thereof	3	A
7419	Other articles of copper		
7419 20 00	- Cast, moulded, stamped or forged, but not further worked	3	A
7419 80	- Other		
7419 80 10	-- Cloth (including endless bands), grill and netting, of wire of which no cross-sectional dimension exceeds 6 mm; expanded metal	4.3	B3
7419 80 30	-- Springs	4	A
7419 80 90	-- Other	3	A

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CN code 2022	Description	Base rate	Staging category
75	CHAPTER 75 – NICKEL AND ARTICLES THEREOF		
7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy		
7501 10 00	- Nickel mattes	0	A
7501 20 00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	0	A
7502	Unwrought nickel		
7502 10 00	- Nickel, not alloyed	0	A
7502 20 00	- Nickel alloys	0	A
7503 00	Nickel waste and scrap		
7503 00 10	- Of nickel, not alloyed	0	A
7503 00 90	- Of nickel alloys	0	A
7504 00 00	Nickel powders and flakes	0	A
7505	Nickel bars, rods, profiles and wire		
	- Bars, rods and profiles		
7505 11 00	-- Of nickel, not alloyed	0	A
7505 12 00	-- Of nickel alloys	2.9	A

CN code 2022	Description	Base rate	Staging category
	- Wire		
7505 21 00	-- Of nickel, not alloyed	0	A
7505 22 00	-- Of nickel alloys	2.9	A
7506	Nickel plates, sheets, strip and foil		
7506 10 00	- Of nickel, not alloyed	0	A
7506 20 00	- Of nickel alloys	3.3	B3
7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)		
	- Tubes and pipes		
7507 11 00	-- Of nickel, not alloyed	0	A
7507 12 00	-- Of nickel alloys	0	A
7507 20 00	- Tube or pipe fittings	2.5	A
7508	Other articles of nickel		
7508 10 00	- Cloth, grill and netting, of nickel wire	0	A
7508 90 00	- Other	0	A

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CN code 2022	Description	Base rate	Staging category
76	CHAPTER 76 – ALUMINIUM AND ARTICLES THEREOF		
7601	Unwrought aluminium		
7601 10 00	- Aluminium, not alloyed	3	A
7601 20	- Aluminium alloys		
7601 20 20	-- Slabs and billets	6	A
7601 20 80	-- Other	6	A
7602 00	Aluminium waste and scrap		
	- Waste		
7602 00 11	-- Turnings, shavings, chips, milling waste, sawdust and filings; waste of coloured, coated or bonded sheets and foil, of a thickness (excluding any backing) not exceeding 0.2 mm	0	A
7602 00 19	-- Other (including factory rejects)	0	A
7602 00 90	- Scrap	0	A
7603	Aluminium powders and flakes		
7603 10 00	- Powders of non-lamellar structure	5	B5
7603 20 00	- Powders of lamellar structure; flakes	5	B5

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CN code 2022	Description	Base rate	Staging category
7604	Aluminium bars, rods and profiles		
7604 10	- Of aluminium, not alloyed		
7604 10 10	-- Bars and rods	7.5	A
7604 10 90	-- Profiles	7.5	A
	- Of aluminium alloys		
7604 21 00	-- Hollow profiles	7.5	A
7604 29	-- Other		
7604 29 10	--- Bars and rods	7.5	A
7604 29 90	--- Profiles	7.5	A
7605	Aluminium wire		
	- Of aluminium, not alloyed		
7605 11 00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	7.5	A
7605 19 00	-- Other	7.5	A
	- Of aluminium alloys		
7605 21 00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	7.5	A
7605 29 00	-- Other	7.5	A

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CN code 2022	Description	Base rate	Staging category
7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm		
	- Rectangular (including square)		
7606 11	-- Of aluminium, not alloyed		
7606 11 30	--- Aluminium Composite Panel	7.5	A
	--- Other		
7606 11 50	---- Painted, varnished or coated with plastics	7.5	A
	---- Other, of a thickness of		
7606 11 91	----- Less than 3 mm	7.5	A
7606 11 93	----- Not less than 3 mm but less than 6 mm	7.5	A
7606 11 99	----- Not less than 6 mm	7.5	A
7606 12	-- Of aluminium alloys		
	--- Beverage can body stock, end stock and tab stock		
7606 12 11	---- Beverage can body stock	7.5	A
7606 12 19	---- Beverage can end stock and tab stock	7.5	A
7606 12 30	--- Aluminium Composite Panel	7.5	A

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CN code 2022	Description	Base rate	Staging category
	--- Other		
7606 12 50	---- Painted, varnished or coated with plastics	7.5	A
	---- Other, of a thickness of		
7606 12 92	----- Less than 3 mm	7.5	A
7606 12 93	----- Not less than 3 mm but less than 6 mm	7.5	A
7606 12 99	----- Not less than 6 mm	7.5	A
	- Other		
7606 91 00	-- Of aluminium, not alloyed	7.5	A
7606 92 00	-- Of aluminium alloys	7.5	A
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm		
	- Not backed		
7607 11	-- Rolled but not further worked		
	--- Of a thickness of less than 0.021 mm		
7607 11 11	---- In rolls of a weight not exceeding 10 kg	7.5	A
7607 11 19	---- Other	7.5	A
7607 11 90	--- Of a thickness of not less than 0.021 mm but not more than 0.2 mm	7.5	A

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CN code 2022	Description	Base rate	Staging category
7607 19	-- Other		
7607 19 10	--- Of a thickness of less than 0.021 mm	7.5	A
7607 19 90	--- Of a thickness of not less than 0.021 mm but not more than 0.2 mm	7.5	A
7607 20	- Backed		
7607 20 10	-- Of a thickness (excluding any backing) of less than 0.021 mm	10	A
	-- Of a thickness (excluding any backing) of not less than 0.021 mm but not more than 0.2 mm		
7607 20 91	--- Aluminium Composite Panel	7.5	A
7607 20 99	--- Other	7.5	A
7608	Aluminium tubes and pipes		
7608 10 00	- Of aluminium, not alloyed	7.5	A
7608 20	- Of aluminium alloys		
7608 20 20	-- Welded	7.5	A
	-- Other		
7608 20 81	--- Not further worked than extruded	7.5	A
7608 20 89	--- Other	7.5	A

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CN code 2022	Description	Base rate	Staging category
7609 00 00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	5.9	A
7610	Aluminium structures (excluding prefabricated buildings of heading 9406) 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, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures		
7610 10 00	- Doors, windows and their frames and thresholds for doors	6	A
7610 90	- Other		
7610 90 10	-- Bridges and bridge-sections, towers and lattice masts	7	A
7610 90 90	-- Other	6	A
7611 00 00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	6	A
7612	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		
7612 10 00	- Collapsible tubular containers	6	A

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CN code 2022	Description	Base rate	Staging category
7612 90	- Other		
7612 90 20	-- Containers of a kind used for aerosols	6	A
7612 90 30	-- Manufactured from foil of a thickness not exceeding 0.2 mm	6	A
7612 90 80	-- Other	6	A
7613 00 00	Aluminium containers for compressed or liquefied gas	6	A
7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated		
7614 10 00	- With steel core	6	A
7614 90 00	- Other	6	A
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		
7615 10	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like		
7615 10 10	-- Cast	6	A
7615 10 30	-- Manufactured from foil of a thickness not exceeding 0.2 mm	6	A
7615 10 80	-- Other	6	A

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CN code 2022	Description	Base rate	Staging category
7615 20 00	- Sanitary ware and parts thereof	6	A
7616	Other articles of aluminium		
7616 10 00	- Nails, tacks, staples (other than those of heading 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles	6	A
	- Other		
7616 91 00	-- Cloth, grill, netting and fencing, of aluminium wire	6	A
7616 99	-- Other		
7616 99 10	--- Cast	6	A
7616 99 90	--- Other	6	A
78	CHAPTER 78 – LEAD AND ARTICLES THEREOF		
7801	Unwrought lead		
7801 10 00	- Refined lead	2.5	A
	- Other		
7801 91 00	-- Containing by weight antimony as the principal other element	2.5	A
7801 99	-- Other		
7801 99 10	--- For refining, containing 0.02 % or more by weight of silver (bullion lead)	0	A
7801 99 90	--- Other	2.5	A

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CN code 2022	Description	Base rate	Staging category
7802 00 00	Lead waste and scrap	0	A
7804	Lead plates, sheets, strip and foil; lead powders and flakes		
	- Plates, sheets, strip and foil		
7804 11 00	-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	5	B5
7804 19 00	-- Other	5	B5
7804 20 00	- Powders and flakes	0	A
7806 00	Other articles of lead		
7806 00 10	- Containers with an anti-radiation lead covering, for the transport or storage of radioactive materials (Euratom)	0	A
7806 00 80	- Other	5	B5
79	CHAPTER 79 – ZINC AND ARTICLES THEREOF		
7901	Unwrought zinc		
	- Zinc, not alloyed		
7901 11 00	-- Containing by weight 99.99 % or more of zinc	2.5	A
7901 12	-- Containing by weight less than 99.99 % of zinc		
7901 12 10	--- Containing by weight 99.95 % or more but less than 99.99 % of zinc	2.5	A

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CN code 2022	Description	Base rate	Staging category
7901 12 30	--- Containing by weight 98.5 % or more but less than 99.95 % of zinc	2.5	A
7901 12 90	--- Containing by weight 97.5 % or more but less than 98.5 % of zinc	2.5	A
7901 20 00	- Zinc alloys	2.5	A
7902 00 00	Zinc waste and scrap	0	A
7903	Zinc dust, powders and flakes		
7903 10 00	- Zinc dust	2.5	A
7903 90 00	- Other	2.5	A
7904 00 00	Zinc bars, rods, profiles and wire	5	B5
7905 00 00	Zinc plates, sheets, strip and foil	5	B5
7907 00 00	Other articles of zinc	5	A
80	CHAPTER 80 – TIN AND ARTICLES THEREOF		
8001	Unwrought tin		
8001 10 00	- Tin, not alloyed	0	A
8001 20 00	- Tin alloys	0	A
8002 00 00	Tin waste and scrap	0	A
8003 00 00	Tin bars, rods, profiles and wire	0	A

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CN code 2022	Description	Base rate	Staging category
8007 00	Other articles of tin		
8007 00 10	- Plates, sheets and strip, of a thickness exceeding 0.2 mm	0	A
8007 00 80	- Other	0	A
81	CHAPTER 81 – OTHER BASE METALS; CERMETS; ARTICLES THEREOF		
8101	Tungsten (wolfram) and articles thereof, including waste and scrap		
8101 10 00	- Powders	5	B5
	- Other		
8101 94 00	-- Unwrought tungsten, including bars and rods obtained simply by sintering	5	B5
8101 96 00	-- Wire	6	A
8101 97 00	-- Waste and scrap	0	A
8101 99	-- Other		
8101 99 10	--- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	6	B5
8101 99 90	--- Other	7	B7
8102	Molybdenum and articles thereof, including waste and scrap		
8102 10 00	- Powders	4	B3

CN code 2022	Description	Base rate	Staging category
	- Other		
8102 94 00	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	3	A
8102 95 00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	5	B5
8102 96 00	-- Wire	6.1	B5
8102 97 00	-- Waste and scrap	0	A
8102 99 00	-- Other	7	B7
8103	Tantalum and articles thereof, including waste and scrap		
8103 20 00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	0	A
8103 30 00	- Waste and scrap	0	A
	- Other		
8103 91 00	-- Crucibles	4	B3
8103 99	-- Other		
8103 99 10	--- Bars and rods, other than those obtained simply by sintering, profiles, wire, plates, sheets, strip and foil	3	A
8103 99 90	--- Other	4	B3

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CN code 2022	Description	Base rate	Staging category
8104	Magnesium and articles thereof, including waste and scrap		
	- Unwrought magnesium		
8104 11 00	-- Containing at least 99.8 % by weight of magnesium	5.3	B5
8104 19 00	-- Other	4	B3
8104 20 00	- Waste and scrap	0	A
8104 30 00	- Raspings, turnings and granules, graded according to size; powders	4	B3
8104 90 00	- Other	4	B3
8105	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap		
8105 20 00	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	0	A
8105 30 00	- Waste and scrap	0	A
8105 90 00	- Other	3	A
8106	Bismuth and articles thereof, including waste and scrap		
8106 10	- Containing more than 99.99 % of bismuth, by weight		
8106 10 10	-- Unwrought bismuth; waste and scrap; powders	0	A
8106 10 90	-- Other	2	A

CN code 2022	Description	Base rate	Staging category
8106 90	- Other		
8106 90 10	-- Unwrought bismuth; waste and scrap; powders	0	A
8106 90 90	-- Other	2	A
8108	Titanium and articles thereof, including waste and scrap		
8108 20 00	- Unwrought titanium; powders	5	B5
8108 30 00	- Waste and scrap	5	B5
8108 90	- Other		
8108 90 30	-- Bars, rods, profiles and wire	7	B7
8108 90 50	-- Plates, sheets, strip and foil	7	B7
8108 90 60	-- Tubes and pipes	7	B7
8108 90 90	-- Other	7	B7
8109	Zirconium and articles thereof, including waste and scrap		
	- Unwrought zirconium; powders		
8109 21 00	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	5	B5
8109 29 00	-- Other	5	B5

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CN code 2022	Description	Base rate	Staging category
	- Waste and scrap		
8109 31 00	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	0	A
8109 39 00	-- Other	0	A
	- Other		
8109 91 00	-- Containing less than 1 part hafnium to 500 part zirconium by weight	9	B7
8109 99 00	-- Other	9	B7
8110	Antimony and articles thereof, including waste and scrap		
8110 10 00	- Unwrought antimony; powders	7	B7
8110 20 00	- Waste and scrap	0	A
8110 90 00	- Other	7	B7
8111 00	Manganese and articles thereof, including waste and scrap		
	- Unwrought manganese; waste and scrap; powders		
8111 00 11	-- Unwrought manganese; powders	0	A
8111 00 19	-- Waste and scrap	0	A
8111 00 90	- Other	5	A

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CN code 2022	Description	Base rate	Staging category
8112	Beryllium, chromium, hafnium, rhenium, thallium, cadmium, germanium, vanadium, gallium, indium and niobium (columbium), and articles of these metals, including waste and scrap		
	- Beryllium		
8112 12 00	-- Unwrought; powders	0	A
8112 13 00	-- Waste and scrap	0	A
8112 19 00	-- Other	3	A
	- Chromium		
8112 21	-- Unwrought; powders		
8112 21 10	--- Alloys containing more than 10 % by weight of nickel	0	A
8112 21 90	--- Other	3	A
8112 22 00	-- Waste and scrap	0	A
8112 29 00	-- Other	5	B5
	- Hafnium		
8112 31 00	-- Unwrought; waste and scrap; powders	3	A
8112 39 00	-- Other	7	B7

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CN code 2022	Description	Base rate	Staging category
	- Rhenium		
8112 41	-- Unwrought; waste and scrap; powders		
8112 41 10	--- Waste and scrap	0	A
8112 41 90	--- Other	3	A
8112 49 00	-- Other	9	B7
	- Thallium		
8112 51 00	-- Unwrought; powders	1.5	A
8112 52 00	-- Waste and scrap	0	A
8112 59 00	-- Other	3	A
	- Cadmium		
8112 61 00	-- Waste and scrap	0	A
8112 69	-- Other		
8112 69 10	--- Unwrought cadmium; powders	3	A
8112 69 90	--- Other	4	B3
	- Other		
8112 92	-- Unwrought; waste and scrap; powders		

CN code 2022	Description	Base rate	Staging category
	--- Niobium (columbium); gallium; indium; vanadium; germanium		
8112 92 21	---- Waste and scrap	0	A
	---- Other		
8112 92 40	----- Niobium (columbium)	3	A
8112 92 81	----- Indium	2	A
8112 92 89	----- Gallium	1.5	A
8112 92 91	----- Vanadium	0	A
8112 92 95	----- Germanium	4.5	B3
8112 99	-- Other		
8112 99 40	--- Germanium	7	B7
8112 99 50	--- Niobium (columbium)	9	B7
8112 99 70	--- Gallium; indium; vanadium	3	A
8113 00	Cermets and articles thereof, including waste and scrap		
8113 00 20	- Unwrought	4	B3
8113 00 40	- Waste and scrap	0	A
8113 00 90	- Other	5	B5

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CN code 2022	Description	Base rate	Staging category
82	CHAPTER 82 – TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL		
8201	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, billhooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry		
8201 10 00	- Spades and shovels	1.7	A
8201 30 00	- Mattocks, picks, hoes and rakes	1.7	A
8201 40 00	- Axes, billhooks and similar hewing tools	1.7	A
8201 50 00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	1.7	A
8201 60 00	- Hedge shears, two-handed pruning shears and similar two-handed shears	1.7	A
8201 90 00	- Other hand tools of a kind used in agriculture, horticulture or forestry	1.7	A
8202	Handsaws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)		
8202 10 00	- Handsaws	1.7	A
8202 20 00	- Bandsaw blades	1.7	A

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CN code 2022	Description	Base rate	Staging category
	- Circular saw blades (including slitting or slotting saw blades)		
8202 31 00	-- With working part of steel	2.7	A
8202 39 00	-- Other, including parts	2.7	A
8202 40 00	- Chainsaw blades	1.7	A
	- Other saw blades		
8202 91 00	-- Straight saw blades, for working metal	2.7	A
8202 99	-- Other		
8202 99 20	--- For working metal	2.7	A
8202 99 80	--- For working other materials	2.7	A
8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal-cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools		
8203 10 00	- Files, rasps and similar tools	1.7	A
8203 20 00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	1.7	A
8203 30 00	- Metal-cutting shears and similar tools	1.7	A
8203 40 00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	1.7	A

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CN code 2022	Description	Base rate	Staging category
8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles		
	- Hand-operated spanners and wrenches		
8204 11 00	-- Non-adjustable	1.7	A
8204 12 00	-- Adjustable	1.7	A
8204 20 00	- Interchangeable spanner sockets, with or without handles	1.7	A
8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blowlamps; vices, clamps and the like, other than accessories for and parts of machine-tools or water-jet cutting machines; anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks		
8205 10 00	- Drilling, threading or tapping tools	1.7	A
8205 20 00	- Hammers and sledge hammers	3.7	B3
8205 30 00	- Planes, chisels, gouges and similar cutting tools for working wood	3.7	B3
8205 40 00	- Screwdrivers	3.7	B3
	- Other hand tools (including glaziers' diamonds)		
8205 51 00	-- Household tools	3.7	B3

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CN code 2022	Description	Base rate	Staging category
8205 59	-- Other		
8205 59 10	--- Tools for masons, moulders, cement workers, plasterers and painters	3.7	B3
8205 59 80	--- Other	2.7	A
8205 60 00	- Blowlamps	2.7	A
8205 70 00	- Vices, clamps and the like	3.7	A
8205 90	- Other, including sets of articles of two or more subheadings of this heading		
8205 90 10	-- Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks	2.7	A
8205 90 90	-- Sets of articles of two or more subheadings of this heading	3.7	B3
8206 00 00	Tools of two or more of headings 8202 to 8205, put up in sets for retail sale	3.7	B3
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock-drilling or earth-boring tools		
	- Rock-drilling or earth-boring tools		
8207 13 00	-- With working part of cermets	2.7	A

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CN code 2022	Description	Base rate	Staging category
8207 19	-- Other, including parts		
8207 19 10	--- With working part of diamond or agglomerated diamond	2.7	A
8207 19 90	--- Other	2.7	A
8207 20	- Dies for drawing or extruding metal		
8207 20 10	-- With working part of diamond or agglomerated diamond	2.7	A
8207 20 90	-- With working part of other materials	2.7	A
8207 30	- Tools for pressing, stamping or punching		
8207 30 10	-- For working metal	2.7	A
8207 30 90	-- Other	2.7	A
8207 40	- Tools for tapping or threading		
	-- For working metal		
8207 40 10	--- Tools for tapping	2.7	A
8207 40 30	--- Tools for threading	2.7	A
8207 40 90	-- Other	2.7	A
8207 50	- Tools for drilling, other than for rock-drilling		
8207 50 10	-- With working part of diamond or agglomerated diamond	2.7	A

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CN code 2022	Description	Base rate	Staging category
	-- With working part of other materials		
8207 50 30	--- Masonry drills	2.7	A
	--- Other		
	---- For working metal, with working part		
8207 50 50	----- Of cermets	2.7	A
8207 50 60	----- Of high speed steel	2.7	A
8207 50 70	----- Of other materials	2.7	A
8207 50 90	---- Other	2.7	A
8207 60	- Tools for boring or broaching		
8207 60 10	-- With working part of diamond or agglomerated diamond	2.7	A
	-- With working part of other materials		
	--- Tools for boring		
8207 60 30	---- For working metal	2.7	A
8207 60 50	---- Other	2.7	A
	--- Tools for broaching		
8207 60 70	---- For working metal	2.7	A

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CN code 2022	Description	Base rate	Staging category
8207 60 90	---- Other	2.7	A
8207 70	- Tools for milling		
	-- For working metal, with working part		
8207 70 10	--- Of cermets	2.7	A
	--- Of other materials		
8207 70 31	---- Shank type	2.7	A
8207 70 37	---- Other	2.7	A
8207 70 90	-- Other	2.7	A
8207 80	- Tools for turning		
	-- For working metal, with working part		
8207 80 11	--- Of cermets	2.7	A
8207 80 19	--- Of other materials	2.7	A
8207 80 90	-- Other	2.7	A
8207 90	- Other interchangeable tools		
8207 90 10	-- With working part of diamond or agglomerated diamond	2.7	A
	-- With working part of other materials		
8207 90 30	--- Screwdriver bits	2.7	A

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CN code 2022	Description	Base rate	Staging category
8207 90 50	--- Gear-cutting tools	2.7	A
	--- Other, with working part		
	---- Of cermets		
8207 90 71	----- For working metal	2.7	A
8207 90 78	----- Other	2.7	A
	---- Of other materials		
8207 90 91	----- For working metal	2.7	A
8207 90 99	----- Other	2.7	A
8208	Knives and cutting blades, for machines or for mechanical appliances		
8208 10 00	- For metalworking	1.7	A
8208 20 00	- For woodworking	1.7	A
8208 30 00	- For kitchen appliances or for machines used by the food industry	1.7	A
8208 40 00	- For agricultural, horticultural or forestry machines	1.7	A
8208 90 00	- Other	1.7	A
8209 00	Plates, sticks, tips and the like for tools, unmounted, of cermets		
8209 00 20	- Indexable inserts	2.7	A
8209 00 80	- Other	2.7	A

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CN code 2022	Description	Base rate	Staging category
8210 00 00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	2.7	A
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor		
8211 10 00	- Sets of assorted articles	8.5	B7
	- Other		
8211 91 00	-- Table knives having fixed blades	8.5	B7
8211 92 00	-- Other knives having fixed blades	8.5	B7
8211 93 00	-- Knives having other than fixed blades	8.5	B7
8211 94 00	-- Blades	6.7	B5
8211 95 00	-- Handles of base metal	2.7	A
8212	Razors and razor blades (including razor blade blanks in strips)		
8212 10	- Razors		
8212 10 10	-- Safety razors with non-replaceable blades	2.7	A
8212 10 90	-- Other	2.7	A
8212 20 00	- Safety razor blades, including razor blade blanks in strips	2.7	A
8212 90 00	- Other parts	2.7	A

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CN code 2022	Description	Base rate	Staging category
8213 00 00	Scissors, tailors' shears and similar shears, and blades therefor	4.2	B3
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paperknives); manicure or pedicure sets and instruments (including nail files)		
8214 10 00	- Paperknives, letter openers, erasing knives, pencil sharpeners and blades therefor	2.7	A
8214 20 00	- Manicure or pedicure sets and instruments (including nail files)	2.7	A
8214 90 00	- Other	2.7	A
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware		
8215 10	- Sets of assorted articles containing at least one article plated with precious metal		
8215 10 20	-- Containing only articles plated with precious metal	4.7	B3
	-- Other		
8215 10 30	--- Of stainless steel	8.5	B7
8215 10 80	--- Other	4.7	B3
8215 20	- Other sets of assorted articles		
8215 20 10	-- Of stainless steel	8.5	A
8215 20 90	-- Other	4.7	B3

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CN code 2022	Description	Base rate	Staging category
	- Other		
8215 91 00	-- Plated with precious metal	4.7	B3
8215 99	-- Other		
8215 99 10	--- Of stainless steel	8.5	A
8215 99 90	--- Other	4.7	B3
83	CHAPTER 83 – MISCELLANEOUS ARTICLES OF BASE METAL		
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		
8301 10 00	- Padlocks	2.7	A
8301 20 00	- Locks of a kind used for motor vehicles	2.7	A
8301 30 00	- Locks of a kind used for furniture	2.7	A
8301 40	- Other locks		
	-- Locks of a kind used for doors of buildings		
8301 40 11	--- Cylinder	2.7	A
8301 40 19	--- Other	2.7	A
8301 40 90	-- Other locks	2.7	A

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CN code 2022	Description	Base rate	Staging category
8301 50 00	- Clasps and frames with clasps, incorporating locks	2.7	A
8301 60 00	- Parts	2.7	A
8301 70 00	- Keys presented separately	2.7	A
8302	Base-metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base-metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal		
8302 10 00	- Hinges	2.7	A
8302 20 00	- Castors	2.7	A
8302 30 00	- Other mountings, fittings and similar articles suitable for motor vehicles	2.7	A
	- Other mountings, fittings and similar articles		
8302 41	-- Suitable for buildings		
8302 41 10	--- For doors	2.7	A
8302 41 50	--- For windows and French windows	2.7	A
8302 41 90	--- Other	2.7	A
8302 42 00	-- Other, suitable for furniture	2.7	A
8302 49 00	-- Other	2.7	A

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CN code 2022	Description	Base rate	Staging category
8302 50 00	- Hat-racks, hat-pegs, brackets and similar fixtures	2.7	A
8302 60 00	- Automatic door closers	2.7	A
8303 00	Armoured or reinforced safes, strongboxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal		
8303 00 40	- Armoured or reinforced safes, strongboxes and doors and safe deposit lockers for strongrooms	2.7	A
8303 00 90	- Cash or deed boxes and the like	2.7	A
8304 00 00	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403	2.7	A
8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal		
8305 10 00	- Fittings for loose-leaf binders or files	2.7	A
8305 20 00	- Staples in strips	2.7	A
8305 90 00	- Other, including parts	2.7	A

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CN code 2022	Description	Base rate	Staging category
8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal		
8306 10 00	- Bells, gongs and the like	0	A
	- Statuettes and other ornaments		
8306 21 00	-- Plated with precious metal	0	A
8306 29 00	-- Other	0	A
8306 30 00	- Photograph, picture or similar frames; mirrors	2.7	A
8307	Flexible tubing of base metal, with or without fittings		
8307 10 00	- Of iron or steel	2.7	A
8307 90 00	- Of other base metal	2.7	A
8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal		
8308 10 00	- Hooks, eyes and eyelets	2.7	A
8308 20 00	- Tubular or bifurcated rivets	2.7	A

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CN code 2022	Description	Base rate	Staging category
8308 90 00	- Other, including parts	2.7	A
8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal		
8309 10 00	- Crown corks	2.7	A
8309 90	- Other		
8309 90 10	-- Capsules of lead; capsules of aluminium of a diameter exceeding 21 mm	3.7	B3
8309 90 90	-- Other	2.7	A
8310 00 00	Sign-plates, nameplates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405	2.7	A
8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying		
8311 10 00	- Coated electrodes of base metal, for electric arc-welding	2.7	A
8311 20 00	- Cored wire of base metal, for electric arc-welding	2.7	A
8311 30 00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	2.7	A
8311 90 00	- Other	2.7	A

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CN code 2022	Description	Base rate	Staging category
XVI	SECTION XVI – MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES		
84	CHAPTER 84 – NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF		
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation		
8401 10 00	- Nuclear reactors (Euratom)	5.7	B5
8401 20 00	- Machinery and apparatus for isotopic separation, and parts thereof (Euratom)	3.7	B3
8401 30 00	- Fuel elements (cartridges), non-irradiated (Euratom)	3.7	B3
8401 40 00	- Parts of nuclear reactors (Euratom)	3.7	B3
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); superheated water boilers		
	- Steam or other vapour generating boilers		
8402 11 00	-- Watertube boilers with a steam production exceeding 45 tonnes per hour	2.7	A
8402 12 00	-- Watertube boilers with a steam production not exceeding 45 tonnes per hour	2.7	A

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CN code 2022	Description	Base rate	Staging category
8402 19	-- Other vapour generating boilers, including hybrid boilers		
8402 19 10	--- Firetube boilers	2.7	A
8402 19 90	--- Other	2.7	A
8402 20 00	- Superheated water boilers	2.7	A
8402 90 00	- Parts	2.7	A
8403	Central heating boilers other than those of heading 8402		
8403 10	- Boilers		
8403 10 10	-- Of cast iron	2.7	A
8403 10 90	-- Other	2.7	A
8403 90	- Parts		
8403 90 10	-- Of cast iron	2.7	A
8403 90 90	-- Other	2.7	A
8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, superheaters, soot removers, gas recoverers); condensers for steam or other vapour power units		
8404 10 00	- Auxiliary plant for use with boilers of heading 8402 or 8403	2.7	A

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CN code 2022	Description	Base rate	Staging category
8404 20 00	- Condensers for steam or other vapour power units	2.7	A
8404 90 00	- Parts	2.7	A
8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers		
8405 10 00	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	1.7	A
8405 90 00	- Parts	1.7	A
8406	Steam turbines and other vapour turbines		
8406 10 00	- Turbines for marine propulsion	2.7	A
	- Other turbines		
8406 81 00	-- Of an output exceeding 40 MW	2.7	A
8406 82 00	-- Of an output not exceeding 40 MW	2.7	A
8406 90	- Parts		
8406 90 10	-- Stator blades, rotors and their blades	2.7	A
8406 90 90	-- Other	2.7	A

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CN code 2022	Description	Base rate	Staging category
8407	Spark-ignition reciprocating or rotary internal combustion piston engines		
8407 10 00	- Aircraft engines	1.7	A
	- Marine propulsion engines		
8407 21	-- Outboard motors		
8407 21 10	--- Of a cylinder capacity not exceeding 325 cm³	6.2	B5
	--- Of a cylinder capacity exceeding 325 cm³		
8407 21 91	---- Of a power not exceeding 30 kW	4.2	B3
8407 21 99	---- Of a power exceeding 30 kW	4.2	B3
8407 29 00	-- Other	4.2	B3
	- Reciprocating piston engines of a kind used for the propulsion of vehicles of chapter 87		
8407 31 00	-- Of a cylinder capacity not exceeding 50 cm³	2.7	A
8407 32	-- Of a cylinder capacity exceeding 50 cm³ but not exceeding 250 cm³		
8407 32 10	--- Of a cylinder capacity exceeding 50 cm³ but not exceeding 125 cm³	2.7	A
8407 32 90	--- Of a cylinder capacity exceeding 125 cm³ but not exceeding 250 cm³	2.7	A

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CN code 2022	Description	Base rate	Staging category
8407 33	-- Of a cylinder capacity exceeding 250 cm³ but not exceeding 1,000 cm³		
8407 33 20	--- Of a cylinder capacity exceeding 250 cm³ but not exceeding 500 cm³	2.7	A
8407 33 80	--- Of a cylinder capacity exceeding 500 cm³ but not exceeding 1,000 cm³	2.7	A
8407 34	-- Of a cylinder capacity exceeding 1,000 cm³		
8407 34 10	--- For the industrial assembly of: pedestrian-controlled tractors of subheading 8701 10; motor vehicles of heading 8703; motor vehicles of heading 8704 with an engine of a cylinder capacity of less than 2,800 cm³; motor vehicles of heading 8705	2.7	A
	--- Other		
8407 34 30	---- Used	4.2	B3
	---- New, of a cylinder capacity		
8407 34 91	----- Not exceeding 1,500 cm³	4.2	B3
8407 34 99	----- Exceeding 1,500 cm³	4.2	B3
8407 90	- Other engines		
8407 90 10	-- Of a cylinder capacity not exceeding 250 cm³	2.7	A

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CN code 2022	Description	Base rate	Staging category
	-- Of a cylinder capacity exceeding 250 cm³		
8407 90 50	--- For the industrial assembly of: pedestrian-controlled tractors of subheading 8701 10; motor vehicles of heading 8703; motor vehicles of heading 8704 with an engine of a cylinder capacity of less than 2,800 cm³; motor vehicles of heading 8705	2.7	A
	--- Other		
8407 90 80	---- Of a power not exceeding 10 kW	4.2	B3
8407 90 90	---- Of a power exceeding 10 kW	4.2	B3
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)		
8408 10	- Marine propulsion engines		
	-- Used		
8408 10 11	--- For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00	0	A
8408 10 19	--- Other	2.7	A

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CN code 2022	Description	Base rate	Staging category
	-- New, of a power		
	--- Not exceeding 50 kW		
8408 10 23	---- For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00	0	A
8408 10 27	---- Other	2.7	A
	--- Exceeding 50 kW but not exceeding 100 kW		
8408 10 31	---- For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00	0	A
8408 10 39	---- Other	2.7	A
	--- Exceeding 100 kW but not exceeding 200 kW		
8408 10 41	---- For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00	0	A
8408 10 49	---- Other	2.7	A
	--- Exceeding 200 kW but not exceeding 300 kW		
8408 10 51	---- For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00	0	A
8408 10 59	---- Other	2.7	A

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CN code 2022	Description	Base rate	Staging category
	--- Exceeding 300 kW but not exceeding 500 kW		
8408 10 61	---- For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00	0	A
8408 10 69	---- Other	2.7	A
	--- Exceeding 500 kW but not exceeding 1,000 kW		
8408 10 71	---- For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00	0	A
8408 10 79	---- Other	2.7	A
	--- Exceeding 1,000 kW but not exceeding 5,000 kW		
8408 10 81	---- For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00	0	A
8408 10 89	---- Other	2.7	A
	--- Exceeding 5,000 kW		
8408 10 91	---- For seagoing vessels of headings 8901 to 8906, tugs of subheading 8904 00 10 and warships of subheading 8906 10 00	0	A
8408 10 99	---- Other	2.7	A

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CN code 2022	Description	Base rate	Staging category
8408 20	- Engines of a kind used for the propulsion of vehicles of chapter 87		
8408 20 10	-- For the industrial assembly of: pedestrian-controlled tractors of subheading 8701 10; motor vehicles of heading 8703; motor vehicles of heading 8704 with an engine of a cylinder capacity of less than 2,500 cm^3; motor vehicles of heading 8705	2.7	A
	-- Other		
	--- For wheeled agricultural or forestry tractors, of a power		
8408 20 31	---- Not exceeding 50 kW	4.2	B3
8408 20 35	---- Exceeding 50 kW but not exceeding 100 kW	4.2	A
8408 20 37	---- Exceeding 100 kW	4.2	B3
	--- For other vehicles of chapter 87, of a power		
8408 20 51	---- Not exceeding 50 kW	4.2	B3
8408 20 55	---- Exceeding 50 kW but not exceeding 100 kW	4.2	B3
8408 20 57	---- Exceeding 100 kW but not exceeding 200 kW	4.2	B3
8408 20 99	---- Exceeding 200 kW	4.2	A
8408 90	- Other engines		
8408 90 21	-- For rail traction	4.2	B3

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CN code 2022	Description	Base rate	Staging category
	-- Other		
8408 90 27	--- Used	4.2	B3
	--- New, of a power		
8408 90 41	---- Not exceeding 15 kW	4.2	B3
8408 90 43	---- Exceeding 15 kW but not exceeding 30 kW	4.2	B3
8408 90 45	---- Exceeding 30 kW but not exceeding 50 kW	4.2	B3
8408 90 47	---- Exceeding 50 kW but not exceeding 100 kW	4.2	B3
8408 90 61	---- Exceeding 100 kW but not exceeding 200 kW	4.2	B3
8408 90 65	---- Exceeding 200 kW but not exceeding 300 kW	4.2	B3
8408 90 67	---- Exceeding 300 kW but not exceeding 500 kW	4.2	B3
8408 90 81	---- Exceeding 500 kW but not exceeding 1,000 kW	4.2	A
8408 90 85	---- Exceeding 1,000 kW but not exceeding 5,000 kW	4.2	A
8408 90 89	---- Exceeding 5,000 kW	4.2	A
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408		
8409 10 00	- For aircraft engines	1.7	A

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CN code 2022	Description	Base rate	Staging category
	- Other		
8409 91 00	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines	2.7	A
8409 99 00	-- Other	2.7	A
8410	Hydraulic turbines, water wheels, and regulators therefor		
	- Hydraulic turbines and water wheels		
8410 11 00	-- Of a power not exceeding 1,000 kW	4.5	B3
8410 12 00	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	4.5	B3
8410 13 00	-- Of a power exceeding 10,000 kW	4.5	B3
8410 90 00	- Parts, including regulators	4.5	B3
8411	Turbojets, turbopropellers and other gas turbines		
	- Turbojets		
8411 11 00	-- Of a thrust not exceeding 25 kN	3.2	B3
8411 12	-- Of a thrust exceeding 25 kN		
8411 12 10	--- Of a thrust exceeding 25 kN but not exceeding 44 kN	2.7	A
8411 12 30	--- Of a thrust exceeding 44 kN but not exceeding 132 kN	2.7	A
8411 12 80	--- Of a thrust exceeding 132 kN	2.7	A

CN code 2022	Description	Base rate	Staging category
	- Turbopropellers		
8411 21 00	-- Of a power not exceeding 1,100 kW	3.6	B3
8411 22	-- Of a power exceeding 1,100 kW		
8411 22 20	--- Of a power exceeding 1,100 kW but not exceeding 3,730 kW	2.7	A
8411 22 80	--- Of a power exceeding 3,730 kW	2.7	A
	- Other gas turbines		
8411 81 00	-- Of a power not exceeding 5,000 kW	4.1	B3
8411 82	-- Of a power exceeding 5,000 kW		
8411 82 20	--- Of a power exceeding 5,000 kW but not exceeding 20,000 kW	4.1	B3
8411 82 60	--- Of a power exceeding 20,000 kW but not exceeding 50,000 kW	4.1	B3
8411 82 80	--- Of a power exceeding 50,000 kW	4.1	B3
	- Parts		
8411 91 00	-- Of turbojets or turbopropellers	2.7	A
8411 99 00	-- Other	4.1	A
8412	Other engines and motors		
8412 10 00	- Reaction engines other than turbojets	2.2	A

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CN code 2022	Description	Base rate	Staging category
	- Hydraulic power engines and motors		
8412 21	-- Linear acting (cylinders)		
8412 21 20	--- Hydraulic systems	2.7	A
8412 21 80	--- Other	2.7	A
8412 29	-- Other		
8412 29 20	--- Hydraulic systems	4.2	B3
	--- Other		
8412 29 81	---- Hydraulic fluid power motors	4.2	A
8412 29 89	---- Other	4.2	A
	- Pneumatic power engines and motors		
8412 31 00	-- Linear acting (cylinders)	4.2	A
8412 39 00	-- Other	4.2	B3
8412 80	- Other		
8412 80 10	-- Steam or other vapour power engines	2.7	A
8412 80 80	-- Other	4.2	A

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CN code 2022	Description	Base rate	Staging category
8412 90	- Parts		
8412 90 20	-- Of reaction engines other than turbojets	1.7	A
8412 90 40	-- Of hydraulic power engines and motors	2.7	A
8412 90 80	-- Other	2.7	A
8413	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators		
	- Pumps fitted or designed to be fitted with a measuring device		
8413 11 00	-- Pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages	1.7	A
8413 19 00	-- Other	1.7	A
8413 20 00	- Handpumps, other than those of subheading 8413 11 or 8413 19	1.7	A
8413 30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines		
8413 30 20	-- Injection pumps	1.7	A
8413 30 80	-- Other	1.7	A
8413 40 00	- Concrete pumps	1.7	A

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CN code 2022	Description	Base rate	Staging category
8413 50	- Other reciprocating positive displacement pumps		
8413 50 20	-- Hydraulic units	1.7	A
8413 50 40	-- Dosing and proportioning pumps	1.7	A
	-- Other		
	--- Piston pumps		
8413 50 61	---- Hydraulic fluid power	1.7	A
8413 50 69	---- Other	1.7	A
8413 50 80	--- Other	1.7	A
8413 60	- Other rotary positive displacement pumps		
8413 60 20	-- Hydraulic units	1.7	A
	-- Other		
	--- Gear pumps		
8413 60 31	---- Hydraulic fluid power	1.7	A
8413 60 39	---- Other	1.7	A
	--- Vane pumps		
8413 60 61	---- Hydraulic fluid power	1.7	A
8413 60 69	---- Other	1.7	A

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CN code 2022	Description	Base rate	Staging category
8413 60 70	--- Screw pumps	1.7	A
8413 60 80	--- Other	1.7	A
8413 70	- Other centrifugal pumps		
	-- Submersible pumps		
8413 70 21	--- Single-stage	1.7	A
8413 70 29	--- Multi-stage	1.7	A
8413 70 30	-- Glandless impeller pumps for heating systems and warm water supply	1.7	A
	-- Other, with a discharge outlet diameter		
8413 70 35	--- Not exceeding 15 mm	1.7	A
	--- Exceeding 15 mm		
8413 70 45	---- Channel impeller pumps and side channel pumps	1.7	A
	---- Radial flow pumps		
	----- Single-stage		
	------ With single entry impeller		
8413 70 51	------- Monobloc	1.7	A
8413 70 59	------- Other	1.7	A
8413 70 65	------ With more than one entry impeller	1.7	A

CN code 2022	Description	Base rate	Staging category
8413 70 75	----- Multi-stage	1.7	A
	---- Other centrifugal pumps		
8413 70 81	----- Single-stage	1.7	A
8413 70 89	----- Multi-stage	1.7	A
	- Other pumps; liquid elevators		
8413 81 00	-- Pumps	1.7	A
8413 82 00	-- Liquid elevators	1.7	A
	- Parts		
8413 91 00	-- Of pumps	1.7	A
8413 92 00	-- Of liquid elevators	1.7	A
8414	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		
8414 10	- Vacuum pumps		
8414 10 15	-- Of a kind used for the manufacture of semiconductors or solely or principally used for the manufacture of flat panel displays	0	A

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CN code 2022	Description	Base rate	Staging category
	-- Other		
8414 10 25	--- Rotary piston pumps, sliding vane rotary pumps, molecular drag pumps and Roots pumps	1.7	A
	--- Other		
8414 10 81	---- Diffusion pumps, cryopumps and adsorption pumps	1.7	A
8414 10 89	---- Other	1.7	A
8414 20	- Hand- or foot-operated air pumps		
8414 20 20	-- Handpumps for cycles	1.7	A
8414 20 80	-- Other	2.2	A
8414 30	- Compressors of a kind used in refrigerating equipment		
8414 30 20	-- Of a power not exceeding 0.4 kW	2.2	A
	-- Of a power exceeding 0.4 kW		
8414 30 81	--- Hermetic or semi-hermetic	2.2	A
8414 30 89	--- Other	2.2	A
8414 40	- Air compressors mounted on a wheeled chassis for towing		
8414 40 10	-- Giving a flow per minute not exceeding 2 m^3	2.2	A
8414 40 90	-- Giving a flow per minute exceeding 2 m^3	2.2	A

CN code 2022	Description	Base rate	Staging category
	- Fans		
8414 51 00	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	3.2	B3
8414 59	-- Other		
8414 59 15	--- Fans of a kind used solely or principally for cooling microprocessors, telecommunication apparatus, automatic data processing machines or units of automatic data processing machines	0	A
	--- Other		
8414 59 25	---- Axial fans	2.3	A
8414 59 35	---- Centrifugal fans	2.3	A
8414 59 95	---- Other	2.3	A
8414 60 00	- Hoods having a maximum horizontal side not exceeding 120 cm	2.7	A
8414 70 00	- Gas-tight biological safety cabinets	2.2	A
8414 80	- Other		
	-- Turbo-compressors		
8414 80 11	--- Single-stage	2.2	A
8414 80 19	--- Multi-stage	2.2	A

CN code 2022	Description	Base rate	Staging category
	-- Reciprocating displacement compressors, having a gauge pressure capacity of		
	--- Not exceeding 15 bar, giving a flow per hour		
8414 80 22	---- Not exceeding 60 m³	2.2	A
8414 80 28	---- Exceeding 60 m³	2.2	A
	--- Exceeding 15 bar, giving a flow per hour		
8414 80 51	---- Not exceeding 120 m³	2.2	A
8414 80 59	---- Exceeding 120 m³	2.2	A
	-- Rotary displacement compressors		
8414 80 73	--- Single-shaft	2.2	A
	--- Multi-shaft		
8414 80 75	---- Screw compressors	2.2	A
8414 80 78	---- Other	2.2	A
8414 80 80	-- Other	2.2	A
8414 90 00	- Parts	2.2	A

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CN code 2022	Description	Base rate	Staging category
8415	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		
8415 10	- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system"		
8415 10 10	-- Self-contained	2.2	A
8415 10 90	-- Split-system	2.5	A
8415 20 00	- Of a kind used for persons, in motor vehicles	2.7	A
	- Other		
8415 81 00	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	2.7	A
8415 82 00	-- Other, incorporating a refrigerating unit	2.7	A
8415 83 00	-- Not incorporating a refrigerating unit	2.7	A
8415 90 00	- Parts	2.7	A

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CN code 2022	Description	Base rate	Staging category
8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances		
8416 10	- Furnace burners for liquid fuel		
8416 10 10	-- Incorporating an automatic control device	1.7	A
8416 10 90	-- Other	1.7	A
8416 20	- Other furnace burners, including combination burners		
8416 20 10	-- Only for gas, monobloc, incorporating a ventilator and a control device	1.7	A
	-- Other		
8416 20 20	--- Combination burners	1.7	A
8416 20 80	--- Other	1.7	A
8416 30 00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	1.7	A
8416 90 00	- Parts	1.7	A
8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric		
8417 10 00	- Furnaces and ovens for the roasting, melting or other heat treatment of ores, pyrites or of metals	1.7	A

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CN code 2022	Description	Base rate	Staging category
8417 20	- Bakery ovens, including biscuit ovens		
8417 20 10	-- Tunnel ovens	1.7	A
8417 20 90	-- Other	1.7	A
8417 80	- Other		
8417 80 30	-- Ovens and furnaces for firing ceramic products	1.7	A
8417 80 50	-- Ovens and furnaces for firing cement, glass or chemical products	1.7	A
8417 80 70	-- Other	1.7	A
8417 90 00	- Parts	1.7	A
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air-conditioning machines of heading 8415		
8418 10	- Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof		
8418 10 20	-- Of a capacity exceeding 340 litres	1.9	A
8418 10 80	-- Other	1.9	A
	- Refrigerators, household type		
8418 21	-- Compression-type		
8418 21 10	--- Of a capacity exceeding 340 litres	1.5	A

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CN code 2022	Description	Base rate	Staging category
	--- Other		
8418 21 51	---- Table model	2.5	A
8418 21 59	---- Building-in type	1.9	A
	---- Other, of a capacity		
8418 21 91	----- Not exceeding 250 litres	2.5	A
8418 21 99	----- Exceeding 250 litres but not exceeding 340 litres	1.9	A
8418 29 00	-- Other	2.2	A
8418 30	- Freezers of the chest type, not exceeding 800 litres capacity		
8418 30 20	-- Of a capacity not exceeding 400 litres	2.2	A
8418 30 80	-- Of a capacity exceeding 400 litres but not exceeding 800 litres	2.2	A
8418 40	- Freezers of the upright type, not exceeding 900 litres capacity		
8418 40 20	-- Of a capacity not exceeding 250 litres	2.2	A
8418 40 80	-- Of a capacity exceeding 250 litres but not exceeding 900 litres	2.2	A

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CN code 2022	Description	Base rate	Staging category
8418 50	- Other furniture (chests, cabinets, display counters, showcases and the like) for storage and display, incorporating refrigerating or freezing equipment		
	-- Refrigerated showcases and counters (incorporating a refrigerating unit or evaporator)		
8418 50 11	--- For frozen food storage	2.2	A
8418 50 19	--- Other	2.2	A
8418 50 90	-- Other refrigerating furniture	2.2	A
	- Other refrigerating or freezing equipment; heat pumps		
8418 61 00	-- Heat pumps other than air conditioning machines of heading 8415	2.2	A
8418 69 00	-- Other	2.2	A
	- Parts		
8418 91 00	-- Furniture designed to receive refrigerating or freezing equipment	2.2	A
8418 99	-- Other		
8418 99 10	--- Evaporators and condensers, excluding those for refrigerators of the household type	2.2	A
8418 99 90	--- Other	2.2	A

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CN code 2022	Description	Base rate	Staging category
8419	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		
	- Instantaneous or storage water heaters, non-electric		
8419 11 00	-- Instantaneous gas water heaters	2.6	A
8419 12 00	-- Solar water heaters	2.6	A
8419 19 00	-- Other	2.6	A
8419 20 00	- Medical, surgical or laboratory sterilisers	0	A
	- Dryers		
8419 33 00	-- Lyophilisation apparatus, freeze drying units and spray dryers	1.7	A
8419 34 00	-- Other, for agricultural products	1.7	A
8419 35 00	-- Other, for wood, paper pulp, paper or paperboard	1.7	A
8419 39 00	-- Other	1.7	A

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CN code 2022	Description	Base rate	Staging category
8419 40 00	- Distilling or rectifying plant	1.7	A
8419 50	- Heat-exchange units		
8419 50 20	-- Heat exchange units made of fluoropolymers and with inlet and outlet tube bores with inside diameters measuring 3 cm or less	0	A
8419 50 80	-- Other	1.7	A
8419 60 00	- Machinery for liquefying air or other gases	1.7	A
	- Other machinery, plant and equipment		
8419 81	-- For making hot drinks or for cooking or heating food		
8419 81 20	--- Percolators and other appliances for making coffee and other hot drinks	2.7	A
8419 81 80	--- Other	1.7	A
8419 89	-- Other		
8419 89 10	--- Cooling towers and similar plant for direct cooling (without a separating wall) by means of recirculated water	1.7	A
8419 89 30	--- Vacuum-vapour plant for the deposition of metal	2.4	A
8419 89 98	--- Other	2.4	A
8419 90	- Parts		
8419 90 15	-- Of sterilisers of subheading 8419 20 00	0	A

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CN code 2022	Description	Base rate	Staging category
8419 90 85	-- Other	1.7	A
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor		
8420 10	- Calendering or other rolling machines		
8420 10 10	-- Of a kind used in the textile industry	1.7	A
8420 10 30	-- Of a kind used in the paper industry	1.7	A
	-- Other		
8420 10 81	--- Roll laminators of a kind used solely or principally for the manufacture of printed circuit substrates or printed circuits	0	A
8420 10 89	--- Other	1.7	A
	- Parts		
8420 91	-- Cylinders		
8420 91 10	--- Of cast iron	1.7	A
8420 91 80	--- Other	2.2	A
8420 99 00	-- Other	2.2	A

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CN code 2022	Description	Base rate	Staging category
8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases		
	- Centrifuges, including centrifugal dryers		
8421 11 00	-- Cream separators	2.2	A
8421 12 00	-- Clothes dryers	2.7	A
8421 19	-- Other		
8421 19 20	--- Centrifuges of a kind used in laboratories	1.5	A
8421 19 70	--- Other	0	A
	- Filtering or purifying machinery and apparatus for liquids		
8421 21 00	-- For filtering or purifying water	1.7	A
8421 22 00	-- For filtering or purifying beverages other than water	1.7	A
8421 23 00	-- Oil or petrol filters for internal combustion engines	1.7	A
8421 29	-- Other		
8421 29 20	--- Made of fluoropolymers and with filter or purifier membrane thickness not exceeding 140 microns	0	A
8421 29 80	--- Other	1.7	A

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CN code 2022	Description	Base rate	Staging category
	- Filtering or purifying machinery and apparatus for gases		
8421 31 00	-- Intake air filters for internal combustion engines	1.7	A
8421 32 00	-- Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines	1.7	A
8421 39	-- Other		
8421 39 15	--- With stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1.3 cm	0	A
	--- Other		
8421 39 25	---- Machinery and apparatus for filtering or purifying air	1.7	A
	---- Machinery and apparatus for filtering or purifying other gases		
8421 39 35	----- By a catalytic process	1.7	A
8421 39 85	----- Other	1.7	A
	- Parts		
8421 91 00	-- Of centrifuges, including centrifugal dryers	1.7	A
8421 99	-- Other		
8421 99 10	--- Parts of machinery and apparatus of subheadings 8421 29 20 or 8421 39 15	0	A
8421 99 90	--- Other	1.7	A

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CN code 2022	Description	Base rate	Staging category
8422	Dishwashing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, 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		
	- Dishwashing machines		
8422 11 00	-- Of the household type	2.7	A
8422 19 00	-- Other	1.7	A
8422 20 00	- Machinery for cleaning or drying bottles or other containers	1.7	A
8422 30 00	- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	1.7	A
8422 40 00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	1.7	A
8422 90	- Parts		
8422 90 10	-- Of dishwashing machines	1.7	A
8422 90 90	-- Other	1.7	A

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CN code 2022	Description	Base rate	Staging category
8423	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		
8423 10	- Personal weighing machines, including baby scales; household scales		
8423 10 10	-- Household scales	1.7	A
8423 10 90	-- Other	1.7	A
8423 20	- Scales for continuous weighing of goods on conveyors		
8423 20 10	-- Using electronic means for gauging weight	0	A
8423 20 90	-- Other	1.7	A
8423 30	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales		
8423 30 10	-- Using electronic means for gauging weight	0	A
8423 30 90	-- Other	1.7	A
	- Other weighing machinery		
8423 81	-- Having a maximum weighing capacity not exceeding 30 kg		

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CN code 2022	Description	Base rate	Staging category
	--- Using electronic means for gauging weight		
8423 81 21	---- Check weighers and automatic control machines operating by reference to a pre-determined weight	0	A
8423 81 23	---- Machinery for weighing and labelling pre-packaged goods	0	A
8423 81 25	---- Shop scales	0	A
8423 81 29	---- Other	0	A
8423 81 80	--- Other	1.7	A
8423 82	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg		
8423 82 20	--- Using electronic means for gauging weight, excluding machines for weighing motor vehicles	0	A
	--- Other		
8423 82 81	---- Check weighers and automatic control machines operating by reference to a pre-determined weight	1.7	A
8423 82 89	---- Other	1.7	A
8423 89	-- Other		
8423 89 20	--- Using electronic means for gauging weight	0	A
8423 89 80	--- Other	1.7	A

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CN code 2022	Description	Base rate	Staging category
8423 90	- Weighing machine weights of all kinds; parts of weighing machinery		
8423 90 10	-- Parts of weighing machinery of subheadings 8423 20 10, 8423 30 10, 8423 81 21, 8423 81 23, 8423 81 25, 8423 81 29, 8423 82 20 or 8423 89 20	0	A
8423 90 90	-- Other	1.7	A
8424	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 sandblasting machines and similar jet projecting machines		
8424 10 00	- Fire extinguishers, whether or not charged	1.7	A
8424 20 00	- Spray guns and similar appliances	1.7	A
8424 30	- Steam or sandblasting machines and similar jet projecting machines		
	-- Water cleaning appliances, with built-in motor		
8424 30 01	--- With heating device	1.7	A
8424 30 08	--- Other	1.7	A
	-- Other machines		
8424 30 10	--- Compressed air operated	1.7	A
8424 30 90	--- Other	1.7	A

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CN code 2022	Description	Base rate	Staging category
	- Agricultural or horticultural sprayers		
8424 41 00	-- Portable sprayers	1.7	A
8424 49	-- Other		
8424 49 10	--- Sprayers and powder distributors designed to be mounted on or drawn by tractors	1.7	A
8424 49 90	--- Other	1.7	A
	- Other appliances		
8424 82	-- Agricultural or horticultural		
8424 82 10	--- Watering appliances	1.7	A
8424 82 90	--- Other	1.7	A
8424 89	-- Other		
8424 89 40	--- Mechanical appliances for projecting, dispersing, or spraying of a kind used solely or principally for the manufacture of printed circuits or printed circuit assemblies	0	A
8424 89 70	--- Other	1.7	A
8424 90	- Parts		
8424 90 20	-- Parts of mechanical appliances of subheading 8424 89 40	0	A
8424 90 80	-- Other	1.7	A

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CN code 2022	Description	Base rate	Staging category
8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks		
	- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles		
8425 11 00	-- Powered by electric motor	0	A
8425 19 00	-- Other	0	A
	- Winches; capstans		
8425 31 00	-- Powered by electric motor	0	A
8425 39 00	-- Other	0	A
	- Jacks; hoists of a kind used for raising vehicles		
8425 41 00	-- Built-in jacking systems of a type used in garages	0	A
8425 42 00	-- Other jacks and hoists, hydraulic	0	A
8425 49 00	-- Other	0	A
8426	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane		
	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers		
8426 11 00	-- Overhead travelling cranes on fixed support	0	A

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CN code 2022	Description	Base rate	Staging category
8426 12 00	-- Mobile lifting frames on tyres and straddle carriers	0	A
8426 19 00	-- Other	0	A
8426 20 00	- Tower cranes	0	A
8426 30 00	- Portal or pedestal jib cranes	0	A
	- Other machinery, self-propelled		
8426 41 00	-- On tyres	0	A
8426 49 00	-- Other	0	A
	- Other machinery		
8426 91	-- Designed for mounting on road vehicles		
8426 91 10	--- Hydraulic cranes designed for the loading and unloading of the vehicle	0	A
8426 91 90	--- Other	0	A
8426 99 00	-- Other	0	A
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment		
8427 10	- Self-propelled trucks powered by an electric motor		
8427 10 10	-- With a lifting height of 1 m or more	4.5	B3
8427 10 90	-- Other	4.5	B3

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CN code 2022	Description	Base rate	Staging category
8427 20	- Other self-propelled trucks		
	-- With a lifting height of 1 m or more		
8427 20 11	--- Rough terrain fork-lift and other stacking trucks	4.5	B3
8427 20 19	--- Other	4.5	B3
8427 20 90	-- Other	4.5	B3
8427 90 00	- Other trucks	4	B3
8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)		
8428 10	- Lifts and skip hoists		
8428 10 20	-- Electrically operated	0	A
8428 10 80	-- Other	0	A
8428 20	- Pneumatic elevators and conveyors		
8428 20 20	-- For bulk materials	0	A
8428 20 80	-- Other	0	A
	- Other continuous-action elevators and conveyors, for goods or materials		
8428 31 00	-- Specially designed for underground use	0	A
8428 32 00	-- Other, bucket type	0	A

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CN code 2022	Description	Base rate	Staging category
8428 33 00	-- Other, belt type	0	A
8428 39	-- Other		
8428 39 20	--- Roller conveyors	0	A
8428 39 90	--- Other	0	A
8428 40 00	- Escalators and moving walkways	0	A
8428 60 00	- Teleferics, chairlifts, ski-draglines; traction mechanisms for funiculars	0	A
8428 70 00	- Industrial robots	0	A
8428 90	- Other machinery		
	-- Loaders specially designed for use in agriculture		
8428 90 71	--- Designed for attachment to agricultural tractors	0	A
8428 90 79	--- Other	0	A
8428 90 90	-- Other	0	A
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and roadrollers		
	- Bulldozers and angledozers		
8429 11 00	-- Track laying	0	A

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CN code 2022	Description	Base rate	Staging category
8429 19 00	-- Other	0	A
8429 20 00	- Graders and levellers	0	A
8429 30 00	- Scrapers	0	A
8429 40	- Tamping machines and roadrollers		
	-- Roadrollers		
8429 40 10	--- Vibratory	0	A
8429 40 30	--- Other	0	A
8429 40 90	-- Tamping machines	0	A
	- Mechanical shovels, excavators and shovel loaders		
8429 51	-- Front-end shovel loaders		
8429 51 10	--- Loaders specially designed for underground use	0	A
	--- Other		
8429 51 91	---- Crawler shovel loaders	0	A
8429 51 99	---- Other	0	A
8429 52	-- Machinery with a 360° revolving superstructure		
8429 52 10	--- Track-laying excavators	0	A

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CN code 2022	Description	Base rate	Staging category
8429 52 90	--- Other	0	A
8429 59 00	-- Other	0	A
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; piledrivers and pile extractors; snowploughs and snowblowers		
8430 10 00	- Piledrivers and pile extractors	0	A
8430 20 00	- Snowploughs and snowblowers	0	A
	- Coal or rock cutters and tunnelling machinery		
8430 31 00	-- Self-propelled	0	A
8430 39 00	-- Other	0	A
	- Other boring or sinking machinery		
8430 41 00	-- Self-propelled	0	A
8430 49 00	-- Other	0	A
8430 50 00	- Other machinery, self-propelled	0	A
	- Other machinery, not self-propelled		
8430 61 00	-- Tamping or compacting machinery	0	A
8430 69 00	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430		
8431 10 00	- Of machinery of heading 8425	0	A
8431 20 00	- Of machinery of heading 8427	4	A
	- Of machinery of heading 8428		
8431 31 00	-- Of lifts, skip hoists or escalators	0	A
8431 39 00	-- Other	0	A
	- Of machinery of heading 8426, 8429 or 8430		
8431 41 00	-- Buckets, shovels, grabs and grips	0	A
8431 42 00	-- Bulldozer or angledozer blades	0	A
8431 43 00	-- Parts for boring or sinking machinery of subheading 8430 41 or 8430 49	0	A
8431 49	-- Other		
8431 49 20	--- Of cast iron or cast steel	0	A
8431 49 80	--- Other	0	A
8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers		
8432 10 00	- Ploughs	0	A

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CN code 2022	Description	Base rate	Staging category
	- Harrows, scarifiers, cultivators, weeders and hoes		
8432 21 00	-- Disc harrows	0	A
8432 29	-- Other		
8432 29 10	--- Scarifiers and cultivators	0	A
8432 29 30	--- Harrows	0	A
8432 29 50	--- Rotovators	0	A
8432 29 90	--- Other	0	A
	- Seeders, planters and transplanters		
8432 31 00	-- No-till direct seeders, planters and transplanters	0	A
8432 39	-- Other		
	--- Seeders		
8432 39 11	---- Central driven precision spacing seeders	0	A
8432 39 19	---- Other	0	A
8432 39 90	--- Planters and transplanters	0	A

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CN code 2022	Description	Base rate	Staging category
	- Manure spreaders and fertiliser distributors		
8432 41 00	-- Manure spreaders	0	A
8432 42 00	-- Fertiliser distributors	0	A
8432 80 00	- Other machinery	0	A
8432 90 00	- Parts	0	A
8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437		
	- Mowers for lawns, parks or sports grounds		
8433 11	-- Powered, with the cutting device rotating in a horizontal plane		
8433 11 10	--- Electric	0	A
	--- Other		
	---- Self-propelled		
8433 11 51	----- With a seat	0	A
8433 11 59	----- Other	0	A
8433 11 90	---- Other	0	A

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CN code 2022	Description	Base rate	Staging category
8433 19	-- Other		
	--- With motor		
8433 19 10	---- Electric	0	A
	---- Other		
	----- Self-propelled		
8433 19 51	------ With a seat	0	A
8433 19 59	------ Other	0	A
8433 19 70	----- Other	0	A
8433 19 90	--- Without motor	0	A
8433 20	- Other mowers, including cutter bars for tractor mounting		
8433 20 10	-- With motor	0	A
	-- Other		
8433 20 50	--- Designed to be carried on or hauled by a tractor	0	A
8433 20 90	--- Other	0	A
8433 30 00	- Other haymaking machinery	0	A
8433 40 00	- Straw or fodder balers, including pick-up balers	0	A

CN code 2022	Description	Base rate	Staging category
	- Other harvesting machinery; threshing machinery		
8433 51 00	-- Combine harvester-threshers	0	A
8433 52 00	-- Other threshing machinery	0	A
8433 53	-- Root or tuber harvesting machines		
8433 53 10	--- Potato diggers and potato harvesters	0	A
8433 53 30	--- Beet-topping machines and beet harvesters	0	A
8433 53 90	--- Other	0	A
8433 59	-- Other		
	--- Forage harvesters		
8433 59 11	---- Self-propelled	0	A
8433 59 19	---- Other	0	A
8433 59 85	--- Other	0	A
8433 60 00	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	0	A
8433 90 00	- Parts	0	A
8434	Milking machines and dairy machinery		
8434 10 00	- Milking machines	0	A

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CN code 2022	Description	Base rate	Staging category
8434 20 00	- Dairy machinery	0	A
8434 90 00	- Parts	0	A
8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages		
8435 10 00	- Machinery	1.7	A
8435 90 00	- Parts	1.7	A
8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders		
8436 10 00	- Machinery for preparing animal feedingstuffs	1.7	A
	- Poultry-keeping machinery; poultry incubators and brooders		
8436 21 00	-- Poultry incubators and brooders	1.7	A
8436 29 00	-- Other	1.7	A
8436 80	- Other machinery		
8436 80 10	-- Forestry machinery	1.7	A
8436 80 90	-- Other	1.7	A

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CN code 2022	Description	Base rate	Staging category
	- Parts		
8436 91 00	-- Of poultry-keeping machinery or poultry incubators and brooders	1.7	A
8436 99 00	-- Other	1.7	A
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		
8437 10 00	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	1.7	A
8437 80 00	- Other machinery	1.7	A
8437 90 00	- Parts	1.7	A
8438	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		
8438 10	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products		
8438 10 10	-- Bakery machinery	1.7	A
8438 10 90	-- Machinery for the manufacture of macaroni, spaghetti or similar products	1.7	A

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CN code 2022	Description	Base rate	Staging category
8438 20 00	- Machinery for the manufacture of confectionery, cocoa or chocolate	1.7	A
8438 30 00	- Machinery for sugar manufacture	1.7	A
8438 40 00	- Brewery machinery	1.7	A
8438 50 00	- Machinery for the preparation of meat or poultry	1.7	A
8438 60 00	- Machinery for the preparation of fruits, nuts or vegetables	1.7	A
8438 80	- Other machinery		
8438 80 10	-- For the preparation of tea or coffee	1.7	A
	-- Other		
8438 80 91	--- For the preparation or manufacture of drink	1.7	A
8438 80 99	--- Other	1.7	A
8438 90 00	- Parts	1.7	A
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard		
8439 10 00	- Machinery for making pulp of fibrous cellulosic material	1.7	A
8439 20 00	- Machinery for making paper or paperboard	1.7	A
8439 30 00	- Machinery for finishing paper or paperboard	1.7	A

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CN code 2022	Description	Base rate	Staging category
	- Parts		
8439 91 00	-- Of machinery for making pulp of fibrous cellulosic material	1.7	A
8439 99 00	-- Other	1.7	A
8440	Bookbinding machinery, including book-sewing machines		
8440 10	- Machinery		
8440 10 10	-- Folding machines	1.7	A
8440 10 20	-- Collating machines and gathering machines	1.7	A
8440 10 30	-- Sewing, wire stitching and stapling machines	1.7	A
8440 10 40	-- Unsewn (perfect) binding machines	1.7	A
8440 10 90	-- Other	1.7	A
8440 90 00	- Parts	1.7	A
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds		
8441 10	- Cutting machines		
8441 10 10	-- Combined reel slitting and re-reeling machines	1.7	A
8441 10 20	-- Other slitting and cross-cutting machines	1.7	A

CN code 2022	Description	Base rate	Staging category
8441 10 30	-- Guillotines	1.7	A
8441 10 70	-- Other	1.7	A
8441 20 00	- Machines for making bags, sacks or envelopes	1.7	A
8441 30 00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	1.7	A
8441 40 00	- Machines for moulding articles in paper pulp, paper or paperboard	1.7	A
8441 80 00	- Other machinery	1.7	A
8441 90	- Parts		
8441 90 10	-- Of cutting machines	1.7	A
8441 90 90	-- Other	1.7	A
8442	Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)		
8442 30 00	- Machinery, apparatus and equipment	0	A

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CN code 2022	Description	Base rate	Staging category
8442 40 00	- Parts of the foregoing machinery, apparatus or equipment	0	A
8442 50 00	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	0	A
8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof		
	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442		
8443 11 00	-- Offset printing machinery, reel fed	1.7	A
8443 12 00	-- Offset printing machinery, sheet fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	1.7	A
8443 13	-- Other offset printing machinery		
	--- Sheet fed		
8443 13 10	---- Used	1.7	A
	---- New, taking sheets of a size		
8443 13 32	----- Not exceeding 53 × 75 cm	1.7	A

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CN code 2022	Description	Base rate	Staging category
8443 13 34	----- Exceeding 53 × 75 cm but not exceeding 75 × 107 cm	1.7	A
8443 13 38	----- Exceeding 75 × 107 cm	1.7	A
8443 13 90	--- Other	1.7	A
8443 14 00	-- Letterpress printing machinery, reel fed, excluding flexographic printing	1.7	A
8443 15 00	-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	1.7	A
8443 16 00	-- Flexographic printing machinery	1.7	A
8443 17 00	-- Gravure printing machinery	1.7	A
8443 19	-- Other		
8443 19 20	--- For printing textile materials	1.7	A
8443 19 40	--- For use in the production of semiconductors	0	A
8443 19 70	--- Other	1.7	A
	- Other printers, copying machines and facsimile machines, whether or not combined		
8443 31 00	-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data-processing machine or to a network	0	A

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CN code 2022	Description	Base rate	Staging category
8443 32	-- Other, capable of connecting to an automatic data-processing machine or to a network		
8443 32 10	--- Printers	0	A
8443 32 80	--- Other	0	A
8443 39 00	-- Other	0	A
	- Parts and accessories		
8443 91	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442		
8443 91 10	--- Of apparatus of subheading 8443 19 40	0	A
	--- Other		
8443 91 91	---- Of cast iron or cast steel	0	A
8443 91 99	---- Other	0	A
8443 99	-- Other		
8443 99 10	--- Electronic assemblies	0	A
8443 99 90	--- Other	0	A
8444 00	Machines for extruding, drawing, texturing or cutting man-made textile materials		
8444 00 10	- Machines for extruding	1.7	A

CN code 2022	Description	Base rate	Staging category
8444 00 90	- Other	1.7	A
8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447		
	- Machines for preparing textile fibres		
8445 11 00	-- Carding machines	1.7	A
8445 12 00	-- Combing machines	1.7	A
8445 13 00	-- Drawing or roving machines	1.7	A
8445 19 00	-- Other	1.7	A
8445 20 00	- Textile spinning machines	1.7	A
8445 30 00	- Textile doubling or twisting machines	1.7	A
8445 40 00	- Textile winding (including weft-winding) or reeling machines	1.7	A
8445 90 00	- Other	1.7	A
8446	Weaving machines (looms)		
8446 10 00	- For weaving fabrics of a width not exceeding 30 cm	1.7	A

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CN code 2022	Description	Base rate	Staging category
	- For weaving fabrics of a width exceeding 30 cm, shuttle type		
8446 21 00	-- Power looms	1.7	A
8446 29 00	-- Other	1.7	A
8446 30 00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	1.7	A
8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting		
	- Circular knitting machines		
8447 11 00	-- With cylinder diameter not exceeding 165 mm	1.7	A
8447 12 00	-- With cylinder diameter exceeding 165 mm	1.7	A
8447 20	- Flat knitting machines; stitch-bonding machines		
8447 20 20	-- Warp knitting machines (including Raschel type); stitch-bonding machines	1.7	A
8447 20 80	-- Other	1.7	A
8447 90 00	- Other	1.7	A

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CN code 2022	Description	Base rate	Staging category
8448	Auxiliary machinery for use with machines of heading 8444, 8445, 8446 or 8447 (for example, dobbies, jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles)		
	- Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447		
8448 11 00	-- Dobbies and jacquards; card-reducing, copying, punching or assembling machines for use therewith	1.7	A
8448 19 00	-- Other	1.7	A
8448 20 00	- Parts and accessories of machines of heading 8444 or of their auxiliary machinery	1.7	A
	- Parts and accessories of machines of heading 8445 or of their auxiliary machinery		
8448 31 00	-- Card clothing	1.7	A
8448 32 00	-- Of machines for preparing textile fibres, other than card clothing	1.7	A
8448 33 00	-- Spindles, spindle flyers, spinning rings and ring travellers	1.7	A
8448 39 00	-- Other	1.7	A

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CN code 2022	Description	Base rate	Staging category
	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery		
8448 42 00	-- Reeds for looms, healds and heald-frames	1.7	A
8448 49 00	-- Other	1.7	A
	- Parts and accessories of machines of heading 8447 or of their auxiliary machinery		
8448 51	-- Sinkers, needles and other articles used in forming stitches		
8448 51 10	--- Sinkers	1.7	A
8448 51 90	--- Other	1.7	A
8448 59 00	-- Other	1.7	A
8449 00 00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	1.7	A
8450	Household or laundry-type washing machines, including machines which both wash and dry		
	- Machines, each of a dry linen capacity not exceeding 10 kg		
8450 11	-- Fully-automatic machines		
	--- Each of a dry linen capacity not exceeding 6 kg		
8450 11 11	---- Front-loading machines	3	A

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CN code 2022	Description	Base rate	Staging category
8450 11 19	---- Top-loading machines	3	A
8450 11 90	--- Each of a dry linen capacity exceeding 6 kg but not exceeding 10 kg	2.6	A
8450 12 00	-- Other machines, with built-in centrifugal drier	2.7	A
8450 19 00	-- Other	2.7	A
8450 20 00	- Machines, each of a dry linen capacity exceeding 10 kg	2.2	A
8450 90 00	- Parts	2.7	A
8451	Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made-up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics		
8451 10 00	- Dry-cleaning machines	2.2	A
	- Drying machines		
8451 21 00	-- Each of a dry linen capacity not exceeding 10 kg	2.2	A
8451 29 00	-- Other	2.2	A
8451 30 00	- Ironing machines and presses (including fusing presses)	2.2	A

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CN code 2022	Description	Base rate	Staging category
8451 40 00	- Washing, bleaching or dyeing machines	2.2	A
8451 50 00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	2.2	A
8451 80	- Other machinery		
8451 80 10	-- Machines used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support	2.2	A
8451 80 30	-- Machines for dressing or finishing	2.2	A
8451 80 80	-- Other	2.2	A
8451 90 00	- Parts	2.2	A
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles		
8452 10	- Sewing machines of the household type		
	-- Sewing machines (lock-stitch only), with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor; sewing machine heads (lock-stitch only), of a weight not exceeding 16 kg without motor or 17 kg including the motor		
8452 10 11	--- Sewing machines having a value (not including frames, tables or furniture) of more than EUR 65 each	5.7	B5
8452 10 19	--- Other	9.7	B7

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CN code 2022	Description	Base rate	Staging category
8452 10 90	-- Other sewing machines and other sewing machine heads	3.7	B3
	- Other sewing machines		
8452 21 00	-- Automatic units	3.7	B3
8452 29 00	-- Other	3.7	B3
8452 30 00	- Sewing machine needles	2.7	A
8452 90 00	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	2.7	A
8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines		
8453 10 00	- Machinery for preparing, tanning or working hides, skins or leather	1.7	A
8453 20 00	- Machinery for making or repairing footwear	1.7	A
8453 80 00	- Other machinery	1.7	A
8453 90 00	- Parts	1.7	A
8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries		
8454 10 00	- Converters	1.7	A

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CN code 2022	Description	Base rate	Staging category
8454 20 00	- Ingot moulds and ladles	1.7	A
8454 30	- Casting machines		
8454 30 10	-- For casting under pressure	1.7	A
8454 30 90	-- Other	1.7	A
8454 90 00	- Parts	1.7	A
8455	Metal-rolling mills and rolls therefor		
8455 10 00	- Tube mills	2.7	A
	- Other rolling mills		
8455 21 00	-- Hot or combination hot and cold	2.7	A
8455 22 00	-- Cold	2.7	A
8455 30	- Rolls for rolling mills		
8455 30 10	-- Of cast iron	2.7	A
	-- Of open-die forged steel		
8455 30 31	--- Hot-rolling work-rolls; hot-rolling and cold-rolling back-up rolls	2.7	A
8455 30 39	--- Cold-rolling work-rolls	2.7	A
8455 30 90	-- Other	2.7	A

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CN code 2022	Description	Base rate	Staging category
8455 90 00	- Other parts	2.7	A
8456	Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines		
	- Operated by laser or other light or photon beam processes		
8456 11	-- Operated by laser		
8456 11 10	--- Of a kind used solely or principally for the manufacture of printed circuits, printed circuit assemblies, parts of heading 8517, or parts of automatic data processing machines	0	A
8456 11 90	--- Other	4.5	B3
8456 12	-- Operated by other light or photon beam processes		
8456 12 10	--- Of a kind used solely or principally for the manufacture of printed circuits, printed circuit assemblies, parts of heading 8517, or parts of automatic data processing machines	0	A
8456 12 90	--- Other	4.5	B3
8456 20 00	- Operated by ultrasonic processes	3.5	B3

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CN code 2022	Description	Base rate	Staging category
8456 30	- Operated by electrodischarge processes		
	-- Numerically controlled		
8456 30 11	--- Wire-cut	3.5	B3
8456 30 19	--- Other	3.5	B3
8456 30 90	-- Other	3.5	B3
8456 40 00	- Operated by plasma arc processes	3.5	B3
8456 50 00	- Water-jet cutting machines	1.7	A
8456 90 00	- Other	3.5	B3
8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal		
8457 10	- Machining centres		
8457 10 10	-- Horizontal	2.7	A
8457 10 90	-- Other	2.7	A
8457 20 00	- Unit construction machines (single station)	2.7	A
8457 30	- Multi-station transfer machines		
8457 30 10	-- Numerically controlled	2.7	A
8457 30 90	-- Other	2.7	A

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CN code 2022	Description	Base rate	Staging category
8458	Lathes (including turning centres) for removing metal		
	- Horizontal lathes		
8458 11	-- Numerically controlled		
8458 11 20	--- Turning centres	2.7	A
	--- Automatic lathes		
8458 11 41	---- Single spindle	2.7	A
8458 11 49	---- Multi-spindle	2.7	A
8458 11 80	--- Other	2.7	A
8458 19 00	-- Other	2.7	A
	- Other lathes		
8458 91	-- Numerically controlled		
8458 91 20	--- Turning centres	2.7	A
8458 91 80	--- Other	2.7	A
8458 99 00	-- Other	2.7	A

CN code 2022	Description	Base rate	Staging category
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		
8459 10 00	- Way-type unit head machines	2.7	A
	- Other drilling machines		
8459 21 00	-- Numerically controlled	2.7	A
8459 29 00	-- Other	2.7	A
	- Other boring-milling machines		
8459 31 00	-- Numerically controlled	1.7	A
8459 39 00	-- Other	1.7	A
	- Other boring machines		
8459 41 00	-- Numerically controlled	1.7	A
8459 49 00	-- Other	1.7	A
	- Milling machines, knee-type		
8459 51 00	-- Numerically controlled	2.7	A
8459 59 00	-- Other	2.7	A

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CN code 2022	Description	Base rate	Staging category
	- Other milling machines		
8459 61	-- Numerically controlled		
8459 61 10	--- Tool milling machines	2.7	A
8459 61 90	--- Other	2.7	A
8459 69	-- Other		
8459 69 10	--- Tool milling machines	2.7	A
8459 69 90	--- Other	2.7	A
8459 70 00	- Other threading or tapping machines	2.7	A
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 cutting, gear grinding or gear finishing machines of heading 8461		
	- Flat-surface grinding machines		
8460 12 00	-- Numerically controlled	1.7	A
8460 19 00	-- Other	1.7	A
	- Other grinding machines		
8460 22 00	-- Centreless grinding machines, numerically controlled	1.7	A

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CN code 2022	Description	Base rate	Staging category
8460 23 00	-- Other cylindrical grinding machines, numerically controlled	1.7	A
8460 24 00	-- Other, numerically controlled	1.7	A
8460 29	-- Other		
8460 29 10	--- For cylindrical surfaces	2.7	A
8460 29 90	--- Other	2.7	A
	- Sharpening (tool or cutter grinding) machines		
8460 31 00	-- Numerically controlled	1.7	A
8460 39 00	-- Other	1.7	A
8460 40	- Honing or lapping machines		
8460 40 10	-- Numerically controlled	1.7	A
8460 40 90	-- Other	1.7	A
8460 90 00	- Other	1.7	A
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		
8461 20 00	- Shaping or slotting machines	1.7	A

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CN code 2022	Description	Base rate	Staging category
8461 30	- Broaching machines		
8461 30 10	-- Numerically controlled	1.7	A
8461 30 90	-- Other	1.7	A
8461 40	- Gear-cutting, gear-grinding or gear-finishing machines		
	-- Gear-cutting machines (including abrasive gear-cutting machines)		
	--- For cutting cylindrical gears		
8461 40 11	---- Numerically controlled	2.7	A
8461 40 19	---- Other	2.7	A
	--- For cutting other gears		
8461 40 31	---- Numerically controlled	1.7	A
8461 40 39	---- Other	1.7	A
	-- Gear-finishing machines		
	--- Fitted with a micrometric adjusting system, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm		
8461 40 71	---- Numerically controlled	2.7	A
8461 40 79	---- Other	2.7	A
8461 40 90	--- Other	1.7	A

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CN code 2022	Description	Base rate	Staging category
8461 50	- Sawing or cutting-off machines		
	-- Sawing machines		
8461 50 11	--- Circular saws	1.7	A
8461 50 19	--- Other	1.7	A
8461 50 90	-- Cutting-off machines	1.7	A
8461 90 00	- Other	2.7	A
8462	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		
	- Hot forming machines for forging, die forging (including presses) and hot hammers		
8462 11	-- Closed die forging machines		
8462 11 10	--- Numerically controlled	2.7	A
8462 11 90	--- Other	1.7	A
8462 19	-- Other		
8462 19 10	--- Numerically controlled	2.7	A

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CN code 2022	Description	Base rate	Staging category
8462 19 90	--- Other	1.7	A
	- Bending, folding, straightening or flattening machines (including press brakes) for flat products		
8462 22	-- Profile forming machines		
8462 22 10	--- Numerically controlled	2.7	A
8462 22 90	--- Other	1.7	A
8462 23 00	-- Numerically controlled press brakes	2.7	A
8462 24 00	-- Numerically controlled panel benders	2.7	A
8462 25 00	-- Numerically controlled roll forming machines	2.7	A
8462 26 00	-- Other numerically controlled bending, folding, straightening or flattening machines	2.7	A
8462 29	-- Other		
8462 29 10	--- Numerically controlled	2.7	A
8462 29 90	--- Other	1.7	A
	- Slitting lines, cut-to-length lines and other shearing machines (excluding presses) for flat products, other than combined punching and shearing machines		

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CN code 2022	Description	Base rate	Staging category
8462 32	-- Slitting lines and cut-to-length lines		
8462 32 10	--- Numerically controlled	2.7	A
8462 32 90	--- Other	1.7	A
8462 33 00	-- Numerically controlled shearing machines	2.7	A
8462 39 00	-- Other	1.7	A
	- Punching, notching or nibbling machines (excluding presses) for flat products including combined punching and shearing machines		
8462 42 00	-- Numerically controlled	2.7	A
8462 49 00	-- Other	1.7	A
	- Machines for working tube, pipe, hollow section and bar (excluding presses)		
8462 51 00	-- Numerically controlled	2.7	A
8462 59 00	-- Other	1.7	A
	- Cold metal working presses		
8462 61	-- Hydraulic presses		
8462 61 10	--- Numerically controlled	2.7	A
8462 61 90	--- Other	2.7	A

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CN code 2022	Description	Base rate	Staging category
8462 62	-- Mechanical presses		
8462 62 10	--- Numerically controlled	2.7	A
8462 62 90	--- Other	1.7	A
8462 63	-- Servo-presses		
8462 63 10	--- Numerically controlled	2.7	A
8462 63 90	--- Other	1.7	A
8462 69	-- Other		
8462 69 10	--- Numerically controlled	2.7	A
8462 69 90	--- Other	1.7	A
8462 90	- Other		
8462 90 10	-- Numerically controlled	2.7	A
8462 90 90	-- Other	1.7	A
8463	Other machine tools for working metal or cermets, without removing material		
8463 10	- Drawbenches for bars, tubes, profiles, wire or the like		
8463 10 10	-- Drawbenches for wire	2.7	A
8463 10 90	-- Other	2.7	A

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CN code 2022	Description	Base rate	Staging category
8463 20 00	- Thread-rolling machines	2.7	A
8463 30 00	- Machines for working wire	2.7	A
8463 90 00	- Other	2.7	A
8464	Machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass		
8464 10 00	- Sawing machines	2.2	A
8464 20	- Grinding or polishing machines		
	-- For working glass		
8464 20 11	--- Optical glass	2.2	A
8464 20 19	--- Other	2.2	A
8464 20 80	-- Other	2.2	A
8464 90 00	- Other	2.2	A
8465	Machine tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials		
8465 10	- Machines which can carry out different types of machining operations without tool change between such operations		
8465 10 10	-- With manual transfer of workpiece between each operation	2.7	A

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CN code 2022	Description	Base rate	Staging category
8465 10 90	-- With automatic transfer of workpiece between each operation	2.7	A
8465 20 00	- Machining centres	2.7	A
	- Other		
8465 91	-- Sawing machines		
8465 91 10	--- Bandsaws	2.7	A
8465 91 20	--- Circular saws	2.7	A
8465 91 90	--- Other	2.7	A
8465 92 00	-- Planing, milling or moulding (by cutting) machines	2.7	A
8465 93 00	-- Grinding, sanding or polishing machines	2.7	A
8465 94 00	-- Bending or assembling machines	2.7	A
8465 95 00	-- Drilling or morticing machines	2.7	A
8465 96 00	-- Splitting, slicing or paring machines	2.7	A
8465 99 00	-- Other	2.7	A

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CN code 2022	Description	Base rate	Staging category
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		
8466 10	- Tool holders and self-opening dieheads		
	-- Tool holders		
8466 10 20	--- Arbors, collets and sleeves	1.2	A
	--- Other		
8466 10 31	---- For lathes	1.2	A
8466 10 38	---- Other	1.2	A
8466 10 80	-- Self-opening dieheads	1.2	A
8466 20	- Work holders		
8466 20 20	-- Jigs and fixtures for specific applications; sets of standard jig and fixture components	1.2	A
	-- Other		
8466 20 91	--- For lathes	1.2	A
8466 20 98	--- Other	1.2	A

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CN code 2022	Description	Base rate	Staging category
8466 30 00	- Dividing heads and other special attachments for machines	1.2	A
	- Other		
8466 91	-- For machines of heading 8464		
8466 91 20	--- Of cast iron or cast steel	1.2	A
8466 91 95	--- Other	1.2	A
8466 92	-- For machines of heading 8465		
8466 92 20	--- Of cast iron or cast steel	1.2	A
8466 92 80	--- Other	1.2	A
8466 93	-- For machines of headings 8456 to 8461		
8466 93 40	--- Parts and accessories of machines of subheadings 8456 11 10, 8456 12 10, 8456 20, 8456 30, 8457 10, 8458 91, 8459 21 00, 8459 61 or 8461 50 of a kind used solely or principally for the manufacture of printed circuits, printed circuit assemblies, parts of heading 8517, or parts of automatic data processing machines	0	A
	--- Other		
8466 93 50	---- For machines of subheading 8456 50 00	1.7	A
8466 93 60	---- Other	1.2	A
8466 94 00	-- For machines of heading 8462 or 8463	1.2	A

CN code 2022	Description	Base rate	Staging category
8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor		
	- Pneumatic		
8467 11	-- Rotary type (including combined rotary-percussion)		
8467 11 10	--- Metalworking	1.7	A
8467 11 90	--- Other	1.7	A
8467 19 00	-- Other	1.7	A
	- With self-contained electric motor		
8467 21	-- Drills of all kinds		
8467 21 10	--- Capable of operation without an external source of power	2.7	A
	--- Other		
8467 21 91	---- Electropneumatic	2.7	A
8467 21 99	---- Other	2.7	A
8467 22	-- Saws		
8467 22 10	--- Chainsaws	2.7	A
8467 22 30	--- Circular saws	2.7	A
8467 22 90	--- Other	2.7	A

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CN code 2022	Description	Base rate	Staging category
8467 29	-- Other		
8467 29 20	--- Capable of operation without an external source of power	2.7	A
	--- Other		
	---- Grinders and sanders		
8467 29 51	----- Angle grinders	2.7	A
8467 29 53	----- Belt sanders	2.7	A
8467 29 59	----- Other	2.7	A
8467 29 70	---- Planers	2.7	A
8467 29 80	---- Hedge trimmers and lawn edge cutters	2.7	A
8467 29 85	---- Other	2.7	A
	- Other tools		
8467 81 00	-- Chainsaws	1.7	A
8467 89 00	-- Other	1.7	A
	- Parts		
8467 91 00	-- Of chainsaws	1.7	A

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CN code 2022	Description	Base rate	Staging category
8467 92 00	-- Of pneumatic tools	1.7	A
8467 99 00	-- Other	1.7	A
8468	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		
8468 10 00	- Hand-held blow pipes	2.2	A
8468 20 00	- Other gas-operated machinery and apparatus	2.2	A
8468 80 00	- Other machinery and apparatus	2.2	A
8468 90 00	- Parts	2.2	A
8470	Calculating machines and pocket-size data-recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers		
8470 10 00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data-recording, reproducing and displaying machines with calculating functions	0	A
	- Other electronic calculating machines		
8470 21 00	-- Incorporating a printing device	0	A

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CN code 2022	Description	Base rate	Staging category
8470 29 00	-- Other	0	A
8470 30 00	- Other calculating machines	0	A
8470 50 00	- Cash registers	0	A
8470 90 00	- Other	0	A
8471	Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included		
8471 30 00	- Portable automatic data-processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	0	A
	- Other automatic data-processing machines		
8471 41 00	-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	0	A
8471 49 00	-- Other, presented in the form of systems	0	A
8471 50 00	- Processing units other than those of subheading 8471 41 or 8471 49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	0	A

CN code 2022	Description	Base rate	Staging category
8471 60	- Input or output units, whether or not containing storage units in the same housing		
8471 60 60	-- Keyboards	0	A
8471 60 70	-- Other	0	A
8471 70	- Storage units		
8471 70 20	-- Central storage units	0	A
	-- Other		
	--- Disk storage units		
8471 70 30	---- Optical, including magneto-optical	0	A
	---- Other		
8471 70 50	----- Hard disk drives	0	A
8471 70 70	----- Other	0	A
8471 70 80	--- Magnetic tape storage units	0	A
8471 70 98	--- Other	0	A
8471 80 00	- Other units of automatic data-processing machines	0	A
8471 90 00	- Other	0	A

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CN code 2022	Description	Base rate	Staging category
8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or -wrapping machines, pencil-sharpening machines, perforating or stapling machines)		
8472 10 00	- Duplicating machines	0	A
8472 30 00	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	2.2	A
8472 90	- Other		
8472 90 10	-- Coin-sorting, coin-counting or coin-wrapping machines	0	A
8472 90 80	-- Other	0	A
8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8470 to8472		
	- Parts and accessories of the machines of heading 8470		
8473 21	-- Of the electronic calculating machines of subheading 8470 10, 8470 21 or 8470 29		
8473 21 10	--- Electronic assemblies	0	A
8473 21 90	--- Other	0	A

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CN code 2022	Description	Base rate	Staging category
8473 29	-- Other		
8473 29 10	--- Electronic assemblies	0	A
8473 29 90	--- Other	0	A
8473 30	- Parts and accessories of the machines of heading 8471		
8473 30 20	-- Electronic assemblies	0	A
8473 30 80	-- Other	0	A
8473 40	- Parts and accessories of the machines of heading 8472		
8473 40 10	-- Electronic assemblies	0	A
8473 40 80	-- Other	0	A
8473 50	- Parts and accessories equally suitable for use with machines of two or more of the headings 8470 to 8472		
8473 50 20	-- Electronic assemblies	0	A
8473 50 80	-- Other	0	A

CN code 2022	Description	Base rate	Staging category
8474	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		
8474 10 00	- Sorting, screening, separating or washing machines	0	A
8474 20 00	- Crushing or grinding machines	0	A
	- Mixing or kneading machines		
8474 31 00	-- Concrete or mortar mixers	0	A
8474 32 00	-- Machines for mixing mineral substances with bitumen	0	A
8474 39 00	-- Other	0	A
8474 80	- Other machinery		
8474 80 10	-- Machinery for agglomerating, shaping or moulding ceramic paste	0	A
8474 80 90	-- Other	0	A
8474 90	- Parts		
8474 90 10	-- Of cast iron or cast steel	0	A
8474 90 90	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
8475	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware		
8475 10 00	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	1.7	A
	- Machines for manufacturing or hot working glass or glassware		
8475 21 00	-- Machines for making optical fibres and preforms thereof	0	A
8475 29 00	-- Other	1.7	A
8475 90	- Parts		
8475 90 10	-- Parts of machines of subheading 8475 21 00	0	A
8475 90 90	-- Other	1.7	A
8476	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines		
	- Automatic beverage-vending machines		
8476 21 00	-- Incorporating heating or refrigerating devices	1.7	A
8476 29 00	-- Other	1.7	A
	- Other machines		
8476 81 00	-- Incorporating heating or refrigerating devices	1.7	A

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CN code 2022	Description	Base rate	Staging category
8476 89	-- Other		
8476 89 10	--- Money-changing machines	0	A
8476 89 90	--- Other	1.7	A
8476 90	- Parts		
8476 90 10	-- Parts of money-changing machines	0	A
8476 90 90	-- Other	1.7	A
8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this chapter		
8477 10 00	- Injection-moulding machines	1.7	A
8477 20 00	- Extruders	1.7	A
8477 30 00	- Blow-moulding machines	1.7	A
8477 40 00	- Vacuum-moulding machines and other thermoforming machines	1.7	A
	- Other machinery for moulding or otherwise forming		
8477 51 00	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	1.7	A

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CN code 2022	Description	Base rate	Staging category
8477 59	-- Other		
8477 59 10	--- Presses	1.7	A
8477 59 80	--- Other	1.7	A
8477 80	- Other machinery		
	-- Machines for the manufacture of foam products		
8477 80 11	--- Machines for processing reactive resins	1.7	A
8477 80 19	--- Other	1.7	A
	-- Other		
8477 80 91	--- Size reduction equipment	1.7	A
8477 80 93	--- Mixers, kneaders and agitators	1.7	A
8477 80 95	--- Cutting, splitting and peeling machines	1.7	A
8477 80 99	--- Other	1.7	A
8477 90	- Parts		
8477 90 10	-- Of cast iron or cast steel	1.7	A
8477 90 80	-- Other	1.7	A

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CN code 2022	Description	Base rate	Staging category
8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter		
8478 10 00	- Machinery	1.7	A
8478 90 00	- Parts	1.7	A
8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter		
8479 10 00	- Machinery for public works, building or the like	0	A
8479 20 00	- Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils	1.7	A
8479 30	- 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		
8479 30 10	-- Presses	1.7	A
8479 30 90	-- Other	1.7	A
8479 40 00	- Rope- or cable-making machines	1.7	A
8479 50 00	- Industrial robots, not elsewhere specified or included	1.7	A
8479 60 00	- Evaporative air coolers	1.7	A

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CN code 2022	Description	Base rate	Staging category
	- Passenger boarding bridges		
8479 71 00	-- Of a kind used in airports	1.7	A
8479 79 00	-- Other	1.7	A
	- Other machines and mechanical appliances		
8479 81 00	-- For treating metal, including electric wire coil-winders	1.7	A
8479 82 00	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	1.7	A
8479 83 00	-- Cold isostatic presses	1.7	A
8479 89	-- Other		
8479 89 30	--- Mobile hydraulic-powered mine roof supports	1.7	A
8479 89 60	--- Central greasing systems	1.7	A
8479 89 70	--- Automated electronic component placement machines of a kind used solely or principally for the manufacture of printed circuit assemblies	0	A
8479 89 97	--- Other	1.7	A
8479 90	- Parts		
8479 90 15	-- Parts of machines of subheading 8479 89 70	0	A

CN code 2022	Description	Base rate	Staging category
	-- Other		
8479 90 20	--- Of cast iron or cast steel	1.7	A
8479 90 70	--- Other	1.7	A
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		
8480 10 00	- Moulding boxes for metal foundry	1.7	A
8480 20 00	- Mould bases	1.7	A
8480 30	- Moulding patterns		
8480 30 10	-- Of wood	1.7	A
8480 30 90	-- Other	2.7	A
	- Moulds for metal or metal carbides		
8480 41 00	-- Injection or compression types	1.7	A
8480 49 00	-- Other	1.7	A
8480 50 00	- Moulds for glass	1.7	A
8480 60 00	- Moulds for mineral materials	1.7	A

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CN code 2022	Description	Base rate	Staging category
	- Moulds for rubber or plastics		
8480 71 00	-- Injection or compression types	1.7	A
8480 79 00	-- Other	1.7	A
8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves		
8481 10	- Pressure-reducing valves		
8481 10 05	-- Combined with filters or lubricators	2.2	A
	-- Other		
8481 10 19	--- Of cast iron or of steel	2.2	A
8481 10 99	--- Other	2.2	A
8481 20	- Valves for oleohydraulic or pneumatic transmissions		
8481 20 10	-- Valves for the control of oleohydraulic power transmission	2.2	A
8481 20 90	-- Valves for the control of pneumatic power transmission	2.2	A
8481 30	- Check (non-return) valves		
8481 30 91	-- Of cast iron or of steel	2.2	A
8481 30 99	-- Other	2.2	A

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CN code 2022	Description	Base rate	Staging category
8481 40	- Safety or relief valves		
8481 40 10	-- Of cast iron or of steel	2.2	A
8481 40 90	-- Other	2.2	A
8481 80	- Other appliances		
	-- Taps, cocks and valves for sinks, washbasins, bidets, water cisterns, baths and similar fixtures		
8481 80 11	--- Mixing valves	2.2	A
8481 80 19	--- Other	2.2	A
	-- Central heating radiator valves		
8481 80 31	--- Thermostatic valves	2.2	A
8481 80 39	--- Other	2.2	A
8481 80 40	-- Valves for pneumatic tyres and inner tubes	2.2	A
	-- Other		
	--- Process control valves		
8481 80 51	---- Temperature regulators	2.2	A
8481 80 59	---- Other	2.2	A

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CN code 2022	Description	Base rate	Staging category
	--- Other		
	---- Gate valves		
8481 80 61	----- Of cast iron	2.2	A
8481 80 63	----- Of steel	2.2	A
8481 80 69	----- Other	2.2	A
	---- Globe valves		
8481 80 71	----- Of cast iron	2.2	A
8481 80 73	----- Of steel	2.2	A
8481 80 79	----- Other	2.2	A
8481 80 81	---- Ball and plug valves	2.2	A
8481 80 85	---- Butterfly valves	2.2	A
8481 80 87	---- Diaphragm valves	2.2	A
8481 80 99	---- Other	2.2	A
8481 90 00	- Parts	2.2	A

CN code 2022	Description	Base rate	Staging category
8482	Ball or roller bearings		
8482 10	- Ball bearings		
8482 10 10	-- With greatest external diameter not exceeding 30 mm	8	A
8482 10 90	-- Other	8	A
8482 20 00	- Tapered roller bearings, including cone and tapered roller assemblies	8	A
8482 30 00	- Spherical roller bearings	8	A
8482 40 00	- Needle roller bearings, including cage and needle roller assemblies	8	B7
8482 50 00	- Other cylindrical roller bearings, including cage and roller assemblies	8	A
8482 80 00	- Other, including combined ball/roller bearings	8	A
	- Parts		
8482 91	-- Balls, needles and rollers		
8482 91 10	--- Tapered rollers	8	B7
8482 91 90	--- Other	7.7	A
8482 99 00	-- Other	8	A

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CN code 2022	Description	Base rate	Staging category
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 converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)		
8483 10	- Transmission shafts (including cam shafts and crank shafts) and cranks		
	-- Cranks and crank shafts		
8483 10 21	--- Of cast iron or cast steel	4	A
8483 10 25	--- Of open-die forged steel	4	A
8483 10 29	--- Other	4	A
8483 10 50	-- Articulated shafts	4	A
8483 10 95	-- Other	4	A
8483 20 00	- Bearing housings, incorporating ball or roller bearings	6	B5
8483 30	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings		
	-- Bearing housings		
8483 30 32	--- For ball or roller bearings	5.7	A

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CN code 2022	Description	Base rate	Staging category
8483 30 38	--- Other	3.4	A
8483 30 80	-- Plain shaft bearings	3.4	A
8483 40	- 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		
	-- Gears and gearing (other than friction gears)		
8483 40 21	--- Spur and helical	3.7	A
8483 40 23	--- Bevel and bevel/spur	3.7	A
8483 40 25	--- Worm gear	3.7	A
8483 40 29	--- Other	3.7	A
8483 40 30	-- Ball or roller screws	3.7	A
	-- Gear boxes and other speed changers		
8483 40 51	--- Gear boxes	3.7	A
8483 40 59	--- Other	3.7	A
8483 40 90	-- Other	3.7	A
8483 50	- Flywheels and pulleys, including pulley blocks		
8483 50 20	-- Of cast iron or cast steel	2.7	A

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CN code 2022	Description	Base rate	Staging category
8483 50 80	-- Other	2.7	A
8483 60	- Clutches and shaft couplings (including universal joints)		
8483 60 20	-- Of cast iron or cast steel	2.7	A
8483 60 80	-- Other	2.7	A
8483 90	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts		
8483 90 20	-- Parts of bearing housings	5.7	B5
	-- Other		
8483 90 81	--- Of cast iron or cast steel	2.7	A
8483 90 89	--- Other	2.7	A
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		
8484 10 00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	1.7	A
8484 20 00	- Mechanical seals	1.7	A
8484 90 00	- Other	1.7	A

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CN code 2022	Description	Base rate	Staging category
8485	Machines for additive manufacturing		
8485 10 00	- By metal deposit	2.7	A
8485 20 00	- By plastics or rubber deposit	1.7	A
8485 30	- By plaster, cement, ceramics or glass deposit		
8485 30 10	-- By plaster, cement, or ceramic deposit	0	A
8485 30 90	-- Other	1.7	A
8485 80 00	- Other	1.7	A
8485 90	- Parts		
8485 90 10	-- Parts of machines of subheading 8485 30 10	0	A
8485 90 90	-- Other	1.7	A
8486	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 11(C) to this chapter; parts and accessories		
8486 10 00	- Machines and apparatus for the manufacture of boules or wafers	0	A
8486 20 00	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	0	A

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CN code 2022	Description	Base rate	Staging category
8486 30 00	- Machines and apparatus for the manufacture of flat panel displays	0	A
8486 40 00	- Machines and apparatus specified in note 11(C) to this chapter	0	A
8486 90 00	- Parts and accessories	0	A
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter		
8487 10	- Ships' or boats' propellers and blades therefor		
8487 10 10	-- Of bronze	1.7	A
8487 10 90	-- Other	1.7	A
8487 90	- Other		
8487 90 40	-- Of cast iron	1.7	A
	-- Of iron or steel		
8487 90 51	--- Of cast steel	1.7	A
8487 90 57	--- Of open-die forged or closed-die forged iron or steel	1.7	A
8487 90 59	--- Other	1.7	A
8487 90 90	-- Other	1.7	A

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CN code 2022	Description	Base rate	Staging category
85	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		
8501	Electric motors and generators (excluding generating sets)		
8501 10	- Motors of an output not exceeding 37.5 W		
8501 10 10	-- Synchronous motors of an output not exceeding 18 W	4.7	A
	-- Other		
8501 10 91	--- Universal AC/DC motors	2.7	A
8501 10 93	--- AC motors	2.7	A
8501 10 99	--- DC motors	2.7	A
8501 20 00	- Universal AC/DC motors of an output exceeding 37.5 W	2.7	A
	- Other DC motors; DC generators, other than photovoltaic generators		
8501 31 00	-- Of an output not exceeding 750 W	2.7	A
8501 32 00	-- Of an output exceeding 750 W but not exceeding 75 kW	2.7	A
8501 33 00	-- Of an output exceeding 75 kW but not exceeding 375 kW	2.7	A
8501 34 00	-- Of an output exceeding 375 kW	2.7	A

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CN code 2022	Description	Base rate	Staging category
8501 40	- Other AC motors, single-phase		
8501 40 20	-- Of an output not exceeding 750 W	2.7	A
8501 40 80	-- Of an output exceeding 750 W	2.7	A
	- Other AC motors, multi-phase		
8501 51 00	-- Of an output not exceeding 750 W	2.7	A
8501 52	-- Of an output exceeding 750 W but not exceeding 75 kW		
8501 52 20	--- Of an output exceeding 750 W but not exceeding 7.5 kW	2.7	A
8501 52 30	--- Of an output exceeding 7.5 kW but not exceeding 37 kW	2.7	A
8501 52 90	--- Of an output exceeding 37 kW but not exceeding 75 kW	2.7	A
8501 53	-- Of an output exceeding 75 kW		
8501 53 50	--- Traction motors	2.7	A
	--- Other, of an output		
8501 53 81	---- Exceeding 75 kW but not exceeding 375 kW	2.7	A
8501 53 94	---- Exceeding 375 kW but not exceeding 750 kW	2.7	A
8501 53 99	---- Exceeding 750 kW	2.7	A

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CN code 2022	Description	Base rate	Staging category
	- AC generators (alternators), other than photovoltaic generators		
8501 61	-- Of an output not exceeding 75 kVA		
8501 61 20	--- Of an output not exceeding 7.5 kVA	2.7	A
8501 61 80	--- Of an output exceeding 7.5 kVA but not exceeding 75 kVA	2.7	A
8501 62 00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	2.7	A
8501 63 00	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	2.7	A
8501 64 00	-- Of an output exceeding 750 kVA	2.7	A
	- Photovoltaic DC generators		
8501 71 00	-- Of an output not exceeding 50 W	2.7	A
8501 72 00	-- Of an output exceeding 50 W	2.7	A
8501 80 00	- Photovoltaic AC generators	2.7	A
8502	Electric generating sets and rotary converters		
	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines)		
8502 11	-- Of an output not exceeding 75 kVA		
8502 11 20	--- Of an output not exceeding 7.5 kVA	2.7	A

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CN code 2022	Description	Base rate	Staging category
8502 11 80	--- Of an output exceeding 7.5 kVA but not exceeding 75 kVA	2.7	A
8502 12 00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	2.7	A
8502 13	-- Of an output exceeding 375 kVA		
8502 13 20	--- Of an output exceeding 375 kVA but not exceeding 750 kVA	2.7	A
8502 13 40	--- Of an output exceeding 750 kVA but not exceeding 2,000 kVA	2.7	A
8502 13 80	--- Of an output exceeding 2,000 kVA	2.7	A
8502 20	- Generating sets with spark-ignition internal combustion piston engines		
8502 20 20	-- Of an output not exceeding 7.5 kVA	2.7	A
8502 20 40	-- Of an output exceeding 7.5 kVA but not exceeding 375 kVA	2.7	A
8502 20 60	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	2.7	A
8502 20 80	-- Of an output exceeding 750 kVA	2.7	A
	- Other generating sets		
8502 31 00	-- Wind-powered	2.7	A
8502 39	-- Other		
8502 39 20	--- Turbo-generators	2.7	A
8502 39 80	--- Other	2.7	A

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CN code 2022	Description	Base rate	Staging category
8502 40 00	- Electric rotary converters	2.7	A
8503 00	Parts suitable for use solely or principally with the machines of heading 8501 or 8502		
8503 00 10	- Non-magnetic retaining rings	2.7	A
	- Other		
8503 00 91	-- Of cast iron or cast steel	2.7	A
8503 00 99	-- Other	2.7	A
8504	Electrical transformers, static converters (for example, rectifiers) and inductors		
8504 10	- Ballasts for discharge lamps or tubes		
8504 10 20	-- Inductors, whether or not connected with a capacitor	3.7	B3
8504 10 80	-- Other	3.7	B3
	- Liquid dielectric transformers		
8504 21 00	-- Having a power handling capacity not exceeding 650 kVA	3.7	A
8504 22	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA		
8504 22 10	--- Exceeding 650 kVA but not exceeding 1,600 kVA	3.7	A

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CN code 2022	Description	Base rate	Staging category
8504 22 90	--- Exceeding 1600 kVA but not exceeding 10,000 kVA	3.7	A
8504 23 00	-- Having a power handling capacity exceeding 10,000 kVA	3.7	A
	- Other transformers		
8504 31	-- Having a power handling capacity not exceeding 1 kVA		
	--- Measuring transformers		
8504 31 21	---- For voltage measurement	3.7	B3
8504 31 29	---- Other	3.7	B3
8504 31 80	--- Other	3.7	A
8504 32 00	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	3.7	B3
8504 33 00	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	3.7	A
8504 34 00	-- Having a power handling capacity exceeding 500 kVA	3.7	A
8504 40	- Static converters		
8504 40 30	-- Of a kind used with telecommunication apparatus, automatic data-processing machines and units thereof	0	A
	-- Other		
8504 40 55	--- Accumulator chargers	0	A

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CN code 2022	Description	Base rate	Staging category
	--- Other		
8504 40 82	---- Rectifiers	0	A
	---- Inverters		
8504 40 84	----- Having a power handling capacity not exceeding 7.5 kVA	0	A
8504 40 88	----- Having a power handling capacity exceeding 7.5 kVA	0	A
8504 40 90	---- Other	0	A
8504 50 00	- Other inductors	0	A
8504 90	- Parts		
	-- Of transformers and inductors		
8504 90 11	--- Ferrite cores	0	A
8504 90 13	--- Steel laminations and cores, whether or not stacked or wound	0	A
8504 90 17	--- Other	0	A
8504 90 90	-- Of static converters	0	A

CN code 2022	Description	Base rate	Staging category
8505	Electromagnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electromagnetic or permanent magnet chucks, clamps and similar holding devices; electromagnetic couplings, clutches and brakes; electromagnetic lifting heads		
	- Permanent magnets and articles intended to become permanent magnets after magnetisation		
8505 11 00	-- Of metal	2.2	A
8505 19	-- Other		
8505 19 10	--- Permanent magnets of agglomerated ferrite	2.2	A
8505 19 90	--- Other	2.2	A
8505 20 00	- Electromagnetic couplings, clutches and brakes	2.2	A
8505 90	- Other, including parts		
	-- Electromagnets; electromagnetic or permanent magnet chucks, clamps and similar holding devices		
8505 90 21	--- Electromagnets of a kind used solely or principally for magnetic resonance imaging apparatus other than electromagnets of heading 9018	0	A
8505 90 29	--- Other	1.8	A

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CN code 2022	Description	Base rate	Staging category
8505 90 50	-- Electromagnetic lifting heads	2.2	A
8505 90 90	-- Parts	1.8	A
8506	Primary cells and primary batteries		
8506 10	- Manganese dioxide		
	-- Alkaline		
8506 10 11	--- Cylindrical cells	4.7	B3
8506 10 18	--- Other	4.7	B3
	-- Other		
8506 10 91	--- Cylindrical cells	4.7	B3
8506 10 98	--- Other	4.7	B3
8506 30 00	- Mercuric oxide	4.7	B3
8506 40 00	- Silver oxide	4.7	B3
8506 50	- Lithium		
8506 50 10	-- Cylindrical cells	4.7	A
8506 50 30	-- Button cells	4.7	A
8506 50 90	-- Other	4.7	A

CN code 2022	Description	Base rate	Staging category
8506 60 00	- Air-zinc	4.7	A
8506 80	- Other primary cells and primary batteries		
8506 80 05	-- Dry zinc-carbon batteries of a voltage of 5.5 V or more but not exceeding 6.5 V	0	A
8506 80 80	-- Other	4.7	B3
8506 90 00	- Parts	4.7	B3
8507	Electric accumulators, including separators therefor, whether or not rectangular (including square)		
8507 10	- Lead-acid, of a kind used for starting piston engines		
8507 10 20	-- Working with liquid electrolyte	3.7	B3
8507 10 80	-- Other	3.7	B3
8507 20	- Other lead-acid accumulators		
8507 20 20	-- Working with liquid electrolyte	3.7	A
8507 20 80	-- Other	3.7	A
8507 30	- Nickel-cadmium		
8507 30 20	-- Hermetically sealed	2.6	A
8507 30 80	-- Other	2.6	A

CN code 2022	Description	Base rate	Staging category
8507 50 00	- Nickel-metal hydride	2.7	A
8507 60 00	- Lithium-ion	2.7	A
8507 80 00	- Other accumulators	2.7	A
8507 90	- Parts		
8507 90 30	-- Separators	2.7	A
8507 90 80	-- Other	2.7	A
8508	Vacuum cleaners		
	- With self-contained electric motor		
8508 11 00	-- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	2.2	A
8508 19 00	-- Other	1.7	A
8508 60 00	- Other vacuum cleaners	1.7	A
8508 70 00	- Parts	1.7	A
8509	Electromechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508		
8509 40 00	- Food grinders and mixers; fruit or vegetable juice extractors	2.2	A
8509 80 00	- Other appliances	2.2	A
8509 90 00	- Parts	2.2	A

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CN code 2022	Description	Base rate	Staging category
8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor		
8510 10 00	- Shavers	2.2	A
8510 20 00	- Hair clippers	2.2	A
8510 30 00	- Hair-removing appliances	2.2	A
8510 90 00	- Parts	2.2	A
8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines		
8511 10 00	- Sparking plugs	3.2	B3
8511 20 00	- Ignition magnetos; magneto-dynamos; magnetic flywheels	3.2	B3
8511 30 00	- Distributors; ignition coils	3.2	A
8511 40 00	- Starter motors and dual purpose starter-generators	3.2	A
8511 50 00	- Other generators	3.2	A
8511 80 00	- Other equipment	3.2	A
8511 90 00	- Parts	3.2	A

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CN code 2022	Description	Base rate	Staging category
8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles		
8512 10 00	- Lighting or visual signalling equipment of a kind used on bicycles	2.7	A
8512 20 00	- Other lighting or visual signalling equipment	2.7	A
8512 30	- Sound signalling equipment		
8512 30 10	-- Burglar alarms of a kind used for motor vehicles	2.2	A
8512 30 90	-- Other	2.7	A
8512 40 00	- Windscreen wipers, defrosters and demisters	2.7	A
8512 90	- Parts		
8512 90 10	-- Of apparatus of subheading 8512 30 10	2.2	A
8512 90 90	-- Other	2.7	A
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512		
8513 10 00	- Lamps	5.7	B5
8513 90 00	- Parts	5.7	B5

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CN code 2022	Description	Base rate	Staging category
8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss		
	- Resistance heated furnaces and ovens		
8514 11 00	-- Hot isostatic presses	2.2	A
8514 19	-- Other		
8514 19 10	--- Bakery and biscuit ovens	2.2	A
8514 19 80	--- Other	2.2	A
8514 20	- Furnaces and ovens functioning by induction or dielectric loss		
8514 20 10	-- Induction furnaces and ovens	2.2	A
8514 20 80	-- Dielectric furnaces and ovens	2.2	A
	- Other furnaces and ovens		
8514 31	-- Electron beam furnaces		
8514 31 10	--- Of a kind used solely or principally for the manufacture of printed circuits or printed circuit assemblies	0	A
8514 31 90	--- Other	2.2	A

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CN code 2022	Description	Base rate	Staging category
8514 32	-- Plasma and vacuum arc furnaces		
8514 32 10	--- Of a kind used solely or principally for the manufacture of printed circuits or printed circuit assemblies	0	A
8514 32 90	--- Other	2.2	A
8514 39	-- Other		
8514 39 10	--- Of a kind used solely or principally for the manufacture of printed circuits or printed circuit assemblies	0	A
8514 39 90	--- Other	2.2	A
8514 40 00	- Other equipment for the heat treatment of materials by induction or dielectric loss	2.2	A
8514 90	- Parts		
8514 90 30	-- Of other furnaces and ovens of subheadings 8514 31 10, 8514 32 10 or 8514 39 10	0	A
8514 90 70	-- Other	2.2	A
8515	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		
	- Brazing or soldering machines and apparatus		
8515 11 00	-- Soldering irons and guns	2.7	A
8515 19	-- Other		
8515 19 10	--- Wave soldering machines of a kind used solely or principally for the manufacture of printed circuit assemblies	0	A
8515 19 90	--- Other	2.7	A

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CN code 2022	Description	Base rate	Staging category
	- Machines and apparatus for resistance welding of metal		
8515 21 00	-- Fully or partly automatic	2.7	A
8515 29 00	-- Other	2.7	A
	- Machines and apparatus for arc (including plasma arc) welding of metals		
8515 31 00	-- Fully or partly automatic	2.7	A
8515 39	-- Other		
	--- For manual welding with coated electrodes, complete with welding or cutting devices, and consigned with		
8515 39 13	---- Transformers	2.7	A
8515 39 18	---- Generators or rotary converters or static converters, rectifiers or rectifying apparatus	2.7	A
8515 39 90	--- Other	2.7	A
8515 80	- Other machines and apparatus		
8515 80 10	-- For treating metals	2.7	A
8515 80 90	-- Other	2.7	A
8515 90	- Parts		
8515 90 20	-- Of wave soldering machines of subheading 8515 19 10	0	A
8515 90 80	-- Other	2.7	A
8516	Electric instantaneous or storage water heaters and immersion heaters; electric space-heating apparatus and soil-heating apparatus; electrothermic hairdressing apparatus (for example, hairdryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electrothermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545		

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CN code 2022	Description	Base rate	Staging category
8516 10	- Electric instantaneous or storage water heaters and immersion heaters		
8516 10 11	-- Instantaneous water heaters	2.7	A
8516 10 80	-- Other	2.7	A
	- Electric space-heating apparatus and electric soil-heating apparatus		
8516 21 00	-- Storage heating radiators	2.7	A
8516 29	-- Other		
8516 29 10	--- Liquid-filled radiators	2.7	A
8516 29 50	--- Convection heaters	2.7	A
	--- Other		
8516 29 91	---- With built-in fan	2.7	A
8516 29 99	---- Other	2.7	A
	- Electrothermic hairdressing or hand-drying apparatus		
8516 31 00	-- Hairdryers	2.7	A
8516 32 00	-- Other hairdressing apparatus	2.7	A
8516 33 00	-- Hand-drying apparatus	2.7	A
8516 40 00	- Electric smoothing irons	2.7	A
8516 50 00	- Microwave ovens	5	B5

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CN code 2022	Description	Base rate	Staging category
8516 60	- Other ovens; cookers, cooking plates, boiling rings; grillers and roasters		
8516 60 10	-- Cookers (incorporating at least an oven and a hob)	2.7	A
8516 60 50	-- Cooking plates, boiling rings and hobs	2.7	A
8516 60 70	-- Grillers and roasters	2.7	A
8516 60 80	-- Ovens for building in	2.7	A
8516 60 90	-- Other	2.7	A
	- Other electrothermic appliances		
8516 71 00	-- Coffee or tea makers	2.7	A
8516 72 00	-- Toasters	2.7	A
8516 79	-- Other		
8516 79 20	--- Deep fat fryers	2.7	A
8516 79 70	--- Other	2.7	A
8516 80	- Electric heating resistors		
8516 80 20	-- Assembled with an insulated former	2.7	A
8516 80 80	-- Other	2.7	A
8516 90 00	- Parts	2.7	A

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CN code 2022	Description	Base rate	Staging category
8517	Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528		
	- Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks		
8517 11 00	-- Line telephone sets with cordless handsets	0	A
8517 13 00	-- Smartphones	0	A
8517 14 00	-- Other telephones for cellular networks or for other wireless networks	0	A
8517 18 00	-- Other	0	A
	- Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network)		
8517 61 00	-- Base stations	0	A
8517 62 00	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	0	A

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CN code 2022	Description	Base rate	Staging category
8517 69	-- Other		
8517 69 10	--- Videophones	0	A
8517 69 20	--- Entry-phone systems	0	A
8517 69 30	--- Reception apparatus for radio-telephony or radio-telegraphy	0	A
8517 69 90	--- Other	0	A
	- Parts		
8517 71 00	-- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	0	A
8517 79 00	-- Other	0	A
8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets		
8518 10 00	- Microphones and stands therefor	0	A
	- Loudspeakers, whether or not mounted in their enclosures		
8518 21 00	-- Single loudspeakers, mounted in their enclosures	0	A
8518 22 00	-- Multiple loudspeakers, mounted in the same enclosure	0	A
8518 29 00	-- Other	0	A

CN code 2022	Description	Base rate	Staging category
8518 30 00	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	0	A
8518 40 00	- Audio-frequency electric amplifiers	0	A
8518 50 00	- Electric sound amplifier sets	0	A
8518 90 00	- Parts	0	A
8519	Sound recording or sound reproducing apparatus		
8519 20	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment		
8519 20 10	-- Coin- or disc-operated record-players	6	B5
	-- Other		
8519 20 91	--- With laser reading system	9.5	B7
8519 20 99	--- Other	4.5	B3
8519 30 00	- Turntables (record-decks)	2	A
	- Other apparatus		
8519 81 00	-- Using magnetic, optical or semiconductor media	0	A
8519 89 00	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner		
8521 10	- Magnetic tape-type		
8521 10 20	-- Using tape of a width not exceeding 1.3 cm and allowing recording or reproduction at a tape speed not exceeding 50 mm per second	0	A
8521 10 95	-- Other	0	A
8521 90 00	- Other	3.5	B3
8522	Parts and accessories suitable for use solely or principally with the apparatus of heading 8519 or 8521		
8522 10 00	- Pick-up cartridges	4	B3
8522 90 00	- Other	0	A
8523	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of chapter 37		
	- Magnetic media		
8523 21 00	-- Cards incorporating a magnetic stripe	0	A

CN code 2022	Description	Base rate	Staging category
8523 29	-- Other		
	--- Magnetic tapes; magnetic discs		
8523 29 15	---- Unrecorded	0	A
8523 29 19	---- Other	0	A
8523 29 90	--- Other	0	A
	- Optical media		
8523 41	-- Unrecorded		
8523 41 10	--- Discs for laser reading systems of a recording capacity not exceeding 900 megabytes, other than erasable	0	A
8523 41 30	--- Discs for laser reading systems of a recording capacity exceeding 900 megabytes but not exceeding 18 gigabytes, other than erasable	0	A
8523 41 90	--- Other	0	A
8523 49	-- Other		
	--- Discs for laser reading systems		
8523 49 10	---- Digital versatile discs (DVD)	0	A
8523 49 20	---- Other	0	A
8523 49 90	--- Other	0	A

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CN code 2022	Description	Base rate	Staging category
	- Semiconductor media		
8523 51	-- Solid-state non-volatile storage devices		
8523 51 10	--- Unrecorded	0	A
8523 51 90	--- Other	0	A
8523 52 00	-- "Smart cards"	0	A
8523 59	-- Other		
8523 59 10	--- Unrecorded	0	A
8523 59 90	--- Other	0	A
8523 80	- Other		
8523 80 10	-- Unrecorded	0	A
8523 80 90	-- Other	0	A
8524	Flat panel display modules, whether or not incorporating touch-sensitive screens		
	- Without drivers or control circuits		
8524 11 00	-- Of liquid crystals	0	A
8524 12 00	-- Of organic light-emitting diodes (OLED)	0	A
8524 19 00	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
	- Other		
8524 91 00	-- Of liquid crystals	0	A
8524 92 00	-- Of organic light-emitting diodes (OLED)	0	A
8524 99 00	-- Other	0	A
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders		
8525 50 00	- Transmission apparatus	0	A
8525 60 00	- Transmission apparatus incorporating reception apparatus	0	A
	- Television cameras, digital cameras and video camera recorders		
8525 81 00	-- High-speed goods as specified in subheading note 1 to this chapter	0	A
8525 82 00	-- Other, radiation-hardened or radiation-tolerant goods as specified in subheading note 2 to this chapter	0	A
8525 83 00	-- Other, night vision goods as specified in subheading note 3 to this chapter	0	A
8525 89 00	-- Other	0	A
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus		
8526 10 00	- Radar apparatus	0	A

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CN code 2022	Description	Base rate	Staging category
	- Other		
8526 91	-- Radio navigational aid apparatus		
8526 91 20	--- Radio navigational receivers	0	A
8526 91 80	--- Other	0	A
8526 92 00	-- Radio remote control apparatus	0	A
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock		
	- Radio-broadcast receivers capable of operating without an external source of power		
8527 12 00	-- Pocket-size radio cassette players	0	A
8527 13 00	-- Other apparatus combined with sound recording or reproducing apparatus	0	A
8527 19 00	-- Other	0	A
	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles		
8527 21	-- Combined with sound recording or reproducing apparatus		
	--- Capable of receiving and decoding digital radio data system signals		
8527 21 20	---- With laser reading system	3.5	B3

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CN code 2022	Description	Base rate	Staging category
	---- Other		
8527 21 52	----- Of the cassette-type with an analogue and digital reading system	3.5	B3
8527 21 59	----- Other	2.5	A
	--- Other		
8527 21 70	---- With laser reading system	14	B7
	---- Other		
8527 21 92	----- Of the cassette-type with an analogue and digital reading system	14	B7
8527 21 98	----- Other	10	B7
8527 29 00	-- Other	3	A
	- Other		
8527 91 00	-- Combined with sound recording or reproducing apparatus	0	A
8527 92 00	-- Not combined with sound recording or reproducing apparatus but combined with a clock	0	A
8527 99 00	-- Other	0	A

CN code 2022	Description	Base rate	Staging category
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus		
	- Cathode-ray tube monitors		
8528 42 00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471	0	A
8528 49 00	-- Other	0	A
	- Other monitors		
8528 52	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471		
8528 52 10	--- Of a kind solely or principally used in an automatic data-processing system of heading 8471	0	A
	--- Other		
8528 52 91	---- With a screen of the liquid crystal display (LCD) technology	0	A
8528 52 99	---- Other	0	A
8528 59 00	-- Other	14	B7

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CN code 2022	Description	Base rate	Staging category
	- Projectors		
8528 62 00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471	0	A
8528 69	-- Other		
8528 69 20	--- Monochrome	2	A
8528 69 80	--- Other	14	B7
	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus		
8528 71	-- Not designed to incorporate a video display or screen		
	--- Video tuners		
8528 71 11	---- Electronic assemblies for incorporation into automatic data-processing machines	0	A
8528 71 15	---- Apparatus with a microprocessor-based device incorporating a modem for gaining access to the Internet, and having a function of interactive information exchange, capable of receiving television signals (so-called "set-top boxes which have a communication function", including those incorporating a device performing a recording or reproducing function, provided that they retain the essential character of a set top box which has a communication function)	0	A
8528 71 19	---- Other	3.5	B3

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CN code 2022	Description	Base rate	Staging category
	--- Other		
8528 71 91	---- Apparatus with a microprocessor-based device incorporating a modem for gaining access to the Internet, and having a function of interactive information exchange, capable of receiving television signals (so-called "set-top boxes which have a communication function", including those incorporating a device performing a recording or reproducing function, provided that they retain the essential character of a set top box which has a communication function)	0	A
8528 71 99	---- Other	3.5	B3
8528 72	-- Other, colour		
8528 72 10	--- Television projection equipment	14	B7
8528 72 20	--- Apparatus incorporating a video recorder or reproducer	14	B7
	--- Other		
8528 72 30	---- With integral tube	14	B7
8528 72 40	---- With a screen of the liquid crystal display (LCD) technology	14	B7
8528 72 60	---- With a screen of the plasma display panel (PDP) technology	14	B7
8528 72 80	---- Other	14	B7
8528 73 00	-- Other, monochrome	2	A

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CN code 2022	Description	Base rate	Staging category
8529	Parts suitable for use solely or principally with the apparatus of headings 8524 to 8528		
8529 10	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith		
	-- Aerials		
8529 10 11	--- Telescopic and whip-type aerials for portable apparatus or for apparatus for fitting in motor vehicles	0	A
8529 10 30	--- Outside aerials for radio or television broadcast receivers	0	A
8529 10 65	--- Inside aerials for radio or television broadcast receivers, including built-in types	0	A
8529 10 69	--- Other	0	A
8529 10 80	-- Aerial filters and separators	0	A
8529 10 95	-- Other	0	A
8529 90	- Other		
8529 90 15	-- Organic light-emitting diode modules and organic light-emitting diode panels for the apparatus of subheadings 8528 72 or 8528 73	3	A
	-- Other		
8529 90 18	--- Of articles of subheadings 8524 11 00 and 8524 91 00	0	A

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CN code 2022	Description	Base rate	Staging category
8529 90 20	--- Of digital cameras falling within subheadings 8525 81 00, 8525 82 00, 8525 83 00 and 8525 89 00; Of apparatus of subheadings 8525 60 00, 8528 42 00, 8528 52 10 and 8528 62 00	0	A
	--- Other		
8529 90 40	---- Cabinets and cases	0	A
8529 90 65	---- Electronic assemblies	0.8	A
	---- Other		
8529 90 91	----- Light-emitting diode (LED) backlight modules, which are lighting sources that consist of one or more LEDs, and one or more connectors and are mounted on a printed circuit or other similar substrate, and other passive components, whether or not combined with optical components or protective diodes, and used as backlight illumination for liquid crystal displays (LCDs)	0	A
	----- Other		
8529 90 92	------ For television cameras falling within subheadings 8525 81, 8525 82, 8525 83 and 8525 89 and apparatus of headings 8527 and 8528	1.3	A
8529 90 97	------ Other	0.8	A

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CN code 2022	Description	Base rate	Staging category
8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)		
8530 10 00	- Equipment for railways or tramways	1.7	A
8530 80 00	- Other equipment	1.7	A
8530 90 00	- Parts	1.7	A
8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530		
8531 10	- Burglar or fire alarms and similar apparatus		
8531 10 30	-- Of a kind used for buildings	2.2	A
8531 10 95	-- Other	2.2	A
8531 20	- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)		
8531 20 20	-- Incorporating light-emitting diodes (LED)	0	A
	-- Incorporating liquid crystal devices (LCD)		
8531 20 40	--- Incorporating active matrix liquid crystal devices (LCD)	0	A
8531 20 95	--- Other	0	A

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CN code 2022	Description	Base rate	Staging category
8531 80	- Other apparatus		
8531 80 40	-- Bells, buzzers, door chimes and similar	2.2	A
8531 80 70	-- Other	0	A
8531 90 00	- Parts	0	A
8532	Electrical capacitors, fixed, variable or adjustable (pre-set)		
8532 10 00	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kVAr (power capacitors)	0	A
	- Other fixed capacitors		
8532 21 00	-- Tantalum	0	A
8532 22 00	-- Aluminium electrolytic	0	A
8532 23 00	-- Ceramic dielectric, single layer	0	A
8532 24 00	-- Ceramic dielectric, multilayer	0	A
8532 25 00	-- Dielectric of paper or plastics	0	A
8532 29 00	-- Other	0	A
8532 30 00	- Variable or adjustable (pre-set) capacitors	0	A
8532 90 00	- Parts	0	A

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CN code 2022	Description	Base rate	Staging category
8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors		
8533 10 00	- Fixed carbon resistors, composition or film types	0	A
	- Other fixed resistors		
8533 21 00	-- For a power handling capacity not exceeding 20 W	0	A
8533 29 00	-- Other	0	A
	- Wirewound variable resistors, including rheostats and potentiometers		
8533 31 00	-- For a power handling capacity not exceeding 20 W	0	A
8533 39 00	-- Other	0	A
8533 40	- Other variable resistors, including rheostats and potentiometers		
8533 40 10	-- For a power handling capacity not exceeding 20 W	0	A
8533 40 90	-- Other	0	A
8533 90 00	- Parts	0	A
8534 00	Printed circuits		
	- Consisting only of conductor elements and contacts		
8534 00 11	-- Multilayer circuits	0	A

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CN code 2022	Description	Base rate	Staging category
8534 00 19	-- Other	0	A
8534 00 90	- With other passive elements	0	A
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 V		
8535 10 00	- Fuses	2.7	A
	- Automatic circuit breakers		
8535 21 00	-- For a voltage of less than 72.5 kV	2.7	A
8535 29 00	-- Other	2.7	A
8535 30	- Isolating switches and make-and-break switches		
8535 30 10	-- For a voltage of less than 72.5 kV	2.7	A
8535 30 90	-- Other	2.7	A
8535 40 00	- Lightning arresters, voltage limiters and surge suppressors	2.7	A
8535 90 00	- Other	2.7	A

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CN code 2022	Description	Base rate	Staging category
8536	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 V; connectors for optical fibres, optical fibre bundles or cables		
8536 10	- Fuses		
8536 10 10	-- For a current not exceeding 10 A	2.3	A
8536 10 50	-- For a current exceeding 10 A but not exceeding 63 A	2.3	A
8536 10 90	-- For a current exceeding 63 A	2.3	A
8536 20	- Automatic circuit breakers		
8536 20 10	-- For a current not exceeding 63 A	2.3	A
8536 20 90	-- For a current exceeding 63 A	2.3	A
8536 30	- Other apparatus for protecting electrical circuits		
8536 30 10	-- For a current not exceeding 16 A	0	A
8536 30 30	-- For a current exceeding 16 A but not exceeding 125 A	0	A
8536 30 90	-- For a current exceeding 125 A	0	A

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CN code 2022	Description	Base rate	Staging category
	- Relays		
8536 41	-- For a voltage not exceeding 60 V		
8536 41 10	--- For a current not exceeding 2 A	2.3	A
8536 41 90	--- For a current exceeding 2 A	2.3	A
8536 49 00	-- Other	2.3	A
8536 50	- Other switches		
8536 50 03	-- Electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches)	0	A
8536 50 05	-- Electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology)	0	A
8536 50 07	-- Electromechanical snap-action switches for a current not exceeding 11 A	0	A
	-- Other		
	--- For a voltage not exceeding 60 V		
8536 50 11	---- Push-button switches	0	A
8536 50 15	---- Rotary switches	0	A
8536 50 19	---- Other	0	A
8536 50 80	--- Other	0	A

CN code 2022	Description	Base rate	Staging category
	- Lamp holders, plugs and sockets		
8536 61	-- Lamp holders		
8536 61 10	--- Edison lamp holders	2.3	A
8536 61 90	--- Other	2.3	A
8536 69	-- Other		
8536 69 10	--- For coaxial cables	0	A
8536 69 30	--- For printed circuits	0	A
8536 69 90	--- Other	2.3	A
8536 70 00	- Connectors for optical fibres, optical fibre bundles or cables	3	A
8536 90	- Other apparatus		
8536 90 01	-- Prefabricated elements for electrical circuits	0	A
8536 90 10	-- Connections and contact elements for wire and cables	0	A
8536 90 40	-- Battery clamps of a kind used for motor vehicles of heading 8702, 8703, 8704, or 8711	2.3	A
8536 90 95	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
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 chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517		
8537 10	- For a voltage not exceeding 1,000 V		
8537 10 10	-- Numerical control panels with built-in automatic data-processing machine	2.1	A
	-- Other		
8537 10 91	--- Programmable memory controllers	2.1	A
8537 10 95	--- Touch-Sensitive Data Input Devices (so-called touch screens) without display capabilities, for incorporation into apparatus having a display, which function by detecting the presence and location of a touch within the display area	0	A
8537 10 98	--- Other	2.1	A
8537 20	- For a voltage exceeding 1,000 V		
8537 20 91	-- For a voltage exceeding 1,000 V but not exceeding 72.5 kV	2.1	A
8537 20 99	-- For a voltage exceeding 72.5 kV	2.1	A

CN code 2022	Description	Base rate	Staging category
8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537		
8538 10 00	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus	0	A
8538 90	- Other		
	-- For wafer probers		
8538 90 11	--- Electronic assemblies	0	A
8538 90 19	--- Other	0	A
	-- Other		
8538 90 91	--- Electronic assemblies	3.2	A
8538 90 99	--- Other	1.7	A
8539	Electric filament or discharge lamps, including sealed beam lamp units and ultraviolet or infra-red lamps; arc-lamps; light-emitting diode (LED) light sources		
8539 10 00	- Sealed beam lamp units	2.7	A
	- Other filament lamps, excluding ultraviolet or infra-red lamps		
8539 21	-- Tungsten halogen		
8539 21 30	--- Of a kind used for motorcycles or other motor vehicles	2.7	A

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CN code 2022	Description	Base rate	Staging category
	--- Other, for a voltage		
8539 21 92	---- Exceeding 100 V	2.7	A
8539 21 98	---- Not exceeding 100 V	2.7	A
8539 22	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V		
8539 22 10	--- Reflector lamps	2.7	A
8539 22 90	--- Other	2.7	A
8539 29	-- Other		
8539 29 30	--- Of a kind used for motorcycles or other motor vehicles	2.7	A
	--- Other, for a voltage		
8539 29 92	---- Exceeding 100 V	2.7	A
8539 29 98	---- Not exceeding 100 V	2.7	A
	- Discharge lamps, other than ultraviolet lamps		
8539 31	-- Fluorescent, hot cathode		
8539 31 10	--- With double ended cap	2.7	A
8539 31 90	--- Other	2.7	A

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CN code 2022	Description	Base rate	Staging category
8539 32	-- Mercury or sodium vapour lamps; metal halide lamps		
8539 32 20	--- Mercury or sodium vapour lamps	2.7	A
8539 32 90	--- Metal halide lamps	2.7	A
8539 39	-- Other		
8539 39 20	--- Cold-cathode fluorescent lamps (CCFLs) for backlighting of flat panel displays	0	A
8539 39 80	--- Other	2.7	A
	- Ultraviolet or infra-red lamps; arc lamps		
8539 41 00	-- Arc lamps	2.7	A
8539 49 00	-- Other	2.7	A
	- Light-emitting diode (LED) light sources		
8539 51 00	-- Light-emitting diode (LED) modules	2.7	A
8539 52 00	-- Light-emitting diode (LED) lamps	3.7	B3
8539 90	- Parts		
8539 90 10	-- Lamp bases	2.7	A
8539 90 90	-- Other	2.7	A

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CN code 2022	Description	Base rate	Staging category
8540	Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode ray tubes, television camera tubes)		
	- Cathode ray television picture tubes, including video monitor cathode ray tubes		
8540 11 00	-- Colour	14	B7
8540 12 00	-- Monochrome	7.5	B7
8540 20	- Television camera tubes; image converters and intensifiers; other photocathode tubes		
8540 20 10	-- Television camera tubes	2.7	A
8540 20 80	-- Other	2.7	A
8540 40 00	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	2.6	A
8540 60 00	- Other cathode ray tubes	2.6	A
	- Microwave tubes (for example, magnetrons, klystrons, travelling-wave tubes, carcinotrons), excluding grid-controlled tubes		
8540 71 00	-- Magnetrons	2.7	A
8540 79 00	-- Other	2.7	A

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CN code 2022	Description	Base rate	Staging category
	- Other valves and tubes		
8540 81 00	-- Receiver or amplifier valves and tubes	2.7	A
8540 89 00	-- Other	2.7	A
	- Parts		
8540 91 00	-- Of cathode ray tubes	2.7	A
8540 99 00	-- Other	2.7	A
8541	Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals		
8541 10 00	- Diodes, other than photosensitive or light-emitting diodes (LED)	0	A
	- Transistors, other than photosensitive transistors		
8541 21 00	-- With a dissipation rate of less than 1 W	0	A
8541 29 00	-- Other	0	A
8541 30 00	- Thyristors, diacs and triacs, other than photosensitive devices	0	A

CN code 2022	Description	Base rate	Staging category
	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED)		
8541 41 00	-- Light-emitting diodes (LED)	0	A
8541 42 00	-- Photovoltaic cells not assembled in modules or made up into panels	0	A
8541 43 00	-- Photovoltaic cells assembled in modules or made up into panels	0	A
8541 49 00	-- Other	0	A
	- Other semiconductor devices		
8541 51 00	-- Semiconductor-based transducers	0	A
8541 59 00	-- Other	0	A
8541 60 00	- Mounted piezo-electric crystals	0	A
8541 90 00	- Parts	0	A
8542	Electronic integrated circuits		
	- Electronic integrated circuits		
8542 31	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits		

CN code 2022	Description	Base rate	Staging category
	--- Goods specified in note 12(b)(3 and 4) to this chapter		
8542 31 11	---- Multi-component integrated circuits (MCOs)	0	A
8542 31 19	---- Other	0	A
8542 31 90	--- Other	0	A
8542 32	-- Memories		
	--- Goods specified in note 12(b)(3 and 4) to this chapter		
8542 32 11	---- Multi-component integrated circuits (MCOs)	0	A
8542 32 19	---- Other	0	A
	--- Other		
	---- Dynamic random-access memories (D-RAMs)		
8542 32 31	----- With a storage capacity not exceeding 512 Mbits	0	A
8542 32 39	----- With a storage capacity exceeding 512 Mbits	0	A
8542 32 45	---- Static random-access memories (S-RAMs), including cache random-access memories (cache-RAMs)	0	A
8542 32 55	---- UV erasable, programmable, read only memories (EPROMs)	0	A

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CN code 2022	Description	Base rate	Staging category
	---- Electrically erasable, programmable, read only memories (E^2PROMs), including flash E^2PROMs		
	----- Flash E^2PROMs		
8542 32 61	------ With a storage capacity not exceeding 512 Mbits	0	A
8542 32 69	------ With a storage capacity exceeding 512 Mbits	0	A
8542 32 75	----- Other	0	A
8542 32 90	---- Other memories	0	A
8542 33	-- Amplifiers		
8542 33 10	--- Multi-component integrated circuits (MCOs)	0	A
8542 33 90	--- Other	0	A
8542 39	-- Other		
	--- Goods specified in note 12(b)(3 and 4) to this chapter		
8542 39 11	---- Multi-component integrated circuits (MCOs)	0	A
8542 39 19	---- Other	0	A
8542 39 90	--- Other	0	A
8542 90 00	- Parts	0	A

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CN code 2022	Description	Base rate	Staging category
8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this chapter		
8543 10 00	- Particle accelerators	4	B3
8543 20 00	- Signal generators	0	A
8543 30	- Machines and apparatus for electroplating, electrolysis or electrophoresis		
8543 30 40	-- Electroplating and electrolysis machines of a kind used solely or principally for the manufacture of printed circuits	0	A
8543 30 70	-- Other	3.7	A
8543 40 00	- Electronic cigarettes and similar personal electric vaporizing devices	3.7	A
8543 70	- Other machines and apparatus		
8543 70 01	-- Articles specifically designed for connection to telegraphic or telephonic apparatus or instruments or to telegraphic or telephonic networks	0	A
8543 70 02	-- Microwave amplifiers	0	A
8543 70 03	-- Cordless infrared remote control devices for video game consoles	0	A
8543 70 04	-- Digital flight-data recorders	0	A

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CN code 2022	Description	Base rate	Staging category
8543 70 05	-- Portable battery operated electronic readers for recording and reproducing text, still image or audio file	0	A
8543 70 06	-- Digital signal processing apparatus capable of connecting to a wired or wireless network for the mixing of sound	0	A
8543 70 07	-- Portable interactive electronic education devices primarily designed for children	0	A
8543 70 08	-- Plasma cleaner machines that remove organic contaminants from electron microscopy specimens and specimen holders	0	A
8543 70 09	-- Touch-Sensitive Data Input Devices (so-called touch screens) without display capabilities, for incorporation into apparatus having a display, which function by detecting the presence and location of a touch within the display area	0	A
8543 70 10	-- Electrical machines with translation or dictionary functions	0	A
8543 70 30	-- Aerial amplifiers	3.7	B3
8543 70 50	-- Sunbeds, sunlamps and similar suntanning equipment	3.7	B3
8543 70 60	-- Electric fence energisers	3.7	B3
8543 70 90	-- Other	3.7	A
8543 90 00	- Parts	0	A

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CN code 2022	Description	Base rate	Staging category
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial 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		
8544 11	-- Of copper		
8544 11 10	--- Lacquered or enamelled	3.7	B3
8544 11 90	--- Other	3.7	A
8544 19 00	-- Other	3.7	B3
8544 20 00	- Coaxial cable and other coaxial electric conductors	3.7	A
8544 30 00	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	3.7	A
	- Other electric conductors, for a voltage not exceeding 1,000 V		
8544 42	-- Fitted with connectors		
8544 42 10	--- Of a kind used for telecommunications	0	A
8544 42 90	--- Other	3.3	A

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CN code 2022	Description	Base rate	Staging category
8544 49	-- Other		
8544 49 20	--- Of a kind used for telecommunications, for a voltage not exceeding 80 V	0	A
	--- Other		
8544 49 91	---- Wire and cables, with individual conductor wires of a diameter exceeding 0.51 mm	3.7	A
	---- Other		
8544 49 93	----- For a voltage not exceeding 80 V	3.7	A
8544 49 95	----- For a voltage exceeding 80 V but less than 1,000 V	3.7	A
8544 49 99	----- For a voltage of 1,000 V	3.7	A
8544 60	- Other electric conductors, for a voltage exceeding 1,000 V		
8544 60 10	-- With copper conductors	3.7	A
8544 60 90	-- With other conductors	3.7	A
8544 70 00	- Optical fibre cables	0	A

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CN code 2022	Description	Base rate	Staging category
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes		
	- Electrodes		
8545 11 00	-- Of a kind used for furnaces	2.7	A
8545 19 00	-- Other	2.7	A
8545 20 00	- Brushes	2.7	A
8545 90	- Other		
8545 90 10	-- Heating resistors	1.7	A
8545 90 90	-- Other	2.7	A
8546	Electrical insulators of any material		
8546 10 00	- Of glass	3.7	B3
8546 20 00	- Of ceramics	4.7	A
8546 90	- Other		
8546 90 10	-- Of plastics	3.7	A
8546 90 90	-- Other	3.7	B3

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CN code 2022	Description	Base rate	Staging category
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material		
8547 10 00	- Insulating fittings of ceramics	4.7	A
8547 20 00	- Insulating fittings of plastics	3.7	A
8547 90 00	- Other	3.7	B3
8548 00	Electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter		
8548 00 20	- Memories in multicombinational forms such as stack D-RAMs and modules	0	A
8548 00 30	- Light-emitting diode (LED) backlight modules, which are lighting sources that consist of one or more LEDs, and one or more connectors and are mounted on a printed circuit or other similar substrate, and other passive components, whether or not combined with optical components or protective diodes, and used as backlight illumination for liquid crystal displays (LCDs)	0	A
8548 00 90	- Other	2.7	A

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CN code 2022	Description	Base rate	Staging category
8549	Electrical and electronic waste and scrap		
	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators		
8549 11	-- Waste and scrap of lead-acid accumulators; spent lead-acid accumulators		
8549 11 10	--- Spent lead-acid accumulators	2.6	A
8549 11 90	--- Waste and scrap of lead-acid accumulators	0	A
8549 12	-- Other, containing lead, cadmium or mercury		
8549 12 10	--- Spent primary cells, spent primary batteries	4.7	B3
8549 12 20	--- Spent electric accumulators	2.6	A
8549 12 90	--- Other	0	A
8549 13	-- Sorted by chemical type and not containing lead, cadmium or mercury		
8549 13 10	--- Spent primary cells, spent primary batteries	4.7	B3
8549 13 20	--- Spent electric accumulators	2.6	A

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CN code 2022	Description	Base rate	Staging category
8549 13 90	--- Other	0	A
8549 14	-- Unsorted and not containing lead, cadmium or mercury		
8549 14 10	--- Spent primary cells, spent primary batteries	4.7	B3
8549 14 20	--- Spent electric accumulators	2.6	A
8549 14 90	--- Other	0	A
8549 19	-- Other		
8549 19 10	--- Spent primary cells, spent primary batteries	4.7	B3
8549 19 20	--- Spent electric accumulators	2.6	A
8549 19 90	--- Other	0	A
	- Of a kind used principally for the recovery of precious metal		
8549 21 00	-- 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)	0	A
8549 29 00	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
	- Other electrical and electronic assemblies and printed circuit boards		
8549 31 00	-- 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)	0	A
8549 39 00	-- Other	0	A
	- Other		
8549 91 00	-- 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)	0	A
8549 99 00	-- Other	0	A

CN code 2022	Description	Base rate	Staging category
XVII	SECTION XVII – VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT		
86	CHAPTER 86 – RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTROMECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS		
8601	Rail locomotives powered from an external source of electricity or by electric accumulators		
8601 10 00	- Powered from an external source of electricity	1.7	A
8601 20 00	- Powered by electric accumulators	1.7	A
8602	Other rail locomotives; locomotive tenders		
8602 10 00	- Diesel-electric locomotives	1.7	A
8602 90 00	- Other	1.7	A

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CN code 2022	Description	Base rate	Staging category
8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604		
8603 10 00	- Powered from an external source of electricity	1.7	A
8603 90 00	- Other	1.7	A
8604 00 00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	1.7	A
8605 00 00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)	1.7	A
8606	Railway or tramway goods vans and wagons, not self-propelled		
8606 10 00	- Tank wagons and the like	1.7	A
8606 30 00	- Self-discharging vans and wagons, other than those of subheading 8606 10	1.7	A
	- Other		
8606 91	-- Covered and closed		
8606 91 10	--- Specially designed for the transport of highly radioactive materials (Euratom)	1.7	A
8606 91 80	--- Other	1.7	A

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CN code 2022	Description	Base rate	Staging category
8606 92 00	-- Open, with non-removable sides of a height exceeding 60 cm	1.7	A
8606 99 00	-- Other	1.7	A
8607	Parts of railway or tramway locomotives or rolling stock		
	- Bogies, bissel-bogies, axles and wheels, and parts thereof		
8607 11 00	-- Driving bogies and bissel-bogies	1.7	A
8607 12 00	-- Other bogies and bissel-bogies	1.7	A
8607 19	-- Other, including parts		
8607 19 10	--- Axles, assembled or not; wheels and parts thereof	2.7	A
8607 19 90	--- Parts of bogies, bissel-bogies and the like	1.7	A
	- Brakes and parts thereof		
8607 21	-- Air brakes and parts thereof		
8607 21 10	--- Of cast iron or cast steel	1.7	A
8607 21 90	--- Other	1.7	A
8607 29 00	-- Other	1.7	A
8607 30 00	- Hooks and other coupling devices, buffers, and parts thereof	1.7	A

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CN code 2022	Description	Base rate	Staging category
	- Other		
8607 91	-- Of locomotives		
8607 91 10	--- Axle-boxes and parts thereof	3.7	B3
8607 91 90	--- Other	1.7	A
8607 99	-- Other		
8607 99 10	--- Axle-boxes and parts thereof	3.7	B3
8607 99 80	--- Other	1.7	A
8608 00 00	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	1.7	A
8609 00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport		
8609 00 10	- Containers with an anti-radiation lead covering, for the transport of radioactive materials (Euratom)	0	A
8609 00 90	- Other	0	A

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CN code 2022	Description	Base rate	Staging category
87	CHAPTER 87 – VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING STOCK, AND PARTS AND ACCESSORIES THEREOF		
8701	Tractors (other than tractors of heading 8709)		
8701 10 00	- Single axle tractors	3	A
	- Road tractors for semi-trailers		
8701 21	-- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)		
8701 21 10	--- New	16	B7
8701 21 90	--- Used	16	B7
8701 22	-- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion		
8701 22 10	--- New	16	B7
8701 22 90	--- Used	16	B7
8701 23	-- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion		
8701 23 10	--- New	16	B7
8701 23 90	--- Used	16	B7

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CN code 2022	Description	Base rate	Staging category
8701 24	-- With only electric motor for propulsion		
8701 24 10	--- New	16	B7
8701 24 90	--- Used	16	B7
8701 29 00	-- Other	16	B7
8701 30 00	- Track-laying tractors	0	A
	- Other, of an engine power		
8701 91	-- Not exceeding 18 kW		
8701 91 10	--- Agricultural tractors and forestry tractors, wheeled	0	A
8701 91 90	--- Other	7	A
8701 92	-- Exceeding 18 kW but not exceeding 37 kW		
8701 92 10	--- Agricultural tractors and forestry tractors, wheeled	0	A
8701 92 90	--- Other	7	A
8701 93	-- Exceeding 37 kW but not exceeding 75 kW		
8701 93 10	--- Agricultural tractors and forestry tractors, wheeled	0	A
8701 93 90	--- Other	7	A

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CN code 2022	Description	Base rate	Staging category
8701 94	-- Exceeding 75 kW but not exceeding 130 kW		
8701 94 10	--- Agricultural tractors and forestry tractors, wheeled	0	A
8701 94 90	--- Other	7	A
8701 95	-- Exceeding 130 kW		
8701 95 10	--- Agricultural tractors and forestry tractors, wheeled	0	A
8701 95 90	--- Other	7	A
8702	Motor vehicles for the transport of ten or more persons, including the driver		
8702 10	- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)		
	-- Of a cylinder capacity exceeding 2,500 cm³		
8702 10 11	--- New	16	B7
8702 10 19	--- Used	16	A
	-- Of a cylinder capacity not exceeding 2,500 cm³		
8702 10 91	--- New	10	B7
8702 10 99	--- Used	10	A

CN code 2022	Description	Base rate	Staging category
8702 20	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion		
8702 20 10	-- Of a cylinder capacity exceeding 2,500 cm³	16	X
8702 20 90	-- Of a cylinder capacity not exceeding 2,500 cm³	10	X
8702 30	- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion		
8702 30 10	-- Of a cylinder capacity exceeding 2,800 cm³	16	X
8702 30 90	-- Of a cylinder capacity not exceeding 2,800 cm³	10	X
8702 40 00	- With only electric motor for propulsion	10	X
8702 90	- Other		
	-- With spark-ignition internal combustion piston engine		
	--- Of a cylinder capacity exceeding 2,800 cm³		
8702 90 11	---- New	16	B5
8702 90 19	---- Used	16	A

CN code 2022	Description	Base rate	Staging category
	--- Of a cylinder capacity not exceeding 2,800 cm³		
8702 90 31	---- New	10	B5
8702 90 39	---- Used	10	A
8702 90 90	-- With other engines	10	X
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars		
8703 10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles		
8703 10 11	-- Vehicles specially designed for travelling on snow, with compression-ignition internal combustion piston engine (diesel or semi-diesel), or with spark-ignition internal combustion piston engine	5	TRQ-EU ICE passenger vehicles
8703 10 18	-- Other	10	TRQ-EU ICE passenger vehicles
	- Other vehicles, with only spark-ignition internal combustion piston engine		
8703 21	-- Of a cylinder capacity not exceeding 1,000 cm³		
8703 21 10	--- New	10	TRQ-EU ICE passenger vehicles
8703 21 90	--- Used	10	X

CN code 2022	Description	Base rate	Staging category
8703 22	-- Of a cylinder capacity exceeding 1,000 cm³ but not exceeding 1,500 cm³		
8703 22 10	--- New	10	TRQ-EU ICE passenger vehicles
8703 22 90	--- Used	10	X
8703 23	-- Of a cylinder capacity exceeding 1,500 cm³ but not exceeding 3,000 cm³		
	--- New		
8703 23 11	---- Motor caravans	10	TRQ-EU ICE passenger vehicles
8703 23 19	---- Other	10	TRQ-EU ICE passenger vehicles
8703 23 90	--- Used	10	X
8703 24	-- Of a cylinder capacity exceeding 3,000 cm³		
8703 24 10	--- New	10	TRQ-EU ICE passenger vehicles
8703 24 90	--- Used	10	X

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CN code 2022	Description	Base rate	Staging category
	- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel)		
8703 31	-- Of a cylinder capacity not exceeding 1,500 cm³		
8703 31 10	--- New	10	TRQ-EU ICE passenger vehicles
8703 31 90	--- Used	10	X
8703 32	-- Of a cylinder capacity exceeding 1,500 cm³ but not exceeding 2,500 cm³		
	--- New		
8703 32 11	---- Motor caravans	10	TRQ-EU ICE passenger vehicles
8703 32 19	---- Other	10	TRQ-EU ICE passenger vehicles
8703 32 90	--- Used	10	X
8703 33	-- Of a cylinder capacity exceeding 2,500 cm³		
	--- New		
8703 33 11	---- Motor caravans	10	TRQ-EU ICE passenger vehicles

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CN code 2022	Description	Base rate	Staging category
8703 33 19	---- Other	10	TRQ-EU ICE passenger vehicles
8703 33 90	--- Used	10	X
8703 40	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power		
8703 40 10	-- New	10	TRQ-EU ICE passenger vehicles
8703 40 90	-- Used	10	X
8703 50 00	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	10	TRQ-EU ICE passenger vehicles
8703 60	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power		
8703 60 10	-- New	10	TRQ-EU BEV passenger vehicles
8703 60 90	-- Used	10	X

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CN code 2022	Description	Base rate	Staging category
8703 70 00	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	10	TRQ-EU BEV passenger vehicles
8703 80	- Other vehicles, with only electric motor for propulsion		
8703 80 10	-- New	10	TRQ-EU BEV passenger vehicles
8703 80 90	-- Used	10	X
8703 90 00	- Other	10	TRQ-EU BEV passenger vehicles
8704	Motor vehicles for the transport of goods		
8704 10	- Dumpers designed for off-highway use		
8704 10 10	-- With compression-ignition internal combustion piston engine (diesel or semi-diesel), or with spark-ignition internal combustion piston engine	0	A
8704 10 90	-- Other	0	A
	- Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel)		
8704 21	-- Of a gross vehicle weight not exceeding 5 tonnes		
8704 21 10	--- Specially designed for the transport of highly radioactive materials (Euratom)	3.5	B3

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CN code 2022	Description	Base rate	Staging category
	--- Other		
	---- With engines of a cylinder capacity exceeding 2,500 cm³		
8704 21 31	----- New	22	B7
8704 21 39	----- Used	22	B7
	---- With engines of a cylinder capacity not exceeding 2,500 cm³		
8704 21 91	----- New	10	B7
8704 21 99	----- Used	10	B7
8704 22	-- Of a gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes		
8704 22 10	--- Specially designed for the transport of highly radioactive materials (Euratom)	3.5	B3
	--- Other		
8704 22 91	---- New	22	B7
8704 22 99	---- Used	22	B7
8704 23	-- Of a gross vehicle weight exceeding 20 tonnes		
8704 23 10	--- Specially designed for the transport of highly radioactive materials (Euratom)	3.5	B3

CN code 2022	Description	Base rate	Staging category
	--- Other		
8704 23 91	---- New	22	B7
8704 23 99	---- Used	22	B7
	- Other, with only spark-ignition internal combustion piston engine		
8704 31	-- Of a gross vehicle weight not exceeding 5 tonnes		
8704 31 10	--- Specially designed for the transport of highly radioactive materials (Euratom)	3.5	B3
	--- Other		
	---- With engines of a cylinder capacity exceeding 2,800 cm³		
8704 31 31	----- New	22	B7
8704 31 39	----- Used	22	B7
	---- With engines of a cylinder capacity not exceeding 2,800 cm³		
8704 31 91	----- New	10	B7
8704 31 99	----- Used	10	B7
8704 32	-- Of a gross vehicle weight exceeding 5 tonnes		
8704 32 10	--- Specially designed for the transport of highly radioactive materials (Euratom)	3.5	B3

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CN code 2022	Description	Base rate	Staging category
	--- Other		
8704 32 91	---- New	22	B7
8704 32 99	---- Used	22	B7
	- Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion		
8704 41	-- Of a gross vehicle weight not exceeding 5 tonnes		
8704 41 10	--- Specially designed for the transport of highly radioactive materials (Euratom)	3.5	B3
	--- Other		
	---- With engines of a cylinder capacity exceeding 2,500 cm³		
8704 41 31	----- New	22	X
8704 41 39	----- Used	22	X
	---- With engines of a cylinder capacity not exceeding 2,500 cm³		
8704 41 91	----- New	10	X
8704 41 99	----- Used	10	B7
8704 42	-- Of a gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes		
8704 42 10	--- Specially designed for the transport of highly radioactive materials (Euratom)	3.5	B3

CN code 2022	Description	Base rate	Staging category
	--- Other		
8704 42 91	---- New	22	X
8704 42 99	---- Used	22	X
8704 43	-- Of a gross vehicle weight exceeding 20 tonnes		
8704 43 10	--- Specially designed for the transport of highly radioactive materials (Euratom)	3.5	B3
	--- Other		
8704 43 91	---- New	22	X
8704 43 99	---- Used	22	X
	- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion		
8704 51	-- Of a gross vehicle weight not exceeding 5 tonnes		
8704 51 10	--- Specially designed for the transport of highly radioactive materials (Euratom)	3.5	B3
	--- Other		
	---- With engines of a cylinder capacity exceeding 2,800 cm^3		
8704 51 31	----- New	22	X
8704 51 39	----- Used	22	X

CN code 2022	Description	Base rate	Staging category
	---- With engines of a cylinder capacity not exceeding 2,800 cm³		
8704 51 91	----- New	10	X
8704 51 99	----- Used	10	B7
8704 52	-- Of a gross vehicle weight exceeding 5 tonnes		
8704 52 10	--- Specially designed for the transport of highly radioactive materials (Euratom)	3.5	B3
	--- Other		
8704 52 91	---- New	22	X
8704 52 99	---- Used	22	X
8704 60 00	- Other with only electric motor for propulsion	10	X
8704 90 00	- Other	10	X
8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)		
8705 10 00	- Crane lorries	3.7	A
8705 20 00	- Mobile drilling derricks	3.7	A
8705 30 00	- Fire fighting vehicles	3.7	A

CN code 2022	Description	Base rate	Staging category
8705 40 00	- Concrete-mixer lorries	3.7	A
8705 90	- Other		
8705 90 30	-- Concrete-pumping vehicles	3.7	A
8705 90 80	-- Other	3.7	A
8706 00	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705		
	- Chassis for tractors of heading 8701; chassis for motor vehicles of heading 8702, 8703 or 8704, with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2,500 cm^3 or with a spark-ignition internal combustion piston engine of a cylinder capacity exceeding 2,800 cm^3		
8706 00 11	-- For vehicles of heading 8702 or 8704	19	A
8706 00 19	-- Other	6	B5
	- Other		
8706 00 91	-- For vehicles of heading 8703	4.5	A
8706 00 99	-- Other	10	B7
8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705		

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CN code 2022	Description	Base rate	Staging category
8707 10	- For the vehicles of heading 8703		
8707 10 10	-- For industrial assembly purposes	4.5	A
8707 10 90	-- Other	4.5	A
8707 90	- Other		
8707 90 10	-- For the industrial assembly of:Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm^3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm^3; Special purpose motor vehicles of heading 8705	4.5	A
8707 90 90	-- Other	4.5	A
8708	Parts and accessories of the motor vehicles of headings 8701 to 8705		
8708 10	- Bumpers and parts thereof		
8708 10 10	-- For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm^3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm^3; Vehicles of heading 8705	3	A

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CN code 2022	Description	Base rate	Staging category
8708 10 90	-- Other	4.5	A
	- Other parts and accessories of bodies (including cabs)		
8708 21	-- Safety seat belts		
8708 21 10	--- For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm^3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm^3; Vehicles of heading 8705	3	A
8708 21 90	--- Other	4.5	A
8708 22	-- Front windscreens (windshields), rear windows and other windows specified in subheading note 1 to this chapter		
8708 22 10	--- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm^3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm^3; Vehicles of heading 8705	3	A
8708 22 90	--- Other	4.5	A

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CN code 2022	Description	Base rate	Staging category
8708 29	-- Other		
8708 29 10	--- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm³; Vehicles of heading 8705	3	A
8708 29 90	--- Other	4.5	A
8708 30	- Brakes and servo-brakes; parts thereof		
8708 30 10	-- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm³; Vehicles of heading 8705	3	A
	-- Other		
8708 30 91	--- For disc brakes	4.5	A
8708 30 99	--- Other	4.5	A

CN code 2022	Description	Base rate	Staging category
8708 40	- Gear boxes and parts thereof		
8708 40 20	-- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm³; Vehicles of heading 8705	3	A
	-- Other		
8708 40 50	--- Gear boxes	4.5	A
	--- Parts		
8708 40 91	---- Of closed-die forged steel	4.5	A
8708 40 99	---- Other	3.5	A
8708 50	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof		
8708 50 20	-- For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm³; Vehicles of heading 8705	3	A

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CN code 2022	Description	Base rate	Staging category
	-- Other		
8708 50 35	--- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles	4.5	A
	--- Parts		
8708 50 55	---- Of closed-die forged steel	4.5	A
	---- Other		
8708 50 91	----- For non-driving axles	4.5	A
8708 50 99	----- Other	3.5	A
8708 70	- Road wheels and parts and accessories thereof		
8708 70 10	-- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm^3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm^3; Vehicles of heading 8705	3	A
	-- Other		
8708 70 50	--- Wheels of aluminium; parts and accessories of wheels, of aluminium	4.5	A

CN code 2022	Description	Base rate	Staging category
8708 70 91	--- Wheel centres in star form, cast in one piece, of iron or steel	3	A
8708 70 99	--- Other	4.5	A
8708 80	- Suspension systems and parts thereof (including shock-absorbers)		
8708 80 20	-- For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm^3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm^3; Vehicles of heading 8705	3	A
	-- Other		
8708 80 35	--- Suspension shock-absorbers	4.5	A
8708 80 55	--- Anti roll bars; other torsion bars	3.5	A
	--- Other		
8708 80 91	---- Of closed-die forged steel	4.5	A
8708 80 99	---- Other	3.5	A
	- Other parts and accessories		
8708 91	-- Radiators and parts thereof		

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CN code 2022	Description	Base rate	Staging category
8708 91 20	--- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm³; Vehicles of heading 8705	3	A
	--- Other		
8708 91 35	---- Radiators	4.5	A
	---- Parts		
8708 91 91	----- Of closed-die forged steel	4.5	A
8708 91 99	----- Other	3.5	A
8708 92	-- Silencers (mufflers) and exhaust pipes; parts thereof		
8708 92 20	--- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm³; Vehicles of heading 8705	3	A

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CN code 2022	Description	Base rate	Staging category
	--- Other		
8708 92 35	---- Silencers (mufflers) and exhaust pipes	4.5	A
	---- Parts		
8708 92 91	----- Of closed-die forged steel	4.5	A
8708 92 99	----- Other	3.5	A
8708 93	-- Clutches and parts thereof		
8708 93 10	--- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm^3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm^3; Vehicles of heading 8705	3	A
8708 93 90	--- Other	4.5	A
8708 94	-- Steering wheels, steering columns and steering boxes; parts thereof		
8708 94 20	--- For the industrial assembly of: Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm^3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm^3; Vehicles of heading 8705	3	A

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CN code 2022	Description	Base rate	Staging category
	--- Other		
8708 94 35	---- Steering wheels, steering columns and steering boxes	4.5	A
	---- Parts		
8708 94 91	----- Of closed-die forged steel	4.5	A
8708 94 99	----- Other	3.5	A
8708 95	-- Safety airbags with inflator system; parts thereof		
8708 95 10	--- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm^3 or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm^3; Vehicles of heading 8705	3	A
	--- Other		
8708 95 91	---- Of closed-die forged steel	4.5	A
8708 95 99	---- Other	3.5	A
8708 99	-- Other		

CN code 2022	Description	Base rate	Staging category
8708 99 10	--- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm³; Vehicles of heading 8705	3	A
	--- Other		
8708 99 93	---- Of closed-die forged steel	4.5	A
8708 99 97	---- Other	3.5	A
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles		
	- Vehicles		
8709 11	-- Electrical		
8709 11 10	--- Specially designed for the transport of highly radioactive materials (Euratom)	2	A
8709 11 90	--- Other	4	A

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CN code 2022	Description	Base rate	Staging category
8709 19	-- Other		
8709 19 10	--- Specially designed for the transport of highly radioactive materials (Euratom)	2	A
8709 19 90	--- Other	4	A
8709 90 00	- Parts	3.5	A
8710 00 00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	1.7	A
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars		
8711 10 00	- With internal combustion piston engine of a cylinder capacity not exceeding 50 cm³	8	A
8711 20	- With internal combustion piston engine of a cylinder capacity exceeding 50 cm³ but not exceeding 250 cm³		
8711 20 10	-- Scooters	8	B7
	-- Other, of a cylinder capacity		
8711 20 92	--- Exceeding 50 cm³ but not exceeding 125 cm³	8	B5
8711 20 98	--- Exceeding 125 cm³ but not exceeding 250 cm³	8	B7

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CN code 2022	Description	Base rate	Staging category
8711 30	- With internal combustion piston engine of a cylinder capacity exceeding 250 cm³ but not exceeding 500 cm³		
8711 30 10	-- Of a cylinder capacity exceeding 250 cm³ but not exceeding 380 cm³	6	B5
8711 30 90	-- Of a cylinder capacity exceeding 380 cm³ but not exceeding 500 cm³	6	B5
8711 40 00	- With internal combustion piston engine of a cylinder capacity exceeding 500 cm³ but not exceeding 800 cm³	6	B5
8711 50 00	- With internal combustion piston engine of a cylinder capacity exceeding 800 cm³	6	B5
8711 60	- With electric motor for propulsion		
8711 60 10	-- Bicycles, tricycles and quadricycles, with pedal assistance, with an auxiliary electric motor with a continuous rated power not exceeding 250 watts	6	B5
8711 60 90	-- Other	6	B5
8711 90 00	- Other	6	B5
8712 00	Bicycles and other cycles (including delivery tricycles), not motorised		
8712 00 30	- Bicycles with ball bearings	14	B7
8712 00 70	- Other	15	B7

CN code 2022	Description	Base rate	Staging category
8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled		
8713 10 00	- Not mechanically propelled	0	A
8713 90 00	- Other	0	A
8714	Parts and accessories of vehicles of headings 8711 to 8713		
8714 10	- Of motorcycles (including mopeds)		
8714 10 10	-- Brakes and parts thereof	3.7	A
8714 10 20	-- Gear boxes and parts thereof	3.7	A
8714 10 30	-- Road wheels and parts and accessories thereof	3.7	A
8714 10 40	-- Silencers (mufflers) and exhaust pipes; parts thereof	3.7	A
8714 10 50	-- Clutches and parts thereof	3.7	A
8714 10 90	-- Other	3.7	A
8714 20 00	- Of carriages for disabled persons	0	A
	- Other		
8714 91	-- Frames and forks, and parts thereof		
8714 91 10	--- Frames	4.7	A

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CN code 2022	Description	Base rate	Staging category
8714 91 30	--- Front forks	4.7	A
8714 91 90	--- Parts	4.7	A
8714 92	-- Wheel rims and spokes		
8714 92 10	--- Rims	4.7	A
8714 92 90	--- Spokes	4.7	A
8714 93 00	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	4.7	A
8714 94	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof		
8714 94 20	--- Brakes	4.7	A
8714 94 90	--- Parts	4.7	A
8714 95 00	-- Saddles	4.7	A
8714 96	-- Pedals and crank-gear, and parts thereof		
8714 96 10	--- Pedals	4.7	A
8714 96 30	--- Crank-gear	4.7	A
8714 96 90	--- Parts	4.7	A
8714 99	-- Other		
8714 99 10	--- Handlebars	4.7	A

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CN code 2022	Description	Base rate	Staging category
8714 99 30	--- Luggage carriers	4.7	A
8714 99 50	--- Derailleur gears	4.7	A
8714 99 90	--- Other; parts	4.7	A
8715 00	Baby carriages and parts thereof		
8715 00 10	- Baby carriages	2.7	A
8715 00 90	- Parts	2.7	A
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof		
8716 10	- Trailers and semi-trailers of the caravan type, for housing or camping		
8716 10 92	-- Of a weight not exceeding 1600 kg	2.7	A
8716 10 98	-- Of a weight exceeding 1600 kg	2.7	A
8716 20 00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	2.7	A
	- Other trailers and semi-trailers for the transport of goods		
8716 31 00	-- Tanker trailers and tanker semi-trailers	2.7	A

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CN code 2022	Description	Base rate	Staging category
8716 39	-- Other		
8716 39 10	--- Specially designed for the transport of highly radioactive materials (Euratom)	2.7	A
	--- Other		
	---- New		
8716 39 30	----- Semi-trailers	2.7	A
8716 39 50	----- Other	2.7	A
8716 39 80	---- Used	2.7	A
8716 40 00	- Other trailers and semi-trailers	2.7	A
8716 80 00	- Other vehicles	1.7	A
8716 90	- Parts		
8716 90 10	-- Chassis	1.7	A
8716 90 30	-- Bodies	1.7	A
8716 90 50	-- Axles	1.7	A
8716 90 90	-- Other parts	1.7	A

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CN code 2022	Description	Base rate	Staging category
88	CHAPTER 88 – AIRCRAFT, SPACECRAFT, AND PARTS THEREOF		
8801 00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft		
8801 00 10	- Balloons and dirigibles; gliders and hang gliders	3.7	A
8801 00 90	- Other	2.7	A
8802	Other aircraft (for example, helicopters, aeroplanes), except unmanned aircraft of heading 8806; spacecraft (including satellites) and suborbital and spacecraft launch vehicles		
	- Helicopters		
8802 11 00	-- Of an unladen weight not exceeding 2,000 kg	7.5	A
8802 12 00	-- Of an unladen weight exceeding 2,000 kg	2.7	A
8802 20 00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	7.7	A
8802 30 00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	2.7	A
8802 40 00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	2.7	A
8802 60	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles		

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CN code 2022	Description	Base rate	Staging category
	-- Spacecraft (including satellites)		
8802 60 11	--- Telecommunication satellites	0	A
8802 60 19	--- Other	4.2	A
8802 60 90	-- Suborbital and spacecraft launch vehicles	4.2	A
8804 00 00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto	2.7	A
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles		
8805 10	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof		
8805 10 10	-- Aircraft launching gear and parts thereof	2.7	A
8805 10 90	-- Other	1.7	A
	- Ground flying trainers and parts thereof		
8805 21 00	-- Air combat simulators and parts thereof	0	A
8805 29 00	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
8806	Unmanned aircraft		
8806 10	- Designed for the carriage of passengers		
8806 10 10	-- Of an unladen weight not exceeding 2,000 kg	7.5	B7
8806 10 90	-- Of an unladen weight exceeding 2,000 kg	2.7	A
	- Other, for remote-controlled flight only		
8806 21	-- With maximum take-off weight not more than 250 g		
8806 21 10	--- Multi rotors, equipped with permanently integrated apparatus of subheading 8525 89 for capturing and recording video and still images	0	A
8806 21 90	--- Other	7.5	B7
8806 22	-- With maximum take-off weight more than 250 g but not more than 7 kg		
8806 22 10	--- Multi rotors, equipped with permanently integrated apparatus of subheading 8525 89 for capturing and recording video and still images	0	A
8806 22 90	--- Other	7.5	B7
8806 23 00	-- With maximum take-off weight more than 7 kg but not more than 25 kg	7.5	B7
8806 24 00	-- With maximum take-off weight more than 25 kg but not more than 150 kg	7.5	B7

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CN code 2022	Description	Base rate	Staging category
8806 29	-- Other		
8806 29 10	--- Of an unladen weight not exceeding 2 000 kg	7.5	B7
8806 29 20	--- Of an unladen weight exceeding 2 000 kg	2.7	A
	- Other		
8806 91 00	-- With maximum take-off weight not more than 250 g	7.5	B7
8806 92 00	-- With maximum take-off weight more than 250 g but not more than 7 kg	7.5	B7
8806 93 00	-- With maximum take-off weight more than 7 kg but not more than 25 kg	7.5	B7
8806 94 00	-- With maximum take-off weight more than 25 kg but not more than 150 kg	7.5	B7
8806 99	-- Other		
8806 99 10	--- Of an unladen weight not exceeding 2 000 kg	7.5	B7
8806 99 20	--- Of an unladen weight exceeding 2 000 kg	2.7	A
8807	Parts of goods of heading 8801, 8802 or 8806		
8807 10 00	- Propellers and rotors and parts thereof	2.7	A
8807 20 00	- Under-carriages and parts thereof	2.7	A
8807 30 00	- Other parts of aeroplanes, helicopters or unmanned aircraft	2.7	A

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CN code 2022	Description	Base rate	Staging category
8807 90	- Other		
8807 90 10	-- Of kites	1.7	A
	-- Of spacecraft (including satellites)		
8807 90 21	--- Of telecommunication satellites	0	A
8807 90 29	--- Other	1.7	A
8807 90 30	-- Of suborbital and spacecraft launch vehicles	1.7	A
8807 90 90	-- Other	2.7	A
89	CHAPTER 89 – SHIPS, BOATS AND FLOATING STRUCTURES		
8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods		
8901 10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds		
8901 10 10	-- Seagoing	0	A
8901 10 90	-- Other	1.7	A
8901 20	- Tankers		
8901 20 10	-- Seagoing	0	A
8901 20 90	-- Other	1.7	A

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CN code 2022	Description	Base rate	Staging category
8901 30	- Refrigerated vessels, other than those of subheading 8901 20		
8901 30 10	-- Seagoing	0	A
8901 30 90	-- Other	1.7	A
8901 90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods		
8901 90 10	-- Seagoing	0	A
8901 90 90	-- Other	1.7	A
8902 00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products		
8902 00 10	- Seagoing	0	A
8902 00 90	- Other	1.7	A
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes		
	- Inflatable (including rigid hull inflatable) boats		
8903 11 00	-- Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	2.7	A
8903 12 00	-- Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	2.7	A
8903 19 00	-- Other	1.7	A

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CN code 2022	Description	Base rate	Staging category
	- Sailboats, other than inflatable, with or without auxiliary motor		
8903 21 00	-- Of a length not exceeding 7.5 m	1.7	A
8903 22	-- Of a length exceeding 7.5 m but not exceeding 24 m		
8903 22 10	--- Seagoing	0	A
8903 22 90	--- Other	1.7	A
8903 23	-- Of a length exceeding 24 m		
8903 23 10	--- Seagoing	0	A
8903 23 90	--- Other	1.7	A
	- Motorboats, other than inflatable, not including outboard motorboats		
8903 31 00	-- Of a length not exceeding 7.5 m	1.7	A
8903 32	-- Of a length exceeding 7.5 m but not exceeding 24 m		
8903 32 10	--- Seagoing	0	A
8903 32 90	--- Other	1.7	A
8903 33	-- Of a length exceeding 24 m		
8903 33 10	--- Seagoing	0	A
8903 33 90	--- Other	1.7	A

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CN code 2022	Description	Base rate	Staging category
	- Other		
8903 93	-- Of a length not exceeding 7.5 m		
8903 93 10	--- Of a weight not exceeding 100 kg each	2.7	A
8903 93 90	--- Other	1.7	A
8903 99	-- Other		
8903 99 10	--- Of a weight not exceeding 100 kg each	2.7	A
8903 99 99	--- Other	1.7	A
8904 00	Tugs and pusher craft		
8904 00 10	- Tugs	0	A
	- Pusher craft		
8904 00 91	-- Seagoing	0	A
8904 00 99	-- Other	1.7	A
8905	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms		
8905 10	- Dredgers		
8905 10 10	-- Seagoing	0	A

CN code 2022	Description	Base rate	Staging category
8905 10 90	-- Other	1.7	A
8905 20 00	- Floating or submersible drilling or production platforms	0	A
8905 90	- Other		
8905 90 10	-- Seagoing	0	A
8905 90 90	-- Other	1.7	A
8906	Other vessels, including warships and lifeboats other than rowing boats		
8906 10 00	- Warships	0	A
8906 90	- Other		
8906 90 10	-- Seagoing	0	A
	-- Other		
8906 90 91	--- Of a weight not exceeding 100 kg each	2.7	A
8906 90 99	--- Other	1.7	A
8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing stages, buoys and beacons)		
8907 10 00	- Inflatable rafts	2.7	A
8907 90 00	- Other	2.7	A
8908 00 00	Vessels and other floating structures for breaking up	0	A

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CN code 2022	Description	Base rate	Staging category
XVIII	SECTION XVIII – OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF		
90	CHAPTER 90 – OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF		
9001	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		
9001 10	- Optical fibres, optical fibre bundles and cables		
9001 10 10	-- Image conductor cables	2.9	A
9001 10 90	-- Other	2.9	A
9001 20 00	- Sheets and plates of polarising material	0	A
9001 30 00	- Contact lenses	2.9	A
9001 40	- Spectacle lenses of glass		
9001 40 20	-- Not for the correction of vision	2.9	A

CN code 2022	Description	Base rate	Staging category
	-- For the correction of vision		
	--- Both sides finished		
9001 40 41	---- Single focal	2.9	A
9001 40 49	---- Other	2.9	A
9001 40 80	--- Other	2.9	A
9001 50	- Spectacle lenses of other materials		
9001 50 20	-- Not for the correction of vision	2.9	A
	-- For the correction of vision		
	--- Both sides finished		
9001 50 41	---- Single focal	2.9	A
9001 50 49	---- Other	2.9	A
9001 50 80	--- Other	2.9	A
9001 90 00	- Other	0	A

CN code 2022	Description	Base rate	Staging category
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked		
	- Objective lenses		
9002 11 00	-- For cameras, projectors or photographic enlargers or reducers	6.7	GSP-B5
9002 19 00	-- Other	0	A
9002 20 00	- Filters	0	A
9002 90 00	- Other	1.7	A
9003	Frames and mountings for spectacles, goggles or the like, and parts thereof		
	- Frames and mountings		
9003 11 00	-- Of plastics	2.2	A
9003 19 00	-- Of other materials	2.2	A
9003 90 00	- Parts	2.2	A
9004	Spectacles, goggles and the like, corrective, protective or other		
9004 10	- Sunglasses		
9004 10 10	-- With lenses optically worked	2.9	A

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CN code 2022	Description	Base rate	Staging category
	-- Other		
9004 10 91	--- With lenses of plastics	2.9	A
9004 10 99	--- Other	2.9	A
9004 90	- Other		
9004 90 10	-- With lenses of plastics	2.9	A
9004 90 90	-- Other	2.9	A
9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy		
9005 10 00	- Binoculars	4.2	A
9005 80 00	- Other instruments	4.2	A
9005 90 00	- Parts and accessories (including mountings)	4.2	A
9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539		
9006 30 00	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	4.2	A

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CN code 2022	Description	Base rate	Staging category
9006 40 00	- Instant print cameras	3.2	A
	- Other cameras		
9006 53	-- For roll film of a width of 35 mm		
9006 53 10	--- Disposable cameras	4.2	A
9006 53 80	--- Other	4.2	A
9006 59 00	-- Other	4.2	A
	- Photographic flashlight apparatus and flashbulbs		
9006 61 00	-- Discharge lamp (electronic) flashlight apparatus	3.2	A
9006 69 00	-- Other	3.2	A
	- Parts and accessories		
9006 91 00	-- For cameras	3.7	A
9006 99 00	-- Other	3.2	A
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus		
9007 10 00	- Cameras	3.7	A
9007 20 00	- Projectors	3.7	A

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CN code 2022	Description	Base rate	Staging category
	- Parts and accessories		
9007 91 00	-- For cameras	3.7	A
9007 92 00	-- For projectors	3.7	A
9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers		
9008 50 00	- Projectors, enlargers and reducers	3.7	A
9008 90 00	- Parts and accessories	3.7	A
9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this chapter; negatoscopes; projection screens		
9010 10 00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	2.7	A
9010 50 00	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	0	A
9010 60 00	- Projection screens	0	A

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CN code 2022	Description	Base rate	Staging category
9010 90	- Parts and accessories		
9010 90 20	-- Of apparatus and equipment of subheadings 9010 50 00 or 9010 60 00	0	A
9010 90 80	-- Other	2.7	A
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection		
9011 10 00	- Stereoscopic microscopes	0	A
9011 20	- Other microscopes, for photomicrography, cinephotomicrography or microprojection		
9011 20 10	-- Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	A
9011 20 90	-- Other	6.7	GSP-B5
9011 80 00	- Other microscopes	0	A
9011 90 00	- Parts and accessories	0	A
9012	Microscopes other than optical microscopes; diffraction apparatus		
9012 10 00	- Microscopes other than optical microscopes; diffraction apparatus	0	A
9012 90 00	- Parts and accessories	0	A

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CN code 2022	Description	Base rate	Staging category
9013	Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter		
9013 10	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this chapter or Section XVI		
9013 10 10	-- Telescopes designed to form parts of machines, appliances, instruments or apparatus of this chapter or Section XVI	0	A
9013 10 90	-- Other	4.7	A
9013 20 00	- Lasers, other than laser diodes	0	A
9013 80 00	- Other devices, appliances and instruments	4.7	A
9013 90	- Parts and accessories		
9013 90 05	-- For telescopic sights for fitting to arms or for periscopes	4.7	A
9013 90 80	-- Other	0	A
9014	Direction finding compasses; other navigational instruments and appliances		
9014 10 00	- Direction finding compasses	0	A

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CN code 2022	Description	Base rate	Staging category
9014 20	- Instruments and appliances for aeronautical or space navigation (other than compasses)		
9014 20 20	-- Inertial navigation systems	0	A
9014 20 80	-- Other	0	A
9014 80 00	- Other instruments and appliances	0	A
9014 90 00	- Parts and accessories	0	A
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders		
9015 10 00	- Rangefinders	0	A
9015 20 00	- Theodolites and tachymeters (tacheometers)	0	A
9015 30	- Levels		
9015 30 10	-- Electronic	3.7	A
9015 30 90	-- Other	2.7	A
9015 40 00	- Photogrammetrical surveying instruments and appliances	0	A
9015 80	- Other instruments and appliances		
9015 80 20	-- Meteorological, hydrological and geophysical instruments and apparatus	0	A

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CN code 2022	Description	Base rate	Staging category
9015 80 40	-- Instruments and appliances used in geodesy, topography, surveying or levelling; hydrographic instruments	0	A
9015 80 80	-- Other	0	A
9015 90 00	- Parts and accessories	0	A
9016 00	Balances of a sensitivity of 5 cg or better, with or without weights		
9016 00 10	- Balances	3.7	A
9016 00 90	- Parts and accessories	3.7	A
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter		
9017 10	- Drafting tables and machines, whether or not automatic		
9017 10 10	-- Plotters	0	A
9017 10 90	-- Other	2.7	A
9017 20	- Other drawing, marking-out or mathematical calculating instruments		
9017 20 05	-- Plotters	0	A

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CN code 2022	Description	Base rate	Staging category
9017 20 10	-- Other drawing instruments	2.7	A
9017 20 39	-- Marking-out instruments	2.7	A
9017 20 90	-- Mathematical calculating instruments (including slide rules, disc calculators and the like)	2.7	A
9017 30 00	- Micrometers, callipers and gauges	2.7	A
9017 80	- Other instruments		
9017 80 10	-- Measuring rods and tapes and divided scales	2.7	A
9017 80 90	-- Other	2.7	A
9017 90 00	- Parts and accessories	2.7	A
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electromedical apparatus and sight-testing instruments		
	- Electrodiagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters)		
9018 11 00	-- Electrocardiographs	0	A
9018 12 00	-- Ultrasonic scanning apparatus	0	A
9018 13 00	-- Magnetic resonance imaging apparatus	0	A

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CN code 2022	Description	Base rate	Staging category
9018 14 00	-- Scintigraphic apparatus	0	A
9018 19	-- Other		
9018 19 10	--- Monitoring apparatus for simultaneous monitoring of two or more parameters	0	A
9018 19 90	--- Other	0	A
9018 20 00	- Ultraviolet or infra-red ray apparatus	0	A
	- Syringes, needles, catheters, cannulae and the like		
9018 31	-- Syringes, with or without needles		
9018 31 10	--- Of plastics	0	A
9018 31 90	--- Other	0	A
9018 32	-- Tubular metal needles and needles for sutures		
9018 32 10	--- Tubular metal needles	0	A
9018 32 90	--- Needles for sutures	0	A
9018 39 00	-- Other	0	A
	- Other instruments and appliances, used in dental sciences		
9018 41 00	-- Dental drill engines, whether or not combined on a single base with other dental equipment	0	A

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CN code 2022	Description	Base rate	Staging category
9018 49	-- Other		
9018 49 10	--- Burrs, discs, drills and brushes, for use in dental drills	0	A
9018 49 90	--- Other	0	A
9018 50	- Other ophthalmic instruments and appliances		
9018 50 10	-- Non-optical	0	A
9018 50 90	-- Optical	0	A
9018 90	- Other instruments and appliances		
9018 90 10	-- Instruments and apparatus for measuring blood-pressure	0	A
9018 90 20	-- Endoscopes	0	A
9018 90 30	-- Renal dialysis equipment (artificial kidneys, kidney machines and dialysers)	0	A
9018 90 40	-- Diathermic apparatus	0	A
9018 90 50	-- Transfusion and infusion apparatus	0	A
9018 90 60	-- Anaesthetic apparatus and instruments	0	A
9018 90 75	-- Apparatus for nerve stimulation	0	A
9018 90 84	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus		
9019 10	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus		
9019 10 10	-- Electrical vibratory-massage apparatus	0	A
9019 10 90	-- Other	0	A
9019 20	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus		
9019 20 10	-- Mechanical ventilation apparatus, capable of providing invasive ventilation	0	A
9019 20 20	-- Mechanical ventilation apparatus, non-invasive	0	A
9019 20 90	-- Other, including parts and accessories	0	A
9020 00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters		
9020 00 10	- Gas masks	1.7	A
9020 00 90	- Other, including parts and accessories	1.7	A

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CN code 2022	Description	Base rate	Staging category
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		
9021 10	- Orthopaedic or fracture appliances		
9021 10 10	-- Orthopaedic appliances	0	A
9021 10 90	-- Splints and other fracture appliances	0	A
	- Artificial teeth and dental fittings		
9021 21	-- Artificial teeth		
9021 21 10	--- Of plastics	0	A
9021 21 90	--- Of other materials	0	A
9021 29 00	-- Other	0	A
	- Other artificial parts of the body		
9021 31 00	-- Artificial joints	0	A
9021 39	-- Other		
9021 39 10	--- Ocular prostheses	0	A

CN code 2022	Description	Base rate	Staging category
9021 39 90	--- Other	0	A
9021 40 00	- Hearing aids, excluding parts and accessories	0	A
9021 50 00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	0	A
9021 90	- Other		
9021 90 10	-- Parts and accessories of hearing aids	0	A
9021 90 90	-- Other	0	A
9022	Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionising radiation, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like		
	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus		
9022 12 00	-- Computed tomography apparatus	0	A
9022 13 00	-- Other, for dental uses	0	A
9022 14 00	-- Other, for medical, surgical or veterinary uses	0	A
9022 19 00	-- For other uses	0	A

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CN code 2022	Description	Base rate	Staging category
	- Apparatus based on the use of alpha, beta, gamma or other ionising radiation, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus		
9022 21 00	-- For medical, surgical, dental or veterinary uses	0	A
9022 29 00	-- For other uses	0	A
9022 30 00	- X-ray tubes	0	A
9022 90	- Other, including parts and accessories		
9022 90 20	-- Parts and accessories of apparatus based on the use of X-rays	0	A
9022 90 80	-- Other	2.1	A
9023 00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses		
9023 00 10	- Of a type used for teaching physics, chemistry or technical subjects	0	A
9023 00 80	- Other	0	A
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)		
9024 10	- Machines and appliances for testing metals		
9024 10 20	-- Universal or for tensile tests	0	A

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CN code 2022	Description	Base rate	Staging category
9024 10 40	-- For hardness tests	0	A
9024 10 80	-- Other	0	A
9024 80 00	- Other machines and appliances	0	A
9024 90 00	- Parts and accessories	0	A
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments		
	- Thermometers and pyrometers, not combined with other instruments		
9025 11	-- Liquid-filled, for direct reading		
9025 11 20	--- Clinical or veterinary thermometers	0	A
9025 11 80	--- Other	2.8	A
9025 19 00	-- Other	0	A
9025 80	- Other instruments		
9025 80 20	-- Barometers, not combined with other instruments	2.1	A
	-- Other		
9025 80 40	--- Electronic	3.2	A

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CN code 2022	Description	Base rate	Staging category
9025 80 80	--- Other	2.1	A
9025 90 00	- Parts and accessories	0	A
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032		
9026 10	- For measuring or checking the flow or level of liquids		
	-- Electronic		
9026 10 21	--- Flow meters	0	A
9026 10 29	--- Other	0	A
	-- Other		
9026 10 81	--- Flow meters	0	A
9026 10 89	--- Other	0	A
9026 20	- For measuring or checking pressure		
9026 20 20	-- Electronic	0	A
	-- Other		
9026 20 40	--- Spiral or metal diaphragm type pressure gauges	0	A
9026 20 80	--- Other	0	A

CN code 2022	Description	Base rate	Staging category
9026 80	- Other instruments or apparatus		
9026 80 20	-- Electronic	0	A
9026 80 80	-- Other	0	A
9026 90 00	- Parts and accessories	0	A
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes		
9027 10	- Gas or smoke analysis apparatus		
9027 10 10	-- Electronic	0	A
9027 10 90	-- Other	0	A
9027 20 00	- Chromatographs and electrophoresis instruments	0	A
9027 30 00	- Spectrometers, spectrophotometers and spectrographs using optical radiation (UV, visible, IR)	0	A
9027 50 00	- Other instruments and apparatus using optical radiation (UV, visible, IR)	0	A

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CN code 2022	Description	Base rate	Staging category
	- Other instruments and apparatus		
9027 81 00	-- Mass spectrometers	0	A
9027 89	-- Other		
9027 89 10	--- Exposure meters	0	A
9027 89 30	--- pH meters, rH meters and other apparatus for measuring conductivity	0	A
9027 89 90	--- Other	0	A
9027 90 00	- Microtomes; parts and accessories	0	A
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor		
9028 10 00	- Gas meters	2.1	A
9028 20 00	- Liquid meters	2.1	A
9028 30	- Electricity meters		
	-- For alternating current		
9028 30 11	--- For single-phase	0	A
9028 30 19	--- For multiphase	0	A
9028 30 90	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
9028 90	- Parts and accessories		
9028 90 10	-- For electricity meters	0	A
9028 90 90	-- Other	0	A
9029	Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes		
9029 10 00	- Revolution counters, production counters, taximeters, milometers, pedometers and the like	1.9	A
9029 20	- Speed indicators and tachometers; stroboscopes		
	-- Speed indicators and tachometers		
9029 20 31	--- Speed indicators for vehicles	2.6	A
9029 20 38	--- Other	2.6	A
9029 20 90	-- Stroboscopes	2.6	A
9029 90 00	- Parts and accessories	2.2	A

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CN code 2022	Description	Base rate	Staging category
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiation		
9030 10 00	- Instruments and apparatus for measuring or detecting ionising radiation	0	A
9030 20 00	- Oscilloscopes and oscillographs	0	A
	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power (other than those for measuring or checking semiconductor wafers or devices)		
9030 31 00	-- Multimeters, without a recording device	0	A
9030 32 00	-- Multimeters, with a recording device	0	A
9030 33	-- Other, without a recording device		
9030 33 20	--- Resistance measuring instruments	2.1	A
9030 33 70	--- Other	0	A
9030 39 00	-- Other, with a recording device	0	A

CN code 2022	Description	Base rate	Staging category
9030 40 00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	0	A
	- Other instruments and apparatus		
9030 82 00	-- For measuring or checking semiconductor wafers or devices (including integrated circuits)	0	A
9030 84 00	-- Other, with a recording device	0	A
9030 89 00	-- Other	0	A
9030 90 00	- Parts and accessories	0	A
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors		
9031 10 00	- Machines for balancing mechanical parts	0	A
9031 20 00	- Test benches	2.8	A
	- Other optical instruments and appliances		
9031 41 00	-- For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)	0	A

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CN code 2022	Description	Base rate	Staging category
9031 49	-- Other		
9031 49 10	--- Profile projectors	0	A
9031 49 90	--- Other	0	A
9031 80	- Other instruments, appliances and machines		
9031 80 20	-- For measuring or checking geometrical quantities	0	A
9031 80 80	-- Other	0	A
9031 90 00	- Parts and accessories	0	A
9032	Automatic regulating or controlling instruments and apparatus		
9032 10	- Thermostats		
9032 10 20	-- Electronic	2.8	A
9032 10 80	-- Other	2.1	A
9032 20 00	- Manostats	0	A
	- Other instruments and apparatus		
9032 81 00	-- Hydraulic or pneumatic	0	A
9032 89 00	-- Other	2.8	A

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CN code 2022	Description	Base rate	Staging category
9032 90 00	- Parts and accessories	2.8	A
9033 00	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of chapter 90		
9033 00 10	- Light-emitting diode (LED) backlight modules, which are lighting sources that consist of one or more LEDs, and one or more connectors and are mounted on a printed circuit or other similar substrate, and other passive components, whether or not combined with optical components or protective diodes, and used as backlight illumination for liquid crystal displays (LCDs)	0	A
9033 00 90	- Other	3.7	A
91	CHAPTER 91 – CLOCKS AND WATCHES AND PARTS THEREOF		
9101	Wristwatches, pocket-watches and other watches, including stopwatches, with case of precious metal or of metal clad with precious metal		
	- Wristwatches, electrically operated, whether or not incorporating a stopwatch facility		
9101 11 00	-- With mechanical display only	4.5 MIN 0.3 EUR/p/st MAX 0.8 EUR/p/st	A
9101 19 00	-- Other	4.5 MIN 0.3 EUR/p/st MAX 0.8 EUR/p/st	A

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CN code 2022	Description	Base rate	Staging category
	- Other wristwatches, whether or not incorporating a stopwatch facility		
9101 21 00	-- With automatic winding	4.5 MIN 0.3 EUR/p/st MAX 0.8 EUR/p/st	A
9101 29 00	-- Other	4.5 MIN 0.3 EUR/p/st MAX 0.8 EUR/p/st	A
	- Other		
9101 91 00	-- Electrically operated	4.5 MIN 0.3 EUR/p/st MAX 0.8 EUR/p/st	A
9101 99 00	-- Other	4.5 MIN 0.3 EUR/p/st MAX 0.8 EUR/p/st	A
9102	Wristwatches, pocket-watches and other watches, including stopwatches, other than those of heading 9101		
	- Wristwatches, electrically operated, whether or not incorporating a stopwatch facility		
9102 11 00	-- With mechanical display only	4.5 MIN 0.3 EUR/p/st MAX 0.8 EUR/p/st	A
9102 12 00	-- With opto-electronic display only	4.5 MIN 0.3 EUR/p/st MAX 0.8 EUR/p/st	A
9102 19 00	-- Other	4.5 MIN 0.3 EUR/p/st MAX 0.8 EUR/p/st	A

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CN code 2022	Description	Base rate	Staging category
	- Other wristwatches, whether or not incorporating a stopwatch facility		
9102 21 00	-- With automatic winding	4.5 MIN 0.3 EUR/p/st MAX 0.8 EUR/p/st	A
9102 29 00	-- Other	4.5 MIN 0.3 EUR/p/st MAX 0.8 EUR/p/st	A
	- Other		
9102 91 00	-- Electrically operated	4.5 MIN 0.3 EUR/p/st MAX 0.8 EUR/p/st	A
9102 99 00	-- Other	4.5 MIN 0.3 EUR/p/st MAX 0.8 EUR/p/st	A
9103	Clocks with watch movements, excluding clocks of heading 9104		
9103 10 00	- Electrically operated	4.7	A
9103 90 00	- Other	4.7	A
9104 00 00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	3.7	A
9105	Other clocks		
	- Alarm clocks		
9105 11 00	-- Electrically operated	4.7	A

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CN code 2022	Description	Base rate	Staging category
9105 19 00	-- Other	3.7	A
	- Wall clocks		
9105 21 00	-- Electrically operated	4.7	A
9105 29 00	-- Other	3.7	A
	- Other		
9105 91 00	-- Electrically operated	4.7	A
9105 99 00	-- Other	3.7	A
9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)		
9106 10 00	- Time-registers; time-recorders	4.7	A
9106 90 00	- Other	4.7	A
9107 00 00	Time switches, with clock or watch movement or with synchronous motor	4.7	A
9108	Watch movements, complete and assembled		
	- Electrically operated		
9108 11 00	-- With mechanical display only or with a device to which a mechanical display can be incorporated	4.7	A

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CN code 2022	Description	Base rate	Staging category
9108 12 00	-- With opto-electronic display only	4.7	A
9108 19 00	-- Other	4.7	A
9108 20 00	- With automatic winding	5 MIN 0.17 EUR/p/st	A
9108 90 00	- Other	5 MIN 0.17 EUR/p/st	A
9109	Clock movements, complete and assembled		
9109 10 00	- Electrically operated	4.7	A
9109 90 00	- Other	4.7	A
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements		
	- Of watches		
9110 11	-- Complete movements, unassembled or partly assembled (movement sets)		
9110 11 10	--- With balance wheel and hairspring	5 MIN 0.17 EUR/p/st	A
9110 11 90	--- Other	4.7	A
9110 12 00	-- Incomplete movements, assembled	3.7	A
9110 19 00	-- Rough movements	4.7	A
9110 90 00	- Other	3.7	A

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CN code 2022	Description	Base rate	Staging category
9111	Watch cases and parts thereof		
9111 10 00	- Cases of precious metal or of metal clad with precious metal	0.5 EUR/p/st MIN 2.7 MAX 4.6	A
9111 20 00	- Cases of base metal, whether or not gold- or silver-plated	0.5 EUR/p/st MIN 2.7 MAX 4.6	A
9111 80 00	- Other cases	0.5 EUR/p/st MIN 2.7 MAX 4.6	A
9111 90 00	- Parts	0.5 EUR/p/st MIN 2.7 MAX 4.6	A
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof		
9112 20 00	- Cases	2.7	A
9112 90 00	- Parts	2.7	A
9113	Watch straps, watch bands and watch bracelets, and parts thereof		
9113 10	- Of precious metal or of metal clad with precious metal		
9113 10 10	-- Of precious metal	2.7	A
9113 10 90	-- Of metal clad with precious metal	3.7	A

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CN code 2022	Description	Base rate	Staging category
9113 20 00	- Of base metal, whether or not gold- or silver-plated	6	GSP-B5
9113 90 00	- Other	6	A
9114	Other clock or watch parts		
9114 30 00	- Dials	2.7	A
9114 40 00	- Plates and bridges	2.7	A
9114 90	- Other		
9114 90 10	-- Springs, including hairsprings	3.7	A
9114 90 90	-- Other	2.7	A
92	CHAPTER 92 – MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES		
9201	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments		
9201 10	- Upright pianos		
9201 10 10	-- New	4	A
9201 10 90	-- Used	4	A
9201 20 00	- Grand pianos	4	A
9201 90 00	- Other	4	A

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CN code 2022	Description	Base rate	Staging category
9202	Other string musical instruments (for example, guitars, violins, harps)		
9202 10	- Played with a bow		
9202 10 10	-- Violins	3.2	A
9202 10 90	-- Other	3.2	A
9202 90	- Other		
9202 90 30	-- Guitars	3.2	A
9202 90 80	-- Other	3.2	A
9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs		
9205 10 00	- Brass-wind instruments	3.2	A
9205 90	- Other		
9205 90 10	-- Accordions and similar instruments	3.7	A
9205 90 30	-- Mouth organs	3.7	A
9205 90 50	-- Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	3.2	A
9205 90 90	-- Other	3.2	A

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CN code 2022	Description	Base rate	Staging category
9206 00 00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	3.2	A
9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)		
9207 10	- Keyboard instruments, other than accordions		
9207 10 10	-- Organs	3.2	A
9207 10 30	-- Digital pianos	3.2	A
9207 10 50	-- Synthesisers	3.2	A
9207 10 80	-- Other	3.2	A
9207 90	- Other		
9207 90 10	-- Guitars	3.7	A
9207 90 90	-- Other	3.7	A
9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments		
9208 10 00	- Musical boxes	2.7	A

CN code 2022	Description	Base rate	Staging category
9208 90 00	- Other	3.2	A
9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds		
9209 30 00	- Musical instrument strings	2.7	A
	- Other		
9209 91 00	-- Parts and accessories for pianos	2.7	A
9209 92 00	-- Parts and accessories for the musical instruments of heading 9202	2.7	A
9209 94 00	-- Parts and accessories for the musical instruments of heading 9207	2.7	A
9209 99	-- Other		
9209 99 20	--- Parts and accessories for the musical instruments of heading 9205	2.7	A
	--- Other		
9209 99 40	---- Metronomes, tuning forks and pitch pipes	3.2	A
9209 99 50	---- Mechanisms for musical boxes	1.7	A
9209 99 70	---- Other	2.7	A

CN code 2022	Description	Base rate	Staging category
XIX	SECTION XIX – ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF		
93	CHAPTER 93 – ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF		
9301	Military weapons, other than revolvers, pistols and the arms of heading 9307		
9301 10 00	- Artillery weapons (for example, guns, howitzers and mortars)	0	A
9301 20 00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	0	A
9301 90 00	- Other	0	A
9302 00 00	Revolvers and pistols, other than those of heading 9303 or 9304	2.7	A
9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)		
9303 10 00	- Muzzle-loading firearms	3.2	B3

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CN code 2022	Description	Base rate	Staging category
9303 20	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles		
9303 20 10	-- Single-barrelled, smooth bore	3.2	B3
9303 20 95	-- Other	3.2	B3
9303 30 00	- Other sporting, hunting or target-shooting rifles	3.2	B3
9303 90 00	- Other	3.2	B3
9304 00 00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307	3.2	B3
9305	Parts and accessories of articles of headings 9301 to 9304		
9305 10 00	- Of revolvers or pistols	3.2	A
9305 20 00	- Of shotguns or rifles of heading 9303	2.7	A
	- Other		
9305 91 00	-- Of military weapons of heading 9301	0	A
9305 99 00	-- Other	2.7	A

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CN code 2022	Description	Base rate	Staging category
9306	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads		
	- Shotgun cartridges and parts thereof; air gun pellets		
9306 21 00	-- Cartridges	2.7	A
9306 29 00	-- Other	2.7	A
9306 30	- Other cartridges and parts thereof		
9306 30 10	-- For revolvers and pistols of heading 9302 and for sub-machine-guns of heading 9301	2.7	A
	-- Other		
9306 30 30	--- For military weapons	1.7	A
9306 30 90	--- Other	2.7	A
9306 90	- Other		
9306 90 10	-- For military purposes	1.7	A
9306 90 90	-- Other	2.7	A
9307 00 00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	1.7	A

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CN code 2022	Description	Base rate	Staging category
XX	SECTION XX – MISCELLANEOUS MANUFACTURED ARTICLES		
94	CHAPTER 94 – FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LUMINAIRES AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAMEPLATES AND THE LIKE; PREFABRICATED BUILDINGS		
9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof		
9401 10 00	- Seats of a kind used for aircraft	0	A
9401 20 00	- Seats of a kind used for motor vehicles	3.7	A
	- Swivel seats with variable height adjustment		
9401 31 00	-- Of wood	0	A
9401 39 00	-- Other	0	A
	- Seats other than garden seats or camping equipment, convertible into beds		
9401 41 00	-- Of wood	0	A
9401 49 00	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
	- Seats of cane, osier, bamboo or similar materials		
9401 52 00	-- Of bamboo	5.6	A
9401 53 00	-- Of rattan	5.6	A
9401 59 00	-- Other	5.6	A
	- Other seats, with wooden frames		
9401 61 00	-- Upholstered	0	A
9401 69 00	-- Other	0	A
	- Other seats, with metal frames		
9401 71 00	-- Upholstered	0	A
9401 79 00	-- Other	0	A
9401 80 00	- Other seats	0	A
	- Parts		
9401 91	-- Of wood		
9401 91 10	--- Of seats of a kind used for aircraft	1.7	A
9401 91 90	--- Other	2.7	A

CN code 2022	Description	Base rate	Staging category
9401 99	-- Other		
9401 99 10	--- Of seats of a kind used for aircraft	1.7	A
9401 99 90	--- Other	2.7	A
9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles		
9402 10 00	- Dentists', barbers' or similar chairs and parts thereof	0	A
9402 90 00	- Other	0	A
9403	Other furniture and parts thereof		
9403 10	- Metal furniture of a kind used in offices		
	-- Not exceeding 80 cm in height		
9403 10 51	--- Desks	0	A
9403 10 58	--- Other	0	A
	-- Exceeding 80 cm in height		
9403 10 91	--- Cupboards with doors, shutters or flaps	0	A

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CN code 2022	Description	Base rate	Staging category
9403 10 93	--- Filing, card-index and other cabinets	0	A
9403 10 98	--- Other	0	A
9403 20	- Other metal furniture		
9403 20 20	-- Beds	0	A
9403 20 80	-- Other	0	A
9403 30	- Wooden furniture of a kind used in offices		
	-- Not exceeding 80 cm in height		
9403 30 11	--- Desks	0	A
9403 30 19	--- Other	0	A
	-- Exceeding 80 cm in height		
9403 30 91	--- Cupboards with doors, shutters or flaps; filing, card-index and other cabinets	0	A
9403 30 99	--- Other	0	A
9403 40	- Wooden furniture of a kind used in the kitchen		
9403 40 10	-- Fitted kitchen units	2.7	A
9403 40 90	-- Other	2.7	A

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CN code 2022	Description	Base rate	Staging category
9403 50 00	- Wooden furniture of a kind used in the bedroom	0	A
9403 60	- Other wooden furniture		
9403 60 10	-- Wooden furniture of a kind used in the dining room and the living room	0	A
9403 60 30	-- Wooden furniture of a kind used in shops	0	A
9403 60 90	-- Other wooden furniture	0	A
9403 70 00	- Furniture of plastics	0	A
	- Furniture of other materials, including cane, osier, bamboo or similar materials		
9403 82 00	-- Of bamboo	5.6	A
9403 83 00	-- Of rattan	5.6	A
9403 89 00	-- Other	5.6	A
	- Parts		
9403 91 00	-- Of wood	2.7	A
9403 99	-- Other		
9403 99 10	--- Of metal	2.7	A
9403 99 90	--- Of other materials	2.7	A

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CN code 2022	Description	Base rate	Staging category
9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered		
9404 10 00	- Mattress supports	3.7	A
	- Mattresses		
9404 21	-- Of cellular rubber or plastics, whether or not covered		
9404 21 10	--- Of rubber	3.7	A
9404 21 90	--- Of plastics	3.7	A
9404 29	-- Of other materials		
9404 29 10	--- Spring interior	3.7	A
9404 29 90	--- Other	3.7	A
9404 30 00	- Sleeping bags	3.7	A
9404 40	- Quilts, bedspreads, eiderdowns and duvets (comforters)		
9404 40 10	-- Filled with feathers or down	3.7	A
9404 40 90	-- Other	3.7	A

CN code 2022	Description	Base rate	Staging category
9404 90	- Other		
9404 90 10	-- Filled with feathers or down	3.7	A
9404 90 90	-- Other	3.7	A
9405	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included		
	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares		
9405 11	-- Designed for use solely with light-emitting diode (LED) light sources		
9405 11 40	--- Of plastics or of ceramic materials	4.7	GSP-B3
9405 11 50	--- Of glass	3.7	A
9405 11 90	--- Of other materials	2.7	A
9405 19	-- Other		
9405 19 40	--- Of plastics or of ceramic materials	4.7	GSP-B3
9405 19 50	--- Of glass	3.7	A
9405 19 90	--- Of other materials	2.7	A

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CN code 2022	Description	Base rate	Staging category
	- Electric table, desk, bedside or floor-standing luminaires		
9405 21	-- Designed for use solely with light-emitting diode (LED) light sources		
9405 21 40	--- Of plastics or of ceramic materials	4.7	GSP-B3
9405 21 50	--- Of glass	3.7	A
9405 21 90	--- Of other materials	2.7	A
9405 29	-- Other		
9405 29 40	--- Of plastics or of ceramic materials	4.7	GSP-B3
9405 29 50	--- Of glass	3.7	A
9405 29 90	--- Of other materials	2.7	A
	- Lighting strings of a kind used for Christmas trees		
9405 31 00	-- Designed for use solely with light-emitting diode (LED) light sources	3.7	A
9405 39 00	-- Other	3.7	A
	- Other electric luminaires and lighting fittings		
9405 41	-- Photovoltaic, designed for use solely with light-emitting diode (LED) light sources		
9405 41 10	--- Searchlights and spotlights	3.7	A

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CN code 2022	Description	Base rate	Staging category
	--- Other		
9405 41 31	---- Of plastics	4.7	GSP-B3
9405 41 39	---- Other	2.7	A
9405 42	-- Other, designed for use solely with light-emitting diode (LED) light sources		
9405 42 10	--- Searchlights and spotlights	3.7	A
	--- Other		
9405 42 31	---- Of plastics	4.7	GSP-B3
9405 42 39	---- Other	2.7	A
9405 49	-- Other		
9405 49 10	--- Searchlights and spotlights	3.7	A
	--- Other		
9405 49 40	---- Of plastics	4.7	GSP-B3
9405 49 90	---- Of other materials	2.7	A
9405 50 00	- Non-electrical luminaires and lighting fittings	2.7	A

CN code 2022	Description	Base rate	Staging category
	- Illuminated signs, illuminated nameplates and the like		
9405 61	-- Designed for use solely with light-emitting diode (LED) light sources		
9405 61 20	--- Of plastics	4.7	GSP-B3
9405 61 80	--- Of other materials	2.7	A
9405 69	-- Other		
9405 69 20	--- Of plastics	4.7	GSP-B3
9405 69 80	--- Of other materials	2.7	A
	- Parts		
9405 91	-- Of glass		
9405 91 10	--- Articles for electrical lighting fittings (excluding searchlights and spotlights)	5.7	GSP-B5
9405 91 90	--- Other	3.7	A
9405 92 00	-- Of plastics	4.7	A
9405 99 00	-- Other	2.7	A
9406	Prefabricated buildings		
9406 10 00	- Of wood	2.7	A
9406 20 00	- Modular building units, of steel	2.7	A

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CN code 2022	Description	Base rate	Staging category
9406 90	- Other		
9406 90 10	-- Mobile homes	2.7	A
	-- Other		
	--- Of iron or steel		
9406 90 31	---- Greenhouses	2.7	A
9406 90 38	---- Other	2.7	A
9406 90 90	--- Of other materials	2.7	A
95	CHAPTER 95 – TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF		
9503 00	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds		
9503 00 10	- Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages	0	A
	- Dolls representing only human beings and parts and accessories thereof		
9503 00 21	-- Dolls	4.7	A
9503 00 29	-- Parts and accessories	0	A

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CN code 2022	Description	Base rate	Staging category
9503 00 30	- Electric trains, including tracks, signals and other accessories therefor; reduced-size (scale) model assembly kits	0	A
	- Other construction sets and constructional toys		
9503 00 35	-- Of plastics	4.7	A
9503 00 39	-- Of other materials	0	A
	- Toys representing animals or non-human creatures		
9503 00 41	-- Stuffed	4.7	A
9503 00 49	-- Other	0	A
9503 00 55	- Toy musical instruments and apparatus	0	A
	- Puzzles		
9503 00 61	-- Of wood	0	A
9503 00 69	-- Other	4.7	A
9503 00 70	- Other toys, put up in sets or outfits	4.7	A
	- Other toys and models, incorporating a motor		
9503 00 75	-- Of plastics	4.7	A
9503 00 79	-- Of other materials	0	A

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CN code 2022	Description	Base rate	Staging category
	- Other		
9503 00 81	-- Toy weapons	0	A
9503 00 85	-- Die-cast miniature models of metal	4.7	A
9503 00 87	-- Portable interactive electronic education devices primarily designed for children	0	A
	-- Other		
9503 00 95	--- Of plastics	4.7	A
9503 00 99	--- Other	0	A
9504	Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, banknotes, bank cards, tokens or by any other means of payment		
9504 20 00	- Articles and accessories for billiards of all kinds	0	A
9504 30	- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment		
9504 30 10	-- Games with screen	0	A
9504 30 20	-- Other games	0	A
9504 30 90	-- Parts	0	A

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CN code 2022	Description	Base rate	Staging category
9504 40 00	- Playing cards	2.7	A
9504 50 00	- Video game consoles and machines, other than those of subheading 9504 30	0	A
9504 90	- Other		
9504 90 10	-- Electric car racing sets, having the character of competitive games	0	A
9504 90 80	-- Other	0	A
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes		
9505 10	- Articles for Christmas festivities		
9505 10 10	-- Of glass	0	A
9505 10 90	-- Of other materials	2.7	A
9505 90 00	- Other	2.7	A
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		
	- Snow-skis and other snow-ski equipment		
9506 11	-- Skis		
9506 11 10	--- Cross-country skis	3.7	A

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CN code 2022	Description	Base rate	Staging category
	--- Downhill skis		
9506 11 21	---- Monoskis and snowboards	3.7	A
9506 11 29	---- Other	3.7	A
9506 11 80	--- Other skis	3.7	A
9506 12 00	-- Ski-fastenings (ski-bindings)	3.7	A
9506 19 00	-- Other	2.7	A
	- Water-skis, surf-boards, sailboards and other water-sport equipment		
9506 21 00	-- Sailboards	2.7	A
9506 29 00	-- Other	2.7	A
	- Golf clubs and other golf equipment		
9506 31 00	-- Clubs, complete	2.7	A
9506 32 00	-- Balls	2.7	A
9506 39	-- Other		
9506 39 10	--- Parts of golf clubs	2.7	A
9506 39 90	--- Other	2.7	A

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CN code 2022	Description	Base rate	Staging category
9506 40 00	- Articles and equipment for table tennis	2.7	A
	- Tennis, badminton or similar rackets, whether or not strung		
9506 51 00	-- Lawn-tennis rackets, whether or not strung	4.7	A
9506 59 00	-- Other	2.7	A
	- Balls, other than golf balls and table-tennis balls		
9506 61 00	-- Lawn-tennis balls	2.7	A
9506 62 00	-- Inflatable	2.7	A
9506 69	-- Other		
9506 69 10	--- Cricket and polo balls	0	A
9506 69 90	--- Other	2.7	A
9506 70	- Ice skates and roller skates, including skating boots with skates attached		
9506 70 10	-- Ice skates	0	A
9506 70 30	-- Roller skates	2.7	A
9506 70 90	-- Parts and accessories	2.7	A
	- Other		

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CN code 2022	Description	Base rate	Staging category
9506 91	-- Articles and equipment for general physical exercise, gymnastics or athletics		
9506 91 10	--- Exercising apparatus with adjustable resistance mechanisms	2.7	A
9506 91 90	--- Other	2.7	A
9506 99	-- Other		
9506 99 10	--- Cricket and polo equipment, other than balls	0	A
9506 99 90	--- Other	2.7	A
9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 9208 or 9705) and similar hunting or shooting requisites		
9507 10 00	- Fishing rods	3.7	A
9507 20	- Fish-hooks, whether or not snelled		
9507 20 10	-- Fish-hooks, not snelled	1.7	A
9507 20 90	-- Other	3.7	A
9507 30 00	- Fishing reels	3.7	A
9507 90 00	- Other	3.7	A

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CN code 2022	Description	Base rate	Staging category
9508	Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres		
9508 10 00	- Travelling circuses and travelling menageries	1.7	A
	- Amusement park rides and water park amusements		
9508 21 00	-- Roller coasters	1.7	A
9508 22 00	-- Carousels, swings and roundabouts	1.7	A
9508 23 00	-- Dodge'em cars	1.7	A
9508 24 00	-- Motion simulators and moving theatres	1.7	A
9508 25 00	-- Water rides	1.7	A
9508 26 00	-- Water park amusements	1.7	A
9508 29 00	-- Other	1.7	A
9508 30 00	- Fairground amusements	1.7	A
9508 40 00	- Travelling theatres	1.7	A

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CN code 2022	Description	Base rate	Staging category
96	CHAPTER 96 – MISCELLANEOUS MANUFACTURED ARTICLES		
9601	Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)		
9601 10 00	- Worked ivory and articles of ivory	2.7	A
9601 90 00	- Other	0	A
9602 00 00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin	2.2	A
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)		
9603 10 00	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	3.7	A

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CN code 2022	Description	Base rate	Staging category
	- Toothbrushes, shaving brushes, hairbrushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances		
9603 21 00	-- Toothbrushes, including dental-plate brushes	3.7	A
9603 29	-- Other		
9603 29 30	--- Hair brushes	3.7	A
9603 29 80	--- Other	3.7	A
9603 30	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics		
9603 30 10	-- Artists' and writing brushes	3.7	A
9603 30 90	-- Brushes for the application of cosmetics	3.7	A
9603 40	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603 30); paint pads and rollers		
9603 40 10	-- Paint, distemper, varnish or similar brushes	3.7	A
9603 40 90	-- Paint pads and rollers	3.7	A
9603 50 00	- Other brushes constituting parts of machines, appliances or vehicles	2.7	A

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CN code 2022	Description	Base rate	Staging category
9603 90	- Other		
9603 90 10	-- Hand-operated mechanical floor sweepers, not motorised	2.7	A
	-- Other		
9603 90 91	--- Road-sweeping brushes; household type brooms and brushes, including shoe brushes and clothes brushes; brushes for grooming animals	3.7	A
9603 90 99	--- Other	3.7	A
9604 00 00	Hand sieves and hand riddles	3.7	A
9605 00 00	Travel sets for personal toilet, sewing or shoe or clothes cleaning	3.7	A
9606	Buttons, press-fasteners, snap-fasteners and press studs, button moulds and other parts of these articles; button blanks		
9606 10 00	- Press-fasteners, snap-fasteners and press studs and parts therefor	3.7	A
	- Buttons		
9606 21 00	-- Of plastics, not covered with textile material	3.7	A
9606 22 00	-- Of base metal, not covered with textile material	3.7	A
9606 29 00	-- Other	3.7	A
9606 30 00	- Button moulds and other parts of buttons; button blanks	2.7	A

CN code 2022	Description	Base rate	Staging category
9607	Slide fasteners and parts thereof		
	- Slide fasteners		
9607 11 00	-- Fitted with chain scoops of base metal	6.7	A
9607 19 00	-- Other	7.7	A
9607 20	- Parts		
9607 20 10	-- Of base metal, including narrow strips mounted with chain scoops of base metal	6.7	A
9607 20 90	-- Other	7.7	A
9608	Ballpoint pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609		
9608 10	- Ballpoint pens		
9608 10 10	-- With liquid ink (rolling ball pens)	3.7	A
	-- Other		
9608 10 92	--- With replaceable refill	3.7	A
9608 10 99	--- Other	3.7	A

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CN code 2022	Description	Base rate	Staging category
9608 20 00	- Felt-tipped and other porous-tipped pens and markers	3.7	A
9608 30 00	- Fountain pens, stylograph pens and other pens	3.7	A
9608 40 00	- Propelling or sliding pencils	3.7	A
9608 50 00	- Sets of articles from two or more of the foregoing subheadings	3.7	A
9608 60 00	- Refills for ballpoint pens, comprising the ball point and ink-reservoir	2.7	A
	- Other		
9608 91 00	-- Pen nibs and nib points	2.7	A
9608 99 00	-- Other	2.7	A
9609	Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks		
9609 10	- Pencils and crayons, with leads encased in a sheath		
9609 10 10	-- With "leads" of graphite	2.7	A
9609 10 90	-- Other	2.7	A
9609 20 00	- Pencil leads, black or coloured	2.7	A
9609 90	- Other		
9609 90 10	-- Pastels and drawing charcoals	2.7	A
9609 90 90	-- Other	1.7	A

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CN code 2022	Description	Base rate	Staging category
9610 00 00	Slates and boards, with writing or drawing surfaces, whether or not framed	2.7	A
9611 00 00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	2.7	A
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes		
9612 10	- Ribbons		
9612 10 10	-- Of plastics	2.7	A
9612 10 20	-- Of man-made fibres, measuring less than 30 mm in width, permanently put in plastic or metal cartridges of a kind used in automatic typewriters, automatic data-processing equipment and other machines	0	A
9612 10 80	-- Other	2.7	A
9612 20 00	- Ink-pads	2.7	A
9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks		
9613 10 00	- Pocket lighters, gas fuelled, non-refillable	2.7	A

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CN code 2022	Description	Base rate	Staging category
9613 20 00	- Pocket lighters, gas fuelled, refillable	2.7	A
9613 80 00	- Other lighters	2.7	A
9613 90 00	- Parts	2.7	A
9614 00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof		
9614 00 10	- Roughly shaped blocks of wood or root, for the manufacture of pipes	0	A
9614 00 90	- Other	2.7	A
9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof		
	- Combs, hair-slides and the like		
9615 11 00	-- Of hard rubber or plastics	2.7	A
9615 19 00	-- Other	2.7	A
9615 90 00	- Other	2.7	A
9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations		

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CN code 2022	Description	Base rate	Staging category
9616 10	- Scent sprays and similar toilet sprays, and mounts and heads therefor		
9616 10 10	-- Toilet sprays	2.7	A
9616 10 90	-- Mounts and heads	2.7	A
9616 20 00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	2.7	A
9617 00 00	Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners	6.7	A
9618 00 00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	1.7	A
9619 00	Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material		
9619 00 30	- Of wadding of textile materials	3.8	A
	- Of other textile materials		
9619 00 40	-- Sanitary towels (pads), tampons and similar articles	6.3	A
9619 00 50	-- Napkins and napkin liners for babies, and similar articles	10.5	A
	- Of other materials		

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CN code 2022	Description	Base rate	Staging category
	-- Sanitary towels (pads), tampons and similar articles		
9619 00 71	--- Sanitary towels (pads)	0	A
9619 00 75	--- Tampons	0	A
9619 00 79	--- Other	0	A
	-- Napkins and napkin liners for babies, and similar articles		
9619 00 81	--- Napkins and napkin liners for babies	0	A
9619 00 89	--- Other (for example, incontinence care articles)	0	A
9620 00	Monopods, bipods, tripods and similar articles		
9620 00 10	- Of a kind used for digital, photographic or video cameras, cinematographic cameras and projectors; of a kind used for other apparatus of chapter 90	3.7	A
	- Other		
9620 00 91	-- Of plastics or of aluminium	6	GSP-B5
9620 00 99	-- Other	0	A

CN code 2022	Description	Base rate	Staging category
XXI	SECTION XXI – WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES		
97	CHAPTER 97 – WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES		
9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques		
	- Of an age exceeding 100 years		
9701 21 00	-- Paintings, drawings and pastels	0	A
9701 22 00	-- Mosaics	0	A
9701 29 00	-- Other	0	A
	- Other		
9701 91 00	-- Paintings, drawing and pastels	0	A
9701 92 00	-- Mosaics	0	A
9701 99 00	-- Other	0	A
9702	Original engravings, prints and lithographs		
9702 10 00	- Of an age exceeding 100 years	0	A

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CN code 2022	Description	Base rate	Staging category
9702 90 00	- Other	0	A
9703	Original sculpture and statuary, in any material		
9703 10 00	- Of an age exceeding 100 years	0	A
9703 90 00	- Other	0	A
9704 00 00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907	0	A
9705	Collections and collectors' pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological or numismatic interest		
9705 10 00	- Collections and collectors' pieces of archaeological, ethnographic or historical interest	0	A
	- Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest		
9705 21 00	-- Human specimens and parts thereof	0	A
9705 22 00	-- Extinct or endangered species and parts thereof	0	A
9705 29 00	-- Other	0	A

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CN code 2022	Description	Base rate	Staging category
	- Collections and collectors' pieces of numismatic interest		
9705 31 00	-- Of an age exceeding 100 years	0	A
9705 39 00	-- Other	0	A
9706	Antiques of an age exceeding 100 years		
9706 10 00	- Of an age exceeding 250 years	0	A
9706 90 00	- Other	0	A
98	CHAPTER 98 – COMPLETE INDUSTRIAL PLANT		

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EUROPEAN
COMMISSION

Brussels, 11.9.2026
COM(2026) 482 final

ANNEX 2 – PART 4/5

ANNEX

to the

Proposal for a Council Decision

on the conclusion of the Free Trade Agreement between the European Union and the Republic of India

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TARIFF SCHEDULE OF INDIA

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
01012100	Pure-bred breeding animals	u	0	0	0	0	0	EIF
01012910	Horses for polo	u	30	0	0	3	33	E10
01012990	Other	u	30	0	0	3	33	E10
01013010	Pure-bred breeding animals	u	30	0	0	3	33	E10
01013020	Livestock	u	30	0	0	3	33	E10
01013090	Other	u	30	0	0	3	33	E10
01019030	Mules and hinnies as livestock	u	30	0	0	3	33	E10
01019090	Other	u	30	0	0	3	33	E10
01022110	Bulls	u	5	0	0	0.5	5.5	E10
01022120	Cows	u	5	0	0	0.5	5.5	E10
01022910	Bulls	u	5	0	0	0.5	5.5	E10

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
01022990	Other including calves	u	30	0	0	3	33	E10
01023100	Pure-bred breeding animals	u	30	0	0	3	33	E10
01023900	Other	u	30	0	0	3	33	E10
01029010	Pure-bred breeding animals	u	30	0	0	3	33	E10
01029090	Other	u	30	0	0	3	33	E10
01031000	Pure-bred breeding animals	u	5	0	0	0.5	5.5	E10
01039100	Weighing less than 50 kg	u	5	0	0	0.5	5.5	E10
01039200	Weighing 50 kg or more	u	5	0	0	0.5	5.5	E10
01041010	Sheep including lamb for breeding purpose	u	5	0	0	0.5	5.5	E10
01041090	Other	u	5	0	0	0.5	5.5	E10
01042000	Goats	u	5	0	0	0.5	5.5	E10
01051100	Fowls of the species *Gallus domesticus*	u	30	0	0	3	33	E10
01051200	Turkeys	u	30	0	0	3	33	E10
01051300	Ducks	u	30	0	0	3	33	E10

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
01051400	Geese	u	30	0	0	3	33	E10
01051500	Guinea fowls	u	30	0	0	3	33	E10
01059400	Fowls of the species *Gallus domesticus*	u	30	0	0	3	33	E10
01059900	Other	u	30	0	0	3	33	E10
01061100	Primates	u	30	0	0	3	33	R5 to 15 %
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)	u	30	0	0	3	33	E10
01061300	Camels and other camelids (Camelidae)	u	30	0	0	3	33	E10
01061400	Rabbits and hares	u	30	0	0	3	33	E10
01061900	Other	u	30	0	0	3	33	E10
01062000	Reptiles (including snakes and turtles)	u	30	0	0	3	33	E10
01063100	Birds of prey	u	30	0	0	3	33	E10

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
01063200	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	u	30	0	0	3	33	R5 to 15 %
01063300	Ostriches emus (*Dromaius novaehollandiae*)	u	30	0	0	3	33	R5 to 15 %
01063900	Other	u	30	0	0	3	33	R5 to 15 %
01064110	Pureline stock	u	30	0	0	3	33	E10
01064190	Other	u	30	0	0	3	33	E10
01064910	Pureline stock	u	30	0	0	3	33	R5 to 15 %
01064990	Other	u	30	0	0	3	33	R5 to 15 %
01069000	Other	u	30	0	0	3	33	R5 to 15 %
02011000	Carcasses and half carcasses	kg	30	0	0	3	33	EL
02012000	Other cuts with bone in	kg	30	0	0	3	33	EL
02013000	Boneless	kg	30	0	0	3	33	EL
02021000	Carcasses and half carcasses	kg	30	0	0	3	33	EL
02022000	Other cuts with bone in	kg	30	0	0	3	33	EL
02023000	Boneless	kg	30	0	0	3	33	EL

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
02031100	Carcasses and half carcasses	kg	30	0	0	3	33	TRQ – Pork Meat
02031200	Hams, shoulders and cuts thereof, with bone in	kg	30	0	0	3	33	TRQ – Pork Meat
02031900	Other	kg	30	0	0	3	33	TRQ – Pork Meat
02032100	Carcasses and half carcasses	kg	30	0	0	3	33	TRQ – Pork Meat
02032200	Hams, shoulders and cuts thereof, with bone in	kg	30	0	0	3	33	TRQ – Pork Meat
02032900	Other	kg	30	0	0	3	33	TRQ – Pork Meat
02041000	Carcasses and half carcasses of lamb, fresh or chilled	kg	30	0	0	3	33	E10
02042100	Carcasses and half carcasses	kg	30	0	0	3	33	E10
02042200	Other cuts with bone in	kg	30	0	0	3	33	E10
02042300	Boneless	kg	30	0	0	3	33	E10

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
02043000	Carcasses and half-carcasses of lamb, frozen	kg	30	0	0	3	33	E10
02044100	Carcasses and half-carcasses	kg	30	0	0	3	33	E10
02044200	Other cuts with bone in	kg	30	0	0	3	33	E10
02044300	Boneless	kg	30	0	0	3	33	E10
02045000	Meat of goats	kg	30	0	0	3	33	EL
02050000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	kg	30	0	0	3	33	E10
02061000	Of bovine animals fresh or chilled	kg	30	0	0	3	33	E10
02062100	Tongues	kg	30	0	0	3	33	E10
02062200	Livers	kg	30	0	0	3	33	E10
02062900	Other	kg	30	0	0	3	33	E10
02063000	Of swine, fresh or chilled	kg	30	0	0	3	33	E10
02064100	Livers	kg	30	0	0	3	33	E10
02064900	Other	kg	30	0	0	3	33	E10
02068010	Of sheep or goats	kg	30	0	0	3	33	E10

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
02068090	Other	kg	30	0	0	3	33	E10
02069010	Of sheep or goats	kg	30	0	0	3	33	E10
02069090	Other	kg	30	0	0	3	33	E10
02071100	Not cut in pieces, fresh or chilled	kg	30	0	0	3	33	EL
02071200	Not cut in pieces, frozen	kg	30	0	0	3	33	EL
02071300	Cuts and offal, fresh or chilled	kg	100	0	0	0	100	EL
02071400	Cuts and offal, frozen	kg	100	0	0	0	100	EL
02072400	Not cut in pieces, fresh or chilled	kg	30	0	0	3	33	E10
02072500	Not cut in pieces, frozen	kg	30	0	0	3	33	E10
02072600	Cuts and offal, fresh or chilled	kg	30	0	0	3	33	E10
02072700	Cuts and offal, frozen	kg	30	0	0	3	33	E10
02074100	Not cut in pieces, fresh or chilled	kg	30	0	0	3	33	E10
02074200	Not cut in pieces, frozen	kg	30	0	0	3	33	E10

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
02074300	Fatty livers, fresh or chilled	kg	30	0	0	3	33	E10
02074400	Other, fresh or chilled	kg	30	0	0	3	33	E10
02074500	Other, frozen	kg	30	0	0	3	33	E10
02075100	Not cut in pieces, fresh or chilled	kg	30	0	0	3	33	E10
02075200	Not cut in pieces, frozen	kg	30	0	0	3	33	E10
02075300	Fatty livers, fresh or chilled	kg	30	0	0	3	33	E10
02075400	Other fresh or chilled	kg	30	0	0	3	33	E10
02075500	Other frozen	kg	30	0	0	3	33	E10
02076000	Of guinea fowls	kg	30	0	0	3	33	E10
02081000	Of rabbits or hares	kg	30	0	0	3	33	E10
02083000	Of primates	kg	30	0	0	3	33	E10

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
02084000	Of whales, dolphins 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	E10
02085000	Of reptiles (including snakes and turtles)	kg	30	0	0	3	33	E10
02086000	Of camels and other camelids (Camelidae)	kg	30	0	0	3	33	E10
02089010	Of wild animals	kg	30	0	0	3	33	E10
02089090	Other	kg	30	0	0	3	33	E10
02091000	Of pigs	kg	30	0	0	3	33	E10
02099000	Other	kg	30	0	0	3	33	E10
02101100	Hams, shoulders and cuts thereof, with bone in	kg	30	0	0	3	33	E10
02101200	Bellies (streaky) and cuts thereof	kg	30	0	0	3	33	E10
02101900	Other	kg	30	0	0	3	33	E10

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
02102000	Meat of bovine animals	kg	30	0	0	3	33	EL
02109100	Of primates	kg	30	0	0	3	33	E10
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	E10
02109300	Of reptiles (including snakes and turtles)	kg	30	0	0	3	33	E10
02109900	Other	kg	30	0	0	3	33	E10
03011100	Fresh water	kg	30	0	0	3	33	EL
03011900	Other	kg	30	0	0	3	33	EL

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03019100	Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	kg	30	0	0	3	33	EL
03019200	Eels (*Anguilla* spp.)	kg	30	0	0	3	33	EL
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	EL
03019400	Atlantic and Pacific bluefin tunas (*Thunnus thynnus*, *orientalis*)	kg	30	0	0	3	33	EL

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03019500	Southern bluefin tunas (*Thunnus maccoyii*)	kg	30	0	0	3	33	EL
03019900	Other	kg	30	0	0	3	33	EL
03021100	Trout (*Salmo trutta*, *Oncorhyncus mykiss*, *Oncorhyncus clarkii*, *Oncorhyncus aguabonita*, *Oncorhyncus gilae*, *Oncorhyncus apache* and *Oncorhyncus chrysogaster*)	kg	30	0	0	3	33	EL
03021300	Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tschawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*)	kg	30	0	0	3	33	EL

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03021400	Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	kg	30	0	0	3	33	EL
03021900	Other	kg	30	0	0	3	33	EL
03022100	Halibut (*Rheinhardtius hippoglossidae*, *Hippoglossus hippoglossus*, *Hippoglossus stenolepis*)	kg	30	0	0	3	33	EL
03022200	Plaice (*Pleuronectes platessa*)	kg	30	0	0	3	33	EL
03022300	Sole (*Solea* spp.)	kg	30	0	0	3	33	EL
03022400	Turbots (*Psetta maxima*)	kg	30	0	0	3	33	EL
03022900	Other	kg	30	0	0	3	33	EL
03023100	Albacore or long finned tunas (*Thunnus alalunga*)	kg	30	0	0	3	33	EL
03023200	Yellowfin tunas (*Thunnus albacares*)	kg	30	0	0	3	33	EL
03023300	Skipjack or stripe-bellied bonito	kg	30	0	0	3	33	EL

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03023400	Bigeye tunas (*Thunnus obesus*)	kg	30	0	0	3	33	EL
03023500	Atlantic and Pacific bluefin tunas (*Thunnus thynnus*, *Thunnus orientalis*)	kg	30	0	0	3	33	EL
03023600	Southern bluefin tunas (*Thunnus maccoyii*)	kg	30	0	0	3	33	EL
03023900	Other	kg	30	0	0	3	33	EL
03024100	Herrings (*Clupea harengus*, *Clupea pallasii*)	kg	30	0	0	3	33	EL
03024200	Anchovies (*Engraulis* spp.)	kg	30	0	0	3	33	EL
03024300	Sardines (*Sardina pilchardus*, *Sardinops* spp.), Sardinella (*Sardinella* spp.), brisling or sprats (*Sprattus Sprattus*)	kg	30	0	0	3	33	EL
03024400	Mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*)	kg	30	0	0	3	33	EL

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03024500	Jack and horse mackerel (*Trachurus* spp.)	kg	30	0	0	3	33	EL
03024600	Cobia (*Rachycentron canadum*)	kg	30	0	0	3	33	EL
03024700	Sword fish (*Xiphias gladius*)	kg	30	0	0	3	33	EL
03024900	Other	kg	30	0	0	3	33	EL
03025100	Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)	kg	30	0	0	3	33	EL
03025200	Haddock (*Melangrammus aegllefinus*)	kg	30	0	0	3	33	E10
03025300	Coal fish (*Pollachinus virens*)	kg	30	0	0	3	33	E10
03025400	Hake (*Merluccius* spp., *Urophycis* spp.)	kg	30	0	0	3	33	E10
03025500	Alaska pollack (*Theragra chalcogramma*)	kg	30	0	0	3	33	EL

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03025600	Blue whitings (*Micromesistius poutassou*, *Micromesistius australis*)	kg	30	0	0	3	33	EL
03025900	Other	kg	30	0	0	3	33	EL
03027100	Tilapias (*Oreochromis* spp.),	kg	30	0	0	3	33	E10
03027200	Catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.)	kg	30	0	0	3	33	E10
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	E10
03027400	Eels (*Anguilla* spp.)	kg	30	0	0	3	33	E10

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03027900	Other	kg	30	0	0	3	33	E10
03028100	Dogfish and other sharks	kg	30	0	0	3	33	E10
03028200	Rays and skates (*Rajidae*)	kg	30	0	0	3	33	E10
03028300	Tooth fish (*Dissostichus* spp.)	kg	30	0	0	3	33	E10
03028400	Seabass (*Dicentrarchus* spp.)	kg	30	0	0	3	33	E10
03028500	Seabream (*Sparidae*)	kg	30	0	0	3	33	EL
03028910	Hilsa (*Tenualosa ilisha*)	kg	30	0	0	3	33	E10
03028920	Dara	kg	30	0	0	3	33	E10
03028930	Pomfret	kg	30	0	0	3	33	E10
03028990	Other	kg	30	0	0	3	33	E10
03029110	Livers, roes and milt	kg	30	0	0	3	33	E10
03029210	Shark fins	kg	30	0	0	3	33	E10
03029910	Fish fins other than shark fins; heads, tails and maws	kg	30	0	0	3	33	E10
03029990	Other edible fish offal	kg	30	0	0	3	33	E10

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03031100	Sockeye salmon (red salmon) (*Oncorhynchus nerka*)	kg	30	0	0	3	33	E10
03031200	Other Pacific salmon (*Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tschawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*)	kg	30	0	0	3	33	E10
03031300	Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	kg	30	0	0	3	33	E10
03031400	Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	kg	30	0	0	3	33	E10

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03031900	Other	kg	30	0	0	3	33	E10
03032300	Tilapias (*Oreochromis* spp.)	kg	30	0	0	3	33	E10
03032400	Catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.)	kg	30	0	0	3	33	E10
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	E10
03032600	Eels (*Anguilla* spp.)	kg	30	0	0	3	33	E10
03032900	Other	kg	30	0	0	3	33	E10

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03033100	Halibut (*Rheinhardtius hippoglossidae*, *Hippoglossus hippoglossus*, *Hippoglossus stenolepis*)	kg	30	0	0	3	33	E10
03033200	Plaice (*Pleuronectes platessa*)	kg	30	0	0	3	33	E10
03033300	Sole (*Solea* spp.)	kg	30	0	0	3	33	E10
03033400	Turbots (*Psetta maxima*)	kg	30	0	0	3	33	E10
03033900	Other	kg	30	0	0	3	33	E10
03034100	Albacore or long finned tunas (*Thunnus alalunga*)	kg	30	0	0	3	33	E10
03034200	Yellowfin tunas (*Thunnus albacares*)	kg	30	0	0	3	33	E10
03034300	Skipjack or stripe-bellied bonito	kg	30	0	0	3	33	E10
03034400	Bigeye tunas (*Thunnus obesus*)	kg	30	0	0	3	33	E10

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03034500	Atlantic and Pacific bluefin tunas (*Thunnus thynnus*, *Thunnus orientalis*)	kg	30	0	0	3	33	EL
03034600	Southern bluefin tunas (*Thunnus maccoyii*)	kg	30	0	0	3	33	E10
03034900	Other	kg	30	0	0	3	33	E7
03035100	Herrings (*Clupea harengus*, *Clupea pallasii*)	kg	30	0	0	3	33	EIF
03035300	Sardines (*Sardina pilchardus*, *Sardinops* spp.), Sardinella (*Sardinella* spp.), brisling or sprats (*Sprattus sprattus*)	kg	30	0	0	3	33	EIF
03035400	Mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*)	kg	30	0	0	3	33	EIF
03035500	Jack and horse mackerel (*Trachurus* spp.)	kg	30	0	0	3	33	EIF

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03035600	Cobia (*Rachycentron canadum*)	kg	30	0	0	3	33	EIF
03035700	Sword fish (*Xiphias gladius*)	kg	30	0	0	3	33	EIF
03035910	Indian mackerels (*Rastrelliger* spp.)	kg	30	0	0	3	33	EIF
03035990	Other	kg	30	0	0	3	33	EIF
03036300	Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)	kg	30	0	0	3	33	EIF
03036400	Haddock (*Melanogrammus aeglefinus*)	kg	30	0	0	3	33	EIF
03036500	Coal fish (*Pollachius virens*)	kg	30	0	0	3	33	EIF
03036600	Hake (*Merluccius* spp., *Urophycis* spp.)	kg	30	0	0	3	33	EIF
03036700	Alaska pollack (*Theragra chalcogramma*)	kg	30	0	0	3	33	EIF

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03036800	Blue whitings (*Micromesistius poutassou*, *Micromesistiusaustralis*)	kg	30	0	0	3	33	EIF
03036900	Other	kg	30	0	0	3	33	EIF
03038110	Dogfish	kg	30	0	0	3	33	EIF
03038190	Other sharks	kg	30	0	0	3	33	EIF
03038200	Rays and skates (*Rajidae*)	kg	30	0	0	3	33	EIF
03038300	Tooth fish (*Dissostichus* spp.)	kg	30	0	0	3	33	EIF
03038400	Seabass (*Dicentrarchus* spp.)	kg	30	0	0	3	33	EIF
03038910	Hilsa (*Tenualosa ilisha*)	kg	30	0	0	3	33	EIF
03038920	Dara	kg	30	0	0	3	33	EIF
03038930	Ribbon fish	kg	30	0	0	3	33	EIF
03038940	Seer	kg	30	0	0	3	33	EIF
03038950	Pomfret (white or silver or black)	kg	30	0	0	3	33	EIF
03038960	Ghol	kg	30	0	0	3	33	EIF

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03038970	Threadfin	kg	30	0	0	3	33	EIF
03038980	Croakers, groupers and flounders	kg	30	0	0	3	33	EIF
03038990	Other	kg	30	0	0	3	33	EIF
03039110	Egg or egg yolk of fish	kg	30	0	0	3	33	EIF
03039190	Other	kg	30	0	0	3	33	EIF
03039210	Shark fins	kg	30	0	0	3	33	EIF
03039910	Fish fins other than shark fins, heads, tails and maws	kg	30	0	0	3	33	EIF
03039990	Other edible fish offal	kg	30	0	0	3	33	EIF
03043100	Tilapias (*Oreochromis* spp.)	kg	30	0	0	3	33	EIF
03043200	Catfish (*Pangasius* spp., *Silurus* spp *Clarias* spp *Ictalurus* spp.)	kg	30	0	0	3	33	EIF
03043300	Nile perch (*Lates niloticus*)	kg	30	0	0	3	33	EIF
03043900	Other	kg	30	0	0	3	33	EIF

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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	EIF
03044200	Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	kg	30	0	0	3	33	EIF

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03044300	Flat fish (Pleutronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	kg	30	0	0	3	33	EIF
03044400	Fish of the families Bregmacerotidae Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	kg	30	0	0	3	33	EIF
03044500	Swordfish (*Xiphias gladius*)	kg	30	0	0	3	33	EIF
03044600	Toothfish (*Dissostichus* spp.)	kg	30	0	0	3	33	EIF
03044700	Dogfish and other sharks	kg	30	0	0	3	33	EIF
03044800	Rays and skates (Rajidae)	kg	30	0	0	3	33	EIF
03044910	Hilsa (*Tenualosa ilisha*)	kg	30	0	0	3	33	EIF
03044930	Seer	kg	30	0	0	3	33	EIF

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03044940	Tuna	kg	30	0	0	3	33	EIF
03044990	Other	kg	30	0	0	3	33	EIF
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	EIF
03045200	Salmonidae	kg	30	0	0	3	33	EIF

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03045300	Fish of the families *Bregmacerotidae Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*	kg	30	0	0	3	33	EIF
03045400	Swordfish (*Xiphias gladius*)	kg	30	0	0	3	33	EIF
03045500	Toothfish (*Dissostichus* spp.)	kg	30	0	0	3	33	EIF
03045600	Dogfish and other sharks	kg	30	0	0	3	33	EIF
03045700	Rays and skates (*Rajidae*)	kg	30	0	0	3	33	EIF
03045910	Hilsa (*Tenualosa ilisha*)	kg	30	0	0	3	33	EIF
03045930	Seer	kg	30	0	0	3	33	EIF
03045940	Tuna	kg	30	0	0	3	33	EIF
03045990	Other	kg	30	0	0	3	33	EIF
03046100	Tilapias (*Oreochromis* spp.)	kg	30	0	0	3	33	EIF

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03046200	Catfish (*Pangasius* spp., *Silurus* spp *Clarias* spp *Ictalurus* spp.)	kg	30	0	0	3	33	EIF
03046300	Nile perch (*Lates niloticus*)	kg	30	0	0	3	33	EIF
03046900	Other	kg	30	0	0	3	33	EIF
03047100	Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)	kg	30	0	0	3	33	EIF
03047200	Haddock (*Melanogrammus aeglefinus*)	kg	30	0	0	3	33	EIF
03047300	Coalfish (*Pollachius virens*)	kg	30	0	0	3	33	EIF
03047400	Hake (*Merluccius* spp., *Urophycis* spp.)	kg	30	0	0	3	33	EIF
03047500	Alaska pollack (*Theragra chalcogramma*)	kg	30	0	0	3	33	EIF
03047900	Other	kg	30	0	0	3	33	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
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	EIF
03048200	Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	kg	30	0	0	3	33	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
03048300	Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	kg	30	0	0	3	33	EIF
03048400	Swordfish (*Xiphias gladius*)	kg	30	0	0	3	33	EIF
03048500	Toothfish (*Dissostichus* spp.)	kg	30	0	0	3	33	EIF
03048600	Herrings (*Clupea harengus*, *Clupea pallasii*)	kg	30	0	0	3	33	EIF
03048700	Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Katsuwonus pelamis*)	kg	30	0	0	3	33	EIF
03048810	Dogfish	kg	30	0	0	3	33	EIF
03048820	Other sharks	kg	30	0	0	3	33	EIF
03048830	Rays and skates (Rajidae)	kg	30	0	0	3	33	EIF
03048910	Hilsa (*Tenualosa ilisha*)	kg	30	0	0	3	33	EIF

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03048930	Seer	kg	30	0	0	3	33	EIF
03048940	Tuna	kg	30	0	0	3	33	EIF
03048990	Other	kg	30	0	0	3	33	EIF
03049100	Swordfish (*Xiphias gladius*)	kg	30	0	0	3	33	EIF
03049200	Toothfish (*Dissostichus* spp.)	kg	30	0	0	3	33	EIF

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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*) and snakeheads (*Channa* spp.)	kg	30	0	0	3	33	EIF
03049400	Alaska pollack (*Theragra chalcogramma*)	kg	30	0	0	3	33	EIF

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03049500	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, Alaska Pollack (*Theragra chalcogramma*)	kg	30	0	0	3	33	EIF
03049600	Dogfish and other sharks	kg	30	0	0	3	33	EIF
03049700	Rays and skates (Rajidae)	kg	30	0	0	3	33	EIF
03049900	Other	kg	30	0	0	3	33	EIF
03052000	Livers, roes and milt of fish, dried, smoked, salted or in brine	kg	30	0	0	3	33	EIF

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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	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
03053200	Fish of the families Bregmacerotidae, Uclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	kg	30	0	0	3	33	EIF
03053900	Other	kg	30	0	0	3	33	EIF
03054100	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	EIF
03054200	Herrings (*Clupea harengus*, *Clupea pallasii*)	kg	30	0	0	3	33	EIF

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03054300	Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	kg	30	0	0	3	33	EIF

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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	EIF
03054900	Other	kg	30	0	0	3	33	EIF
03055100	Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)	kg	30	0	0	3	33	EIF

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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*, *Megalobrama* spp.), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*) and snakeheads (*Channa* spp.)	kg	30	0	0	3	33	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
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	EIF

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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.),	kg	30	0	0	3	33	EIF

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	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*)							
03055910	Mumbai duck	kg	30	0	0	3	33	EIF
03055920	Seer without head	kg	30	0	0	3	33	EIF
03055930	Sprats	kg	30	0	0	3	33	EIF
03055990	Other	kg	30	0	0	3	33	EIF
03056100	Herrings (*Clupea harengus*, *Clupea pallasii*)	kg	30	0	0	3	33	EIF
03056200	Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)	kg	30	0	0	3	33	EIF

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03056300	Anchovies (*Engraulis* spp.)	kg	30	0	0	3	33	EIF
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	EIF
03056910	Mumbai duck	kg	30	0	0	3	33	EIF
03056920	Seer without head	kg	30	0	0	3	33	EIF

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03056930	Sprats	kg	30	0	0	3	33	EIF
03056990	Other	kg	30	0	0	3	33	EIF
03057100	Shark fins	kg	30	0	0	3	33	EIF
03057200	Fish heads, tails and maws	kg	30	0	0	3	33	EIF
03057900	Other	kg	30	0	0	3	33	EIF
03061100	Rock lobster and other sea crawfish *(Palinurus* spp., *Panulirus* spp., *Jasus* spp.)	kg	30	0	0	3	33	EL
03061210	Whole cooked	kg	30	0	0	3	33	EL
03061290	Other	kg	30	0	0	3	33	EL
03061400	Carbs	kg	30	0	0	3	33	EIF
03061500	Norway lobsters (*Nephrops norvegicus*)	kg	30	0	0	3	33	EIF
03061610	Accelerated freeze dried (afd)	kg	30	0	0	3	33	EIF
03061690	Other	kg	30	0	0	3	33	EIF
03061711	Accelerated freeze dried (afd)	kg	30	0	0	3	33	EIF
03061719	Other	kg	30	0	0	3	33	EL

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03061720	Vannamei shrimp (*Litopenaeus vannamei*)	kg	30	0	0	3	33	EL
03061730	Indian white shrimp (*Fenneropenaeus indicus*)	kg	30	0	0	3	33	E5
03061740	Black tiger shrimp (*Penaeus monodon*)	kg	30	0	0	3	33	E5
03061750	Flower shrimp (*Penaeus semisulcatus*)	kg	30	0	0	3	33	E5
03061790	Other	kg	30	0	0	3	33	E5
03061900	Other, including flours, meals and pellets of crustaceans, fit for human consumption	kg	30	0	0	3	33	EL
03063100	Rock lobster and other sea crawfish (*Palinurus* spp., *Jasus* spp.)	kg	30	0	0	3	33	EL
03063200	Lobsters (*Homarus* spp.)	kg	30	0	0	3	33	EL
03063300	Crabs	kg	30	0	0	3	33	EL
03063400	Norway lobsters (*Nephrops norvegicus*)	kg	30	0	0	3	33	EIF

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03063500	Cold water shrimps and prawns (*Pandalus* spp., *Crangon crangon*)	kg	30	0	0	3	33	EIF
03063610	Scampi (*Macrobachium* spp.)	kg	30	0	0	3	33	EL
03063620	Vannamei shrimp (*Litoenaeus vannamei*)	kg	10	0	0	1	11	EL
03063630	Indian white shrimp (*Fenneropenaeus indicus*)	kg	30	0	0	3	33	EL
03063640	Black tiger shrimp (*Penaeus monodon*)	kg	10	0	0	1	11	EL
03063650	Flower shrimp (*Penaeus semisulcatus*)	kg	30	0	0	3	33	EL
03063660	Artemia	kg	5	0	0	0.5	5.5	EIF
03063690	Other	kg	30	0	0	3	33	EL
03063900	Other, including flours, meals and pellets of crustaceans, fit for human consumption	kg	30	0	0	3	33	EIF
03069100	Rock lobster and other sea crawfish (*Palinurus* spp., *Jasus* spp.)	kg	30	0	0	3	33	EIF

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03069200	Lobsters (*Homarus* spp.)	kg	30	0	0	3	33	EL
03069300	Crabs	kg	30	0	0	3	33	EL
03069400	Norway lobsters (*Nephrops norvegicus*)	kg	30	0	0	3	33	EIF
03069500	Shrimps and prawns	kg	30	0	0	3	33	EL
03069900	Other, including flours, meals and pellets of crustaceans, fit for human consumption	kg	30	0	0	3	33	EL
03071100	Live fresh or child	kg	30	0	0	3	33	EIF
03071200	Frozen	kg	30	0	0	3	33	EIF
03071900	Other	kg	30	0	0	3	33	EIF
03072100	Live, fresh or chilled	kg	30	0	0	3	33	EIF
03072200	Frozen	kg	30	0	0	3	33	EIF
03072900	Other	kg	30	0	0	3	33	EIF
03073100	Live, fresh or chilled	kg	30	0	0	3	33	EIF
03073200	Frozen	kg	15	0	0	1.5	16.5	EIF

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03073910	Clams, clam meat (Bivalves *Victoria* spp., *Meretrix* spp. and *Katalysia* spp.)	kg	30	0	0	3	33	EIF
03073990	Other	kg	30	0	0	3	33	EIF
03074210	Cuttle fish	kg	30	0	0	3	33	EL
03074220	Squid	kg	30	0	0	3	33	EL
03074310	Cuttle fish	kg	30	0	0	3	33	EL
03074320	Whole squids	kg	15	0	0	1.5	16.5	EL
03074330	Squid tubes	kg	30	0	0	3	33	EL
03074910	Cuttle fish	kg	30	0	0	3	33	EL
03074920	Whole squids	kg	30	0	0	3	33	EL
03074930	Squid tubes	kg	30	0	0	3	33	EL
03074940	Dried squids	kg	30	0	0	3	33	EL
03074990	Other	kg	30	0	0	3	33	EL
03075100	Live, fresh or chilled	kg	30	0	0	3	33	EL
03075200	Frozen	kg	30	0	0	3	33	EL
03075900	Other	kg	30	0	0	3	33	EL
03076000	Snails, other than sea snails	kg	30	0	0	3	33	EIF

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03077100	Live, fresh or chilled	kg	30	0	0	3	33	EIF
03077200	Frozen	kg	30	0	0	3	33	EIF
03077900	Other	kg	30	0	0	3	33	EIF
03078100	Live, fresh or chilled abalone (*Haliotis* spp.)	kg	30	0	0	3	33	EIF
03078200	Live, fresh or chilled stromboid conchs (*Strombus* spp.)	kg	30	0	0	3	33	EIF
03078300	Frozen abalone (*Haliotis* spp.)	kg	30	0	0	3	33	EIF
03078400	Frozen stromboid conchs (*Strombus* spp.)	kg	30	0	0	3	33	EIF
03078700	Other abalone (*Haliotis* spp.)	kg	30	0	0	3	33	EIF
03078800	Other stromboid conchs (*Strombus* spp.)	kg	30	0	0	3	33	EIF
03079100	Live, fresh or chilled	kg	30	0	0	3	33	EIF
03079200	Frozen	kg	30	0	0	3	33	EIF
03079900	Other	kg	30	0	0	3	33	EIF
03081100	Live fresh or child	kg	30	0	0	3	33	EIF
03081200	Frozen	kg	30	0	0	3	33	EIF

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03081900	Other	kg	30	0	0	3	33	EIF
03082100	Live, fresh or chilled	kg	30	0	0	3	33	EIF
03082200	Frozen	kg	30	0	0	3	33	EIF
03082900	Other	kg	30	0	0	3	33	EIF
03083010	Live, fresh or chilled	kg	30	0	0	3	33	EIF
03083020	Dried salted or frozen	kg	30	0	0	3	33	EIF
03089000	Other	kg	30	0	0	3	33	EIF
03091010	Fresh or chilled	kg	30	0	0	3	33	EL
03091020	Frozen	kg	30	0	0	3	33	EL
03091030	Salted, in brine, dried or smoked	kg	30	0	0	3	33	EL
03091090	Other	kg	30	0	0	3	33	EL
03099011	Vannamei shrimp (*Litopenaeus vannamei*)	kg	30	0	0	3	33	EL
03099012	Indian white shrimp (*Fenneropenaeus indicus*)	kg	30	0	0	3	33	EL
03099013	Black tiger shrimp (*Penaeus monodon*)	kg	30	0	0	3	33	EL

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03099014	Flower shrimp (*Penaeus semisulcatus*)	kg	30	0	0	3	33	EL
03099019	Other	kg	30	0	0	3	33	EL
03099021	Vannamei shrimp (*Litopenaeus vannamei*)	kg	30	0	0	3	33	EL
03099022	Indian white shrimp (*Fenneropenaeus indicus*)	kg	30	0	0	3	33	EL
03099023	Black tiger shrimp (*Penaeus monodon*)	kg	30	0	0	3	33	EL
03099024	Flower shrimp (*Penaeus semisulcatus*)	kg	30	0	0	3	33	EL
03099029	Other	kg	30	0	0	3	33	EL
03099031	Vannamei shrimp (*Litopenaeus vannamei*)	kg	30	0	0	3	33	EL
03099032	Indian white shrimp (*Fenneropenaeus indicus*)	kg	30	0	0	3	33	EL
03099033	Black tiger shrimp (*Penaeus monodon*)	kg	30	0	0	3	33	EL
03099034	Flower shrimp (*Penaeus semisulcatus*)	kg	30	0	0	3	33	EL

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03099039	Other	kg	30	0	0	3	33	EL
03099040	Of crustaceans, other	kg	30	0	0	3	33	EL
03099050	Of molluscs, fresh or chilled	kg	30	0	0	3	33	EIF
03099060	Of molluscs, frozen	kg	30	0	0	3	33	EIF
03099070	Of molluscs, salted, in brine, dried or smoked	kg	30	0	0	3	33	EIF
03099080	Of molluscs, other	kg	30	0	0	3	33	EIF
03099090	Other	kg	30	0	0	3	33	EIF
04011000	Of a fat content, by weight, not exceeding 1 %	kg	30	0	0	3	33	EL
04012000	Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	kg	30	0	0	3	33	EL
04014000	Of a fat content.by weight, exceeding 6 % but not exceeding 10 %	kg	30	0	0	3	33	EL
04015000	Of a fat content, by weight, exceeding 10 %	kg	30	0	0	3	33	EL
04021010	Skimmed milk	kg	60	0	0	0	60	EL

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04021020	Milk food for babies	kg	60	0	0	0	60	EL
04021090	Other	kg	60	0	0	0	60	EL
04022100	Not containing added sugar or other sweetening matter	kg	60	0	0	0	60	EL
04022910	Whole milk	kg	30	0	0	3	33	EL
04022920	Milk for babies	kg	30	0	0	3	33	EL
04022990	Other	kg	30	0	0	3	33	EL
04029110	Condensed milk	kg	30	0	0	3	33	EL
04029190	Other	kg	30	0	0	3	33	EL
04029910	Whole milk	kg	30	0	0	3	33	EL
04029920	Condensed milk	kg	30	0	0	3	33	EL
04029990	Other	kg	30	0	0	3	33	EL
04032000	Yogurt	kg	30	0	0	3	33	EL
04039010	Butter milk	kg	30	0	0	3	33	EL
04039090	Other	kg	30	0	0	3	33	EL
04041010	Whey, concentrated, evaporated or condensed, liquid or semi-solid	kg	40	0	0	0	40	EL

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04041020	Whey, dry, blocks and powdered	kg	40	0	0	4	44	EL
04041090	Other	kg	40	0	0	4	44	EL
04049000	Other	kg	40	0	0	4	44	EL
04051000	Butter	kg	40	0	0	0	40	EL
04052000	Dairy spreads	kg	40	0	0	4/ (0 for Dairy spread with milk fat content at least 75 % but less than 80 %. by weight)	44/40	EL
04059010	Butter oil	kg	40	0	0	0	40	EL
04059020	Ghee	kg	40	0	0	0	40	EL
04059090	Other	kg	40	0	0	0	40	EL
04061000	Fresh cheese, including whey cheese and curd	kg	30	0	0	3	33	EL
04062000	Grated or powdered cheese, of all kinds	kg	30	0	0	3	33	EL
04063000	Processed cheese not grated or powdered	kg	30	0	0	3	33	EL

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04064000	Blue veined cheese and other cheese containing veins produced by *Penicillium roqueforti*	kg	30	0	0	3	33	EL
04069000	Other cheese	kg	40	0	0	0	40	EL
04071100	Of fowls of the species *Gallus domesticus*:	u	30	0	0	3	33	EL
04071910	Of ducks	u	30	0	0	3	33	EL
04071990	Other	u	30	0	0	3	33	EL
04072100	Of fowls of the species *Gallus domesticus*:	u	30	0	0	3	33	EL
04072900	Other	u	30	0	0	3	33	EL
04079000	Other	u	30	0	0	3	33	EL
04081100	Dried	kg	30	0	0	3	33	EL
04081900	Other	kg	30	0	0	3	33	EL
04089100	Dried	kg	30	0	0	3	33	EL
04089900	Other	kg	30	0	0	3	33	EL
04090000	Natural honey	kg	60	0	0	6	66	EL
04101010	Fresh, chilled or frozen	kg	30	0	0	3	33	E10

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04101020	Salted, in brine, dried or smoked	kg	30	0	0	3	33	E10
04101090	Other	kg	30	0	0	3	33	E10
04109010	Of wild animals	kg	30	0	0	3	33	EIF
04109020	Turtle eggs and salanganes' nests ("birds' nests")	kg	30	0	0	3	33	E10
04109090	Other	kg	30	0	0	3	33	E10
05010010	Human hair, unworked, whether or not washed or scoured	kg	30	0	0	3	33	E10
05010020	Waste of human hair	kg	30	0	0	3	33	E10
05021010	Pigs', hogs' or boars' bristles and hair	kg	30	0	0	3	33	E10
05021020	Waste of pigs', hogs' or boars' bristles and hair	kg	30	0	0	3	33	E10
05029010	Badger hair and other brush making hair	kg	30	0	0	3	33	E10
05029020	Yak tail hair	kg	30	0	0	3	33	E10
05029090	Other	kg	30	0	0	3	33	E10

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05040010	Guts of cattle for natural food casings	kg	30	0	0	3	33	EL
05040020	Guts of sheep and goats for natural food casings	kg	30	0	0	3	33	E10
05040031	Of wild animals	kg	30	0	0	3	33	E7
05040039	Other	kg	30	0	0	3	33	E10
05040041	Of wild animals	kg	30	0	0	3	33	E7
05040049	Other	kg	30	0	0	3	33	E10
05040051	Of wild animals	kg	30	0	0	3	33	E7
05040059	Other	kg	30	0	0	3	33	E10
05051010	Of wild birds	kg	30	0	0	3	33	R5 to 15 %
05051090	Other	kg	30	0	0	3	33	E10
05059010	Peacock tail and wing feather	kg	30	0	0	3	33	E10
05059021	Of wild birds	kg	30	0	0	3	33	R5 to 15 %
05059029	Other	kg	30	0	0	3	33	E10
05059031	Of wild birds	kg	30	0	0	3	33	R5 to 15 %
05059039	Other	kg	30	0	0	3	33	E10
05059091	Of wild birds	kg	30	0	0	3	33	E7

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05059099	Other	kg	30	0	0	3	33	E10
05061011	Of wild animals	kg	30	0	0	3	33	R5 to 15 %
05061019	Other	kg	30	0	0	3	33	E10
05061021	Of wild animals	kg	30	0	0	3	33	R5 to 15 %
05061029	Other	kg	30	0	0	3	33	E10
05061031	Of wild animals	kg	30	0	0	3	33	R5 to 15 %
05061039	Other	kg	30	0	0	3	33	E10
05061041	Of wild animals	kg	30	0	0	3	33	R5 to 15 %
05061049	Other	kg	30	0	0	3	33	E10
05069011	Of wild animals	kg	30	0	0	3	33	R5 to 15 %
05069019	Other	kg	30	0	0	3	33	E10
05069091	Of wild animals	kg	30	0	0	3	33	R5 to 15 %
05069099	Other	kg	30	0	0	3	33	E10
05071010	Ivory	kg	30	0	0	3	33	R5 to 15 %
05071020	Ivory powder and waste	kg	30	0	0	3	33	R5 to 15 %
05079010	Hoof meal	kg	30	0	0	3	33	E10
05079020	Horn meal	kg	30	0	0	3	33	E10
05079030	Hooves, claws, nails and beaks	kg	30	0	0	3	33	E10

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05079040	Antlers	kg	30	0	0	3	33	R5 to 15 %
05079050	Buffalo horns	kg	30	0	0	3	33	E10
05079060	Tortoise shell	kg	30	0	0	3	33	R5 to 15 %
05079070	Claws and waste of tortoise shell	kg	30	0	0	3	33	R5 to 15 %
05079090	Other	kg	30	0	0	3	33	R5 to 15 %
05080010	Coral	kg	0	0	0	0	0	EIF
05080020	Chanks	kg	30	0	0	3	33	E10
05080030	Cowries	kg	30	0	0	3	33	E10
05080040	Cuttlefish bones	kg	30	0	0	3	33	EIF
05080050	Shells	kg	30	0	0	3	33	E10
05080090	Other	kg	30	0	0	3	33	E10
05100010	Bezoar, cow (goolochan)	kg	30	0	0	3	33	E10
05100020	Ox gallstone	kg	30	0	0	3	33	E10
05100030	Placenta, frozen	kg	30	0	0	3	33	E10
05100091	Of wild animals	kg	30	0	0	3	33	E10
05100099	Other	kg	30	0	0	3	33	E10
05111000	Bovine semen	kg	30	0	0	3	33	E10

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05119110	Fish nails	kg	30	0	0	3	33	E10
05119120	Fish tails	kg	30	0	0	3	33	E10
05119130	Other fish waste	kg	30	0	0	3	33	E10
05119140	Artemia cysts	kg	5	0	0	0.5	5.5	E10
05119190	Other	kg	30	0	0	3	33	EIF
05119910	Silkworm pupae	kg	30	0	0	3	33	E10
05119921	Of wild life	kg	30	0	0	3	33	E10
05119929	Other	kg	30	0	0	3	33	E10
05119991	Frozen semen, other than bovine; bovine embryo	kg	30	0	0	3	33	E10
05119992	Of wild life	kg	30	0	0	3	33	E10
05119999	Other	kg	30	0	0	3	33	E10
06011000	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	kg	10	0	0	0	10	E10
06012010	Bulbs, horticultural	kg	10	0	0	0	10	E10
06012021	Plants	kg	10	0	0	0	10	E7
06012022	Roots	kg	10	0	0	0	10	E7
06012090	Other	kg	10	0	0	0	10	EL

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06021000	Unrooted cuttings and slips	kg	10	0	0	0	10	E7
06022010	Edible fruit or nut trees, grafted or not	kg	10	0	0	0	10	E7
06022020	Cactus	kg	10	0	0	0	10	E10
06022090	Other	kg	10	0	0	0	10	E7
06023000	Rhododendrons and azaleas, grafted or not	kg	10	0	0	0	10	E7
06024000	Roses, grafted or not	kg	10	0	0	0	10	E10
06029010	Mushroom spawn	kg	10	0	0	0	10	E10
06029020	Flowering plants	kg	10	0	0	0	10	E10
06029030	Tissue culture plants	kg	10	0	0	0	10	E10
06029090	Other	kg	10	0	0	0	10	EL
06031100	Roses	kg	60	0	0	6	66	EL
06031200	Carnations	kg	60	0	0	6	66	EL
06031300	Orchids	kg	60	0	0	6	66	EL
06031400	Chrysanthemums	kg	60	0	0	6	66	EL
06031500	Lilies (*Lilium* spp.)	kg	60	0	0	6	66	EL
06031900	Other	kg	60	0	0	6	66	EL

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06039000	Other	kg	60	0	0	6	66	EL
06042000	Fresh	kg	30	0	0	3	33	EL
06049000	Other	kg	30	0	0	3	33	EL
07011000	Seed	kg	30	0	0	3	33	EL
07019000	Other	kg	30	0	0	3	33	EL
07020000	Tomatoes fresh or chilled	kg	30	0	0	3	33	EL
07031011	Rose onion	kg	0	0	0	0	0	EL
07031019	Other	kg	0	0	0	0	0	EL
07031020	Shallots	kg	0	0	0	0	0	EL
07032000	Garlic	kg	100	0	0	0	100	EL
07039000	Leeks and other alliaceous vegetables	kg	30	0	0	3	33	E10
07041000	Cauliflowers and headed broccoli	kg	30	0	0	3	33	EL
07042000	Brussels sprouts	kg	30	0	0	3	33	E7
07049000	Other	kg	30	0	0	3	33	EIF
07051100	Cabbage lettuce	kg	30	0	0	3	33	EL
07051900	Other	kg	30	0	0	3	33	E10

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07052100	Witloof chicory	kg	30	0	0	3	33	E7
07052900	Other	kg	30	0	0	3	33	E7
07061000	Carrots and turnips	kg	30	0	0	3	33	EL
07069010	Horse radish	kg	30	0	0	3	33	EL
07069020	Other radish	kg	30	0	0	3	33	EL
07069030	Salad beetroot	kg	30	0	0	3	33	EL
07069090	Other	kg	30	0	0	3	33	EL
07070000	Cucumbers or gherkins, fresh or chilled	kg	30	0	0	3	33	EL
07081000	Peas	kg	30	0	0	3	33	EL
07082000	Beans	kg	30	0	0	3	33	EL
07089000	Other leguminous vegetables	kg	30	0	0	3	33	EL
07092000	Asparagus	kg	30	0	0	3	33	E10
07093000	Aubergines (egg-plants)	kg	30	0	0	3	33	EL
07094000	Celery other than celeriac	kg	30	0	0	3	33	E7
07095100	Mushrooms of the genus *Agaricus*	kg	30	0	0	3	33	EL

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07095200	Mushrooms of the genus *Boletus*	kg	30	0	0	3	33	E10
07095300	Mushrooms of the genus *Cantharellus*	kg	30	0	0	3	33	E10
07095400	Shiitake (*Lentinus edodes*)	kg	30	0	0	3	33	E10
07095500	Matsutake (*Tricholoma matsutake*, *Tricholoma magnivelare*, *Tricholoma anatolicum*, *Tricholoma dulciolens*, *Tricholoma caligatum*)	kg	30	0	0	3	33	E5
07095600	Truffles (*Tuber* spp.)	kg	30	0	0	3	33	E10
07095900	Other	kg	30	0	0	3	33	EL
07096010	Green chilli	kg	30	0	0	3	33	EL
07096090	Other	kg	30	0	0	3	33	EL
07097000	Spinach, New Zealand spinach and orache spinach	kg	30	0	0	3	33	EL
07099100	Globe artichokes	kg	30	0	0	3	33	E7
07099200	Olives	kg	30	0	0	3	33	E7
07099310	Pumpkins	kg	30	0	0	3	33	EL

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07099320	Squash	kg	30	0	0	3	33	EL
07099330	Bitter gourd	kg	30	0	0	3	33	EL
07099340	Bottle gourd	kg	30	0	0	3	33	EL
07099350	Snake gourd	kg	30	0	0	3	33	EL
07099360	*Coccinia* (kundru)	kg	30	0	0	3	33	EL
07099390	Other	kg	30	0	0	3	33	EL
07099910	Green pepper	kg	30	0	0	3	33	EL
07099930	Okra/lady finger (bhindi)	kg	30	0	0	3	33	EL
07099990	Other	kg	30	0	0	3	33	R10 to 15 %
07101000	Potatoes	kg	30	0	0	3	33	EL
07102100	Peas	kg	30	0	0	3	33	EL
07102200	Beans	kg	30	0	0	3	33	EL
07102900	Other	kg	30	0	0	3	33	EL
07103000	Spinach, New Zealand spinach and orache spinach	kg	30	0	0	3	33	EL
07104000	Sweet corn	kg	30	0	0	3	33	EL
07108010	Terragon	kg	30	0	0	3	33	EL

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07108090	Other	kg	30	0	0	3	33	EL
07109000	Mixtures of vegetables	kg	30	0	0	3	33	EL
07112000	Olives	kg	30	0	0	3	33	EIF
07114000	Cucumbers and gherkins	kg	30	0	0	3	33	EL
07115100	Mushrooms of the genus *Agaricus*	kg	30	0	0	3	33	EL
07115900	Other	kg	30	0	0	3	33	E7
07119010	Green pepper in brine	kg	30	0	0	3	33	R10 to 15 %
07119020	Assorted canned vegetables	kg	30	0	0	3	33	EL
07119090	Other	kg	30	0	0	3	33	E7
07122000	Onions	kg	30	0	0	3	33	EL
07123100	Mushrooms of the genus *Agaricus*	kg	30	0	0	3	33	E7
07123200	Wood ears	kg	30	0	0	3	33	E5
07123300	Jelly fungi	kg	30	0	0	3	33	E5
07123400	Shiitake (*Lentinus edodes*)	kg	30	0	0	3	33	E5
07123900	Other	kg	30	0	0	3	33	E5

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07129010	Asparagus	kg	30	0	0	3	33	EL
07129020	Dehydrated garlic powder	kg	30	0	0	3	33	EL
07129030	Dehydrated garlic flakes	kg	30	0	0	3	33	EL
07129040	Dried garlic	kg	30	0	0	3	33	EL
07129050	Marjoram, oregano	kg	30	0	0	3	33	E10
07129060	Potatoes	kg	30	0	0	3	33	EL
07129090	Other	kg	30	0	0	3	33	EL
07131010	Yellow peas	kg	10	40	0	0	50	EL
07131020	Green peas	kg	10	40	0	0	50	EL
07131090	Other	kg	10	40	0	0	50	EL
07132010	Kabuli chana	kg	10	30	0	4	44	EL
07132020	Bengal Gram (desi chana)	kg	10	50	0	6	66	EL
07132090	Other chickpeas (garbanzos)	kg	10	50	0	6	66	EL
07133110	Beans of the spp *Vigna mungo* (l.) Hepper	kg	0	0	0	0	0	EL

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07133190	Beans of the spp *Vigna radiata* (l.) Wilczek	kg	0	0	0	0	0	EL
07133200	Small red (adzuki) beans (*Phaseolus* or *Vigna angularis*)	kg	0	0	0	0	0	EIF
07133300	Kidney beans, including white pea beans (*Phaseolus vulgaris*)	kg	0	0	0	0	0	EL
07133400	Bambara beans (*Vigna subterranea* or *Voandzeia subterranea*)	kg	0	0	0	0	0	EIF
07133500	Cow peas (*Vigna unguiculata*)	kg	0	0	0	0	0	EL
07133910	Guar seeds	kg	0	0	0	0	0	E7
07133990	Other	kg	0	0	0	0	0	E7
07134000	Lentils	kg	0	10	0	1	11	EL
07135000	Broad beans (*Vicia faba* var. *major*) and horse beans (*Vicia faba* var. *equina*, *Vicia faba* var. *minor*)	kg	0	0	0	0	0	E7

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07136000	Pigeon peas (*Cajanus cajan*)	kg	10	0	0	1	11	EL
07139010	Split	kg	0	0	0	0	0	E7
07139090	Other	kg	0	0	0	0	0	E7
07141000	Manioc (cassava)	kg	30	0	0	3	33	E7
07142000	Sweet potatoes	kg	30	0	0	3	33	EL
07143000	Yams (*Dioscorea* spp.)	kg	30	0	0	3	33	E10
07144000	Taro (*Colocasia* spp.)	kg	30	0	0	3	33	E10
07145000	Yautia (*Xanthosoma* spp.)	kg	30	0	0	3	33	E7
07149010	Sago pith	kg	30	0	0	3	33	EL
07149090	Other	kg	30	0	0	3	33	E7
08011100	Desiccated	kg	70	0	0	7	77	EL
08011210	Fresh	kg	70	0	0	7	77	EL
08011220	Dried	kg	70	0	0	7	77	EL
08011290	Other	kg	70	0	0	7	77	EL
08011910	Fresh	kg	70	0	0	7	77	EL
08011920	Dried	kg	70	0	0	7	77	EL
08011990	Other	kg	70	0	0	7	77	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
08012100	In shell	kg	30	0	0	3	33	E7
08012200	Shelled	kg	30	0	0	3	33	E7
08013100	In shell	kg	2.5	0	0	0.25	2.8	EL
08013210	Cashew kernel, broken	kg	70	0	0	7	77	EL
08013220	Cashew kernel, whole	kg	70	0	0	7	77	EL
08013290	Other	kg	70	0	0	7	77	EL
08021100	In shell	kg	Rs 35 per kg	0	0	0	Rs 35 per kg	TR of 20 %
08021200	Shelled	kg	Rs 100 per kg	0	0	0	Rs 100 per kg	EL
08022100	In shell	kg	30	0	0	3	33	E7
08022200	Shelled	kg	30	0	0	3	33	E7
08023100	In shell	kg	100	0	0	0	100	EL
08023200	Shelled	kg	100	0	0	0	100	EL
08024100	In shell	kg	30	0	0	3	33	E7
08024200	Shelled	kg	30	0	0	3	33	E7
08025100	In shell	kg	10	0	0	1	11	R10 to 5 %
08025200	Shelled	kg	10	0	0	1	11	R10 to 5 %
08026100	In shell	kg	30	0	0	3	33	EL
08026200	Shelled	kg	30	0	0	3	33	EL

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
08027000	Kola nuts (*Cola* spp.)	kg	30	0	0	3	33	EL
08028010	Whole	kg	100	0	0	10	110	EL
08028020	Split	kg	100	0	0	10	110	EL
08028030	Ground	kg	100	0	0	10	110	EL
08028090	Other	kg	100	0	0	10	110	EL
08029100	Pine nuts, in shell	kg	100	0	0	0	100	EL
08029200	Pine nuts, shelled	kg	100	0	0	0	100	EL
08029900	Other	kg	100	0	0	0	100	EL
08031010	Curry plantain	kg	30	0	0	3	33	R10 to 15 %
08031090	Other	kg	30	0	0	3	33	R10 to 15 %
08039010	Bananas, fresh	kg	30	0	0	3	33	EL
08039090	Other	kg	30	0	0	3	33	EL
08041010	Fresh	kg	30	0	0	3	33	R10 to 15 %
08041020	Soft	kg	20	0	0	2	22	R10 to 10 %
08041030	Hard	kg	20	0	0	2	22	R10 to 10 %
08041090	Other	kg	30	0	0	3	33	R10 to 15 %
08042010	Fresh	kg	30	0	0	3	33	R10 to 15 %
08042090	Other	kg	30	0	0	3	33	E10

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
08043000	Pineapples	kg	30	0	0	3	33	EL
08044000	Avocados	kg	30	0	0	3	33	E7
08045010	Guavas, fresh or dried	kg	30	0	0	3	33	EL
08045021	Mangoes, fresh, alphonso (hapus)	kg	30	0	0	3	33	EL
08045022	Mangoes, fresh, banganapalli	kg	30	0	0	3	33	EL
08045023	Mangoes, fresh, chausa	kg	30	0	0	3	33	EL
08045024	Mangoes, fresh, dasheri	kg	30	0	0	3	33	EL
08045025	Mangoes, fresh, langda	kg	30	0	0	3	33	EL
08045026	Mangoes, fresh, kesar	kg	30	0	0	3	33	EL
08045027	Mangoes, fresh, totapuri	kg	30	0	0	3	33	EL
08045028	Mangoes, fresh, mallika	kg	30	0	0	3	33	EL
08045029	Mangoes, fresh, other	kg	30	0	0	3	33	EL
08045030	Mangoes, sliced dried	kg	30	0	0	3	33	EL
08045040	Mango pulp	kg	30	0	0	3	33	EL
08045090	Other	kg	30	0	0	3	33	EL
08051000	Oranges	kg	30	0	0	3	33	EL

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
08052100	Mandarins (including tangerines and satsumas)	kg	30	0	0	3	33	EL
08052200	Clementines	kg	30	0	0	3	33	EL
08052900	Other	kg	30	0	0	3	33	EL
08054000	Grapefruit, including pomelos	kg	25	0	0	0	25	EL
08055000	Lemons (*Citrus limon*, *Citrus limonum*) and limes (*Citrus aurantifolia*, *Citrus latifolia*)	kg	30	0	0	3	33	EL
08059000	Other	kg	30	0	0	3	33	EL
08061000	Fresh	kg	30	0	0	3	33	EL
08062010	Raisins	kg	100	0	0	0	100	EL
08062090	Other	kg	100	0	0	0	100	EL
08071100	Watermelons	kg	30	0	0	3	33	EL
08071910	Musk melons	kg	30	0	0	3	33	EL
08071990	Other	kg	30	0	0	3	33	EL
08072000	Papaws	kg	30	0	0	3	33	EL

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
08081000	Apples	kg	15	35	0	0	50	TRQ – Apples
08083000	Pears	kg	30	0	0	3	33	TRQ – Pears
08084000	Quinces	kg	30	0	0	3	33	E7
08091000	Apricots	kg	30	0	0	3	33	E7
08092100	Sour cherries (*Prunus cerasus*)	kg	30	0	0	3	33	E7
08092900	Other	kg	30	0	0	3	33	EL
08093000	Peaches, including nectarine	kg	30	0	0	3	33	TRQ – Peaches
08094000	Plums and sloes	kg	25	0	0	0	25	EL
08101000	Strawberries	kg	30	0	0	3	33	EL
08102000	Raspberries, blackberries, mulberries and loganberries	kg	30	0	0	3	33	EL
08103000	Black, white or red currants and gooseberries	kg	30	0	0	3	33	EL
08104000	Cranberries, bilberries and other fruits of the genus *Vaccinium*	kg	30	0	0	3	33	R10 to 15 %

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
08105000	Kiwi fruit	kg	30	0	0	3	33	TRQ – Kiwifruit
08106000	Durians	kg	30	0	0	3	33	E7
08107000	Persimmons	kg	30	0	0	3	33	E10
08109010	Pomegranates	kg	30	0	0	3	33	EL
08109020	Tamarind, fresh	kg	30	0	0	3	33	E7
08109030	Sapota (chico)	kg	30	0	0	3	33	EL
08109040	Custard-apple (ata)	kg	30	0	0	3	33	EL
08109050	Bore	kg	30	0	0	3	33	E7
08109060	Lichi	kg	30	0	0	3	33	EL
08109090	Other	kg	30	0	0	3	33	EL
08111010	Containing added sugar	kg	30	0	0	3	33	E7
08111020	Not containing added sugar	kg	30	0	0	3	33	E7
08111090	Other	kg	30	0	0	3	33	E7
08112010	Containing added sugar	kg	30	0	0	3	33	EIF
08112020	Not containing added sugar	kg	30	0	0	3	33	EIF
08112090	Other	kg	30	0	0	3	33	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
08119010	Containing added sugar	kg	30	0	0	3	33	E7
08119090	Other	kg	30	0	0	3	33	E7
08121000	Cherries	kg	30	0	0	3	33	EL
08129010	Mango slices in brine	kg	30	0	0	3	33	EL
08129090	Other	kg	30	0	0	3	33	E7
08131000	Apricots	kg	30	0	0	3	33	EL
08132000	Prunes	kg	25	0	0	2.5	27.5	E5
08133000	Apples	kg	30	0	0	3	33	EL
08134010	Tamarind, dried	kg	30	0	0	3	33	EL
08134020	Singoda whole	kg	30	0	0	3	33	E7
08134090	Other	kg	30	0	0	3	33	R10 to 15 %
08135010	Mixtures of nuts	kg	30	0	0	3	33	E7
08135020	Mixtures of dried fruits	kg	30	0	0	3	33	E7
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	EL

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
09011111	A grade	kg	100	0	0	0	100	R5 to 80 %
09011112	B grade	kg	100	0	0	0	100	R5 to 80 %
09011113	C grade	kg	100	0	0	0	100	R5 to 80 %
09011119	Other	kg	100	0	0	0	100	R5 to 80 %
09011121	Ab grade	kg	100	0	0	0	100	R5 to 80 %
09011122	Pb grade	kg	100	0	0	0	100	R5 to 80 %
09011123	C grade	kg	100	0	0	0	100	R5 to 80 %
09011124	B/b/b grade	kg	100	0	0	0	100	R5 to 80 %
09011129	Other	kg	100	0	0	0	100	R5 to 80 %
09011131	Ab grade	kg	100	0	0	0	100	R5 to 80 %
09011132	Pb grade	kg	100	0	0	0	100	R5 to 80 %
09011133	C grade	kg	100	0	0	0	100	R5 to 80 %
09011139	Other	kg	100	0	0	0	100	R5 to 80 %
09011141	Ab grade	kg	100	0	0	0	100	R5 to 80 %
09011142	Pb grade	kg	100	0	0	0	100	R5 to 80 %
09011143	C grade	kg	100	0	0	0	100	R5 to 80 %
09011144	B/b/b grade	kg	100	0	0	0	100	R5 to 80 %
09011145	Bulk	kg	100	0	0	0	100	R5 to 80 %

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
09011149	Other	kg	100	0	0	0	100	R5 to 80 %
09011190	Other	kg	100	0	0	0	100	R5 to 80 %
09011200	Decaffeinated	kg	100	0	0	10	110	R5 to 80 %
09012110	In bulk packing	kg	100	0	0	10	110	R5 to 80 %
09012190	Other	kg	100	0	0	10	110	R5 to 80 %
09012210	In bulk packing	kg	100	0	0	10	110	R5 to 80 %
09012290	Other	kg	100	0	0	10	110	R5 to 80 %
09019010	Coffee husks and skins	kg	100	0	0	0	100	R5 to 80 %
09019020	Coffee substitutes containing coffee	kg	100	0	0	10	110	R5 to 80 %
09019090	Other	kg	100	0	0	10	110	R5 to 80 %
09021010	Content not exceeding 25 g	kg	100	0	0	10	110	EL
09021020	Content exceeding 25 g but not exceeding 1 kg	kg	100	0	0	10	110	EL
09021030	Content exceeding 1 kg but not exceeding 3 kg	kg	100	0	0	10	110	EL
09021090	Other	kg	100	0	0	10	110	EL

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09022010	Green tea in packets with contents exceeding 3 kg but not exceeding 20 kg paise per kg	kg	100	0	0	10	110	EL
09022020	Green tea in bulk	kg	100	0	0	10	110	EL
09022030	Green tea agglomerated in forms such as ball, brick and tablets paise per kg	kg	100	0	0	10	110	EL
09022040	Green tea waste	kg	100	0	0	10	110	EL
09022090	Other	kg	100	0	0	10	110	EL
09023010	Content not exceeding 25 g	kg	100	0	0	10	110	EL
09023020	Content exceeding 25 g. but not exceeding 1 kg	kg	100	0	0	10	110	EL
09023030	Content exceeding 1 kg but not exceeding 3 kg	kg	100	0	0	10	110	EL
09023090	Other	kg	100	0	0	10	110	EL
09024010	Content exceeding 3 kg but not exceeding 20 kg	kg	100	0	0	10	110	EL
09024020	Black tea, leaf in bulk	kg	100	0	0	10	110	EL
09024030	Black tea, dust in bulk	kg	100	0	0	10	110	EL

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09024040	Tea bags	kg	100	0	0	10	110	EL
09024050	Black tea, agglomerated in forms such as ball, brick and tablets	kg	100	0	0	10	110	EL
09024060	Black tea, waste	kg	100	0	0	10	110	EL
09024090	Other	kg	100	0	0	10	110	EL
09030000	Mate	kg	30	0	0	3	33	E7
09041110	Pepper, long	kg	30	0	0	3	33	EL
09041120	Light black pepper	kg	70	0	0	7	77	EL
09041130	Black pepper, garbled	kg	70	0	0	7	77	EL
09041140	Black pepper ungarbled	kg	70	0	0	7	77	EL
09041150	Green pepper, dehydrated	kg	70	0	0	7	77	EL
09041160	Pepper pinheads	kg	70	0	0	7	77	EL
09041170	Green pepper, frozen or dried	kg	70	0	0	7	77	EL
09041180	Pepper other than green, frozen	kg	70	0	0	7	77	EL
09041190	Other	kg	70	0	0	7	77	EL
09041200	Crushed or ground	kg	70	0	0	7	77	EL

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
09042110	Of genus *Capsicum*	kg	70	0	0	7	77	EL
09042120	Of genus *Pimenta*	kg	70	0	0	7	77	EL
09042211	Chilly power	kg	70	0	0	7	77	EL
09042219	Other	kg	70	0	0	7	77	EL
09042221	Powder	kg	70	0	0	7	77	EL
09042229	Other	kg	70	0	0	7	77	EL
09051000	Neither crushed nor ground	kg	30	0	0	3	33	EL
09052000	Crushed or ground	kg	30	0	0	3	33	EL
09061110	Cinnamon bark	kg	30	0	0	3	33	EL
09061120	Cinnamon tree flowers	kg	30	0	0	3	33	E10
09061190	Other	kg	30	0	0	3	33	EL
09061910	Cassia	kg	30	0	0	3	33	EL
09061990	Other	kg	30	0	0	3	33	EL
09062000	Crushed or ground	kg	30	0	0	3	33	EL
09071010	Extracted	kg	35	0	0	3.5	38.5	EL
09071020	Not extracted (other than stem)	kg	35	0	0	3.5	38.5	EL
09071030	Stems	kg	35	0	0	3.5	38.5	EL

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09071090	Other	kg	35	0	0	3.5	38.5	EL
09072000	Crushed or ground	kg	35	0	0	3.5	38.5	EL
09081110	In shell	kg	30	0	0	3	33	EL
09081120	Shelled	kg	30	0	0	3	33	EL
09081200	Crushed or ground	kg	30	0	0	3	33	EL
09082100	Neither crushed nor ground	kg	30	0	0	3	33	EL
09082200	Crushed or ground	kg	30	0	0	3	33	EL
09083110	Large (*Amomum*)	kg	70	0	0	7	77	EL
09083120	Small (*Ellettaria*) alleppey green	kg	70	0	0	7	77	EL
09083130	Small coorg green	kg	70	0	0	7	77	EL
09083140	Small bleached, half bleached or bleachable	kg	70	0	0	7	77	EL
09083150	Small mixed	kg	70	0	0	7	77	EL
09083190	Other	kg	70	0	0	7	77	EL
09083210	Powder	kg	70	0	0	7	77	EL
09083220	Small cardamom seeds	kg	70	0	0	7	77	EL
09083230	Cardamom husk	kg	70	0	0	7	77	EL

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09083290	Other	kg	70	0	0	7	77	EL
09092110	Of seed quality	kg	30	0	0	3	33	EL
09092190	Other	kg	30	0	0	3	33	EL
09092200	Crushed or ground	kg	30	0	0	3	33	EL
09093111	Of seed quality	kg	30	0	0	3	33	EL
09093119	Other	kg	30	0	0	3	33	EL
09093121	Of seed quality	kg	30	0	0	3	33	EL
09093129	Other	kg	30	0	0	3	33	EL
09093200	Crushed or ground	kg	30	0	0	3	33	EL
09096111	Of seed quality	kg	30	0	0	3	33	EL
09096119	Other	kg	30	0	0	3	33	EL
09096121	Of seed quality	kg	30	0	0	3	33	EL
09096129	Other	kg	30	0	0	3	33	EL
09096131	Of seed quality	kg	30	0	0	3	33	EL
09096139	Other	kg	30	0	0	3	33	EL
09096141	Of seed quality	kg	30	0	0	3	33	EL
09096149	Other	kg	30	0	0	3	33	EL
09096210	Anise	kg	30	0	0	3	33	EL

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
09096220	Badian	kg	30	0	0	3	33	EL
09096230	Caraway or fennel	kg	30	0	0	3	33	EL
09096240	Juniper berries	kg	30	0	0	3	33	EL
09101110	Fresh	kg	30	0	0	3	33	EL
09101120	Dried, unbleached	kg	30	0	0	3	33	EL
09101130	Dried, bleached	kg	30	0	0	3	33	EL
09101190	Other (neither crushed nor grounded) ginger	kg	30	0	0	3	33	EL
09101210	Powder	kg	30	0	0	3	33	EL
09101290	Other (crushed nor grounded) ginger	kg	30	0	0	3	33	EL
09102010	Saffron stigma	kg	30	0	0	3	33	E10
09102020	Saffron stamen	kg	30	0	0	3	33	EL
09102090	Other saffron	kg	30	0	0	3	33	EL
09103010	Fresh turmeric (*Curcuma*)	kg	30	0	0	3	33	EL
09103020	Dried turmeric (*Curcuma*)	kg	30	0	0	3	33	EL
09103030	Powder turmeric (*Curcuma*)	kg	30	0	0	3	33	EL

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09103090	Other turmeric (*Curcuma*)	kg	30	0	0	3	33	EL
09109100	Mixtures of two or more or more products of different headings	kg	30	0	0	3	33	EL
09109911	Celery	kg	30	0	0	3	33	R10 to 15 %
09109912	Fenugreek	kg	30	0	0	3	33	EL
09109913	Dill	kg	30	0	0	3	33	R10 to 15 %
09109914	Ajwain	kg	30	0	0	3	33	EL
09109915	Cassia torea	kg	30	0	0	3	33	R10 to 15 %
09109919	Other	kg	30	0	0	3	33	EL
09109921	Cassia	kg	30	0	0	3	33	R10 to 15 %
09109923	Celery	kg	30	0	0	3	33	R10 to 15 %
09109924	Fenugreek	kg	30	0	0	3	33	EL
09109925	Dill	kg	30	0	0	3	33	R10 to 15 %
09109926	Poppy	kg	30	0	0	3	33	R10 to 15 %
09109927	Mustard	kg	30	0	0	3	33	EL
09109929	Other	kg	30	0	0	3	33	EL
09109939	Other	kg	30	0	0	3	33	EL

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
09109990	Other	kg	30	0	0	3	33	EL
10011100	Seed	kg	100	0	0	0	100	EL
10011900	Other	kg	40	0	0	4	44	EL
10019100	Seed	kg	100	0	0	0	100	EL
10019910	Wheat	kg	40	0	0	4	44	EL
10019920	Meslin	kg	100	0	0	0	100	EL
10021000	Seed	kg	0	0	0	0	0	EIF
10029000	Other	kg	0	0	0	0	0	E7
10031000	Seed	kg	0	0	0	0	0	EIF
10039000	Other	kg	0	0	0	0	0	EL
10041000	Seed	kg	0	0	0	0	0	EIF
10049000	Other	kg	0	0	0	0	0	E7
10051000	Seed	kg	50	0	0	5	55	EL
10059011	Dent corn (*Zea mays* var. *indenta*): yellow	kg	50	0	0	0	50	EL
10059019	Dent corn (*Zea mays* var. *indenta*): other	kg	50	0	0	0	50	EL
10059020	Flint corn (*Zea mays* var. *indurata*)	kg	50	0	0	0	50	EL

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10059030	Popcorn (*Zea mays* var. *everta*)	kg	50	0	0	0	50	EL
10059090	Other	kg	50	0	0	0	50	EL
10061010	Of seed quality	kg	80	0	0	0	80	EL
10061090	Other	kg	80	0	0	0	80	EL
10062000	Husked rice	kg	80	0	0	0	80	EL
10063010	Rice, parboiled	kg	70	0	0	0	70	EL
10063020	Basmati rice	kg	70	0	0	0	70	EL
10063090	Other	kg	70	0	0	0	70	EL
10064000	Broken rice	kg	80	0	0	0	80	EL
10071000	Seed	kg	50	0	0	5	55	EL
10079000	Other	kg	50	0	0	5	55	EL
10081010	Of seed quality	kg	0	0	0	0	0	EIF
10081090	Other	kg	0	0	0	0	0	EL
10082110	Jawar	kg	50	0	0	5	55	EL
10082120	Bajra	kg	50	0	0	5	55	EL
10082130	Ragi	kg	50	0	0	5	55	EL
10082910	Jawar	kg	50	0	0	5	55	EL
10082920	Bajra	kg	50	0	0	5	55	EL

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10082930	Ragi	kg	50	0	0	5	55	EL
10083010	Of seed quality	kg	0	0	0	0	0	E7
10083090	Other	kg	0	0	0	0	0	E7
10084000	Fino (*Digitaria* spp.)	kg	0	0	0	0	0	E5
10085000	Quinoa (*Chenopodium quinoa*)	kg	0	0	0	0	0	E7
10086000	Triticale	kg	0	0	0	0	0	E5
10089010	Of seed quality	kg	0	0	0	0	0	EIF
10089090	Other	kg	0	0	0	0	0	E7
11010000	Wheat or meslin flour	kg	30	0	0	3	33	EL
11022000	Maize (corn) flour	kg	30	0	0	3	33	EL
11029010	Rye flour	kg	30	0	0	3	33	EL
11029021	Brown rice flour	kg	30	0	0	3	33	EL
11029022	White rice flour	kg	30	0	0	3	33	EL
11029029	Other	kg	30	0	0	3	33	EL
11029090	Other	kg	30	0	0	3	33	EL
11031110	Groat	kg	30	0	0	3	33	EL
11031120	Meal	kg	30	0	0	3	33	EL
11031300	Of maize (corn)	kg	30	0	0	3	33	EL

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11031900	Of other cereals	kg	30	0	0	3	33	EL
11032000	Pellets	kg	30	0	0	3	33	EL
11041200	Of oats	kg	30	0	0	3	33	E10
11041900	Of other cereals	kg	30	0	0	3	33	E10
11042200	Of oats	kg	30	0	0	3	33	EL
11042300	Of maize (corn)	kg	30	0	0	3	33	EL
11042900	Of other cereals	kg	30	0	0	3	33	EL
11043000	Germ of cereals, whole, rolled, flaked or ground	kg	30	0	0	3	33	EL
11051000	Flour, meal and powder	kg	30	0	0	3	33	EL
11052000	Flakes, granules and pellets	kg	30	0	0	3	33	EL
11061010	Guar meal	kg	30	0	0	3	33	EL
11061090	Others	kg	30	0	0	3	33	EL
11062010	Of sago	kg	30	0	0	3	33	EL
11062020	Of manioc	kg	30	0	0	3	33	E7
11062090	Of other roots and tubers	kg	30	0	0	3	33	E7
11063010	Of tamarind	kg	30	0	0	3	33	E7

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11063020	Of singoda	kg	30	0	0	3	33	E7
11063030	Mango flour	kg	30	0	0	3	33	EL
11063090	Other	kg	30	0	0	3	33	EIF
11071000	Malt, not roasted	kg	30	0	0	3	33	R10 to 15 %
11072000	Malt, roasted	kg	30	0	0	3	33	R10 to 15 %
11081100	Wheat starch	kg	30	0	0	3	33	EL
11081200	Maize starch	kg	30	0	0	3	33	EL
11081300	Potato starch	kg	30	0	0	3	33	R10 to 15 %
11081400	Manioc	kg	50	0	0	5	55	EL
11081910	Sago	kg	50	0	0	5	55	E7
11081990	Other	kg	50	0	0	5	55	E7
11082000	Inulin	kg	30	0	0	3	33	EIF
11090000	Wheat gluten, whether or not dried	kg	30	0	0	3	33	EL
12011000	Seed	kg	45	0	0	4.5	49.5	EL
12019000	Other	kg	45	0	0	4.5	49.5	EL
12023010	H.p.s.	kg	30	0	0	3	33	R10 to 15 %
12023090	Other	kg	30	0	0	3	33	R10 to 15 %
12024110	H.p.s.	kg	30	0	0	3	33	R10 to 15 %

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12024190	Other	kg	30	0	0	3	33	R10 to 15 %
12024210	Kernels, H.P.S.	kg	30	0	0	3	33	EL
12024220	Kernels, other	kg	30	0	0	3	33	R10 to 15 %
12024290	Other	kg	30	0	0	3	33	R10 to 15 %
12030000	Copra	kg	70	0	0	7	77	EL
12040010	Of seed quality	kg	30	0	0	3	33	R10 to 15 %
12040090	Other	kg	30	0	0	3	33	R10 to 15 %
12051000	Of seed quality	kg	30	0	0	3	33	EL
12059000	Other	kg	30	0	0	3	33	EL
12060010	Of seed quality	kg	30	0	0	3	33	R10 to 15 %
12060090	Other	kg	30	0	0	3	33	E5
12071010	Palm nuts	kg	30	0	0	3	33	E7
12071090	Palm kernels	kg	30	0	0	3	33	E7
12072100	Seed	kg	30	0	0	3	33	E7
12072900	Other	kg	30	0	0	3	33	R10 to 15 %
12073010	Of seed quality	kg	30	0	0	3	33	E7
12073090	Other	kg	30	0	0	3	33	E7
12074010	Of seed quality	kg	30	0	0	3	33	R10 to 15 %

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12074090	Other	kg	30	0	0	3	33	EL
12075010	Of seed quality	kg	30	0	0	3	33	EL
12075090	Other	kg	30	0	0	3	33	EL
12076010	Of seed quality	kg	30	0	0	3	33	E7
12076090	Other	kg	30	0	0	3	33	E7
12077010	Of seed quality	kg	30	0	0	3	33	E5
12077090	Other	kg	30	0	0	3	33	E5
12079100	Poppy seeds	kg	20	0	0	2	22	EL
12079910	Ajams	kg	30	0	0	3	33	EL
12079920	Mango kernel	kg	30	0	0	3	33	EL
12079930	Niger seed	kg	30	0	0	3	33	EL
12079940	Kokam	kg	30	0	0	3	33	EL
12079990	Other	kg	30	0	0	3	33	EL
12081000	Of soya beans	kg	30	0	0	3	33	EL
12089000	Other	kg	30	0	0	3	33	E7
12091000	Sugar beet seed	kg	15	0	0	1.5	16.5	E7
12092100	Lucerne (alfalfa) seed	kg	15	0	0	1.5	16.5	E5
12092200	Clover (*Trifolium* spp.) seed	kg	15	0	0	1.5	16.5	E5

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12092300	Fescue seed	kg	15	0	0	1.5	16.5	E5
12092400	Kentucky blue grass (*Poa pratensis* l.) seed	kg	15	0	0	1.5	16.5	E5
12092500	Rye grass (*Lolium multiflorum* lam., *Lolium perenne* l.) seed	kg	15	0	0	1.5	16.5	E5
12092910	Australian lupin seeds	kg	15	0	0	1.5	16.5	EIF
12092990	Other	kg	15	0	0	1.5	16.5	E5
12093000	Seeds of herbaceous plants cultivated principally for their flowers	kg	15	0	0	1.5	16.5	E5
12099110	Of cabbage	kg	5	0	0	0.5	5.5	E10
12099120	Of cauliflower	kg	5	0	0	0.5	5.5	E10
12099130	Of onion	kg	5	0	0	0.5	5.5	EL
12099140	Of pea	kg	5	0	0	0.5	5.5	E10
12099150	Of radish	kg	5	0	0	0.5	5.5	E10
12099160	Of tomato	kg	5	0	0	0.5	5.5	EL
12099170	Of chili of genus *Capsicum*	kg	5	0	0	0.5	5.5	E10
12099190	Other	kg	5	0	0	0.5	5.5	E10

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12099910	Fruit seeds for planting or sowing	kg	5	0	0	0.5	5.5	E10
12099990	Other	kg	5	0	0	0.5	5.5	E10
12101000	Hop cones, neither ground nor powdered nor in the form of pellets	kg	30	0	0	3	33	E5
12102000	Hop cones, ground, powdered or in the form of pellets	kg	30	0	0	3	33	R10 to 15 %
12112000	Ginseng roots	kg	30	0	0	3	33	E5
12113000	Coca leaf	kg	15	0	0	1.5	16.5	EL
12114000	Poppy straw	kg	15	0	0	1.5	16.5	E10
12115000	Ephedra	kg	15	0	0	1.5	16.5	E10
12116000	Bark of African cherry (*Prunus africana*)	kg	15	0	0	1.5	16.5	E10
12119011	Ambrette seeds	kg	15	0	0	1.5	16.5	E5
12119012	*Strychnos nux-vomica*, dried ripe seeds	kg	15	0	0	1.5	16.5	E5
12119013	Psyllium seed	kg	15	0	0	1.5	16.5	E5
12119014	Neem seed	kg	15	0	0	1.5	16.5	E5

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12119015	Jojoba seed	kg	15	0	0	1.5	16.5	EIF
12119019	Other	kg	15	0	0	1.5	16.5	R10 to 7.5 %
12119021	Belladona leaves	kg	15	0	0	1.5	16.5	E5
12119022	Senna leaves and pods	kg	15	0	0	1.5	16.5	E5
12119023	Neem leaves, powder	kg	15	0	0	1.5	16.5	EL
12119024	Gymnema powder	kg	15	0	0	1.5	16.5	E5
12119025	Cubeb powder	kg	15	0	0	1.5	16.5	E7
12119026	Pyrethrum	kg	15	0	0	1.5	16.5	E5
12119029	Other	kg	15	0	0	1.5	16.5	EL
12119031	Cascara sagrada bark	kg	15	0	0	1.5	16.5	E5
12119032	Psyllium husk	kg	15	0	0	1.5	16.5	EL
12119033	Camboge fruit rind	kg	15	0	0	1.5	16.5	E5
12119039	Other	kg	15	0	0	1.5	16.5	E7
12119041	Belladona roots	kg	15	0	0	1.5	16.5	E5
12119042	Galangal rhizomes and roots	kg	15	0	0	1.5	16.5	E5
12119043	Lpecec dried rhizome and roots	kg	15	0	0	1.5	16.5	E5
12119044	Serpentina roots	kg	15	0	0	1.5	16.5	R10 to 7.5 %

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12119045	Zedovary roots	kg	15	0	0	1.5	16.5	E5
12119046	Kuth root	kg	15	0	0	1.5	16.5	R10 to 7.5 %
12119047	Sarasaparilla roots	kg	15	0	0	1.5	16.5	E5
12119048	Sweet flag rhizomes	kg	15	0	0	1.5	16.5	E5
12119049	Other	kg	15	0	0	1.5	16.5	E7
12119050	Sandalwood chips and dust	kg	15	0	0	1.5	16.5	EL
12119060	*Vinca rosea* herbs	kg	15	0	0	1.5	16.5	EL
12119070	Mint including leaves	kg	15	0	0	1.5	16.5	EL
12119080	Agarwood	kg	15	0	0	1.5	16.5	R10 to 7.5 %
12119091	Chirata	kg	15	0	0	1.5	16.5	R10 to 7.5 %
12119092	Tukmaria	kg	15	0	0	1.5	16.5	E5
12119093	Unab	kg	15	0	0	1.5	16.5	E5
12119094	Basil, hyssop, rosemary, sage and savory	kg	15	0	0	1.5	16.5	E7
12119095	Lovage	kg	15	0	0	1.5	16.5	E5
12119096	Garcenia	kg	15	0	0	1.5	16.5	E5
12119099	Other	kg	15	0	0	1.5	16.5	EL

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12122110	Seaweeds	kg	30	0	0	3	33	E7
12122190	Other algae	kg	30	0	0	3	33	E7
12122910	Seaweeds	kg	30	0	0	3	33	E7
12122990	Other algae	kg	30	0	0	3	33	E7
12129100	Sugar beet	kg	30	0	0	3	33	E10
12129200	Locust beans (carob)	kg	30	0	0	3	33	E10
12129300	Sugar cane	kg	30	0	0	3	33	EL
12129400	Chicory roots	kg	30	0	0	3	33	E10
12129910	Kokam (cocum) flowers	kg	30	0	0	3	33	E10
12129920	Mohua flowers	kg	30	0	0	3	33	E10
12129990	Other	kg	30	0	0	3	33	E10
12130000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in form of pellets	kg	30	0	0	3	33	E7
12141000	Lucerne meal and pellets	kg	30	0	0	3	33	EL
12149000	Other	kg	30	0	0	3	33	EL

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13012000	Gum arabic	kg	30	0	0	3	33	E5
13019011	Asian gum	kg	30	0	0	3	33	E5
13019012	African gum	kg	30	0	0	3	33	E5
13019013	Asafoetida	kg	5	0	0	0.5	5.5	E5
13019014	Benjamin ras	kg	30	0	0	3	33	E5
13019015	Benjamin cowrie	kg	30	0	0	3	33	E5
13019016	Karaya gum hastab	kg	30	0	0	3	33	E5
13019017	Tragacanth	kg	30	0	0	3	33	E5
13019018	Storax	kg	30	0	0	3	33	E5
13019019	Other	kg	30	0	0	3	33	E5
13019021	Copal	kg	30	0	0	3	33	E5
13019022	Dammar batu	kg	30	0	0	2	32	E5
13019029	Other	kg	30	0	0	3	33	E5
13019031	Myrrh	kg	30	0	0	3	33	E5
13019032	Olibanum or frankincense	kg	30	0	0	3	33	E5
13019033	Mastic gum	kg	30	0	0	3	33	E5
13019034	Xanthium gum	kg	30	0	0	3	33	E5
13019039	Other	kg	30	0	0	3	33	E5

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13019041	Of seeds	kg	30	0	0	3	33	E5
13019042	Of fruits	kg	30	0	0	3	33	E5
13019043	Of leaves	kg	30	0	0	3	33	E5
13019044	Of spices	kg	30	0	0	3	33	E5
13019045	Of flowers	kg	30	0	0	3	33	E5
13019046	Of roots	kg	30	0	0	3	33	E5
13019049	Other	kg	30	0	0	3	33	E5
13019099	Other than lac	kg	30	0	0	3	33	E5
13021100	Opium	kg	30	0	0	3	33	E5
13021200	Of liquorice	kg	30	0	0	3	33	E5
13021300	Of hops	kg	30	0	0	3	33	E5
13021400	Of ephedra	kg	15	0	0	1.5	16.5	E5
13021911	Of belladona	kg	15	0	0	1.5	16.5	E5
13021912	Of cascara sagrada	kg	15	0	0	1.5	16.5	E5
13021913	Of nuxvomica	kg	15	0	0	1.5	16.5	E5
13021914	Of ginseng	kg	15	0	0	1.5	16.5	E5
13021915	Of agarose	kg	15	0	0	1.5	16.5	E5
13021916	Of neem	kg	15	0	0	1.5	16.5	E5

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13021917	Of gymnema	kg	15	0	0	1.5	16.5	E5
13021918	Of garacenia or cambodge	kg	15	0	0	1.5	16.5	E5
13021919	Other	kg	15	0	0	1.5	16.5	E5
13021920	Cashew shell liquid, crude	kg	15	0	0	1.5	16.5	E5
13021930	Purified and distilled cnsl	kg	15	0	0	1.5	16.5	E5
13021990	Other	kg	15	0	0	1.5	16.5	E5
13022000	Pectic substances, pectinates and pectates	kg	15	0	0	1.5	16.5	E5
13023100	Agar-agar	kg	30	0	0	3	33	E5
13023230	Guargum treated and pulverised	kg	30	0	0	3	33	E5
13023240	Kappa carrageenan	kg	30	0	0	3	33	E5
13023290	Other	kg	30	0	0	3	33	E5
13023900	Other	kg	30	0	0	3	33	E5
14011000	Bamboos	kg	25	0	0	2.5	27.5	EL
14012000	Rattans	kg	30	0	0	3	33	EL
14019010	Canes	kg	30	0	0	3	33	EL

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14019090	Other	kg	30	0	0	3	33	E10
14042000	Cotton linters	kg	30	0	0	3	33	E7
14049010	Bidi wrapper leaves	kg	30	0	0	3	33	E7
14049021	Powder	kg	30	0	0	3	33	R10 to 15 %
14049029	Other	kg	30	0	0	3	33	R10 to 15 %
14049030	Hard seeds, pips, hulls and nuts, of a kind used primarily for carving	kg	30	0	0	3	33	R10 to 15 %
14049040	Betel leaves	kg	30	0	0	3	33	EL
14049050	Indian katha	kg	30	0	0	3	33	EL
14049060	Coconut shell, unworked	kg	30	0	0	3	33	E10
14049070	Rudraksha seeds	kg	30	0	0	3	33	E10
14049090	Other	kg	30	0	0	3	33	EL
15011000	Lard	kg	30	0	0	3	33	E10
15012000	Other pig fat	kg	30	0	0	3	33	E10
15019000	Other	kg	30	0	0	3	33	E10
15021010	Mutton tallow	kg	15	0	0	0	15	E10
15021090	Other	kg	15	0	0	0	15	E10

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15029010	Unrendered fats	kg	15	0	0	0	15	E10
15029020	Rendered fats or solvent extraction fats	kg	15	0	0	0	15	E10
15029090	Other	kg	15	0	0	0	15	E10
15030000	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	kg	30	0	0	3	33	E10
15041010	Cod liver oil	kg	30	0	0	3	33	E5
15041091	Squid liver oil	kg	30	0	0	3	33	E5
15041099	Other	kg	30	0	0	3	33	E5
15042010	Fish body oil	kg	30	0	0	3	33	E5
15042020	Fish lipid oil	kg	30	0	0	3	33	E5
15042030	Sperm oil	kg	30	0	0	3	33	E5
15042090	Other	kg	30	0	0	3	33	E5
15043000	Fats and oils and their fractions, of marine mammals	kg	30	0	0	3	33	E5

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15050010	Wood alcohol (including lanolin alcohol)	kg	15	0	0	1.5	16.5	EL
15050020	Wool grease, crude	kg	15	0	0	1.5	16.5	EL
15050090	Other	kg	15	0	0	1.5	16.5	EL
15060010	Neatsfoot oil and fats from bone or waste	kg	30	0	0	3	33	E10
15060090	Other	kg	30	0	0	3	33	E10
15071000	Crude soybean oil, whether or not degummed	kg	2.5	20	0	2.25	24.8	E7
15079010	Edible grade	kg	32.5	0	0	3.25	35.8	E7
15079090	Other	kg	32.5	0	0	3.25	35.8	E7
15081000	Crude	kg	35	0	0	3.5	38.5	E7
15089010	Deodorized (salad oil)	kg	45	0	0	4.5	49.5	E7
15089091	Edible grade	kg	45	0	0	4.5	49.5	E7
15089099	Other	kg	100	0	0	10	110	E7
15092000	Extra virgin olive oil	kg	35	0	0	3.5	38.5	E5
15093000	Virgin olive oil	kg	35	0	0	3.5	38.5	EIF
15094000	Other virgin olive oils	kg	35	0	0	3.5	38.5	EIF

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15099010	Olive oil edible grade	kg	40	0	0	0	40	E5
15099090	Other	kg	40	0	0	0	40	EIF
15101000	Crude olive pomace oil	kg	35	0	0	3.5	38.5	EIF
15109010	Refined olive pomace oil	kg	45	0	0	0	45	E5
15109090	Other	kg	45	0	0	0	45	EIF
15111000	Crude palm oil	kg	2.5	20	0	2.25	24.8	E7
15119010	Refined bleached deodorised palm oil	kg	32.5	0	0	3.25	35.8	E7
15119020	Refined bleached deodorised palmolein	kg	32.5	0	0	3.25	35.8	E7
15119030	Refined bleached deodorised palm stearin	kg	32.5	0	0	3.25	35.8	E7
15119090	Other	kg	32.5	0	0	3.25	35.8	E7
15121110	Sunflower seed oil	kg	2.5	20	0	2.25	24.8	E7
15121120	Safflower seed oil (kardi seed oil)	kg	35	0	0	3.5	38.5	E7
15121910	Sunflower oil, edible grade	kg	32.5	0	0	3.25	35.8	E7

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15121920	Sunflower oil, non-edible grade (other than crude oil)	kg	100	0	0	10	110	E7
15121930	Safflower oil, edible grade	kg	45	0	0	4.5	49.5	E7
15121940	Safflower oil, non-edible grade	kg	100	0	0	10	110	EL
15121990	Other	kg	100	0	0	10	110	E5
15122100	Crude oil, whether or not gossypol has been removed	kg	35	0	0	3.5	38.5	E7
15122910	Edible grade	kg	45	0	0	4.5	49.5	E7
15122990	Other	kg	100	0	0	10	110	E7
15131100	Crude oil	kg	35	0	0	3.5	38.5	E7
15131900	Other	kg	45	0	0	4.5	49.5	E7
15132110	Palm kernel oil	kg	35	0	0	3.5	38.5	E7
15132120	Babbasu oil	kg	35	0	0	3.5	38.5	E7
15132910	Palm kernel oil and its fractions	kg	45	0	0	4.5	49.5	E7
15132920	Babbasu oil and its fractions edible grade	kg	45	0	0	4.5	49.5	E7

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15132930	Babbasu oil and its fractions, other than edible grade	kg	45	0	0	4.5	49.5	E7
15132990	Other	kg	45	0	0	4.5	49.5	E7
15141110	Colza oil	kg	35	0	0	3.5	38.5	E7
15141120	Rape oil	kg	35	0	0	3.5	38.5	E7
15141190	Other	kg	35	0	0	3.5	38.5	E7
15141910	Refined colza oil of edible grade	kg	45	0	0	4.5	49.5	E7
15141920	Refined rapeseed oil of edible grade	kg	45	0	0	4.5	49.5	E7
15141990	Other	kg	45	0	0	4.5	49.5	E7
15149110	Colza oil	kg	35	0	0	3.5	38.5	E7
15149120	Mustard oil	kg	35	0	0	3.5	38.5	E7
15149190	Rapeseed oil	kg	35	0	0	3.5	38.5	E7
15149910	Refined colza oil of edible grade	kg	45	0	0	4.5	49.5	E7
15149920	Refined mustard oil of edible grade	kg	45	0	0	4.5	49.5	E7
15149930	Refined rapeseed oil of edible grade	kg	45	0	0	4.5	49.5	E7

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15149990	Other	kg	75	0	0	7.5	82.5	E7
15151100	Linseed crude oil	kg	35	0	0	3.5	38.5	E7
15151910	Edible grade	kg	45	0	0	4.5	49.5	E7
15151990	Other	kg	100	0	0	10	110	E7
15152100	Crude oil	kg	35	0	0	3.5	38.5	E7
15152910	Edible grade	kg	45	0	0	4.5	49.5	E7
15152990	Other	kg	100	0	0	10	110	E7
15153010	Edible grade	kg	45	0	0	4.5	49.5	E7
15153090	Other	kg	100	0	0	0	100	E7
15155010	Crude oil	kg	35	0	0	3.5	38.5	E7
15155091	Edible grade	kg	45	0	0	4.5	49.5	E7
15155099	Other	kg	100	0	0	10	110	E7
15156000	Microbial fats and oils and their fractions	kg	45	0	0	4.5	49.5	EL
15159010	Fixed vegetables oils, namely the following: cul moogra oil, mawra oil, kokam oil, tobacco seed oil, sal oil	kg	45	0	0	4.5	49.5	E7

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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	45	0	0	4.5	49.5	E7
15159030	Fixed vegetables oils, namely the cardamom oil, chillies or capsicum oil, turmeric oil, ajwain seed oil, Niger seed oil, garlic oil	kg	45	0	0	4.5	49.5	E7
15159040	Fixed vegetables oils of edible grade namely the following the following: mango kernel oil, mahua oil, rice bran oil	kg	45	0	0	4.5	49.5	E7
15159091	Edible grade	kg	45	0	0	4.5	49.5	E7
15159099	Other	kg	100	0	0	10	110	E7
15161000	Animal fats and oils and their fractions	kg	30	0	0	3	33	E7

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15162011	Vegetable fats and oils, edible grade	kg	45	0	0	4.5	49.5	E7
15162019	Other	kg	80	0	0	8	88	E7
15162021	Edible grade	kg	45	0	0	4.5	49.5	E7
15162029	Other	kg	80	0	0	8	88	E7
15162031	Edible grade	kg	45	0	0	4.5	49.5	E7
15162039	Other	kg	80	0	0	8	88	E7
15162091	Edible grade	kg	45	0	0	4.5	49.5	E7
15162099	Other	kg	80	0	0	8	88	E7
15163000	Microbial fats and oils and their fractions	kg	100	0	0	10	110	E7
15171010	Of animal origin	kg	30	0	0	3	33	E7
15171021	Edible grade	kg	45	0	0	4.5	49.5	E7
15171022	Linoxyn	kg	30	0	0	3	33	E7
15171029	Other	kg	30	0	0	3	33	E7
15179010	Sal fat (processed or refined)	kg	45	0	0	4.5	49.5	E7
15179030	Imitation lard of animal origin	kg	100	0	0	10	110	E7

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15179040	Imitation lard of vegetables origin	kg	100	0	0	10	110	E7
15179090	Other	kg	100	0	0	10	110	E7
15180011	Edible grade	kg	45	0	0	4.5	49.5	E7
15180019	Other	kg	30	0	0	3	33	E7
15180021	Edible grade	kg	45	0	0	4.5	49.5	E7
15180029	Other	kg	30	0	0	3	33	EL
15180031	Edible grade	kg	45	0	0	4.5	49.5	EL
15180039	Other	kg	30	0	0	3	33	EL
15180040	Other	kg	100	0	0	10	110	EL
15200000	Glycerol, crude; glycerol waters and glycerol lyes	kg	30	0	0	3	33	EL
15211011	Edible wax for waxing fresh fruits and vegetables	kg	30	0	0	3	33	EL
15211019	Other	kg	30	0	0	3	33	EL
15211090	Other	kg	30	0	0	3	33	EL
15219010	Beeswax whether or not coloured	kg	30	0	0	3	33	EL

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15219020	Shellac wax whether or not coloured	kg	30	0	0	3	33	EL
15219090	Other	kg	30	0	0	3	33	EL
15220010	Degras	kg	30	0	0	3	33	EL
15220020	Soap stocks	kg	30	0	0	3	33	EL
15220090	Other	kg	30	0	0	3	33	EL
16010000	Sausages and similar products, of meat offal or bloods; food preparations based on these products	kg	100	0	0	10	110	R5 to 50 %
16021000	Homogenised preparations	kg	30	0	0	3	33	EIF
16022000	Of liver of any animal	kg	30	0	0	3	33	EIF
16023100	Of turkeys	kg	30	0	0	3	33	EIF
16023200	Of fowls of the species *Gallus domesticus*	kg	100	0	0	10	110	EIF
16023900	Other	kg	30	0	0	3	33	EIF
16024100	Hams and cuts thereof	kg	30	0	0	3	33	EIF
16024200	Shoulders and cuts thereof	kg	30	0	0	3	33	EIF

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16024900	Other, including mixtures	kg	30	0	0	3	33	EIF
16025000	Of bovine animals	kg	30	0	0	3	33	EIF
16029000	Other, including preparations of blood of any animal	kg	30	0	0	3	33	EIF
16030010	Extracts and juices of meat	kg	30	0	0	3	33	EIF
16030020	Extracts of fish	kg	30	0	0	3	33	EIF
16030090	Other	kg	30	0	0	3	33	EIF
16041100	Salmon	kg	30	0	0	3	33	E5
16041210	Pickled	kg	30	0	0	3	33	E5
16041290	Other	kg	30	0	0	3	33	E5
16041310	Sardines, sardinella and brisling	kg	30	0	0	3	33	E7
16041320	Sprats	kg	30	0	0	3	33	E5
16041410	Tunas	kg	30	0	0	3	33	E5
16041490	Others	kg	30	0	0	3	33	E5
16041500	Mackerel	kg	30	0	0	3	33	E5
16041600	Anchovies	kg	30	0	0	3	33	E5

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16041700	Eels	kg	30	0	0	3	33	E5
16041800	Shark fins	kg	30	0	0	3	33	E5
16041900	Other	kg	30	0	0	3	33	E5
16042000	Other prepared or preserved fish	kg	30	0	0	3	33	E7
16043100	Caviar	kg	30	0	0	3	33	E5
16043200	Caviar substitutes	kg	30	0	0	3	33	E5
16051000	Crab	kg	30	0	0	3	33	E7
16052100	Not in airtight container	kg	30	0	0	3	33	E7
16052900	Other	kg	30	0	0	3	33	E7
16053000	Lobster	kg	30	0	0	3	33	E5
16054000	Other crustaceans	kg	30	0	0	3	33	E7
16055100	Oysters	kg	30	0	0	3	33	E5
16055200	Scallops. Including queen scallops	kg	30	0	0	3	33	E5
16055300	Mussels	kg	30	0	0	3	33	E5
16055400	Cuttle fish and squid	kg	30	0	0	3	33	E7
16055500	Octopus	kg	30	0	0	3	33	E5

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16055600	Clams, cockles and arkshells	kg	30	0	0	3	33	E5
16055700	Abalone	kg	30	0	0	3	33	E5
16055800	Snails, other than sea snails	kg	30	0	0	3	33	E5
16055900	Other	kg	30	0	0	3	33	E5
16056100	Sea cucumbers	kg	30	0	0	3	33	E5
16056200	Sea urchins	kg	30	0	0	3	33	E5
16056300	Jellyfish	kg	30	0	0	3	33	E5
16056900	Other	kg	30	0	0	3	33	E5
17011200	Beet sugar	kg	100	0	0	10	110	R5 to 50 %
17011310	Cane jaggery	kg	100	0	0	10	110	R5 to 50 %
17011320	Khandasari sugar	kg	100	0	0	10	110	R5 to 50 %
17011390	Other	kg	100	0	0	10	110	R5 to 50 %
17011410	Cane jaggery	kg	100	0	0	10	110	R5 to 50 %
17011420	Khandasari sugar	kg	100	0	0	10	110	R5 to 50 %
17011490	Other:	kg	100	0	0	10	110	R5 to 50 %

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17019100	Refined sugar containing added flavouring or colouring matter	kg	100	0	0	10	110	R5 to 50 %
17019910	Sugar cubes	kg	100	0	0	10	110	R5 to 50 %
17019990	Other	kg	100	0	0	10	110	R5 to 50 %
17021110	In solid form	kg	25	0	0	2.5	27.5	EL
17021190	Other	kg	25	0	0	2.5	27.5	EL
17021910	In solid form	kg	25	0	0	2.5	27.5	EL
17021990	Other	kg	25	0	0	2.5	27.5	EL
17022010	In solid form	kg	30	0	0	3	33	E7
17022090	Other	kg	30	0	0	3	33	E7
17023010	Glucose, liquid	kg	30	0	0	3	33	E7
17023020	Glucose, solid	kg	30	0	0	3	33	E7
17023031	In solid form	kg	30	0	0	3	33	E7
17023039	Other	kg	30	0	0	3	33	E7
17024010	Glucose, liquid	kg	30	0	0	3	33	E7
17024020	Glucose, solid	kg	30	0	0	3	33	E7
17024031	In solid form	kg	30	0	0	3	33	E7

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17024039	Other	kg	30	0	0	3	33	E7
17025000	Chemically pure fructose	kg	30	0	0	3	33	E7
17026010	In solid form	kg	30	0	0	3	33	E7
17026090	Other	kg	30	0	0	3	33	E7
17029010	Palmyra sugar	kg	30	0	0	3	33	E7
17029020	Chemically pure maltose	kg	30	0	0	3	33	E5
17029030	Artificial honey, whether or not mixed with natural honey	kg	30	0	0	3	33	E5
17029040	Caramel	kg	30	0	0	3	33	E5
17029050	Insulin syrup	kg	30	0	0	3	33	E5
17029090	Other	kg	30	0	0	3	33	E5
17031000	Cane molasses	kg	30	0	0	3	33	EIF
17039010	Molasses, edible	kg	30	0	0	3	33	EIF
17039090	Other	kg	30	0	0	3	33	EIF
17041000	Chewing gum, whether or not sugar coated	kg	45	0	0	0	45	E7
17049010	Jelly confectionary	kg	30	0	0	3	33	E7

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17049020	Boiled sweets, whether or not filled	kg	30	0	0	3	33	E7
17049030	Toffees, caramels and similar sweets	kg	30	0	0	3	33	E7
17049090	Other	kg	30	0	0	3	33	R5 to 10 %
18010000	Cocoa beans, whole or broken, raw, or roasted	kg	15	0	0	1.5	16.5	EIF
18020000	Cocoa shells, husks, skins and other cocoa waste	kg	30	0	0	3	33	EIF
18031000	Not defatted	kg	30	0	0	3	33	EIF
18032000	Wholly or partly defatted	kg	30	0	0	3	33	EIF
18040000	Cocoa butter, fat and oil	kg	30	0	0	3	33	E5
18050000	Cocoa powder, not containing added sugar or other sweetening matter	kg	30	0	0	3	33	E5
18061000	Cocoa powder, containing added sugar or other sweetening matter	kg	30	0	0	3	33	E5

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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	E5
18063100	Filled	kg	30	0	0	3	33	E5
18063200	Not filled	kg	30	0	0	3	33	E5
18069010	Chocolate and chocolate products	kg	30	0	0	3	33	E5
18069020	Sugar confectionary containing cocoa	kg	30	0	0	3	33	E5
18069030	Spreads containing cocoa	kg	30	0	0	3	33	E5
18069040	Preparations containing cocoa for making beverages	kg	30	0	0	3	33	E5
18069090	Other	kg	30	0	0	3	33	E5
19011010	Malted milk (including powder)	kg	50	0	0	0	50	EIF

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19011090	Other	kg	50	0	0	0	50	E5
19012000	Mixes and doughs for the preparation of bakers' wares of heading 1905	kg	30	0	0	3	33	E5
19019010	Malt extract	kg	30	0	0	3	33	E5
19019090	Other	kg	30	0	0	3	33	R10 to 15 %
19021100	Containing eggs	kg	30	0	0	3	33	EIF
19021900	Other	kg	30	0	0	3	33	E5
19022010	Cooked	kg	30	0	0	3	33	EIF
19022090	Other	kg	30	0	0	3	33	EIF
19023010	Dried	kg	30	0	0	3	33	E5
19023090	Other	kg	30	0	0	3	33	E5
19024010	Unprepared	kg	30	0	0	3	33	E5
19024090	Other	kg	30	0	0	3	33	E5
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	E5

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19041010	Corn flakes	kg	30	0	0	3	33	E5
19041020	Paws, mudi and the like	kg	30	0	0	3	33	E5
19041030	Bulgur wheat	kg	30	0	0	3	33	E5
19041090	Other	kg	30	0	0	3	33	E5
19042000	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	kg	30	0	0	3	33	E5
19043000	Bulgur wheat	kg	30	0	0	3	33	E5
19049000	Other	kg	30	0	0	3	33	E5
19051000	Crispbread	kg	30	0	0	3	33	EIF
19052000	Gingerbread and the like sweet biscuits; waffles and wafers:	kg	30	0	0	3	33	EIF
19053100	Sweet biscuits	kg	30	0	0	3	33	E5
19053211	Coated with chocolate or containing chocolate	kg	30	0	0	3	33	E5
19053219	Other	kg	30	0	0	3	33	E5

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19053290	Other	kg	30	0	0	3	33	E5
19054000	Rusks, toasted bread and similar toasted products	kg	30	0	0	3	33	E5
19059010	Pastries and cakes	kg	30	0	0	3	33	EIF
19059020	Biscuits not elsewhere specified or included	kg	30	0	0	3	33	E5
19059030	Extruded or expanded products, savoury or salted	kg	30	0	0	3	33	E5
19059040	Papad	kg	30	0	0	3	33	E7
19059090	Other	kg	30	0	0	3	33	R10 to 15 %
20011000	Cucumbers and gherkins	kg	30	0	0	3	33	E5
20019000	Other	kg	30	0	0	3	33	E5
20021000	Tomatoes, whole or in pieces	kg	30	0	0	3	33	E5
20029000	Other	kg	30	0	0	3	33	E5
20031000	Mushrooms of the genus *Agaricus*	kg	30	0	0	3	33	EIF
20039010	Truffles	kg	30	0	0	3	33	EIF

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20039090	Other	kg	30	0	0	3	33	EIF
20041000	Potatoes	kg	35	0	0	3.5	38.5	E7
20049000	Other vegetables and mixtures of vegetables	kg	30	0	0	3	33	E7
20051000	Homogenised vegetables	kg	30	0	0	3	33	E5
20052000	Potatoes	kg	30	0	0	3	33	E5
20054000	Peas (*Pisum sativum*)	kg	30	0	0	3	33	E5
20055100	Beans, shelled	kg	30	0	0	3	33	E5
20055900	Other	kg	30	0	0	3	33	E5
20056000	Asparagus	kg	30	0	0	3	33	EIF
20057000	Olives	kg	30	0	0	3	33	EIF
20058000	Sweet corn (*Zea mays* var. *saccharata*)	kg	30	0	0	3	33	E5
20059100	Other vegetables and mixtures of vegetables-bamboo shoots	kg	30	0	0	3	33	E5
20059900	Other	kg	30	0	0	3	33	EL

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20060000	Vegetables, fruits, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised)	kg	30	0	0	3	33	E7
20071000	Homogenised preparations	kg	30	0	0	3	33	E7
20079100	Citrus fruit	kg	30	0	0	3	33	E7
20079910	Mango	kg	30	0	0	3	33	E7
20079920	Guava	kg	30	0	0	3	33	E7
20079930	Pine apple	kg	30	0	0	3	33	E7
20079940	Apple	kg	30	0	0	3	33	E7
20079990	Other	kg	30	0	0	3	33	E5
20081100	Ground-nuts	kg	30	0	0	3	33	E7
20081910	Cashew nut, roasted, salted or roasted and salted	kg	45	0	0	4.5	49.5	E7
20081920	Other roasted nuts and seeds	kg	30	0	0	3	33	E7
20081930	Other nuts, otherwise prepared or preserved	kg	30	0	0	3	33	E7

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20081940	Other roasted and fried vegetable products	kg	30	0	0	3	33	E7
20081990	Other	kg	30	0	0	3	33	EIF
20082000	Pineapple	kg	30	0	0	3	33	E5
20083010	Orange	kg	30	0	0	3	33	E5
20083090	Other	kg	30	0	0	3	33	E5
20084000	Pears	kg	30	0	0	3	33	E5
20085000	Apricots	kg	30	0	0	3	33	E5
20086000	Cherries	kg	30	0	0	3	33	E5
20087000	Peaches, including nectarines	kg	30	0	0	3	33	E5
20088000	Strawberries	kg	30	0	0	3	33	E5
20089100	Palm hearts	kg	30	0	0	3	33	EIF
20089300	Cranberries (*Vaccinium macrocarpon*, *Vaccinium oxycoccos*, *Vaccinium vitis idaea*)	kg	10	0	0	1	11	EIF
20089700	Mixtures	kg	30	0	0	3	33	EIF
20089911	Mango	kg	30	0	0	3	33	EL
20089912	Lemon	kg	30	0	0	3	33	EL

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20089913	Orange	kg	30	0	0	3	33	EL
20089914	Pineapple	kg	30	0	0	3	33	EL
20089919	Other	kg	30	0	0	3	33	EL
20089991	Fruit cocktail	kg	30	0	0	3	33	EL
20089992	Grapes	kg	30	0	0	3	33	E7
20089993	Apples	kg	30	0	0	3	33	E7
20089994	Guava	kg	30	0	0	3	33	E7
20089999	Other	kg	30	0	0	3	33	EL
20091100	Frozen	kg	35	0	0	0	35	EL
20091200	Not frozen, or a brix value not exceeding 20	kg	35	0	0	0	35	E5
20091900	Other	kg	35	0	0	0	35	E5
20092100	-- Of a brix value not exceeding 20	kg	50	0	0	5	55	EL
20092900	Other	kg	50	0	0	5	55	EL
20093100	-- Of a brix value not exceeding 20	kg	50	0	0	5	55	EL
20093900	Other	kg	50	0	0	5	55	EL
20094100	-- Of a brix value not exceeding 20	kg	50	0	0	5	55	EL

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20094900	Other	kg	50	0	0	5	55	EL
20095000	Tomato juice	kg	50	0	0	5	55	E5
20096100	-- Of a brix value not exceeding 30	kg	50	0	0	5	55	EL
20096900	Other	kg	50	0	0	5	55	EL
20097100	-- Of a brix value not exceeding 20	kg	50	0	0	5	55	E5
20097900	Other	kg	50	0	0	5	55	E5
20098100	Cranberries (*Vaccinium macrocarpon*, *Vaccinium oxycoccos*)	kg	50	0	0	5	55	EIF
20098910	Mango juice	kg	50	0	0	5	55	EL
20098990	Other	kg	50	0	0	5	55	E5
20099000	Mixtures of juices	kg	50	0	0	5	55	EL
21011110	Instant coffee, flavoured	kg	30	0	0	3	33	E5
21011120	Instant coffee, not flavoured	kg	30	0	0	3	33	E5
21011130	Coffee aroma	kg	30	0	0	3	33	E5
21011190	Other	kg	30	0	0	3	33	E5

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21011200	Preparations with basis of extracts, essences concentrates or with a basis of coffee	kg	30	0	0	3	33	E5
21012010	Instant tea	kg	30	0	0	3	33	E5
21012020	Quick brewing black tea	kg	30	0	0	3	33	E5
21012030	Tea aroma	kg	30	0	0	3	33	E5
21012090	Other	kg	30	0	0	3	33	E5
21013010	Roasted chicory	kg	30	0	0	3	33	E5
21013020	Roasted coffee substitutes	kg	30	0	0	3	33	E5
21013090	Other	kg	30	0	0	3	33	E5
21021010	Culture yeast	kg	30	0	0	3	33	E5
21021020	Baker's yeast	kg	30	0	0	3	33	E5
21021090	Other	kg	30	0	0	3	33	E5
21022000	Inactive yeasts, other single-cell micro-organisms, dead	kg	30	0	0	3	33	E5
21023000	Prepared baking powders	kg	30	0	0	3	33	E5

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21031000	Soya sauce	kg	30	0	0	3	33	E7
21032000	Tomato ketchup and other tomato sauces	kg	30	0	0	3	33	E7
21033000	Mustard flour and meal and prepared mustard	kg	30	0	0	3	33	E7
21039010	Curry paste	kg	30	0	0	3	33	E7
21039020	Chilli sauce	kg	30	0	0	3	33	E7
21039030	Mayonnaise and salad dressings	kg	30	0	0	3	33	E7
21039040	Mixed, condiments and mixed seasoning	kg	30	0	0	3	33	E7
21039090	Other	kg	30	0	0	3	33	E7
21041010	Dried	kg	30	0	0	3	33	E5
21041090	Other	kg	30	0	0	3	33	E5
21042000	Homogenised composite food preparations	kg	30	0	0	3	33	E5
21050000	Ice cream and other edible ice, whether or not containing cocoa	kg	30	0	0	3	33	EL

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21061000	Protein concentrates and textured protein substances.	kg	40	0	0	4	44	R10 to 22 %
21069011	Sharbat	kg	50	0	0	5	55	R5 to 25 %
21069019	Other	kg	50	0	0	5	55	R5 to 25 %
21069020	Pan masala	kg	50	0	0	5	55	E7
21069030	Betel nut product known as "supari"	kg	50	0	0	5	55	R5 to 25 %
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	R5 to 25 %
21069050	Compound preparations for making non-alcoholic beverages	kg	50	0	0	5	55	R5 to 25 %
21069060	Food flavouring material	kg	50	0	0	5	55	R5 to 25 %
21069070	Churna for pan	kg	50	0	0	5	55	R5 to 25 %
21069080	Custard powder	kg	50	0	0	5	55	R5 to 25 %

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21069091	Diabetic foods	kg	50	0	0	5	55	R5 to 25 %
21069092	Sterilized or pasteurized millstone	kg	50	0	0	5	55	R5 to 25 %
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	EL
21069099	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	EL
22011010	Mineral waters	l	30	0	0	3	33	E5

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22011020	Aerated waters	1	30	0	0	3	33	E5
22019010	Ice and snow	1	30	0	0	3	33	E5
22019090	Other	1	30	0	0	3	33	E5
22021010	Aerated waters	1	30	0	0	3	33	E5
22021020	Lemonade	1	30	0	0	3	33	E5
22021090	Other	1	30	0	0	3	33	E5
22029100	Non alcoholic beer	1	30	0	0	3	33	E5
22029910	Soya milk drinks, whether or not sweetened or flavoured	1	30	0	0	3	33	EL
22029920	Fruit pulp or fruit juice based drink	1	30	0	0	3	33	R5 to 16.5 %
22029930	Beverages containing milk	1	30	0	0	3	33	EL
22029990	Other	1	30	0	0	3	33	E10
22030000	Beer made from malt	1	100	0	0	10	110	R10 to 50 %
22041000	Sparkling wine	1	50	100	0	0	150	Wine
22042110	Port and other red wines	1	50	100	0	0	150	Wine

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22042120	Sherry and other white wines	l	50	100	0	0	150	Wine
22042190	Other	l	50	100	0	0	150	Wine
22042210	Port and other red wines	l	50	100	0	0	150	Wine
22042220	Sherry and other white wines	l	50	100	0	0	150	Wine
22042290	Other	l	50	100	0	0	150	Wine
22042910	Port and other red wines	l	50	100	0	0	150	Wine
22042920	Sherry and other white wines	l	50	100	0	0	150	Wine
22042990	Other	l	50	100	0	0	150	Wine
22043000	Other grape must	l	50	100	0	0	150	Wine
22051000	In containers holding 21 or less	l	50	100	0	0	150	Wine
22059000	Other	l	50	100	0	0	150	Wine

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22060000	Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	1	50	100	0	0	150	Other than Wine
22071011	Concentrates of alcoholic beverages	1	150	0	0	0	150	Other than Wine
22071019	Other	1	150	0	0	0	150	Other than Wine
22071090	Other	1	150	0	0	0	150	Other than Wine
22072000	Ethyl alcohol and other spirits, denatured, of any strength	1	5	0	0	0.5	5.5	EIF
22082011	Brandy	1	50	100	0	0	150	AB 7
22082019	Other	1	50	100	0	0	150	AB 7
22082091	Brandy	1	50	100	0	0	150	AB 7
22082099	Other	1	50	100	0	0	150	AB 7
22083011	Bourbon whiskey	1	50	100	0	0	150	AB 7

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22083012	Scotch	1	50	100	0	0	150	AB 10
22083013	Blended	1	50	100	0	0	150	AB 7
22083019	Other	1	50	100	0	0	150	AB 7
22083091	Bourbon whiskey	1	50	100	0	0	150	AB 7
22083092	Scotch	1	50	100	0	0	150	AB 10
22083093	Blended	1	50	100	0	0	150	AB 7
22083099	Other	1	50	100	0	0	150	AB 7
22084011	Rum	1	50	100	0	0	150	AB 7
22084012	Other	1	50	100	0	0	150	AB 7
22084091	Rum	1	50	100	0	0	150	AB 7
22084092	Other	1	50	100	0	0	150	AB 7
22085011	Gin	1	50	100	0	0	150	AB 10
22085012	Geneva	1	50	100	0	0	150	AB 7
22085091	Gin	1	50	100	0	0	150	AB 10
22085092	Geneva	1	50	100	0	0	150	AB 7
22086000	Vodka	1	50	100	0	0	150	AB 7
22087011	Liqueurs	1	50	100	0	0	150	AB 7
22087012	Cordials	1	50	100	0	0	150	AB 7

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22087091	Liqueurs	l	50	100	0	0	150	AB 7
22087092	Cordials	l	50	100	0	0	150	AB 7
22089011	Tequila	l	50	100	0	0	150	AB 7
22089012	Indentured ethyl alcohol	l	50	100	0	0	150	AB 7
22089019	Other	l	50	100	0	0	150	AB 7
22089091	Tequila	l	50	100	0	0	150	AB 7
22089092	Indentured ethyl alcohol	l	50	100	0	0	150	AB 7
22089099	Other	l	50	100	0	0	150	AB 7
22090010	Brewed vinegar	l	30	0	0	3	33	EIF
22090020	Synthetic vinegar	l	30	0	0	3	33	EIF
22090090	Other	l	30	0	0	3	33	EIF
23011010	Meat meals and pellets (including tankage)	kg	15	0	0	1.5	16.5	EIF
23011090	Other (including greaves)	kg	15	0	0	1.5	16.5	EIF
23012011	In powder form	kg	15	0	0	1.5	16.5	E7
23012019	Other	kg	15	0	0	1.5	16.5	EIF
23012090	Other	kg	15	0	0	1.5	16.5	EIF

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23021010	Maize bran	kg	15	0	0	1.5	16.5	EIF
23021090	Other	kg	15	0	0	1.5	16.5	EIF
23023000	Of wheat	kg	15	0	0	1.5	16.5	EIF
23024000	Of other cereals	kg	15	0	0	1.5	16.5	EIF
23025000	Of leguminous plants	kg	15	0	0	1.5	16.5	EIF
23031000	Residues of starch manufacture and similar residues	kg	15	0	0	1.5	16.5	EIF
23032000	Beet-pulp, bagasse and other waste of sugar manufacture	kg	15	0	0	1.5	16.5	EIF
23033000	Brewing or distilling dregs and waste	kg	15	0	0	1.5	16.5	EIF
23040010	Oil-cake and oil-cake meal of soyabean, expeller variety	kg	15	0	0	1.5	16.5	EL
23040020	Oil-cake of soyabean, solvent extract (defatted) variety	kg	15	0	0	1.5	16.5	EL
23040030	Meal of soyabean, solvent extracted (defatted)	kg	15	0	0	1.5	16.5	EL

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23040090	Other	kg	15	0	0	1.5	16.5	EL
23050010	Oil-cake and oil-cake meal of ground nut, expeller variety	kg	15	0	0	1.5	16.5	EIF
23050020	Oil-cake and oil-cake meal of ground-nut, solvent extracted variety (defatted)	kg	15	0	0	1.5	16.5	EIF
23050090	Other	kg	15	0	0	1.5	16.5	EIF
23061010	Oil-cake and oil-cake meal, decorticated expeller variety	kg	15	0	0	1.5	16.5	EIF
23061020	Oil-cake and oil-cake meal, decorticated, solvent extract (defatted)variety	kg	15	0	0	1.5	16.5	EIF
23061030	Oil-cake and oil-cake meal, undecorticated, expeller variety	kg	15	0	0	1.5	16.5	EIF
23061040	Oil-cake and oil-cake meal, undecorticated, solvent extracted (defatted) variety	kg	15	0	0	1.5	16.5	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
23061090	Other	kg	15	0	0	1.5	16.5	EIF
23062010	Oil-cake and oil-cake meal, expeller variety	kg	15	0	0	1.5	16.5	EIF
23062020	Oil-cake and oil-cake meal, solvent extracted (defatted) variety	kg	15	0	0	1.5	16.5	EIF
23062090	Other	kg	15	0	0	1.5	16.5	EIF
23063010	Oil-cake and oil-cake meal, expeller variety	kg	15	0	0	1.5	16.5	EIF
23063020	Oil-cake and oil-cake meal, solvent extracted (defatted) variety	kg	15	0	0	1.5	16.5	EIF
23063090	Other	kg	15	0	0	1.5	16.5	EIF
23064100	Of low erucic acid rape or colza seeds	kg	15	0	0	1.5	16.5	E7
23064900	Other	kg	15	0	0	1.5	16.5	E7
23065010	Oil-cake and oil-cake meal, expeller variety	kg	15	0	0	1.5	16.5	E7
23065020	Oil-cake and oil-cake meal, solvent extracted (defatted) variety	kg	15	0	0	1.5	16.5	E7
23065090	Other	kg	15	0	0	1.5	16.5	E7

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23066000	Of palm nuts or kernels	kg	15	0	0	1.5	16.5	EIF
23069011	Of mowra seeds	kg	15	0	0	1.5	16.5	EIF
23069012	Of mustard seeds	kg	15	0	0	1.5	16.5	EIF
23069013	Of Niger seeds	kg	15	0	0	1.5	16.5	EIF
23069014	Of sesamum seed	kg	15	0	0	1.5	16.5	EIF
23069015	Of mango kernel	kg	15	0	0	1.5	16.5	EIF
23069016	Of sal (de-oiled)	kg	15	0	0	1.5	16.5	EIF
23069017	Of castor seeds	kg	15	0	0	1.5	16.5	EIF
23069018	Of neem seeds	kg	15	0	0	1.5	16.5	EIF
23069019	Of other seeds	kg	15	0	0	1.5	16.5	EIF
23069021	Of mustard seeds	kg	15	0	0	1.5	16.5	EIF
23069022	Of Niger seeds	kg	15	0	0	1.5	16.5	EIF
23069023	Of cardi seeds	kg	15	0	0	1.5	16.5	EIF
23069024	Of sesamum seed	kg	15	0	0	1.5	16.5	EIF
23069025	Of mango kernel	kg	15	0	0	1.5	16.5	EIF
23069026	Of sal (de-oiled)	kg	15	0	0	1.5	16.5	EIF
23069027	Of castor seeds	kg	15	0	0	1.5	16.5	EIF
23069028	Of neem seeds	kg	15	0	0	1.5	16.5	EIF

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23069029	Of other seeds	kg	15	0	0	1.5	16.5	EIF
23069030	Residues babool seed extraction	kg	15	0	0	1.5	16.5	EIF
23069090	Other	kg	15	0	0	1.5	16.5	R10 to 10 %
23070000	Wine less; argol	kg	15	0	0	1.5	16.5	EIF
23080000	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not else-where specified or included	kg	15	0	0	1.5	16.5	EIF
23091000	Dog or cat food, put up for retail sale	kg	20	0	0	2	22	E7
23099010	Compounded animal feed	kg	15	0	0	1.5	16.5	R10 to 10 %
23099020	Concentrates for compound animal feed	kg	15	0	0	1.5	16.5	E10
23099031	Prawn and shrimps feed	kg	15	0	0	1.5	16.5	EIF
23099032	Fish feed in powdered form	kg	15	0	0	1.5	16.5	EIF

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23099039	Other	kg	15	0	0	1.5	16.5	EIF
23099090	Other	kg	15	0	0	1.5	16.5	R10 to 10 %
24011010	Flue cured Virginia tobacco	kg	30	0	0	3	33	EL
24011020	Sun cured country (natu) tobacco	kg	30	0	0	3	33	EL
24011030	Sun cured Virginia tobacco	kg	30	0	0	3	33	EL
24011040	Burley tobacco	kg	30	0	0	3	33	EL
24011050	Tobacco for manufacture of biris, not stemmed	kg	30	0	0	3	33	EL
24011060	Tobacco for manufacture of chewing tobacco	kg	30	0	0	3	33	EL
24011070	Tobacco for manufacture of cigar and cheroot	kg	30	0	0	3	33	EL
24011080	Tobacco for manufacture of hookah tobacco	kg	30	0	0	3	33	EL
24011090	Other	kg	30	0	0	3	33	EL

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24012010	Flue cured Virginia tobacco	kg	30	0	0	3	33	EL
24012020	Sun cured country (natu) tobacco	kg	30	0	0	3	33	EL
24012030	Sun cured Virginia tobacco	kg	30	0	0	3	33	EL
24012040	Burley tobacco	kg	30	0	0	3	33	EL
24012050	Tobacco for manufacture of biris	kg	30	0	0	3	33	EL
24012060	Tobacco for manufacture of chewing tobacco	kg	30	0	0	3	33	EL
24012070	Tobacco for manufacture of cigar and cheroot	kg	30	0	0	3	33	EL
24012080	Tobacco for manufacture of hookah tobacco	kg	30	0	0	3	33	EL
24012090	Other	kg	30	0	0	3	33	EL
24013000	Tobacco refuse	kg	30	0	0	3	33	EL
24021010	Cigar and cheroots	Tu	60	0	0	6	66	R5 to 20 %
24021020	Cigarillos	Tu	60	0	0	6	66	EL

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24022010	Other than filter cigarettes, of length not exceeding 60 millimetres	Tu	30	0	0	3	33	EL
24022020	Other than filter cigarettes, of length exceeding 60 millimetres but not exceeding 70 millimetres	Tu	30	0	0	3	33	EL
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	Tu	30	0	0	3	33	EL

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24022040	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 60 millimetres but not exceeding 70 millimetres	Tu	30	0	0	3	33	EL
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	Tu	30	0	0	3	33	EL
24022090	Other	Tu	30	0	0	3	33	EL
24029010	Cigarettes of tobacco substitutes	Tu	30	0	0	3	33	EL
24029020	Cigarillos of tobacco substitutes	Tu	30	0	0	3	33	EL

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24029090	Other	Tu	30	0	0	3	33	EL
24031110	Hookah or gudaku tobacco	kg	30	0	0	3	33	EL
24031190	Other	kg	30	0	0	3	33	EL
24031910	Smoking mixtures for pipes and cigarettes	kg	30	0	0	3	33	EL
24031921	Other than paper rolled biris, manufactured without the aid of machine	Tu	30	0	0	3	33	EL
24031929	Other	Tu	30	0	0	3	33	EL
24031990	Other	kg	30	0	0	3	33	EL
24039100	Hmogenised or reconsitituted tobacco	kg	30	0	0	3	33	EL
24039910	Chewing tobacco	kg	30	0	0	3	33	EL
24039920	Preparations containing chewing tobacco	kg	30	0	0	3	33	EL
24039930	Jarda scented tobacco	kg	30	0	0	3	33	EL
24039940	Snuff	kg	30	0	0	3	33	EL
24039950	Preparations containing snuff	kg	30	0	0	3	33	EL

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24039960	Tobacco extracts and essence	kg	30	0	0	3	33	EL
24039970	Cut-tobacco	kg	30	0	0	3	33	EL
24039990	Other	kg	30	0	0	3	33	EL
24041100	Containing tobacco or reconstituted tobacco	kg	30	0	0	3	33	EL
24041200	Other, containing nicotine	kg	30	0	0	3	33	EL
24041900	Other	kg	30	0	0	3	33	EL
24049100	For oral application	kg	30	0	0	3	33	EL
24049200	For transdermal application	kg	30	0	0	3	33	EL
24049900	Other	kg	30	0	0	3	33	EL
25010010	Common salt (including iodised salt)	kg	5	0	0	0.5	5.5	E10
25010020	Rock salt	kg	5	0	0	0.5	5.5	E10
25010090	Other	kg	5	0	0	0.5	5.5	E5
25020000	Unroasted iron pyrites	kg	5	0	0	0.5	5.5	EIF
25030010	Sulphur recovered as by-product in refining of crude oil	kg	2.5	0	0	0.25	2.8	EIF

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25030090	Other	kg	5	0	0	0.5	5.5	EIF
25041010	Graphite, crystalline	kg	5	0	0	0.5	5.5	EIF
25041020	Graphite, amorphous	kg	5	0	0	0.5	5.5	EIF
25041090	Other	kg	5	0	0	0.5	5.5	EIF
25049010	Graphite, micronised	kg	5	0	0	0.5	5.5	EIF
25049090	Other	kg	5	0	0	0.5	5.5	EIF
25051011	Processed (white)	kg	5	0	0	0.5	5.5	EIF
25051012	Processed (brown)	kg	5	0	0	0.5	5.5	EIF
25051019	Other	kg	5	0	0	0.5	5.5	EIF
25051020	Quartz sands	kg	5	0	0	0.5	5.5	EIF
25059000	Other	kg	5	0	0	0.5	5.5	EIF
25061010	In lumps	kg	5	0	0	0.5	5.5	EIF
25061020	In powder	kg	5	0	0	0.5	5.5	EIF
	Quartzite:							
25062010	In lumps	kg	5	0	0	0.5	5.5	EIF
25062020	In powder	kg	5	0	0	0.5	5.5	EIF
25062090	Other	kg	5	0	0	0.5	5.5	EIF
25070010	Crude	kg	5	0	0	0.5	5.5	E5

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	Other:							
25070021	Pharmaceutical grade	kg	5	0	0	0.5	5.5	EIF
25070022	Ceramic grade	kg	5	0	0	0.5	5.5	E5
25070029	Other	kg	5	0	0	0.5	5.5	E5
25081010	Crude	kg	5	0	0	0.5	5.5	E10
25081090	Other (includes processed, activated and ground)	kg	5	0	0	0.5	5.5	E5
25083010	Non-plastic	kg	5	0	0	0.5	5.5	EIF
25083020	Semi-plastic	kg	5	0	0	0.5	5.5	EIF
25083030	Plastic	kg	5	0	0	0.5	5.5	EIF
25083090	Other	kg	5	0	0	0.5	5.5	EIF
25084010	Ball clay	kg	5	0	0	0.5	5.5	E5
25084020	Earth clay	kg	5	0	0	0.5	5.5	EIF
25084090	Other	kg	5	0	0	0.5	5.5	E5
25085010	Andalusite	kg	5	0	0	0.5	5.5	EIF
	Kyanite:							
25085021	Crude, other than calcined	kg	5	0	0	0.5	5.5	EIF

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25085022	Processed, other than calcined (washed or ground or screened or beneficiated)	kg	5	0	0	0.5	5.5	EIF
25085023	Calcined	kg	5	0	0	0.5	5.5	EIF
	Sillimanite:							
25085031	Lumps	kg	5	0	0	0.5	5.5	EIF
25085032	Fines (including sand)	kg	5	0	0	0.5	5.5	EIF
25085039	Other	kg	5	0	0	0.5	5.5	EIF
25086000	Mullite	kg	5	0	0	0.5	5.5	EIF
25087000	Chamotte or dinas earths	kg	5	0	0	0.5	5.5	E5
25090000	Chalk	kg	5	0	0	0.5	5.5	EIF
25101010	Natural calcium phosphates	kg	2.5	0	0	0.25	2.8	EIF
25101020	Natural aluminium calcium phosphate	kg	2.5	0	0	0.25	2.8	EL
25101030	Natural calcium phosphate apatite	kg	2.5	0	0	0.25	2.8	EL
25101090	Other	kg	2.5	0	0	0.25	2.8	EL

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25102010	Natural calcium phosphates	kg	2.5	0	0	0.25	2.8	EIF
25102020	Natural aluminium calcium phosphates	kg	2.5	0	0	0.25	2.8	EL
25102030	Natural calcium phosphates apatite	kg	2.5	0	0	0.25	2.8	EIF
25102090	Other	kg	2.5	0	0	0.25	2.8	EL
25111010	Lumps	kg	5	0	0	0.5	5.5	E10
25111020	Powder	kg	5	0	0	0.5	5.5	E10
25111090	Other	kg	5	0	0	0.5	5.5	EIF
25112000	Natural barium carbonate (witherite)	kg	5	0	0	0.5	5.5	EIF
25120010	Kieselguhr	kg	5	0	0	0.5	5.5	EIF
25120020	Tripolite	kg	5	0	0	0.5	5.5	EIF
25120030	Diatomite	kg	5	0	0	0.5	5.5	EIF
25120090	Other	kg	5	0	0	0.5	5.5	EIF
25131000	Crude or in irregular pieces, including crushed pumice ("bimskies")	kg	5	0	0	0.5	5.5	EIF
25132010	Emery	kg	5	0	0	0.5	5.5	EIF

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25132020	Natural corundum	kg	5	0	0	0.5	5.5	EIF
25132030	Natural garnet	kg	5	0	0	0.5	5.5	E5
25132090	Other	kg	5	0	0	0.5	5.5	E5
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	E5
25151100	Crude or roughly trimmed	kg	40	0	0	0	40	E10
25151210	Blocks	kg	40	0	0	0	40	E10
25151220	Slabs	kg	40	0	0	0	40	E7
25151290	Other	kg	40	0	0	0	40	E10
25152010	Alabaster	kg	10	0	0	1	11	E5
25152090	Other	kg	10	0	0	1	11	E10
25161100	Crude or roughly trimmed	kg	40	0	0	0	40	E5

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25161200	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape and sandstone:	kg	40	0	0	0	40	E10
25162000	Crude or roughly trimmed granite	kg	10	0	0	1	11	EIF
25169010	Pakur stone	kg	10	0	0	1	11	E10
25169020	Stone boulders	kg	10	0	0	1	11	E10
25169090	Other	kg	10	0	0	1	11	E10
25171010	Pakur stone, crushed or broken	kg	5	0	0	0.5	5.5	E10
25171020	Flint	kg	5	0	0	0.5	5.5	E5
25171090	Other	kg	5	0	0	0.5	5.5	E10
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
25173000	Tarred macadam	kg	5	0	0	0.5	5.5	EIF

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	Granules, chippings and powder, of stone of heading 2515 or 2516, whether or not heat treated:							
25174100	Of marble	kg	5	0	0	0.5	5.5	EIF
25174900	Other	kg	5	0	0	0.5	5.5	EIF
25181000	Dolomite, not calcined sintered	kg	5	0	0	0.5	5.5	EIF
25182000	Calcined or sintered dolomite	kg	5	0	0	0.5	5.5	EIF
25191000	Natural magnesium carbonate (magnesite)	kg	5	0	0	0.5	5.5	EIF
25199010	Fused magnesia (natural)	kg	5	0	0	0.5	5.5	EIF
25199020	Dead-burnt (sintered) magnesia	kg	5	0	0	0.5	5.5	EIF
25199030	Magnesium calcined (other than dead-burnt) not elsewhere specified or included	kg	5	0	0	0.5	5.5	EIF
25199040	Magnesium oxide	kg	5	0	0	0.5	5.5	EIF

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25199090	Other	kg	5	0	0	0.5	5.5	EIF
25201010	Natural	kg	2.5	0	0	0.25	2.8	EIF
25201020	Marine	kg	2.5	0	0	0.25	2.8	EL
25201090	Other	kg	2.5	0	0	0.25	2.8	EIF
25202010	Calcined	kg	5	0	0	0.5	5.5	EIF
25202090	Other	kg	5	0	0	0.5	5.5	EIF
25210010	Limestone flux (l.d. below 1 % SiO_2)	kg	2.5	0	0	0.25	2.8	EIF
25210090	Other	kg	2.5	0	0	0.25	2.8	EIF
25221000	Quicklime	kg	5	0	0	0.5	5.5	EIF
25222000	Slaked lime	kg	5	0	0	0.5	5.5	EIF
25223000	Hydraulic lime	kg	5	0	0	0.5	5.5	EIF
25231000	Cement clinkers Portland cement:	kg	10	0	0	1	11	E7
25232100	White cement, whether or not artificially coloured	kg	10	0	0	1	11	E7
25232910	Ordinary Portland cement, dry	kg	0	0	0	0	0	EIF

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25232920	Ordinary Portland cement, coloured	kg	0	0	0	0	0	EIF
25232930	Portland pozzolana cement	kg	0	0	0	0	0	EIF
25232940	Portland slag cement	kg	0	0	0	0	0	EIF
25232990	Other than cement clinkers and Portland cement	kg	0	0	0	0	0	EIF
25233000	Aluminous cement	kg	10	0	0	1	11	EIF
25239010	Sagol, ashmoh	kg	10	0	0	1	11	E7
25239020	High alumina refractory cement	kg	10	0	0	1	11	E7
25239090	Other	kg	10	0	0	1	11	E7
25241010	Crocidolite	kg	10	0	0	1	11	EIF
25249011	Chrysosotile	kg	10	0	0	1	11	EIF
25249012	Amphibole	kg	10	0	0	1	11	EIF
25249013	Chrysolite	kg	10	0	0	1	11	EIF
25249014	Amosite	kg	10	0	0	1	11	EIF
25249019	Other	kg	10	0	0	1	11	EIF
25249021	Chrysosotile	kg	10	0	0	1	11	EIF

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25249022	Amphibole	kg	10	0	0	1	11	EIF
25249023	Chrysolite	kg	10	0	0	1	11	EIF
25249024	Amosite	kg	10	0	0	1	11	EIF
25249029	Other	kg	10	0	0	1	11	EIF
25249031	Chrysosotile	kg	10	0	0	1	11	EIF
25249032	Amphibole	kg	10	0	0	1	11	EIF
25249033	Chrysolite	kg	10	0	0	1	11	EIF
25249034	Amosite	kg	10	0	0	1	11	EIF
25249039	Other	kg	10	0	0	1	11	EIF
25249091	Waste	kg	10	0	0	1	11	EIF
25249099	Other	kg	10	0	0	1	11	EIF
25251010	Mica blocks	kg	5	0	0	0.5	5.5	EIF
25251020	Condensor films trimmed but not cut to shape	kg	5	0	0	0.5	5.5	EIF
25251030	Mica splittings, book form	kg	5	0	0	0.5	5.5	EIF
25251040	Mica splittings, loose	kg	5	0	0	0.5	5.5	EIF
25251090	Other	kg	5	0	0	0.5	5.5	EIF

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25252010	Mica flakes, 2.20 mesh	kg	5	0	0	0.5	5.5	E10
25252020	Mica powder, dry ground	kg	5	0	0	0.5	5.5	EIF
25252030	Mica powder, micronised	kg	5	0	0	0.5	5.5	EIF
25252040	Mica powder, wet ground	kg	5	0	0	0.5	5.5	EIF
25252050	Mica powder, calcined	kg	5	0	0	0.5	5.5	EIF
25252090	Other	kg	5	0	0	0.5	5.5	EIF
25253010	Mica mine scrap and waste	kg	5	0	0	0.5	5.5	EIF
25253020	Mica factory scrap	kg	5	0	0	0.5	5.5	EIF
25253030	Mica cuttings book form	kg	5	0	0	0.5	5.5	EIF
25253090	Other	kg	5	0	0	0.5	5.5	EIF
25261010	Steatite (soap stone, etc.) block	kg	5	0	0	0.5	5.5	EIF
25261020	Steatite (soap stone, etc.) lumps	kg	5	0	0	0.5	5.5	EIF
25261090	Other	kg	5	0	0	0.5	5.5	EIF
25262000	Crushed or powdered	kg	5	0	0	0.5	5.5	E5

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25280010	Natural sodium borates and concentrates thereof (whether or not calcined)	kg	2.5	0	0	0.25	2.8	EL
25280020	Natural boric acid (containing not more than 85 % of H_3BO_3)	kg	2.5	0	0	0.25	2.8	EL
25280030	Natural calcium borates and concentrates thereof (whether or not calcined)	kg	2.5	0	0	0.25	2.8	EIF
25280090	Other	kg	2.5	0	0	0.25	2.8	EIF
25291010	Lumps	kg	5	0	0	0.5	5.5	E5
25291020	Powder	kg	5	0	0	0.5	5.5	E5
25292100	Containing by weight 97 % or less of calcium fluoride	kg	5	0	0	0.5	5.5	EIF
25292200	Containing by weight more than 97 % of calcium fluoride	kg	5	0	0	0.5	5.5	EIF
25293000	Leucite; nepheline and nepheline syenite	kg	5	0	0	0.5	5.5	EIF
25301010	Vermiculite	kg	5	0	0	0.5	5.5	EIF

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25301020	Perlite	kg	5	0	0	0.5	5.5	EIF
25301090	Others (including powder)	kg	5	0	0	0.5	5.5	EIF
25302000	Kieserite, epsomite (natural magnesium sulphates)	kg	5	0	0	0.5	5.5	EIF
25309010	Meerschaum (whether or not in polished pieces) and amber agglomerated; meerschaum and agglomerated amber in plates, rods, etc. Not worked after moulding jet	kg	5	0	0	0.5	5.5	EIF
25309020	Natural arsenic sulphides (e.g. orpiment)	kg	5	0	0	0.5	5.5	EIF
25309030	Calcite	kg	5	0	0	0.5	5.5	E5
25309040	Ores and concentrates of rare earth metals	kg	5	0	0	0.5	5.5	E10
25309050	Wollastonite	kg	5	0	0	0.5	5.5	E5

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25309060	Earth colour ochre, crude	kg	5	0	0	0.5	5.5	EIF
25309070	Other processed earth colour ochre.	kg	5	0	0	0.5	5.5	EIF
25309091	Strontium sulphate (natural ore)	kg	5	0	0	0.5	5.5	EIF
25309099	Other	kg	5	0	0	0.5	5.5	E5
26011111	---- 60 % fe or more but below 62 % fe	kg	2.5	0	0	0.25	2.8	EL
26011112	---- 62 % fe or more but below 65 % fe	kg	2.5	0	0	0.25	2.8	EL
26011119	---- 65 % fe and above	kg	2.5	0	0	0.25	2.8	EIF
26011121	---- Below 55 % fe	kg	2.5	0	0	0.25	2.8	EL
26011122	---- 55 % fe or more but below 58 % fe	kg	2.5	0	0	0.25	2.8	EL
26011129	---- 58 % fe or more but below 60 % fe	kg	2.5	0	0	0.25	2.8	EL
26011131	---- 62 % fe or more but below 65 % fe	kg	2.5	0	0	0.25	2.8	EL
26011139	---- 65 % fe and above	kg	2.5	0	0	0.25	2.8	EL
26011141	---- Below 55 % fe	kg	2.5	0	0	0.25	2.8	EL

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26011142	---- 55 % fe or more but below 58 % fe	kg	2.5	0	0	0.25	2.8	EL
26011143	---- 58 % fe or more but below 60 % fe	kg	2.5	0	0	0.25	2.8	EL
26011149	---- 60 % fe or more but below 62 % fe	kg	2.5	0	0	0.25	2.8	EL
26011150	Iron ore concentrates	kg	2.5	0	0	0.25	2.8	EL
26011190	Other	kg	2.5	0	0	0.25	2.8	EIF
26011210	Iron ore pellets	kg	2.5	0	0	0.25	2.8	EL
26011290	Other	kg	2.5	0	0	0.25	2.8	EIF
26012000	Roasted iron pyrites	kg	2.5	0	0	0.25	2.8	EIF
26020010	Manganese ore (46 % and more)	kg	2.5	0	0	0.25	2.8	EIF
26020020	Manganese ore (44 % and more but below 46 %)	kg	2.5	0	0	0.25	2.8	EIF
26020030	Manganese ore (40 % and more but below 44 %)	kg	2.5	0	0	0.25	2.8	EIF
26020040	Manganese ore (35 % or more but below 40 %)	kg	2.5	0	0	0.25	2.8	EL

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26020050	Manganese ore (30 % or more but below 35 %)	kg	2.5	0	0	0.25	2.8	EL
26020060	Ferruginous (10 % or more but below 30 %)	kg	2.5	0	0	0.25	2.8	EL
26020070	Manganese ore sinters, agglomerated	kg	2.5	0	0	0.25	2.8	EL
26020090	Other	kg	2.5	0	0	0.25	2.8	EIF
26030000	Copper ores and concentrates	kg	2.5	0	0	0.25	2.8	EL
26040000	Nickel ores and concentrates	kg	0	0	0	0	0	EIF
26050000	Cobalt ores and concentrates	kg	2.5	0	0	0.25	2.8	EL
26060010	Bauxite (natural), not calcined	kg	2.5	0	0	0.25	2.8	EL
26060020	Bauxite (natural), calcined	kg	2.5	0	0	0.25	2.8	EIF
26060090	Other aluminium ores and concentrates	kg	2.5	0	0	0.25	2.8	EIF
26070000	Lead ores and concentrates	kg	2.5	0	0	0.25	2.8	EL

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26080000	Zinc ores and concentrates	kg	2.5	0	0	0.25	2.8	EIF
26090000	Tin ores and concentrates	kg	2.5	0	0	0.25	2.8	EIF
26100010	Chrome ore lumps, containing 47 % Cr_2O_3 and above	kg	2.5	0	0	0.25	2.8	EL
26100020	Chrome ore lumps, containing 40 % or more but less than 47 % Cr_2O_3	kg	2.5	0	0	0.25	2.8	EIF
26100030	Chrome ore lumps below 40 % Cr_2O_3	kg	2.5	0	0	0.25	2.8	EL
26100040	Chrome ore friable and concentrates fixes containing 47 % Cr_2O_3 and above	kg	2.5	0	0	0.25	2.8	EL
26100090	Other	kg	2.5	0	0	0.25	2.8	EIF
26110000	Tungsten ores and concentrates	kg	2.5	0	0	0.25	2.8	EIF
26121000	Uranium ores and concentrates	kg	0	0	0	0	0	EL

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26122000	Thorium ores and concentrates	kg	2.5	0	0	0.25	2.8	EL
26131000	Roasted	kg	2.5	0	0	0.25	2.8	EIF
26139000	Other	kg	2.5	0	0	0.25	2.8	EIF
26140010	Ilmenite unprocessed	kg	2.5	0	0	0.25	2.8	EL
26140020	Ilmenite, upgraded (beneficiated ilmenite including ilmenite ground)	kg	2.5	0	0	0.25	2.8	EL
26140031	Rare earth oxides including rutile sand	kg	2.5	0	0	0.25	2.8	EIF
26140039	Other	kg	2.5	0	0	0.25	2.8	EIF
26140090	Other	kg	2.5	0	0	0.25	2.8	EIF
26151000	Zirconium ores and concentrates	kg	2.5	0	0	0.25	2.8	EIF
26159010	Vanadium ores and concentrates	kg	2.5	0	0	0.25	2.8	EIF
26159020	Niobium tantalum ores and concentrates	kg	2.5	0	0	0.25	2.8	EIF
26161000	Silver ores and concentrates	kg	2.5	0	0	0.25	2.8	EL

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26169010	Gold ores and concentrates	kg	2.5	0	0	0.25	2.8	EL
26169090	Other	kg	2.5	0	0	0.25	2.8	EL
26171000	Antimony ores and concentrates	kg	2.5	0	0	0.25	2.8	EIF
26179000	Other	kg	2.5	0	0	0.25	2.8	EL
26180000	Granulated slag (slag sand) from the manufacture of iron or steel	kg	5	0	0	0.5	5.5	EIF
26190010	Converted slag (scull) of blast furnace	kg	5	0	0	0.5	5.5	EIF
26190090	Other	kg	5	0	0	0.5	5.5	EIF
26201100	Hard zinc spelter	kg	5	0	0	0.5	5.5	EIF
26201910	Zinc dross	kg	5	0	0	0.5	5.5	EIF
26201990	Other	kg	5	0	0	0.5	5.5	EIF
26202100	Leaded gasoline sludges and leaded anti-knock compound sludges	kg	5	0	0	0.5	5.5	EIF
26202910	Lead dross	kg	5	0	0	0.5	5.5	EIF

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26202990	Other	kg	5	0	0	0.5	5.5	EIF
26203010	Brass dross	kg	5	0	0	0.5	5.5	EIF
26203090	Other	kg	5	0	0	0.5	5.5	EIF
26204010	Aluminium dross	kg	5	0	0	0.5	5.5	EIF
26204090	Other	kg	5	0	0	0.5	5.5	EIF
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 their chemical compounds	kg	5	0	0	0.5	5.5	EIF
26209100	Containing antimony, beryllium, cadmium, chromium or their mixtures	kg	5	0	0	0.5	5.5	EIF
26209900	Other	kg	5	0	0	0.5	5.5	EIF
26211000	Ash and residues from the incineration of municipal waste	kg	5	0	0	0.5	5.5	EIF
26219000	Other	kg	5	0	0	0.5	5.5	EIF

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27011100	Anthracite	kg	0	0	0	0	0	EIF
27011200	Bituminous coal	kg	1	1.5	0	0.25	2.8	EIF
27011910	Coking coal	kg	0	0	0	0	0	EIF
27011920	Steam coal	kg	1	1.5	0	0.25	2.8	EIF
27011990	Other	kg	1	1.5	0	0.25	2.8	EIF
27012010	Anthracite agglomerated	kg	0	0	0	0	0	EIF
27012090	Other	kg	1	1.5	0	0.25	2.8	EL
27021000	Lignite, whether or not pulverized, but not agglomerated	kg	1	1.5	0	0.25	2.8	EL
27022000	Agglomerated lignite	kg	1	1.5	0	0.25	2.8	EL
27030010	Peat whether or not compressed into bales but not agglomerated	kg	1	1.5	0	0.25	2.8	E5
27030090	Other	kg	1	1.5	0	0.25	2.8	E5
27040010	Retort carbon (gas carbon)	kg	5	0	0	0.5	5.5	E7
27040020	Coke and semi-coke of lignite or of peat	kg	0	0	0	0	0	EIF
27040030	Hard coke of coal	kg	5	0	0	0.5	5.5	E7

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27040040	Soft coke of coal	kg	5	0	0	0.5	5.5	E7
27040090	Other	kg	5	0	0	0.5	5.5	E10
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	EIF
27060010	Coal tar	kg	5	0	0	0.5	5.5	EIF
27060090	Other	kg	5	0	0	0.5	5.5	EIF
27071000	Benzole (benzene)	kg	2.5	0	0	0.25	2.8	EL
27072000	Toluole (toluene)	kg	2.5	0	0	0.25	2.8	EL
27073000	Xylole (xylenes)	kg	2.5	0	0	0.25	2.8	EIF
27074000	Naphthelene	kg	2.5	0	0	0.25	2.8	E5
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	2.8	EIF

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27079100	Creosote oils	kg	2.5	0	0	0.25	2.8	EIF
27079900	Other	kg	2.5	0	0	0.25	2.8	EIF
27081010	Obtained by blending with creosote oil or other coal tar distillates	kg	5	0	0	0.5	5.5	EIF
27081090	Other	kg	5	0	0	0.5	5.5	EIF
27082000	Pitch coke	kg	5	0	0	0.5	5.5	EIF
27090010	Crude petroleum oil	kg	Re. 1 per tonne	0	0	10 paise per tonne	Re. 1.10 per tonne	E10
27090090	Other petroleum oils and oils obtained from bituminous minerals	kg	0	0	0	0	0	E10
27101221	Light naphtha	kg	1	0	0	0.1	1.1	EIF
27101222	Heavy naphtha	kg	1	0	0	0.1	1.1	EL
27101229	Full range naphtha	kg	1	0	0	0.1	1.1	EL
27101231	Solvent 60/80	kg	5	0	0	0	5	EL
27101232	Solvent 50/120	kg	5	0	0	0	5	EL
27101239	Solvent 145/205	kg	5	0	0	0	5	E5
27101241	Motor gasoline conforming to standard IS 2796	kg	2.5	0	0	0.25	2.8	EIF

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27101242	E 20 fuel conforming to standard IS 17021	kg	2.5	0	0	0.25	2.8	EL
27101243	E 12 fuel conforming to standard IS 17586	kg	2.5	0	0	0.25	2.8	EL
27101244	E 15 fuel conforming to standard IS 17586	kg	2.5	0	0	0.25	2.8	EL
27101249	E 15 fuel conforming to standard IS 17076	kg	2.5	0	0	0.25	2.8	EL
27101250	Aviation Gasoline conforming to standard IS 1604	kg	0	0	0	0	0	EIF
27101290	Other	kg	5	0	0	0	5	E5
27101920	Solvent 125/240 (petroleum hydrocarbon solvent) as specified under standard IS 1745	kg	5	0	0	0	5	E5
27101931	Kerosene intermediate	kg	5	0	0	0	5	E5
27101932	Kerosene conforming to standard IS 1459	kg	5	0	0	0	5	E5
27101939	Aviation turbine fuels, kerosene type conforming to standard IS 1571	kg	5	0	0	0	5	E5

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27101941	Gas oil	kg	5	0	0	0	5	E5
27101942	Vacuum gas oil	kg	5	0	0	0	5	E5
27101943	Light diesel oil conforming to standard IS 15770	kg	5	0	0	0	5	E5
27101944	Automotive diesel fuel, not containing bio-diesel, conforming to standard IS 1460	kg	2.5	0	0	0.25	2.8	E5
27101949	High flash high speed diesel fuel conforming to standard IS 16861	kg	2.5	0	0	0.25	2.8	E5
27101951	Grade LV	kg	5	0	0	0	5	E5
27101952	Grade MV1	kg	5	0	0	0	5	E5
27101953	Grade MV2	kg	5	0	0	0	5	E5
27101959	Grade HV	kg	5	0	0	0	5	E5
27101961	Distillate oil	kg	5	0	0	0	5	E5
27101969	Residual oil	kg	5	0	0	0	5	E5
27101971	Base oil	kg	5	0	0	0	5	E5

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27101972	Engine oil (internal combustion engine crankcase oils) conforming to IS 13656	kg	5	0	0	0	5	E5
27101973	Engine oil conforming to IS 14234	kg	5	0	0	0	5	E5
27101974	Automotive gear oil conforming to IS 1118	kg	5	0	0	0	5	E5
27101975	Industrial gear oil conforming to IS 8406	kg	5	0	0	0	5	E5
27101976	General purpose machinery and spindle oils conforming to standard IS 493	kg	5	0	0	0	5	E5
27101977	Turbine lubricating oil conforming to standard IS 1012	kg	5	0	0	0	5	E5
27101978	Other lubricating oil, conforming to any other bis standard	kg	5	0	0	0	5	E5
27101979	Other lubricating oil, not conforming to any bis standard	kg	5	0	0	0	5	E5

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27101981	Cutting oil conforming to standard IS 1115	kg	5	0	0	0	5	E5
27101982	Cutting oil (neat) conforming to standard IS 3065	kg	5	0	0	0	5	E5
27101983	Hydraulic oil conforming to standard IS 3098 or IS 11656	kg	5	0	0	0	5	E5
27101984	Industrial white oil conforming to standard IS 1083	kg	5	0	0	0	5	E5
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	E5
27101986	Mineral oil for cosmetic industry conforming to standard IS 7299	kg	5	0	0	0	5	EL
27101987	Jute batching oil conforming to standard IS 1758	kg	5	0	0	0	5	E10

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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	E5
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	E5
27101990	Other	kg	5	0	0	0	5	E5
27102010	Automotive diesel fuel, containing bio-diesel, conforming to standard IS 1460	kg	2.5	0	0	0.25	2.8	EL
27102020	Diesel fuel blend (B6 to B20) conforming to standard IS 16531	kg	2.5	0	0	0.25	2.8	EL
27102090	Other	kg	5	0	0	0	5	E10

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27109100	Containing polychlorinated biphenyls (PCBs) polychlorinated terphenyls (PCTs)or polybrominated biphenyls (PBBs)	kg	5	0	0	0	5	E10
27109900	Other	kg	5	0	0	0	5	E10
27111100	Natural gas	kg	2.5	0	0	0.25	2.8	E7
27111200	Propane	kg	2.5	0	0	0.25	2.8	EIF
27111300	Butanes	kg	2.5	0	0	0.25	2.8	EIF
27111400	Ethylene, propylene, butylene and butadiene	kg	5	0	0	0.5	5.5	EIF
27111910	LPG (for non-automotive purposes) conforming to standard IS 4576	kg	5	0	0	0.5	5.5	EIF
27111920	LPG (for automotive purposes) conforming to standard IS 14861	kg	5	0	0	0.5	5.5	E5
27111990	Other	kg	5	0	0	0.5	5.5	EIF
27112100	Natural gas	kg	5	0	0	0.5	5.5	EIF

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27112900	Other	kg	5	0	0	0.5	5.5	E10
27121010	Crude	kg	5	0	0	0.5	5.5	E5
27121090	Other	kg	5	0	0	0.5	5.5	E5
27122000	Paraffin wax containing by weight less than 0.75 % of oil	kg	5	0	0	0.5	5.5	E7
27129010	Micro-crystalline petroleum wax	kg	5	0	0	0.5	5.5	E10
27129020	Lignite wax	kg	5	0	0	0.5	5.5	E5
27129030	Slack wax	kg	5	0	0	0.5	5.5	E5
27129040	Paraffin wax containing by weight less than 0.75 % of oil	kg	5	0	0	0.5	5.5	E10
27129090	Other	kg	5	0	0	0.5	5.5	E7
27131110	Raw petroleum coke for anode making in aluminium industry conforming to standard IS 17049	kg	10	0	0	1	11	E10
27131190	Other	kg	10	0	0	1	11	E10

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27131210	Calcined petroleum coke for anode making in aluminium industry conforming to standard IS 17049	kg	7.5	0	0	0.75	8.3	E10
27131290	Other	kg	7.5	0	0	0.75	8.3	E7
27132000	Petroleum bitumen	kg	5	0	0	0.5	5.5	E5
27139000	Other residues of petroleum oils or of oils obtained from bituminous minerals	kg	5	0	0	0.5	5.5	EIF
27141000	Bituminous or oil shale and tar sands	kg	5	0	0	0.5	5.5	EIF
27149010	Asphalt, natural	kg	5	0	0	0.5	5.5	EIF
27149020	Bitumen, natural	kg	5	0	0	0.5	5.5	EIF
27149030	Gilsonete	kg	5	0	0	0.5	5.5	EIF
27149090	Other	kg	5	0	0	0.5	5.5	EIF
27150010	Cut back, bituminous or asphalt	kg	5	0	0	0.5	5.5	E5
27150090	Other	kg	5	0	0	0.5	5.5	E5
27160000	Electrical energy	1,000 kWh	Rs.2,000 per 1,000 kWh	0	0	0	Rs.2,000 per 1,000 kWh	EL

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28011000	Chlorine	kg	5	0	0	0.5	5.5	EIF
28012000	Iodine	kg	2.5	0	0	0.25	2.8	EIF
28013010	Fluorine	kg	5	0	0	0.5	5.5	EIF
28013020	Bromine	kg	5	0	0	0.5	5.5	EIF
28020010	Sublimed sulphur	kg	5	0	0	0.5	5.5	EIF
28020020	Precipitated sulphur	kg	5	0	0	0.5	5.5	EIF
28020030	Colloidal sulphur	kg	5	0	0	0.5	5.5	EIF
28030010	Carbon black	kg	7.5	0	0	0.75	8.3	E5
28030020	Acetylene black	kg	5	0	0	0.5	5.5	EIF
28030090	Other	kg	5	0	0	0.5	5.5	EIF
28041000	Hydrogen	kg	5	0	0	0.5	5.5	EIF
28042100	Argon	kg	5	0	0	0.5	5.5	EIF
28042910	Helium	kg	5	0	0	0.5	5.5	EIF
28042990	Other	kg	5	0	0	0.5	5.5	EIF
28043000	Nitrogen	kg	5	0	0	0.5	5.5	EIF
28044010	Medicinal grade oxygen	kg	5	0	0	0.5	5.5	EIF
28044090	Oxygen other than medical grade	kg	5	0	0	0.5	5.5	EIF
28045010	Boron	kg	5	0	0	0.5	5.5	EIF

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28045020	Tellurium	kg	5	0	0	0.5	5.5	EIF
28046100	Silicon containing by weight not less than 99.99 % of silicon	kg	5	0	0	0.5	5.5	EIF
28046900	Other silicon	kg	5	0	0	0.5	5.5	EIF
28047010	Phosphorus, black	kg	5	0	0	0.5	5.5	EIF
28047020	Phosphorus, red	kg	5	0	0	0.5	5.5	EIF
28047030	Phosphorus, white or yellow	kg	5	0	0	0.5	5.5	EIF
28048000	Arsenic	kg	5	0	0	0.5	5.5	EIF
28049000	Selenium	kg	5	0	0	0.5	5.5	EIF
28051100	Sodium	kg	5	0	0	0.5	5.5	EIF
28051200	Calcium	kg	5	0	0	0.5	5.5	EIF
28051900	Other	kg	5	0	0	0.5	5.5	EIF
28053000	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	kg	5	0	0	0.5	5.5	EIF
28054000	Mercury	kg	5	0	0	0.5	5.5	EIF

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28061000	Hydrogen chloride (hydrochloric acid)	kg	7.5	0	0	0.75	8.3	EIF
28062000	Chlorosulphuric acid	kg	7.5	0	0	0.75	8.3	EIF
28070010	Sulphurc acid	kg	7.5	0	0	0.75	8.3	EIF
28070020	Oleum	kg	7.5	0	0	0.75	8.3	EIF
28080010	Nitric acid	kg	7.5	0	0	0.75	8.3	EIF
28080020	Sulphonitric acids	kg	7.5	0	0	0.75	8.3	EIF
28091000	Diphosphorus pentaoxide	kg	7.5	0	0	0.75	8.3	EIF
28092010	Phosporic acid	kg	5	0	0	0.5	5.5	EIF
28092020	Polyphosphoric acids	kg	7.5	0	0	0.75	8.3	EIF
28100010	Oxides of boron	kg	7.5	0	0	0.75	8.3	EIF
28100020	Boric acids	kg	7.5	0	0	0.75	8.3	EIF
28111100	Hydrogen fluoride (hydrofluoric acid)	kg	7.5	0	0	0.75	8.3	EIF
28111200	Hydrogen cyanide (hydrocyanic acid)	kg	10	0	0	1	11	EIF
28111920	Hypophosphorus acid (phosphinic acid)	kg	7.5	0	0	0.75	8.3	EIF
28111930	Acids of arsenic	kg	7.5	0	0	0.75	8.3	EIF

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28111940	Sulphonic acid	kg	7.5	0	0	0.75	8.3	EIF
28111990	Other (other inorganic oxygen compounds of non-metals)	kg	7.5	0	0	0.75	8.3	EIF
28112110	Dry ice	kg	7.5	0	0	0.75	8.3	EIF
28112190	Other	kg	7.5	0	0	0.75	8.3	EIF
28112200	Silicon dioxide	kg	7.5	0	0	0.75	8.3	EIF
28112910	Arsenic pentoxide	kg	7.5	0	0	0.75	8.3	EIF
28112920	Arsenic trioxide	kg	7.5	0	0	0.75	8.3	EIF
28112930	Nitrous oxide	kg	7.5	0	0	0.75	8.3	EIF
28112940	Carbon monoxide	kg	7.5	0	0	0.75	8.3	EIF
28112950	Sulphur trioxide (sulphuric anhydride)	kg	7.5	0	0	0.75	8.3	EIF
28112990	Other	kg	7.5	0	0	0.75	8.3	EIF
28121100	Carbonyl dichloride (phosgene)	kg	7.5	0	0	0.75	8.3	EIF
28121200	Phosphorous oxychloride	kg	7.5	0	0	0.75	8.3	EIF
28121300	Phosphorous trichloride	kg	7.5	0	0	0.75	8.3	EIF

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28121400	Phosphorous pentachloride	kg	7.5	0	0	0.75	8.3	EIF
28121500	Sulphur monochloride	kg	7.5	0	0	0.75	8.3	EIF
28121600	Sulphur dichloride	kg	7.5	0	0	0.75	8.3	EIF
28121700	Thionyl chloride	kg	7.5	0	0	0.75	8.3	EIF
28121910	Sulphur oxychloride	kg	7.5	0	0	0.75	8.3	EIF
28121920	Silicon tetrachloride	kg	7.5	0	0	0.75	8.3	EIF
28121930	Arsenous trichloride	kg	7.5	0	0	0.75	8.3	EIF
28121990	Other	kg	7.5	0	0	0.75	8.3	EIF
28129000	Other	kg	7.5	0	0	0.75	8.3	EIF
28131000	Carbon disulphide	kg	7.5	0	0	0.75	8.3	EIF
28139010	Arsenic disulphide (artificial)	kg	7.5	0	0	0.75	8.3	EIF
28139020	Commercial phosphorus trisulphide	kg	7.5	0	0	0.75	8.3	EIF
28139090	Other	kg	7.5	0	0	0.75	8.3	EIF
28141000	Anhydrous ammonia	kg	5	0	0	0.5	5.5	EIF
28142000	Ammonia in aqueous solution	kg	5	0	0	0.5	5.5	EIF
28151110	Flakes	kg	7.5	0	0	0.75	8.3	EIF

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28151190	Other	kg	7.5	0	0	0.75	8.3	EIF
28151200	In aqueous solution (soda lye or liquid soda)	kg	7.5	0	0	0.75	8.3	EIF
28152000	Potassium hydroxide (caustic potash)	kg	7.5	0	0	0.75	8.3	EIF
28153000	Peroxides of sodium or potassium	kg	7.5	0	0	0.75	8.3	EIF
28161010	Hydroxide of magnesium	kg	7.5	0	0	0.75	8.3	EIF
28161020	Peroxide of magnesium	kg	7.5	0	0	0.75	8.3	EIF
28164000	Oxides, hydroxides and peroxides, of strontium or barium	kg	7.5	0	0	0.75	8.3	EIF
28170010	Zinc oxide	kg	7.5	0	0	0.75	8.3	EIF
28170020	Zinc peroxide	kg	7.5	0	0	0.75	8.3	EIF
28181000	Artificial corundum, whether or not chemically defined	kg	7.5	0	0	0.75	8.3	EIF
28182011	Metallurgical grade, conforming to IS 17441	kg	5	0	0	0.5	5.5	EIF

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28182019	Non-metallurgical grade, conforming to IS 17441	kg	5	0	0	0.5	5.5	EIF
28182090	Other	kg	7.5	0	0	0.75	8.3	E5
28183000	Aluminium hydroxide	kg	7.5	0	0	0.75	8.3	E5
28191000	Chromium trioxide	kg	7.5	0	0	0.75	8.3	EIF
28199000	Other	kg	7.5	0	0	0.75	8.3	EIF
28201000	Manganese dioxide	kg	7.5	0	0	0.75	8.3	EIF
28209000	Other	kg	7.5	0	0	0.75	8.3	EIF
28211010	Iron oxides	kg	7.5	0	0	0.75	8.3	E5
28211020	Iron hydroxides	kg	7.5	0	0	0.75	8.3	EIF
28212000	Earth colours	kg	7.5	0	0	0.75	8.3	EIF
28220010	Cobalt oxides	kg	7.5	0	0	0.75	8.3	EIF
28220020	Cobalt hydroxides	kg	7.5	0	0	0.75	8.3	EIF
28220030	Commercial cobalt oxides	kg	7.5	0	0	0.75	8.3	EIF
28230010	Titanium dioxide	kg	10	0	0	1	11	EIF
28230090	Other	kg	7.5	0	0	0.75	8.3	EIF
28241010	Litharge	kg	7.5	0	0	0.75	8.3	EIF

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28241020	Massicot	kg	7.5	0	0	0.75	8.3	EIF
28249000	Other	kg	7.5	0	0	0.75	8.3	EIF
28251010	Hydrazine anhydrous	kg	7.5	0	0	0.75	8.3	EIF
28251020	Hydrazine hydrate	kg	7.5	0	0	0.75	8.3	E5
28251030	Hydrazine sulphate	kg	7.5	0	0	0.75	8.3	EIF
28251040	Hydroxylamine sulphate	kg	7.5	0	0	0.75	8.3	E5
28251090	Other	kg	7.5	0	0	0.75	8.3	EIF
28252000	Lithium oxide and hydroxide	kg	7.5	0	0	0.75	8.3	EIF
28253010	Vanadium pentoxide flakes	kg	2.5	0	0	0.25	2.8	EIF
28253090	Other	kg	7.5	0	0	0.75	8.3	EIF
28254000	Nickel oxides and hydroxides	kg	0	0	0	0	0	EIF
28255000	Copper oxides and hydroxides	kg	7.5	0	0	0.75	8.3	EIF
28256010	Germanium oxides	kg	7.5	0	0	0.75	8.3	EIF
28256020	Zirconium dioxide	kg	7.5	0	0	0.75	8.3	EIF
28257010	Molybdenum trioxide	kg	7.5	0	0	0.75	8.3	EIF

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28257020	Molybdic acid	kg	7.5	0	0	0.75	8.3	EIF
28257090	Other	kg	7.5	0	0	0.75	8.3	EIF
28258000	Antimony oxides	kg	7.5	0	0	0.75	8.3	EIF
28259010	Tin oxide	kg	7.5	0	0	0.75	8.3	EIF
28259020	Cadmium oxide	kg	7.5	0	0	0.75	8.3	EIF
28259040	Calcium hydroxide	kg	7.5	0	0	0.75	8.3	EIF
28259050	Ammonium hydroxide	kg	7.5	0	0	0.75	8.3	EIF
28259090	Other	kg	7.5	0	0	0.75	8.3	EIF
28261200	Of aluminium	kg	7.5	0	0	0.75	8.3	E5
28261910	Magnesium fluoride	kg	7.5	0	0	0.75	8.3	EIF
28261990	Other	kg	7.5	0	0	0.75	8.3	EIF
28263000	Sodium hexafluoroaluminate (synthetic cryolite)	kg	7.5	0	0	0.75	8.3	EIF
28269000	Other	kg	7.5	0	0	0.75	8.3	EIF
28271000	Ammonium chloride	kg	7.5	0	0	0.75	8.3	EIF
28272000	Calcium chloride	kg	7.5	0	0	0.75	8.3	EIF
28273100	Of magnesium	kg	7.5	0	0	0.75	8.3	EIF
28273200	Of aluminium	kg	7.5	0	0	0.75	8.3	EIF

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28273500	Of nickel	kg	7.5	0	0	0.75	8.3	EIF
28273920	Mercurous chloride	kg	7.5	0	0	0.75	8.3	EIF
28273930	Strontium chloride	kg	7.5	0	0	0.75	8.3	EIF
28273940	Cuprous chloride	kg	7.5	0	0	0.75	8.3	EIF
28273990	Other chlorides	kg	7.5	0	0	0.75	8.3	E5
28274110	Copper oxychloride	kg	7.5	0	0	0.75	8.3	EIF
28274190	Other	kg	7.5	0	0	0.75	8.3	EIF
28274900	Other	kg	7.5	0	0	0.75	8.3	EIF
28275110	Bromides of sodium	kg	7.5	0	0	0.75	8.3	EIF
28275120	Bromides of potassium	kg	7.5	0	0	0.75	8.3	EIF
28275910	Magnesium bromide	kg	7.5	0	0	0.75	8.3	EIF
28275990	Other	kg	7.5	0	0	0.75	8.3	EIF
28276010	Potassium iodide	kg	7.5	0	0	0.75	8.3	EIF
28276020	Sodium iodide	kg	7.5	0	0	0.75	8.3	EIF
28276090	Other	kg	7.5	0	0	0.75	8.3	EIF
28281010	Commercial calcium hypochlorite (bleaching paste/powder)	kg	7.5	0	0	0.75	8.3	EIF
28281090	Other	kg	7.5	0	0	0.75	8.3	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
28289011	Bleaching paste/powder	kg	7.5	0	0	0.75	8.3	EIF
28289019	Other	kg	7.5	0	0	0.75	8.3	EIF
28289020	Potassium hypochlorites	kg	7.5	0	0	0.75	8.3	EIF
28289030	Sodium chlorite	kg	7.5	0	0	0.75	8.3	EIF
28289040	Aluminium chlorite	kg	7.5	0	0	0.75	8.3	EIF
28289050	Hypobromites	kg	7.5	0	0	0.75	8.3	EIF
28289060	Bleaching paste/powder of other hypochlorites	kg	7.5	0	0	0.75	8.3	EIF
28289090	Other	kg	7.5	0	0	0.75	8.3	EIF
28291100	Of sodium	kg	7.5	0	0	0.75	8.3	EIF
28291910	Barium chlorate	kg	7.5	0	0	0.75	8.3	EIF
28291920	Potassium chlorate	kg	7.5	0	0	0.75	8.3	EIF
28291930	Magnesium chlorate	kg	7.5	0	0	0.75	8.3	EIF
28291990	Other	kg	7.5	0	0	0.75	8.3	EIF
28299010	Perchlorates	kg	7.5	0	0	0.75	8.3	EIF
28299020	Bromates and perbromates	kg	7.5	0	0	0.75	8.3	EIF
28299030	Iodates and periodates	kg	7.5	0	0	0.75	8.3	EIF

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28301000	Sodium sulphides	kg	7.5	0	0	0.75	8.3	EIF
28309010	Sulphides	kg	7.5	0	0	0.75	8.3	EIF
28309020	Polysulphides	kg	7.5	0	0	0.75	8.3	EIF
28311010	Sodium dithionites (sodium hydrosulfite)	kg	7.5	0	0	0.75	8.3	EIF
28311020	Sodium sulphoxylates (including sodium formaldehyde sulphoxylate)	kg	7.5	0	0	0.75	8.3	EIF
28319010	Dithionites	kg	7.5	0	0	0.75	8.3	EIF
28319020	Sulphoxylates	kg	7.5	0	0	0.75	8.3	EIF
28321010	Sodium bi-sulphite	kg	7.5	0	0	0.75	8.3	EIF
28321020	Sodium hydrosulphites	kg	7.5	0	0	0.75	8.3	EIF
28321090	Other	kg	7.5	0	0	0.75	8.3	EIF
28322010	Potassium metabisulphite	kg	7.5	0	0	0.75	8.3	EIF
28322020	Magnesium sulphite	kg	7.5	0	0	0.75	8.3	EIF
28322090	Other	kg	7.5	0	0	0.75	8.3	EIF
28323010	Sodium thiosulphate (hypo)	kg	7.5	0	0	0.75	8.3	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
28323020	Magnesium thiosulphate	kg	7.5	0	0	0.75	8.3	EIF
28323090	Other	kg	7.5	0	0	0.75	8.3	EIF
28331100	Disodium sulphate	kg	7.5	0	0	0.75	8.3	EIF
28331910	Sodium hydrogen sulphate (acid sulphate)	kg	7.5	0	0	0.75	8.3	EIF
28331920	Sodium pyrosulphate	kg	7.5	0	0	0.75	8.3	EIF
28331990	Other	kg	7.5	0	0	0.75	8.3	EIF
28332100	Of magnesium	kg	7.5	0	0	0.75	8.3	EIF
28332210	Aluminium sulphate (iron free)	kg	7.5	0	0	0.75	8.3	EIF
28332290	Other	kg	7.5	0	0	0.75	8.3	EIF
28332400	Of nickel	kg	7.5	0	0	0.75	8.3	EIF
28332500	Of copper	kg	7.5	0	0	0.75	8.3	EIF
28332700	Of barium	kg	7.5	0	0	0.75	8.3	EIF
28332910	Ferrous sulphate	kg	7.5	0	0	0.75	8.3	EIF
28332930	Quinidine sulphate	kg	7.5	0	0	0.75	8.3	EIF
28332940	Manganese sulphate	kg	7.5	0	0	0.75	8.3	EIF
28332950	Strontium sulphate	kg	7.5	0	0	0.75	8.3	EIF

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28332990	Other	kg	7.5	0	0	0.75	8.3	EIF
28333010	Ammonium alum	kg	7.5	0	0	0.75	8.3	EIF
28333020	Ferric ammonium alum	kg	7.5	0	0	0.75	8.3	EIF
28333030	Potash alum	kg	7.5	0	0	0.75	8.3	EIF
28333090	Other	kg	7.5	0	0	0.75	8.3	EIF
28334000	Peroxosulphates (persulphates)	kg	7.5	0	0	0.75	8.3	EIF
28341010	Sodium nitrite	kg	7.5	0	0	0.75	8.3	EIF
28341090	Other	kg	7.5	0	0	0.75	8.3	EIF
28342100	Of potassium	kg	7.5	0	0	0.75	8.3	EIF
28342910	Strontium nitrate	kg	7.5	0	0	0.75	8.3	EIF
28342920	Magnesium nitrate	kg	7.5	0	0	0.75	8.3	EIF
28342930	Barium nitrate	kg	7.5	0	0	0.75	8.3	EIF
28342990	Other	kg	7.5	0	0	0.75	8.3	EIF
28351010	Calcium hypophosphite	kg	7.5	0	0	0.75	8.3	EIF
28351020	Magnesium hypophosphite	kg	7.5	0	0	0.75	8.3	EIF
28351090	Other	kg	7.5	0	0	0.75	8.3	EIF
	Phosphates:							

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28352200	Of mono or disodium	kg	7.5	0	0	0.75	8.3	EIF
28352400	Of potassium	kg	7.5	0	0	0.75	8.3	EIF
28352500	Calcium hydrogenortho-phosphate ("dicalcium phosphate")	kg	7.5	0	0	0.75	8.3	EIF
28352610	Calcium monobasic phosphate	kg	7.5	0	0	0.75	8.3	EIF
28352620	Calcium tribasic phosphate	kg	7.5	0	0	0.75	8.3	EIF
28352690	Other	kg	7.5	0	0	0.75	8.3	EIF
28352910	Magnesium phosphate, monobasic	kg	7.5	0	0	0.75	8.3	EIF
28352920	Magnesium phosphate, dibasic	kg	7.5	0	0	0.75	8.3	EIF
28352930	Magnesium phosphate, tribasic	kg	7.5	0	0	0.75	8.3	EIF
28352940	Sodium hexa meta phosphate	kg	7.5	0	0	0.75	8.3	EIF
28352990	Other	kg	7.5	0	0	0.75	8.3	EIF

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28353100	Sodium triphosphate (sodium tripoly phosphate)	kg	7.5	0	0	0.75	8.3	E5
28353900	Other	kg	7.5	0	0	0.75	8.3	EIF
28362010	Disodium carbonate, dense	kg	7.5	0	0	0.75	8.3	E5
28362020	Disodium carbonate, light	kg	7.5	0	0	0.75	8.3	E5
28362090	Other	kg	7.5	0	0	0.75	8.3	EIF
28363000	Sodium hydrogencarbonate (sodium bicarbonate)	kg	7.5	0	0	0.75	8.3	EIF
28364000	Potassium carbonates	kg	7.5	0	0	0.75	8.3	E5
28365000	Calcium carbonate	kg	7.5	0	0	0.75	8.3	EIF
28366000	Barium carbonate	kg	7.5	0	0	0.75	8.3	EIF
	Other:							
28369100	Lithium carbonates	kg	7.5	0	0	0.75	8.3	EIF
28369200	Strontium carbonate	kg	7.5	0	0	0.75	8.3	EIF
28369910	Percarbonates	kg	7.5	0	0	0.75	8.3	EIF
28369920	Magnesium carbonate	kg	7.5	0	0	0.75	8.3	EIF

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28369930	Aluminium bicarbonate	kg	7.5	0	0	0.75	8.3	EIF
28369990	Other	kg	7.5	0	0	0.75	8.3	EIF
28371100	Of sodium	kg	10	0	0	1	11	EIF
28371910	Potassium cyanide	kg	7.5	0	0	0.75	8.3	EIF
28371920	Double cyanide of potassium and sodium	kg	7.5	0	0	0.75	8.3	EIF
28371990	Other	kg	7.5	0	0	0.75	8.3	EIF
28372010	Ammonium sulphocyanide	kg	7.5	0	0	0.75	8.3	EIF
28372020	Potassium ferricyanide	kg	7.5	0	0	0.75	8.3	EIF
28372030	Potassium ferrocyanide	kg	7.5	0	0	0.75	8.3	EIF
28372040	Sodium ferrocyanide	kg	7.5	0	0	0.75	8.3	EIF
28372050	Sodium nitroprusside (sodium nitroferricyanide)	kg	7.5	0	0	0.75	8.3	EIF
28372090	Other	kg	7.5	0	0	0.75	8.3	EIF
28391100	Sodium metasilicates	kg	7.5	0	0	0.75	8.3	EIF
28391900	Other	kg	7.5	0	0	0.75	8.3	EIF
28399010	Magnesium trisilicate	kg	7.5	0	0	0.75	8.3	EIF
28399090	Other	kg	7.5	0	0	0.75	8.3	EIF

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28401100	Anhydrous	kg	7.5	0	0	0.75	8.3	EIF
28401900	Other	kg	7.5	0	0	0.75	8.3	EIF
28402010	Magnesium borates	kg	7.5	0	0	0.75	8.3	EIF
28402090	Other	kg	7.5	0	0	0.75	8.3	EIF
28403000	Peroxoborates (perborates)	kg	7.5	0	0	0.75	8.3	EIF
28413000	Sodium dichromate	kg	7.5	0	0	0.75	8.3	EIF
28415010	Sodium chromates	kg	7.5	0	0	0.75	8.3	EIF
28415090	Other	kg	7.5	0	0	0.75	8.3	EIF
	Manganites, manganates and permanganates:							
28416100	Potassium permanganate	kg	7.5	0	0	0.75	8.3	EIF
28416900	Other	kg	7.5	0	0	0.75	8.3	EIF
28417010	Aluminium molybdate	kg	7.5	0	0	0.75	8.3	EIF
28417020	Sodium molybdate	kg	7.5	0	0	0.75	8.3	EIF
28417090	Other	kg	7.5	0	0	0.75	8.3	EIF
28418010	Sodium tungstate	kg	7.5	0	0	0.75	8.3	EIF

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28418020	Magnesium tungstate	kg	7.5	0	0	0.75	8.3	EIF
28418090	Other	kg	7.5	0	0	0.75	8.3	EIF
28419000	Other	kg	7.5	0	0	0.75	8.3	EIF
28421000	Double or complex silicates, including aluminosilicates, whether or not chemically defined	kg	7.5	0	0	0.75	8.3	EIF
28429010	Arsenites and arsenates	kg	7.5	0	0	0.75	8.3	EIF
28429020	Bichromates and dichromates	kg	7.5	0	0	0.75	8.3	EIF
28429090	Other	kg	7.5	0	0	0.75	8.3	EIF
28431010	Colloidal precious metals of Gold	kg	10	0	0	1	11	EIF
28431020	Colloidal precious metals of Silver	kg	10	0	0	1	11	EIF
28431090	Other (silver compounds)	kg	10	0	0	1	11	EIF
28432100	Silver nitrate	kg	10	0	0	1	11	EIF
28432900	Other	kg	10	0	0	1	11	EIF
28433000	Gold compounds	kg	10	0	0	1	11	EL

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28439011	Sodium aurous thiosulphate	kg	10	0	0	1	11	EIF
28439012	Noble metallutions of platinum, rhodium and palladinium	kg	10	0	0	1	11	E10
28439019	Other noble metallutions	kg	10	0	0	1	11	E10
28439020	Amalgams	kg	10	0	0	1	11	EIF
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	8.3	EIF

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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	EIF
28443010	Uranium depleted in U235 and or thorium and their alloys, unwrought or wrought and compounds thereof:	kg	7.5	0	0	0.75	8.3	EIF
	Compounds of thorium or of uranium depleted in U235							
28443021	Thorium oxide	kg	7.5	0	0	0.75	8.3	EIF
28443022	Thorium hydroxide	kg	7.5	0	0	0.75	8.3	EIF
28443023	Thorium nitrate	kg	7.5	0	0	0.75	8.3	EIF

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28443029	Other	kg	7.5	0	0	0.75	8.3	EIF
28443030	Waste and scrap of uranium depleted in U235 or of thorium	kg	7.5	0	0	0.75	8.3	EIF
28443090	Other	kg	7.5	0	0	0.75	8.3	EIF
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	8.3	EIF

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28444200	Actinium-225, actinium-227, californium-253, curium-240, curium-241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, 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	kg	7.5	0	0	0.75	8.3	EIF

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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	8.3	EIF
28444400	Radioactive residues	kg	7.5	0	0	0.75	8.3	EIF
28445000	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	kg	7.5	0	0	0.75	8.3	EIF
28451000	Heavy water (deuterium oxide)	kg	7.5	0	0	0.75	8.3	EIF
28452000	Boron enriched in boron-10 and its compounds	kg	7.5	0	0	0.75	8.3	EIF
28453000	Lithium enriched in lithium-6 and its compounds	kg	7.5	0	0	0.75	8.3	EIF
28454000	Helium-3	kg	7.5	0	0	0.75	8.3	EIF
28459010	Nuclear fuels not elsewhere included or specified	kg	7.5	0	0	0.75	8.3	EIF

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28459090	Other	kg	7.5	0	0	0.75	8.3	EIF
28461010	Cerium oxides	kg	7.5	0	0	0.75	8.3	EIF
28461090	Other	kg	7.5	0	0	0.75	8.3	EIF
28469010	Rare earth oxides not elsewhere included or specified	kg	7.5	0	0	0.75	8.3	EIF
28469020	Rare earth fluorides not elsewhere included or specified	kg	7.5	0	0	0.75	8.3	EIF
28469030	Rare earth chlorides not elsewhere included or specified	kg	7.5	0	0	0.75	8.3	EIF
28469090	Other	kg	7.5	0	0	0.75	8.3	EIF
28470000	Hydrogen peroxide, whether or not solidified with urea	kg	7.5	0	0	0.75	8.3	EIF
28491000	Of calcium	kg	7.5	0	0	0.75	8.3	EIF
28492010	Carborandum	kg	7.5	0	0	0.75	8.3	EIF
28492090	Other	kg	7.5	0	0	0.75	8.3	EIF
28499010	Boron carbide	kg	7.5	0	0	0.75	8.3	EIF
28499020	Tungsten carbide	kg	7.5	0	0	0.75	8.3	EIF

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28499090	Other	kg	7.5	0	0	0.75	8.3	EIF
28500010	Hydrides	kg	7.5	0	0	0.75	8.3	EIF
28500020	Nitrides	kg	7.5	0	0	0.75	8.3	EIF
28500030	Azides	kg	7.5	0	0	0.75	8.3	EIF
	Silicides:							
28500041	Of calcium	kg	7.5	0	0	0.75	8.3	EIF
28500049	Other	kg	7.5	0	0	0.75	8.3	EIF
28500050	Borides	kg	7.5	0	0	0.75	8.3	EIF
28521000	Chemically defined	kg	7.5	0	0	0.75	8.3	EIF
28529000	Other	kg	7.5	0	0	0.75	8.3	EIF
28531000	Cyanogen chloride (chlorcyan)	kg	7.5	0	0	0.75	8.3	EIF
28539010	Distilled or conductivity water and water of similar purity	kg	7.5	0	0	0.75	8.3	EIF
28539020	Liquid air, whether or not rare gases have been removed	kg	7.5	0	0	0.75	8.3	EIF
28539030	Compressed air	kg	7.5	0	0	0.75	8.3	EIF

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28539040	Amalgams, other than of precious metals	kg	7.5	0	0	0.75	8.3	EIF
28539090	Other	kg	7.5	0	0	0.75	8.3	EIF
29011000	Saturated	kg	2.5	0	0	0.25	2.8	EIF
	Unsaturated:							
29012100	Ethylene	kg	2.5	0	0	0.25	2.8	E7
29012200	Propene (propylene)	kg	2.5	0	0	0.25	2.8	EIF
29012300	Butene (butylene) and isomers thereof	kg	2.5	0	0	0.25	2.8	EIF
29012400	Buta-1,3-diene and isoprene	kg	2.5	0	0	0.25	2.8	EIF
29012910	Acetylene, whether or not in dissolved condition	kg	2.5	0	0	0.25	2.8	EL
29012920	Heptene (heptylene)	kg	2.5	0	0	0.25	2.8	EIF
29012930	Dihydromyrcene	kg	2.5	0	0	0.25	2.8	E5
29012940	Tetradecene	kg	2.5	0	0	0.25	2.8	EIF
29012990	Other	kg	2.5	0	0	0.25	2.8	E5
29021100	Cyclohexane	kg	2.5	0	0	0.25	2.8	EIF
29021910	Cyclopropyl acetylene	kg	2.5	0	0	0.25	2.8	EIF

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29021990	Other	kg	2.5	0	0	0.25	2.8	E5
29022000	Benzene	kg	2.5	0	0	0.25	2.8	EIF
29023000	Toluene	kg	2.5	0	0	0.25	2.8	E5
29024100	O-Xylene	kg	0	0	0	0	0	EIF
29024200	M-xylene	kg	2.5	0	0	0.25	2.8	EIF
29024300	P-Xylene	kg	0	0	0	0	0	EIF
29024400	Mixed xylene isomers	kg	2.5	0	0	0.25	2.8	EIF
29025000	Styrene	kg	2	0	0	0.2	2.2	E7
29026000	Ethylbenzene	kg	2.5	0	0	0.25	2.8	EIF
29027000	Cumene	kg	2.5	0	0	0.25	2.8	EIF
29029010	Dipentene	kg	2.5	0	0	0.25	2.8	EIF
29029020	Diphenyl methane	kg	2.5	0	0	0.25	2.8	EL
29029030	Dodecycl benzenes(excluding mixed alkylarenes)	kg	2.5	0	0	0.25	2.8	EL
29029040	Napthalene pure	kg	2.5	0	0	0.25	2.8	EIF
29029050	Isobutyl benzene	kg	2.5	0	0	0.25	2.8	EL
29029060	N-propyl benzene	kg	2.5	0	0	0.25	2.8	EL

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29029090	Other cyclic hydrocarbons	kg	2.5	0	0	0.25	2.8	E5
29031110	Chloromethane (methyl chloride)	kg	7.5	0	0	0.75	8.3	EIF
29031120	Chloromethane (ethyl chloride)	kg	5	0	0	0.5	5.5	EIF
29031200	Dichloromethane (methylene chloride)	kg	7.5	0	0	0.75	8.3	E5
29031300	Chloroform (trichloro methane)	kg	7.5	0	0	0.75	8.3	EIF
29031400	Carbon tetrachloride	kg	5	0	0	0.5	5.5	EIF
29031500	Ethylene dichloride(iso)(1,2-dichloroethane)	kg	0	0	0	0	0	EIF
29031910	Tetrachloroethane	kg	5	0	0	0.5	5.5	EIF
29031920	Trichloroethane	kg	5	0	0	0.5	5.5	EIF
29031990	Other	kg	5	0	0	0.5	5.5	EIF
29032100	Vinyl chloride (chloroethylene)	kg	2	0	0	0.2	2.2	E7
29032200	Trichloroethylene	kg	7.5	0	0	0.75	8.3	EIF

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29032300	Tetrachloroethylene (perchloroethylene)	kg	5	0	0	0.5	5.5	E5
29032900	Other	kg	5	0	0	0.5	5.5	EIF
29034100	Trifluoromethane (HFC-23)	kg	7.5	0	0	0.75	8.3	EIF
29034200	Difluoromethane (HFC-32)	kg	7.5	0	0	0.75	8.3	EIF
29034300	Fluoromethane (HFC-41), 1,2-difluoroethane(HFC-152) and 1,1-difluoroethane (HFC-152a)	kg	7.5	0	0	0.75	8.3	EIF
29034400	Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC-143)	kg	7.5	0	0	0.75	8.3	EIF
29034500	1,1,1,2-tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134)	kg	7.5	0	0	0.75	8.3	EIF

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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	8.3	EIF
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	8.3	EIF
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	8.3	EIF
29034900	Other	kg	7.5	0	0	0.75	8.3	EIF

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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	8.3	EIF
29035910	1,1,3,3,3-pentafluoro-2-(trifluoromethyl)prop-1-ene[perfluoroisobutene (pfib)	kg	7.5	0	0	0.75	8.3	EIF
29035990	Other	kg	7.5	0	0	0.75	8.3	EIF
29036100	Methyl bromide (bromomethane)	kg	7.5	0	0	0.75	8.3	EIF
29036200	Ethylene dibromide (ISO) (1,2-dibromoethane)	kg	7.5	0	0	0.75	8.3	EIF
29036900	Other	kg	7.5	0	0	0.75	8.3	EIF
29037100	Chlorodifluoromethane (HCFC-22)	kg	7.5	0	0	0.75	8.3	EIF
29037200	Dichlorotrifluoro-ethanes (HCFC-123)	kg	7.5	0	0	0.75	8.3	EIF

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29037300	Dichlorofluoroethanes (HCFC-141, 141b)	kg	7.5	0	0	0.75	8.3	EIF
29037400	Chlorodifluoroethanes (HCFC-142, 142b)	kg	7.5	0	0	0.75	8.3	EIF
29037500	Dichloropentafluoro-propanes (HCFC-225, 225ca, 225cb)	kg	7.5	0	0	0.75	8.3	EIF
29037610	Bromochlorodifluoro-methane (Halon-1211)	kg	7.5	0	0	0.75	8.3	EIF
29037620	Bromotrifluoromethane (Halon-1301)	kg	7.5	0	0	0.75	8.3	EIF
29037630	Dibromotetrafluoro-ethanes (Halon-2402)	kg	7.5	0	0	0.75	8.3	EIF
29037711	Chlorotrifluoromethane	kg	7.5	0	0	0.75	8.3	EIF
29037712	Dichlorodifluoro-methane	kg	7.5	0	0	0.75	8.3	EIF
29037713	Trichlorofluoromethane	kg	7.5	0	0	0.75	8.3	EIF
29037721	Chlorpentafluoro-ethance	kg	7.5	0	0	0.75	8.3	EIF
29037722	1,2-dichlorotetrafluoro-ethane	kg	7.5	0	0	0.75	8.3	EIF
29037723	Trichlorofluoroethane	kg	7.5	0	0	0.75	8.3	EIF

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29037724	Tetrachlorodifluoro-ethane	kg	7.5	0	0	0.75	8.3	EIF
29037725	Pentachlorofluoro-ethane	kg	7.5	0	0	0.75	8.3	EIF
29037731	Chlorohepta-fluoropropane	kg	7.5	0	0	0.75	8.3	EIF
29037732	Dichlorohexafluoro-propane	kg	7.5	0	0	0.75	8.3	EIF
29037733	Trichloropentafluoro-propane	kg	7.5	0	0	0.75	8.3	EIF
29037734	Tetrachlorotetrafluoro-propane	kg	7.5	0	0	0.75	8.3	EIF
29037735	Pentachlorotrifluoro-propane	kg	7.5	0	0	0.75	8.3	EIF
29037736	Hexachlorodifluoro-propane	kg	7.5	0	0	0.75	8.3	EIF
29037737	Heptachlorofluoro-propane	kg	7.5	0	0	0.75	8.3	EIF
29037790	Other derivatives, perhalogenated only with fluorine and chlorine	kg	7.5	0	0	0.75	8.3	EIF

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29037800	Other perhalogenated derivatives	kg	7.5	0	0	0.75	8.3	EIF
29037900	Other	kg	7.5	0	0	0.75	8.3	EIF
29038100	1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	kg	7.5	0	0	0.75	8.3	EIF
29038200	Aldrin (ISO),chlordane (ISO) and heptachlor (ISO)	kg	7.5	0	0	0.75	8.3	EIF
29038300	Mirex (ISO)	kg	7.5	0	0	0.75	8.3	EIF
29038900	Other	kg	7.5	0	0	0.75	8.3	EIF
29039110	Chlorobenzene (monochloro)	kg	7.5	0	0	0.75	8.3	EIF
29039120	Ortho-dichlorobenzene (orthodichlorobenzene)	kg	7.5	0	0	0.75	8.3	EIF
29039130	Para-dichlorobenzene (paradichlorobenzene)	kg	7.5	0	0	0.75	8.3	EIF
29039210	Hexachlorobenzene (ISO)	kg	7.5	0	0	0.75	8.3	EIF

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	Ddt (ISO) (clofenotane (INN), 1,1,1,-trichloro-2,2-bis(p-chloropheny) ethane):							
29039221	Ddt-technical 75 Wdp	kg	7.5	0	0	0.75	8.3	EIF
29039229	Other	kg	7.5	0	0	0.75	8.3	EIF
29039300	Pentachlorobenzene (ISO)	kg	7.5	0	0	0.75	8.3	EIF
29039400	Hexabromobiphenyls	kg	7.5	0	0	0.75	8.3	EIF
29039910	Chloro-fluoro benzene	kg	7.5	0	0	0.75	8.3	EIF
29039920	Benzal-chloride (benzyl dichloride)	kg	7.5	0	0	0.75	8.3	EIF
29039930	Benzo-trichloride	kg	7.5	0	0	0.75	8.3	EIF
29039940	Benzyl-chloride	kg	7.5	0	0	0.75	8.3	EIF
29039950	Para-chlorotoluene (4-chloromethyl benzene)	kg	7.5	0	0	0.75	8.3	EIF
29039960	Napthalene, chlorinated	kg	7.5	0	0	0.75	8.3	EIF
29039970	Chlorofluoro aniline	kg	7.5	0	0	0.75	8.3	EIF
29039990	Other	kg	7.5	0	0	0.75	8.3	E5
29041010	Benzene sulphonic acid	kg	5	0	0	0.5	5.5	EIF

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29041020	1,5 napthelene disulphonic acid (armsstrong's acid)	kg	5	0	0	0.5	5.5	EIF
29041030	Napthelene sulphonic acid	kg	5	0	0	0.5	5.5	EIF
29041090	Other	kg	5	0	0	0.5	5.5	EIF
29042010	Nitrobenzene	kg	5	0	0	0.5	5.5	EIF
29042020	Meta dinitrobenzene	kg	5	0	0	0.5	5.5	EIF
29042030	Meta nitrotoluene	kg	5	0	0	0.5	5.5	EIF
29042040	Ortho nitrotoluene	kg	5	0	0	0.5	5.5	EIF
29042050	Para nitrotoluene	kg	5	0	0	0.5	5.5	E5
29042060	Dinitrotoluene	kg	5	0	0	0.5	5.5	EIF
29042090	Other	kg	5	0	0	0.5	5.5	EIF
29043100	Perfluorooctane sulphonic acid	kg	5	0	0	0.5	5.5	EIF
29043200	Ammonium perfluorooctane sulphonate	kg	5	0	0	0.5	5.5	EIF
29043300	Lithium perfluorooctane sulphonate	kg	5	0	0	0.5	5.5	EIF

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29043400	Potassium perfluorooctane sulphonate	kg	5	0	0	0.5	5.5	EIF
29043500	Other salts of perfluorooctane sulphonic acid	kg	5	0	0	0.5	5.5	EIF
29043600	Perfluorooctane sulphonyl fluoride	kg	5	0	0	0.5	5.5	EIF
29049100	Trichloronitromethane (chloropicrin)	kg	5	0	0	0.5	5.5	EIF
29049910	2, 5 dichloronitrobenzene	kg	5	0	0	0.5	5.5	EIF
29049920	Dinitrochlorebenzene	kg	5	0	0	0.5	5.5	EIF
29049930	Meta nitrochlorobenzene	kg	5	0	0	0.5	5.5	EIF
29049940	Ortho nitrochlorobenzene	kg	5	0	0	0.5	5.5	EIF
29049950	Para nitrochlorobenzene	kg	5	0	0	0.5	5.5	EIF
29049960	2-nitrochlorotoluene	kg	5	0	0	0.5	5.5	EIF

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29049970	Sodium meta nitrochlorobenzene sulphonate	kg	5	0	0	0.5	5.5	EIF
29049990	Other	kg	5	0	0	0.5	5.5	EIF
29051100	Methanol (methyl alcohol)	kg	2.5	0	0	0.25	2.8	EIF
29051210	Propyl alcohol	kg	7.5	0	0	0.75	8.3	EIF
29051220	Isopropyl alcohol	kg	7.5	0	0	0.75	8.3	E5
29051300	Butan-1-ol (n-butylalcohol)	kg	7.5	0	0	0.75	8.3	EIF
29051410	Ethambutol, ethambutol HCl	kg	7.5	0	0	0.75	8.3	E5
29051420	Salbutamol sulphate	kg	7.5	0	0	0.75	8.3	E7
29051430	Amino butanol	kg	7.5	0	0	0.75	8.3	EIF
29051490	Other	kg	7.5	0	0	0.75	8.3	E5
29051610	Dimethyl octanol	kg	7.5	0	0	0.75	8.3	EIF
29051620	2-ethyl hexanol	kg	7.5	0	0	0.75	8.3	E5
29051690	Other	kg	7.5	0	0	0.75	8.3	EIF

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29051700	Dodecan-1-ol (lauryl alcohol),hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	kg	7.5	0	0	0.75	8.3	EIF
29051910	2-butanol, 3,3-dimethyl	kg	7.5	0	0	0.75	8.3	EIF
29051990	Other	kg	7.5	0	0	0.75	8.3	E5
29052210	Citranellol	kg	7.5	0	0	0.75	8.3	EIF
29052220	Geraniol	kg	7.5	0	0	0.75	8.3	EIF
29052230	Linalool	kg	7.5	0	0	0.75	8.3	E5
29052240	Rhodinol	kg	7.5	0	0	0.75	8.3	EIF
29052250	Dihydromyrcenol	kg	7.5	0	0	0.75	8.3	EIF
29052290	Other	kg	7.5	0	0	0.75	8.3	EIF
29052900	Other	kg	7.5	0	0	0.75	8.3	EIF
	Diols:							
29053100	Ethylene glycol(ethanediol)	kg	5	0	0	0.5	5.5	E5
29053200	Propylene glycol(propane-1,2-diol)	kg	7.5	0	0	0.75	8.3	EIF

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29053910	1,4/1,3/2,3 butylene glycol	kg	7.5	0	0	0.75	8.3	EIF
29053920	Hexylene glycol	kg	7.5	0	0	0.75	8.3	EIF
29053990	Other	kg	7.5	0	0	0.75	8.3	E5
	Other polyhydric alcohols:							
29054100	2 ethyl-2-(hydroxymethyl) propane-1,3-diol (trimethylopropane)	kg	7.5	0	0	0.75	8.3	E5
29054210	Dipentaerythritol	kg	7.5	0	0	0.75	8.3	EIF
29054290	Other	kg	7.5	0	0	0.75	8.3	E5
29054300	Mannitol	kg	20	0	0	2	22	R10 to 11 %
29054400	D-glucitol (sorbitol)	kg	20	0	0	2	22	E10
29054500	Glycerol (glycerine)	kg	7.5	0	0	0.75	8.3	EIF
29054900	Other	kg	7.5	0	0	0.75	8.3	EIF
	Halogenated, sulphonated, nitrate or nitrosated derivatives of acyclic alcohols:							
29055100	Ethchlorvynol (inn)	kg	7.5	0	0	0.75	8.3	EIF

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29055900	Other	kg	7.5	0	0	0.75	8.3	EIF
29061100	Menthol	kg	7.5	0	0	0.75	8.3	E5
29061200	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	kg	7.5	0	0	0.75	8.3	EIF
29061310	Cholesterol	kg	7.5	0	0	0.75	8.3	E5
29061390	Other	kg	7.5	0	0	0.75	8.3	EIF
29061910	Borneol	kg	7.5	0	0	0.75	8.3	EIF
29061990	Other	kg	7.5	0	0	0.75	8.3	E5
	Aromatic:							
29062100	Benzyl alcohol	kg	7.5	0	0	0.75	8.3	EIF
29062910	Cinnamic alcohol	kg	7.5	0	0	0.75	8.3	EIF
29062920	Phenylethyl alcohol	kg	7.5	0	0	0.75	8.3	EIF
29062990	Other	kg	7.5	0	0	0.75	8.3	EIF
29071110	Phenol, as pure carbolic acid	kg	7.5	0	0	0.75	8.3	E5
29071190	Other	kg	7.5	0	0	0.75	8.3	EIF
29071210	Para cresols (p-cresols)	kg	7.5	0	0	0.75	8.3	EIF
29071220	Cresylic acid	kg	7.5	0	0	0.75	8.3	EIF

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29071290	Other	kg	7.5	0	0	0.75	8.3	E5
29071300	Octylphenol, nonylphenol and their isomers; salts thereof	kg	7.5	0	0	0.75	8.3	EIF
29071510	Alpha naphthols	kg	7.5	0	0	0.75	8.3	EIF
29071520	Beta naphthols	kg	7.5	0	0	0.75	8.3	EIF
29071590	Other	kg	7.5	0	0	0.75	8.3	EIF
29071910	O-phenyl phenols	kg	7.5	0	0	0.75	8.3	EIF
29071920	P-phenyl phenols	kg	7.5	0	0	0.75	8.3	EIF
29071930	Thymol	kg	7.5	0	0	0.75	8.3	EIF
29071940	Para tartiary butyl phenol	kg	7.5	0	0	0.75	8.3	EIF
29071950	Alkyl phenols	kg	7.5	0	0	0.75	8.3	EIF
29071990	Other	kg	7.5	0	0	0.75	8.3	E7
	Polyphenols; phenol-alcohols:							
29072100	Resorcinol and its salts	kg	7.5	0	0	0.75	8.3	EIF
29072200	Hydroquinone (quinol) and its salts	kg	7.5	0	0	0.75	8.3	E5

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29072300	4,4-isopropylindene-diphenol (bis-phenol) a, diphenylolpropane and its salts	kg	7.5	0	0	0.75	8.3	EIF
29072910	1,5 dihydroxy napthalene	kg	7.5	0	0	0.75	8.3	EIF
29072920	Tris (p-hydroxy phenyl) ethane	kg	7.5	0	0	0.75	8.3	EIF
29072930	Tertiary butyl hydroquinone	kg	7.5	0	0	0.75	8.3	EIF
29072990	Other	kg	7.5	0	0	0.75	8.3	E7
29081100	Pentachlorophenol (ISO)	kg	7.5	0	0	0.75	8.3	EIF
29081900	Other	kg	7.5	0	0	0.75	8.3	EIF
29089100	Dinoseb (ISO) and its salts	kg	7.5	0	0	0.75	8.3	EIF
29089200	4,6-dinitro-o-cresol [DNOC (ISO)] and its salts	kg	7.5	0	0	0.75	8.3	EIF
29089910	Para nitrophenol	kg	7.5	0	0	0.75	8.3	EIF
29089920	Musk xylol	kg	7.5	0	0	0.75	8.3	EIF
29089990	Other	kg	7.5	0	0	0.75	8.3	EIF

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29091100	Diethyl ether	kg	7.5	0	0	0.75	8.3	EIF
29091910	Tertiary amyl methyl ether	kg	7.5	0	0	0.75	8.3	EIF
29091920	Methyl tertiary butyl ether (MTBE)	kg	7.5	0	0	0.75	8.3	EIF
29091990	Other	kg	7.5	0	0	0.75	8.3	EIF
29092000	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	7.5	0	0	0.75	8.3	EIF
29093011	4-chloro-2-nitro anisole	kg	7.5	0	0	0.75	8.3	EIF
29093012	Ortho nitro anisole	kg	7.5	0	0	0.75	8.3	EIF
29093019	Other	kg	7.5	0	0	0.75	8.3	EIF
29093020	Diphenyl oxide	kg	7.5	0	0	0.75	8.3	EIF
29093030	Musk ambrette	kg	7.5	0	0	0.75	8.3	EIF
29093090	Other	kg	7.5	0	0	0.75	8.3	EIF
	Ether-alcohols and their halogenated sulphonated, nitrated or nitrosated derivatives:							

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29094100	2,2-oxydiethanol (diethylene glycol, digol)	kg	7.5	0	0	0.75	8.3	EIF
29094300	Monobutyl ethers of ethylene glycol or of diethylene glycol	kg	7.5	0	0	0.75	8.3	E7
29094400	Other monoalkylethers of ethylene glycol or of diethylene glycol	kg	7.5	0	0	0.75	8.3	EIF
29094910	Phenoxy ethanol	kg	7.5	0	0	0.75	8.3	EIF
29094920	1-(4-phenoxyphenoxy) propan-2-ol	kg	7.5	0	0	0.75	8.3	EIF
29094930	Meta phenoxy benzyl alcohol (MPBA)	kg	7.5	0	0	0.75	8.3	EIF
29094990	Other	kg	7.5	0	0	0.75	8.3	EIF
29095010	Guaiacol	kg	7.5	0	0	0.75	8.3	E7
29095020	Isoeugenol	kg	7.5	0	0	0.75	8.3	EIF
29095030	Potassium guaiacol sulphonate	kg	7.5	0	0	0.75	8.3	EIF
29095040	4-methoxy phenol (mono methyl ether of hydroquinone)	kg	7.5	0	0	0.75	8.3	EIF

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29095050	Butylated hydroxyanisole (BHA)	kg	7.5	0	0	0.75	8.3	EIF
29095090	Other	kg	7.5	0	0	0.75	8.3	EIF
29096000	Alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	7.5	0	0	0.75	8.3	E7
29101000	Oxirane (ethylene oxide)	kg	7.5	0	0	0.75	8.3	EIF
29102000	Methyloxirane (propylene oxide)	kg	2.5	0	0	0.25	2.8	EIF
29103000	1-chloro-2,3-expoxypropane (epichlorohydrin)	kg	7.5	0	0	0.75	8.3	E7
29104000	Dieldrin (ISO, INN)	kg	7.5	0	0	0.75	8.3	EIF
29105000	Endrin (ISO)	kg	7.5	0	0	0.75	8.3	EIF
29109000	Other	kg	7.5	0	0	0.75	8.3	EIF

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29110010	Acetals and hemiacetals, whether or not with other oxygen function	kg	7.5	0	0	0.75	8.3	EIF
29110090	Other	kg	7.5	0	0	0.75	8.3	EIF
29121100	Methanal (formaldehyde)	kg	7.5	0	0	0.75	8.3	EIF
29121200	Ethanal (acetaldehyde)	kg	7.5	0	0	0.75	8.3	EIF
29121910	Crotonaldehyde	kg	7.5	0	0	0.75	8.3	EIF
29121920	Heptaldehyde (heptanal)	kg	7.5	0	0	0.75	8.3	EIF
29121930	Glyoxal	kg	7.5	0	0	0.75	8.3	EIF
29121990	Other	kg	7.5	0	0	0.75	8.3	E7
29122100	Benzaldehyde	kg	7.5	0	0	0.75	8.3	EIF
29122910	Cinnamic aldehyde	kg	7.5	0	0	0.75	8.3	EIF
29122920	Phenyl acetaldehyde	kg	7.5	0	0	0.75	8.3	EIF
29122930	Hexyl cinnamic aldehyde	kg	7.5	0	0	0.75	8.3	EIF
29122990	Other	kg	7.5	0	0	0.75	8.3	E7
29124100	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	kg	7.5	0	0	0.75	8.3	E7

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29124200	Ethylvanillin (3-ethoxy-4-hydroxy-benzaldehyde)	kg	7.5	0	0	0.75	8.3	EIF
29124910	Anisic aldehyde (anisaldehyde)	kg	7.5	0	0	0.75	8.3	EIF
29124920	Heliotropin (piperonyl aldehyde)	kg	7.5	0	0	0.75	8.3	EIF
29124930	Thiacetazone	kg	7.5	0	0	0.75	8.3	EIF
29124940	3,4,5-trimethoxy-benzaldehyde	kg	7.5	0	0	0.75	8.3	EIF
29124991	Aldehyde-alcohols	kg	7.5	0	0	0.75	8.3	EIF
29124999	Other	kg	7.5	0	0	0.75	8.3	EIF
29125000	Cyclic polymers of aldehydes	kg	7.5	0	0	0.75	8.3	EIF
29126000	Paraformaldehyde	kg	7.5	0	0	0.75	8.3	E7
29130010	Ortho-chloro-benzaldehyde	kg	7.5	0	0	0.75	8.3	EIF
29130090	Other	kg	7.5	0	0	0.75	8.3	EIF
29141100	Acetone	kg	7.5	0	0	0.75	8.3	E5
29141200	Butanone (methyl ethyl ketone)	kg	7.5	0	0	0.75	8.3	E7

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29141300	4-methylpentan-2-one (methyl isobutyl ketone)	kg	7.5	0	0	0.75	8.3	EIF
29141910	Isophoron	kg	7.5	0	0	0.75	8.3	EIF
29141990	Other	kg	7.5	0	0	0.75	8.3	EIF
29142200	Cyclohexanone and methyl-cyclohexanones	kg	7.5	0	0	0.75	8.3	E7
29142310	Beta-ionone	kg	7.5	0	0	0.75	8.3	EIF
29142320	Pseudo ionone	kg	7.5	0	0	0.75	8.3	EIF
29142390	Other	kg	7.5	0	0	0.75	8.3	EIF
29142910	L-caravone	kg	7.5	0	0	0.75	8.3	EIF
29142921	Natural	kg	7.5	0	0	0.75	8.3	EIF
29142922	Synthetic	kg	7.5	0	0	0.75	8.3	EIF
29142930	Pentyl-2-cyclopenten-1-one	kg	7.5	0	0	0.75	8.3	EIF
29142940	Cyclohexane dione	kg	7.5	0	0	0.75	8.3	EIF

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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	8.3	EIF
29142990	Other	kg	7.5	0	0	0.75	8.3	E7
29143100	Phenylacetone (phenylpropan-2-one)	kg	7.5	0	0	0.75	8.3	EIF
29143910	Aceto phenone	kg	7.5	0	0	0.75	8.3	EIF
29143920	Benzanthrone	kg	7.5	0	0	0.75	8.3	EIF
29143930	Benzophenone	kg	7.5	0	0	0.75	8.3	EIF
29143940	Dibenzanthrone (violanthrone)	kg	7.5	0	0	0.75	8.3	EIF
29143990	Other	kg	7.5	0	0	0.75	8.3	EIF
29144000	Ketone-alcohols and ketone-aldehydes	kg	7.5	0	0	0.75	8.3	EIF
29145000	Ketone-phenols and ketones with other oxygen function	kg	7.5	0	0	0.75	8.3	EIF

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29146100	Anthraquinone	kg	7.5	0	0	0.75	8.3	EIF
29146200	Coenzyme Q10 (ubidecarenone (INN))	kg	7.5	0	0	0.75	8.3	EIF
29146910	1:4 dihydroxy anthraquinone (quinizarin)	kg	7.5	0	0	0.75	8.3	EIF
29146920	Methyl anthraquinone	kg	7.5	0	0	0.75	8.3	EIF
29146990	Other	kg	7.5	0	0	0.75	8.3	EIF
29147100	Chlordecone (ISO)	kg	7.5	0	0	0.75	8.3	EIF
29147910	1-chloro anthraquinone	kg	7.5	0	0	0.75	8.3	EIF
29147920	Musk ketone	kg	7.5	0	0	0.75	8.3	EIF
29147930	Tri fluoro methyl acetophenone	kg	7.5	0	0	0.75	8.3	EIF
29147940	Chloro-4-(4-chloro phenoxy) acetophenone	kg	7.5	0	0	0.75	8.3	EIF
29147950	Dichloroacetophenone	kg	7.5	0	0	0.75	8.3	EIF
29147990	Other	kg	7.5	0	0	0.75	8.3	EIF
29151100	Formic acid	kg	7.5	0	0	0.75	8.3	E7
29151210	Sodium formate	kg	7.5	0	0	0.75	8.3	EIF
29151290	Other	kg	7.5	0	0	0.75	8.3	E7

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29151300	Esters of formic acid	kg	7.5	0	0	0.75	8.3	EIF
	Acetic acid and its salts; acetic anhydride:							
29152100	Acetic acid	kg	5	0	0	0.5	5.5	EIF
29152400	Acetic anhydride	kg	7.5	0	0	0.75	8.3	EIF
29152910	Calcium acetate	kg	7.5	0	0	0.75	8.3	EIF
29152920	Magnesium acetate	kg	7.5	0	0	0.75	8.3	EIF
29152930	Manganese acetate	kg	7.5	0	0	0.75	8.3	EIF
29152990	Other	kg	7.5	0	0	0.75	8.3	EIF
	Esters of acetic acid:							
29153100	Ethyl acetate	kg	7.5	0	0	0.75	8.3	EIF
29153200	Vinyl acetate	kg	7.5	0	0	0.75	8.3	EIF
29153300	N-butyl acetate	kg	7.5	0	0	0.75	8.3	EIF
29153600	Dinoseb (ISO) acetate	kg	7.5	0	0	0.75	8.3	EIF
29153910	Benzyl acetate	kg	7.5	0	0	0.75	8.3	EIF
29153920	Bornyl acetate and ISO bornyl acetate	kg	7.5	0	0	0.75	8.3	EIF
29153930	Linalyl acetate	kg	7.5	0	0	0.75	8.3	EIF
29153940	Methyl acetate	kg	7.5	0	0	0.75	8.3	EIF

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29153950	Phenyl propyl acetate	kg	7.5	0	0	0.75	8.3	EIF
29153960	Terpinyl acetate	kg	7.5	0	0	0.75	8.3	EIF
29153970	Ortho tertiary butyl cyclohexyl acetate	kg	7.5	0	0	0.75	8.3	EIF
29153980	Para tertiary butyl cyclohexyl acetate	kg	7.5	0	0	0.75	8.3	EIF
29153991	Para tertiary butyl cyclohexyl acetate	kg	7.5	0	0	0.75	8.3	EIF
29153992	Ethylene glycol mono ethyl ether acetate	kg	7.5	0	0	0.75	8.3	EIF
29153999	Other	kg	7.5	0	0	0.75	8.3	EIF
29154010	Monochloroacetic acid, their salts and esters	kg	7.5	0	0	0.75	8.3	E10
29154020	Dichloroacetic acid, their salts and esters	kg	7.5	0	0	0.75	8.3	EIF
29154030	Trichloroacetic acid, their salts and esters	kg	7.5	0	0	0.75	8.3	EIF
29155000	Propionic acid, its salts and esters	kg	7.5	0	0	0.75	8.3	E7
29156010	Butanoic acids, their salts and esters	kg	7.5	0	0	0.75	8.3	EIF

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29156020	Pentanoic acids, their salts and esters	kg	7.5	0	0	0.75	8.3	EIF
29157010	Palmitic acid	kg	7.5	0	0	0.75	8.3	EIF
29157020	Stearic acid	kg	7.5	0	0	0.75	8.3	EIF
29157030	Glycerol monostearate	kg	7.5	0	0	0.75	8.3	EIF
29157040	H.c.o. fatty acid (including 12-hydroxy stearic acid)	kg	7.5	0	0	0.75	8.3	EIF
29157050	D.c.o. fatty acid	kg	7.5	0	0	0.75	8.3	EIF
29157090	Other	kg	7.5	0	0	0.75	8.3	E7
29159010	Acetyl chloride	kg	7.5	0	0	0.75	8.3	EIF
29159040	Pivaloyl chloride	kg	7.5	0	0	0.75	8.3	EIF
29159050	N-valeryl chloride	kg	7.5	0	0	0.75	8.3	EIF
29159060	N-octanoyl chloride	kg	7.5	0	0	0.75	8.3	EIF
29159070	Neodecanoyl chloride	kg	7.5	0	0	0.75	8.3	EIF
29159091	Hexoic acid (caproic acid)	kg	7.5	0	0	0.75	8.3	EIF
29159092	Octoic acid (caprylic acid)	kg	7.5	0	0	0.75	8.3	EIF
29159093	Tri fluoro acetic acid	kg	7.5	0	0	0.75	8.3	EIF

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29159094	Ethyl difluoro acetate	kg	7.5	0	0	0.75	8.3	EIF
29159095	Ethyl trifluoro acetate	kg	7.5	0	0	0.75	8.3	EIF
29159099	Other	kg	7.5	0	0	0.75	8.3	E10
29161100	Acrylic acid and its salts	kg	7.5	0	0	0.75	8.3	EIF
29161210	Butyl acrylate	kg	7.5	0	0	0.75	8.3	EIF
29161290	Other	kg	7.5	0	0	0.75	8.3	E5
29161310	Methacrylic acid	kg	7.5	0	0	0.75	8.3	EIF
29161320	Salts of methacrylic acid	kg	7.5	0	0	0.75	8.3	EIF
29161400	Esters of methacrylic acid	kg	7.5	0	0	0.75	8.3	EIF
29161510	Oleic acid	kg	7.5	0	0	0.75	8.3	EIF
29161590	Other	kg	7.5	0	0	0.75	8.3	EIF
29161600	Binapacryl (ISO)	kg	7.5	0	0	0.75	8.3	EIF
29161910	Undecylenic acid	kg	7.5	0	0	0.75	8.3	EIF
29161920	Bismuth compounds of unsaturated acyclic monoacids	kg	7.5	0	0	0.75	8.3	EIF

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29161930	Potassium compounds of unsaturated acyclic monoacids	kg	7.5	0	0	0.75	8.3	EIF
29161940	Sodium compounds of unsaturated acyclic monoacids	kg	7.5	0	0	0.75	8.3	EIF
29161950	Esters of unsaturated acyclic monoacids not elsewhere specified	kg	7.5	0	0	0.75	8.3	EIF
29161960	Erucic acid	kg	7.5	0	0	0.75	8.3	EIF
29161970	Sorbic acid	kg	7.5	0	0	0.75	8.3	EIF
29161990	Other	kg	7.5	0	0	0.75	8.3	E7
29162010	D. V. Acid chloride / cypermethric acid chloride	kg	7.5	0	0	0.75	8.3	EIF
29162090	Other	kg	7.5	0	0	0.75	8.3	EIF
29163110	Benzoic acid	kg	7.5	0	0	0.75	8.3	EIF
29163120	Benzyl benzoate	kg	7.5	0	0	0.75	8.3	E5
29163130	Methyl benzoate	kg	7.5	0	0	0.75	8.3	EIF
29163140	Sodium benzoate	kg	7.5	0	0	0.75	8.3	EIF

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29163150	Benzocaine (ethylpara-amino benzoate)	kg	7.5	0	0	0.75	8.3	E7
29163160	Orthochloro benzoic acid	kg	7.5	0	0	0.75	8.3	EIF
29163190	Other	kg	7.5	0	0	0.75	8.3	EIF
29163200	Benzoyl peroxide and benzoyl chloride	kg	7.5	0	0	0.75	8.3	EIF
29163400	Phenylacetic acid and its salts	kg	7.5	0	0	0.75	8.3	E10
29163910	Cinnamic acid	kg	7.5	0	0	0.75	8.3	EIF
29163920	Bismuth compounds of aromatic monoacids	kg	7.5	0	0	0.75	8.3	EIF
29163930	Potassium compounds of aromatic monoacids	kg	7.5	0	0	0.75	8.3	EIF
29163940	Sodium compounds of aromatic monoacids	kg	7.5	0	0	0.75	8.3	EIF
29163950	Esters of aromatic monoacids not elsewhere specified	kg	7.5	0	0	0.75	8.3	EIF
29163960	Dichlorophenyl acetyl chloride	kg	7.5	0	0	0.75	8.3	EIF
29163990	Other	kg	7.5	0	0	0.75	8.3	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
29171110	Oxalic acid	kg	7.5	0	0	0.75	8.3	EIF
29171120	Calcium oxalate	kg	7.5	0	0	0.75	8.3	EIF
29171130	Strontium oxalate	kg	7.5	0	0	0.75	8.3	EIF
29171140	Diethyl oxalate	kg	7.5	0	0	0.75	8.3	EIF
29171190	Other	kg	7.5	0	0	0.75	8.3	EIF
29171200	Adipic acid, its salts and esters	kg	7.5	0	0	0.75	8.3	EIF
29171310	Sebacic acid	kg	7.5	0	0	0.75	8.3	EIF
29171390	Other	kg	7.5	0	0	0.75	8.3	EIF
29171400	Maleic anhydride	kg	7.5	0	0	0.75	8.3	EIF
29171910	Maleic acid	kg	7.5	0	0	0.75	8.3	EIF
29171920	Malonic acid	kg	7.5	0	0	0.75	8.3	EIF
29171930	Succinic acid	kg	7.5	0	0	0.75	8.3	EIF
29171940	Ferrous fumarate	kg	7.5	0	0	0.75	8.3	EIF
29171950	Fumaric acid	kg	7.5	0	0	0.75	8.3	EIF
29171960	Itaconic acid	kg	7.5	0	0	0.75	8.3	EIF
29171970	Ethoxy methylene malonate, diethyl malonate	kg	7.5	0	0	0.75	8.3	E10

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29171990	Other	kg	7.5	0	0	0.75	8.3	E7
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	8.3	EIF
29173200	Dioctyl orthophthalates	kg	7.5	0	0	0.75	8.3	EIF
29173300	Dinonyl or didecyl orthophthalates	kg	7.5	0	0	0.75	8.3	EIF
29173400	Other esters of orthophthalic acid	kg	7.5	0	0	0.75	8.3	EIF
29173500	Phthalic anhydride	kg	7.5	0	0	0.75	8.3	EIF
29173600	Terephthalic acid and its salts	kg	5	0	0	0.5	5.5	E7
29173700	Dimethyl terephthalate	kg	5	0	0	0.5	5.5	EIF

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29173910	Dibutyl phthalate	kg	7.5	0	0	0.75	8.3	EIF
29173920	Dioctyl phthalate	kg	7.5	0	0	0.75	8.3	EIF
29173930	Phthalic acid	kg	7.5	0	0	0.75	8.3	EIF
29173940	Dimethyl phthalate	kg	7.5	0	0	0.75	8.3	EIF
29173950	Trimellitic anhydride	kg	7.5	0	0	0.75	8.3	EIF
29173960	Isophthalic acid	kg	7.5	0	0	0.75	8.3	E7
29173990	Other	kg	7.5	0	0	0.75	8.3	EIF
29181110	Lactic acid	kg	7.5	0	0	0.75	8.3	EIF
29181120	Calcium lactate	kg	7.5	0	0	0.75	8.3	EIF
29181190	Other	kg	7.5	0	0	0.75	8.3	EIF
29181200	Tartaric acid	kg	7.5	0	0	0.75	8.3	EIF
29181310	Potassium bitartrate	kg	7.5	0	0	0.75	8.3	EIF
29181320	Metroprolol tartrate	kg	7.5	0	0	0.75	8.3	E7
29181390	Other	kg	7.5	0	0	0.75	8.3	EIF
29181400	Citric acid	kg	7.5	0	0	0.75	8.3	EIF
29181510	Potassium citrate	kg	7.5	0	0	0.75	8.3	EIF
29181520	Sodium citrate	kg	7.5	0	0	0.75	8.3	EIF
29181530	Bismuth citrate	kg	7.5	0	0	0.75	8.3	EIF

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29181540	Disodium hydrogen citrate	kg	7.5	0	0	0.75	8.3	EIF
29181550	Ferric ammonium citrate	kg	7.5	0	0	0.75	8.3	EIF
29181590	Other	kg	7.5	0	0	0.75	8.3	EIF
29181610	Calcium gluconate	kg	7.5	0	0	0.75	8.3	E10
29181620	Ferrous gluconate	kg	7.5	0	0	0.75	8.3	E5
29181690	Other	kg	7.5	0	0	0.75	8.3	EIF
29181700	2, 2-diphenyl-2-hydroxyacetic acid (benzilic acid)	kg	7.5	0	0	0.75	8.3	EIF
29181800	Chlorobenzilate (ISO)	kg	7.5	0	0	0.75	8.3	EIF
29181910	Benzene acetic acid, alpha-hydroxy-alpha-phenyl	kg	7.5	0	0	0.75	8.3	EIF
29181920	Cholic acid	kg	7.5	0	0	0.75	8.3	EIF
29181930	Ricinoleic acid	kg	7.5	0	0	0.75	8.3	EIF
29181990	Other	kg	7.5	0	0	0.75	8.3	E7

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	Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:							
29182110	Salicylic acid	kg	7.5	0	0	0.75	8.3	E5
29182120	Sodium salicylate	kg	7.5	0	0	0.75	8.3	EIF
29182190	Other	kg	7.5	0	0	0.75	8.3	E7
29182200	O-acetylsalicylic acid, its salts and esters	kg	7.5	0	0	0.75	8.3	EIF
29182310	Methyl salicylate	kg	7.5	0	0	0.75	8.3	EIF
29182320	Amino salicylate	kg	7.5	0	0	0.75	8.3	EIF
29182330	Salicylamide	kg	7.5	0	0	0.75	8.3	EIF
29182340	Benzyl salicylate	kg	7.5	0	0	0.75	8.3	EIF
29182390	Other	kg	7.5	0	0	0.75	8.3	EIF
29182910	Gallic acid	kg	7.5	0	0	0.75	8.3	EIF
29182920	Beta hydroxy napthoic acid	kg	7.5	0	0	0.75	8.3	EIF
29182930	Propyl gallate	kg	7.5	0	0	0.75	8.3	EIF

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29182990	Other	kg	7.5	0	0	0.75	8.3	EIF
29183010	Levulinic acid	kg	7.5	0	0	0.75	8.3	EIF
29183020	Ethyl aceto acetate (acetoacetic ester)	kg	7.5	0	0	0.75	8.3	EIF
29183030	Nalidixic acid	kg	7.5	0	0	0.75	8.3	E5
29183040	Methyl aceto acetate	kg	7.5	0	0	0.75	8.3	EIF
29183050	Fluoro benzoyl butyric acid	kg	7.5	0	0	0.75	8.3	EIF
29183090	Other	kg	7.5	0	0	0.75	8.3	E7
	Other:							
29189100	2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salt and esters	kg	7.5	0	0	0.75	8.3	EIF
29189910	Sodium phenoxy acetate	kg	7.5	0	0	0.75	8.3	EIF
29189920	Methyl (e)-2-[2-(chloro methyl) phenyl]-3-methoxyacrylate	kg	7.5	0	0	0.75	8.3	EIF
29189990	Other	kg	7.5	0	0	0.75	8.3	EIF
29191000	Tris(2,3-dibromopropy) phosphate	kg	7.5	0	0	0.75	8.3	EIF

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29199010	Glycerophosphoric acid	kg	7.5	0	0	0.75	8.3	EIF
29199020	Calcium glycerophosphate	kg	7.5	0	0	0.75	8.3	EIF
29199030	Iron glycerophosphate	kg	7.5	0	0	0.75	8.3	EIF
29199040	Sodium glycerophosphate	kg	7.5	0	0	0.75	8.3	EIF
29199050	Tricresyl phosphate	kg	7.5	0	0	0.75	8.3	EIF
29199090	Other	kg	7.5	0	0	0.75	8.3	EIF
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	8.3	EIF
29201920	Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitorosated derivatives	kg	7.5	0	0	0.75	8.3	EIF

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29201990	Other	kg	7.5	0	0	0.75	8.3	EIF
29202100	Dimethyl phosphite	kg	7.5	0	0	0.75	8.3	EIF
29202200	Diethyl phosphite	kg	7.5	0	0	0.75	8.3	EIF
29202300	Trimethyl phosphite	kg	7.5	0	0	0.75	8.3	EIF
29202400	Triethyl phosphite	kg	7.5	0	0	0.75	8.3	EIF
29202910	Dimethyl sulphate	kg	7.5	0	0	0.75	8.3	EIF
29202920	Diethyl sulphate	kg	7.5	0	0	0.75	8.3	EIF
29202930	Tris (2, 3 dibromopropyl) phosphate	kg	7.5	0	0	0.75	8.3	EIF
29202990	Other	kg	7.5	0	0	0.75	8.3	EIF
29203000	Endosulfan (ISO)	kg	7.5	0	0	0.75	8.3	EIF
29209000	Other	kg	7.5	0	0	0.75	8.3	EIF
29211110	Dimethyl formide	kg	7.5	0	0	0.75	8.3	EIF
29211190	Other	kg	7.5	0	0	0.75	8.3	E7
29211200	2-(N,N-Dimethylamino)ethylchloride hydrochloride	kg	7.5	0	0	0.75	8.3	EIF

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29211300	2-(N,N-Diethylamino)ethylchloride hydrochloride	kg	7.5	0	0	0.75	8.3	EIF
29211400	2-(N,N-Diisopropylamino)ethyl chloride hydrochloride	kg	7.5	0	0	0.75	8.3	EIF
29211910	2-Chloro N,N-diisopropyl ethylamine	kg	7.5	0	0	0.75	8.3	EIF
29211920	2-Chloro N,N-dimethyl ethanamine	kg	7.5	0	0	0.75	8.3	EIF
29211990	Other	kg	7.5	0	0	0.75	8.3	E7
29212100	Ethylenediamine and its salts	kg	7.5	0	0	0.75	8.3	E7
29212200	Hexamethylenediamine and its salts	kg	7.5	0	0	0.75	8.3	EIF
29212910	Hexamethylene tetramine (hexamine) not put up as fuel or medicament	kg	7.5	0	0	0.75	8.3	EIF
29212920	Trimethylene triniframine	kg	7.5	0	0	0.75	8.3	EIF
29212990	Other	kg	7.5	0	0	0.75	8.3	E7

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29213010	Cyclohexylamine	kg	7.5	0	0	0.75	8.3	EIF
29213090	Other	kg	7.5	0	0	0.75	8.3	E7
29214110	Aniline	kg	7.5	0	0	0.75	8.3	E7
29214120	Aniline hydrochloride	kg	7.5	0	0	0.75	8.3	EIF
29214190	Other	kg	7.5	0	0	0.75	8.3	EIF
29214211	Para chloroaniline	kg	7.5	0	0	0.75	8.3	EIF
29214212	Ortho chloro paranitroaniline	kg	7.5	0	0	0.75	8.3	EIF
29214213	Dichloroaniline	kg	7.5	0	0	0.75	8.3	EIF
29214214	2,6-Dichloro paranitroaniline	kg	7.5	0	0	0.75	8.3	EIF
29214215	2,4,5-Trichloroaniline	kg	7.5	0	0	0.75	8.3	EIF
29214221	N-benzyl-n-ethylaniline	kg	7.5	0	0	0.75	8.3	EIF
29214222	N,N-diethylaniline	kg	7.5	0	0	0.75	8.3	EIF
29214223	N,N-dimethylaniline	kg	7.5	0	0	0.75	8.3	EIF
29214224	N-ethyl aniline	kg	7.5	0	0	0.75	8.3	EIF
29214225	Meta nitroaniline	kg	7.5	0	0	0.75	8.3	EIF
29214226	Para nitroaniline	kg	7.5	0	0	0.75	8.3	EIF

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	2-amino 3,5 xylne sulphonic acid, benzyl ethyl aniline sulphuric acid, metanilinc acid (meta amino benzene sulphonic acid), sulphanilic acid (para aminobenzene sulphonic acid para aniline sulphonic acid), ethyl hydroxy ethylaniline, methyl dopa (1-alpha methyl-3, 4-dihydroxyhenylaniline):							
29214231	2-amino 3,5 xylne sulphonic acid	kg	7.5	0	0	0.75	8.3	EIF
29214232	Benzyl ethyl aniline sulphonic acid	kg	7.5	0	0	0.75	8.3	EIF
29214233	Metanillic acid (meta amino benzene sulphonic acid)	kg	7.5	0	0	0.75	8.3	EIF

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29214234	Sulphanillic acid (para aminobenzene sulphonic acid para aniline sulphonic acid)	kg	7.5	0	0	0.75	8.3	EIF
29214235	Ethyl hydroxy ethylaniline	kg	7.5	0	0	0.75	8.3	EIF
29214236	Methyl dopa (1-alpha methyl-3, 4-dihydroxyphenylaniline)	kg	7.5	0	0	0.75	8.3	EIF
29214290	Other	kg	7.5	0	0	0.75	8.3	EIF
	Toluidines and their derivatives; salts thereof:							
29214310	N,N-diethyl toluidine	kg	7.5	0	0	0.75	8.3	EIF
29214320	N,N-dimethyl toluidine	kg	7.5	0	0	0.75	8.3	EIF
29214330	Ortho toluidine	kg	7.5	0	0	0.75	8.3	EIF
29214340	Meta toluidine	kg	7.5	0	0	0.75	8.3	EIF
29214350	Para toluidine	kg	7.5	0	0	0.75	8.3	EIF
29214360	2-chloro-5-toluidine-4-sulphonic acid	kg	7.5	0	0	0.75	8.3	EIF

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29214370	2-chloro-4-toluidine-5-sulphonic acid(sodium salt)	kg	7.5	0	0	0.75	8.3	EIF
29214380	4-toluidine-3-sulphonic acid	kg	7.5	0	0	0.75	8.3	EIF
29214390	Other	kg	7.5	0	0	0.75	8.3	EIF
29214410	Diphenylamine	kg	7.5	0	0	0.75	8.3	EIF
29214490	Other	kg	7.5	0	0	0.75	8.3	EIF
29214511	Alpha naphthylamine	kg	7.5	0	0	0.75	8.3	EIF
29214512	Phenyl alpha naphthylamine	kg	7.5	0	0	0.75	8.3	EIF
29214513	Phenyl beta naphthylamine	kg	7.5	0	0	0.75	8.3	EIF
29214514	Amino F-acid	kg	7.5	0	0	0.75	8.3	EIF
29214515	Aminolineli-R-acid	kg	7.5	0	0	0.75	8.3	EIF
29214516	Sodium naphthionate	kg	7.5	0	0	0.75	8.3	EIF
29214521	Bronner's acid (2-naphthylamine-6-sulphonic acid)	kg	7.5	0	0	0.75	8.3	EIF

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29214522	Cleve's acid(1-naphthylamine-6-sulphonic acid)	kg	7.5	0	0	0.75	8.3	EIF
29214523	Epsilon acid (1-naphthylamine-3,8-disulphonic acid)	kg	7.5	0	0	0.75	8.3	EIF
29214524	Koch's acid (1-naphthylamine-3,6,8-trisulphonic acid)	kg	7.5	0	0	0.75	8.3	EIF
29214525	Laurent’s acid (1-naphthylamine-5-sulphonic acid)	kg	7.5	0	0	0.75	8.3	EIF
29214526	Tobias acid (2-naphthylamine-1-sulphonic acid)	kg	7.5	0	0	0.75	8.3	EIF
29214531	Naphthionic acid (1-naphthylamine-4-sulphonic acid)	kg	7.5	0	0	0.75	8.3	EIF
29214532	Para tolyl peri acid (para tolyl-1-naphthylamine-8-sulphonic acid)	kg	7.5	0	0	0.75	8.3	EIF

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29214533	Phenyl peri acid (phenyl-1-naphthylamine-8-sulphonic acid)	kg	7.5	0	0	0.75	8.3	EIF
29214590	Other	kg	7.5	0	0	0.75	8.3	EIF
29214600	Amfetamine (INN), benzfetamine-dexamfetamine (INN), etilamfetamine (INN), fencamfamine (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	kg	7.5	0	0	0.75	8.3	E7
29214910	Xylidines	kg	7.5	0	0	0.75	8.3	EIF
29214920	Para cumidine	kg	7.5	0	0	0.75	8.3	EIF
29214990	Other	kg	7.5	0	0	0.75	8.3	E7
29215110	O-phenylenediamine	kg	7.5	0	0	0.75	8.3	EIF
29215120	M-phenylenediamine (m-di aminobenzene	kg	7.5	0	0	0.75	8.3	EIF
29215130	P-phenylenediamine	kg	7.5	0	0	0.75	8.3	EIF
29215140	O-diaminotoluene	kg	7.5	0	0	0.75	8.3	EIF

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29215150	M-diaminotoluene	kg	7.5	0	0	0.75	8.3	EIF
29215160	P-diaminotoluene	kg	7.5	0	0	0.75	8.3	EIF
29215170	Para-amino acetanilide	kg	7.5	0	0	0.75	8.3	EIF
29215180	Meta toluylene diamine	kg	7.5	0	0	0.75	8.3	EIF
29215190	Other	kg	7.5	0	0	0.75	8.3	EIF
29215910	Benzidine	kg	7.5	0	0	0.75	8.3	EIF
29215920	Benzidine dihydrochloride	kg	7.5	0	0	0.75	8.3	EIF
29215930	3,3 dichlorobenzidine dihydrochloride sulphate	kg	7.5	0	0	0.75	8.3	EIF
29215940	Diaminostilbene 2,2-disulphonic acid (dasda)	kg	7.5	0	0	0.75	8.3	EIF
29215990	Other	kg	7.5	0	0	0.75	8.3	EIF
29221110	Monoethanolamine	kg	7.5	0	0	0.75	8.3	EIF
29221190	Other	kg	7.5	0	0	0.75	8.3	EIF
29221200	Diethanolamine and its salts	kg	7.5	0	0	0.75	8.3	EIF
29221400	Dextropropoxyphene (INN) and its salts	kg	7.5	0	0	0.75	8.3	E10

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29221500	Triethanolamine	kg	7.5	0	0	0.75	8.3	EIF
29221600	Diethanolammonium perfluorooctane sulphonate	kg	7.5	0	0	0.75	8.3	EIF
29221710	Methyldiethanolamine	kg	7.5	0	0	0.75	8.3	EIF
29221720	Ethyldiethanolamine	kg	7.5	0	0	0.75	8.3	EIF
29221800	2-(N,N-diisopropylamino) ethanol	kg	7.5	0	0	0.75	8.3	EIF
29221910	Di-ethyl amino ethanethiol	kg	7.5	0	0	0.75	8.3	EIF
29221990	Other	kg	7.5	0	0	0.75	8.3	E7
29222110	Amino-G-acid	kg	7.5	0	0	0.75	8.3	EIF
29222120	Amino-J-acid	kg	7.5	0	0	0.75	8.3	EIF
29222130	1-amino-2-naphthol-4-sulphonic acid	kg	7.5	0	0	0.75	8.3	EIF
29222140	Gamma acid	kg	7.5	0	0	0.75	8.3	EIF
29222150	J acid (2-amino-5-naphthol-7-sulphonic acid)	kg	7.5	0	0	0.75	8.3	EIF
29222160	H acid	kg	7.5	0	0	0.75	8.3	EIF

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29222170	Ortho phenyl sulphonyl H-acid	kg	7.5	0	0	0.75	8.3	EIF
29222180	Chicago acid	kg	7.5	0	0	0.75	8.3	EIF
29222190	Other	kg	7.5	0	0	0.75	8.3	EIF
29222911	2-amino 4-nitrophenol	kg	7.5	0	0	0.75	8.3	EIF
29222912	Meta aminophenol	kg	7.5	0	0	0.75	8.3	EIF
29222913	Para aminophenol	kg	7.5	0	0	0.75	8.3	EIF
29222914	Meta diethyl amino-phenol	kg	7.5	0	0	0.75	8.3	EIF
29222921	2-amino-1-phenol-4-sulphonic acid	kg	7.5	0	0	0.75	8.3	EIF
29222922	6-nitro-0-aminophenol-4-sulphonic acid	kg	7.5	0	0	0.75	8.3	EIF
29222923	Phenyl gamma acid (phenyl 2-amino-naphthol 1-6-sulphonic acid)	kg	7.5	0	0	0.75	8.3	EIF
29222924	Phenyl J acid (phenyl-2-amino-8 naphthol 1-7-sulphonic acid)	kg	7.5	0	0	0.75	8.3	EIF

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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	8.3	EIF
29222926	Meta-phenylene diamine-4-sulphonic acid	kg	7.5	0	0	0.75	8.3	EIF
29222931	N-methyl-para-aminophenol sulphate (motol)	kg	7.5	0	0	0.75	8.3	EIF
29222932	2,5 dimethoxy aniline	kg	7.5	0	0	0.75	8.3	EIF
29222933	Para acetyl aminophenol (paracetamol)	kg	7.5	0	0	0.75	8.3	EIF
29222934	Para cresidine	kg	7.5	0	0	0.75	8.3	EIF
29222935	Picramic acid (t-grade)	kg	7.5	0	0	0.75	8.3	EIF
29222936	Para cresidine ortho sulphonic acid	kg	7.5	0	0	0.75	8.3	EIF
29222990	Other	kg	7.5	0	0	0.75	8.3	EIF

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29223100	Amfepramone (INN), methadone (INN) and normethadone (INN);salts thereof	kg	7.5	0	0	0.75	8.3	E5
29223900	Other	kg	7.5	0	0	0.75	8.3	EIF
29224100	Lysine and its esters; salts thereof	kg	7.5	0	0	0.75	8.3	E5
29224210	Glutamic acid	kg	7.5	0	0	0.75	8.3	EIF
29224220	Monosodium glutamate (aginamoto)	kg	7.5	0	0	0.75	8.3	E10
29224290	Other	kg	7.5	0	0	0.75	8.3	EIF
29224300	Anthranilic acid and its salts	kg	7.5	0	0	0.75	8.3	EIF
29224400	Tilidine (INN) and its salts	kg	7.5	0	0	0.75	8.3	E5
29224910	Amino acetic acid (glycine)	kg	7.5	0	0	0.75	8.3	E10
29224920	N-methyl taurine	kg	7.5	0	0	0.75	8.3	EIF
29224990	Other	kg	7.5	0	0	0.75	8.3	E5
29225011	Para-amino-salicylic acid	kg	7.5	0	0	0.75	8.3	EIF

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29225012	Methyl anthranilate	kg	7.5	0	0	0.75	8.3	EIF
29225013	Procaine hydrochloride	kg	7.5	0	0	0.75	8.3	EIF
29225014	Amino anisic acid anilide	kg	7.5	0	0	0.75	8.3	EIF
29225015	L-tyrosine (p-hydroxyphenyl amine)	kg	7.5	0	0	0.75	8.3	EIF
	Frusemide, aminodial, N-acetyl anthranilic acid, domperidone:							
29225021	Frusemide	kg	7.5	0	0	0.75	8.3	E7
29225022	Aminodial	kg	7.5	0	0	0.75	8.3	EIF
29225023	N-acetyl anthranilic acid	kg	7.5	0	0	0.75	8.3	EIF
29225024	Domperidone	kg	7.5	0	0	0.75	8.3	E7
29225090	Other	kg	7.5	0	0	0.75	8.3	E5
29231000	Choline and its salts	kg	7.5	0	0	0.75	8.3	E7
29232010	Lecithins	kg	7.5	0	0	0.75	8.3	EIF
29232090	Other	kg	7.5	0	0	0.75	8.3	E5
29233000	Tetraethylammonium perfluorooctane sulphonate	kg	7.5	0	0	0.75	8.3	EIF

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29234000	Didecyldimethylammonium perfluorooctane sulphonate	kg	7.5	0	0	0.75	8.3	EIF
29239000	Other	kg	7.5	0	0	0.75	8.3	EIF
29241100	Meprobamate (INN)	kg	7.5	0	0	0.75	8.3	E10
29241200	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	kg	7.5	0	0	0.75	8.3	EIF
29241900	Others	kg	7.5	0	0	0.75	8.3	E5
29242110	Diethyl diphenyl urea	kg	7.5	0	0	0.75	8.3	EIF
29242120	Dimethyl diphenyl urea (zentralin)	kg	7.5	0	0	0.75	8.3	EIF
29242130	Parachloro benzene sulphonyl urea	kg	7.5	0	0	0.75	8.3	EIF
29242190	Other	kg	7.5	0	0	0.75	8.3	EIF
29242300	2-acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	kg	7.5	0	0	0.75	8.3	EIF
29242400	Ethinamate (INN)	kg	7.5	0	0	0.75	8.3	E5
29242500	Alachlor (ISO)	kg	7.5	0	0	0.75	8.3	EIF

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29242910	Acetanilide	kg	7.5	0	0	0.75	8.3	EIF
29242920	Aceto acetanilide	kg	7.5	0	0	0.75	8.3	EIF
29242930	Aceto acetic ortho chloranilide	kg	7.5	0	0	0.75	8.3	EIF
29242940	Aceto acetic para chloranilide	kg	7.5	0	0	0.75	8.3	EIF
29242950	Phenyl acetamide	kg	7.5	0	0	0.75	8.3	EIF
29242960	Pyrazinamide (pyrazine carboxamide)	kg	7.5	0	0	0.75	8.3	E7
29242990	Other	kg	7.5	0	0	0.75	8.3	E5
29251100	Saccharin and its salts	kg	7.5	0	0	0.75	8.3	EIF
29251200	Glutethimide (INN)	kg	7.5	0	0	0.75	8.3	EIF
29251900	Other	kg	7.5	0	0	0.75	8.3	EIF
29252100	Mines and their derivatives; salts thereof: chlorodimeform (ISO)	kg	7.5	0	0	0.75	8.3	EIF
29252910	Other:guanidine nitrate	kg	7.5	0	0	0.75	8.3	EIF
29252990	Other	kg	7.5	0	0	0.75	8.3	EIF
29261000	Acrylonitrile	kg	2.5	0	0	0.25	2.8	E5

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29262000	I-cyanoguanidine (dicyandiamide)	kg	7.5	0	0	0.75	8.3	E5
29263000	Fenproporex (INN) and its salts methadone (INN) intermediate (4-cyano-2-dimethy lamino-4, 4-diphenylbutane)	kg	7.5	0	0	0.75	8.3	E10
29264000	Alpha-phenylacetoacetonitrile	kg	7.5	0	0	0.75	8.3	EIF
29269000	Other	kg	7.5	0	0	0.75	8.3	E5
29270010	Para amino-azo-benzene	kg	7.5	0	0	0.75	8.3	EIF
29270090	Other	kg	7.5	0	0	0.75	8.3	EIF
29280010	Isoniazid	kg	7.5	0	0	0.75	8.3	EIF
29280090	Other	kg	7.5	0	0	0.75	8.3	E5
29291010	Phenyl isocyanate	kg	7.5	0	0	0.75	8.3	E5
29291020	Toluene di-isocyanate	kg	7.5	0	0	0.75	8.3	E5
29291090	Other	kg	7.5	0	0	0.75	8.3	E5
29299010	N,N-diethylphosphoramidic dichloride	kg	7.5	0	0	0.75	8.3	EIF

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29299020	N,N-diisopropylphosphoramidic dichloride	kg	7.5	0	0	0.75	8.3	EIF
29299030	N,N-dipropylphosphoramidic dichloride	kg	7.5	0	0	0.75	8.3	EIF
29299040	N,N-dimethylphosphoramidic dichloride	kg	7.5	0	0	0.75	8.3	EIF
29299050	Diethyl N,N-dimethylphosphoramidate	kg	7.5	0	0	0.75	8.3	EIF
29299060	Phosphoramidic acid, diethyl, dimethylester	kg	7.5	0	0	0.75	8.3	EIF
29299090	Other	kg	7.5	0	0	0.75	8.3	EIF
29301000	2-(N,N-dimethylamino) ethanethiol	kg	7.5	0	0	0.75	8.3	EIF
29302000	Thiocarbamates and dithiocarbamates	kg	7.5	0	0	0.75	8.3	EIF
29303000	Thiuram mono-, di or tetrasulphides	kg	7.5	0	0	0.75	8.3	EIF
29304000	Methionine	kg	7.5	0	0	0.75	8.3	E5

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29306000	2-(N,N-diethylamino)ethanethiol	kg	7.5	0	0	0.75	8.3	EIF
29307000	Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	kg	7.5	0	0	0.75	8.3	EIF
29308000	Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	kg	7.5	0	0	0.75	8.3	EIF
29309010	Thiourea (sulphourea)	kg	7.5	0	0	0.75	8.3	EIF
29309020	Calcium salts of methionine	kg	7.5	0	0	0.75	8.3	EIF
29309030	Thio sulphonic acid	kg	7.5	0	0	0.75	8.3	EIF
29309040	L-cystine (alpha-amino beta-thiopropionic acid)-sulphur containing amino acid	kg	7.5	0	0	0.75	8.3	E10
29309050	Sulphinic acid	kg	7.5	0	0	0.75	8.3	EIF
29309060	Sulphoxide	kg	7.5	0	0	0.75	8.3	EIF
29309070	Mercaptan	kg	7.5	0	0	0.75	8.3	E5
29309080	Allyl isothiocyanate	kg	7.5	0	0	0.75	8.3	EIF
29309091	Ethanol,2,2-thiobis	kg	7.5	0	0	0.75	8.3	EIF

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29309093	Di-methyl amino ethanethiol hydrochloride	kg	7.5	0	0	0.75	8.3	EIF
29309095	Di-ethyl amino ethanethiol hydrochloride	kg	7.5	0	0	0.75	8.3	EIF
29309096	O-ethyl s-phenyl ethylphosphonothioloth ionate kg 10 % - (fonofos)	kg	7.5	0	0	0.75	8.3	EIF
29309097	Phosphorothioic acid, s[2-(diethyl amino) ethyl] o,o-diethyl ester	kg	7.5	0	0	0.75	8.3	EIF
29309098	Dichloro diphenyl sulphone	kg	7.5	0	0	0.75	8.3	EIF
29309099	Other	kg	7.5	0	0	0.75	8.3	E5
29311010	Tetramethyl lead	kg	7.5	0	0	0.75	8.3	EIF
29311090	Tetraethyl lead	kg	7.5	0	0	0.75	8.3	EIF
29312000	Tributyltin compounds	kg	7.5	0	0	0.75	8.3	EIF
29314100	Dimethyl methylphosphonate	kg	7.5	0	0	0.75	8.3	EIF

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29314200	Dimethyl propylphosphonate	kg	7.5	0	0	0.75	8.3	EIF
29314300	Diethyl ethylphosphonate	kg	7.5	0	0	0.75	8.3	EIF
29314400	Methylphosphonic acid	kg	7.5	0	0	0.75	8.3	EIF
29314500	Salt of methylphosphonic acid and (aminoiminomethyl) urea (1:1)	kg	7.5	0	0	0.75	8.3	EIF
29314600	2,4,6-tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	kg	7.5	0	0	0.75	8.3	EIF
29314700	(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate	kg	7.5	0	0	0.75	8.3	EIF
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	8.3	EIF

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29314910	Sodium 3-(trihydroxysilyl) propyl methylphosphonate	kg	7.5	0	0	0.75	8.3	EIF
29314920	Sodium 3-(trihydroxysilyl) propyl methylphosphonate	kg	7.5	0	0	0.75	8.3	EIF
29314990	Other	kg	7.5	0	0	0.75	8.3	EIF
29315100	Methylphosphonic dichloride	kg	7.5	0	0	0.75	8.3	EIF
29315200	Propylphosphonic dichloride	kg	7.5	0	0	0.75	8.3	EIF
29315300	O-(3-chloropropyl) o-[4-nitro-3-(trifluoromethyl) phenyl] methylphosphonothionate	kg	7.5	0	0	0.75	8.3	EIF
29315400	Trichlorfon (ISO)	kg	7.5	0	0	0.75	8.3	EIF
29315900	Other	kg	7.5	0	0	0.75	8.3	EIF
29319011	Methylarsonic acid and its salt	kg	7.5	0	0	0.75	8.3	EIF
29319012	Cacodylic acid and its salt	kg	7.5	0	0	0.75	8.3	EIF

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29319013	P-aminophenylarsonic acid and its salt	kg	7.5	0	0	0.75	8.3	EIF
29319014	Amino-hydroxyphenylarsonic acids, their formyl and acetyl derivatives and their salts	kg	7.5	0	0	0.75	8.3	EIF
29319015	Arsenobenzene and its derivatives	kg	7.5	0	0	0.75	8.3	EIF
29319019	Other	kg	7.5	0	0	0.75	8.3	EIF
29319020	Organo-silicon compounds	kg	7.5	0	0	0.75	8.3	EIF
29319030	O-iodosobenzoic acid	kg	7.5	0	0	0.75	8.3	EIF
29319090	Other	kg	7.5	0	0	0.75	8.3	E5
29321100	Tetrahydrofuran	kg	7.5	0	0	0.75	8.3	E5
29321200	2-furaldehyde (furfuraldehyde)	kg	7.5	0	0	0.75	8.3	EIF
29321300	Furfuryl alcohol and tetrahydrofurfuryl alcohol	kg	7.5	0	0	0.75	8.3	EIF
29321400	Sucralose	kg	7.5	0	0	0.75	8.3	EIF

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29321910	Hydroxy dibenzfuran carboxylic acid	kg	7.5	0	0	0.75	8.3	EIF
29321990	Other	kg	7.5	0	0	0.75	8.3	EIF
29322010	Coumarin, methylcoumarins and ethylcoumarins	kg	7.5	0	0	0.75	8.3	E5
29322020	Phenolphthalein	kg	7.5	0	0	0.75	8.3	EIF
29322090	Other	kg	7.5	0	0	0.75	8.3	E5
29329100	Isosafrole	kg	7.5	0	0	0.75	8.3	EIF
29329200	1-(1,3-benzodioxol-5-yl) propan-2-one	kg	7.5	0	0	0.75	8.3	EIF
29329300	Piperonal	kg	7.5	0	0	0.75	8.3	EIF
29329400	Safrole	kg	7.5	0	0	0.75	8.3	EIF
29329500	Tetrahydrocannabinols (all isomers)	kg	7.5	0	0	0.75	8.3	EIF
29329600	Carbofuran (ISO)	kg	7.5	0	0	0.75	8.3	EIF
29329910	Cineole	kg	7.5	0	0	0.75	8.3	EIF
29329990	Other	kg	7.5	0	0	0.75	8.3	E5
29331100	Phenazone (antipyrin) and its derivates	kg	7.5	0	0	0.75	8.3	E7

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
29331910	3-carboxy (para sulpho-phenyl)-5 pyrazolone	kg	7.5	0	0	0.75	8.3	E5
29331920	1-(2,5 dichloro-4-sulpho phenyl)-3-methyl-5-pyrazolone	kg	7.5	0	0	0.75	8.3	E5
29331930	3-methyl-1(4-sulpho-o-toluyl-5-pyrazolone)	kg	7.5	0	0	0.75	8.3	E5
29331940	Phenyl-methyl pyrazolone	kg	7.5	0	0	0.75	8.3	E10
29331950	1-phenyl-5-pyrazolone-3-carboxylic acid ethylester	kg	7.5	0	0	0.75	8.3	E10
29331960	1-(m-sulphophenyl)-3-pyrazolone	kg	7.5	0	0	0.75	8.3	E5
29331970	Analgin	kg	7.5	0	0	0.75	8.3	E10
29331980	Oxyphenbutazone	kg	7.5	0	0	0.75	8.3	E5
29331991	Fluoro-3-(difluoromethyl)-1-methyl-1h-pyrazole-4-carbonyl fluoride	kg	7.5	0	0	0.75	8.3	E7
29331999	Other	kg	7.5	0	0	0.75	8.3	E5

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29332100	Hydantoin and its derivatives	kg	7.5	0	0	0.75	8.3	E5
29332910	Tinidazole	kg	7.5	0	0	0.75	8.3	E5
29332920	Metronidazole, metronidiazole benzoate	kg	7.5	0	0	0.75	8.3	E5
29332930	Mebendazole	kg	7.5	0	0	0.75	8.3	E5
29332940	Dimetridazole	kg	7.5	0	0	0.75	8.3	E5
29332950	Albendazole	kg	7.5	0	0	0.75	8.3	E5
29332990	Other	kg	7.5	0	0	0.75	8.3	E5
29333100	Pyridine and its salts	kg	7.5	0	0	0.75	8.3	E10
29333200	Piperidine and its salts	kg	7.5	0	0	0.75	8.3	E7
29333311	Alfentanil (INN) and its salt	kg	7.5	0	0	0.75	8.3	EIF
29333312	Anileridine (INN) and its salt	kg	7.5	0	0	0.75	8.3	EIF
29333313	Bezitramide (INN) and its salt	kg	7.5	0	0	0.75	8.3	EIF
29333314	Bromazepam (INN) and its salt	kg	7.5	0	0	0.75	8.3	EIF

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29333315	Carfentanil (INN) and its salt	kg	7.5	0	0	0.75	8.3	EIF
29333316	Difenoxin (INN) and its salt	kg	7.5	0	0	0.75	8.3	EIF
29333317	Diphenoxylate (INN) and its salt	kg	7.5	0	0	0.75	8.3	EIF
29333318	Dipipanone (INN) and its salt	kg	7.5	0	0	0.75	8.3	EIF
29333321	Fentanyl (INN) and its salt	kg	7.5	0	0	0.75	8.3	EIF
29333322	Ketobemidone (INN) and its salt	kg	7.5	0	0	0.75	8.3	EIF
29333323	Methylphenidate (INN) and its salt	kg	7.5	0	0	0.75	8.3	EIF
29333324	Pentazocine (INN) and its salt	kg	7.5	0	0	0.75	8.3	EIF
29333325	Pethidine (INN) and its salt	kg	7.5	0	0	0.75	8.3	EIF
29333326	Pethidine (INN) intermediate A and its salt	kg	7.5	0	0	0.75	8.3	EIF

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29333327	Phencyclidine (INN) (PCP) and its salt	kg	7.5	0	0	0.75	8.3	EIF
29333328	Phenoperidine (INN) and its salt	kg	7.5	0	0	0.75	8.3	EIF
29333331	Pipradrol (INN) and its salt	kg	7.5	0	0	0.75	8.3	EIF
29333332	Piritramide (INN) and its salt	kg	7.5	0	0	0.75	8.3	EIF
29333333	Propiram (INN) and its salt	kg	7.5	0	0	0.75	8.3	EIF
29333334	Remifentanil (INN) and its salt	kg	7.5	0	0	0.75	8.3	EIF
29333335	Trimeperidine (INN) and its salt	kg	7.5	0	0	0.75	8.3	EIF
29333400	Other fentanyls and their derivatives	kg	7.5	0	0	0.75	8.3	EIF
29333500	3-quinuclidinol	kg	7.5	0	0	0.75	8.3	EIF
29333600	4-anilino-n-phenethylpiperidine (ANPP)	kg	7.5	0	0	0.75	8.3	EIF
29333700	N-phenethy l-4-piperidone (NPP)	kg	7.5	0	0	0.75	8.3	EIF

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29333911	Amino pyridine	kg	7.5	0	0	0.75	8.3	E5
29333912	Alpha picoline (2-methyl pyridine)	kg	7.5	0	0	0.75	8.3	EIF
29333913	Gamma picoline (4-methyl pyridine)	kg	7.5	0	0	0.75	8.3	EIF
29333914	Chloropheniramine maleate	kg	7.5	0	0	0.75	8.3	E5
29333915	Diphenoxylate hydrochloride	kg	7.5	0	0	0.75	8.3	E5
29333916	Beta picoline (3-methyl pyridine)	kg	7.5	0	0	0.75	8.3	EIF
29333918	Lutidine (dimethyl pyridine)	kg	7.5	0	0	0.75	8.3	E5
29333919	Other	kg	7.5	0	0	0.75	8.3	E5
29333940	Benzene acetic acid, alpha -hydroxy- alpha-phenyl, 1- azabicyclo-azabicyclo [2.2.2.] Oct-3-yl ester	kg	7.5	0	0	0.75	8.3	EIF
29333990	Other	kg	7.5	0	0	0.75	8.3	E5
29334100	Levorphanol (INN) and its salts	kg	7.5	0	0	0.75	8.3	E5

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29334900	Other	kg	7.5	0	0	0.75	8.3	E5
	Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:							
29335200	Malonylurea (barbituric acid) and its salts	kg	7.5	0	0	0.75	8.3	E10
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	8.3	E5
29335400	Other derivatives of malonylurea (barbituric acid); salts thereof	kg	7.5	0	0	0.75	8.3	E5

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29335500	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	kg	7.5	0	0	0.75	8.3	E5
29335910	Aminophylline (cordophylin)	kg	7.5	0	0	0.75	8.3	E7
29335920	Trimethoprim	kg	7.5	0	0	0.75	8.3	E5
29335930	Diethyl carbamazine citrate	kg	7.5	0	0	0.75	8.3	E5
29335940	1-amino-4-methyl piperazine	kg	7.5	0	0	0.75	8.3	E7
29335990	Other	kg	7.5	0	0	0.75	8.3	E7
	Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:							
29336100	Melamine	kg	7.5	0	0	0.75	8.3	E5
29336910	Cyanuric acid and its salts	kg	7.5	0	0	0.75	8.3	EIF

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29336920	4-[4,6-bis(2,4-dimethylphenyl)-1,3,5-triazine-2-yl]-1,3-benzenediol	kg	7.5	0	0	0.75	8.3	EIF
29336930	Tris(2-hydroxyethyl) isocyanurate	kg	7.5	0	0	0.75	8.3	EIF
29336940	Ethylhexyltriazone	kg	7.5	0	0	0.75	8.3	EIF
29336950	2,4,6-tri(2,4-dyhydroxyl-3-methylphenyl)-1,3,5-triazine	kg	7.5	0	0	0.75	8.3	EIF
29336990	Other	kg	7.5	0	0	0.75	8.3	EIF
29337100	6-hexanelactam (epsilon-caprolactam)	kg	5	0	0	0.5	5.5	E5
29337200	Clobazam (INN) and methyprylon (INN)	kg	7.5	0	0	0.75	8.3	EIF
29337910	N-methyl-2-pyrrolidone	kg	7.5	0	0	0.75	8.3	EIF
29337920	N-ethyl-2-pyrrolidone	kg	7.5	0	0	0.75	8.3	EIF
29337990	Other	kg	7.5	0	0	0.75	8.3	EIF

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29339100	Alprazolam (INN), camazepam (INN) chloridiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN) Flunitrazepam (INN) flurazepam (INN), halazepam (INN), lorazepam (INN), lorametazepam (INN), mazindol (INN)	kg	7.5	0	0	0.75	8.3	E7
29339200	Azinphos-methyl (ISO)	kg	7.5	0	0	0.75	8.3	EIF
29339910	Imidazo pyridine methyl amine	kg	7.5	0	0	0.75	8.3	E5
29339990	Other	kg	7.5	0	0	0.75	8.3	E10
29341000	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	kg	7.5	0	0	0.75	8.3	E7

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29342000	Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated) not further fused	kg	7.5	0	0	0.75	8.3	EIF
29343000	Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated) not further fused	kg	7.5	0	0	0.75	8.3	E7
	Other:							

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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	8.3	E7
29349200	Other fentanyls and their derivatives	kg	7.5	0	0	0.75	8.3	E5
29349910	Chloro thiophene-2-carboxylic acid	kg	7.5	0	0	0.75	8.3	E5
29349920	Morpholine	kg	7.5	0	0	0.75	8.3	EIF
29349990	Other	kg	7.5	0	0	0.75	8.3	E10
29351000	N-methylperfluorooctane sulphonamide	kg	7.5	0	0	0.75	8.3	EIF

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29352000	N-ethylperfluorooctane sulphonamide	kg	7.5	0	0	0.75	8.3	EIF
29353000	N-ethyl-n-(2-hydroxyethyl) perfluorooctane sulphonamide	kg	7.5	0	0	0.75	8.3	EIF
29354000	N-(2-hydroxyethyl)-N-methylperfluorooctane sulphonamide	kg	7.5	0	0	0.75	8.3	EIF
29355000	Other perfluorooctane sulphonamides	kg	7.5	0	0	0.75	8.3	EIF
29359011	Sulphamethoxazole	kg	7.5	0	0	0.75	8.3	E5
29359012	Sulphafurazole	kg	7.5	0	0	0.75	8.3	E5
29359013	Sulphadiazine	kg	7.5	0	0	0.75	8.3	E7
29359014	Sulphadimidine	kg	7.5	0	0	0.75	8.3	E10
29359015	Sulphacetamide	kg	7.5	0	0	0.75	8.3	E5
29359021	Sulphamethoxypyridarine	kg	7.5	0	0	0.75	8.3	EIF
29359022	Sulphamethiazole	kg	7.5	0	0	0.75	8.3	E5
29359023	Sulphamoxole	kg	7.5	0	0	0.75	8.3	EIF
29359024	Sulphamide	kg	7.5	0	0	0.75	8.3	E10

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29359090	Other	kg	7.5	0	0	0.75	8.3	E10
29362100	Vitamins A and their derivatives	kg	7.5	0	0	0.75	8.3	E10
29362210	Vitamin B1 (thiamine (INN), aneurine) and its salts	kg	7.5	0	0	0.75	8.3	E5
29362290	Other	kg	7.5	0	0	0.75	8.3	E10
29362310	Vitamin B2 (riboflavin (INN), lactoflavin) and its salts	kg	7.5	0	0	0.75	8.3	E10
29362390	Other	kg	7.5	0	0	0.75	8.3	E7
29362400	D- or DL-pantothenic acid (vitamin B3 or vitamin B5) and its derivatives	kg	7.5	0	0	0.75	8.3	E5
29362500	Vitamin B6 and its derivatives	kg	7.5	0	0	0.75	8.3	E10
29362610	Vitamin B12 (cyanocobalamin (INN))	kg	7.5	0	0	0.75	8.3	E10
29362690	Other	kg	7.5	0	0	0.75	8.3	E10

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29362700	Vitamin C (ascorbic acid) and its derivatives	kg	7.5	0	0	0.75	8.3	E10
29362800	Vitamin E and its derivatives	kg	7.5	0	0	0.75	8.3	E5
29362910	Folic acid (vitamin B9)	kg	7.5	0	0	0.75	8.3	E5
29362920	Nicotinic acid and nicotinamide (niacinamide/niacine)	kg	7.5	0	0	0.75	8.3	E7
29362930	Vitamin K (menaphthonum BP)	kg	7.5	0	0	0.75	8.3	E10
29362940	Vitamin D	kg	7.5	0	0	0.75	8.3	E10
29362950	Vitamin H (biotin)	kg	7.5	0	0	0.75	8.3	E10
29362990	Other	kg	7.5	0	0	0.75	8.3	E5
29369000	Other, including natural concentrates	kg	7.5	0	0	0.75	8.3	E5
29371100	Somatotropin, its derivatives and structural analogues	kg	7.5	0	0	0.75	8.3	E10
29371200	Fd	kg	7.5	0	0	0.75	8.3	E10
29371900	Other	kg	7.5	0	0	0.75	8.3	E5

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29372100	Cortisone, hydrocortisone, prednisone, (dehydrocortisone) and prednisolone (dehydrocortisone)	kg	7.5	0	0	0.75	8.3	E5
29372200	Halogenated derivatives of corticosteroidal harmones	kg	7.5	0	0	0.75	8.3	E10
29372300	Oestrogens and progestogens	kg	7.5	0	0	0.75	8.3	E10
29372900	Other	kg	7.5	0	0	0.75	8.3	E5
29373100	Epinephrine	kg	7.5	0	0	0.75	8.3	EL
29375000	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	kg	7.5	0	0	0.75	8.3	E10
29379011	Epinethrine	kg	7.5	0	0	0.75	8.3	EL
29379019	Other	kg	7.5	0	0	0.75	8.3	E10
29379020	Amino-acid derivatives	kg	7.5	0	0	0.75	8.3	E7
29379090	Other	kg	7.5	0	0	0.75	8.3	E10

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29381000	Rutoside (rutin) and its derivatives	kg	7.5	0	0	0.75	8.3	E10
29389010	Digoxin	kg	7.5	0	0	0.75	8.3	E5
29389020	Digitalis glycosides	kg	7.5	0	0	0.75	8.3	E10
29389090	Other	kg	7.5	0	0	0.75	8.3	E10
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	8.3	E10
29391900	Other	kg	7.5	0	0	0.75	8.3	E5
29392010	Quinine alkaloids	kg	7.5	0	0	0.75	8.3	E10
29392020	Quinine hydrochloride	kg	7.5	0	0	0.75	8.3	E5

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29392030	Quinine sulphate	kg	7.5	0	0	0.75	8.3	E10
29392040	Chloroquine phosphate	kg	7.5	0	0	0.75	8.3	E5
29392090	Other	kg	7.5	0	0	0.75	8.3	EIF
29393000	Caffeine and its salts	kg	7.5	0	0	0.75	8.3	E5
29394100	Ephedrine and its salts	kg	7.5	0	0	0.75	8.3	EIF
29394200	Pseudoephedrine (INN) and its salts	kg	7.5	0	0	0.75	8.3	E5
29394300	Cathine (INN) and its salts	kg	7.5	0	0	0.75	8.3	E5
29394400	Norephedrine and its salts	kg	7.5	0	0	0.75	8.3	E5
29394500	Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts	kg	7.5	0	0	0.75	8.3	EIF
29394900	Other	kg	7.5	0	0	0.75	8.3	E10
29395100	Fenetylline (INN) and its salts	kg	7.5	0	0	0.75	8.3	E5
29395900	Other	kg	7.5	0	0	0.75	8.3	E7
29396110	Ergometrine (INN)	kg	7.5	0	0	0.75	8.3	E10
29396190	Other	kg	7.5	0	0	0.75	8.3	E10

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29396210	Ergotamine tartrate	kg	7.5	0	0	0.75	8.3	E10
29396290	Other	kg	7.5	0	0	0.75	8.3	E10
29396300	Lysergic acid and its salts	kg	7.5	0	0	0.75	8.3	EIF
29396900	Other	kg	7.5	0	0	0.75	8.3	E10
29397200	Cocaine, ecgonine, salts, esters and other derivatives thereof	kg	7.5	0	0	0.75	8.3	EIF
29397900	Other	kg	7.5	0	0	0	7.5	E5
29398000	Other	kg	7.5	0	0	0.75	8.3	E5
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 headings 2937, 2938 or 2939	kg	7.5	0	0	0.75	8.3	E10

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
29411010	Penicillins and their salts (e.g. procaine penicillin, penicillin G-potassium)	kg	7.5	0	0	0.75	8.3	E5
29411020	Ampicilline and its salts	kg	7.5	0	0	0.75	8.3	E5
29411030	Amoxycilline and its salts	kg	7.5	0	0	0.75	8.3	E5
29411040	Cioxacilline and its salts	kg	7.5	0	0	0.75	8.3	E7
29411050	6-apa	kg	7.5	0	0	0.75	8.3	E5
29411090	Other	kg	7.5	0	0	0.75	8.3	E10
29412010	Streptomycin	kg	7.5	0	0	0.75	8.3	E10
29412090	Other	kg	7.5	0	0	0.75	8.3	E10
29413010	Doxycycline and its salts	kg	7.5	0	0	0.75	8.3	E10
29413020	Tetracycline/oxytetra-cycline and their salts	kg	7.5	0	0	0.75	8.3	E10
29413090	Other	kg	7.5	0	0	0.75	8.3	E10
29414000	Chloramphenicol and its derivatives; salts thereof	kg	7.5	0	0	0.75	8.3	E10

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
29415000	Erythromycin and its derivatives; salts thereof	kg	7.5	0	0	0.75	8.3	E10
29419011	Rifampicin	kg	7.5	0	0	0.75	8.3	E10
29419012	3 Formyl Rifa S V(Rifa int)	kg	7.5	0	0	0.75	8.3	EIF
29419013	Rifa S/Rifa S Sodium (Rifaint)	kg	7.5	0	0	0.75	8.3	E10
29419014	1-amino-4-methyl piperazine (Rifaint)	kg	7.5	0	0	0.75	8.3	EIF
29419019	Other	kg	7.5	0	0	0.75	8.3	E10
29419020	Cephalexin and its salts	kg	7.5	0	0	0.75	8.3	E7
29419030	Ciprofloxacine and its salts	kg	7.5	0	0	0.75	8.3	E10
29419040	Gentamycin and its salts	kg	7.5	0	0	0.75	8.3	E10
29419050	Neomycin	kg	7.5	0	0	0.75	8.3	E10
29419060	Norfloxacin and its salts	kg	7.5	0	0	0.75	8.3	E10
29419090	Other	kg	7.5	0	0	0.75	8.3	E10
29420011	Cefadroxil and its salts	kg	7.5	0	0	0.75	8.3	E7

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
29420012	Ibuprofane	kg	7.5	0	0	0.75	8.3	E5
29420013	Nifedipine	kg	7.5	0	0	0.75	8.3	E5
29420014	Ranitidine	kg	7.5	0	0	0.75	8.3	E5
29420015	Danes salt of D(-) phenyl glycine	kg	7.5	0	0	0.75	8.3	E5
29420016	D(-) para hydroxy Dane's salts	kg	7.5	0	0	0.75	8.3	E10
29420021	Timolo maleate	kg	7.5	0	0	0.75	8.3	E7
29420022	Terbutoline sulphate	kg	7.5	0	0	0.75	8.3	E7
29420023	D(-) phenyl glycin chloride HCl (DPCGH)	kg	7.5	0	0	0.75	8.3	E10
29420024	Imipramine HCl	kg	7.5	0	0	0.75	8.3	E7
29420025	Amitryptyline HCl	kg	7.5	0	0	0.75	8.3	E5
29420026	Cysteanune HCl	kg	7.5	0	0	0.75	8.3	E10
29420027	Atenolol, propronalol,	kg	7.5	0	0	0.75	8.3	E7
	Diloxanide furoate, cimetidine, oxyclozanide, famotidine:							
29420031	Diloxanide furoate	kg	7.5	0	0	0.75	8.3	E5

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
29420032	Cimetidine	kg	7.5	0	0	0.75	8.3	E10
29420033	Oxyclozanide	kg	7.5	0	0	0.75	8.3	E5
29420034	Famotidine	kg	7.5	0	0	0.75	8.3	E7
29420090	Other	kg	7.5	0	0	0.75	8.3	E5
30012010	Liquid extracts of liver	kg	10	0	0	1	11	E7
30012020	Liver extracts, dry	kg	10	0	0	1	11	E5
30012030	Snake venom	kg	10	0	0	1	11	E10
30012090	Other	kg	10	0	0	1	11	E7
30019010	Of human origin	kg	10	0	0	1	11	E7
30019091	Heparin and its salts	kg	10	0	0	1	11	E5
30019099	Other	kg	10	0	0	1	11	E7
30021210	For diphtheria	kg	10	0	0	1	11	E5
30021220	For tetanus	kg	10	0	0	1	11	E7
30021230	For rabies	kg	10	0	0	1	11	E5
30021240	For snake venom	kg	10	0	0	1	11	E5
30021290	Other	kg	10	0	0	1	11	E10

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
30021300	Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	kg	10	0	0	1	11	EIF
30021400	Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	kg	10	0	0	1	11	EIF
30021500	Immunological products, put up in measured doses or in forms or packings for retail sale	kg	10	0	0	1	11	E10
30024111	Cholera and typhoid	kg	10	0	0	1	11	E5
30024112	Hepatitis	kg	10	0	0	1	11	E5
30024113	Tetanus	kg	10	0	0	1	11	E5
30024114	Polio	kg	10	0	0	1	11	E10
30024115	Tuberculosis	kg	10	0	0	1	11	EIF
30024116	Rabies	kg	10	0	0	1	11	E5
30024117	Japanese encephalitis	kg	10	0	0	1	11	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
30024118	Whopping cough (pertusis)	kg	10	0	0	1	11	EIF
30024119	Other	kg	10	0	0	1	11	E5
30024121	Diphtheria, pertusis and tetanus (DPT)	kg	10	0	0	1	11	E10
30024122	Diphtheria and tetanus (DT)	kg	10	0	0	1	11	E5
30024123	Measles, mumps and rubella (MMR)	kg	10	0	0	1	11	E5
30024124	Typhoid-paratyphoid (TAB)	kg	10	0	0	1	11	EIF
30024125	Typhoid- paratyphoid-cholera (TABC)	kg	10	0	0	1	11	EIF
30024129	Other	kg	10	0	0	1	11	E5
30024200	Vaccines for veterinary medicine	kg	10	0	0	1	11	E10
30024910	Cultures of micro-organisms (excluding yeast)	kg	10	0	0	1	11	E10
30024920	Toxins	kg	10	0	0	1	11	EIF
30024990	Other	kg	10	0	0	1	11	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
30025100	Cell therapy products	kg	10	0	0	1	11	EIF
30025900	Other	kg	10	0	0	1	11	EIF
30029010	Human blood	kg	10	0	0	1	11	E10
30029020	Animal blood prepared for therapeutic, prophylactic or diagnostic uses	kg	10	0	0	1	11	E7
30029090	Other	kg	10	0	0	1	11	E10
30031000	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg	10	0	0	1	11	E5
30032000	Other, containing antibiotics	kg	10	0	0	1	11	E7
30033100	Containing insulin	kg	10	0	0	1	11	E7
30033900	Other	kg	10	0	0	1	11	E5
30034100	Containing ephedrine or its salts	kg	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
30034200	Containing pseudoephedrine (INN) or its salts	kg	10	0	0	1	11	E7
30034300	Containing norephedrine or its salts	kg	10	0	0	1	11	E5
30034900	Other	kg	10	0	0	1	11	E5
30036000	Other, containing antimalarial active principles described in sub-heading note 2 to this chapter	kg	10	0	0	1	11	E7
30039011	Of ayurvedic system	kg	10	0	0	1	11	E7
30039012	Of unani systems	kg	10	0	0	1	11	E7
30039013	Of siddha system	kg	10	0	0	1	11	E7
30039014	Of homoeopathic system	kg	10	0	0	1	11	E7
30039015	Of bio-chemic system	kg	10	0	0	1	11	E7
	Menthol crystals and milk of magnesia:							
30039021	Menthol crystals	kg	10	0	0	1	11	E7
30039022	Milk of magnesia	kg	10	0	0	1	11	E5

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
30039031	Bovine albumin and drugs of animal origin	kg	10	0	0	1	11	E7
30039032	Merbromine national formulary xii (mercurochrome)	kg	10	0	0	1	11	E7
30039033	Calcium sennoside	kg	10	0	0	1	11	E5
30039034	Anaesthetic agents used in human or veterinary medicine or surgery	kg	10	0	0	1	11	E5
30039035	Aluminium hydroxide gel	kg	10	0	0	1	11	E5
30039036	Ketamine	kg	10	0	0	1	11	E5
30039090	Other	kg	10	0	0	1	11	E5
30041010	Penicillins	kg	10	0	0	1	11	E7
30041020	Ampicillin	kg	10	0	0	1	11	E7
30041030	Amoxycillin	kg	10	0	0	1	11	E5
30041040	Becampicillin	kg	10	0	0	1	11	E5
30041050	Cloxacillin	kg	10	0	0	1	11	E7
30041060	Ampicillin and cloxacillin combinations	kg	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
30041070	Streptomycin	kg	10	0	0	1	11	E10
30041090	Other	kg	10	0	0	1	11	E5
30042011	Cefazolin	kg	10	0	0	1	11	E5
30042012	Cephalexin	kg	10	0	0	1	11	E7
30042013	Ciprofloxacin	kg	10	0	0	1	11	E7
30042014	Cefoxitin	kg	10	0	0	1	11	E5
30042019	Other	kg	10	0	0	1	11	E5
30042020	Sulfonamides and cotrimoxazole	kg	10	0	0	1	11	E7
30042031	Norfloxacin	kg	10	0	0	1	11	E7
30042032	Nalidixic acid	kg	10	0	0	1	11	E7
30042033	Ciprofloxacin	kg	10	0	0	1	11	E7
30042034	Ofloxacin	kg	10	0	0	1	11	E7
30042039	Other	kg	10	0	0	1	11	E7
	Tetracyclines:							
30042041	Chlortetracycline	kg	10	0	0	1	11	E7
30042042	Oxytetracycline	kg	10	0	0	1	11	E7
30042049	Other	kg	10	0	0	1	11	E7
30042050	Chloramphenicol	kg	10	0	0	1	11	E7

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
30042061	Erythromycin	kg	10	0	0	1	11	E7
30042062	Roxithromycin	kg	10	0	0	1	11	E7
30042063	Clarithromycin	kg	10	0	0	1	11	E7
30042064	Azithromycin	kg	10	0	0	1	11	E7
30042069	Other	kg	10	0	0	1	11	E7
30042070	Cefadoxyl	kg	10	0	0	1	11	E7
30042091	Isoniazid	kg	10	0	0	1	11	E5
30042092	Rifampicin	kg	10	0	0	1	11	E5
30042093	Pyrazinamide	kg	10	0	0	1	11	E5
30042094	Ethambutol	kg	10	0	0	1	11	E5
30042095	Clindamycin	kg	10	0	0	1	11	E5
30042096	Vancomycin	kg	10	0	0	1	11	E7
30042097	Polymyxin B and colistin	kg	10	0	0	1	11	E7
30042099	Other	kg	10	0	0	1	11	E5
30043110	Insulin injection	kg	10	0	0	1	11	E7
30043190	Other	kg	10	0	0	1	11	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
30043200	Containing corticosteroid hormones, their derivatives or structural analogues	kg	10	0	0	1	11	E7
30043911	Pituitary hormones	kg	10	0	0	1	11	E7
30043912	Prednisolone	kg	10	0	0	1	11	E5
30043913	Dexamethasone	kg	10	0	0	1	11	E7
30043914	Danazol	kg	10	0	0	1	11	E5
30043919	Other progestogen and oestrogen group hormones	kg	10	0	0	1	11	E7
30043921	Gonadotrophins	kg	10	0	0	1	11	E7
30043922	Luteinising hormone	kg	10	0	0	1	11	E5
30043990	Other	kg	10	0	0	1	11	E5
30044100	Containing ephedrine or its salts	kg	10	0	0	1	11	E7
30044200	Containing pseudoephedrine (INN) or its salts	kg	10	0	0	1	11	E5
30044300	Containing norephedrine or its salts	kg	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
30044910	Atropin and salts thereof	kg	10	0	0	1	11	E7
30044920	Caffein and salts thereof	kg	10	0	0	1	11	E7
30044930	Codeine and derivatives, with or without ephidrine hydrochloride	kg	10	0	0	1	11	E5
30044940	Ergot preparations, ergotamine and salts thereof	kg	10	0	0	1	11	E7
30044950	Papavarine hydrochloride	kg	10	0	0	1	11	E7
30044960	Bromohexin and solbutamol	kg	10	0	0	1	11	E5
30044970	Theophylline and salts thereof	kg	10	0	0	1	11	E7
30044990	Other	kg	10	0	0	1	11	E7
30045010	Heamatinics and erythropoyetin preperations	kg	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
30045020	Preperations of minerals and their supplements	kg	10	0	0	1	11	E7
30045031	Of vitamin A	kg	10	0	0	1	11	E7
30045032	Of vitamin B1 and B2 and their salts thereof	kg	10	0	0	1	11	E7
30045033	Of vitamin B9	kg	10	0	0	1	11	E5
30045034	Of vitamin B12	kg	10	0	0	1	11	E5
30045035	Of vitamin C	kg	10	0	0	1	11	E5
30045036	Of vitamin D	kg	10	0	0	1	11	E7
30045037	Of vitamin E	kg	10	0	0	1	11	E5
30045039	Other	kg	10	0	0	1	11	E5
30045090	Other	kg	10	0	0	1	11	E5
30046000	Other, containing antimalarial active principles described in sub-heading note 2 to this chapter	kg	10	0	0	1	11	E5
30049011	Of ayurvedic system	kg	10	0	0	1	11	E7
30049012	Of unani systems	kg	10	0	0	1	11	E7
30049013	Of siddha system	kg	10	0	0	1	11	E7

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
30049014	Of homoeopathic system	kg	10	0	0	1	11	E10
30049015	Of bio-chemic system	kg	10	0	0	1	11	E10
30049021	Anthelmintics and preparations thereof	kg	10	0	0	1	11	E7
30049022	Metronidazole	kg	10	0	0	1	11	E7
30049023	Tinidazole	kg	10	0	0	1	11	E7
30049024	Secnidazole	kg	10	0	0	1	11	E7
30049025	Diloxamide furoate	kg	10	0	0	1	11	E5
30049026	Sodium stibogluconate	kg	10	0	0	1	11	E5
30049027	Pentamidine	kg	10	0	0	1	11	E7
30049029	Other	kg	10	0	0	1	11	E5
30049031	Promethazine, chlorophenimiramine, astemizole and ceteirizine	kg	10	0	0	1	11	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
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	E7
30049033	Cimetidine, rantidine, nizatidine and roxatidine	kg	10	0	0	1	11	E7
30049034	Omeprazole and lansoprazole	kg	10	0	0	1	11	E5
30049035	Dicyclomine, metoclopramide and dexamethasone and ondansetron	kg	10	0	0	1	11	E7
30049036	Chenodiol and ursodiol	kg	10	0	0	1	11	E5
30049039	Other	kg	10	0	0	1	11	E5
	Anticancer drugs:							
30049041	Cyclophosphamide	kg	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
30049042	Methotrexate, 5-fluorouracil (5-FU) and ftorafur	kg	10	0	0	1	11	E7
30049043	Bincristine and vinblastine	kg	10	0	0	1	11	E7
30049044	Paclitaxel and docetaxel	kg	10	0	0	1	11	E7
30049045	Etoposide	kg	10	0	0	1	11	E7
30049046	Actimycin D dactinomycin and doxorubicin	kg	10	0	0	1	11	E7
30049047	L-asparaginase, cisplatin and carboplatin	kg	10	0	0	1	11	E7
30049048	Tamoxifen	kg	10	0	0	1	11	E7
30049049	Other	kg	10	0	0	1	11	E5
30049051	Isoniazid	kg	10	0	0	1	11	E7
30049052	Rifampin	kg	10	0	0	1	11	E7
30049053	Pyrazimamide and ethambutol	kg	10	0	0	1	11	E7
30049054	Streptomycin	kg	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
30049055	Dapsone (DDS), acedapsone (DADDS), solopsone and clofazimine	kg	10	0	0	1	11	E10
30049056	Chloroquine, amodiaquine, mefloquine, quinine, chloroguamamide, pyrimethamine	kg	10	0	0	1	11	E7
30049057	Other antitubercular drugs	kg	10	0	0	1	11	E5
30049058	Other antileprotic drugs	kg	10	0	0	1	11	E5
30049059	Other antimalarial drugs	kg	10	0	0	1	11	E5
30049061	Analgin with or without other compounds such as paracetamol	kg	10	0	0	1	11	E7
30049062	Acetyl salicylic acid (aspirin) and formulations thereof	kg	10	0	0	1	11	E7
30049063	Ibuprofen with or without paracetamol or other compounds	kg	10	0	0	1	11	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
30049064	Oxyphen butazone, phenyl butazone and formulations thereof	kg	10	0	0	1	11	E5
30049065	Indomethacin	kg	10	0	0	1	11	E7
30049066	Mephenamic acid, dactofenac sodium, piroxocam, tenoxicam and meloxicam	kg	10	0	0	1	11	E5
30049067	Ketorolac, nimesulide, mabumetone and nefopam	kg	10	0	0	1	11	E5
30049069	Other	kg	10	0	0	1	11	E5
	Antihepertensive drugs:							
30049071	Captopril, enalapril, lisimopril, perimdopril and ramipril	kg	10	0	0	1	11	E5
30049072	Verapamil, nifedipine, amlodipine and lacidipine	kg	10	0	0	1	11	E5
30049073	Losartam	kg	10	0	0	1	11	E5
30049074	Propranolol, metoprolol, atenolol and labetalol	kg	10	0	0	1	11	E5

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
30049075	Prazosin, terazosin, phentolamine and phenoxybenzamime	kg	10	0	0	1	11	E7
30049076	Clonidine, methyldopa	kg	10	0	0	1	11	E7
30049077	Hydralazine, minoxidil and diazoxide	kg	10	0	0	1	11	E7
30049079	Other	kg	10	0	0	1	11	E5
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	E5
30049082	Other antiepileptic drugs	kg	10	0	0	1	11	E5
30049083	Sulpha drugs not elsewhere specified or included	kg	10	0	0	1	11	E5

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30049084	Preparations of enzymes	kg	10	0	0	1	11	E7
30049085	Veterinary medicinal preparations, not for human use, not elsewhere specified or included	kg	10	0	0	1	11	E5
30049086	Oral rehydration salts	kg	10	0	0	1	11	E5
30049087	Antibacterial formulations, not elsewhere specified or included	kg	10	0	0	1	11	E5
30049088	Sedatives	kg	10	0	0	1	11	E7
30049089	Tranquilizers	kg	10	0	0	1	11	E7
	Other:							
30049091	Salbutamol, terbutaline, ephedrine, salmeterol and methyl xanthimes	kg	10	0	0	1	11	E7
30049092	Plasma expanders	kg	10	0	0	1	11	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
30049093	Chloropheniramine maleate, with or without other compounds (excluding steroids and alkaloids)	kg	10	0	0	1	11	E7
30049094	Theophylline, aminophylline and other broncho dilators	kg	10	0	0	1	11	E7
30049095	Carcino-chemotherapeutic drugs not elsewhere specified or included	kg	10	0	0	1	11	E7
30049096	Ketamine	kg	10	0	0	1	11	E7
30049099	Other	kg	10	0	0	1	11	E5
30051010	Adhesive gauze	kg	10	0	0	1	11	E5
30051020	Adhesive tape	kg	10	0	0	1	11	E10
30051090	Other	kg	10	0	0	1	11	E7
30059010	Cotton wool, medicated	kg	10	0	0	1	11	E5
30059020	Poultice of kaolin	kg	10	0	0	1	11	E7
30059030	Lint, medicated	kg	10	0	0	1	11	E10
30059040	Bandages	kg	10	0	0	1	11	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
30059050	Burn therapy dressing soaked in protective gel	kg	10	0	0	1	11	E10
30059060	Micro pores surgical tapes	kg	10	0	0	1	11	E10
30059070	Corn removers and callous removers	kg	10	0	0	1	11	E5
30059090	Other	kg	10	0	0	1	11	E5
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	E5
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	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
30063000	Opacifying preparations for x-ray examinations; diagnostic reagents designed to be administered to the patient	kg	10	0	0	1	11	E5
30064000	Dental cements and other dental fillings; bone reconstruction cements	kg	10	0	0	1	11	E10
30065000	First-aid boxes and kits	kg	10	0	0	1	11	E5
30066010	Chemical contraceptive preparations based on hormones	kg	0	0	0	0	0	EIF
30066020	Chemical contraceptive preparations based on other products of heading 2937 (Hormones, prospaglanpidins, tyromboxanes and leukotrienes etc.)	kg	0	0	0	0	0	EIF
30066030	Chemical contraceptive preparations based on spermicides	kg	0	0	0	0	0	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
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	E5
30069100	Other: appliances identifiable for ostomy use	kg	10	0	0	1	11	R10 to 5.5 %
30069200	Waste pharmaceuticals	kg	10	0	0	1	11	E5
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	EIF
31010010	Guano	kg	7.5	0	0	0.75	8.3	EIF
31010091	Animal dung	kg	7.5	0	0	0.75	8.3	EIF
31010092	Animal excreta	kg	7.5	0	0	0.75	8.3	EIF
31010099	Other	kg	7.5	0	0	0.75	8.3	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
31021000	Urea, whether or not in aqueous solution	kg	0	5	0	0.5	5.5	EIF
31022100	Ammonium sulphate	kg	5	0	0	0	5	EIF
31022910	Ammonium sulphonitrate	kg	7.5	0	0	0.75	8.3	EIF
31022990	Other	kg	7.5	0	0	0.75	8.3	EIF
31023000	Ammonium nitrate, whether or not in aqueous solution	kg	2.5	5	0	0.75	8.3	EIF
31024000	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	kg	7.5	0	0	0.75	8.3	EIF
31025000	Sodium nitrate	kg	0	0	0	0	0	EIF
31026000	Double salts and mixtures of calcium nitrate and ammonium nitrate	kg	7.5	0	0	0.75	8.3	EIF
31028000	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	kg	7.5	0	0	0.75	8.3	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
31029010	Double salt or mixtures of calcium nitrate and magnesium nitrate	kg	7.5	0	0	0.75	8.3	EIF
31029090	Other	kg	7.5	0	0	0.75	8.3	EIF
31031100	Containing by weight 35 % or more of diphosphorus pentaoxide (P_2O_5)	kg	7.5	0	0	0.75	8.3	EIF
31031900	Other	kg	7.5	0	0	0.75	8.3	EIF
31039000	Other	kg	7.5	0	0	0.75	8.3	EIF
31042000	Potassium chloride	kg	7.5	0	0	0.75	8.3	EIF
31043000	Potassium sulphate	kg	5	0	0	0	5	EIF
31049000	Other	kg	7.5	0	0	0.75	8.3	EIF
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	8.3	EIF

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31052000	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	kg	5	0	0	0	5	EIF
31053000	Diammonium hydrogenortho phosphate (diammonium phosphate)	kg	0	5	0	0	5	EL
31054000	Ammonium dihydrogenortho phosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphat e (diammonium phosphate)	kg	5	0	0	0	5	EIF

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	Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:							
31055100	Containing nitrates and phosphates	kg	5	0	0	0	5	EIF
31055900	Other	kg	5	0	0	0	5	EIF
31056000	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	kg	5	0	0	0	5	EIF
31059010	Mineral or chemical fertilisers containing two fertilising elements nitrogen and potassium	kg	5	0	0	0	5	EIF
31059090	Other	kg	5	0	0	0	5	EIF
32011000	Quebracho extract	kg	7.5	0	0	0.75	8.3	EIF
32012000	Wattle extract	kg	2.5	0	0	0.25	2.8	EIF
32019010	Gambier extracts	kg	7.5	0	0	0.75	8.3	EIF
32019020	Myrobalan fruit extract	kg	7.5	0	0	0.75	8.3	EIF

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32019030	Gallotannic acid (tannin, digallic acid)	kg	7.5	0	0	0.75	8.3	EIF
32019090	Other	kg	7.5	0	0	0.75	8.3	EIF
32021000	Synthetic organic tanning substances	kg	7.5	0	0	0.75	8.3	E5
32029010	Inorganic tanning substances	kg	7.5	0	0	0.75	8.3	EIF
32029020	Tanning preparations, whether or not containing natural tanning substances	kg	7.5	0	0	0.75	8.3	EIF
32029030	Enzymatic preparations for pre-tanning	kg	7.5	0	0	0.75	8.3	EIF
32029090	Other	kg	7.5	0	0	0.75	8.3	EIF
32030010	Cutch (catechu) extracts	kg	7.5	0	0	0.75	8.3	EIF
32030020	Food colours other than synthetic	kg	7.5	0	0	0.75	8.3	EIF
32030030	Lac-dye	kg	7.5	0	0	0.75	8.3	EIF
32030040	Natural indigo	kg	7.5	0	0	0.75	8.3	EIF
32030090	Other	kg	7.5	0	0	0.75	8.3	EIF

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32041111	Disperse yellow 13 (duranol brill yellow 6 G)	kg	7.5	0	0	0.75	8.3	EIF
32041119	Other	kg	7.5	0	0	0.75	8.3	EIF
	Disperse orange:							
32041121	Disperse orange 11 (duranol orange G)	kg	7.5	0	0	0.75	8.3	EIF
32041129	Other	kg	7.5	0	0	0.75	8.3	EIF
	Disperse red:							
32041131	Disperse red 3 (serisol fast pink B)	kg	7.5	0	0	0.75	8.3	EIF
32041132	Disperse red 4 (celliton fast pink RF)	kg	7.5	0	0	0.75	8.3	EIF
32041133	Disperse red 9 (duranol red GN)	kg	7.5	0	0	0.75	8.3	EIF
32041139	Other	kg	7.5	0	0	0.75	8.3	EIF
	Disperse violet:							
32041141	Disperse violet 1 (duranol violet 2R)	kg	7.5	0	0	0.75	8.3	EIF

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32041142	Disperse violet 4 (duranol brill violet B)	kg	7.5	0	0	0.75	8.3	EIF
32041143	Disperse violet 8 (duranol brill violet BR)	kg	7.5	0	0	0.75	8.3	EIF
32041149	Other	kg	7.5	0	0	0.75	8.3	EIF
	Disperse blue:							
32041151	Disperse blue 1 (duranol brill blue CB)	kg	7.5	0	0	0.75	8.3	EIF
32041152	Disperse blue 3 (duranol brill blue BBN)	kg	7.5	0	0	0.75	8.3	EIF
32041153	Disperse blue 5 (celliton fast blue FFB)	kg	7.5	0	0	0.75	8.3	EIF
32041154	Disperse blue 6 (celliton fast blue FFG)	kg	7.5	0	0	0.75	8.3	EIF
32041155	Disperse blue 14 (duranol brill blue G)	kg	7.5	0	0	0.75	8.3	EIF
32041156	Disperse blue 24 (duranol blue 2G)	kg	7.5	0	0	0.75	8.3	EIF
32041159	Other	kg	7.5	0	0	0.75	8.3	EIF
	Other:							

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32041191	Disperse greens	kg	7.5	0	0	0.75	8.3	EIF
32041192	Disperse browns	kg	7.5	0	0	0.75	8.3	EIF
32041193	Disperse blacks	kg	7.5	0	0	0.75	8.3	EIF
32041194	Disperse brown mixtures	kg	7.5	0	0	0.75	8.3	EIF
32041195	Disperse grey mixtures	kg	7.5	0	0	0.75	8.3	EIF
32041196	Disperse black mixtures	kg	7.5	0	0	0.75	8.3	EIF
32041199	Other	kg	7.5	0	0	0.75	8.3	EIF
32041211	Acid yellows	kg	7.5	0	0	0.75	8.3	EIF
32041212	Acid oranges	kg	7.5	0	0	0.75	8.3	EIF
32041213	Acid red	kg	7.5	0	0	0.75	8.3	EIF
32041214	Acid violets	kg	7.5	0	0	0.75	8.3	EIF
32041215	Acid blues	kg	7.5	0	0	0.75	8.3	EIF
32041216	Acid greens	kg	7.5	0	0	0.75	8.3	EIF
32041217	Acid brown	kg	7.5	0	0	0.75	8.3	EIF
32041218	Acid blacks	kg	7.5	0	0	0.75	8.3	EIF
32041219	Other	kg	7.5	0	0	0.75	8.3	EIF
	Acid greens (non-azo):							

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32041221	Acid green 17 (solacet fast green 2G)	kg	7.5	0	0	0.75	8.3	EIF
32041222	Acid green 27 (carbolan green G)	kg	7.5	0	0	0.75	8.3	EIF
32041223	Acid green 28 (carbolan brill green 5G)	kg	7.5	0	0	0.75	8.3	EIF
32041224	Acid green 38 (alizarine cyanine green 3G)	kg	7.5	0	0	0.75	8.3	EIF
32041225	Acid green 44 (alizarine cyanine green GWA)	kg	7.5	0	0	0.75	8.3	EIF
32041229	Other	kg	7.5	0	0	0.75	8.3	EIF
	Acid black (non-azo):							
32041231	Acid black 2 (nigrosine)	kg	7.5	0	0	0.75	8.3	EIF
32041232	Acid black 48 (coomasie fast grey 3G)	kg	7.5	0	0	0.75	8.3	EIF
32041239	Other	kg	7.5	0	0	0.75	8.3	EIF
	Acid blues 2, 14, 23, 25, 45, 51, 52 and 78 (non-azo):							
32041241	Acid blue 2 (alizarine brill blue PFN)	kg	7.5	0	0	0.75	8.3	EIF

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32041242	Acid blue 14 (solacet fast blue 4 G1)	kg	7.5	0	0	0.75	8.3	EIF
32041243	Acid blue 23 (alizarine light blue 4 G1)	kg	7.5	0	0	0.75	8.3	EIF
32041244	Acid blue 25 (solway ultra blue B)	kg	7.5	0	0	0.75	8.3	EIF
32041245	Acid blue 45 (solway blue RN)	kg	7.5	0	0	0.75	8.3	EIF
32041246	Acid blue 51 (alizarine sky blue FFB)	kg	7.5	0	0	0.75	8.3	EIF
32041247	Acid blue 52 (alizarine light – 5GL)	kg	7.5	0	0	0.75	8.3	EIF
32041248	Acid blue 78 (solway sky blue B)	kg	7.5	0	0	0.75	8.3	EIF
32041251	Acid blue 93 (ink blue)	kg	7.5	0	0	0.75	8.3	EIF
32041252	Acid blue 112 (coomasie ultra sky SE)	kg	7.5	0	0	0.75	8.3	EIF
32041253	Acid blue 127 (brill alizarine milling blue G)	kg	7.5	0	0	0.75	8.3	EIF
32041254	Acid blue 138 (carbolan blue B)	kg	7.5	0	0	0.75	8.3	EIF

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32041255	Acid blue 140 (carbolan brill blue 2R)	kg	7.5	0	0	0.75	8.3	EIF
32041259	Other	kg	7.5	0	0	0.75	8.3	EIF
32041261	Yellows	kg	7.5	0	0	0.75	8.3	EIF
32041262	Oranges	kg	7.5	0	0	0.75	8.3	EIF
32041263	Violets	kg	7.5	0	0	0.75	8.3	EIF
32041264	Blues	kg	7.5	0	0	0.75	8.3	EIF
32041265	Greens	kg	7.5	0	0	0.75	8.3	EIF
32041266	Browns	kg	7.5	0	0	0.75	8.3	EIF
32041267	Blacks	kg	7.5	0	0	0.75	8.3	EIF
32041268	Red II (alizarine red)	kg	7.5	0	0	0.75	8.3	EIF
32041269	Other (ingrain dyes, reds, etc.)	kg	7.5	0	0	0.75	8.3	EIF
32041291	Acid yellows	kg	7.5	0	0	0.75	8.3	EIF
32041292	Acid oranges	kg	7.5	0	0	0.75	8.3	EIF
32041293	Acid red	kg	7.5	0	0	0.75	8.3	EIF
32041294	Acid violets	kg	7.5	0	0	0.75	8.3	EIF
32041295	Acid browns	kg	7.5	0	0	0.75	8.3	EIF
32041299	Other	kg	7.5	0	0	0.75	8.3	EIF

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32041310	Basic azo dyes	kg	7.5	0	0	0.75	8.3	EIF
32041321	Yellow 2 (auramine O)	kg	7.5	0	0	0.75	8.3	EIF
32041329	Other	kg	7.5	0	0	0.75	8.3	EIF
32041331	Red 1 (rhodamine 6 G)	kg	7.5	0	0	0.75	8.3	EIF
32041339	Other	kg	7.5	0	0	0.75	8.3	EIF
32041341	Violet 1 (methyl violet)	kg	7.5	0	0	0.75	8.3	EIF
32041342	Violet 10 (rhodamine B)	kg	7.5	0	0	0.75	8.3	EIF
32041343	Violet 14 (magenta)	kg	7.5	0	0	0.75	8.3	EIF
32041349	Other	kg	7.5	0	0	0.75	8.3	EIF
32041351	Blue 9 (methylene blue)	kg	7.5	0	0	0.75	8.3	EIF
32041352	Blue 16 (victoria blue B)	kg	7.5	0	0	0.75	8.3	EIF
32041359	Other	kg	7.5	0	0	0.75	8.3	EIF
32041361	Green 4 (malachite green)	kg	7.5	0	0	0.75	8.3	EIF
32041369	Other	kg	7.5	0	0	0.75	8.3	EIF
32041391	Basic oranges	kg	7.5	0	0	0.75	8.3	EIF
32041392	Basic browns	kg	7.5	0	0	0.75	8.3	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
32041393	Basic black	kg	7.5	0	0	0.75	8.3	EIF
32041399	Other	kg	7.5	0	0	0.75	8.3	EIF
32041411	Yellow 12 (chrysophenine G)	kg	7.5	0	0	0.75	8.3	EIF
32041419	Other	kg	7.5	0	0	0.75	8.3	EIF
32041421	Congo red	kg	7.5	0	0	0.75	8.3	EIF
32041429	Other	kg	7.5	0	0	0.75	8.3	EIF
32041431	Blue 1 (sky blue FF)	kg	7.5	0	0	0.75	8.3	EIF
32041439	Other	kg	7.5	0	0	0.75	8.3	EIF
32041440	Direct oranges (azo)	kg	7.5	0	0	0.75	8.3	EIF
32041450	Direct greens (azo)	kg	7.5	0	0	0.75	8.3	EIF
32041460	Direct browns (azo)	kg	7.5	0	0	0.75	8.3	EIF
32041470	Direct blacks (azo)	kg	7.5	0	0	0.75	8.3	EIF
32041481	Yellows	kg	7.5	0	0	0.75	8.3	EIF
32041482	Oranges	kg	7.5	0	0	0.75	8.3	EIF
32041483	Reds	kg	7.5	0	0	0.75	8.3	EIF
32041484	Violets	kg	7.5	0	0	0.75	8.3	EIF
32041485	Blues	kg	7.5	0	0	0.75	8.3	EIF
32041486	Greens	kg	7.5	0	0	0.75	8.3	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
32041487	Browns	kg	7.5	0	0	0.75	8.3	EIF
32041488	Blacks	kg	7.5	0	0	0.75	8.3	EIF
32041489	Other	kg	7.5	0	0	0.75	8.3	EIF
32041490	Other	kg	7.5	0	0	0.75	8.3	EIF
32041511	Vat yellow 2 (GC)	kg	7.5	0	0	0.75	8.3	EIF
32041512	Vat yellow 4 (indanthrene golden yellow GK)	kg	7.5	0	0	0.75	8.3	EIF
32041519	Other	kg	7.5	0	0	0.75	8.3	EIF
32041521	Vat oranges 3 (brill orange RK)	kg	7.5	0	0	0.75	8.3	EIF
32041522	Vat oranges 15 (golden orange 3G)	kg	7.5	0	0	0.75	8.3	EIF
32041529	Other	kg	7.5	0	0	0.75	8.3	EIF
32041531	Vat red (brill pink)	kg	7.5	0	0	0.75	8.3	EIF
32041539	Other	kg	7.5	0	0	0.75	8.3	EIF
32041541	Vat violet 1 (brill violet 2R)	kg	7.5	0	0	0.75	8.3	EIF
32041542	Vat violet 3 (magenta B)	kg	7.5	0	0	0.75	8.3	EIF

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32041549	Other	kg	7.5	0	0	0.75	8.3	EIF
32041551	Vat blue 1 (synthetic indigo)	kg	7.5	0	0	0.75	8.3	EIF
32041552	Vat blue 4	kg	7.5	0	0	0.75	8.3	EIF
32041553	Vat blue 5 (blue 2B)	kg	7.5	0	0	0.75	8.3	EIF
32041554	Vat blue 6 (blue BC)	kg	7.5	0	0	0.75	8.3	EIF
32041555	Vat blue 20 (dark blue 30)	kg	7.5	0	0	0.75	8.3	EIF
32041556	Vat blue 29 (indanthrene brill blue 4G)	kg	7.5	0	0	0.75	8.3	EIF
32041557	Vat blue 43 (carbazole blue)	kg	7.5	0	0	0.75	8.3	EIF
32041558	Reduced vat blues	kg	7.5	0	0	0.75	8.3	EIF
32041559	Other	kg	7.5	0	0	0.75	8.3	EIF
	Vat green:							
32041561	Vat green 1 (indanthrene brill green BFFB)	kg	7.5	0	0	0.75	8.3	EIF

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32041562	Vat green 2 (indanthrene brill green GG)	kg	7.5	0	0	0.75	8.3	EIF
32041563	Vat green 4 (indanthrene brill green 3B)	kg	7.5	0	0	0.75	8.3	EIF
32041564	Vat green 9 (black BB)	kg	7.5	0	0	0.75	8.3	EIF
32041569	Other	kg	7.5	0	0	0.75	8.3	EIF
	Vat brown:							
32041571	Vat brown 1 (brown BR)	kg	7.5	0	0	0.75	8.3	EIF
32041572	Vat brown 3 (brown RGR)	kg	7.5	0	0	0.75	8.3	EIF
32041573	Vat brown 5 (brown RRD,G)	kg	7.5	0	0	0.75	8.3	EIF
32041579	Other	kg	7.5	0	0	0.75	8.3	EIF
	Vat black:							
32041581	Vat black 9 (black RB)	kg	7.5	0	0	0.75	8.3	EIF
32041582	Vat black 25 (olive T)	kg	7.5	0	0	0.75	8.3	EIF
32041583	Vat black 27 (olive R)	kg	7.5	0	0	0.75	8.3	EIF
32041584	Vat black 29 (grey BG)	kg	7.5	0	0	0.75	8.3	EIF

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32041589	Other	kg	7.5	0	0	0.75	8.3	EIF
	Other:							
32041591	Solubilised vat yellows	kg	7.5	0	0	0.75	8.3	EIF
32041592	Solubilised vat oranges	kg	7.5	0	0	0.75	8.3	EIF
32041593	Solubilised vat reds	kg	7.5	0	0	0.75	8.3	EIF
32041594	Solubilised vat violets	kg	7.5	0	0	0.75	8.3	EIF
32041595	Solubilised vat blues	kg	7.5	0	0	0.75	8.3	EIF
32041596	Solubilised vat greens	kg	7.5	0	0	0.75	8.3	EIF
32041597	Solubilised vat blacks	kg	7.5	0	0	0.75	8.3	EIF
32041599	Other	kg	7.5	0	0	0.75	8.3	EIF
32041610	Yellows	kg	7.5	0	0	0.75	8.3	EIF
32041620	Oranges	kg	7.5	0	0	0.75	8.3	EIF
32041630	Reds	kg	7.5	0	0	0.75	8.3	EIF
32041640	Violets	kg	7.5	0	0	0.75	8.3	EIF
32041650	Blues	kg	7.5	0	0	0.75	8.3	EIF
32041660	Greens	kg	7.5	0	0	0.75	8.3	EIF
32041670	Browns	kg	7.5	0	0	0.75	8.3	EIF
32041680	Blacks	kg	7.5	0	0	0.75	8.3	EIF

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32041690	Other	kg	7.5	0	0	0.75	8.3	EIF
32041711	Yellow 1 (hansa yellow)	kg	7.5	0	0	0.75	8.3	EIF
32041719	Other	kg	7.5	0	0	0.75	8.3	E7
32041720	Pigment oranges	kg	7.5	0	0	0.75	8.3	EIF
	Pigment red:							
32041731	Toluidine red	kg	7.5	0	0	0.75	8.3	EIF
32041739	Other	kg	7.5	0	0	0.75	8.3	E7
32041740	Pigment violets	kg	7.5	0	0	0.75	8.3	EIF
	Pigment blues:							
32041751	Blue 15 (pathalocyanine blue)	kg	7.5	0	0	0.75	8.3	EIF
32041759	Other	kg	7.5	0	0	0.75	8.3	EIF
	Pigment greens:							
32041761	Green 7 (pathalovyanine green)	kg	7.5	0	0	0.75	8.3	EIF
32041769	Other	kg	7.5	0	0	0.75	8.3	EIF
32041770	Pigment browns	kg	7.5	0	0	0.75	8.3	EIF
32041780	Pigment blacks	kg	7.5	0	0	0.75	8.3	EIF

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32041790	Other	kg	7.5	0	0	0.75	8.3	E7
32041800	Carotenoid colouring matters and preparations based thereon	kg	7.5	0	0	0.75	8.3	EIF
32041911	Azoic coupling component 2 (naphthol AS)	kg	7.5	0	0	0.75	8.3	EIF
32041912	Azoic coupling component 4 (naphthol AS-BO)	kg	7.5	0	0	0.75	8.3	EIF
32041913	Azoic coupling component 5 (naphthol ASG)	kg	7.5	0	0	0.75	8.3	EIF
32041914	Azoic coupling component 7 (naphthol ASSW)	kg	7.5	0	0	0.75	8.3	EIF
32041915	Azoic coupling component 8 (naphthol ASTR)	kg	7.5	0	0	0.75	8.3	EIF
32041916	Azoic coupling component 13 (naphthol ASSG)	kg	7.5	0	0	0.75	8.3	EIF

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	Azoic coupling components 14,15,17,18,20 and others:							
32041921	Azoic coupling component 14 (naphthol ASPH)	kg	7.5	0	0	0.75	8.3	EIF
32041922	Azoic coupling component 15 (naphthol ASLB)	kg	7.5	0	0	0.75	8.3	EIF
32041923	Azoic coupling component 17 (naphthol ASBS)	kg	7.5	0	0	0.75	8.3	EIF
32041924	Azoic coupling component 18 (naphthol ASD)	kg	7.5	0	0	0.75	8.3	EIF
32041925	Azoic coupling component 20 (naphthol ASOL)	kg	7.5	0	0	0.75	8.3	EIF
32041929	Other	kg	7.5	0	0	0.75	8.3	EIF
	Azoic diazo component 1,2,3,4,5,6,10,11:							

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
32041931	Azoic diazo component 1 (fast bordeaux GP base)	kg	7.5	0	0	0.75	8.3	EIF
32041932	Azoic diazo component 2 (fast orange G/GC base)	kg	7.5	0	0	0.75	8.3	EIF
32041933	Azoic diazo component 3 (fast scarlet GGIGGS base)	kg	7.5	0	0	0.75	8.3	EIF
32041934	Azoic diazo component 4 (fast garment GBC base)	kg	7.5	0	0	0.75	8.3	EIF
32041935	Azoic diazo component 5 (fast red B base)	kg	7.5	0	0	0.75	8.3	EIF
32041936	Azoic diazo component 6 (fast orange GR base	kg	7.5	0	0	0.75	8.3	EIF
32041937	Azoic diazo component 10 (fast red R base)	kg	7.5	0	0	0.75	8.3	EIF
32041938	Azoic diazo component 11 (fast red TR base)	kg	7.5	0	0	0.75	8.3	EIF
	Azoic diazo component 12,13,20,24,32,41,48 and others:							

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32041941	Azoic diazo component 12 (fast scarlet G base)	kg	7.5	0	0	0.75	8.3	EIF
32041942	Azoic diazo component 13 (fast scarlet R base)	kg	7.5	0	0	0.75	8.3	EIF
32041943	Azoic diazo component 20 (fast blue BB base)	kg	7.5	0	0	0.75	8.3	EIF
32041944	Azoic diazo component 24 (fast blue RR base)	kg	7.5	0	0	0.75	8.3	EIF
32041945	Azoic diazo component 32 (fast red KB base)	kg	7.5	0	0	0.75	8.3	EIF
32041946	Azoic diazo component 41 (fast violet B base)	kg	7.5	0	0	0.75	8.3	EIF
32041947	Azoic diazo component 48 (fast blue B base	kg	7.5	0	0	0.75	8.3	EIF
32041949	Other (azoic colours)	kg	7.5	0	0	0.75	8.3	EIF
32041951	Yellows	kg	7.5	0	0	0.75	8.3	EIF
32041952	Oranges	kg	7.5	0	0	0.75	8.3	EIF
32041953	Reds	kg	7.5	0	0	0.75	8.3	EIF
32041954	Violets	kg	7.5	0	0	0.75	8.3	EIF
32041955	Blues	kg	7.5	0	0	0.75	8.3	EIF
32041956	Greens	kg	7.5	0	0	0.75	8.3	EIF

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32041957	Browns	kg	7.5	0	0	0.75	8.3	EIF
32041958	Blacks	kg	7.5	0	0	0.75	8.3	EIF
32041959	Other	kg	7.5	0	0	0.75	8.3	EIF
	Sulphur based colouring matters:							
32041961	Yellows	kg	7.5	0	0	0.75	8.3	EIF
32041962	Oranges	kg	7.5	0	0	0.75	8.3	EIF
32041963	Reds	kg	7.5	0	0	0.75	8.3	EIF
32041964	Blues	kg	7.5	0	0	0.75	8.3	EIF
32041965	Greens	kg	7.5	0	0	0.75	8.3	EIF
32041966	Browns	kg	7.5	0	0	0.75	8.3	EIF
32041967	Blacks	kg	7.5	0	0	0.75	8.3	EIF
32041969	Other	kg	7.5	0	0	0.75	8.3	EIF
	Solvent based colouring matters:							
32041971	Yellows	kg	7.5	0	0	0.75	8.3	EIF
32041972	Oranges	kg	7.5	0	0	0.75	8.3	EIF
32041973	Reds	kg	7.5	0	0	0.75	8.3	EIF
32041974	Violets	kg	7.5	0	0	0.75	8.3	EIF

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32041975	Blues	kg	7.5	0	0	0.75	8.3	EIF
32041976	Greens	kg	7.5	0	0	0.75	8.3	EIF
32041977	Browns	kg	7.5	0	0	0.75	8.3	EIF
32041978	Blacks	kg	7.5	0	0	0.75	8.3	EIF
32041979	Other	kg	7.5	0	0	0.75	8.3	EIF
	Food colouring matters:							
32041981	Yellow 3 (sunset yellow)	kg	7.5	0	0	0.75	8.3	EIF
32041982	Yellow 4 (tartrazine)	kg	7.5	0	0	0.75	8.3	EIF
32041983	Reds 5 to 8 (poncean)	kg	7.5	0	0	0.75	8.3	EIF
32041984	Red 9 (amaranth)	kg	7.5	0	0	0.75	8.3	EIF
32041985	Oranges	kg	7.5	0	0	0.75	8.3	EIF
32041986	Violets	kg	7.5	0	0	0.75	8.3	EIF
32041987	Greens	kg	7.5	0	0	0.75	8.3	EIF
32041988	Browns	kg	7.5	0	0	0.75	8.3	EIF
32041989	Other	kg	7.5	0	0	0.75	8.3	EIF
32041990	Other	kg	7.5	0	0	0.75	8.3	EIF
32042010	Optical whitening agents	kg	7.5	0	0	0.75	8.3	EIF

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32042090	Other	kg	7.5	0	0	0.75	8.3	EIF
32049000	Other	kg	7.5	0	0	0.75	8.3	EIF
32050000	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes	kg	7.5	0	0	0.75	8.3	EIF
32061110	Pearlescent pigment (titanium dioxide, coated micananeous and lustres pearl pigment)	kg	10	0	0	1	11	E10
32061190	Other	kg	10	0	0	1	11	E10
32061900	Other	kg	10	0	0	1	11	E5
32062000	Pigments and preparations based on chromium compounds	kg	7.5	0	0	0.75	8.3	EIF
32064100	Ultramarine and preparations based thereon	kg	7.5	0	0	0.75	8.3	EIF

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32064200	Lithopone and other pigments and preparations based on zinc sulphide	kg	7.5	0	0	0.75	8.3	EIF
32064910	Red oxide	kg	7.5	0	0	0.75	8.3	EIF
32064920	Persian red	kg	7.5	0	0	0.75	8.3	EIF
32064930	Yellow ocher	kg	7.5	0	0	0.75	8.3	EIF
32064940	Bronze powder	kg	7.5	0	0	0.75	8.3	EIF
32064990	Other	kg	7.5	0	0	0.75	8.3	E5
32065000	Inorganic products of a kind used as luminophores	kg	7.5	0	0	0.75	8.3	E5
32071010	Prepared organic dye-stuff pigments, dry	kg	7.5	0	0	0.75	8.3	EIF
32071020	Prepared organic dye-stuff pigments, paste	kg	7.5	0	0	0.75	8.3	EIF
32071030	Prepared inorganic pigments	kg	7.5	0	0	0.75	8.3	EIF
32071040	Prepared opacifiers prepared colours and similar preparations	kg	7.5	0	0	0.75	8.3	E5
32071090	Other	kg	7.5	0	0	0.75	8.3	E5

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32072010	Vitrifiable enamels and glazes	kg	7.5	0	0	0.75	8.3	EIF
32072020	Engobes (slips) and similar preparations	kg	7.5	0	0	0.75	8.3	EIF
32073000	Liquid lustres and similar preparations	kg	7.5	0	0	0.75	8.3	EIF
32074000	Glass frit and other glass, in the form of powder, granules or flakes	kg	7.5	0	0	0.75	8.3	EIF
32081010	Enamels	kg	10	0	0	1	11	EIF
32081020	Lacquers	kg	10	0	0	1	11	EIF
32081030	Varnishes	kg	10	0	0	1	11	EIF
32081090	Other	kg	10	0	0	1	11	EIF
32082010	Enamels	kg	10	0	0	1	11	E7
32082020	Lacquers	kg	10	0	0	1	11	E7
32082030	Varnishes	kg	10	0	0	1	11	E7
32082090	Other	kg	10	0	0	1	11	E7
32089011	Nitrocellulose lacquers	kg	10	0	0	1	11	E7
32089019	Other	kg	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Enamel:							
32089021	Synthetic enamel, ultra white paints	kg	10	0	0	1	11	E7
32089022	Synthetic enamel, other colours	kg	10	0	0	1	11	E7
32089029	Other	kg	10	0	0	1	11	E7
32089030	Lacquers	kg	10	0	0	1	11	E7
	Varnishes:							
32089041	Insulating varnish	kg	10	0	0	1	11	E7
32089049	Other	kg	10	0	0	1	11	E7
32089050	Slip agents	kg	10	0	0	1	11	E5
32089090	Other	kg	10	0	0	1	11	E5
32091010	Acrylic emulsion	kg	10	0	0	1	11	E5
32091090	Other	kg	10	0	0	1	11	E5
32099010	Dispersion paints	kg	10	0	0	1	11	EIF
32099020	Emulsion paints not elsewhere specified or included	kg	10	0	0	1	11	EIF
32099090	Other	kg	10	0	0	1	11	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
32100011	Dry distemper, including cement based water paints	kg	10	0	0	1	11	E5
32100012	Oil bound distemper	kg	10	0	0	1	11	E5
32100019	Other	kg	10	0	0	1	11	E5
32100020	Prepared water pigments of a kind used for finishing leather	kg	10	0	0	1	11	E5
32100030	Metallic powder or flakes prepared as paints	kg	10	0	0	1	11	E5
32100040	Polytetrafluoroethylene (PTFE) / silicon resin based coating materials	kg	10	0	0	1	11	E5
32100090	Other	kg	10	0	0	1	11	EIF
32110000	Prepared driers	kg	10	0	0	1	11	EIF
32121000	Stamping foils	kg	10	0	0	1	11	EIF
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	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
32129020	Dyes and other colouring matter put up in forms or packages for retail sale	kg	10	0	0	1	11	EIF
32129030	Aluminium paste	kg	10	0	0	1	11	EIF
32129090	Other	kg	10	0	0	1	11	EIF
32131000	Colours in sets	kg	10	0	0	1	11	EIF
32139000	Other	kg	10	0	0	1	11	EIF
32141000	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	kg	10	0	0	1	11	E5
32149010	Non-refractory surfacing preparations	kg	10	0	0	1	11	EIF
32149020	Resin cement	kg	10	0	0	1	11	EIF
32149090	Other	kg	10	0	0	1	11	EIF
32151110	Lithographic ink and jelly	kg	10	0	0	1	11	EIF
32151120	Newspaper ink	kg	10	0	0	1	11	EIF
32151130	Rotary ink	kg	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
32151140	Screen printing ink	kg	10	0	0	1	11	EIF
32151190	Other	kg	10	0	0	1	11	EIF
32151910	Lithographic ink and jelly	kg	10	0	0	1	11	EIF
32151920	Newspaper ink	kg	10	0	0	1	11	EIF
32151930	Rotary ink	kg	10	0	0	1	11	EIF
32151940	Screen printing ink	kg	10	0	0	1	11	EIF
32151990	Other	kg	10	0	0	1	11	E5
32159010	Fountain pen ink	kg	10	0	0	1	11	E5
32159020	Ball pen ink	kg	10	0	0	1	11	E5
32159030	Indelible ink	kg	10	0	0	1	11	E5
32159040	Drawing ink	kg	10	0	0	1	11	E5
32159090	Other	kg	10	0	0	1	11	E5
33011200	Of orange	kg	20	0	0	2	22	E10
33011300	Of lemon	kg	20	0	0	2	22	E10
33011910	Citronella oil	kg	20	0	0	2	22	E10
33011990	Other	kg	20	0	0	2	22	E10
33012400	Of peppermint (mentha piperita)	kg	20	0	0	2	22	E10

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
33012510	Spearmint oil (ex-mentha spicata)	kg	20	0	0	2	22	E10
33012520	Water mint-oil (ex-mentha aquatica)	kg	20	0	0	2	22	E10
33012530	Horsemint oil (ex-mentha sylvestris)	kg	20	0	0	2	22	E10
33012540	Bergament oil (ex-mentha citrate)	kg	20	0	0	2	22	E10
33012590	Other	kg	20	0	0	2	22	E10
33012911	Anise oil (aniseed oil)	kg	20	0	0	2	22	E10
33012912	Cajeput oil	kg	20	0	0	2	22	E10
33012913	Cananga oil	kg	20	0	0	2	22	E10
33012914	Caraway oil	kg	20	0	0	2	22	E10
33012915	Cassia oil	kg	20	0	0	2	22	E10
33012916	Cedarwood oil	kg	20	0	0	2	22	E10
33012917	Cinnamon bark oil	kg	20	0	0	2	22	E10
33012918	Cinnamon leaf oil	kg	20	0	0	2	22	E10
33012921	Clove leaf/stem oil	kg	20	0	0	2	22	E10
33012922	Coriander seed oil	kg	20	0	0	2	22	E10
33012923	Dill oil (anethum oil)	kg	20	0	0	2	22	E10

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
33012924	Eucalyptus oil	kg	20	0	0	2	22	E10
33012925	Fennel seed oil	kg	20	0	0	2	22	E10
33012926	Ginger oil	kg	20	0	0	2	22	E10
33012927	Ginger grass oil	kg	20	0	0	2	22	E10
33012928	Clove bud oil	kg	20	0	0	2	22	E10
33012931	Tuberose concentrate	kg	20	0	0	2	22	E10
33012932	Nutmeg oil	kg	20	0	0	2	22	E10
33012933	Palmarosa oil	kg	20	0	0	2	22	E10
33012934	Patchouli oil	kg	20	0	0	2	22	E10
33012935	Pepper oil	kg	20	0	0	2	22	E10
33012936	Petitgrain oil	kg	20	0	0	2	22	E10
33012937	Sandalwood oil	kg	20	0	0	2	22	E10
33012938	Rose oil	kg	20	0	0	2	22	E10
33012941	Camphor oil	kg	20	0	0	2	22	E10
33012942	Lemon grass oil	kg	20	0	0	2	22	E10
33012943	Ylang ylang oil	kg	20	0	0	2	22	E10
33012944	Davana oil	kg	20	0	0	2	22	E10
33012945	Cumin oil	kg	20	0	0	2	22	E10

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
33012946	Celery seed oil	kg	20	0	0	2	22	E10
33012947	Garlic oil	kg	20	0	0	2	22	E10
33012948	Paprika oil	kg	20	0	0	2	22	E10
33012949	Turmeric oil	kg	20	0	0	2	22	E10
33012950	Spices oils not else where specified or included	kg	20	0	0	2	22	E10
33012990	Other	kg	20	0	0	2	22	E10
33013010	Agar oil	kg	20	0	0	2	22	EL
33013091	Flavouring essences all types (including those for liquors)	kg	20	0	0	2	22	E10
33013099	Other	kg	20	0	0	2	22	E10
33019011	Fenugreek oleoresins	kg	20	0	0	2	22	E10
33019012	Ginger oleoresins	kg	20	0	0	2	22	E10
33019013	Pepper oleoresins	kg	20	0	0	2	22	E10
33019014	Turmeric oleoresins	kg	20	0	0	2	22	E10
33019015	Cardamom oleoresins	kg	20	0	0	2	22	E10
33019016	Celery seed oleoresins	kg	20	0	0	2	22	E10
33019017	Nutmeg oleoresins	kg	20	0	0	2	22	E10

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
33019021	Clove oleoresins	kg	20	0	0	2	22	E10
33019022	Capsicum oleoresins	kg	20	0	0	2	22	E10
33019023	Coriander oleoresins	kg	20	0	0	2	22	E10
33019024	Cumin oleoresins	kg	20	0	0	2	22	E10
33019025	Fennel oleoresins	kg	20	0	0	2	22	E10
33019029	Oleoresins of spices not elsewhere specified or included	kg	20	0	0	2	22	E10
33019031	Attars of all kinds in fixed oil base	kg	20	0	0	2	22	E10
33019032	Mustard oil aroma	kg	20	0	0	2	22	E10
33019033	Essence of ambrettolide (ambrette seed oil essence)	kg	20	0	0	2	22	E10
33019041	Flavouring essences all types (including those for liquors)	kg	20	0	0	2	22	E10
33019049	Other	kg	20	0	0	2	22	E10
33019051	Flavouring essences all types (including those for liquors)	kg	20	0	0	2	22	E10

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
33019059	Other	kg	20	0	0	2	22	E10
33019060	Aqueous distillates of essential oil, not elsewhere specified	kg	20	0	0	2	22	E10
33019071	Flavouring essences all types (including those for liquors)	kg	20	0	0	2	22	E10
33019079	Other	kg	20	0	0	2	22	E10
33019090	Other	kg	20	0	0	2	22	E10
33021010	Synthetic Flavouring Essences (containing compound alcoholic preparations of a kind used for the manufacture of beverages of an alcoholic strength by volume exceeding 0.5 %)	kg	100	0	0	0	100	E10

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
33021010	Synthetic Flavouring Essences (excluding compound alcoholic preparations of a kind used for the manufacture of beverages of an alcoholic strength by volume exceeding 0.5 %)	kg	10	0	0	1	11	E10
33021090	Other	kg	10	0	0	1	11	E10
33029011	Synthetic perfumery compounds	kg	10	0	0	1	11	E7
33029012	Synthetic essential oil	kg	10	0	0	1	11	E7
33029019	Other	kg	10	0	0	1	11	E7
33029020	Aleuritic acid	kg	10	0	0	1	11	E5
33029090	Other	kg	10	0	0	1	11	E5
33030010	Eau-de-cologne	kg	20	0	0	2	22	E7
33030020	Rose water	kg	20	0	0	2	22	E10
33030030	Keora water	kg	20	0	0	2	22	E10

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
33030040	Perfumes and perfumery compounds not containing spirit (excluding aqueous distillates)	kg	20	0	0	2	22	E7
33030050	Perfumes containing spirit	kg	20	0	0	2	22	E7
33030060	Spirituous toilet preparations not elsewhere specified	kg	20	0	0	2	22	E7
33030090	Other	kg	20	0	0	2	22	E10
33041000	Lip make-up preparations	kg	20	0	0	2	22	E7
33042000	Eye make-up preparations	kg	20	0	0	2	22	E7
33043000	Manicure or pedicure preparations	kg	20	0	0	2	22	E7
	Other:							
33049110	Face powders	kg	20	0	0	2	22	E7
33049120	Talcum powders	kg	20	0	0	2	22	E7
33049190	Other	kg	20	0	0	2	22	E7
33049910	Face creams	kg	20	0	0	2	22	E7

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
33049920	Nail polish/lacquers	kg	20	0	0	2	22	E7
33049930	Moisturising lotion	kg	20	0	0	2	22	E7
33049940	Sindur, bindi, kum kum	kg	20	0	0	2	22	E7
33049950	Turmeric preparations all type	kg	20	0	0	2	22	E7
33049990	Other	kg	20	0	0	2	22	E7
33051010	Containing spirit	kg	20	0	0	2	22	E7
33051090	Other	kg	20	0	0	2	22	E7
33052000	Preparations for permanent waving or straightening	kg	20	0	0	2	22	EIF
33053000	Hair lacquers	kg	20	0	0	2	22	E7
33059011	Perfumed	kg	20	0	0	2	22	E7
33059019	Other	kg	20	0	0	2	22	E7
33059020	Brilliantines (spirituous)	kg	20	0	0	2	22	E7
33059030	Hair cream	kg	20	0	0	2	22	E7
33059040	Hair dyes (natural, herbal or synthetic)	kg	20	0	0	2	22	E7
33059050	Hair fixers	kg	20	0	0	2	22	E7

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33059090	Other	kg	20	0	0	2	22	E10
33061010	In powder	kg	20	0	0	2	22	E7
33061020	In paste	kg	20	0	0	2	22	E7
33061090	Other	kg	20	0	0	2	22	E7
33062000	Yarn used to clean between the teeth (dental floss)	kg	20	0	0	2	22	EIF
33069000	Other	kg	20	0	0	2	22	E7
33071010	Shaving cream	kg	20	0	0	2	22	E7
33071090	Others	kg	20	0	0	2	22	E7
33072000	Personal deodorants and anti-perspirants	kg	20	0	0	2	22	E7
33073010	Bath oil (thailam)	kg	20	0	0	2	22	E7
33073090	Other	kg	20	0	0	2	22	E7
	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:							

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
33074100	"Agarbatti" and other odoriferous preparations which operate by burning	kg	20	0	0	2	22	E7
33074900	Other:	kg	20	0	0	2	22	E7
33079010	Depilatories	kg	20	0	0	2	22	E7
33079020	Sterile contact lens care solution	kg	20	0	0	2	22	E5
33079090	Other	kg	20	0	0	2	22	E5
34011110	Medicated toilet soaps	kg	10	0	0	1	11	E7
34011120	Shaving soaps other than shaving cream	kg	10	0	0	1	11	E7
34011190	Other	kg	10	0	0	1	11	E7
34011911	Industrial soap	kg	10	0	0	1	11	EIF
34011919	Other	kg	10	0	0	1	11	EIF
34011920	Flakes, chips and powder	kg	10	0	0	1	11	E7
34011930	Tablets and cakes:	kg	10	0	0	1	11	EIF
	Household and laundry soaps not elsewhere specified:							

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
34011941	Household soaps	kg	10	0	0	1	11	EIF
34011942	Laundry soaps	kg	10	0	0	1	11	EIF
34011990	Other	kg	10	0	0	1	11	EIF
34012000	Soap in other forms	kg	10	0	0	1	11	E7
34013011	Medicated toilet soaps	kg	10	0	0	1	11	E7
34013012	Shaving Cream and Shaving Gel	kg	10	0	0	1	11	EIF
34013019	Other	kg	10	0	0	1	11	E7
34013090	Other	kg	10	0	0	1	11	E7
34023100	Linear alkylbenzene sulphonic acids and their salts	kg	10	0	0	1	11	E7
34023900	Other	kg	10	0	0	1	11	E7
34024100	Cationic	kg	10	0	0	1	11	EIF
34024200	Non-ionic	kg	10	0	0	1	11	E10
34024900	Other	kg	10	0	0	1	11	E5
34025000	Preparations put up for retail sale	kg	10	0	0	1	11	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
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	E7
34029012	Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	kg	10	0	0	1	11	E7
34029019	Other:	kg	10	0	0	1	11	E7
34029020	Sulphonated/sulphated/ oxidised/chlorinated castor oil; sulphonated/sulphated/ oxidised/chlorinated fish oil; sulphonated/sulphated/ oxidised/chlorinated sperm oil and sulphonated/ sulphated/oxidised/ chlorinated neatsfoot oil	kg	10	0	0	1	11	E7

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34029030	Penetrators	kg	10	0	0	1	11	E7
	Wetting agents:							
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	E7
34029042	Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	kg	10	0	0	1	11	E7
34029049	Other	kg	10	0	0	1	11	E7
	Washing preparations whether or not containing soaps:							

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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	E7
34029052	Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	kg	10	0	0	1	11	E7
34029059	Other	kg	10	0	0	1	11	E7
	Other:							
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	E7

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
34029092	Cleaning or degreasing preparations not having a basis of soap or other organic surface active agents	kg	10	0	0	1	11	E7
34029099	Other	kg	10	0	0	1	11	E5
34031100	Preparations for the treatment of textile materials, leather, furskins or other materials	kg	7.5	0	0	0.75	8.3	E7
34031900	Other lubricating preparations	kg	7.5	0	0	0.75	8.3	E5
34039100	Preparations for the treatment of textile materials, leather, furskins or other materials	kg	7.5	0	0	0.75	8.3	EIF
34039900	Other	kg	7.5	0	0	0.75	8.3	E5
34042000	Of poly(oxyethylene) (polyethylene glycol)	kg	10	0	0	1	11	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
34049010	Sealing wax (including bottle sealing wax) in sticks, cakes or similar forms	kg	10	0	0	1	11	EIF
34049020	Polyethylene wax	kg	10	0	0	1	11	E5
	Artificial waxes (including water soluble waxes) prepared waxes, not emulsified or containing solvents:							
34049031	Poly brominated biphenyls	kg	10	0	0	1	11	EIF
34049032	Poly chlorinated biphenyls	kg	10	0	0	1	11	EIF
34049033	Poly chlorinated terphenyls	kg	10	0	0	1	11	EIF
34049039	Other	kg	10	0	0	1	11	EIF
34049090	Other	kg	10	0	0	1	11	E5
34051000	Polishes, creams and similar preparations for footwear or leather	kg	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
34052000	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other wood work	kg	10	0	0	1	11	E7
34053000	Polishes and similar preparations for coach-work, other than metal polishes	kg	10	0	0	1	11	E7
34054000	Scouring pastes and powders and other scouring preparations	kg	10	0	0	1	11	E7
34059010	Polishes and compositions for application to metal including diamond polishing powder/paste	kg	10	0	0	1	11	EIF
34059090	Other	kg	10	0	0	1	11	EIF
34060010	Candles	kg	25	0	0	2.5	27.5	E7
34060090	Other	kg	25	0	0	2.5	27.5	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
34070010	Modelling pastes including those put up for children's amusement	kg	10	0	0	1	11	E7
34070090	Other	kg	10	0	0	1	11	E7
35011000	Casein	kg	20	0	0	2	22	EL
35019000	Other	kg	20	0	0	2	22	EL
35021100	Dried	kg	20	0	0	2	22	E5
35021900	Other	kg	20	0	0	2	22	E5
35022000	Milk albumin, including concentrates of two or more whey proteins	kg	20	0	0	2	22	R10 to 11 %
35029000	Other	kg	20	0	0	2	22	R10 to 11 %
35030010	Isinglass	kg	20	0	0	2	22	E5
35030020	Gelatin, edible grade and not elsewhere specified	kg	20	0	0	2	22	E5
35030030	Glues derived from bones, hides and similar items and fish flues	kg	20	0	0	2	22	E7
35030090	Other	kg	20	0	0	2	22	E7

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
35040010	Peptones	kg	20	0	0	2	22	E7
35040091	Isolated soya protein	kg	20	0	0	2	22	E7
35040099	Others	kg	20	0	0	2	22	E7
35051010	Esterified starches	kg	20	0	0	2	22	E5
35051090	Other	kg	20	0	0	2	22	E5
35052000	Glues	kg	20	0	0	2	22	E7
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	E7
	Other:							
35069110	Based on latex, phenol formaldehyde (PF), urea formaldehyde (UF) and polyvinyl alcohol (PVA)	kg	10	0	0	1	11	E5
35069190	Other	kg	10	0	0	1	11	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
35069910	Synthetic glue with phenol urea/cresol (with formaldehyde) as the main component	kg	10	0	0	1	11	EIF
	Prepared glues and other prepared adhesives not elsewhere specified or included:							
35069991	Based on starch, gum, latex, PF, UF and PVA	kg	10	0	0	1	11	EIF
35069999	Other	kg	10	0	0	1	11	EIF
35071011	Animal rennet	kg	10	0	0	1	11	EIF
35071019	Other	kg	10	0	0	1	11	EIF
	Other:							
35071091	Animal rennet	kg	10	0	0	1	11	EIF
35071099	Other	kg	10	0	0	1	11	EIF
35079010	Industrial enzymes (textile assistant)	kg	10	0	0	1	11	E5
35079020	Pancretin pure (excluding medicament)	kg	10	0	0	1	11	E5

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
35079030	Pepsin (excluding medicament)	kg	10	0	0	1	11	EIF
35079040	Pectin esterases pure	kg	10	0	0	1	11	EIF
35079050	Pectolytic enzyme (pectimase)	kg	10	0	0	1	11	EIF
	Other enzymes of microbial origin:							
35079061	Streptokinase	kg	10	0	0	1	11	E7
35079062	Amylases enzymes	kg	10	0	0	1	11	EIF
35079069	Other	kg	10	0	0	1	11	E7
	Enzymes for pharmaceutical use, other than streptokinase:							
35079071	Papain, pure, of pharmaceutical grade	kg	10	0	0	1	11	E7
35079079	Other	kg	10	0	0	1	11	R10 to 5.5 %
	Other:							
35079091	Enzymatic preparations containing food stuffs	kg	10	0	0	1	11	E7
35079099	Other	kg	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
36010010	Blasting powder	kg	10	0	0	1	11	EIF
36010020	Gun powder	kg	10	0	0	1	11	EIF
36010090	Other	kg	10	0	0	1	11	EIF
36020010	Industrial explosives	kg	10	0	0	1	11	EIF
36020090	Other	kg	10	0	0	1	11	EIF
36031000	Safety fuses	kg	10	0	0	1	11	EIF
36032000	Detonating cords	kg	10	0	0	1	11	EIF
36033000	Percussion caps	kg	10	0	0	1	11	EIF
36034000	Detonating caps	kg	10	0	0	1	11	EIF
36035000	Igniters	kg	10	0	0	1	11	EIF
36036000	Electric detonators	kg	10	0	0	1	11	EIF
36041000	Fireworks	kg	10	0	0	1	11	EIF
36049010	Ship signals	kg	10	0	0	1	11	EIF
36049090	Other	kg	10	0	0	1	11	EIF
36050010	Safety matches	kg	10	0	0	1	11	E10
36050090	Other	kg	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
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 cm^3	kg	10	0	0	1	11	E5
36069010	Combustible preparations	kg	10	0	0	1	11	EIF
	Other:							
36069091	Ferro-cerium, in all forms	kg	10	0	0	1	11	EIF
36069092	Pyrophoric alloys, in all forms	kg	10	0	0	1	11	EIF
36069093	DNPT (dinitroso penta-methylene tetramine)	kg	10	0	0	1	11	EIF
36069099	Others	kg	10	0	0	1	11	EIF
37011010	Medical	m^2	10	0	0	1	11	E5
37011090	Other	m^2	10	0	0	1	11	E5
37012000	Instant print film	kg	10	0	0	1	11	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
37013000	Other plates and film, with any side exceeding 255 mm	m^2	10	0	0	1	11	E7
	Other:							
37019110	Cinematographic film	kg	10	0	0	1	11	EIF
37019190	Other	kg	10	0	0	1	11	EIF
37019910	Cinematographic film	m^2	10	0	0	1	11	EIF
37019990	Other	m^2	10	0	0	1	11	EIF
37021000	For X-ray	m^2	10	0	0	1	11	E5
37023110	Cinematographic film	u	10	0	0	1	11	EIF
37023190	Other	u	10	0	0	1	11	EIF
37023210	Cinematographic film	m^2	10	0	0	1	11	E7
37023290	Other	m^2	10	0	0	1	11	E7
37023910	Cinematographic film	m^2	10	0	0	1	11	E7
37023990	Other	m^2	10	0	0	1	11	E7
37024110	Cinematographic film	m^2	10	0	0	1	11	EIF
37024190	Other	m^2	10	0	0	1	11	EIF
37024210	Photographic film of a width 620 mm in rolls	m^2	10	0	0	1	11	E7

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37024220	Cinematographic film	m^2	10	0	0	1	11	E7
37024290	Other	m^2	10	0	0	1	11	E7
37024310	Photographic films (b&w) of a width 620 mm	m^2	10	0	0	1	11	E7
37024320	Cinematographic film	m^2	10	0	0	1	11	E7
37024390	Other	m^2	10	0	0	1	11	E7
37024410	Photographic films of a width 120 mm in rolls	m^2	10	0	0	1	11	E7
37024420	Cinematographic film	m^2	10	0	0	1	11	E7
37024490	Other	m^2	10	0	0	1	11	E7
37025210	Finished rolls of cinematographic positive	m	10	0	0	1	11	E7
37025220	Other cinematographic film	m	10	0	0	1	11	E7
37025290	Other	m	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
37025300	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	m	10	0	0	1	11	E7
37025410	Finished rolls of cinematographic positive	m	10	0	0	1	11	E7
37025420	Other cinematographic film	m	10	0	0	1	11	E7
37025490	Other	m	10	0	0	1	11	E7
37025510	Finished rolls of cinematographic positive	m	10	0	0	1	11	EIF
37025520	Other cinematographic film	m	10	0	0	1	11	EIF
37025590	Other	m	10	0	0	1	11	EIF
37025610	Finished rolls of cinematographic positive	m	10	0	0	1	11	EIF
37025620	Other cinematographic film	m	10	0	0	1	11	EIF

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37025690	Other	m	10	0	0	1	11	EIF
37029611	Not exceeding 16 mm	m	10	0	0	1	11	E7
37029619	Other	m	10	0	0	1	11	E7
37029711	Not exceeding 16 mm	m	10	0	0	1	11	E7
37029719	Other	m	10	0	0	1	11	E7
37029810	Cinematographic film	m	10	0	0	1	11	EIF
37029890	Other	m	10	0	0	1	11	EIF
37031010	Photographic paper or paperboard	kg	10	0	0	1	11	E7
37031020	Textiles	kg	10	0	0	1	11	E7
37032010	Photographic paper or paperboard	kg	10	0	0	1	11	E7
37032020	Textiles	kg	10	0	0	1	11	E7
37039010	Photographic paper or paperboard	kg	10	0	0	1	11	EIF
37039020	Textiles	kg	10	0	0	1	11	EIF
37040010	Photographic paper, or paperboard.	kg	10	0	0	1	11	E7
37040020	Cinematographic plates and film	kg	10	0	0	1	11	E7

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37040030	Sensitised textiles	kg	10	0	0	1	11	E7
37040090	Other	kg	10	0	0	1	11	E7
37050000	Photographic plates and film, exposed and developed, other than cinematographic film	kg	10	0	0	1	11	E5
37061011	Made wholly in black and white and of a length not exceeding 4,000 metres	m	10	0	0	1	11	E5
37061012	Made wholly in black and white and of a length exceeding 4,000 metres	m	10	0	0	1	11	E5
37061013	Made wholly or partly in colour and of a length not exceeding 4,000 metres	m	10	0	0	1	11	E5
37061014	Made wholly or partly in colour and of a length exceeding 4,000 metres	m	10	0	0	1	11	E5

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37061015	Children's films certified by the central board of film certification to be "children's film"	m	10	0	0	1	11	E5
37061020	Documentary shorts, and films certified as such by the central board of film certification	m	10	0	0	1	11	E5
37061030	News reels and clippings	m	10	0	0	1	11	E5
	Advertisement shorts, and films:							
37061041	Made wholly in black and white	m	10	0	0	1	11	E5
37061042	Made wholly or partly in colour	m	10	0	0	1	11	E5
	Other children’s film:							
37061051	Patch prints, including logos intended exclusively for the entertainment of children	m	10	0	0	1	11	E5

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37061052	Children's film certified by the central board of films certification to be "children's film"	m	10	0	0	1	11	E5
37061059	Other	m	10	0	0	1	11	E5
	Educational shorts, and films:							
37061061	Certified as predominantly educational by the central board of film certification	m	10	0	0	1	11	E5
37061062	Patch prints, including logos intended exclusively for educational purposes	m	10	0	0	1	11	E5
37061063	Teaching aids including film strips of educational nature	m	10	0	0	1	11	E5
37061069	Other	m	10	0	0	1	11	E5
37061070	Short films not elsewhere specified or included	m	10	0	0	1	11	E5

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	Other:							
37061091	Audio-visual news or audio-visual views materials including news clippings	m	10	0	0	1	11	E5
37061092	Master positives, exposed negatives, dupes and rush prints as are not cleared for public exhibitions	m	10	0	0	1	11	E5
37061099	Other	m	10	0	0	1	11	E5
37069011	Made wholly in black and white and of a length not exceeding 4,000 metres	m	10	0	0	1	11	E5
37069012	Made wholly in black and white and of a length exceeding 4,000 metres	m	10	0	0	1	11	E5
37069013	Made wholly or partly in colour and of a length not exceeding 4,000 metres	m	10	0	0	1	11	E5

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37069014	Made wholly or partly in colour and of a length exceeding 4,000 metres	m	10	0	0	1	11	E5
37069015	Children's films certified by the central board of film certification to be "children's film"	m	10	0	0	1	11	E5
37069020	Documentary shorts, and films certified as such by the central board of film certification	m	10	0	0	1	11	E5
37069030	News reels and clippings	m	10	0	0	1	11	E5
	Advertisement shorts, and films:							
37069041	Made wholly in black and white	m	10	0	0	1	11	E5
37069042	Made wholly or partly in colour	m	10	0	0	1	11	E5
	Other children's film:							

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37069051	Patch prints, including logos intended exclusively for the entertainment of children	m	10	0	0	1	11	E5
37069052	Children's film certified by the central board of films certification to be children's film	m	10	0	0	1	11	E5
37069059	Other	m	10	0	0	1	11	E5
	Educational shorts, and films:							
37069061	Certified as predominantly educational by the central board of film certification	m	10	0	0	1	11	E5
37069062	Patch prints, including logos intended exclusively for educational purposes	m	10	0	0	1	11	E5
37069063	Teaching aids including film strips of educational nature	m	10	0	0	1	11	E5

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37069064	Certified as predominantly educational by central board of film certification of width below 30 mm	m	10	0	0	1	11	E5
37069069	Other	m	10	0	0	1	11	E5
37069070	Short film not elsewhere specified	m	10	0	0	1	11	E5
	Other							
37069091	Audio-visual news or audio-visual views materials including news clippings	m	10	0	0	1	11	E5
37069092	Master positives, exposed negatives, dupes and rush prints as are not cleared for public exhibitions	m	10	0	0	1	11	E5
37069099	Other	m	10	0	0	1	11	E5
37071000	Sensitising emulsions	kg	10	0	0	1	11	EIF

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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	E5
37079090	Other	kg	10	0	0	1	11	EIF
38011000	Artificial graphite	kg	7.5	0	0	0.75	8.3	EIF
38012000	Colloidal or semi-colloidal graphite	kg	7.5	0	0	0.75	8.3	EIF
38013000	Carbonaceous pastes for electrodes and similar pastes for furnace linings	kg	7.5	0	0	0.75	8.3	EIF
38019000	Others	kg	7.5	0	0	0.75	8.3	EIF
38021000	Activated carbon	kg	7.5	0	0	0.75	8.3	E5
38029011	Activated alumina	kg	7.5	0	0	0.75	8.3	EIF
38029012	Activated bauxite	kg	7.5	0	0	0.75	8.3	EIF
38029019	Other	kg	7.5	0	0	0.75	8.3	EIF

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38029020	Animal black (e. g. bone black and ivory black), including spent animal black	kg	7.5	0	0	0.75	8.3	EIF
38030000	Tall oil, whether or not refined	kg	7.5	0	0	0.75	8.3	EIF
38040010	Lignin sulphonates	kg	7.5	0	0	0.75	8.3	E5
38040020	Concentrated sulphate lye	kg	7.5	0	0	0.75	8.3	EIF
38040090	Other	kg	7.5	0	0	0.75	8.3	EIF
38051010	Wood turpentine oil and spirit of turpentine	kg	7.5	0	0	0.75	8.3	EIF
38051020	Gum turpentine oil	kg	7.5	0	0	0.75	8.3	EIF
38051030	Sulphate turpentine oil	kg	7.5	0	0	0.75	8.3	E5
38059010	Terpenic oils produced by the distillation or other treatment of coniferous woods	kg	7.5	0	0	0.75	8.3	EIF
38059020	Crude dipentene	kg	7.5	0	0	0.75	8.3	EIF
38059030	Sulphite turpentine	kg	7.5	0	0	0.75	8.3	EIF
38059090	Other	kg	7.5	0	0	0.75	8.3	EIF

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38061010	Gum rosin	kg	7.5	0	0	0.75	8.3	EIF
38061090	Other	kg	7.5	0	0	0.75	8.3	EIF
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	8.3	EIF
38063000	Easter gums	kg	7.5	0	0	0.75	8.3	EIF
38069010	Run gums	kg	7.5	0	0	0.75	8.3	EIF
38069090	Other	kg	7.5	0	0	0.75	8.3	E5
38070010	Wood tar	kg	7.5	0	0	0.75	8.3	EIF
38070020	Wood tar oils, wood creosote, wood naphtha	kg	7.5	0	0	0.75	8.3	EIF
38070030	Vegetable pitch, brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch	kg	7.5	0	0	0.75	8.3	EIF
38085200	Ddt (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g	kg	10	0	0	1	11	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
38085900	Other	kg	10	0	0	1	11	EIF
38086100	In packings of a net weight content not exceeding 300 g	kg	10	0	0	1	11	EIF
38086200	In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg	kg	10	0	0	1	11	EIF
38086900	Other	kg	10	0	0	1	11	EIF
38089111	Aluminium phosphite (for example phostoxin)	kg	10	0	0	1	11	EIF
38089112	Calcium cyanide	kg	10	0	0	1	11	EIF
38089113	D.D.V.P. (dimethyl-dichloro-vinyl-phosphate)	kg	10	0	0	1	11	EIF
38089121	Diaginal	kg	10	0	0	1	11	EIF
38089122	Methyl bromide	kg	10	0	0	1	11	EIF
38089123	Dimethoate, technical grade	kg	10	0	0	1	11	EIF
38089124	Melathion	kg	10	0	0	1	11	EIF
38089131	Endosulphan, technical grade	kg	10	0	0	1	11	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
38089132	Quinal phos	kg	10	0	0	1	11	EIF
38089133	Isoproturon	kg	10	0	0	1	11	EIF
38089134	Fenthion	kg	10	0	0	1	11	EIF
38089135	Cipermethrin, technical grade	kg	10	0	0	1	11	EIF
38089136	Allethrin	kg	10	0	0	1	11	EIF
38089137	Synthetic pyrethrum	kg	10	0	0	1	11	EIF
	Other:							
38089191	Repellent for insects such as flies, mosquito	kg	10	0	0	1	11	EIF
38089192	Paper impregnated with insecticide such as DDT coated paper	kg	10	0	0	1	11	EIF
38089199	Other	kg	10	0	0	1	11	E10
38089210	Maneb	kg	10	0	0	1	11	EIF
38089220	Sodium penta chlorophenate (santobrite)	kg	10	0	0	1	11	EIF
38089230	Thiram (tetramethyl thiuram disulphide)	kg	10	0	0	1	11	EIF
38089240	Zineb	kg	10	0	0	1	11	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
38089250	Copper oxychloride	kg	10	0	0	1	11	EIF
38089290	Other	kg	10	0	0	1	11	E10
38089310	Chloromethyl phenozy acetic acid (MCPA)	kg	10	0	0	1	11	EIF
38089320	2:4 dichlorophenozy acetic acid and its esters	kg	10	0	0	1	11	EIF
38089330	Gibberellic acid	kg	5	0	0	0.5	5.5	EIF
38089340	Plant growth regulators	kg	10	0	0	1	11	E7
38089350	Weedicides and weed killing agents	kg	10	0	0	1	11	E10
38089390	Other	kg	10	0	0	1	11	E10
38089400	Disinfectants	kg	10	0	0	1	11	E7
38089910	Pesticides, not elsewhere specified or included	kg	10	0	0	1	11	EIF
38089990	Other	kg	10	0	0	1	11	E7
38091000	With a basis of amylaceous substances	kg	20	0	0	2	22	EIF
38099110	Textile assistant mordanting agents	kg	7.5	0	0	0.75	8.3	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
38099120	Textile assistants desizing agents	kg	7.5	0	0	0.75	8.3	EIF
38099130	Textile assistants dispersing agents	kg	7.5	0	0	0.75	8.3	EIF
38099140	Textile assistants emulsifying agents	kg	7.5	0	0	0.75	8.3	EIF
38099150	Textile assistants – hydro sulphite formaldehyde compound (rongalite or formusul)	kg	7.5	0	0	0.75	8.3	EIF
38099160	Textile assistants – textile preservatives	kg	7.5	0	0	0.75	8.3	EIF
38099170	Textile assistants water proofing agents	kg	7.5	0	0	0.75	8.3	EIF
38099180	Prepared textile glazings, dressings and mordants	kg	7.5	0	0	0.75	8.3	EIF
38099190	Other	kg	7.5	0	0	0.75	8.3	E10
38099200	Of a kind used in the paper or like industries	kg	7.5	0	0	0.75	8.3	EIF
38099310	Fatty oil or pull up oil	kg	7.5	0	0	0.75	8.3	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
38099390	Other	kg	7.5	0	0	0.75	8.3	E5
38101010	Pickling preparation and other soldering, brazing or welding powder/pastes etc.	kg	7.5	0	0	0.75	8.3	EIF
38101020	Thermite portion for welding (alumina thermic heat generators)	kg	7.5	0	0	0.75	8.3	EIF
38101090	Other	kg	7.5	0	0	0.75	8.3	EIF
38109010	Preparation of a kind used as cores or coatings for welding electrodes and rods	kg	7.5	0	0	0.75	8.3	EIF
38109090	Other	kg	7.5	0	0	0.75	8.3	E5
38111100	Based on lead compounds	kg	10	0	0	1	11	EIF
38111900	Other	kg	10	0	0	1	11	EIF
	Additives for lubricating oils:							
38112100	Containing petroleum oils or oils obtained from bituminous minerals	kg	10	0	0	1	11	E7

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
38112900	Other	kg	10	0	0	1	11	E5
38119000	Other	kg	10	0	0	1	11	E5
38121000	Prepared rubber accelerators	kg	7.5	0	0	0.75	8.3	E5
38122010	Phthalate plasticisers	kg	7.5	0	0	0.75	8.3	EIF
38122090	Other	kg	7.5	0	0	0.75	8.3	EIF
38123100	Mixtures of oligomers of 2, 2,4-trimethyl-1, 2-dihydroquinoline (TMQ)	kg	7.5	0	0	0.75	8.3	EIF
38123910	Anti-oxidants for rubber	kg	7.5	0	0	0.75	8.3	E5
38123920	Softeners for rubber	kg	7.5	0	0	0.75	8.3	EIF
38123930	Vulcanizing agents for rubber	kg	7.5	0	0	0.75	8.3	EIF
38123990	Other	kg	7.5	0	0	0.75	8.3	E5
38130000	Preparations and charges for fire extinguishers, charged fire extinguishing grenades	kg	10	0	0	1	11	EIF

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38140010	Composite solvents and thinners not elsewhere specified or included	kg	10	0	0	1	11	EIF
38140020	Prepared paint or varnish removers	kg	10	0	0	1	11	EIF
38151100	With nickel or nickel compounds as the active substance	kg	7.5	0	0	0.75	8.3	E7
38151210	Platinum or palladium catalysts with a base of activated carbon	kg	7.5	0	0	0.75	8.3	E10
38151290	Other	kg	7.5	0	0	0.75	8.3	E10
38151900	Other	kg	7.5	0	0	0.75	8.3	E5
38159000	Other	kg	7.5	0	0	0.75	8.3	E7
38160000	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801	kg	7.5	0	0	0.75	8.3	E5
38170011	Linear alkylbenzenes	kg	7.5	0	0	0.75	8.3	EIF
38170019	Other	kg	7.5	0	0	0.75	8.3	EIF

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38170020	Mixed alkylnaphthalenes	kg	7.5	0	0	0.75	8.3	EIF
38180010	Undefused silicon wafers	kg	0	0	0	0	0	EIF
38180090	Other	kg	0	0	0	0	0	EIF
38190010	Hydraulic brake fluids	kg	10	0	0	1	11	EIF
38190090	Other	kg	10	0	0	1	11	EIF
38200000	Anti-freezing preparations and prepared de-icing fluids	kg	10	0	0	1	11	EIF
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	8.3	E5
38221100	For malaria	kg	10	0	0	1	11	EIF
38221200	For zika and other diseases transmitted by mosquitoes of the genus *Aedes*	kg	10	0	0	1	11	E5
38221300	For blood-grouping	kg	10	0	0	1	11	EIF

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38221910	Pregnancy test kit	kg	10	0	0	1	11	EIF
38221990	Other	kg	10	0	0	1	11	E7
38229010	Certified reference materials	kg	10	0	0	1	11	E5
38229090	Other	kg	10	0	0	1	11	EIF
38231100	Stearic acid	kg	7.5	0	0	0.75	8.3	EIF
38231200	Oleic acid	kg	7.5	0	0	0.75	8.3	EIF
38231300	Tall oil fatty acids	kg	7.5	0	0	0.75	8.3	EIF
38231900	Other	kg	7.5	0	0	0.75	8.3	EIF
38237010	Cetyl alcohol	kg	7.5	0	0	0.75	8.3	EIF
38237020	Lauryl alcohol	kg	7.5	0	0	0.75	8.3	EIF
38237030	Oleyl alcohol	kg	7.5	0	0	0.75	8.3	EIF
38237040	Stearyl alcohol	kg	7.5	0	0	0.75	8.3	EIF
38237090	Other	kg	7.5	0	0	0.75	8.3	EIF
38241000	Prepared binders for foundry moulds or cores	kg	7.5	0	0	0.75	8.3	EIF

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38243000	Non-agglomerated metal carbides mixed together or with metallic binders	kg	7.5	0	0	0.75	8.3	EIF
38244010	Damp proof or water proof compounds	kg	7.5	0	0	0.75	8.3	E5
38244090	Other	kg	7.5	0	0	0.75	8.3	E5
38245010	Concretes ready to use known as "ready-mix concrete (RMC)"	kg	7.5	0	0	0.75	8.3	EIF
38245090	Other	kg	7.5	0	0	0.75	8.3	EIF
38246010	In aqueous solution	kg	20	0	0	2	22	EIF
38246090	Other	kg	20	0	0	2	22	EIF
38248100	Containing oxirane (ethylene oxide)	kg	7.5	0	0	0.75	8.3	EIF
38248200	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg	7.5	0	0	0.75	8.3	EIF

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38248300	Containing tris 2,3-dibromopropyl phosphate	kg	7.5	0	0	0.75	8.3	EIF
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	8.3	EIF
38248500	Containing 1, 2, 3, 4, 5, 6-hexachlorocyclohexane (hch (ISO)), including lindane (ISO, INN)	kg	7.5	0	0	0.75	8.3	EIF

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38248600	Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	kg	7.5	0	0	0.75	8.3	EIF
38248700	Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	kg	7.5	0	0	0.75	8.3	EIF
38248800	Containing tetra-, penta-, hexa- hepta- or octabromodiphenyl ethers	kg	7.5	0	0	0.75	8.3	EIF
38248900	Containing short-chain chlorinated paraffins	kg	7.5	0	0	0	7.5	E5

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38249100	Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1, 3, 2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1, 3, 2-dioxaphosphinan-5-yl) methyl] methylphosphonate	kg	7.5	0	0	0.75	8.3	EIF
38249200	Polyglycol esters of methylphosphonic acid	kg	7.5	0	0	0	7.5	E5
38249900	Other	kg	7.5	0	0	0.75	8.3	E7
38251000	Municipal waste	kg	10	0	0	1	11	EIF
38252000	Sewage sludge	kg	10	0	0	1	11	EIF
38253000	Clinical waste	kg	10	0	0	1	11	EIF
38254100	Halogenated	kg	10	0	0	1	11	EIF
38254900	Other	kg	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
38255000	Wastes of metal picking liquors, hydraulic fluids, brake fluids and anti-freeze fluids	kg	10	0	0	1	11	EIF
38256100	Mainly containing organic constituents	kg	10	0	0	1	11	EIF
38256900	Other	kg	10	0	0	1	11	EIF
38259000	Other	kg	10	0	0	1	11	EIF
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	EIF
38271100	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	kg	7.5	0	0	0.75	8.3	EIF

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38271200	Containing hydrobromofluorocarbons (HBFCs)	kg	7.5	0	0	0.75	8.3	EIF
38271300	Containing carbon tetrachloride	kg	7.5	0	0	0.75	8.3	EIF
38271400	Containing 1,1,1-trichloroethane (methyl chloroform)	kg	7.5	0	0	0.75	8.3	EIF
38272000	Containing bromochlorodifluoromethane (halon-1211), bromotrifluoromethane (halon-1301) or dibromotetrafluoroethanes (halon-2402)	kg	7.5	0	0	0.75	8.3	EIF
38273100	Containing substances of sub-headings 2903 41 to 2903 48	kg	7.5	0	0	0.75	8.3	EIF
38273200	Other, containing substances of sub-headings 2903 71 to 2903 75	kg	7.5	0	0	0.75	8.3	EIF
38273900	Other	kg	7.5	0	0	0.75	8.3	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
38274000	Containing methyl bromide (bromomethane) or bromochloromethane	kg	7.5	0	0	0.75	8.3	EIF
38275100	Containing trifluoromethane (HFC-23)	kg	7.5	0	0	0.75	8.3	EIF
38275900	Other	kg	7.5	0	0	0.75	8.3	EIF
38276100	Containing 15 % or more by mass of 1,1,1-trifluoroethane (HFC-143a)	kg	7.5	0	0	0.75	8.3	EIF
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	8.3	EIF

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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	8.3	EIF
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	8.3	EIF
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	8.3	EIF

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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	8.3	EIF
38276900	Other	kg	7.5	0	0	0.75	8.3	EIF
38279000	Other	kg	7.5	0	0	0.75	8.3	EIF
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	8.3	E7
39011020	Low density polyethylene (LDPE)	kg	7.5	0	0	0.75	8.3	E7
39011090	Other	kg	7.5	0	0	0.75	8.3	E7
39012000	Polyethylene having a specific gravity of 0.94 or more	kg	7.5	0	0	0.75	8.3	E7
39013000	Ethylene-vinyl acetate copolymers	kg	7.5	0	0	0.75	8.3	E7

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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	8.3	E10
39014090	Other	kg	7.5	0	0	0.75	8.3	E7
39019000	Other	kg	7.5	0	0	0.75	8.3	E7
39021000	Polypropylene	kg	7.5	0	0	0.75	8.3	E7
39022000	Polyisobutylene	kg	7.5	0	0	0.75	8.3	EIF
39023000	Propylene copolymers	kg	7.5	0	0	0.75	8.3	E7
39029000	Other	kg	7.5	0	0	0.75	8.3	E7
39031100	Expansible	kg	7.5	0	0	0.75	8.3	EIF
39031910	Moulding powder	kg	7.5	0	0	0.75	8.3	EIF
39031990	Other	kg	7.5	0	0	0.75	8.3	EIF
39032000	Styrene-acrylonitrile (SAN) copolymers	kg	7.5	0	0	0.75	8.3	EIF
39033000	Acrylonitrile-butadine-styrene (ABS) copolymers	kg	7.5	0	0	0.75	8.3	E5

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39039010	Copolymers, solely of styrene with allyl alcohol, of any acetyl value of 175 or more	kg	7.5	0	0	0.75	8.3	EIF
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	8.3	EIF
39039090	Other	kg	7.5	0	0	0.75	8.3	E5
39041010	Binders for pigments	kg	7.5	0	0	0.75	8.3	E7
39041020	Suspension grade PVC resin	kg	7.5	0	0	0.75	8.3	E7
39041090	Other	kg	7.5	0	0	0.75	8.3	R10 to 4.13 %
39042100	Non-plasticised	kg	7.5	0	0	0.75	8.3	E7
39042200	Plasticised	kg	7.5	0	0	0.75	8.3	E7
39043010	Poly(vinyl derivatives)	kg	7.5	0	0	0.75	8.3	E7
39043090	Other	kg	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
39044000	Other vinyl chloride copolymers	kg	7.5	0	0	0.75	8.3	E7
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	8.3	E7
39045090	Other	kg	7.5	0	0	0.75	8.3	E7
	Fluro-polymers:							
39046100	Polytetrafluroethylene	kg	7.5	0	0	0.75	8.3	E7
	Other:							
39046910	Poly (vinyl fluoride), in one of the forms mentioned in note 6(b) to this chapter	kg	7.5	0	0	0.75	8.3	E7
39046990	Other	kg	7.5	0	0	0.75	8.3	E7
39049010	Chlorinated poly vinyl chloride (CPVC) resin	kg	7.5	0	0	0.75	8.3	E7
39049090	Other	kg	7.5	0	0	0.75	8.3	EL

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39051210	Poly(vinyl acetate) (PVA), moulding material	kg	7.5	0	0	0.75	8.3	E7
39051220	Poly(vinyl acetate) resins	kg	7.5	0	0	0.75	8.3	E7
39051290	Other	kg	7.5	0	0	0.75	8.3	EL
39051910	Poly(vinyl acetate) (PVA) moulding material	kg	7.5	0	0	0.75	8.3	E7
39051920	Poly(vinyl acetate) and resins	kg	7.5	0	0	0.75	8.3	E7
39051990	Other	kg	7.5	0	0	0.75	8.3	E10
	Vinyl acetate copolymers:							
39052100	In aqueous dispersion	kg	7.5	0	0	0.75	8.3	E10
39052900	Other	kg	7.5	0	0	0.75	8.3	EL
39053000	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	kg	7.5	0	0	0.75	8.3	E7
	Other:							

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39059100	Copolymers	kg	7.5	0	0	0.75	8.3	E7
39059910	Poly(vinyl pirolidone) (p alcohol)	kg	7.5	0	0	0.75	8.3	E5
39059990	Other	kg	7.5	0	0	0.75	8.3	E5
39061010	Binders for pigments or inks	kg	7.5	0	0	0.75	8.3	EIF
39061090	Other	kg	7.5	0	0	0.75	8.3	EIF
39069040	Poly (acrylic acid)	kg	7.5	0	0	0.75	8.3	EIF
39069050	Polyacrylonitrile (PAN)	kg	7.5	0	0	0.75	8.3	EIF
39069060	Copolymers of acrylonitrile	kg	7.5	0	0	0.75	8.3	EIF
39069070	Sodium polyacrylate	kg	7.5	0	0	0.75	8.3	EIF
39069090	Other	kg	7.5	0	0	0.75	8.3	E7
39071000	Polyacetals	kg	7.5	0	0	0.75	8.3	E5
39072100	Bis(polyoxyethylene) methylphosphonate	kg	7.5	0	0	0.75	8.3	E5
39072910	Poly(ether alcohols)	kg	7.5	0	0	0.75	8.3	E7
39072990	Other	kg	7.5	0	0	0	7.5	E5
39073010	Epoxy resins	kg	7.5	0	0	0.75	8.3	E5
39073090	Others	kg	7.5	0	0	0.75	8.3	E7

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39074000	Polycarbonates	kg	7.5	0	0	0.75	8.3	E7
39075000	Alkyd resins	kg	7.5	0	0	0.75	8.3	E5
39076110	Pet flake (chip) having a viscosity number of 78 ml/g or higher	kg	7.5	0	0	0.75	8.3	EIF
39076190	Other primary form	kg	7.5	0	0	0.75	8.3	EIF
39076930	Pet flake (chip)	kg	7.5	0	0	0.75	8.3	EIF
39076990	Other primary form	kg	7.5	0	0	0.75	8.3	EIF
39077000	Poly(lactic acid)	kg	7.5	0	0	0.75	8.3	EIF
39079110	Maleic resins	kg	7.5	0	0	0.75	8.3	EIF
39079120	Polyester or contract resins	kg	7.5	0	0	0.75	8.3	E5
39079130	Fumeric resins	kg	7.5	0	0	0.75	8.3	EIF
39079140	Diallylphthalate resins	kg	7.5	0	0	0.75	8.3	EIF
39079150	Poly (butylene terepthalate)	kg	7.5	0	0	0.75	8.3	EIF
39079190	Other	kg	7.5	0	0	0.75	8.3	E5
39079900	Other	kg	7.5	0	0	0.75	8.3	E7
39081011	Polyamide -6 (nylon-6) flake (chip)	kg	5	0	0	0.5	5.5	E5

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39081019	Polyamide -6 (nylon-6) other primary form	kg	10	0	0	1	11	E5
39081021	Polyamide -11 (nylon-11) flake (chip)	kg	5	0	0	0.5	5.5	EIF
39081029	Polyamide -11 (nylon-11) other primary form	kg	10	0	0	1	11	EIF
39081031	Polyamide -12 (nylon-12) flake (chip)	kg	5	0	0	0.5	5.5	EIF
39081039	Polyamide -12 (nylon-12)other primary form	kg	10	0	0	1	11	EIF
39081041	Polyamide -6,6 (nylon-6,6) flake (chip)	kg	5	0	0	0.5	5.5	EIF
39081049	Polyamide -6,6 (nylon-6,6) other primary form	kg	10	0	0	1	11	EIF
39081051	Polyamide -6,9 (nylon-6,9) flake (chip)	kg	5	0	0	0.5	5.5	EIF
39081059	Polyamide -6,9 (nylon-6,9) other primary form	kg	10	0	0	1	11	EIF
39081061	Polyamide -6,10 (nylon-6,10) flake (chip)	kg	5	0	0	0.5	5.5	EIF

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39081069	Polyamide -6,10 (nylon-6,10) other primary form	kg	10	0	0	1	11	EIF
39081071	Polyamide -6,12 (nylon-6,12) flake (chip)	kg	5	0	0	0.5	5.5	EIF
39081079	Polyamide -6,12 (nylon-6,12) other primary form	kg	10	0	0	1	11	EIF
39089000	Other	kg	10	0	0	1	11	E5
39091010	Urea formaldehyde moulding powder	kg	7.5	0	0	0.75	8.3	EIF
39091090	Other	kg	7.5	0	0	0.75	8.3	EIF
39092010	Melamine formaldehyde resins	kg	7.5	0	0	0.75	8.3	EIF
39092090	Other	kg	7.5	0	0	0.75	8.3	EIF
39093100	Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	kg	7.5	0	0	0.75	8.3	E5
39093910	Poly(phenylene oxide)	kg	7.5	0	0	0.75	8.3	EIF
39093990	Other	kg	7.5	0	0	0.75	8.3	EIF

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39094010	Cresol formaldehyde oxide	kg	7.5	0	0	0.75	8.3	EIF
39094020	Phenol formaldehyde moulding powder	kg	7.5	0	0	0.75	8.3	EIF
39094030	Alkyl phenol formaldehyde resins	kg	7.5	0	0	0.75	8.3	EIF
39094040	Ketonic resins	kg	7.5	0	0	0.75	8.3	EIF
39094050	Phenoxi resins	kg	7.5	0	0	0.75	8.3	EIF
39094060	Terpene phenolic resins	kg	7.5	0	0	0.75	8.3	EIF
39094090	Other	kg	7.5	0	0	0.75	8.3	E5
39095000	Polyurethanes	kg	7.5	0	0	0.75	8.3	E7
39100010	Silicone resins	kg	7.5	0	0	0.75	8.3	E5
39100020	Silicone oil	kg	7.5	0	0	0.75	8.3	EIF
39100090	Other	kg	7.5	0	0	0.75	8.3	E7
39111010	Coumarone-indene resins	kg	7.5	0	0	0.75	8.3	EIF
39111090	Other	kg	7.5	0	0	0.75	8.3	E5
39112000	Poly (1,3-phenylene methylphosphonate)	kg	7.5	0	0	0.75	8.3	EIF
39119010	Polysulphones	kg	7.5	0	0	0.75	8.3	EIF

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39119090	Other	kg	7.5	0	0	0.75	8.3	E5
39121110	Cellulose acetate flakes	kg	7.5	0	0	0.75	8.3	EIF
39121120	Cellulose acetate moulding powder	kg	7.5	0	0	0.75	8.3	EIF
39121130	Cellulose acetobutyrate moulding powder	kg	7.5	0	0	0.75	8.3	EIF
39121140	Cellulose nitrate, dynamic grade	kg	7.5	0	0	0.75	8.3	EIF
39121190	Other	kg	7.5	0	0	0.75	8.3	EIF
39121210	Cellulose acetate flakes	kg	7.5	0	0	0.75	8.3	EIF
39121220	Cellulose acetate moulding powder	kg	7.5	0	0	0.75	8.3	EIF
39121230	Cellulose acetobutyrate moulding powder	kg	7.5	0	0	0.75	8.3	EIF
39121290	Other	kg	7.5	0	0	0.75	8.3	EIF
39122011	Moulding powders	kg	7.5	0	0	0.75	8.3	EIF
39122019	Other	kg	7.5	0	0	0.75	8.3	EIF
	Plasticised:							
39122021	Moulding powders	kg	7.5	0	0	0.75	8.3	EIF
39122029	Other	kg	7.5	0	0	0.75	8.3	EIF

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	Cellulose ethers:							
39123100	Carboxymethyl cellulose and its salts	kg	7.5	0	0	0.75	8.3	E7
39123911	Ethyl cellulose	kg	7.5	0	0	0.75	8.3	EIF
39123912	Methyl cellulose	kg	7.5	0	0	0.75	8.3	EIF
39123919	Other cellulose ethers	kg	7.5	0	0	0.75	8.3	E5
39123921	Ethyl cellulose	kg	7.5	0	0	0.75	8.3	EIF
39123922	Methyl cellulose	kg	7.5	0	0	0.75	8.3	EIF
39123929	Other cellulose ether	kg	7.5	0	0	0.75	8.3	E7
39129010	Cellulose propionate and aceto propionate non plasticised	kg	7.5	0	0	0.75	8.3	EIF
39129020	Viscose sponge	kg	7.5	0	0	0.75	8.3	EIF
39129090	Other	kg	7.5	0	0	0.75	8.3	E7
39131010	Sodium alginate	kg	7.5	0	0	0.75	8.3	EIF
39131090	Other	kg	7.5	0	0	0.75	8.3	EIF
39139011	Chlorinated rubber	kg	7.5	0	0	0.75	8.3	EIF
39139019	Other	kg	7.5	0	0	0.75	8.3	EIF

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39139020	Hardened proteins (such as hardened casein, gelatin etc.)	kg	7.5	0	0	0.75	8.3	EIF
39139030	Dextran	kg	7.5	0	0	0.75	8.3	EIF
39139090	Other	kg	7.5	0	0	0.75	8.3	EIF
39140010	Ion-exchangers of the condensation, polycondensation or polyaddition type	kg	7.5	0	0	0.75	8.3	EIF
39140020	Ion-exchangers of polymerisation or co-polymerisation type	kg	7.5	0	0	0.75	8.3	EIF
39140090	Other	kg	7.5	0	0	0.75	8.3	E5
	Waste, parings and scrap; semi-manufactures; articles:							
39151000	Of polymers of ethylene	kg	7.5	0	0	0.75	8.3	E7
39152000	Of polymers of styrene	kg	7.5	0	0	0.75	8.3	E7
39153010	Of co-polymers of vinyl chloride	kg	7.5	0	0	0.75	8.3	E7

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39153090	Other	kg	7.5	0	0	0.75	8.3	E7
39159010	Of polypropylene	kg	7.5	0	0	0.75	8.3	E7
	Of polymers of vinyl acetate							
39159021	Of co-polymers of vinyl acetate	kg	7.5	0	0	0.75	8.3	E7
39159029	Other	kg	7.5	0	0	0.75	8.3	E7
39159030	Of acrylic polymers and methyacrylic co-polymers	kg	7.5	0	0	0.75	8.3	E7
39159041	Of alkyds and polyesters	kg	7.5	0	0	0.75	8.3	E7
39159042	Of bottles	kg	7.5	0	0	0.75	8.3	EL
39159049	Of epoxide resins	kg	7.5	0	0	0.75	8.3	E7
39159050	Of polyamides	kg	7.5	0	0	0.75	8.3	E7
	Of amino resins and phenolic resins and polyurethanes :							
39159061	Of phenoplast	kg	7.5	0	0	0.75	8.3	E7
39159062	Of aminoplast	kg	7.5	0	0	0.75	8.3	E7
39159063	Of polyurethanes	kg	7.5	0	0	0.75	8.3	E7

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	Of cellulose and its chemical derivatives:							
39159071	Of regenerated cellulose	kg	7.5	0	0	0.75	8.3	E7
39159072	Cellulose plastic waste such as cellulose nitrates film scrap non-plasticised	kg	7.5	0	0	0.75	8.3	E7
39159073	Cellulose plastic waste such as cellulose nitrates plasticised	kg	7.5	0	0	0.75	8.3	E7
39159074	Cellulose plastic waste such as cellulose acetate film scrap non plasticised	kg	7.5	0	0	0.75	8.3	E7
39159075	Cellulose plastic waste film as such cellulose acetate plasticised	kg	7.5	0	0	0.75	8.3	E7
39159090	Other	kg	7.5	0	0	0.75	8.3	E7
39161010	Rods of polyethylene	kg	10	0	0	1	11	E7
39161020	Canes	kg	10	0	0	1	11	E7
39161090	Other	kg	10	0	0	1	11	E7

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39162011	Canes	kg	10	0	0	1	11	E7
39162019	Other	kg	10	0	0	1	11	E7
	Other:							
39162091	Canes	kg	10	0	0	1	11	E7
39162099	Other	kg	10	0	0	1	11	E7
39169010	Canes	kg	10	0	0	1	11	E7
	Of phenoplast, aminoplast, alkyds and polyesters, polyamides, polyurethanes, epoxide-resins (including waste and scrap), acrylomethacrylic polymers:							
39169021	Of phenoplast	kg	10	0	0	1	11	E7
39169022	Of aminoplast	kg	10	0	0	1	11	E7
39169023	Of alkyds and polyesters	kg	10	0	0	1	11	E7
39169024	Of polyamides	kg	10	0	0	1	11	E7
39169025	Of polyurethanes	kg	10	0	0	1	11	E7

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39169026	Of epoxide-resins (including waste and scrap)	kg	10	0	0	1	11	E7
39169027	Of polypropylene	kg	10	0	0	1	11	E7
39169028	Of acrylicmethacrylic and acrylomethcrylic polymers	kg	10	0	0	1	11	E7
39169031	Of polymerisation and copolymerisation products of polystyrene	kg	10	0	0	1	11	E7
39169032	Of polymethyl methacrylate	kg	10	0	0	1	11	E7
39169040	Of regenerated cellulose	kg	10	0	0	1	11	E7
39169050	Of cellulose nitrate and celluloid, whether or not plasticized	kg	10	0	0	1	11	E7
39169060	Of vulcanized fibre	kg	10	0	0	1	11	E7
39169070	Of cellulose acetate and acetate butyrate, whether or not plasticized	kg	10	0	0	1	11	E7
39169080	Of vinyl plastic	kg	10	0	0	1	11	E7

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39169090	Of other polymerisation and copolymerisation products	kg	10	0	0	1	11	E7
39171010	Of hardened protein	kg	10	0	0	1	11	EIF
39171020	Of cellulosic materials	kg	10	0	0	1	11	E7
	Tubes, pipes and hoses, rigid:							
39172110	Tubes of polyethylene	kg	10	0	0	1	11	E7
39172190	Other	kg	10	0	0	1	11	E7
39172200	Of polymers of propylene	kg	10	0	0	1	11	E7
39172310	Seamless tubes	kg	10	0	0	1	11	E7
39172390	Other	kg	10	0	0	1	11	E7
39172910	Seamless tubes of copolymers of vinyl acetate and vinyl chloride	kg	10	0	0	1	11	E7
39172920	Seamless tubes of polymers and copolymers of polystyrene	kg	10	0	0	1	11	E7

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39172930	Tubes of cellulose nitrate and celluloid, whether or not plasticised	kg	10	0	0	1	11	E7
39172940	Tubes of cellulose acetate or acetate butyrate	kg	10	0	0	1	11	E7
39172950	Tubes of vinyl plastics	kg	10	0	0	1	11	E7
39172990	Other	kg	10	0	0	1	11	E7
	Other tubes, pipes and hoses:							
39173100	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	kg	10	0	0	1	11	E7
39173210	Of condensation or rearrangement polymerisation products, whether or not chemically modified	kg	10	0	0	1	11	E7
39173220	Of addition polymerisation products	kg	10	0	0	1	11	E7

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39173290	Other	kg	10	0	0	1	11	E7
39173300	Other, not reinforced or otherwise combined with other materials, with fittings	kg	10	0	0	1	11	E7
39173910	Of condensation or rearrangement polymerisation products, whether or not chemically modified	kg	10	0	0	1	11	E7
39173920	Of addition polymerisation products	kg	10	0	0	1	11	E7
39173990	Other	kg	10	0	0	1	11	E7
39174000	Fittings	kg	10	0	0	1	11	E7
39181010	Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felts	kg	15	0	0	1.5	16.5	E7
39181090	Other	kg	15	0	0	1.5	16.5	E7
39189010	Floor coverings of linoxyn	kg	15	0	0	1.5	16.5	E7

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39189020	Wall or ceiling coverings combined with knitted or woven fabrics, nonwovens or felts	kg	15	0	0	1.5	16.5	E7
39189090	Other	kg	15	0	0	1.5	16.5	E7
39191000	In rolls of width not exceeding 20 cm	kg	10	0	0	1	11	E7
39199010	Plastic stickers, whether or not printed, embossed, and or impregnated	kg	10	0	0	1	11	E7
39199020	Cellulose adhesive tape	kg	10	0	0	1	11	E7
39199090	Other	kg	15	0	0	1.5	16.5	E7
39201011	Rigid, plain	kg	10	0	0	1	11	E7
39201012	Flexible, plain	kg	10	0	0	1	11	E7
39201013	Geomembrane, conforming to IS 16352	kg	10	0	0	1	11	EIF
39201019	Other	kg	10	0	0	1	11	E7
	Other:							
39201091	Rigid, plain	kg	10	0	0	1	11	E7

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
39201092	Flexible, plain	kg	10	0	0	1	11	E7
39201099	Other	kg	10	0	0	1	11	E7
39202010	Rigid, plain	kg	10	0	0	1	11	E7
39202020	Flexible, plain	kg	10	0	0	1	11	E7
39202090	Other	kg	10	0	0	1	11	E7
39203010	Rigid, plain	kg	10	0	0	1	11	E7
39203020	Flexible, plain	kg	10	0	0	1	11	E7
39203090	Other	kg	10	0	0	1	11	E7
	Of polymers of vinyl chloride:							
39204300	Containing by weight not less than 6 % of plasticizers	kg	10	0	0	1	11	E7
39204900	Other	kg	10	0	0	1	11	E7
	Of acrylic polymers:							
39205111	Rigid, plain	kg	10	0	0	1	11	E7
39205112	Flexible, plain	kg	10	0	0	1	11	E7
39205119	Other	kg	10	0	0	1	11	E7
	Other:							

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
39205191	Rigid, plain	kg	10	0	0	1	11	E7
39205192	Flexible, plain	kg	10	0	0	1	11	E7
39205199	Other	kg	10	0	0	1	11	E7
39205911	Rigid, plain	kg	10	0	0	1	11	E7
39205912	Flexible, plain	kg	10	0	0	1	11	E7
39205919	Other	kg	10	0	0	1	11	E7
	Other:							
39205991	Rigid, plain	kg	10	0	0	1	11	E7
39205992	Flexible, plain	kg	10	0	0	1	11	E7
39205999	Other	kg	10	0	0	1	11	E7
	Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:							
39206110	Rigid, plain	kg	10	0	0	1	11	E7
39206120	Flexible, plain	kg	10	0	0	1	11	E7
39206190	Other	kg	10	0	0	1	11	E7
39206210	Rigid, plain	kg	10	0	0	1	11	E7
39206220	Flexible, plain	kg	10	0	0	1	11	E7

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
39206290	Other	kg	10	0	0	1	11	E7
39206310	Rigid, plain	kg	10	0	0	1	11	E7
39206320	Flexible, plain	kg	10	0	0	1	11	E7
39206390	Other	kg	10	0	0	1	11	E7
39206911	Rigid, plain	kg	10	0	0	1	11	E7
39206912	Flexible, plain	kg	10	0	0	1	11	E7
39206919	Other	kg	10	0	0	1	11	E7
	Sun and/or dust control film:							
39206921	Rigid, plain	kg	10	0	0	1	11	E7
39206922	Flexible, plain	kg	10	0	0	1	11	E7
39206929	Other	kg	10	0	0	1	11	E7
	Other film:							
39206931	Rigid, plain	kg	10	0	0	1	11	E7
39206932	Flexible, plain	kg	10	0	0	1	11	E7
39206939	Other	kg	10	0	0	1	11	E7
	Other:							
39206991	Rigid, plain	kg	10	0	0	1	11	E7
39206992	Flexible, plain	kg	10	0	0	1	11	E7

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
39206999	Other	kg	10	0	0	1	11	E7
	Of cellulose or its chemical derivatives:							
39207111	Film	kg	10	0	0	1	11	E7
39207119	Other	kg	10	0	0	1	11	E7
	Sheets of cellulose nitrate and celluloid whether or not plasticized:							
39207121	Plain	kg	10	0	0	1	11	E7
39207129	Other	kg	10	0	0	1	11	E7
	Other:							
39207191	Rigid, plain	kg	10	0	0	1	11	E7
39207192	Flexible, plain	kg	10	0	0	1	11	E7
39207199	Other	kg	10	0	0	1	11	E7
39207311	Rigid, plain	kg	10	0	0	1	11	E7
39207312	Flexible, plain	kg	10	0	0	1	11	E7
39207319	Other	kg	10	0	0	1	11	E7

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Sheet of cellulose acetate plasticized:							
39207321	Rigid, plain	kg	10	0	0	1	11	E7
39207322	Flexible, plain	kg	10	0	0	1	11	E7
39207329	Other	kg	10	0	0	1	11	E7
	Other:							
39207391	Rigid, plain	kg	10	0	0	1	11	E7
39207392	Flexible, plain	kg	10	0	0	1	11	E7
39207399	Other	kg	10	0	0	1	11	E7
39207911	Rigid, plain	kg	10	0	0	1	11	E7
39207912	Flexible, plain	kg	10	0	0	1	11	E7
39207919	Other	kg	10	0	0	1	11	E7
	Other:							
39207991	Rigid, plain	kg	10	0	0	1	11	E7
39207992	Flexible, plain	kg	10	0	0	1	11	E7
39207999	Other	kg	10	0	0	1	11	E7
39209110	Rigid, plain, of poly vinyl butyral	kg	10	0	0	1	11	E7

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
39209120	Flexible, plain, of poly vinyl butyral	kg	10	0	0	1	11	E7
39209190	Other, of poly vinyl butyral	kg	10	0	0	1	11	E7
39209211	Rigid, plain	kg	10	0	0	1	11	E7
39209212	Flexible, plain	kg	10	0	0	1	11	E7
39209219	Other	kg	10	0	0	1	11	E7
	Other:							
39209291	Rigid, plain	kg	10	0	0	1	11	E7
39209292	Flexible, plain	kg	10	0	0	1	11	E7
39209299	Other	kg	10	0	0	1	11	E7
39209310	Rigid, plain	kg	10	0	0	1	11	E7
39209320	Flexible, plain	kg	10	0	0	1	11	E7
39209390	Other	kg	10	0	0	1	11	E7
39209410	Rigid, plain	kg	10	0	0	1	11	E7
39209420	Flexible, plain	kg	10	0	0	1	11	E7
39209490	Other	kg	10	0	0	1	11	E7
39209911	Rigid, plain	kg	10	0	0	1	11	E7
39209912	Flexible, plain	kg	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
39209919	Other	kg	10	0	0	1	11	E7
	Film sheets, strip of vinyl plastics:							
39209921	Rigid, plain	kg	10	0	0	1	11	E7
39209922	Flexible, plain	kg	10	0	0	1	11	E7
39209929	Other	kg	10	0	0	1	11	E7
	Plates, sheets, strip, film or foil of copolymers of vinyl chloride and vinyl acetate:							
39209931	Rigid, plain	kg	10	0	0	1	11	E7
39209932	Flexible, plain	kg	10	0	0	1	11	E7
39209939	Other	kg	10	0	0	1	11	E7
	Sheet of poly(tetrafluoro-ethylene) (PTFE):							
39209941	Rigid, plain	kg	10	0	0	1	11	E7
39209942	Flexible, plain	kg	10	0	0	1	11	E7
39209949	Other	kg	10	0	0	1	11	E7

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Retro reflective sheeting:							
39209951	Rigid, plain	kg	10	0	0	1	11	E7
39209952	Flexible, plain	kg	10	0	0	1	11	E7
39209959	Other	kg	10	0	0	1	11	E7
39209960	Clicking boards for leather machinery	kg	10	0	0	1	11	E7
39209991	Rigid, plain	kg	10	0	0	1	11	E7
39209992	Flexible, plain	kg	10	0	0	1	11	E7
39209999	Other	kg	15	0	0	1.5	16.5	E7
39211100	Of polymers of styrene	kg	10	0	0	1	11	E7
39211200	Of polymers of vinyl chloride	kg	10	0	0	1	11	E7
39211310	Flexible	kg	10	0	0	1	11	E7
39211390	Other	kg	10	0	0	1	11	E7
39211400	Of regenerated cellulose	kg	10	0	0	1	11	E7
39211900	Of other plastics	kg	10	0	0	1	11	E7
39219010	Thermocol	kg	10	0	0	1	11	E7

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Of polymers of vinyl chloride:							
39219021	Rigid, lacquered	kg	10	0	0	1	11	E7
39219022	Flexible, lacquered	kg	10	0	0	1	11	E7
39219023	Rigid, metallised	kg	10	0	0	1	11	E7
39219024	Flexible, metallised	kg	10	0	0	1	11	E7
39219025	Rigid, laminated	kg	10	0	0	1	11	E7
39219026	Flexible, laminated	kg	10	0	0	1	11	E7
39219029	Other	kg	10	0	0	1	11	E7
	Of regenerated cellulose:							
39219031	Rigid, lacquered	kg	10	0	0	1	11	E7
39219032	Flexible, lacquered	kg	10	0	0	1	11	E7
39219033	Rigid, metallised	kg	10	0	0	1	11	E7
39219034	Flexible, metallised	kg	10	0	0	1	11	E7
39219035	Rigid, laminated	kg	10	0	0	1	11	E7
39219036	Flexible, laminated	kg	10	0	0	1	11	E7
39219039	Other	kg	10	0	0	1	11	E7
	Other:							

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39219091	Rigid, lacquered	kg	10	0	0	1	11	E7
39219092	Flexible, lacquered	kg	10	0	0	1	11	E7
39219093	Rigid, metallised	kg	10	0	0	1	11	E7
39219094	Flexible, metallised	kg	10	0	0	1	11	E7
39219095	Rigid, laminated	kg	10	0	0	1	11	E7
39219096	Flexible, laminated	kg	10	0	0	1	11	E7
39219099	Other	kg	10	0	0	1	11	E7
39221000	Baths, shower-baths, sinks and wash basins	kg	15	0	0	1.5	16.5	E7
39222000	Lavatory seats and covers	kg	15	0	0	1.5	16.5	E7
39229000	Other	kg	15	0	0	1.5	16.5	E7
39231010	Plastic containers for audio or video cassettes, cassette tapes, floppy disk and similar articles	kg	15	0	0	1.5	16.5	E7
39231020	Watch-box, jewellery box and similar containers of plastics	kg	15	0	0	1.5	16.5	E7
39231030	Insulated ware	kg	15	0	0	1.5	16.5	E7

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39231040	Packing for accommodating connectors	kg	15	0	0	1.5	16.5	E7
39231090	Other	kg	15	0	0	1.5	16.5	E7
	Sacks and bags (including cones):							
39232100	Of polymers of ethylene	kg	15	0	0	1.5	16.5	E7
39232910	Of poly (vinyl chloride)	kg	15	0	0	1.5	16.5	E7
39232990	Other	kg	15	0	0	1.5	16.5	E7
39233010	Insulated ware	kg	15	0	0	1.5	16.5	E7
39233090	Other	kg	15	0	0	1.5	16.5	E7
39234000	Spools, cops, bobbins and similar supports	kg	15	0	0	1.5	16.5	E7
39235010	Caps and closures for bottles	kg	15	0	0	1.5	16.5	E7
39235090	Other	kg	15	0	0	1.5	16.5	E7
39239010	Insulated ware	kg	15	0	0	1.5	16.5	E7
39239020	Aseptic bags	kg	15	0	0	1.5	16.5	E7
39239090	Other	kg	15	0	0	1.5	16.5	E7

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39241010	Insulated ware	kg	15	0	0	1.5	16.5	E7
39241090	Other	kg	15	0	0	1.5	16.5	E7
39249010	Toilet articles	kg	15	0	0	1.5	16.5	E7
39249020	Insulated ware	kg	15	0	0	1.5	16.5	E7
39249090	Other	kg	15	0	0	1.5	16.5	E7
39251000	Reservoirs tanks, vats and similar containers, of a capacity exceeding 300 l	kg	15	0	0	1.5	16.5	E7
39252000	Doors, windows and their frames and thresholds for doors	kg	15	0	0	1.5	16.5	E7
39253000	Shutters, blinds (including venetian blinds) and similar articles and parts thereof	kg	15	0	0	1.5	16.5	E7
39259010	Of polyurethane	kg	15	0	0	1.5	16.5	E7
39259090	Other	kg	15	0	0	1.5	16.5	E7
39261011	Of polyurethane foam	kg	15	0	0	1.5	16.5	E7
39261019	Other	kg	15	0	0	1.5	16.5	E7

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	Other:							
39261091	Of polyurethane foam	kg	15	0	0	1.5	16.5	E7
39261099	Other	kg	15	0	0	1.5	16.5	E7
39262011	Disposable	kg	15	0	0	1.5	16.5	E7
39262019	Non disposable	kg	15	0	0	1.5	16.5	E7
	Aprons:							
39262021	Of polyurethane foam	kg	15	0	0	1.5	16.5	E7
39262029	Other	kg	15	0	0	1.5	16.5	E7
	Plastic stickers for garments:							
39262031	Of polyurethane foam	kg	15	0	0	1.5	16.5	E7
39262039	Other	kg	15	0	0	1.5	16.5	E7
	Collar stays, patties, butterfly, shoulder-pads and other stays:							
39262041	Of polyurethane foam	kg	15	0	0	1.5	16.5	E7
39262049	Other	kg	15	0	0	1.5	16.5	E7
	Other:							
39262091	Of polyurethane foam	kg	15	0	0	1.5	16.5	E7

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
39262099	Other	kg	15	0	0	1.5	16.5	E7
39263010	Of polyurethane foam	kg	15	0	0	1.5	16.5	E7
39263090	Other	kg	15	0	0	1.5	16.5	E7
39264011	Of polyurethane foam	kg	15	0	0	1.5	16.5	E7
39264019	Other	kg	15	0	0	1.5	16.5	E7
	Beads:							
39264021	Of polyurethane foam	kg	15	0	0	1.5	16.5	E7
39264029	Other	kg	15	0	0	1.5	16.5	E7
	Statuettes:							
39264031	Of polyurethane foam	kg	15	0	0	1.5	16.5	E7
39264039	Other	kg	15	0	0	1.5	16.5	E7
	Table and other household articles (including hotel and restaurant) for decoration:							
39264041	Of polyurethane foam	kg	15	0	0	1.5	16.5	E7
39264049	Other	kg	15	0	0	1.5	16.5	E7
	Decorative sheets:							
39264051	Of polyurethane foam	kg	15	0	0	1.5	16.5	E7

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39264059	Other	kg	15	0	0	1.5	16.5	E7
39264060	Sequine	kg	15	0	0	1.5	16.5	E7
	Other:							
39264091	Of polyurethane foam	kg	15	0	0	1.5	16.5	E7
39264099	Other	kg	15	0	0	1.5	16.5	E7
39269010	PVC belt conveyor	kg	15	0	0	1.5	16.5	E7
	Couplers, packing rings, O-rings and the like:							
39269021	Of polyurethane foam	kg	15	0	0	1.5	16.5	E7
39269029	Other	kg	15	0	0	1.5	16.5	E7
	Lasts, with or without steel hinges; EVA and crepe sheets for soles and heels; welts:							
39269031	Of polyurethane foam	kg	15	0	0	1.5	16.5	E7
39269039	Other	kg	15	0	0	1.5	16.5	E7
39269041	Of polyurethane foam	kg	15	0	0	1.5	16.5	E7
39269049	Other	kg	15	0	0	1.5	16.5	E7

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Retro reflective sheeting of other than of heading 3920:							
39269051	Of polyurethane foam	kg	15	0	0	1.5	16.5	E7
39269059	Other	kg	15	0	0	1.5	16.5	E7
	Hangers:							
39269061	Of polyurethane foam	kg	15	0	0	1.5	16.5	E7
39269069	Other	kg	15	0	0	1.5	16.5	E7
	Plastic or nylon tipped hammers; insulating liner of nylon, HDPE:							
39269071	Of polyurethane foam	kg	15	0	0	1.5	16.5	E7
39269079	Other	kg	15	0	0	1.5	16.5	E7
39269080	Polypropylene articles, not elsewhere specified or included	kg	15	0	0	1.5	16.5	E7
	Other:							
39269091	Of polyurethane foam	kg	15	0	0	1.5	16.5	E7
39269099	Other	kg	15	0	0	1.5	16.5	E10
40011010	Prevulcanised	kg	70	0	0	7	77	E10

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
40011020	Other than prevulcanised	kg	70	0	0	7	77	E10
	Natural rubber in other forms:							
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.30/- per kg which ever is lower	EL
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.30/- per kg which ever is lower	EL
40012910	Hevea	kg	25 % or Rs.30/- per kg which ever is lower	0	0	10 % of applicable MFN rate	27.5 % or Rs.30/- per kg which ever is lower	EL
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.30/- per kg which ever is lower	EL
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.30/- per kg which ever is lower	EL

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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.30/- per kg which ever is lower	EL
40012990	Other	kg	25 % or Rs.30/- per kg which ever is lower	0	0	10 % of applicable MFN rate	27.5 % or Rs.30/- per kg which ever is lower	EL
40013000	Balata, gutta-percha, guayule, chicle, and similar natural gums	kg	10	0	0	1	11	E7
40021100	Latex	kg	10	0	0	1	11	E5
40021910	Oil extended styrene butadiene rubber	kg	10	0	0	1	11	E5
40021920	Styrene butadiene rubber with styrene content of over 50 %	kg	10	0	0	1	11	EIF
40021930	Styrene butadiene styrene oil bound copolymer	kg	10	0	0	1	11	E5
40021990	Other	kg	10	0	0	1	11	E5
40022000	Butadiene rubber (BR)	kg	10	0	0	1	11	E5

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40023100	Isobutene-isoprene(butyl) rubber (IIR)	kg	10	0	0	1	11	E5
40023900	Other	kg	10	0	0	1	11	E5
	Chloroprene (chlorobutadiene) rubber (CR):							
40024100	Latex	kg	10	0	0	1	11	EIF
40024900	Other	kg	10	0	0	1	11	E5
	Acrylonitrile-butadiene rubber (NBR):							
40025100	Latex	kg	10	0	0	1	11	EIF
40025900	Other	kg	10	0	0	1	11	E5
40026000	Isoprene rubber (IR)	kg	10	0	0	1	11	EIF
40027000	Ethylene-propylene-non-conjugated diene rubber (EPDM)	kg	10	0	0	1	11	E5
40028010	Latex	kg	10	0	0	1	11	EIF
40028020	Chemically modified form of natural rubber including graft rubber	kg	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
40028090	Other	kg	10	0	0	1	11	EIF
	Other:							
40029100	Latex	kg	10	0	0	1	11	EIF
40029910	Factice (rubber substitute derived from oil)	kg	10	0	0	1	11	EIF
40029920	Tread rubber compound, cushion compound, cushion gum and tread gum for resoling or repairing or retreading rubber tyres	kg	10	0	0	1	11	EIF
40029990	Other	kg	10	0	0	1	11	EIF
40030000	Reclaimed rubber in primary forms or in plates, sheets or strip	kg	10	0	0	1	11	E7
40040000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	kg	10	0	0	1	11	E7
40051000	Compounded with carbon black or silica	kg	10	0	0	1	11	E5

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40052010	Can sealing compound	kg	10	0	0	1	11	E7
40052090	Other	kg	10	0	0	1	11	E7
	Other:							
40059110	Hospital sheeting	kg	10	0	0	1	11	E7
40059190	Other	kg	10	0	0	1	11	E7
40059910	Granules of unvulcanised natural or synthetic rubber, compounded, ready for vulcanisation	kg	10	0	0	1	11	E7
40059990	Other	kg	10	0	0	1	11	E7
40061000	Camel-back strips for retreading rubber tyres	kg	10	0	0	1	11	E7
40069010	Thread, not covered	kg	10	0	0	1	11	E7
40069090	Other	kg	10	0	0	1	11	E7
40070010	Thread, not covered	kg	10	0	0	1	11	EIF
40070020	Cord, not covered	kg	10	0	0	1	11	EIF
40070090	Other	kg	10	0	0	1	11	EIF
40081110	Of micro-cellular rubber	kg	10	0	0	1	11	E7

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40081190	Other	kg	10	0	0	1	11	E7
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	E7
40081990	Other	kg	10	0	0	1	11	E7
	Of non-cellular rubber:							
40082110	Used in the manufacture of soles, heels, or soles and heels combined, for footwear	kg	10	0	0	1	11	E7
40082120	For resoling or repairing or retreading rubber tyres	kg	10	0	0	1	11	E7
40082190	Other	kg	10	0	0	1	11	E7
40082910	Rubber sheets and resin rubber sheets for soles and heels	kg	10	0	0	1	11	E7

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40082920	Blocks used in the manufacture of soles, heels or soles and heels combined, for footwear	kg	10	0	0	1	11	E7
40082930	Latex foam sponge	kg	10	0	0	1	11	E7
40082940	Tread rubber and tread packing strip for resoling are repairing or retreading rubber tyres	kg	10	0	0	1	11	E7
40082990	Other	kg	10	0	0	1	11	E7
40091100	Without fittings	kg	10	0	0	1	11	E7
40091200	With fittings	kg	10	0	0	1	11	E7
	Reinforced or otherwise combined only with metal:							
40092100	Without fittings	kg	10	0	0	1	11	E7
40092200	With fittings	kg	10	0	0	1	11	E7
	Reinforced or otherwise combined only with textile materials:							
40093100	Without fittings	kg	10	0	0	1	11	E7
40093200	With fittings	kg	10	0	0	1	11	E7

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	Reinforced or otherwise combined with other materials:							
40094100	Without fittings	kg	10	0	0	1	11	E7
40094200	With fittings	kg	10	0	0	1	11	E7
40101110	Where the rubber compound content is less than 25 % by weight	kg	10	0	0	1	11	E7
40101190	Other	kg	10	0	0	1	11	E7
40101210	Where the rubber compound content is less than 25 % by weight	kg	10	0	0	1	11	E7
40101290	Other	kg	10	0	0	1	11	E7
40101910	Where the rubber compound content is less than 25 % by weight	kg	10	0	0	1	11	E7
40101990	Other	kg	10	0	0	1	11	E7
	Transmission belts or belting:							

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40103110	Where the rubber compound content is less than 25 % by weight	kg	10	0	0	1	11	E7
40103190	Other	kg	10	0	0	1	11	E7
40103210	Where the rubber compound content is less than 25 % by weight	kg	10	0	0	1	11	E7
40103290	Other	kg	10	0	0	1	11	E7
40103310	Where the rubber compound content is less than 25 % by weight	kg	10	0	0	1	11	E7
40103390	Other	kg	10	0	0	1	11	E7
40103410	Where the rubber compound content is less than 25 % by weight	kg	10	0	0	1	11	E7
40103490	Other	kg	10	0	0	1	11	E7

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40103510	Where the rubber compound content is less than 25 % by weight	kg	10	0	0	1	11	E7
40103590	Other	kg	10	0	0	1	11	E7
40103610	Where the rubber compound content is less than 25 % by weight	kg	10	0	0	1	11	E7
40103690	Other	kg	10	0	0	1	11	E7
40103911	Endless flat belt	kg	10	0	0	1	11	E7
40103912	Ply belting	kg	10	0	0	1	11	E7
40103919	Other	kg	10	0	0	1	11	E7
	Other:							
40103991	Endless flat belt	kg	10	0	0	1	11	E7
40103992	Ply belting	kg	10	0	0	1	11	E7
40103999	Other	kg	10	0	0	1	11	E10
40111010	Radials	u	15	0	0	1.5	16.5	E10
40111090	Other	u	10	0	0	1	11	E7
40112010	Radials	u	15	0	0	1.5	16.5	E7

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40112090	Other	u	10	0	0	1	11	E7
40113000	Of a kind used on aircraft	u	3	0	0	0	3	E7
40114010	For motor cycles	u	10	0	0	1	11	E7
40114020	For motor scooters	u	10	0	0	1	11	EIF
40114090	Other	u	10	0	0	1	11	E7
40115010	Multi-cellular polyurethane (MCP) tubeless tyre	u	10	0	0	1	11	E7
40115090	Other	u	10	0	0	1	11	E7
40117000	Of a kind used on agricultural or forestry vehicles and machines	u	10	0	0	1	11	E10
40118000	Of a kind used on construction, mining or industrial handling vehicles and machines	u	10	0	0	1	11	E7
40119000	Other	u	10	0	0	1	11	E7
40121100	Of a kind used on motor cars (including station wagons and racing cars)	u	10	0	0	1	11	E7

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40121200	Of a kind used on buses or lorries	u	10	0	0	1	11	E7
40121300	Of a kind used on aircraft	u	10	0	0	1	11	E7
40121910	For two wheeler	u	10	0	0	1	11	E7
40121990	Other	u	10	0	0	1	11	E7
40122010	For buses, lorries and earth moving equipment including bigger size vehicles and light commercial vehicles	u	10	0	0	1	11	E7
40122020	For passenger automobile vehicles, including two wheelers, three wheelers and personal type vehicles	u	10	0	0	1	11	E7
40122090	Other	u	10	0	0	1	11	E7
40129010	Solid rubber tyres for motor vehicles	kg	10	0	0	1	11	EIF
40129020	Solid rubber tyres for other vehicles	kg	10	0	0	1	11	EIF

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40129030	Tyre with metal framework	kg	10	0	0	1	11	EIF
	Tyre flaps:							
40129041	Of a kind used in two-wheeled and three-wheeled motor vehicles	kg	10	0	0	1	11	EIF
40129049	Other	kg	10	0	0	1	11	EIF
40129050	Tyre treads, interchangeable	kg	10	0	0	1	11	EIF
40129090	Other	kg	10	0	0	1	11	EIF
40131010	For motor car	u	10	0	0	1	11	EIF
40131020	For lorry and buses	u	10	0	0	1	11	E7
40132000	Of a kind used on bicycles	u	10	0	0	1	11	E7
40139010	For aircraft	u	10	0	0	1	11	EIF
40139020	For motor cycle	u	10	0	0	1	11	EIF
40139030	For off the road vehicles, not elsewhere specified	u	10	0	0	1	11	EIF
	For tractors:							
40139041	Rear tyres	u	10	0	0	1	11	EIF

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40139049	Other	u	10	0	0	1	11	EIF
40139050	Of a kind used in tyres of cycle rickshaws and three-wheeled powered cycle-rickshaws	u	10	0	0	1	11	EIF
40139090	Other	u	10	0	0	1	11	EIF
40141010	Rubber contraceptives, male (condoms)	kg	10	0	0	1	11	E5
40141020	Rubber contraceptives, female (diaphragms), such as cervical caps	kg	10	0	0	1	11	E5
40149010	Hot water bottles	kg	10	0	0	1	11	E10
40149020	Ice bags	kg	10	0	0	1	11	E7
40149030	Feeding bottle nipples	kg	10	0	0	1	11	E7
40149090	Other	kg	10	0	0	1	11	E7
40151200	Of a kind used for medical, surgical, dental or veterinary purposes	pa	10	0	0	0	10	E5
40151900	Other	pa	10	0	0	1	11	E5
40159010	Rubber apron	pa	10	0	0	1	11	E7

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40159020	Labels	kg	10	0	0	1	11	E7
40159030	Industrial gloves	pa	10	0	0	1	11	E7
	Other:							
40159091	Diving suits	kg	10	0	0	1	11	E7
40159099	Other	kg	10	0	0	1	11	E7
40161000	Of cellular rubber	kg	10	0	0	1	11	EIF
	Other:							
40169100	Floor coverings and mats	kg	10	0	0	1	11	E7
40169200	Erasers	kg	10	0	0	1	11	EIF
40169310	Patches for puncture repair of self-vulcanizing rubber or a rubber backing	kg	10	0	0	1	11	E7
40169320	Rubber ring (O-ring)	kg	10	0	0	1	11	E7
40169330	Rubber seals (oil seals and the like)	kg	10	0	0	1	11	E10
40169340	Gaskets	kg	10	0	0	1	11	E10
40169350	Washers	kg	10	0	0	1	11	E7
40169360	Plugs	kg	10	0	0	1	11	E7

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40169390	Other	kg	10	0	0	1	11	E10
40169400	Boat or dock fenders, whether or not inflatable	kg	10	0	0	1	11	EIF
40169510	Air mattresses	kg	10	0	0	1	11	E7
40169590	Other	kg	20	0	0	2	22	E7
40169910	Rubber cots for textile industry	kg	10	0	0	1	11	E7
40169920	Rubber bands	kg	10	0	0	1	11	E7
40169930	Rubber thread	kg	10	0	0	1	11	E7
40169940	Rubber blankets	kg	10	0	0	1	11	E7
40169950	Rubber cushion	kg	10	0	0	1	11	E7
40169960	Rubber bush	kg	10	0	0	1	11	E7
40169970	Ear plugs	kg	10	0	0	1	11	E7
40169980	Stoppers	kg	10	0	0	1	11	E10

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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	E10

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40169990	Gfollowing 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/ 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	20	0	0	2	22	E10
40170010	Plates, sheets, rods and tubes, etc., of ebonite and vulcanite	kg	10	0	0	1	11	EIF
40170020	Scrap, waste, and powder of hardened rubber (ebonite and vulcanite)	kg	10	0	0	1	11	EIF
40170030	Printers' rollers	kg	10	0	0	1	11	EIF

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40170040	Textile rollers	kg	10	0	0	1	11	EIF
40170050	Type writers and cyclostyling rollers	kg	10	0	0	1	11	EIF
40170090	Other	kg	10	0	0	1	11	EIF
41012010	Of cow, including cow calf	kg	0	0	0	0	0	EIF
41012020	Of buffalo, including buffalo calf	kg	0	0	0	0	0	EIF
41012090	Other	kg	0	0	0	0	0	EIF
41015010	Of cow, including cow calf	kg	0	0	0	0	0	EIF
41015020	Of buffalo, including buffalo calf	kg	0	0	0	0	0	EIF
41015090	Other	kg	0	0	0	0	0	EIF
41019010	Of cow, including cow calf	kg	0	0	0	0	0	EIF
41019020	Of buffalo, including buffalo calf	kg	0	0	0	0	0	EIF
41019090	Other	kg	0	0	0	0	0	EIF
41021010	Sheep skins	kg	0	0	0	0	0	EIF
41021020	Pelts of baby lambs	kg	0	0	0	0	0	EIF

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41021030	Lamb skins other than pelts	kg	0	0	0	0	0	EIF
	Without wool on:							
41022110	Sheep skins	kg	0	0	0	0	0	EIF
41022120	Lamb skins	kg	0	0	0	0	0	EIF
41022130	Lamb pelt	kg	0	0	0	0	0	EIF
41022910	Sheep skins	kg	0	0	0	0	0	EIF
41022920	Lamb skins	kg	0	0	0	0	0	EIF
41032000	Of reptiles	kg	0	0	0	0	0	EIF
41033000	Of swine	kg	0	0	0	0	0	EIF
41039000	Other	kg	0	0	0	0	0	EIF
41041100	Full grains, unsplit; grain splits	kg	10	0	0	1	11	E7
41041900	Other	kg	10	0	0	1	11	E7
	In the dry state crust:							
41044100	Full grains, unsplit; grain splits	kg	10	0	0	1	11	E7
41044900	Other	kg	10	0	0	1	11	E7
41051000	In the wet state (including wet-blue)	kg	10	0	0	1	11	E7

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41053000	In the dry state (crust)	kg	10	0	0	1	11	E7
41062100	In the wet state (including wet-blue)	kg	10	0	0	1	11	E7
41062200	In the dry state (crust)	kg	10	0	0	1	11	E7
	Of swine:							
41063100	In the wet state (including wet-blue)	kg	10	0	0	1	11	E7
41063200	In the dry state (crust)	kg	10	0	0	1	11	E7
41064000	Of reptiles	kg	10	0	0	1	11	E7
	Other:							
41069100	In the wet state (including wet-blue)	kg	10	0	0	1	11	E7
41069200	In the dry state (crust)	kg	10	0	0	1	11	E7
41071100	Full grains, unsplit	kg	10	0	0	1	11	E7
41071200	Grain splits	kg	10	0	0	1	11	E7
41071900	Other	kg	10	0	0	1	11	E7
	Other, including sides:							
41079100	Full grains, unsplit	kg	10	0	0	1	11	E7
41079200	Grain splits	kg	10	0	0	1	11	E7

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41079900	Other	kg	10	0	0	1	11	E7
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	E7
41131000	Of goats or kids	kg	10	0	0	1	11	E7
41132000	Of swine	kg	10	0	0	1	11	E7
41133000	Of reptiles	kg	10	0	0	1	11	E7
41139000	Other	kg	10	0	0	1	11	E7
41141000	Chamois (including combination chamois) leather	kg	10	0	0	1	11	E7
41142010	Patent leather and patent laminated leather	kg	10	0	0	1	11	E7
41142020	Metallised leather	kg	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
41151000	Composition leather with a basis of leather of leather fibre, in slabs, sheets or strip, whether or not rolls	kg	10	0	0	1	11	E7
41152010	Cuttings of leather	kg	10	0	0	1	11	E7
41152090	Other	kg	10	0	0	1	11	E7
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	u	10	0	0	1	11	E7
42021110	Travel goods (trunks, suit-cases, sports bags and other similar items) of leather	u	15	0	0	1.5	16.5	E7
42021120	Toilet bags and cases, of leather	u	15	0	0	1.5	16.5	E7
42021130	Satchels	u	15	0	0	1.5	16.5	E7
42021140	Brief cases	u	15	0	0	1.5	16.5	E7
42021150	Executive cases	u	15	0	0	1.5	16.5	E7

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42021160	Vanity cases	u	15	0	0	1.5	16.5	E7
42021170	Attache cases	u	15	0	0	1.5	16.5	E7
42021190	Other	u	15	0	0	1.5	16.5	E7
42021210	Toilet cases	u	15	0	0	1.5	16.5	E7
42021220	Plastic moulded suit-cases	u	15	0	0	1.5	16.5	E7
42021230	Plastic moulded brief cases	u	15	0	0	1.5	16.5	E7
42021240	Satchels	u	15	0	0	1.5	16.5	E7
42021250	Other travel goods	u	15	0	0	1.5	16.5	E7
42021260	Brief cases	u	15	0	0	1.5	16.5	E7
42021270	Executive cases other than plastic moulded	u	15	0	0	1.5	16.5	E7
42021280	Vanity cases	u	15	0	0	1.5	16.5	E7
42021290	Other	u	15	0	0	1.5	16.5	E7
42021910	Travel goods (trunks, suit-cases, sports bags, and other similar items) of leather	u	15	0	0	1.5	16.5	E7
42021920	Toilet cases	u	15	0	0	1.5	16.5	E7

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42021930	Satchels	u	15	0	0	1.5	16.5	E7
42021940	Brief cases (other than plastic moulded)	u	15	0	0	1.5	16.5	E7
42021950	Executive cases	u	15	0	0	1.5	16.5	E7
42021960	Vanity cases	u	15	0	0	1.5	16.5	E7
42021990	Other	u	15	0	0	1.5	16.5	E7
42022110	Hand bags for ladies	u	15	0	0	1.5	16.5	E7
42022120	Vanity bags	u	15	0	0	1.5	16.5	E7
42022190	Other	u	15	0	0	1.5	16.5	E7
42022210	Hand bags and shopping bags of artificial plastic material	u	15	0	0	1.5	16.5	E7
42022220	Hand bags and shopping bags of cotton	u	15	0	0	1.5	16.5	E7
42022230	Hand bags and shopping bags of jute	u	15	0	0	1.5	16.5	E7
42022240	Vanity bags	u	15	0	0	1.5	16.5	E7
42022290	Other	u	15	0	0	1.5	16.5	E7

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42022910	Hand bags of other materials excluding wicker-work or basket work	u	15	0	0	1.5	16.5	E7
42022990	Other	u	15	0	0	1.5	16.5	E7
42023110	Jewellery box	u	15	0	0	1.5	16.5	E7
42023120	Wallets and purses of leather	u	15	0	0	1.5	16.5	E7
42023190	Other	u	15	0	0	1.5	16.5	E7
42023210	Jewellery box	u	15	0	0	1.5	16.5	E7
42023290	Other	u	15	0	0	1.5	16.5	E7
42023910	Jewellery box	u	15	0	0	1.5	16.5	E7
42023990	Other	u	15	0	0	1.5	16.5	E7
42029100	With outer surface of leather, of composition leather or of patent leather	u	15	0	0	1.5	16.5	E7
42029200	With outer surface of sheeting of plastics or of textile materials	u	15	0	0	1.5	16.5	E7
42029900	Other	u	15	0	0	1.5	16.5	E7

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42031010	Jackets and jerseys	kg	10	0	0	1	11	E7
42031090	Other	kg	10	0	0	1	11	E7
	Gloves, mittens and mitts:							
42032110	Gloves	kg	10	0	0	1	11	E7
42032120	Mittens and mitts	kg	10	0	0	1	11	E7
42032910	Gloves for use in industry	kg	10	0	0	1	11	E7
42032920	Other gloves	kg	10	0	0	1	11	E7
42032930	Mittens and mitts	kg	10	0	0	1	11	E7
42033000	Belts and bandoliers	kg	10	0	0	1	11	E7
42034010	Aprons	kg	10	0	0	1	11	E7
42034020	Semi chrome grain garments	kg	10	0	0	1	11	E7
42034090	Other	kg	10	0	0	1	11	E7
42050011	Welt	kg	10	0	0	1	11	E7
42050019	Other	kg	10	0	0	1	11	E7
42050020	Leather sofa cover	kg	10	0	0	1	11	E7
42050090	Other	kg	10	0	0	1	11	E7

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42060010	For rackets	kg	10	0	0	1	11	E7
42060090	Other	kg	10	0	0	1	11	E7
43011000	Of mink, whole, with or without head, tail or paws	u	15	0	0	1.5	16.5	EIF
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	u	0	0	0	0	0	EIF
43016000	Of fox, whole, with or without head, tail or paws	u	15	0	0	1.5	16.5	EIF
43018000	Other furskins, whole, with or without head, tail or paws	u	15	0	0	1.5	16.5	EIF
43019000	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	kg	15	0	0	1.5	16.5	E7
43021100	Of mink	u	10	0	0	1	11	E7

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43021910	Calf skins, with hair on, tanned or dressed	u	10	0	0	1	11	E7
43021920	Hides or skins of other bovine and equine animals with hair on, tanned or dressed	u	10	0	0	1	11	E7
43021930	Goat (common) and kid skins with hair on, tanned or dressed	u	10	0	0	1	11	E7
43021940	Tiger-cat skins	u	10	0	0	1	11	E7
43021990	Hides and skins of other animals with hair on, tanned or dressed	u	10	0	0	1	11	E7
43022000	Heads, tails, paws and other pieces or cuttings, not assembled	kg	10	0	0	1	11	E7
43023000	Whole skins and pieces or cuttings thereof, assembled	kg	10	0	0	1	11	E7
43031010	Of wild animals covered under wild life protection act, 1972	kg	10	0	0	1	11	E7

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43031020	Of animals covered under Convention on International Trade in Endangered Species (CITES), other than those of tariff item 43031010	kg	10	0	0	1	11	E7
43031090	Other	kg	10	0	0	1	11	E7
43039010	Of wild animals covered under wild life protection act, 1972	kg	10	0	0	1	11	E7
43039020	Of animals covered under Convention on International Trade in Endangered Species (CITES) other than those of item 43039010	kg	10	0	0	1	11	E7
43039090	Other	kg	10	0	0	1	11	E7
43040011	Artificial fur as trimmings and embellishments for garments, made ups, knitwear, plastic and leather goods	kg	10	0	0	1	11	E5

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43040019	Other	kg	10	0	0	1	11	E5
43040020	Articles of artificial fur	kg	10	0	0	1	11	E5
44011110	In logs	mt	5	0	0	0.5	5.5	EIF
44011190	Other	mt	5	0	0	0.5	5.5	EIF
44011210	In logs	mt	5	0	0	0.5	5.5	EIF
44011290	Other	mt	5	0	0	0.5	5.5	EIF
44012100	Coniferous	mt	5	0	0	0.5	5.5	EIF
44012200	Non-coniferous	mt	5	0	0	0.5	5.5	EIF
44013100	Wood pellets	mt	5	0	0	0.5	5.5	E5
44013200	Wood briquettes	mt	5	0	0	0	5	EIF
44013900	Other	mt	5	0	0	0.5	5.5	EIF
44014100	Sawdust	mt	5	0	0	0	5	EIF
44014900	Other	mt	5	0	0	0	5	EIF
44021000	Of bamboo	mt	5	0	0	0.5	5.5	EIF
44022010	Of coconut shell	mt	5	0	0	0	5	EIF
44022090	Other	mt	5	0	0	0	5	EIF
44029000	Other	mt	5	0	0	0	5	EL
44031100	Coniferous	m^3	5	0	0	0.5	5.5	EIF

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44031200	Non-coniferous	m^3	5	0	0	0.5	5.5	EIF
44032110	Saw logs and veneer logs	m^3	5	0	0	0.5	5.5	EIF
44032120	Poles, pilings and posts	m^3	5	0	0	0.5	5.5	EIF
44032190	Other	m^3	5	0	0	0.5	5.5	EIF
44032210	Saw logs and veneer logs	m^3	5	0	0	0.5	5.5	EIF
44032220	Poles, pilings and posts	m^3	5	0	0	0.5	5.5	EIF
44032290	Other	m^3	5	0	0	0.5	5.5	EIF
44032310	Saw logs and veneer logs	m^3	5	0	0	0.5	5.5	E5
44032320	Poles, pilings and posts	m^3	5	0	0	0.5	5.5	E5
44032390	Other	m^3	5	0	0	0.5	5.5	E5
44032410	Saw logs and veneer logs	m^3	5	0	0	0.5	5.5	EIF
44032420	Poles, pilings and posts	m^3	5	0	0	0.5	5.5	EIF
44032490	Other	m^3	5	0	0	0.5	5.5	EIF
44032510	Saw logs and veneer logs	m^3	5	0	0	0.5	5.5	EIF
44032520	Poles, pilings and posts	m^3	5	0	0	0.5	5.5	EIF

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44032590	Other	m^3	5	0	0	0.5	5.5	EIF
44032610	Saw logs and veneer logs m^3 5 %	m^3	5	0	0	0.5	5.5	EIF
44032620	Poles, pilings and posts m^3 5 %	m^3	5	0	0	0.5	5.5	EIF
44032690	Other m^3 5 %	m^3	5	0	0	0.5	5.5	EIF
44034100	Dark red meranti, light red meranti and meranti bakau	m^3	5	0	0	0.5	5.5	EIF
44034200	Teak wood	m^3	5	0	0	0	5	EIF
44034900	Other	m^3	5	0	0	0	5	EL
44039100	Of oak (*Quercus* spp.)	m^3	5	0	0	0.5	5.5	EIF
44039300	Of beech (*Fagus* spp.), of which any cross-sectional dimension is 15 cm or more	m^3	5	0	0	0.5	5.5	EIF
44039400	Of beech (*Fagus* spp.), other	m^3	5	0	0	0.5	5.5	EIF
44039500	Of birch (*Betula* spp.), of which any cross-sectional dimension is 15 cm or more	m^3	5	0	0	0.5	5.5	EIF

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44039600	Of birch (*Betula* spp.), other	m^3	5	0	0	0.5	5.5	EIF
44039700	Of popular and aspen (*Populus* spp.)	m^3	5	0	0	0.5	5.5	E5
44039800	Of eucalyptus (*Eucalyptus* spp.)	m^3	5	0	0	0.5	5.5	EIF
44039911	Andaman padauk (*Pterocarous dalbaergiodes*)	m^3	5	0	0	0.5	5.5	EIF
44039912	Bonsum (*Phoebe goalparensis*)	m^3	5	0	0	0.5	5.5	EIF
44039913	Gurgan (*Dipterocarpus alatus*)	m^3	5	0	0	0.5	5.5	EIF
44039914	Khair (*Acacia catechu*)	m^3	5	0	0	0.5	5.5	EIF
44039915	Lampati (*Duabanga grandiflora*)	m^3	5	0	0	0.5	5.5	EIF
44039916	Laurel (*Terminalia alata*)	m^3	5	0	0	0.5	5.5	EIF
44039917	Paliwood (*Palaquium elliplicum*)	m^3	5	0	0	0.5	5.5	EIF

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44039918	Red sanders (*Pterocarpus sautatinus*)	m^3	5	0	0	0.5	5.5	EIF
44039919	Rose wood (*Dalbergea latifolio*)	m^3	5	0	0	0.5	5.5	EIF
44039921	Sal (*Chorea robusta*)	m^3	5	0	0	0.5	5.5	EIF
44039922	Sandal wood (*Santalum alburn*)	m^3	5	0	0	0.5	5.5	EIF
44039923	Semul (*Bombax ceiba*)	m^3	5	0	0	0.5	5.5	EIF
44039924	Walnut wood (*Juglans binata*)	m^3	5	0	0	0.5	5.5	EIF
44039925	Anjam (*Hardwickia binata*)	m^3	5	0	0	0.5	5.5	EIF
44039927	Sissoo (*Dalbergia sisso*)	m^3	5	0	0	0.5	5.5	EIF
44039928	White cedar (*Dysozylum malabaricum)*	m^3	5	0	0	0.5	5.5	EIF
44039990	Other	m^3	5	0	0	0.5	5.5	EIF
44041000	Coniferous	kg	10	0	0	1	11	EIF

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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	EIF
44042020	Drawn wood	kg	10	0	0	1	11	EIF
44042090	Other	kg	10	0	0	1	11	EIF
44050000	Wood wool; wood flour	kg	10	0	0	1	11	EIF
44061100	Coniferous	kg	10	0	0	1	11	EL
44061200	Non-coniferous	kg	10	0	0	1	11	EL
44069100	Coniferous	kg	10	0	0	1	11	EL
44069200	Non-coniferous	kg	10	0	0	1	11	EL
44071100	Of pine (*Pinus* spp.)	m^3	10	0	0	1	11	E7
44071200	Of fir (*Abies* spp.) And spruce (*Picea* spp.)	m^3	10	0	0	1	11	E7
44071300	Of SPF (spruce (*Picea* spp.), pine (*Pinus* spp.), and fir (*Abies* spp.))	m^3	10	0	0	0	10	EIF

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44071400	Of hem-fir (western hemlock	m^3	10	0	0	0	10	EIF
44071910	Douglas fir (*Pseudotsuga menziesii*)	m^3	10	0	0	1	11	E5
44071990	Other	m^3	10	0	0	1	11	E5
44072100	Mahogany (*Swietenia* spp.)	m^3	10	0	0	1	11	EIF
44072200	Virola, imbuia and balsa	m^3	10	0	0	1	11	EIF
44072300	Teak	m^3	10	0	0	0	10	EIF
44072500	Dark red meranti, light red meranti and meranti bakau	m^3	10	0	0	1	11	EIF
44072600	White lauan, white meranti, white seraya, yellow meranti and alan	m^3	10	0	0	1	11	EIF
44072700	Sapelli	m^3	10	0	0	1	11	EIF
44072800	Iroko	m^3	10	0	0	1	11	EIF
44072900	Other	m^3	10	0	0	0	10	E5
44079100	Of oak (*Quercus* spp.)	m^3	10	0	0	1	11	E5

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44079200	Of beech (*Fagus* spp.)	m^3	10	0	0	1	11	E5
44079300	Of maple	m^3	10	0	0	1	11	EIF
44079400	Of cherry	m^3	10	0	0	1	11	EIF
44079500	Of ash	m^3	10	0	0	1	11	EIF
44079600	Of birch (*Betula* spp.)	m^3	10	0	0	1	11	EIF
44079700	Of poplar and aspen (*Populus* spp.)	m^3	10	0	0	1	11	EIF
44079920	Willow	m^3	10	0	0	1	11	E5
44079990	Other	m^3	10	0	0	1	11	E5
44081010	Sheets for plywood	kg	10	0	0	1	11	EIF
44081020	Oak wood veneer	kg	10	0	0	1	11	EIF
44081030	Veneer sheets, for match boxes and match splints	kg	10	0	0	1	11	EIF
44081090	Other	kg	10	0	0	1	11	EIF
44083110	Sheets for plywood	kg	10	0	0	1	11	EIF
44083120	Veneer sheets (of rose wood)	kg	10	0	0	1	11	EIF

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44083130	Veneer sheets, for match boxes and match splints	kg	10	0	0	1	11	EIF
44083190	Other	kg	10	0	0	1	11	EIF
44083910	Sheets for plywoods	kg	10	0	0	1	11	EIF
44083920	Veneer sheets (of rose wood)	kg	10	0	0	1	11	EIF
44083930	Veneer sheets, for match boxes and match splints	kg	10	0	0	1	11	EIF
44083990	Other	kg	10	0	0	1	11	EIF
44089010	Sheets for plywoods	kg	10	0	0	1	11	E5
44089020	Veneer sheets, for match boxes and match splints	kg	10	0	0	1	11	E5
44089090	Other	kg	10	0	0	1	11	E5
44091010	Planned, tongued, grooved, rebated, chamfered, v-jointed, and the like but not further moulded	kg	10	0	0	1	11	E5

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44091020	Beadings, and mouldings (including moulded, skirting and other moulded boards)	kg	10	0	0	1	11	E5
44091090	Other	kg	10	0	0	1	11	E5
	Non-coniferous:							
44092100	Non-coniferous: of bamboo	kg	10	0	0	1	11	EIF
44092200	Of tropical wood	kg	10	0	0	1	11	EIF
44092910	Planed, tongued, grooved, rebated, chamfered, v-jointed and the like but not further moulded	kg	10	0	0	1	11	E5
44092920	Beadings and mouldings	kg	10	0	0	1	11	E5
44092990	Other	kg	10	0	0	1	11	E5
44101110	Plain particle boards	kg	10	0	0	1	11	E5
44101120	Insulation board and hardboard	kg	10	0	0	1	11	E5

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44101130	Veneered particle board, not having decorative veneers on any face	kg	10	0	0	1	11	E5
44101190	Other	kg	10	0	0	1	11	E5
44101210	Unworked or not further worker worked than sanded	kg	10	0	0	1	11	E5
44101290	Other	kg	10	0	0	1	11	E5
44101900	Other	kg	10	0	0	1	11	EIF
44109010	Plain particle boards	kg	10	0	0	1	11	EIF
44109020	Insulation board and hardboard	kg	10	0	0	1	11	EIF
44109030	Veneered particle board, not having decorative veneers of any face	kg	10	0	0	1	11	EIF
44109040	Of coir	kg	10	0	0	1	11	EIF
44109050	Of coir of jute fibre	kg	10	0	0	1	11	EIF
44109090	Other	kg	10	0	0	1	11	EIF

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44111200	Medium density fibre board: of a thickness not exceeding 5 mm	kg	10	0	0	1	11	E5
44111300	Of a thickness exceeding 5 mm but not exceeding 9 mm	kg	10	0	0	1	11	E5
44111400	Of a thickness exceeding 9 mm	kg	10	0	0	1	11	E5
44119211	Of a density exceeding 0.8 g/cm^3: not mechanically worked or surface covered: hardboard	kg	10	0	0	1	11	E5
44119219	Other	kg	10	0	0	1	11	E5
	Other:							
44119221	Hardboard	kg	10	0	0	1	11	E5
44119229	Other	kg	10	0	0	1	11	E5
44119311	Insulation board	kg	10	0	0	1	11	EIF
44119319	Other	kg	10	0	0	1	11	EIF
	Other:							
44119321	Insulation board	kg	10	0	0	1	11	EIF

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44119329	Other	kg	10	0	0	1	11	EIF
44119411	Of a density exceeding 0.5 g/cm^3: not mechanically worked or surface covered: insulation board	kg	10	0	0	1	11	EIF
44119419	Other	kg	10	0	0	1	11	EIF
	Other:							
44119421	Insulation board	kg	10	0	0	1	11	EIF
44119422	Of coir	kg	10	0	0	1	11	EIF
44119423	Of jute fibre	kg	10	0	0	1	11	EIF
44119429	Other	kg	10	0	0	1	11	EIF
44121000	Plywood, veneered panels and similar laminated wood of bamboo	m^3	10	0	0	1	11	EIF
44123110	Decorative plywood	m^3	10	0	0	1	11	EIF
44123120	Tea chest panels or shooks packed in sets	m^3	10	0	0	1	11	EIF
44123130	Other tea chest panels	m^3	10	0	0	1	11	EIF

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44123140	Marine and aircraft plywood	m^3	10	0	0	1	11	EIF
44123150	Cuttings and trimmings of plywood of width not exceeding 5 cm	m^3	10	0	0	1	11	EIF
44123190	Other	m^3	10	0	0	1	11	E5
44123310	Decorative plywood	m^3	10	0	0	1	11	EIF
44123320	Tea chest panels, shooks whether or not packed in sets	m^3	10	0	0	1	11	EIF
44123330	Marine and aircraft plywood	m^3	10	0	0	1	11	EIF
44123340	Cutting and trimmings of plywood of width not exceeding 5 cm	m^3	10	0	0	1	11	EIF
44123390	Other	m^3	10	0	0	1	11	E5
44123410	Decorative plywood	m^3	10	0	0	1	11	EIF
44123420	Tea chest panels, shooks whether or not packed in sets	m^3	10	0	0	1	11	EIF
44123430	Marine and aircraft plywood	m^3	10	0	0	1	11	EIF

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44123440	Cutting and trimmings of plywood of width not exceeding 5 cm	m^3	10	0	0	1	11	EIF
44123490	Other	m^3	10	0	0	1	11	EIF
44123910	Decorative plywood	m^3	10	0	0	1	11	EIF
44123920	Tea chest panels, shooks whether or not packed in sets	m^3	10	0	0	1	11	EIF
44123930	Marine and aircraft plywood	m^3	10	0	0	1	11	EIF
44123940	Cutting and trimmings of plywood of width not exceeding 5 cm	m^3	10	0	0	1	11	EIF
44123990	Other	m^3	10	0	0	1	11	E5
44124100	With at least one outer ply of tropical wood	m^3	10	0	0	0	10	EIF
44124200	Other, with at least one outer ply of non-coniferous wood	m^3	10	0	0	0	10	EIF
44124900	Other, with both outer plies of coniferous wood	m^3	10	0	0	0	10	EIF

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44125100	With at least one outer ply of tropical wood	m^3	10	0	0	0	10	EIF
44125200	Other, with at least one outer ply of non-coniferous wood	m^3	10	0	0	0	10	EIF
44125900	Other, with both outer plies of coniferous wood	m^3	10	0	0	0	10	EIF
44129110	Decorative plywood	m^3	10	0	0	0	10	EIF
44129120	Tea chest panels, shooks whether or not packed in sets	m^3	10	0	0	0	10	EIF
44129130	Marine and aircraft plywood	m^3	10	0	0	0	10	EIF
44129140	Cutting and trimmings of plywood of width not exceeding 5 cm	m^3	10	0	0	0	10	EIF
44129190	Other	m^3	10	0	0	0	10	EIF
44129210	Decorative plywood	m^3	10	0	0	0	10	EIF
44129220	Tea chest panels, shooks whether or not packed in sets	m^3	10	0	0	0	10	EIF

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44129230	Marine and aircraft plywood	m^3	10	0	0	0	10	EIF
44129240	Cutting and trimmings of plywood of width not exceeding 5 cm	m^3	10	0	0	0	10	EIF
44129290	Other	m^3	10	0	0	0	10	EIF
44129910	Decorative plywood	m^3	10	0	0	1	11	EIF
44129920	Tea chest panels, shooks whether or not packed in sets	m^3	10	0	0	1	11	EIF
44129930	Marine and aircraft plywood	m^3	10	0	0	1	11	EIF
44129940	Cutting and trimmings of plywood of width not exceeding 5 cm	m^3	10	0	0	1	11	EIF
44129990	Other	m^3	10	0	0	1	11	E5
44130000	Densified wood, in blocks, plates, strips or profile shapes	kg	10	0	0	1	11	E5
44141000	Of tropical woods	kg	10	0	0	0	10	EIF
44149000	Other	kg	10	0	0	0	10	EIF

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44151000	Cases, boxes, crates, drums and similar packings; cable-drums	u	10	0	0	1	11	E5
44152000	Pallets, box pallets and other load boards; pallet collars	u	10	0	0	1	11	E5
44160010	Casks, barrels, vats and tubs	kg	10	0	0	1	11	E5
44160020	Other coopers' product	kg	10	0	0	1	11	E5
	Parts (of wood):							
44160091	Riven or sawn staves of wood not further prepared	kg	10	0	0	1	11	E5
44160099	Other	kg	10	0	0	1	11	E5
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
44181100	Of tropical wood	kg	10	0	0	0	10	EIF
44181900	Other	kg	10	0	0	0	10	EIF
44182110	Flush doors	kg	10	0	0	0	10	EIF

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44182120	Frames and thresholds of flush doors	kg	10	0	0	0	10	EIF
44182190	Other	kg	10	0	0	0	10	EIF
44182910	Flush doors	kg	10	0	0	0	10	EIF
44182920	Frames and thresholds of flush doors	kg	10	0	0	0	10	EIF
44182990	Other	kg	10	0	0	0	10	EIF
44183000	Posts and beams other than products of sub-headings 441881 to 441889	kg	10	0	0	0	10	EIF
44184000	Shuttering for concrete constructional work	kg	10	0	0	1	11	E5
44185000	Shingles and shakes	kg	10	0	0	1	11	EIF
44187300	Of bamboo or with at least the top layer (wear layer) of bamboo	kg	10	0	0	1	11	EIF
44187400	Other, for mosaic floors	kg	10	0	0	1	11	EIF
44187500	Other, multilayer	kg	10	0	0	1	11	E5
44187900	Other	kg	10	0	0	1	11	E5

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44188100	Glue-laminated timber (glulam)	kg	10	0	0	0	10	EIF
44188200	Cross-laminated timber (CLT or X-lam)	kg	10	0	0	0	10	EIF
44188300	I beams	kg	10	0	0	0	10	EIF
44188900	Other	kg	10	0	0	0	10	EIF
44189100	Of bamboo	kg	10	0	0	1	11	EIF
44189200	Cellular wood panels	kg	10	0	0	0	10	EIF
44189900	Other	kg	10	0	0	1	11	E5
44191100	Bread boards, chopping boards and similar boards	kg	10	0	0	1	11	EIF
44191200	Chopsticks	kg	10	0	0	1	11	EIF
44191900	Other	kg	10	0	0	1	11	EIF
44192000	Of tropical wood	kg	10	0	0	0	10	EIF
44199010	Bread boards, chopping boards and similar boards	kg	10	0	0	1	11	EIF
44199020	Chopsticks	kg	10	0	0	1	11	EIF
44199090	Other	kg	10	0	0	1	11	EIF

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44201100	Of tropical wood	kg	10	0	0	0	10	EIF
44201900	Other	kg	10	0	0	0	10	EIF
44209010	Wood marquetry and inlaid wood	kg	10	0	0	1	11	EIF
44209090	Other	kg	10	0	0	1	11	EIF
44211000	Clothes hangers	kg	10	0	0	1	11	EIF
44212000	Coffins	kg	10	0	0	0	10	EIF
44219111	For cotton machinery	kg	10	0	0	1	11	EIF
44219112	For jute machinery	kg	10	0	0	1	11	EIF
44219113	For silk regenerated and synthetic fibre machinery	kg	10	0	0	1	11	EIF
44219114	For other machinery	kg	10	0	0	1	11	EIF
44219119	Other	kg	10	0	0	1	11	EIF
44219120	Wood paving blocks	kg	10	0	0	1	11	EIF
44219130	Match splints	kg	10	0	0	1	11	EIF
44219140	Pencil slats	kg	10	0	0	1	11	EIF

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44219150	Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures	kg	10	0	0	1	11	EIF
44219160	Parts of domestic decorative articles used as tableware and kitchenware	kg	10	0	0	1	11	EIF
44219170	Articles of densified wood not included or specified elsewhere	kg	10	0	0	1	11	EIF
44219190	Other	kg	10	0	0	1	11	EIF
44219911	For cotton machinery	kg	10	0	0	1	11	EIF
44219912	For jute machinery	kg	10	0	0	1	11	EIF
44219913	For silk regenerated and synthetic fibre machinery	kg	10	0	0	1	11	EIF
44219914	For other machinery	kg	10	0	0	1	11	EIF
44219919	Other	kg	10	0	0	1	11	EIF
44219920	Wood paving blocks	kg	10	0	0	1	11	EIF
44219930	Match splints	kg	10	0	0	1	11	EIF

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44219940	Pencil slats	kg	10	0	0	1	11	EIF
44219950	Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures	kg	10	0	0	1	11	EIF
44219960	Parts of domestic decorative articles used as tableware and kitchenware	kg	10	0	0	1	11	EIF
44219970	Articles of densified wood not included or specified elsewhere	kg	10	0	0	1	11	EIF
44219990	Other	kg	10	0	0	1	11	E5
45011000	Natural cork, raw or simply prepared	kg	10	0	0	1	11	EIF
45019000	Other	kg	10	0	0	1	11	EIF

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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	EIF
45031000	Corks and stoppers	kg	10	0	0	1	11	E5
45039010	Shuttlecock cork bottom	kg	10	0	0	1	11	EIF
45039090	Other	kg	10	0	0	1	11	EIF
45041010	Sheets	kg	10	0	0	1	11	E5
45041020	Slabs	kg	10	0	0	1	11	EIF
45041090	Other	kg	10	0	0	1	11	E5
45049000	Other	kg	10	0	0	1	11	EIF
46012100	Of bamboo	kg	10	0	0	1	11	EIF
46012200	Of rattan	kg	10	0	0	1	11	EIF
46012900	Other	kg	10	0	0	1	11	EIF
46019200	Of bamboo	kg	10	0	0	1	11	EIF
46019300	Of rattan	kg	10	0	0	1	11	EIF

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46019400	Of other vegetable materials	kg	10	0	0	1	11	EIF
46019900	Other	kg	10	0	0	1	11	E7
46021100	Of vegetable materials: of bamboo	kg	10	0	0	1	11	EIF
46021200	Of rattan	kg	10	0	0	1	11	EIF
46021911	Baskets	kg	10	0	0	1	11	EIF
46021919	Other	kg	10	0	0	1	11	EIF
46021990	Other	kg	10	0	0	1	11	EIF
46029000	Other	kg	10	0	0	1	11	EIF
47010000	Mechanical wood pulp	kg	5	0	0	0.5	5.5	E7
47020000	Chemical wood pulp, dissolving grades	kg	5	0	0	0.5	5.5	E7
47031100	Coniferous	kg	5	0	0	0.5	5.5	EIF
47031900	Non-coniferous	kg	5	0	0	0.5	5.5	EIF
	Semi-bleached or bleached:							
47032100	Coniferous	kg	5	0	0	0.5	5.5	E7
47032900	Non-coniferous	kg	5	0	0	0.5	5.5	E7
47041100	Coniferous	kg	5	0	0	0.5	5.5	EIF

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47041900	Non-coniferous	kg	5	0	0	0.5	5.5	E7
	Semi-bleached or bleached:							
47042100	Coniferous	kg	5	0	0	0.5	5.5	EIF
47042900	Non-coniferous	kg	5	0	0	0.5	5.5	E7
47050000	Wood pulp obtained by a combination of mechanical and chemical pulping processes	kg	5	0	0	0.5	5.5	E7
47061000	Cotton linters pulp	kg	5	0	0	0.5	5.5	EIF
47062000	Pulps of fibres derived from recovered (waste and scrap) paper or paper board	kg	5	0	0	0.5	5.5	EIF
	Other:							
47063000	Other,of bamboo	kg	5	0	0	0.5	5.5	E7
	Other:							
47069100	Mechanical	kg	5	0	0	0.5	5.5	E7
47069200	Chemical	kg	5	0	0	0.5	5.5	E7
47069300	Semi-chemical	kg	5	0	0	0.5	5.5	EIF

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47071000	Unbleached kraft paper or paperboard or corrugated paper or paperboard	kg	10	0	0	1	11	E7
47072000	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	kg	10	0	0	1	11	EIF
47073000	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	kg	10	0	0	1	11	E7
47079000	Other, including unsorted waste and scrap	kg	10	0	0	1	11	E7
48010010	Glazed	kg	10	0	0	1	11	E7
48010090	Other	kg	10	0	0	1	11	E7
48021010	Paper	kg	10	0	0	1	11	EIF
48021020	Paperboard	kg	10	0	0	1	11	EIF

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48022010	Photographic base paper, uncoated	kg	10	0	0	1	11	E7
48022090	Other	kg	10	0	0	1	11	E7
48024000	Wall paper base	kg	10	0	0	1	11	E7
48025410	India paper	kg	10	0	0	1	11	E7
48025420	Litho and offset paper	kg	10	0	0	1	11	E7
48025430	Duplicating paper	kg	10	0	0	1	11	E7
48025440	Airmail paper	kg	10	0	0	1	11	E10
48025450	Tissue paper	kg	10	0	0	1	11	E7
48025490	Other	kg	10	0	0	1	11	E10
48025510	Litho and offset paper	kg	10	0	0	1	11	E7
48025520	Drawing paper	kg	10	0	0	1	11	E7
48025530	Duplicating paper	kg	10	0	0	1	11	E7
48025540	Account book paper	kg	10	0	0	1	11	E7
48025550	Bank, bond and cheque paper	kg	10	0	0	1	11	E7
48025560	Currency note paper	kg	10	0	0	1	11	E7
48025570	Paper for security printing, currency paper, stamp paper	kg	10	0	0	1	11	E7

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48025590	Other	kg	10	0	0	1	11	E10
48025610	Litho and offset paper	kg	10	0	0	1	11	E7
48025620	Drawing paper	kg	10	0	0	1	11	E7
48025630	Duplicating paper	kg	10	0	0	1	11	E7
48025640	Account book paper	kg	10	0	0	1	11	E7
48025650	Bank, bond and cheque paper	kg	10	0	0	1	11	E7
48025660	Currency note paper	kg	10	0	0	1	11	E7
48025670	Paper for security printing, currency paper, stamp paper	kg	10	0	0	1	11	E7
48025690	Other	kg	10	0	0	1	11	E10
48025710	Litho and offset paper	kg	10	0	0	1	11	E7
48025720	Drawing paper	kg	10	0	0	1	11	E7
48025730	Duplicating paper	kg	10	0	0	1	11	E7
48025740	Account book paper	kg	10	0	0	1	11	E7
48025750	Bank, bond and cheque paper	kg	10	0	0	1	11	E7
48025760	Currency note paper	kg	10	0	0	1	11	E7

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
48025770	Paper for security printing, currency paper, stamp paper	kg	10	0	0	1	11	E7
48025790	Other	kg	10	0	0	1	11	E7
48025810	Litho and offset paper	kg	10	0	0	1	11	E7
48025820	Drawing paper	kg	10	0	0	1	11	E7
48025830	Duplicating paper	kg	10	0	0	1	11	E7
48025840	Bank, bond and cheque paper	kg	10	0	0	1	11	E7
48025850	Paper for security printing, currency paper, stamp paper	kg	10	0	0	1	11	E7
48025890	Other	kg	10	0	0	1	11	E7
	Other paper and paperboard, of which more than 10 % by weight of the total fibre content cosists of fibres obtained by a mechanical or chemi-mechanical process:							
48026110	Drawing paper	kg	10	0	0	1	11	E7

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48026120	Poster paper	kg	10	0	0	1	11	E7
48026130	Printing paper dyed or marbled in mass	kg	10	0	0	1	11	E7
48026140	Account book paper	kg	10	0	0	1	11	E7
48026150	Automatic data processing machine paper	kg	10	0	0	1	11	E7
48026160	Paper for security printing, currency paper, stamp paper	kg	10	0	0	1	11	E7
48026190	Other	kg	10	0	0	1	11	E7
48026210	Drawing paper	kg	10	0	0	1	11	E7
48026220	Poster paper	kg	10	0	0	1	11	E7
48026230	Printing paper dyed or marbled in mass	kg	10	0	0	1	11	E7
48026240	Account book paper	kg	10	0	0	1	11	E7
48026250	Automatic data processing machine paper	kg	10	0	0	1	11	E7
48026260	Paper for security printing, currency paper, stamp paper	kg	10	0	0	1	11	E7

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48026290	Other	kg	10	0	0	1	11	E7
48026910	Drawing paper	kg	10	0	0	1	11	E7
48026920	Poster paper	kg	10	0	0	1	11	E7
48026930	Printing paper dyed or marbled in mass	kg	10	0	0	1	11	E7
48026940	Account book paper	kg	10	0	0	1	11	E7
48026950	Automatic data processing machine paper	kg	10	0	0	1	11	E7
48026960	Paper for security printing, currency paper, stamp paper	kg	10	0	0	1	11	E7
48026990	Other	kg	10	0	0	1	11	E7
48030010	In commercial sizes rolls of width size 36 cm and above	kg	10	0	0	1	11	E7
48030090	Other	kg	10	0	0	1	11	E7
48041100	Unbleached	kg	10	0	0	1	11	E7
48041900	Other	kg	10	0	0	1	11	E7
	Sack kraft paper:							
48042100	Unbleached	kg	10	0	0	1	11	E7

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48042900	Other	kg	10	0	0	1	11	E7
	Other kraft paper and paperboard weighing 150 g/m^2 or less:							
48043100	Unbleached	kg	10	0	0	1	11	E7
48043900	Other	kg	10	0	0	1	11	E10
	Other kraft paper and paperboard weighing more than 150 g/m^2 but less 225 g/m^2:							
48044100	Unbleached	kg	10	0	0	1	11	EIF
48044200	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
48044900	Other	kg	10	0	0	1	11	EIF
	Other kraft paper and paperboard weighing 225 g/m^2 or more:							

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48045100	Unbleached	kg	10	0	0	1	11	E7
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	E7
48045900	Other	kg	10	0	0	1	11	E7
48051100	Semi-chemical fluting paper	kg	10	0	0	1	11	E7
48051200	Straw fluting paper	kg	10	0	0	1	11	EIF
48051900	Other	kg	10	0	0	1	11	E7
	Testliner (recycled liner board):							
48052400	Weighing 150 g/m^2 or less	kg	10	0	0	1	11	E7
48052500	Weighing more than 150 g/m^2	kg	10	0	0	1	11	E7

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48053000	Sulphite wrapping paper	kg	10	0	0	1	11	E7
48054000	Filter paper and paperboard	kg	10	0	0	1	11	E7
48055000	Felt paper and paperboard	kg	10	0	0	1	11	EIF
	Other:							
48059100	Weighing 150 g/m^2 or less	kg	10	0	0	1	11	E7
48059200	Weighing more than 150 g/m^2 but less than 225 g/m^2	kg	10	0	0	1	11	E10
48059300	Weighing 225 g/m^2 or more	kg	10	0	0	1	11	E7
48061000	Vegetable parchment	kg	10	0	0	1	11	E7
48062000	Greaseproof papers	kg	10	0	0	1	11	E7
48063000	Tracing papers	kg	10	0	0	1	11	E7
48064010	Glassine papers	kg	10	0	0	1	11	E7
48064090	Other	kg	10	0	0	1	11	E7

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48070010	Straw paper and other straw board, whether or not covered with paper other than straw paper	kg	10	0	0	1	11	E7
48070090	Other	kg	10	0	0	1	11	E7
48081000	Corrugated paper and paperboard, whether or not perforated	kg	10	0	0	1	11	E7
48084010	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	kg	10	0	0	1	11	E7
48084090	Other kraft paper, creped or crinkled, whether or not embossed or perforated	kg	10	0	0	1	11	E7
48089000	Other	kg	10	0	0	1	11	E7
48092000	Self-copy paper	kg	10	0	0	1	11	E7
48099000	Other	kg	10	0	0	1	11	EIF
48101310	Imitation art paper	kg	10	0	0	1	11	E7
48101320	Art paper	kg	10	0	0	1	11	E7

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48101330	Chrome paper or paper board	kg	10	0	0	1	11	E7
48101390	Other	kg	10	0	0	1	11	E10
48101410	Imitation art paper	kg	10	0	0	1	11	E7
48101420	Art paper	kg	10	0	0	1	11	E7
48101430	Chrome paper or paper board	kg	10	0	0	1	11	E7
48101490	Other	kg	10	0	0	1	11	E7
48101910	Imitation art paper	kg	10	0	0	1	11	E7
48101920	Art paper	kg	10	0	0	1	11	E7
48101930	Chrome paper or paper board	kg	10	0	0	1	11	E7
48101990	Other	kg	10	0	0	1	11	E10

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	Paper and paperboared of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:							
48102200	Light-weight coated paper	kg	10	0	0	1	11	E7
48102900	Other	kg	10	0	0	1	11	E7
	Kraft paper and paperboard, other than that of a kind used for writiing, printing or other graphic purposes:							

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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/m^2 or less	kg	10	0	0	1	11	E7
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/m^2	kg	10	0	0	1	11	EIF
48103910	Insulating paper	kg	10	0	0	1	11	EIF
48103920	Electric insulating press board	kg	10	0	0	1	11	EIF
48103930	Insulation boards (homogenous)	kg	10	0	0	1	11	EIF
48103990	Other	kg	10	0	0	1	11	E7

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	Other paper and paperboard:							
48109200	Multi-ply	kg	10	0	0	1	11	E10
48109900	Other	kg	10	0	0	1	11	E7
48111000	Tarred, bituminised or asphalted paper and paperboard	kg	10	0	0	1	11	E7
48114100	Self-adhesive	kg	10	0	0	1	11	E7
48114900	Other	kg	10	0	0	1	11	E7
48115110	Aseptic packaging paper	kg	10	0	0	1	11	EIF
48115190	Other	kg	10	0	0	1	11	EIF
48115910	Aseptic packaging paper	kg	10	0	0	1	11	EIF
48115990	Other	kg	10	0	0	1	11	E7
48116000	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	kg	10	0	0	1	11	E7

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48119011	Hand made paper and paperboard, rules, lined or squared but not otherwise printed	kg	10	0	0	1	11	E7
48119012	Chromo and art paper, coated	kg	10	0	0	1	11	E7
48119013	Building board of paper or pulp, impregnated	kg	10	0	0	1	11	E7
48119014	Chromo board	kg	10	0	0	1	11	E7
48119015	Raw base paper for sensitising, coated	kg	10	0	0	1	11	E7
48119016	Surface marbled paper	kg	10	0	0	1	11	E7
48119017	Leather board and imitation leather board	kg	10	0	0	1	11	E7
48119018	Matrix board	kg	10	0	0	1	11	E7
48119091	Grape guard paper	kg	10	0	0	1	11	E7
48119093	Thermal paper for fax machines	kg	10	0	0	1	11	E7

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48119094	Thermal paper in jumbo rolls (size 1 mt and above in width and 5,000 mt and above in length)	kg	10	0	0	1	11	E7
48119099	Other	kg	10	0	0	1	11	E10
48120000	Filter blocks, slabs and plates, of paper pulp	kg	10	0	0	1	11	E7
48131000	In the form of booklets or tubes	kg	10	0	0	1	11	E7
48132000	In rolls of a width not exceeding 5 cm	kg	10	0	0	1	11	E7
48139010	Cigarette paper in bulk, or in sheets	kg	10	0	0	1	11	E7
48139090	Other	kg	10	0	0	1	11	E7

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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	E7
48149000	Other	kg	10	0	0	1	11	E7
48162010	Duplicating paper, cut to size	kg	10	0	0	1	11	E7
48162020	Paper for fax machine	kg	10	0	0	1	11	E7
48162090	Other	kg	10	0	0	1	11	E7
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

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48169020	Calculating machine paper in rolls and strips not exceeding 15 cm in width	kg	10	0	0	1	11	EIF
48169090	Other	kg	10	0	0	1	11	EIF
48171000	Envelopes	kg	10	0	0	1	11	E7
48172000	Letter cards, plain postcards and correspondence cards	kg	10	0	0	1	11	E7
48173010	Writing blocks	kg	10	0	0	1	11	EIF
48173090	Other	kg	10	0	0	1	11	EIF
48181000	Toilet paper	kg	10	0	0	1	11	E7
48182000	Handkerchiefs, cleansing or facial tissues and towels	kg	10	0	0	1	11	E7
48183000	Tablecloths and serviettes	kg	10	0	0	1	11	E7
48185000	Articles of apparel and clothing accessories	kg	10	0	0	1	11	E7
48189000	Other	kg	10	0	0	1	11	E7
48191010	Boxes	kg	10	0	0	1	11	E7

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48191090	Other	kg	10	0	0	1	11	E7
48192010	Cartons, boxes, cases, intended for the packing of match sticks	kg	10	0	0	1	11	E7
48192020	Boxes	kg	10	0	0	1	11	E7
48192090	Other	kg	10	0	0	1	11	E7
48193000	Sacks and bags, having a base of a width of 40 cm or more	kg	10	0	0	1	11	E7
48194000	Other sacks and bags, including	kg	10	0	0	1	11	E7
48195010	Made of corrugated paper or paperboard	kg	10	0	0	1	11	EIF
48195090	Other	kg	10	0	0	1	11	EIF
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	E7
48201010	Registers, account books	kg	10	0	0	1	11	EIF
48201020	Letter pads	kg	10	0	0	1	11	E7

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48201090	Other	kg	10	0	0	1	11	E7
48202000	Exercise books	kg	10	0	0	1	11	E7
48203000	Binders (other than book covers), folders and file covers	kg	10	0	0	1	11	E7
48204000	Manifold business forms and interleaved carbon sets	kg	10	0	0	1	11	E7
48205000	Albums for samples or for collections	kg	10	0	0	1	11	E7
48209010	Blotting paper cut to size	kg	10	0	0	1	11	E7
48209090	Other	kg	10	0	0	1	11	E7
48211010	Paper tags	kg	10	0	0	1	11	E7
48211020	Labels	kg	10	0	0	1	11	E7
48211090	Other	kg	10	0	0	1	11	E7
48219010	Labels	kg	10	0	0	1	11	E10
48219090	Other	kg	10	0	0	1	11	E7
48221000	Of a kind used for winding textile yarn	kg	10	0	0	1	11	E7
48229010	Paper tubes	kg	10	0	0	1	11	E7

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48229090	Other	kg	10	0	0	1	11	E7
48232000	Filter paper and paperboard	kg	10	0	0	1	11	E7
48234000	Rolls, sheets and dials, printed for self-recording apparatus	kg	10	0	0	1	11	EIF
48236100	Trays, dishes, plates, cups and the like, of paper and paperboard:of bamboo	kg	10	0	0	1	11	EIF
48236900	Other	kg	10	0	0	1	11	E7
48237010	Paper pulp moulded trays	kg	10	0	0	1	11	E7
48237020	Wood pulp board	kg	10	0	0	1	11	E7
48237030	Articles made of paper mache other than artware and mounded or pressed goods of wood pulp	kg	10	0	0	1	11	E7
48237090	Other	kg	10	0	0	1	11	E7
48239011	Braille paper	kg	10	0	0	1	11	EIF

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48239012	Cellulose in sole board or sheet	kg	10	0	0	1	11	EIF
48239013	Packing and wrapping paper	kg	10	0	0	1	11	E7
48239014	Paper for cigarette filter tips	kg	10	0	0	1	11	EIF
48239015	Paper cone for loud speaker	kg	10	0	0	1	11	EIF
48239016	Patterns made of papers for leather footwear, leather garments and goods	kg	10	0	0	1	11	EIF
48239017	Patterns made of paper for articles of apparel and clothing accessories	kg	10	0	0	1	11	EIF

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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	E7
48239019	Decorative laminates	kg	10	0	0	1	11	E7
	Pre-punched cards, monotype and newstape paper in strips with perforated edges, not exceeding 15 cm in width, typewriting paper cut to size and the like:							
48239021	Pre-punched cards	kg	10	0	0	1	11	EIF

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48239022	Monotype and newstape paper in strips with perforated edges, not exceeding 15 cm in width	kg	10	0	0	1	11	EIF
48239023	Typewriting paper cut to size	kg	10	0	0	1	11	EIF
48239030	Plain or embossed seals made of paper, laminated paper or paper gaskets	kg	10	0	0	1	11	EIF
48239090	Other than kites	kg	20	0	0	2	22	E7
49011010	Printed books	u	5	0	0	0.5	5.5	EIF
49011020	Pamphlets, booklets, brochures, leaflets and similar printed matter	u	10	0	0	1	11	E5
49019100	Dictionaries and encyclopaedias, and serial installments thereof	u	10	0	0	1	11	E5
49019900	Other	u	5	0	0	0.5	5.5	E5
49021010	Newspapers	kg	0	0	0	0	0	EIF
49021020	Journals and periodicals	kg	0	0	0	0	0	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
49029010	Newspapers	kg	0	0	0	0	0	EIF
49029020	Journals and periodicals	kg	0	0	0	0	0	EIF
49030010	Picture books	kg	10	0	0	1	11	E5
49030020	Drawing or colouring books	kg	10	0	0	1	11	E5
49040000	Music, printed or in manuscript, whether or not bound or illustrated	kg	0	0	0	0	0	EIF
49052000	In book form	kg	0	0	0	0	0	EIF
49059010	Geographical, hydrological, astronomical maps or charts	kg	0	0	0	0	0	EIF
49059020	Globe	kg	0	0	0	0	0	EIF
49059090	Other	kg	0	0	0	0	0	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
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	EIF
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	E5
49070020	Bank notes	kg	10	0	0	1	11	E5
49070030	Documents of title conveying the right to use information technology software	kg	10	0	0	1	11	E5

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49070090	Other	kg	10	0	0	1	11	E5
49081000	Transfers (decalcomanias), vitrifiable	kg	10	0	0	1	11	EIF
49089000	Other	kg	10	0	0	1	11	E7
49090010	Greetings or wedding cards	u	10	0	0	1	11	EIF
49090090	Other	u	10	0	0	1	11	EIF
49100010	Advertising calender	u	10	0	0	1	11	E7
49100090	Other	u	10	0	0	1	11	E7
49111010	Posters, printed	kg	10	0	0	1	11	E7
49111020	Commercial catalogues	kg	10	0	0	1	11	E7
49111030	Printed inlay cards	kg	10	0	0	1	11	E7
49111090	Other	kg	10	0	0	1	11	E7
	Other:							
49119100	Pictures, designs and photographs	kg	10	0	0	1	11	EIF
49119910	Hard copy (printed) of computer software	kg	10	0	0	1	11	E5

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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	E5
49119990	Other	kg	10	0	0	1	11	E5
50010000	Silk worm cocoons suitable for reeling	kg	30	0	0	3	33	EIF
50020010	Mulberry raw silk	kg	15	0	0	1.5	16.5	EIF
50020020	Mulberry dupion silk	kg	15	0	0	1.5	16.5	EIF
50020030	Non-mulberry silk	kg	15	0	0	1.5	16.5	EIF
50030010	Mulberry silk waste	kg	15	0	0	1.5	16.5	EIF
50030020	Tussar silk waste	kg	15	0	0	1.5	16.5	EIF
50030030	Eri waste	kg	15	0	0	1.5	16.5	EIF
50030040	Muga waste	kg	15	0	0	1.5	16.5	EIF
50030090	Other	kg	15	0	0	1.5	16.5	EIF
50040010	100 % mulberry dupion silk yarn	kg	15	0	0	1.5	16.5	EIF

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50040090	Other	kg	15	0	0	1.5	16.5	EIF
50050011	Other than noil silk	kg	15	0	0	1.5	16.5	EIF
50050012	From noil silk	kg	15	0	0	1.5	16.5	EIF
	Containing less than 85 % by weight of silk:							
50050021	Other than noil silk	kg	15	0	0	1.5	16.5	EIF
50050022	From noil silk	kg	15	0	0	1.5	16.5	EIF
50060011	Silk embroidery thread	kg	15	0	0	1.5	16.5	EIF
50060019	Other	kg	15	0	0	1.5	16.5	EIF
	Yarn spum form silk waste containign 85 % or more by weight or silk:							
50060021	Silk embroidery thread	kg	15	0	0	1.5	16.5	EIF
50060029	Other	kg	15	0	0	1.5	16.5	EIF
	Yarn spum form silk waste containign 85 % or more by weight or silk:							

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50060031	Silk yarn spun from silk waste other than noil silk	kg	15	0	0	1.5	16.5	EIF
50060032	Yarn spun from noil silk	kg	15	0	0	1.5	16.5	EIF
50060033	Silk embroidery thread	kg	15	0	0	1.5	16.5	EIF
50060039	Other	kg	15	0	0	1.5	16.5	EIF
50060090	Other	kg	15	0	0	1.5	16.5	EIF
50071000	Fabrics of noil silk	m	20	0	0	2	22	EIF
50072010	Sarees	m	20	0	0	2	22	EIF
50072090	Other	m	20	0	0	2	22	EIF
50079010	Of handloom woven	m	20	0	0	2	22	EIF
50079090	Other fabrics	m	20	0	0	2	22	EIF
51011100	Shorn wool	kg	2.5	0	0	0.25	2.8	EIF
51011900	Other	kg	2.5	0	0	0.25	2.8	EIF
	Degreased, not carbonised:							
51012100	Shorn wool	kg	2.5	0	0	0.25	2.8	EIF
51012900	Other	kg	2.5	0	0	0.25	2.8	EIF
51013000	Carbonised	kg	2.5	0	0	0.25	2.8	EIF

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51021110	Marine angora	kg	5	0	0	0.5	5.5	EIF
51021190	Other	kg	5	0	0	0.5	5.5	EIF
51021910	Marine angora	kg	5	0	0	0.5	5.5	EIF
51021990	Other	kg	5	0	0	0.5	5.5	EIF
51022010	Goat hair (other than angora)	kg	5	0	0	0.5	5.5	EIF
51022090	Other (excluding pig and boar bristles)	kg	5	0	0	0.5	5.5	EIF
51031010	Noils of wool	kg	5	0	0	0.5	5.5	EIF
51031090	Other	kg	5	0	0	0.5	5.5	EIF
51032010	Waste of sheep's and lamb's wool	kg	10	0	0	1	11	EIF
51032020	Yarn waste	kg	5	0	0	0.5	5.5	EIF
51032090	Other	kg	5	0	0	0.5	5.5	EIF
51033000	Waste of coarse animal hair	kg	5	0	0	0.5	5.5	EIF
51040010	Shoddy wool	kg	10	0	0	1	11	EIF
51040090	Other	kg	10	0	0	1	11	EIF
51051000	Carded wool	kg	10	0	0	1	11	EIF

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51052100	Combed wool in fragments	kg	10	0	0	1	11	EIF
51052910	Wool tops	kg	2.5	0	0	0	2.5	EIF
51052990	Other	kg	10	0	0	1	11	EIF
	Fine animal hair, carded or combed:							
51053100	Of kashmir (cashmere) goats	kg	10	0	0	1	11	EIF
51053900	Other	kg	10	0	0	1	11	EIF
51054000	Coarse animal hair, carded or combed	kg	10	0	0	1	11	EIF
51061010	Shoddy woollen yarn	kg	10	0	0	1	11	EIF
51061020	Mungo woollen yarn	kg	10	0	0	1	11	EIF
51061090	Other	kg	10	0	0	1	11	EIF
51062010	Shoddy woollen yarn	kg	10	0	0	1	11	EIF
51062020	Mungo woollen yarn	kg	10	0	0	1	11	EIF
51062090	Other	kg	10	0	0	1	11	EIF
51071010	Worsted hosiery yarn	kg	10	0	0	1	11	EIF
51071020	Worsted knitted yarn	kg	10	0	0	1	11	EIF
51071030	Worsted weaving yarn	kg	10	0	0	1	11	EIF

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51071040	Woollen carpet yarn	kg	10	0	0	1	11	EIF
51071090	Other	kg	10	0	0	1	11	EIF
51072010	Worsted hosiery yarn	kg	10	0	0	1	11	EIF
51072020	Worsted knitted yarn	kg	10	0	0	1	11	EIF
51072030	Worsted weaving yarn	kg	10	0	0	1	11	EIF
51072040	Woollen carpet yarn	kg	10	0	0	1	11	EIF
51072090	Other	kg	10	0	0	1	11	EIF
51081000	Carded	kg	10	0	0	1	11	EIF
51082000	Combed	kg	10	0	0	1	11	EIF
51091010	Hoisery wool	kg	10	0	0	1	11	EIF
51091090	Other	kg	10	0	0	1	11	EIF
51099000	Other	kg	10	0	0	1	11	EIF
51100010	Put up for retail sale	kg	10	0	0	1	11	EIF
51100020	Other	kg	10	0	0	1	11	EIF
51111110	Unbleached	m^2	10 % or Rs. 115 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 115 per sq.mtr. whichever is higher	EIF

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51111120	Bleached	m^2	10 % or Rs. 115 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 115 per sq.mtr. whichever is higher	EIF
51111130	Dyed	m^2	10 % or Rs. 115 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 115 per sq.mtr. whichever is higher	EIF
51111140	Printed	m^2	10 % or Rs. 115 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 115 per sq.mtr. whichever is higher	EIF
51111190	Other	m^2	10 % or Rs. 115 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 115 per sq.mtr. whichever is higher	EIF
51111910	Unbleached	m^2	10 % or Rs. 125 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 125 per sq.mtr. whichever is higher	EIF

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51111920	Bleached	m^2	10 % or Rs. 125 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 125 per sq.mtr. whichever is higher	EIF
51111930	Dyed	m^2	10 % or Rs. 125 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 125 per sq.mtr. whichever is higher	EIF
51111940	Printed	m^2	10 % or Rs. 125 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 125 per sq.mtr. whichever is higher	EIF
51111990	Other	m^2	10 % or Rs. 125 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 125 per sq.mtr. whichever is higher	EIF
51112010	Unbleached	m^2	25 % or Rs. 80 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 80 per sq.mtr. whichever is higher	EIF

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51112020	Bleached	m^2	25 % or Rs. 80 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 80 per sq.mtr. whichever is higher	EIF
51112030	Dyed	m^2	25 % or Rs. 80 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 80 per sq.mtr. whichever is higher	EIF
51112040	Printed	m^2	25 % or Rs. 80 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 80 per sq.mtr. whichever is higher	EIF
51112090	Other	m^2	25 % or Rs. 80 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 80 per sq.mtr. whichever is higher	EIF
51113010	Unbleached	m^2	25 % or Rs. 75 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 75 per sq.mtr. whichever is higher	EIF
51113020	Bleached	m^2	25 % or Rs. 75 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 75 per sq.mtr. whichever is higher	EIF

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51113030	Dyed	m^2	25 % or Rs. 75 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 75 per sq.mtr. whichever is higher	EIF
51113040	Printed	m^2	25 % or Rs. 75 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 75 per sq.mtr. whichever is higher	EIF
51113090	Other	m^2	25 % or Rs. 75 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 75 per sq.mtr. whichever is higher	EIF
51119010	Unbleached	m^2	25 % or Rs. 90 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 90 per sq.mtr. whichever is higher	EIF
51119020	Bleached	m^2	25 % or Rs. 90 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 90 per sq.mtr. whichever is higher	EIF
51119030	Dyed	m^2	25 % or Rs. 90 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 90 per sq.mtr. whichever is higher	EIF

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51119040	Printed	m^2	25 % or Rs. 90 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 90 per sq.mtr. whichever is higher	EIF
51119090	Other	m^2	25 % or Rs. 90 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 90 per sq.mtr. whichever is higher	EIF
51121110	Unbleached	m^2	25 % or Rs. 125 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 125 per sq.mtr. whichever is higher	EIF
51121120	Bleached	m^2	25 % or Rs. 125 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 125 per sq.mtr. whichever is higher	EIF
51121130	Dyed	m^2	25 % or Rs. 125 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 125 per sq.mtr. whichever is higher	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
51121140	Printed	m^2	25 % or Rs. 125 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 125 per sq.mtr. whichever is higher	EIF
51121190	Other	m^2	25 % or Rs. 125 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 125 per sq.mtr. whichever is higher	EIF
51121910	Unbleached	m^2	25 % or Rs. 155 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 155 per sq.mtr. whichever is higher	EIF
51121920	Bleached	m^2	25 % or Rs. 155 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 155 per sq.mtr. whichever is higher	EIF
51121930	Dyed	m^2	25 % or Rs. 155 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 155 per sq.mtr. whichever is higher	EIF

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51121940	Printed	m^2	25 % or Rs. 155 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 155 per sq.mtr. whichever is higher	EIF
51121990	Other	m^2	10 % or Rs. 130 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 130 per sq.mtr. whichever is higher	EIF
51122010	Unbleached	m^2	25 % or Rs. 85 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 85 per sq.mtr. whichever is higher	EIF
51122020	Bleached	m^2	25 % or Rs. 85 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 85 per sq.mtr. whichever is higher	EIF
51122030	Dyed	m^2	25 % or Rs. 85 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 85 per sq.mtr. whichever is higher	EIF

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51122040	Printed	m^2	25 % or Rs. 85 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 85 per sq.mtr. whichever is higher	EIF
51122090	Other	m^2	25 % or Rs. 85 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 85 per sq.mtr. whichever is higher	EIF
51123010	Unbleached	m^2	25 % or Rs. 110 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 110 per sq.mtr. whichever is higher	EIF
51123020	Bleached	m^2	25 % or Rs. 110 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 110 per sq.mtr. whichever is higher	EIF
51123030	Dyed	m^2	25 % or Rs. 110 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 110 per sq.mtr. whichever is higher	EIF

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51123040	Printed	m^2	25 % or Rs. 110 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 110 per sq.mtr. whichever is higher	EIF
51123090	Other	m^2	25 % or Rs. 110 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 110 per sq.mtr. whichever is higher	EIF
51129010	Unbleached	m^2	25 % or Rs. 135 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 135 per sq.mtr. whichever is higher	EIF
51129020	Bleached	m^2	25 % or Rs. 135 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 135 per sq.mtr. whichever is higher	EIF
51129030	Dyed	m^2	25 % or Rs. 135 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 135 per sq.mtr. whichever is higher	EIF

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51129040	Printed	m^2	25 % or Rs. 135 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 135 per sq.mtr. whichever is higher	EIF
51129050	Of handloom	m^2	25 % or Rs. 155 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 155 per sq.mtr. whichever is higher	EIF
51129090	Other	m^2	25 % or Rs. 135 per sq.mtr. whichever is higher	0	0	0	25 % or Rs. 135 per sq.mtr. whichever is higher	EIF
51130010	Unbleached	m^2	10 % or Rs. 60 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 60 per sq.mtr. whichever is higher	EIF
51130020	Bleached	m^2	10 % or Rs. 60 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 60 per sq.mtr. whichever is higher	EIF

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51130030	Dyed	m^2	10 % or Rs. 60 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 60 per sq.mtr. whichever is higher	EIF
51130040	Printed	m^2	10 % or Rs. 60 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 60 per sq.mtr. whichever is higher	EIF
51130090	Other	m^2	10 % or Rs. 60 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 60 per sq.mtr. whichever is higher	EIF
52010011	Bengal Deshi cotton	kg	5	5	0	1	11	TR of 50 %
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	TR of 50 %
52010013	Indian cotton of staple length exceeding 20.5 mm (26/32") and but not exceeding 24.5 mm (30/32")	kg	5	5	0	1	11	TR of 50 %

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
52010014	Indian cotton of staple length over 24.5 mm (31/32") to 28 mm	kg	5	5	0	1	11	TR of 50 %
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	TR of 50 %
52010019	Indian cotton of all staple length 34.5 mm and above (1 12/32")	kg	5	5	0	1	11	TR of 50 %
52010020	Cotton, other than Indian, of all staple lengths	kg	5	5	0	1	11	EL
52021000	Yarn waste (including thread waste)	kg	10	0	0	1	11	EIF
	Other:							
52029100	Garnetted stock	kg	10	0	0	1	11	EIF
52029900	Other	kg	10	0	0	1	11	EIF
52030000	Cotton, carded or combed	kg	30	0	0	3	33	EIF
52041110	Cotton thread, sewing containing any synthetic staple fibre.	kg	10	0	0	1	11	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
52041120	Cotton thread, darning	kg	10	0	0	1	11	EIF
52041130	Embroidery cotton thread	kg	10	0	0	1	11	EIF
52041140	Cotton sewing thread not containing any synthetic staple fibre	kg	10	0	0	1	11	EIF
52041190	Other	kg	10	0	0	1	11	EIF
52041900	Other	kg	10	0	0	1	11	EIF
52042010	Cotton thread, sewing, containing any synthetic thread, staple fibre	kg	10	0	0	1	11	EIF
52042020	Cotton thread, darning	kg	10	0	0	1	11	EIF
52042030	Embroidery cotton thread	kg	10	0	0	1	11	EIF
52042040	Cotton sewing thread not containing any synthetic staple fibre	kg	10	0	0	1	11	EIF
52042090	Other	kg	10	0	0	1	11	EIF
52051110	Grey	kg	10	0	0	1	11	EIF
52051120	Bleached	kg	10	0	0	1	11	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
52051130	Dyed	kg	10	0	0	1	11	EIF
52051190	Other	kg	10	0	0	1	11	EIF
52051210	Grey	kg	10	0	0	1	11	EIF
52051220	Bleached	kg	10	0	0	1	11	EIF
52051230	Dyed	kg	10	0	0	1	11	EIF
52051290	Other	kg	10	0	0	1	11	EIF
52051310	Grey	kg	10	0	0	1	11	EIF
52051320	Bleached	kg	10	0	0	1	11	EIF
52051330	Dyed	kg	10	0	0	1	11	EIF
52051390	Other	kg	10	0	0	1	11	EIF
52051410	Grey	kg	10	0	0	1	11	EIF
52051420	Bleached	kg	10	0	0	1	11	EIF
52051430	Dyed	kg	10	0	0	1	11	EIF
52051490	Other	kg	10	0	0	1	11	EIF
52051510	Grey	kg	10	0	0	1	11	EIF
52051520	Bleached	kg	10	0	0	1	11	EIF
52051530	Dyed	kg	10	0	0	1	11	EIF
52051590	Other	kg	10	0	0	1	11	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Single yarn of combed fibres:							
52052110	Grey	kg	10	0	0	1	11	EIF
52052120	Bleached	kg	10	0	0	1	11	EIF
52052130	Dyed	kg	10	0	0	1	11	EIF
52052190	Other	kg	10	0	0	1	11	EIF
52052210	Grey	kg	10	0	0	1	11	EIF
52052220	Bleached	kg	10	0	0	1	11	EIF
52052290	Other	kg	10	0	0	1	11	EIF
52052310	Grey	kg	10	0	0	1	11	EIF
52052320	Bleached	kg	10	0	0	1	11	EIF
52052390	Other	kg	10	0	0	1	11	EIF
52052410	Grey	kg	10	0	0	1	11	EIF
52052420	Bleached	kg	10	0	0	1	11	EIF
52052490	Other	kg	10	0	0	1	11	EIF
52052610	Dyed	kg	10	0	0	1	11	EIF
52052620	Bleached	kg	10	0	0	1	11	EIF
52052690	Other	kg	10	0	0	1	11	EIF
52052710	Dyed	kg	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
52052720	Bleached	kg	10	0	0	1	11	EIF
52052790	Other	kg	10	0	0	1	11	EIF
52052810	Dyed	kg	10	0	0	1	11	EIF
52052820	Bleached	kg	10	0	0	1	11	EIF
52052890	Other	kg	10	0	0	1	11	EIF
	Multiple (folded) or cabled yarn, of uncombed fibres:							
52053110	Grey	kg	10	0	0	1	11	EIF
52053120	Bleached	kg	10	0	0	1	11	EIF
52053130	Dyed	kg	10	0	0	1	11	EIF
52053190	Other	kg	10	0	0	1	11	EIF
52053210	Grey	kg	10	0	0	1	11	EIF
52053220	Bleached	kg	10	0	0	1	11	EIF
52053290	Other	kg	10	0	0	1	11	EIF
52053310	Grey	kg	10	0	0	1	11	EIF
52053320	Bleached	kg	10	0	0	1	11	EIF
52053330	Dyed	kg	10	0	0	1	11	EIF
52053390	Other	kg	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
52053410	Grey	kg	10	0	0	1	11	EIF
52053420	Bleached	kg	10	0	0	1	11	EIF
52053430	Dyed	kg	10	0	0	1	11	EIF
52053490	Other	kg	10	0	0	1	11	EIF
52053510	Grey	kg	10	0	0	1	11	EIF
52053590	Other	kg	10	0	0	1	11	EIF
	Multiple (folded) or cabled yarn, of uncombed fibres:							
52054110	Grey	kg	10	0	0	1	11	EIF
52054120	Bleached	kg	10	0	0	1	11	EIF
52054130	Dyed	kg	10	0	0	1	11	EIF
52054190	Other	kg	10	0	0	1	11	EIF
52054210	Grey	kg	10	0	0	1	11	EIF
52054290	Other	kg	10	0	0	1	11	EIF
52054310	Grey	kg	10	0	0	1	11	EIF
52054320	Bleached	kg	10	0	0	1	11	EIF
52054390	Other	kg	10	0	0	1	11	EIF
52054410	Grey	kg	10	0	0	1	11	EIF

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52054420	Bleached	kg	10	0	0	1	11	EIF
52054490	Other	kg	10	0	0	1	11	EIF
52054610	Grey	kg	10	0	0	1	11	EIF
52054620	Bleached	kg	10	0	0	1	11	EIF
52054630	Dyed	kg	10	0	0	1	11	EIF
52054690	Other	kg	10	0	0	1	11	EIF
52054710	Grey	kg	10	0	0	1	11	EIF
52054720	Bleached	kg	10	0	0	1	11	EIF
52054730	Dyed	kg	10	0	0	1	11	EIF
52054790	Other	kg	10	0	0	1	11	EIF
52054810	Grey	kg	10	0	0	1	11	EIF
52054820	Bleached	kg	10	0	0	1	11	EIF
52054830	Dyed	kg	10	0	0	1	11	EIF
52054890	Other	kg	10	0	0	1	11	EIF
52061100	Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	10	0	0	1	11	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
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
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
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
52061500	Measuring less than 125 decitex (exceeding 80 metric number)	kg	10	0	0	1	11	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Single yarn of combed fibres:							
52062100	Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	10	0	0	1	11	EIF
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
52062300	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

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
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
52062500	Measuring less than 125 decitex (exceeding 80 metric number)	kg	10	0	0	1	11	EIF
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
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

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
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
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
52063500	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	10	0	0	1	11	EIF
	Multiple (folded) or cabled yarn, of combed fibres:							

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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
52064200	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
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

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
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
52064500	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	10	0	0	1	11	EIF
52071000	Containing 85 % or more by weight of cotton	kg	10	0	0	1	11	EIF
52079000	Other	kg	10	0	0	1	11	EIF
52081110	Dhoti	m^2	10	0	0	1	11	EIF
52081120	Saree	m^2	10	0	0	1	11	EIF
52081130	Shirting fabrics	m^2	10	0	0	1	11	EIF
52081140	Casement	m^2	10	0	0	1	11	EIF
52081190	Other	m^2	10	0	0	1	11	EIF
52081210	Dhoti	m^2	10	0	0	1	11	EIF

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52081220	Saree	m^2	10	0	0	1	11	EIF
52081230	Shirting fabrics	m^2	10	0	0	1	11	EIF
52081240	Casement	m^2	10	0	0	1	11	EIF
52081250	Sheeting(takia, leopard fabrics, other than furnishing fabrics)	m^2	10	0	0	1	11	EIF
52081260	Voils	m^2	10	0	0	1	11	EIF
52081290	Other	m^2	10	0	0	1	11	EIF
52081310	Shirting fabrics	m^2	10	0	0	1	11	EIF
52081320	Dobby fabrics	m^2	10	0	0	1	11	EIF
52081390	Other	m^2	10	0	0	1	11	EIF
52081910	Dedsuti, dosuti fabricss	m^2	10	0	0	1	11	EIF
52081990	Other	m^2	10	0	0	1	11	EIF
	Bleached:							
52082110	Dhoti	m^2	10	0	0	1	11	EIF
52082120	Saree	m^2	10	0	0	1	11	EIF
52082130	Casement	m^2	10	0	0	1	11	EIF
52082140	Shirting fabrics	m^2	10	0	0	1	11	EIF

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52082150	Cambrics (including madapollam and jaconet)	m^2	10	0	0	1	11	EIF
52082160	Mulls (including limbric and willaya)	m^2	10	0	0	1	11	EIF
52082170	Muslin (including lawn, mullmull and organdi)	m^2	10	0	0	1	11	EIF
52082180	Voils (excluding leno fabrics)	m^2	10	0	0	1	11	EIF
52082190	Other	m^2	10	0	0	1	11	EIF
52082210	Dhoti	m^2	10	0	0	1	11	EIF
52082220	Saree	m^2	10	0	0	1	11	EIF
52082230	Shirting fabrics	m^2	10	0	0	1	11	EIF
52082240	Casement	m^2	10	0	0	1	11	EIF
52082250	Cambrics (including madapollam and jaconet)	m^2	10	0	0	1	11	EIF
52082260	Longcloth (including calico)	m^2	10	0	0	1	11	EIF
52082270	Sheeting (takia and the like)	m^2	10	0	0	1	11	EIF

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52082280	Voils (excluding leno fabrics)	m^2	10	0	0	1	11	EIF
52082290	Other	m^2	10	0	0	1	11	EIF
52082310	Shirting fabrics	m^2	10	0	0	1	11	EIF
52082320	Parmatta fabrics (including ilesia, pocketing, Italian twill)	m^2	10	0	0	1	11	EIF
52082330	Shirting fabrics	m^2	10	0	0	1	11	EIF
52082390	Other	m^2	10	0	0	1	11	EIF
52082910	Dhoti and saree, zari bordered	m^2	10	0	0	1	11	EIF
52082920	Dedsuti, doosuti fabrics, ceretonnes and osamburge	m^2	10	0	0	1	11	EIF
52082990	Other	m^2	10	0	0	1	11	EIF
	Dyed:							
52083110	Lungi	m^2	10	0	0	1	11	EIF
52083121	Of handloom	m^2	10	0	0	1	11	EIF
52083129	Other	m^2	10	0	0	1	11	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
52083130	Shirting fabrics	m^2	10	0	0	1	11	EIF
52083140	Casement	m^2	10	0	0	1	11	EIF
52083150	Cambrics (including madapollam and jaconet)	m^2	10	0	0	1	11	EIF
52083160	Mull (including limbric and willaya)	m^2	10	0	0	1	11	EIF
52083170	Muslin (including lawn mulmul and organdy) of carded or combed yarn	m^2	10	0	0	1	11	EIF
52083180	Voils (excluding leno fabrics)	m^2	10	0	0	1	11	EIF
52083190	Other	m^2	10	0	0	1	11	EIF
52083210	Lungi	m^2	10	0	0	1	11	EIF
52083220	Saree	m^2	10	0	0	1	11	EIF
52083230	Shirting fabrics	m^2	10	0	0	1	11	EIF
52083240	Casement	m^2	10	0	0	1	11	EIF
52083250	Bedticking, domestic	m^2	10	0	0	1	11	EIF

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52083260	Cambrics (including madapollam and jaconet), longcloth (including calico) and voils (excluding leno fabricss)	m^2	10	0	0	1	11	EIF
52083270	Coating (including suiting)	m^2	10	0	0	1	11	EIF
52083280	Furnishing fabrics other than pile and chenille fabricss	m^2	10	0	0	1	11	EIF
52083290	Other	m^2	10	0	0	1	11	EIF
52083310	Shirting fabrics	m^2	10	0	0	1	11	EIF
52083320	Coating (including suiting)	m^2	10	0	0	1	11	EIF
52083330	Shirting (including mazri)	m^2	10	0	0	1	11	EIF
52083390	Other	m^2	10	0	0	1	11	EIF
52083910	Zari bordered sarees	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF

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52083990	Other	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF
	Of yarn of different colours:							
52084110	Bleeding madras	m^2	10 % or Rs. 9 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 9 per sq.mtr. whichever is higher	EIF
52084121	Of handloom	m^2	10 % or Rs. 9 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 9 per sq.mtr. whichever is higher	EIF
52084129	Other	m^2	10 % or Rs. 9 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 9 per sq.mtr. whichever is higher	EIF
52084130	Shirting fabrics	m^2	10 % or Rs. 9 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 9 per sq.mtr. whichever is higher	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
52084140	Bed ticking, domestic	m^2m2	10 % or Rs. 9 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 9 per sq.mtr. whichever is higher	EIF
52084150	Furnishing fabrics excluding pile and chenille fabrics	m^2	10 % or Rs. 9 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 9 per sq.mtr. whichever is higher	EIF
52084190	Other	m^2	10 % or Rs. 9 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 9 per sq.mtr. whichever is higher	EIF
52084210	Bleeding madras	m^2	10 % or Rs. 22 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 22 per sq.mtr. whichever is higher	EIF
52084220	Saree	m^2	10 % or Rs. 22 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 22 per sq.mtr. whichever is higher	EIF
52084230	Shirting fabrics	m^2	10 % or Rs. 22 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 22 per sq.mtr. whichever is higher	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
52084240	Casement	m^2	10 % or Rs. 22 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 22 per sq.mtr. whichever is higher	EIF
52084250	Bed ticking, domestic	m^2	10 % or Rs. 22 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 22 per sq.mtr. whichever is higher	EIF
52084260	Furnishing fabrics, other than pile and chenille fabrics	m^2	10 % or Rs. 22 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 22 per sq.mtr. whichever is higher	EIF
52084290	Other	m^2	10 % or Rs. 22 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 22 per sq.mtr. whichever is higher	EIF
52084310	Bleading madras	m^2	10	0	0	1	11	EIF
52084320	Shirting fabrics	m^2	10	0	0	1	11	EIF
52084330	Bedticking, damask	m^2	10	0	0	1	11	EIF
52084340	Flannelette	m^2	10	0	0	1	11	EIF
52084390	Other	m^2	10	0	0	1	11	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
52084910	Zari bordered sarees	m^2	10 % or Rs. 143 per kg whichever is higher	0	0	0	10 % or Rs. 143 per kg whichever is higher	EIF
52084921	Real madras handkerchiefs of handloom	m^2	10 % or Rs. 143 per kg whichever is higher	0	0	0	10 % or Rs. 143 per kg whichever is higher	EIF
52084929	Other	m^2	10 % or Rs. 143 per kg whichever is higher	0	0	0	10 % or Rs. 143 per kg whichever is higher	EIF
52084990	Other	m^2	10 % or Rs. 143 per kg whichever is higher	0	0	0	10 % or Rs. 143 per kg whichever is higher	EIF
	Printed:							
52085110	Lungi	m^2	10 % or Rs. 27 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 27 per sq.mtr. whichever is higher	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
52085120	Saree	m^2	10 % or Rs. 27 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 27 per sq.mtr. whichever is higher	EIF
52085130	Shirting fabrics	m^2	10 % or Rs. 27 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 27 per sq.mtr. whichever is higher	EIF
52085140	Casement	m^2	10 % or Rs. 27 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 27 per sq.mtr. whichever is higher	EIF
52085150	Cambrics (including madapollam and jaconet)	m^2	10 % or Rs. 27 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 27 per sq.mtr. whichever is higher	EIF
52085160	Mull (including limbric and willaya)	m^2	10 % or Rs. 27 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 27 per sq.mtr. whichever is higher	EIF
52085170	Muslin (including lawn mulmul and organdy) of carded or combed yarn	m^2	10 % or Rs. 27 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 27 per sq.mtr. whichever is higher	EIF

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52085180	Voils (excluding leno fabricss)	m^2	10 % or Rs. 27 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 27 per sq.mtr. whichever is higher	EIF
52085190	Other	m^2	10 % or Rs. 27 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 27 per sq.mtr. whichever is higher	EIF
52085210	Lungi	m^2	10 % or Rs. 14 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 14 per sq.mtr. whichever is higher	EIF
52085220	Saree	m^2	10 % or Rs. 14 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 14 per sq.mtr. whichever is higher	EIF
52085230	Shirting fabrics	m^2	10 % or Rs. 14 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 14 per sq.mtr. whichever is higher	EIF
52085240	Casement	m^2	10 % or Rs. 14 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 14 per sq.mtr. whichever is higher	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
52085250	Cambrics (including madapollam and jaconet)	m^2	10 % or Rs. 14 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 14 per sq.mtr. whichever is higher	EIF
52085260	Mull (including limbric and willaya)	m^2	10 % or Rs. 14 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 14 per sq.mtr. whichever is higher	EIF
52085270	Muslin (including lawn mulmul and organdy) of carded or combed yarn	m^2	10 % or Rs. 14 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 14 per sq.mtr. whichever is higher	EIF
52085280	Voils (excluding leno fabricss)	m^2	10 % or Rs. 14 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 14 per sq.mtr. whichever is higher	EIF
52085290	Other	m^2	10 % or Rs. 14 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 14 per sq.mtr. whichever is higher	EIF
52085910	Zari bordered sarees	m^2	10 % or Rs. 30 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 30 per sq.mtr. whichever is higher	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
52085920	Sarees, handloom	m^2	10 % or Rs. 30 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 30 per sq.mtr. whichever is higher	EIF
52085990	Other	m^2	10 % or Rs. 30 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 30 per sq.mtr. whichever is higher	EIF
52091111	Dhoti	m^2	10	0	0	1	11	EIF
52091112	Saree	m^2	10	0	0	1	11	EIF
52091113	Casement	m^2	10	0	0	1	11	EIF
52091114	Sheeting (takia, leopardcloth and other than furnishing)	m^2	10	0	0	1	11	EIF
52091119	Other	m^2	10	0	0	1	11	EIF
52091190	Other	m^2	10	0	0	1	11	EIF
52091210	Saree	m^2	10	0	0	1	11	EIF
52091220	Shirting fabrics	m^2	10	0	0	1	11	EIF
52091230	Furnishing fabrics other than excluding pile and chenille fabricss	m^2	10	0	0	1	11	EIF
52091240	Seersucker	m^2	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
52091250	Canvas, including duck – carded or combed yarn	m^2	10	0	0	1	11	EIF
52091260	Flannelette	m^2	10	0	0	1	11	EIF
52091270	Shetting (takia, leopart cloth)	m^2	10	0	0	1	11	EIF
52091290	Other	m^2	10	0	0	1	11	EIF
52091900	Other fabrics	m^2	10	0	0	1	11	EIF
	Bleached:							
52092110	Saree	m^2	10	0	0	1	11	EIF
52092120	Shirting fabrics	m^2	10	0	0	1	11	EIF
52092130	Furnishing fabrics (excluding pile and chinille fabrics	m^2	10	0	0	1	11	EIF
52092140	Seersucker	m^2	10	0	0	1	11	EIF
52092150	Canvas (including duck) of carded or combed yarn	m^2	10	0	0	1	11	EIF
52092160	Dhoti	m^2	10	0	0	1	11	EIF
52092170	Flannellete	m^2	10	0	0	1	11	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
52092180	Sheeting(takia, leopart cloth)	m^2	10	0	0	1	11	EIF
52092190	Other	m^2	10	0	0	1	11	EIF
52092210	Shirting fabrics	m^2	10	0	0	1	11	EIF
52092220	Furnishing fabrics (excluding pile and chinile fabrics)	m^2	10	0	0	1	11	EIF
52092230	Drill	m^2	10	0	0	1	11	EIF
52092290	Other	m^2	10	0	0	1	11	EIF
52092910	Dhoti and saree, zari bordered	m^2	10	0	0	1	11	EIF
52092920	Dedsuti, doosuti fabricss, ceretonnes and osamburge	m^2	10	0	0	1	11	EIF
52092990	Other	m^2	10	0	0	1	11	EIF
	Dyed:							
52093110	Lungi	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF

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52093120	Saree	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF
52093130	Shirting fabrics	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF
52093140	Furnishing fabrics (excluding pile and chenille fabrics)	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF
52093150	Seersucker	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF
52093160	Bedticking, domestic(other than hand dyed)	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF
52093170	Canvas (including duck), of carded or combed yarn	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF

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52093180	Flannellete	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF
52093190	Other	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF
52093210	Shirting fabrics	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF
52093220	Furnishing fabricss (excluding pile and chinille fabrics)	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF
52093230	Drill	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF
52093290	Other	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF

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52093910	Zari bordered sarees	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF
52093990	Other	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF
	Of yarn of different colours:							
52094110	Bleeding madras	m^2	10 % or Rs. 30 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 30 per sq.mtr. whichever is higher	EIF
52094120	Saree	m^2	10 % or Rs. 30 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 30 per sq.mtr. whichever is higher	EIF
52094130	Shirting fabrics	m^2	10 % or Rs. 30 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 30 per sq.mtr. whichever is higher	EIF

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52094140	Furnishing fabrics (excluding pile and chinille fabrics)	m^2	10 % or Rs. 30 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 30 per sq.mtr. whichever is higher	EIF
52094150	Seersucker	m^2	10 % or Rs. 30 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 30 per sq.mtr. whichever is higher	EIF
52094160	Bedticking, domestic (other than hand dyed)	m^2	10 % or Rs. 30 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 30 per sq.mtr. whichever is higher	EIF
52094170	Flannelette	m^2	10 % or Rs. 30 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 30 per sq.mtr. whichever is higher	EIF
52094190	Other	m^2	10 % or Rs. 30 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 30 per sq.mtr. whichever is higher	EIF
52094200	Denim	m^2	10 % or Rs. 25 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 25 per sq.mtr. whichever is higher	EIF

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52094310	Bleeding madras	m^2	10 % or Rs. 28 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 28 per sq.mtr. whichever is higher	EIF
52094320	Shirting fabrics	m^2	10 % or Rs. 28 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 28 per sq.mtr. whichever is higher	EIF
52094330	Furnishing fabrics (excluding pile and chenille fabrics)	m^2	10 % or Rs. 28 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 28 per sq.mtr. whichever is higher	EIF
52094340	Coating (including suiting)	m^2	10 % or Rs. 28 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 28 per sq.mtr. whichever is higher	EIF
52094390	Other	m^2	10 % or Rs. 28 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 28 per sq.mtr. whichever is higher	EIF
52094910	Zari bordered sari	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF

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52094990	Other	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF
	Printed:							
52095111	Of handloom	m^2	10 % or Rs. 24 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 24 per sq.mtr. whichever is higher	EIF
52095119	Other	m^2	10 % or Rs. 24 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 24 per sq.mtr. whichever is higher	EIF
52095120	Saree	m^2	10 % or Rs. 24 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 24 per sq.mtr. whichever is higher	EIF
52095130	Shirting fabrics	m^2	10 % or Rs. 24 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 24 per sq.mtr. whichever is higher	EIF

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52095140	Furnishing fabrics (excluding pile and chenille fabrics)	m^2	10 % or Rs. 24 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 24 per sq.mtr. whichever is higher	EIF
52095150	Seersucker	m^2	10 % or Rs. 24 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 24 per sq.mtr. whichever is higher	EIF
52095160	Bedticking, domestic (other than hand dyed)	m^2	10 % or Rs. 24 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 24 per sq.mtr. whichever is higher	EIF
52095170	Flannelette	m^2	10 % or Rs. 24 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 24 per sq.mtr. whichever is higher	EIF
52095190	Other	m^2	10 % or Rs. 24 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 24 per sq.mtr. whichever is higher	EIF
52095210	Shirting fabrics	m^2	10 % or Rs. 24 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 24 per sq.mtr. whichever is higher	EIF

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52095220	Furnishing fabrics (excluding pile and chenille fabrics)	m^2	10 % or Rs. 24 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 24 per sq.mtr. whichever is higher	EIF
52095290	Other	m^2	10 % or Rs. 24 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 24 per sq.mtr. whichever is higher	EIF
52095910	Zari bordered saree	m^2	10 % or Rs. 30 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 30 per sq.mtr. whichever is higher	EIF
52095990	Other	m^2	10 % or Rs. 30 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 30 per sq.mtr. whichever is higher	EIF
52101110	Shirting fabrics	m^2	10	0	0	1	11	EIF
52101120	Saree	m^2	10	0	0	1	11	EIF
52101190	Other	m^2	10	0	0	1	11	EIF
52101900	Other fabrics	m^2	10	0	0	1	11	EIF
	Bleached:							
52102110	Shirting fabrics	m^2	10	0	0	1	11	EIF

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52102120	Poplin and broad fabrics	m^2	10	0	0	1	11	EIF
52102130	Saree	m^2	10	0	0	1	11	EIF
52102140	Shirting (including mazri)	m^2	10	0	0	1	11	EIF
52102150	Voils	m^2	10	0	0	1	11	EIF
52102190	Other	m^2	10	0	0	1	11	EIF
	Other:							
52102910	Dhoti and saree, zari bordered	m^2	10	0	0	1	11	EIF
52102920	Dedsuti, doosuti, ceretonnes and osamburge	m^2	10	0	0	1	11	EIF
52102990	Other	m^2	10	0	0	1	11	EIF
	Dyed:							
52103110	Shirting fabrics	m^2	10	0	0	1	11	EIF
52103120	Coating (including suitings)	m^2	10	0	0	1	11	EIF
52103130	Furnishing fabrics other than pile and chenaille fabrics	m^2	10	0	0	1	11	EIF

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52103140	Poplin and broad fabrics	m^2	10	0	0	1	11	EIF
52103150	Saree	m^2	10	0	0	1	11	EIF
52103160	Voils	m^2	10	0	0	1	11	EIF
52103190	Other	m^2	10	0	0	1	11	EIF
52103210	Crepe fabrics including crepe checks	m^2	10	0	0	1	11	EIF
52103220	Shirting fabrics	m^2	10	0	0	1	11	EIF
52103230	Bedticking, damask	m^2	10	0	0	1	11	EIF
52103290	Other	m^2	10	0	0	1	11	EIF
52103910	Zari bordered sarees	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF
52103990	Other	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF
	Of yarns of different colours:							

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
52104110	Bleeding madras	m^2	10 % or Rs. 15 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 15 per sq.mtr. whichever is higher	EIF
52104120	Crepe fabrics (excluding crepe checks)	m^2	10 % or Rs. 15 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 15 per sq.mtr. whichever is higher	EIF
52104130	Shirting fabrics	m^2	10 % or Rs. 15 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 15 per sq.mtr. whichever is higher	EIF
52104140	Suitings	m^2	10 % or Rs. 15 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 15 per sq.mtr. whichever is higher	EIF
52104150	Poplin and broad fabrics	m^2	10 % or Rs. 15 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 15 per sq.mtr. whichever is higher	EIF
52104160	Saree	m^2	10 % or Rs. 15 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 15 per sq.mtr. whichever is higher	EIF

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52104170	Voils	m^2	10 % or Rs. 15 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 15 per sq.mtr. whichever is higher	EIF
52104190	Other	m^2	10 % or Rs. 15 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 15 per sq.mtr. whichever is higher	EIF
52104910	Zari bordered sari	m^2	10 % or Rs. 132 per kg whichever is higher	0	0	0	10 % or Rs. 132 per kg whichever is higher	EIF
52104990	Other	m^2	10 % or Rs. 132 per kg whichever is higher	0	0	0	10 % or Rs. 132 per kg whichever is higher	EIF
	Printed:							
52105110	Shirting fabrics	m^2	10 % or Rs. 12 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 12 per sq.mtr. whichever is higher	EIF

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52105120	Casement	m^2	10 % or Rs. 12 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 12 per sq.mtr. whichever is higher	EIF
52105130	Saree	m^2	10 % or Rs. 12 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 12 per sq.mtr. whichever is higher	EIF
52105140	Poplin and broad fabrics	m^2	10 % or Rs. 12 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 12 per sq.mtr. whichever is higher	EIF
52105150	Voils	m^2	10 % or Rs. 12 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 12 per sq.mtr. whichever is higher	EIF
52105190	Other	m^2	10 % or Rs. 12 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 12 per sq.mtr. whichever is higher	EIF
52105910	Zari bordered saree	m^2	10 % or Rs. 12 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 12 per sq.mtr. whichever is higher	EIF

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52105990	Other	m^2	10 % or Rs. 12 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 12 per sq.mtr. whichever is higher	EIF
52111110	Shirting fabrics	m^2	10	0	0	1	11	EIF
52111120	Saree	m^2	10	0	0	1	11	EIF
52111190	Other	m^2	10	0	0	1	11	EIF
52111210	Shirting fabrics	m^2	10	0	0	1	11	EIF
52111220	Twill, not elsewhere specified (including gaberdine)	m^2	10	0	0	1	11	EIF
52111230	Damask	m^2	10	0	0	1	11	EIF
52111290	Other	m^2	10	0	0	1	11	EIF
52111900	Other fabrics	m^2	10	0	0	1	11	EIF
52112010	Shirting fabrics	m^2	10	0	0	1	11	EIF
52112020	Convas (including duck) of carded or combed yarn	m^2	10	0	0	1	11	EIF
52112030	Flannelette	m^2	10	0	0	1	11	EIF
52112040	Saree	m^2	10	0	0	1	11	EIF

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52112050	Crepe fabrics including crepe checks	m^2	10	0	0	1	11	EIF
52112060	Twill fabricss	m^2	10	0	0	1	11	EIF
52112091	Zari bordered sari	m^2	10	0	0	1	11	EIF
52112092	Dedsuti, doosuti, ceretonnes and osamburge	m^2	10	0	0	1	11	EIF
52112099	Other	m^2	10	0	0	1	11	EIF
	Dyed:							
52113110	Shirting fabrics	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF
52113120	Canvas (including duck) of carded or combed yarn	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF
52113130	Coating (including suitings)	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF

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52113140	Flannellette	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF
52113150	Saree	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF
52113190	Other	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF
52113210	Crepe fabrics including crepe checks	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF
52113220	Shirting fabrics	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF
52113230	Twill, not elsewhere specified (including gaberdine)	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF

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52113240	Trousers/pant fabrics (excluding jeans and crepe)	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF
52113290	Other	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF
52113910	Zari bordered sarees	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF
52113990	Other	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF
	Of yarns of different colours:							
52114110	Bleeding madras	m^2	10 % or Rs. 35 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 35 per sq.mtr. whichever is higher	EIF

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52114120	Check shirting (excluding crepe checks)	m^2	10 % or Rs. 35 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 35 per sq.mtr. whichever is higher	EIF
52114130	Shirting	m^2	10 % or Rs. 35 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 35 per sq.mtr. whichever is higher	EIF
52114140	Suitings	m^2	10 % or Rs. 35 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 35 per sq.mtr. whichever is higher	EIF
52114150	Flannelette	m^2	10 % or Rs. 35 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 35 per sq.mtr. whichever is higher	EIF
52114160	Saree	m^2	10 % or Rs. 35 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 35 per sq.mtr. whichever is higher	EIF
52114170	Parachute fabrics	m^2	10 % or Rs. 35 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 35 per sq.mtr. whichever is higher	EIF

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52114190	Other	m^2	10 % or Rs. 35 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 35 per sq.mtr. whichever is higher	EIF
52114200	Denim	m^2	10 % or Rs. 18 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 18 per sq.mtr. whichever is higher	EIF
52114310	Bleeding madras	m^2	10 % or Rs. 32 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 32 per sq.mtr. whichever is higher	EIF
52114320	Crepe fabrics	m^2	10 % or Rs. 32 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 32 per sq.mtr. whichever is higher	EIF
52114330	Shirting fabrics	m^2	10 % or Rs. 32 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 32 per sq.mtr. whichever is higher	EIF
52114340	Suitings	m^2	10 % or Rs. 32 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 32 per sq.mtr. whichever is higher	EIF

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52114390	Other	m^2	10 % or Rs. 32 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 32 per sq.mtr. whichever is higher	EIF
52114910	Zari bordered sarees	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF
52114990	Other	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF
52115110	Shirting fabrics	m^2	10 % or Rs. 12 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 12 per sq.mtr. whichever is higher	EIF
52115120	Furnishing fabrics	m^2	10 % or Rs. 12 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 12 per sq.mtr. whichever is higher	EIF
52115130	Flannelette	m^2	10 % or Rs. 12 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 12 per sq.mtr. whichever is higher	EIF

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52115140	Longcloth (chintz)	m^2	10 % or Rs. 12 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 12 per sq.mtr. whichever is higher	EIF
52115150	Saree	m^2	10 % or Rs. 12 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 12 per sq.mtr. whichever is higher	EIF
52115190	Other	m^2	10 % or Rs. 12 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 12 per sq.mtr. whichever is higher	EIF
52115210	Crepe fabrics including crepe checks	m^2	10 % or Rs. 12 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 12 per sq.mtr. whichever is higher	EIF
52115220	Shirting fabrics	m^2	10 % or Rs. 12 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 12 per sq.mtr. whichever is higher	EIF
52115230	Twill, not elsewhere specified (including gaberdine)	m^2	10 % or Rs. 12 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 12 per sq.mtr. whichever is higher	EIF

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52115290	Other	m^2	10 % or Rs. 12 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 12 per sq.mtr. whichever is higher	EIF
52115910	Zari bordered saree	m^2	10 % or Rs. 12 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 12 per sq.mtr. whichever is higher	EIF
52115990	Other	m^2	10 % or Rs. 12 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 12 per sq.mtr. whichever is higher	EIF
52121100	Unbleached	m^2	10	0	0	1	11	EIF
52121200	Bleached	m^2	10	0	0	1	11	EIF
52121300	Dyed	m^2	10	0	0	1	11	EIF
52121400	Of yarns of different colours	m^2	10	0	0	1	11	EIF
52121500	Printed	m^2	10 % or Rs. 165 per kg whichever is higher	0	0	0	10 % or Rs. 165 per kg whichever is higher	EIF
52122100	Unbleached:	m^2	10	0	0	1	11	EIF
52122200	Bleached	m^2	10	0	0	1	11	EIF

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52122300	Dyed	m^2	10	0	0	1	11	EIF
52122400	Of yarns of different colours	m^2	10 % or Rs. 20 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 20 per sq.mtr. whichever is higher	EIF
52122500	Printed	m^2	10 % or Rs. 165 per kg whichever is higher	0	0	0	10 % or Rs. 165 per kg whichever is higher	EIF
53011000	Flax, raw or retted	kg	0	0	0	0	0	EIF
53012100	Broken or scutched	kg	0	0	0	0	0	EIF
53012900	Other	kg	0	0	0	0	0	EIF
53013000	Flax tow and waste	kg	0	0	0	0	0	EIF
53021000	Ture hemp, raw or retted	kg	30	0	0	3	33	EIF
53029000	Other	kg	30	0	0	3	33	EIF
53031010	Jute,raw or retted	kg	5	0	0	0.5	5.5	EIF
53031090	Other	kg	10	0	0	1	11	EIF
53039010	Jute cutting	kg	10	0	0	1	11	EIF
53039090	Other	kg	10	0	0	1	11	EIF
53050010	Coir bristle fibre	kg	10	0	0	1	11	EIF

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53050030	Curled or machine twisted coir fibre	kg	10	0	0	1	11	EIF
53050040	Coir pith	kg	10	0	0	1	11	EIF
53050050	Of abaca:	kg	10	0	0	1	11	EIF
53050090	Of other	kg	10	0	0	1	11	EIF
53061010	Put up for retail sale	kg	10	0	0	1	11	EIF
53061090	Other	kg	10	0	0	1	11	EIF
53062010	Put up for retail sale	kg	10	0	0	1	11	EIF
53062090	Other	kg	10	0	0	1	11	EIF
53071010	Of jute	kg	10	0	0	1	11	EIF
53071090	Other	kg	10	0	0	1	11	EIF
53072000	Multiple (folded) or cabled	kg	10	0	0	1	11	EIF
53081010	Baled	kg	10	0	0	1	11	EIF
53081020	Spooled hanks	kg	10	0	0	1	11	EIF
53081090	Other	kg	10	0	0	1	11	EIF
53082000	True hemp yarn	kg	10	0	0	1	11	EIF
53089010	Ramie yarn	kg	10	0	0	1	11	EIF
53089090	Other	kg	10	0	0	1	11	EIF

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53091110	Unbleached	m^2	10	0	0	1	11	EIF
53091120	Bleached	m^2	10	0	0	1	11	EIF
53091910	Dyed	m^2	10	0	0	1	11	EIF
53091920	Printed	m^2	10	0	0	1	11	EIF
53091990	Other	m^2	10	0	0	1	11	EIF
	Containing less than 85 % by weight of flax:							
53092110	Unbleached	m^2	10	0	0	1	11	EIF
53092120	Bleached	m^2	10	0	0	1	11	EIF
53092910	Dyed	m^2	10	0	0	1	11	EIF
53092920	Printed	m^2	10	0	0	1	11	EIF
53092990	Other	m^2	10	0	0	1	11	EIF
53101011	Carpet backing fabrics	m^2	20	0	0	2	22	EIF
53101012	Sacking fabrics	m^2	20	0	0	2	22	EIF
53101013	Hessian fabrics	m^2	20	0	0	2	22	EIF
53101014	Jute canvas	m^2	20	0	0	2	22	EIF
53101019	Other	m^2	20	0	0	2	22	EIF

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	Other:							
53101091	Woven blended fabrics containing more than 50 % by weight of jute	m^2	20	0	0	2	22	EIF
53101092	Stranded woven fabrics of jute containing 50 % or more by weight jute	m^2	20	0	0	2	22	EIF
53101093	Jute swim fabrics	m^2	20	0	0	2	22	EIF
53101099	Other	m^2	20	0	0	2	22	EIF
53109010	Bleached	m^2	10	0	0	1	11	EIF
53109020	Decorative fabrics	m^2	10	0	0	1	11	EIF
	Other:							
53109091	Bleached	m^2	10	0	0	1	11	EIF
53109092	Dyed	m^2	10	0	0	1	11	EIF
53109093	Printed	m^2	10	0	0	1	11	EIF
53109099	Other	m^2	10	0	0	1	11	EIF
53110011	Unbleached	m^2	10	0	0	1	11	EIF
53110012	Bleached	m^2	10	0	0	1	11	EIF
53110013	Dyed	m^2	10	0	0	1	11	EIF
53110014	Printed	m^2	10	0	0	1	11	EIF

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53110015	Of coir including log form and geotextiles	m^2	10	0	0	1	11	EIF
53110019	Other	m^2	10	0	0	1	11	EIF
53110021	Unbleached	m^2	10	0	0	1	11	EIF
53110022	Bleached	m^2	10	0	0	1	11	EIF
53110023	Dyed	m^2	10	0	0	1	11	EIF
53110024	Printed	m^2	10	0	0	1	11	EIF
53110029	Other	m^2	10	0	0	1	11	EIF
54011000	Of synthetic filaments	kg	5	0	0	0.5	5.5	EIF
54012000	Of artificial filaments	kg	5	0	0	0.5	5.5	EIF
54021110	High tenacity yarn of nylon or other polyamides: of aramids	kg	5	0	0	0.5	5.5	EIF
54021910	Other: nylon tyre yarn	kg	5	0	0	0.5	5.5	EIF
54021920	Nylon 66 filament yarn conforming to IS 13464	kg	2.5	0	0	0.25	2.8	EIF
54021990	Other	kg	5	0	0	0.5	5.5	EIF
54022010	Of terylene dacron	kg	5	0	0	0.5	5.5	EIF
54022090	Other	kg	5	0	0	0.5	5.5	EIF
	Textured yarn:							

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54023100	Of nylon or other polyamides, measuring per single yarn not more than 50 tex	kg	5	0	0	0.5	5.5	EIF
54023200	Of nylon or other polyamides, measuring per single yarn more than 50 tex	kg	5	0	0	0.5	5.5	EIF
54023300	Of polyesters	kg	5	0	0	0.5	5.5	EIF
54023400	Of polypropylene	kg	5	0	0	0.5	5.5	EIF
54023910	Polypropylene filament yarn	kg	5	0	0	0.5	5.5	EIF
54023920	Acrylic filament yarn	kg	5	0	0	0.5	5.5	EIF
54023990	Other	kg	5	0	0	0.5	5.5	EIF
	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:							
54024400	Elastomeric yarn of polyesters	kg	5	0	0	0.5	5.5	EIF
54024500	Other, of nylon or other polyamides	kg	5	0	0	0.5	5.5	EIF

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54024600	Of polyesters, partially oriented	kg	5	0	0	0.5	5.5	EIF
54024700	Other of polyesters	kg	5	0	0	0.5	5.5	EIF
54024800	Non elastomeric yarn of polypropylene	kg	5	0	0	0.5	5.5	EIF
54024900	Other	kg	5	0	0	0.5	5.5	EIF
	Other yarn, isngh, with a twist exceeding 50 turns per metre:							
54025100	Of nylon or other polyamides	kg	5	0	0	0.5	5.5	EIF
54025210	Polyester yarn – anti static filament	kg	2.5	0	0	0.25	2.8	EIF
54025290	Other	kg	5	0	0	0.5	5.5	EIF
54025300	Of polypropylene	kg	5	0	0	0.5	5.5	EIF
54025990	Other	kg	5	0	0	0.5	5.5	EIF
	Other yarn, multiple (folded) or cabled:							
54026100	Of nylon or other polyamides	kg	5	0	0	0.5	5.5	EIF
54026200	Of polyesters	kg	5	0	0	0.5	5.5	EIF

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54026300	Of polypropylene	kg	5	0	0	0.5	5.5	EIF
54026910	Polyvinyl acetate filament yarn	kg	5	0	0	0.5	5.5	EIF
54026920	Polyvinyl chloride filament yarn	kg	5	0	0	0.5	5.5	EIF
54026940	Acrylic filament yarn	kg	5	0	0	0.5	5.5	EIF
54026950	Polytetrafluoroethylene yarn	kg	5	0	0	0.5	5.5	EIF
54026960	Ultra high molecular weight poly ethylene filament yarn conforming to ASTM F2848	kg	5	0	0	0.5	5.5	EIF
54026990	Other	kg	5	0	0	0.5	5.5	EIF
54031010	Viscose rayon tyre yarn 1,233 decitex	kg	5	0	0	0.5	5.5	EIF
54031020	Viscose rayon tyre yarn 1,833 decitex	kg	5	0	0	0.5	5.5	EIF
54031090	Other	kg	5	0	0	0.5	5.5	EIF
	Other yarn, single:							

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54033100	Of viscose rayon untwisted or with a twist not exceeding 120 turns per meter	kg	5	0	0	0.5	5.5	EIF
54033200	Of viscose rayon, with a twist exceeding 120 turns per meter	kg	5	0	0	0.5	5.5	EIF
54033300	Of cellulose acetate	kg	5	0	0	0.5	5.5	EIF
54033910	Cuprammonium rayon	kg	5	0	0	0.5	5.5	EIF
54033990	Other	kg	5	0	0	0.5	5.5	EIF
	Other yarn, multiple (folded) or cabled:							
54034110	Upto 67 decitex	kg	5	0	0	0.5	5.5	EIF
54034120	Of 83 decitex	kg	5	0	0	0.5	5.5	EIF
54034130	Of 111 decitex, bright	kg	5	0	0	0.5	5.5	EIF
54034140	Of 111 decitex, dull	kg	5	0	0	0.5	5.5	EIF
54034150	Of 133 decitex, bright	kg	5	0	0	0.5	5.5	EIF
54034160	Of 133 decitex, dull	kg	5	0	0	0.5	5.5	EIF
54034170	Of 167 decitex, bright	kg	5	0	0	0.5	5.5	EIF
54034180	Of 167 decitex, dull	kg	5	0	0	0.5	5.5	EIF

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54034190	Other	kg	5	0	0	0.5	5.5	EIF
54034210	Acetate rayon filament yarn, 83 decitex	kg	5	0	0	0.5	5.5	EIF
54034220	Acetate rayon filament yarn, 111 decitex	kg	5	0	0	0.5	5.5	EIF
54034230	Acetate rayon filament yarn, 133 decitex	kg	5	0	0	0.5	5.5	EIF
54034240	Acetate rayon filament yarn, 167 decitex	kg	5	0	0	0.5	5.5	EIF
54034250	Acetate rayon filament yarn, 333 decitex	kg	5	0	0	0.5	5.5	EIF
54034290	Other	kg	5	0	0	0.5	5.5	EIF
54034911	Of 33 decitex	kg	5	0	0	0.5	5.5	EIF
54034912	Of 44 decitex	kg	5	0	0	0.5	5.5	EIF
54034913	Of 67 decitex	kg	5	0	0	0.5	5.5	EIF
54034914	Of 83 decitex	kg	5	0	0	0.5	5.5	EIF
54034915	Of 89 decitex	kg	5	0	0	0.5	5.5	EIF
54034919	Other	kg	5	0	0	0.5	5.5	EIF
54034990	Other	kg	5	0	0	0.5	5.5	EIF

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54041100	Monofilament: elastomeric	kg	5	0	0	0.5	5.5	EIF
54041200	Other, of polypropylene	kg	5	0	0	0.5	5.5	EIF
54041910	Catgut imitation of synthetic yarn, non sterile	kg	5	0	0	0.5	5.5	EIF
54041920	Strip and the like of synthetic fibre material	kg	5	0	0	0.5	5.5	EIF
54041990	Other	kg	5	0	0	0.5	5.5	EIF
54049010	Catgut imitation of synthetic yarn, non-sterile	kg	5	0	0	0.5	5.5	EIF
54049020	Strip and the like of synthetic fibre materials	kg	5	0	0	0.5	5.5	EIF
54049090	Other	kg	5	0	0	0.5	5.5	EIF

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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	EIF
54060010	Synthetic filament yarn	kg	5	0	0	0.5	5.5	EIF
54060020	Artificial filament yarn	kg	5	0	0	0.5	5.5	EIF
54071011	Parachute fabric	m^2	20 % or Rs. 115 per kg whichever is higher	0	0	0	20 % or Rs. 115 per kg whichever is higher	EIF
54071012	Tent fabrics	m^2	20 % or Rs. 115 per kg whichever is higher	0	0	0	20 % or Rs. 115 per kg whichever is higher	EIF
54071013	Nylon furnishing fabrics	m^2	20 % or Rs. 115 per kg whichever is higher	0	0	0	20 % or Rs. 115 per kg whichever is higher	EIF

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54071014	Umbrella cloth panel fabrics	m^2	20 % or Rs. 115 per kg whichever is higher	0	0	0	20 % or Rs. 115 per kg whichever is higher	EIF
54071015	Other nylon and polyamide fabrics (filament)	m^2	20 % or Rs. 115 per kg whichever is higher	0	0	0	20 % or Rs. 115 per kg whichever is higher	EIF
54071016	Polyester suiting	m^2	20 % or Rs. 115 per kg whichever is higher	0	0	0	20 % or Rs. 115 per kg whichever is higher	EIF
54071019	Other polyester fabrics	m^2	20 % or Rs. 115 per kg whichever is higher	0	0	0	20 % or Rs. 115 per kg whichever is higher	EIF
	Bleached:							
54071021	Parachute fabric	m^2	10 % or Rs. 115 per kg whichever is higher	0	0	0	10 % or Rs. 115 per kg whichever is higher	EIF

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54071022	Tent fabrics	m^2	20 % or Rs. 115 per kg whichever is higher	0	0	0	20 % or Rs. 115 per kg whichever is higher	EIF
54071023	Nylon furnishing fabrics	m^2	20 % or Rs. 115 per kg whichever is higher	0	0	0	20 % or Rs. 115 per kg whichever is higher	EIF
54071024	Umbrella cloth panel fabrics	m^2	20 % or Rs. 115 per kg whichever is higher	0	0	0	20 % or Rs. 115 per kg whichever is higher	EIF
54071025	Other nylon and polyamide fabrics of filament yarn	m^2	20 % or Rs. 115 per kg whichever is higher	0	0	0	20 % or Rs. 115 per kg whichever is higher	EIF
54071026	Polyester suiting	m^2	10 % or Rs. 115 per kg whichever is higher	0	0	0	10 % or Rs. 115 per kg whichever is higher	EIF
54071029	Other	m^2	20 % or Rs. 115 per kg whichever is higher	0	0	0	20 % or Rs. 115 per kg whichever is higher	EIF

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	Dyed:							
54071031	Parachute fabrics	m^2	20 % or Rs. 115 per kg whichever is higher	0	0	0	20 % or Rs. 115 per kg whichever is higher	EIF
54071032	Tent fabrics	m^2	10 % or Rs. 115 per kg whichever is higher	0	0	0	10 % or Rs. 115 per kg whichever is higher	EIF
54071033	Nylon furnishing fabrics	m^2	20 % or Rs. 115 per kg whichever is higher	0	0	0	20 % or Rs. 115 per kg whichever is higher	EIF
54071034	Umbrella cloth panel fabrics	m^2	20 % or Rs. 115 per kg whichever is higher	0	0	0	20 % or Rs. 115 per kg whichever is higher	EIF
54071035	Other nylon and polyamide fabrics (filament)	m^2	20 % or Rs. 115 per kg whichever is higher	0	0	0	20 % or Rs. 115 per kg whichever is higher	EIF

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54071036	Polyester suiting	m^2	20 % or Rs. 115 per kg whichever is higher	0	0	0	20 % or Rs. 115 per kg whichever is higher	EIF
54071039	Other	m^2	20 % or Rs. 115 per kg whichever is higher	0	0	0	20 % or Rs. 115 per kg whichever is higher	EIF
	Printed:							
54071041	Parachute fabric	m^2	10 % or Rs. 115 per kg whichever is higher	0	0	0	10 % or Rs. 115 per kg whichever is higher	EIF
54071042	Tent fabrics	m^2	10 % or Rs. 115 per kg whichever is higher	0	0	0	10 % or Rs. 115 per kg whichever is higher	EIF
54071043	Nylon furnishing fabrics	m^2	20 % or Rs. 115 per kg whichever is higher	0	0	0	20 % or Rs. 115 per kg whichever is higher	EIF

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54071044	Umbrella cloth panel fabrics	m^2	20 % or Rs. 115 per kg whichever is higher	0	0	0	20 % or Rs. 115 per kg whichever is higher	EIF
54071045	Other nylon and polyamide fabrics (filament)	m^2	20 % or Rs. 115 per kg whichever is higher	0	0	0	20 % or Rs. 115 per kg whichever is higher	EIF
54071046	Polyester suiting	m^2	20 % or Rs. 115 per kg whichever is higher	0	0	0	20 % or Rs. 115 per kg whichever is higher	EIF
54071049	Other	m^2	20 % or Rs. 115 per kg whichever is higher	0	0	0	20 % or Rs. 115 per kg whichever is higher	EIF
	Other:							
54071091	Parachute fabrics	m^2	20 % or Rs. 115 per kg whichever is higher	0	0	0	20 % or Rs. 115 per kg whichever is higher	EIF

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54071092	Tent fabrics	m^2	20 % or Rs. 115 per kg whichever is higher	0	0	0	20 % or Rs. 115 per kg whichever is higher	EIF
54071093	Nylon furnishing fabrics	m^2	20 % or Rs. 115 per kg whichever is higher	0	0	0	20 % or Rs. 115 per kg whichever is higher	EIF
54071094	Umbrella cloth panel fabrics	m^2	20 % or Rs. 115 per kg whichever is higher	0	0	0	20 % or Rs. 115 per kg whichever is higher	EIF
54071095	Other nylon and polyamide fabrics of filament yarn	m^2	20 % or Rs. 115 per kg whichever is higher	0	0	0	20 % or Rs. 115 per kg whichever is higher	EIF
54071096	Polyester suiting	m^2	20 % or Rs. 115 per kg whichever is higher	0	0	0	20 % or Rs. 115 per kg whichever is higher	EIF
54071099	Other	m^2	20 % or Rs. 115 per kg whichever is higher	0	0	0	20 % or Rs. 115 per kg whichever is higher	EIF

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54072010	Unbleached	m^2	20	0	0	2	22	EIF
54072020	Bleached	m^2	20	0	0	2	22	EIF
54072030	Dyed	m^2	20	0	0	2	22	EIF
54072040	Printed	m^2	20	0	0	2	22	EIF
54072090	Other	m^2	20	0	0	2	22	EIF
54073010	Unbleached	m^2	20	0	0	2	22	EIF
54073020	Bleached	m^2	20	0	0	2	22	EIF
54073030	Dyed	m^2	20	0	0	2	22	EIF
54073040	Printed	m^2	20	0	0	2	22	EIF
54073090	Other	m^2	20	0	0	2	22	EIF
	Other woven fabrices, containing 85 % or more by weight of filaments of nylon or other polyamides:							
54074111	Nylon brasso	m^2	20 % or Rs. 30 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 30 per sq.mtr. whichever is higher	EIF

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54074112	Nylon georgette	m^2	10 % or Rs. 30 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 30 per sq.mtr. whichever is higher	EIF
54074113	Nylon tafetta	m^2	20 % or Rs. 30 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 30 per sq.mtr. whichever is higher	EIF
54074114	Nylon sarees	m^2	10 % or Rs. 30 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 30 per sq.mtr. whichever is higher	EIF
54074119	Other	m^2	20 % or Rs. 30 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 30 per sq.mtr. whichever is higher	EIF
	Bleached:							
54074121	Nylon brasso	m^2	10 % or Rs. 30 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 30 per sq.mtr. whichever is higher	EIF

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54074122	Nylon georgette	m^2	10 % or Rs. 30 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 30 per sq.mtr. whichever is higher	EIF
54074123	Nylon tafetta	m^2	20 % or Rs. 30 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 30 per sq.mtr. whichever is higher	EIF
54074124	Nylon sarees	m^2	10 % or Rs. 30 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 30 per sq.mtr. whichever is higher	EIF
54074129	Other	m^2	20 % or Rs. 30 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 30 per sq.mtr. whichever is higher	EIF
54074210	Nylon brasso	m^2	20 % or Rs. 36 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 36 per sq.mtr. whichever is higher	EIF
54074220	Nylon georgette	m^2	20 % or Rs. 36 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 36 per sq.mtr. whichever is higher	EIF

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54074230	Nylon tafetta	m^2	20 % or Rs. 36 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 36 per sq.mtr. whichever is higher	EIF
54074240	Nylon sarees	m^2	20 % or Rs. 36 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 36 per sq.mtr. whichever is higher	EIF
54074290	Other	m^2	20 % or Rs. 36 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 36 per sq.mtr. whichever is higher	EIF
54074300	Of yarn of different colours	m^2	20 % or Rs. 40 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 40 per sq.mtr. whichever is higher	EIF
54074410	Nylon brasso	m^2	20 % or Rs. 35 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 35 per sq.mtr. whichever is higher	EIF
54074420	Nylon georgette	m^2	10 % or Rs. 35 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 35 per sq.mtr. whichever is higher	EIF

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54074430	Nylon tafetta	m^2	20 % or Rs. 35 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 35 per sq.mtr. whichever is higher	EIF
54074440	Nylon sarees,	m^2	20 % or Rs. 35 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 35 per sq.mtr. whichever is higher	EIF
54074490	Other	m^2	20 % or Rs. 35 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 35 per sq.mtr. whichever is higher	EIF
	Other woven fabrics, containing 85 % or more by weight of textured polyester filaments:							
54075111	Polyester shirtings	m^2	20 % or Rs. 11 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 11 per sq.mtr. whichever is higher	EIF
54075119	Other	m^2	20 % or Rs. 11 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 11 per sq.mtr. whichever is higher	EIF

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	Bleached:							
54075121	Polyester shirtings	m^2	20 % or Rs. 11 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 11 per sq.mtr. whichever is higher	EIF
54075129	Other	m^2	20 % or Rs. 11 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 11 per sq.mtr. whichever is higher	EIF
54075210	Polyester shirtings	m^2	20 % or Rs. 23 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 23 per sq.mtr. whichever is higher	EIF
54075220	Polyester suitings	m^2	20 % or Rs. 23 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 23 per sq.mtr. whichever is higher	EIF
54075230	Terylene and dacron sarees	m^2	20 % or Rs. 23 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 23 per sq.mtr. whichever is higher	EIF

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54075240	Polyester sarees	m^2	20 % or Rs. 23 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 23 per sq.mtr. whichever is higher	EIF
54075290	Other	m^2	20 % or Rs. 23 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 23 per sq.mtr. whichever is higher	EIF
54075300	Of yarns of different colours	m^2	20 % or Rs. 30 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 30 per sq.mtr. whichever is higher	EIF
54075410	Terylene and dacron sarees	m^2	20 % or Rs. 20 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 20 per sq.mtr. whichever is higher	EIF
54075420	Polyester shirtings	m^2	20 % or Rs. 20 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 20 per sq.mtr. whichever is higher	EIF
54075430	Polyester sarees	m^2	20 % or Rs. 20 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 20 per sq.mtr. whichever is higher	EIF

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54075490	Other	m^2	20 % or Rs. 20 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 20 per sq.mtr. whichever is higher	EIF
	Other woven fabrics, containing 85 % or more by weight of polyester filaments:							
54076110	Polyester shirtings	m^2	20 % or Rs. 150 per kg whichever is higher	0	0	0	20 % or Rs. 150 per kg whichever is higher	EIF
54076120	Polyester suitings	m^2	20 % or Rs. 150 per kg whichever is higher	0	0	0	20 % or Rs. 150 per kg whichever is higher	EIF
54076190	Other	m^2	20 % or Rs. 150 per kg whichever is higher	0	0	0	20 % or Rs. 150 per kg whichever is higher	EIF
54076900	Other	m^2	20 % or Rs. 36 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 36 per sq.mtr. whichever is higher	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Other woven fabrics, containing 85 % of more by weight of synthetic filaments:							
54077110	Unbleached	m^2	20 % or Rs. 10 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 10 per sq.mtr. whichever is higher	EIF
54077120	Bleached	m^2	20 % or Rs. 10 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 10 per sq.mtr. whichever is higher	EIF
54077200	Dyed	m^2	20 % or Rs. 24 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 24 per sq.mtr. whichever is higher	EIF
54077300	Of yarns of different colours	m^2	20 % or Rs. 36 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 36 per sq.mtr. whichever is higher	EIF
54077400	Printed	m^2	20 % or Rs. 23 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 23 per sq.mtr. whichever is higher	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
54078111	Nylon georgette	m^2	20 % or Rs. 10 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 10 per sq.mtr. whichever is higher	EIF
54078112	Nylon sarees	m^2	20 % or Rs. 10 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 10 per sq.mtr. whichever is higher	EIF
54078113	Polyester shirtings	m^2	20 % or Rs. 10 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 10 per sq.mtr. whichever is higher	EIF
54078114	Polyester suitings	m^2	20 % or Rs. 10 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 10 per sq.mtr. whichever is higher	EIF
54078115	Terylene and dacron sarees	m^2	10 % or Rs. 10 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 10 per sq.mtr. whichever is higher	EIF
54078116	Polyester dhoti	m^2	10 % or Rs. 10 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 10 per sq.mtr. whichever is higher	EIF

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54078119	Other	m^2	20 % or Rs. 10 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 10 per sq.mtr. whichever is higher	EIF
	Bleached:							
54078121	Nylon georgette	m^2	10 % or Rs. 10 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 10 per sq.mtr. whichever is higher	EIF
54078122	Nylon sarees	m^2	20 % or Rs. 10 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 10 per sq.mtr. whichever is higher	EIF
54078123	Polyester shirtings	m^2	20 % or Rs. 10 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 10 per sq.mtr. whichever is higher	EIF
54078124	Polyester suitings	m^2	10 % or Rs. 10 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 10 per sq.mtr. whichever is higher	EIF

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54078125	Terylene and dacron sarees	m^2	10 % or Rs. 10 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 10 per sq.mtr. whichever is higher	EIF
54078126	Polyester dhoti	m^2	10 % or Rs. 10 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 10 per sq.mtr. whichever is higher	EIF
54078129	Other	m^2	20 % or Rs. 10 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 10 per sq.mtr. whichever is higher	EIF
	Dyed:							
54078210	Nylon georgette	m^2	20 % or Rs. 25 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 25 per sq.mtr. whichever is higher	EIF
54078220	Nylon sarees	m^2	20 % or Rs. 25 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 25 per sq.mtr. whichever is higher	EIF

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54078230	Polyester shirtings	m^2	20 % or Rs. 25 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 25 per sq.mtr. whichever is higher	EIF
54078240	Polyester suitings	m^2	20 % or Rs. 25 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 25 per sq.mtr. whichever is higher	EIF
54078250	Terylene and dacron sarees	m^2	10 % or Rs. 25 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 25 per sq.mtr. whichever is higher	EIF
54078260	Lungies	m^2	20 % or Rs. 25 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 25 per sq.mtr. whichever is higher	EIF
54078290	Other	m^2	20 % or Rs. 25 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 25 per sq.mtr. whichever is higher	EIF
54078300	Of yarns of different colours	m^2	20 % or Rs. 40 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 40 per sq.mtr. whichever is higher	EIF

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54078410	Nylon georgette	m^2	20 % or Rs. 23 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 23 per sq.mtr. whichever is higher	EIF
54078420	Nylon sarees	m^2	20 % or Rs. 23 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 23 per sq.mtr. whichever is higher	EIF
54078430	Polyester shirtings	m^2	20 % or Rs. 23 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 23 per sq.mtr. whichever is higher	EIF
54078440	Polyester suitings	m^2	20 % or Rs. 23 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 23 per sq.mtr. whichever is higher	EIF
54078450	Terylene and dacron sarees	m^2	10 % or Rs. 23 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 23 per sq.mtr. whichever is higher	EIF
54078460	Lungies	m^2	20 % or Rs. 23 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 23 per sq.mtr. whichever is higher	EIF

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54078470	Polyester sarees	m^2	20 % or Rs. 23 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 23 per sq.mtr. whichever is higher	EIF
54078490	Other	m^2	20 % or Rs. 23 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 23 per sq.mtr. whichever is higher	EIF
	Other woven fabrics:							
54079110	Unbleached	m^2	20 % or Rs. 15 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 15 per sq.mtr. whichever is higher	EIF
54079120	Bleached	m^2	20 % or Rs. 15 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 15 per sq.mtr. whichever is higher	EIF
54079200	Dyed	m^2	20 % or Rs. 40 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 40 per sq.mtr. whichever is higher	EIF

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54079300	Of yarns of different colours	m^2	20 % or Rs. 27 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 27 per sq.mtr. whichever is higher	EIF
54079400	Printed	m^2	20 % or Rs. 40 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 40 per sq.mtr. whichever is higher	EIF
54081000	Woven fabrics obtained from high tenacity yarn of viscose rayon	m^2	20	0	0	2	22	EIF
54082110	Unbleached	m^2	20	0	0	2	22	EIF
54082120	Bleached	m^2	20	0	0	2	22	EIF
54082211	Rayon crepe fabrics	m^2	20 % or Rs. 27 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 27 per sq.mtr. whichever is higher	EIF
54082212	Rayon jacquards	m^2	20 % or Rs. 27 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 27 per sq.mtr. whichever is higher	EIF

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54082213	Rayon broacades	m^2	20 % or Rs. 27 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 27 per sq.mtr. whichever is higher	EIF
54082214	Rayon georgette	m^2	20 % or Rs. 27 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 27 per sq.mtr. whichever is higher	EIF
54082215	Rayon tafetta	m^2	20 % or Rs. 27 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 27 per sq.mtr. whichever is higher	EIF
54082216	Rayon suitings	m^2	20 % or Rs. 27 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 27 per sq.mtr. whichever is higher	EIF
54082217	Rayon shirtings	m^2	20 % or Rs. 27 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 27 per sq.mtr. whichever is higher	EIF
54082218	Rayon sarees	m^2	20 % or Rs. 27 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 27 per sq.mtr. whichever is higher	EIF

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54082219	Other	m^2	20 % or Rs. 27 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 27 per sq.mtr. whichever is higher	EIF
54082220	Fabrics of continuous filament, other than rayon	m^2	20 % or Rs. 27 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 27 per sq.mtr. whichever is higher	EIF
54082290	Other	m^2	20 % or Rs. 27 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 27 per sq.mtr. whichever is higher	EIF
54082300	Of yarns of different colour	m^2	20 % or Rs. 28 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 28 per sq.mtr. whichever is higher	EIF
54082411	Rayon crepe fabrics	m^2	20 % or Rs. 52 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 52 per sq.mtr. whichever is higher	EIF
54082412	Rayon jacquards	m^2	10 % or Rs. 52 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 52 per sq.mtr. whichever is higher	EIF

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54082413	Rayon broacades	m^2	10 % or Rs. 52 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 52 per sq.mtr. whichever is higher	EIF
54082414	Rayon georgette	m^2	20 % or Rs. 52 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 52 per sq.mtr. whichever is higher	EIF
54082415	Rayon tafetta	m^2	10 % or Rs. 52 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 52 per sq.mtr. whichever is higher	EIF
54082416	Rayon suitings	m^2	20 % or Rs. 52 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 52 per sq.mtr. whichever is higher	EIF
54082417	Rayon shirtings	m^2	20 % or Rs. 52 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 52 per sq.mtr. whichever is higher	EIF
54082418	Rayon sarees	m^2	10 % or Rs. 52 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 52 per sq.mtr. whichever is higher	EIF

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54082419	Other	m^2	20 % or Rs. 52 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 52 per sq.mtr. whichever is higher	EIF
54082490	Other	m^2	20 % or Rs. 52 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 52 per sq.mtr. whichever is higher	EIF
	Other woven fabrics:							
54083110	Unbleached	m^2	20 % or Rs. 25 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 25 per sq.mtr. whichever is higher	EIF
54083120	Bleached	m^2	20 % or Rs. 25 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 25 per sq.mtr. whichever is higher	EIF
54083211	Rayon broacades	m^2	20 % or Rs. 44 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 44 per sq.mtr. whichever is higher	EIF

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54083212	Rayon georgette	m^2	20 % or Rs. 44 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 44 per sq.mtr. whichever is higher	EIF
54083213	Rayon tafetta	m^2	20 % or Rs. 44 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 44 per sq.mtr. whichever is higher	EIF
54083214	Rayon suitings	m^2	20 % or Rs. 44 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 44 per sq.mtr. whichever is higher	EIF
54083215	Rayon shirtings	m^2	20 % or Rs. 44 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 44 per sq.mtr. whichever is higher	EIF
54083219	Other	m^2	20 % or Rs. 44 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 44 per sq.mtr. whichever is higher	EIF
54083290	Other	m^2	20 % or Rs. 44 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 44 per sq.mtr. whichever is higher	EIF

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54083300	Of yarns of different colours	m^2	20 % or Rs. 10 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 10 per sq.mtr. whichever is higher	EIF
54083411	Rayon crepe fabrics	m^2	20 % or Rs. 11 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 11 per sq.mtr. whichever is higher	EIF
54083412	Rayon jacquards	m^2	20 % or Rs. 11 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 11 per sq.mtr. whichever is higher	EIF
54083413	Rayon broacades	m^2	20 % or Rs. 11 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 11 per sq.mtr. whichever is higher	EIF
54083414	Rayon georgette	m^2	20 % or Rs. 11 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 11 per sq.mtr. whichever is higher	EIF
54083415	Rayon tafetta	m^2	20 % or Rs. 11 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 11 per sq.mtr. whichever is higher	EIF

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54083416	Rayon suitings	m^2	20 % or Rs. 11 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 11 per sq.mtr. whichever is higher	EIF
54083417	Rayon shirtings	m^2	20 % or Rs. 11 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 11 per sq.mtr. whichever is higher	EIF
54083418	Rayon sarees,	m^2	20 % or Rs. 11 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 11 per sq.mtr. whichever is higher	EIF
54083419	Other	m^2	20 % or Rs. 11 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 11 per sq.mtr. whichever is higher	EIF
54083420	Fabrics of continuous filament, other than rayon	m^2	20 % or Rs. 11 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 11 per sq.mtr. whichever is higher	EIF
54083490	Other	m^2	20 % or Rs. 11 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 11 per sq.mtr. whichever is higher	EIF

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55011100	Of aramids	kg	5	0	0	0.5	5.5	EIF
55011900	Other	kg	5	0	0	0.5	5.5	EIF
55012000	Of polyesters	kg	5	0	0	0.5	5.5	EIF
55013000	Acrylic or modacrylic	kg	5	0	0	0.5	5.5	EIF
55014000	Of polypropylene	kg	5	0	0	0.5	5.5	EIF
55019010	Of polypropylene	kg	5	0	0	0.5	5.5	EIF
55019090	Other	kg	5	0	0	0.5	5.5	EIF
55021010	Viscose rayon tow	kg	5	0	0	0.5	5.5	EIF
55021090	Other	kg	5	0	0	0.5	5.5	EIF
55029010	Viscose rayon tow	kg	5	0	0	0.5	5.5	EIF
55029090	Other	kg	5	0	0	0.5	5.5	EIF
55031110	Aramid flame retardant fibre	kg	2.5	0	0	0.25	2.8	EIF
55031120	Para-aramid Fibre	kg	2.5	0	0	0.25	2.8	EIF
55031190	Other	kg	5	0	0	0.5	5.5	EIF
55031910	Nylon Staple fibre	kg	2.5	0	0	0.25	2.8	EIF
55031920	Nylon anti static staple fibre	kg	2.5	0	0	0.25	2.8	EIF

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55031930	Nylon 66 fibre conforming to IS 13464	kg	2.5	0	0	0.25	2.8	EIF
55031990	Other	kg	5	0	0	0.5	5.5	EIF
55032000	Of polyesters	kg	5	0	0	0.5	5.5	EIF
55033010	Pre Oxidised Fibre, conforming to IS 17308	kg	2.5	0	0	0.25	2.8	EIF
55033090	Other	kg	5	0	0	0.5	5.5	EIF
55034000	Of polypropylene	kg	5	0	0	0.5	5.5	EIF
55039010	Polyvinyl staple fibre	kg	5	0	0	0.5	5.5	EIF
55039020	Polyvinyl chloride staple fibre	kg	5	0	0	0.5	5.5	EIF
55039030	Ultra high molecular weight poly ethylene staple fibre conforming to ASTM F2848	kg	5	0	0	0.5	5.5	EIF
55039090	Other	kg	5	0	0	0.5	5.5	EIF
55041011	Flame retardant viscose rayon fibre	kg	2.5	0	0	0.25	2.8	E7
55041019	Other	kg	5	0	0	0.5	5.5	E7
55041021	Flame retardant viscose rayon fibre	kg	2.5	0	0	0.25	2.8	E7

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55041029	Other	kg	5	0	0	0.5	5.5	E7
55041090	Other	kg	5	0	0	0.5	5.5	E7
55049010	Acetate rayon staple fibres	kg	5	0	0	0.5	5.5	E7
55049020	Polynosic staple fibre	kg	5	0	0	0.5	5.5	E7
55049030	High wet modulus staple fibre	kg	5	0	0	0.5	5.5	E7
55049090	Other	kg	5	0	0	0.5	5.5	E7
55051010	Of acrylic	kg	5	0	0	0.5	5.5	EIF
55051090	Other	kg	5	0	0	0.5	5.5	EIF
55052000	Of artificial fibres	kg	5	0	0	0.5	5.5	EIF
55061000	Of nylon or other polyamides	kg	5	0	0	0.5	5.5	EIF
55062000	Of polyesters	kg	5	0	0	0.5	5.5	EIF
55063000	Acrylic or modacrylic	kg	5	0	0	0.5	5.5	EIF
55064000	Of polypropylene	kg	5	0	0	0.5	5.5	EIF
55069010	Polypropylene tops	kg	5	0	0	0.5	5.5	EIF
55069090	Other	kg	5	0	0	0.5	5.5	EIF
55070010	Acetate rayon tops	kg	5	0	0	0.5	5.5	EIF

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55070020	Viscose tops	kg	5	0	0	0.5	5.5	EIF
55070030	Polynosic tops	kg	5	0	0	0.5	5.5	EIF
55070040	High wet modulus tops	kg	5	0	0	0.5	5.5	EIF
55070090	Other	kg	5	0	0	0.5	5.5	EIF
55081000	Of synthetic staple fibres	kg	5	0	0	0.5	5.5	EIF
55082000	Of artificial staple fibres	kg	5	0	0	0.5	5.5	EIF
55091100	Single yarn	kg	5	0	0	0.5	5.5	EIF
55091200	Multiple (folded) or cabled yarn	kg	5	0	0	0.5	5.5	EIF
55092100	Single yarn	kg	5	0	0	0.5	5.5	EIF
55092200	Multiple (folded) or cabled yarn	kg	5	0	0	0.5	5.5	EIF
55093100	Single yarn	kg	5	0	0	0.5	5.5	EIF
55093200	Multiple (folded) or cabled yarn	kg	5	0	0	0.5	5.5	EIF
55094110	Polypropylene spun yarn	kg	5	0	0	0.5	5.5	EIF
55094120	Polyvinyl acetate spun yarn	kg	5	0	0	0.5	5.5	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
55094130	Polyvinyl chloride spun yarn	kg	5	0	0	0.5	5.5	EIF
55094190	Other	kg	5	0	0	0.5	5.5	EIF
55094210	Polypropylene spun yarn	kg	5	0	0	0.5	5.5	EIF
55094220	Poly vinyl acetate (PVA) spun yarn	kg	5	0	0	0.5	5.5	EIF
55094230	Poly vinyl chloride (PVC) spun yarn	kg	5	0	0	0.5	5.5	EIF
55094290	Other	kg	5	0	0	0.5	5.5	EIF
	Other yarn, of polyester staple fibres:							
55095100	Mixed mainly or solely with artificial staple fibres	kg	5	0	0	0.5	5.5	EIF
55095200	Mixed mainly or solely with wool or fine animal hair	kg	5	0	0	0.5	5.5	EIF
55095300	Mixed mainly or solely with cotton	kg	5	0	0	0.5	5.5	EIF
55095900	Other	kg	5	0	0	0.5	5.5	EIF

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	Other yarn, of acrylic or modacrylic staple fibres:							
55096100	Mixed mainly or solely with wool or fine animal hair	kg	5	0	0	0.5	5.5	EIF
55096200	Mixed mainly or solely with cotton	kg	5	0	0	0.5	5.5	EIF
55096900	Other	kg	5	0	0	0.5	5.5	EIF
	Other yarn:							
55099100	Mixed mainly or solely with wool or fine animal hair	kg	5	0	0	0.5	5.5	EIF
55099200	Mixed mainly or solely with cotton	kg	5	0	0	0.5	5.5	EIF
55099910	Yarn made of 100 % inherent FR synthetic fibre	kg	5	0	0	0.5	5.5	EIF
55099990	Other	kg	5	0	0	0.5	5.5	EIF
55101110	Viscose rayon spun yarn	kg	5	0	0	0.5	5.5	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
55101120	Acetate rayon spun yarn	kg	5	0	0	0.5	5.5	EIF
55101190	Other	kg	5	0	0	0.5	5.5	EIF
55101210	Viscose rayon spun yarn	kg	5	0	0	0.5	5.5	EIF
55101220	Acetate rayon spun yarn	kg	5	0	0	0.5	5.5	EIF
55101290	Other	kg	5	0	0	0.5	5.5	EIF
55102010	Viscose rayon spun yarn	kg	5	0	0	0.5	5.5	EIF
55102020	Acetate rayon spun yarn	kg	5	0	0	0.5	5.5	EIF
55102090	Other	kg	5	0	0	0.5	5.5	EIF
55103010	Viscose rayon spun yarn	kg	5	0	0	0.5	5.5	EIF
55103020	Acetate rayon spun yarn	kg	5	0	0	0.5	5.5	EIF
55103090	Other	kg	5	0	0	0.5	5.5	EIF
55109010	Viscose rayon spun yarn	kg	5	0	0	0.5	5.5	EIF

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55109020	Acetate rayon spun yarn	kg	5	0	0	0.5	5.5	EIF
55109030	Yarn made of 100 % inherent FR artificial fibre	kg	5	0	0	0.5	5.5	EIF
55109090	Other	kg	5	0	0	0.5	5.5	EIF
55111000	Of synthetic staple fibres, containing 85 % or more by weight of such fibres	kg	10	0	0	0	10	EIF
55112000	Of synthetic staple fibres, containing less than 85 % by weight of such fibres	kg	10	0	0	0	10	EIF
55113010	Containing more than 85 % by weight of staple fibre	kg	10	0	0	0	10	EIF
55113090	Other	kg	10	0	0	0	10	EIF
55121110	Unbleached	m^2	20	0	0	2	22	EIF
55121120	Bleached	m^2	20	0	0	2	22	EIF

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55121910	Dyed	m^2	20 % or Rs. 25 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 25 per sq.mtr. whichever is higher	EIF
55121920	Printed	m^2	20 % or Rs. 25 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 25 per sq.mtr. whichever is higher	EIF
55121990	Other	m^2	20 % or Rs. 25 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 25 per sq.mtr. whichever is higher	EIF
	Containing 85 % or more by weight of acrylic or modacrylic staple fibres:							
55122110	Unbleached	m^2	20	0	0	2	22	EIF
55122120	Bleached	m^2	20	0	0	2	22	EIF
55122910	Dyed	m^2	20 % or Rs. 28 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 28 per sq.mtr. whichever is higher	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
55122920	Printed	m^2	20 % or Rs. 28 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 28 per sq.mtr. whichever is higher	EIF
55122990	Other	m^2	20 % or Rs. 28 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 28 per sq.mtr. whichever is higher	EIF
	Other:							
55129110	Unbleached	m^2	20	0	0	2	22	EIF
55129120	Bleached	m^2	20	0	0	2	22	EIF
55129910	Dyed	m^2	20 % or Rs. 54 per kg whichever is higher	0	0	0	20 % or Rs. 54 per kg whichever is higher	EIF
55129920	Printed woven fabrics	m^2	20 % or Rs. 54 per kg whichever is higher	0	0	0	20 % or Rs. 54 per kg whichever is higher	EIF
55129990	Other	m^2	20 % or Rs. 54 per kg whichever is higher	0	0	0	20 % or Rs. 54 per kg whichever is higher	EIF

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55131110	Unbleached	m^2	20	0	0	2	22	EIF
55131120	Bleached	m^2	20	0	0	2	22	EIF
55131210	Unbleached	m^2	20	0	0	2	22	EIF
55131220	Bleached	m^2	20	0	0	2	22	EIF
55131310	Unbleached	m^2	20	0	0	2	22	EIF
55131320	Bleached	m^2	20	0	0	2	22	EIF
55131910	Unbleached	m^2	20	0	0	2	22	EIF
55131920	Bleached	m^2	20	0	0	2	22	EIF
55132100	Of polyester staple fibres, plain weave	m^2	20 % or Rs. 107 per kg whichever is higher	0	0	0	20 % or Rs. 107 per kg whichever is higher	EIF
55132300	Other woven fabrics of polyester staple fibres	m^2	20 % or Rs. 125 per kg or Rs. 25 per sq.mtr. whichever is highest	0	0	0	20 % or Rs. 125 per kg or Rs. 25 per sq.mtr. whichever is highest	EIF
55132900	Other woven fabrics	m^2	20 % or Rs. 185 per kg whichever is higher	0	0	0	20 % or Rs. 185 per kg whichever is higher	EIF

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55133100	Of polyester staple fibres, plain weave	m^2	20 % or Rs. 21 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 21 per sq.mtr. whichever is higher	EIF
55133900	Other woven fabrics	m^2	20 % or Rs. 125 per kg or Rs. 25 per sq.mtr. whichever is highest	0	0	0	20 % or Rs. 125 per kg or Rs. 25 per sq.mtr. whichever is highest	EIF
55134100	Of polyester staple fibres, plain weave	m^2	20 % or Rs. 15 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 15 per sq.mtr. whichever is higher	EIF
55134900	Other woven fabrics	m^2	20 % or Rs. 185 per kg whichever is higher	0	0	0	20 % or Rs. 185 per kg whichever is higher	EIF
55141110	Unbleached	m^2	20	0	0	2	22	EIF
55141120	Bleached	m^2	20	0	0	2	22	EIF
55141210	Unbleached	m^2	20	0	0	2	22	EIF
55141220	Bleached	m^2	20	0	0	2	22	EIF
55141910	Unbleached	m^2	20	0	0	2	22	EIF

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55141920	Bleached	m^2	20	0	0	2	22	EIF
	Dyed:							
55142100	Of polyester staple fibres, plain weave	m^2	20 % or Rs. 100 per kg or Rs. 30 per sq.mtr. whichever is highest	0	0	0	20 % or Rs. 100 per kg or Rs. 30 per sq.mtr. whichever is highest	EIF
55142200	3-thread or 4-thread twill, including cross twill, of whichever is higher of polyester staple fibres	m^2	20 % or Rs. 100 per kg whichever is higher	0	0	0	20 % or Rs. 100 per kg whichever is higher	EIF
55142300	Other woven fabrics of polyester staple fibres	m^2	20 % or Rs. 114 per kg whichever is higher	0	0	0	20 % or Rs. 114 per kg whichever is higher	EIF
55142900	Other woven fabrics	m^2	20 % or Rs. 121 per kg whichever is highest	0	0	0	20 % or Rs. 121 per kg whichever is highest	EIF

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55143011	Of polyester staple fibres, plain weave	m^2	20 % or Rs. 45 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 45 per sq.mtr. whichever is higher	EIF
55143012	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m^2	20 % or Rs. 26 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 26 per sq.mtr. whichever is higher	EIF
55143013	Other woven fabrics of polyester staple fibres	m^2	20 % or Rs. 180 per kg whichever is higher	0	0	0	20 % or Rs. 180 per kg whichever is higher	EIF
55143019	Other woven fabrics	m^2	20 % or Rs. 31 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 31 per sq.mtr. whichever is higher	EIF
	Printed:							
55144100	Of polyester staple fibres, plain weave	m^2	20 % or Rs. 26 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 26 per sq.mtr. whichever is higher	EIF

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55144200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m^2	20 % or Rs. 140 per kg whichever is higher	0	0	0	20 % or Rs. 140 per kg whichever is higher	EIF
55144300	Other woven fabrics of polyester staple fibres	m^2	20 % or Rs. 31 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 31 per sq.mtr. whichever is higher	EIF
55144900	Other woven fabrics	m^2	20 % or Rs. 114 per kg whichever is higher	0	0	0	20 % or Rs. 114 per kg whichever is higher	EIF
55151110	Unbleached	m^2	20 % or Rs. 40 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 40 per sq.mtr. whichever is higher	EIF
55151120	Bleached	m^2	20 % or Rs. 40 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 40 per sq.mtr. whichever is higher	EIF
55151130	Dyed	m^2	20 % or Rs. 40 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 40 per sq.mtr. whichever is higher	EIF

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55151140	Printed	m^2	20 % or Rs. 40 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 40 per sq.mtr. whichever is higher	EIF
55151190	Other	m^2	20 % or Rs. 40 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 40 per sq.mtr. whichever is higher	EIF
55151210	Unbleached	m^2	20 % or Rs. 95 per kg whichever is higher	0	0	0	20 % or Rs. 95 per kg whichever is higher	EIF
55151220	Bleached	m^2	20 % or Rs. 95 per kg whichever is higher	0	0	0	20 % or Rs. 95 per kg whichever is higher	EIF
55151230	Dyed	m^2	20 % or Rs. 95 per kg whichever is higher	0	0	0	20 % or Rs. 95 per kg whichever is higher	EIF
55151240	Printed	m^2	20 % or Rs. 95 per kg whichever is higher	0	0	0	20 % or Rs. 95 per kg whichever is higher	EIF

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55151290	Other	m^2	20 % or Rs. 95 per kg whichever is higher	0	0	0	20 % or Rs. 95 per kg whichever is higher	EIF
55151310	Unbleached	m^2	20 % or Rs. 75 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 75 per sq.mtr. whichever is higher	EIF
55151320	Bleached	m^2	20 % or Rs. 75 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 75 per sq.mtr. whichever is higher	EIF
55151330	Dyed	m^2	20 % or Rs. 75 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 75 per sq.mtr. whichever is higher	EIF
55151340	Printed	m^2	20 % or Rs. 75 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 75 per sq.mtr. whichever is higher	EIF
55151390	Other	m^2	20 % or Rs. 75 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 75 per sq.mtr. whichever is higher	EIF

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55151910	Unbleached	m^2	20 % or Rs. 45 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 45 per sq.mtr. whichever is higher	EIF
55151920	Bleached	m^2	20 % or Rs. 45 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 45 per sq.mtr. whichever is higher	EIF
55151930	Dyed	m^2	20 % or Rs. 45 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 45 per sq.mtr. whichever is higher	EIF
55151940	Printed	m^2	20 % or Rs. 45 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 45 per sq.mtr. whichever is higher	EIF
55151990	Other	m^2	20 % or Rs. 45 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 45 per sq.mtr. whichever is higher	EIF
	Of acrylic or modacrylic staple fibres:							

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55152110	Unbleached	m^2	20 % or Rs. 55 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 55 per sq.mtr. whichever is higher	EIF
55152120	Bleached	m^2	20 % or Rs. 55 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 55 per sq.mtr. whichever is higher	EIF
55152130	Dyed	m^2	20 % or Rs. 55 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 55 per sq.mtr. whichever is higher	EIF
55152140	Printed	m^2	20 % or Rs. 55 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 55 per sq.mtr. whichever is higher	EIF
55152190	Other	m^2	20 % or Rs. 55 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 55 per sq.mtr. whichever is higher	EIF
55152210	Unbleached	m^2	10 % or Rs. 140 per kg whichever is higher	0	0	0	10 % or Rs. 140 per kg whichever is higher	EIF

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55152220	Bleached	m^2	10 % or Rs. 140 per kg whichever is higher	0	0	0	10 % or Rs. 140 per kg whichever is higher	EIF
55152230	Dyed	m^2	20 % or Rs. 140 per kg whichever is higher	0	0	0	20 % or Rs. 140 per kg whichever is higher	EIF
55152240	Printed	m^2	10 % or Rs. 140 per kg whichever is higher	0	0	0	10 % or Rs. 140 per kg whichever is higher	EIF
55152290	Other	m^2	20 % or Rs. 140 per kg whichever is higher	0	0	0	20 % or Rs. 140 per kg whichever is higher	EIF
55152910	Unbleached	m^2	10 % or Rs. 30 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 30 per sq.mtr. whichever is higher	EIF
55152920	Bleached	m^2	10 % or Rs. 30 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 30 per sq.mtr. whichever is higher	EIF

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55152930	Dyed	m^2	20 % or Rs. 30 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 30 per sq.mtr. whichever is higher	EIF
55152940	Printed	m^2	20 % or Rs. 30 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 30 per sq.mtr. whichever is higher	EIF
55152990	Other	m^2	20 % or Rs. 30 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 30 per sq.mtr. whichever is higher	EIF
	Other woven fabrics:							
55159110	Unbleached	m^2	20 % or Rs. 40 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 40 per sq.mtr. whichever is higher	EIF
55159120	Bleached	m^2	20 % or Rs. 40 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 40 per sq.mtr. whichever is higher	EIF

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55159130	Dyed	m^2	20 % or Rs. 40 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 40 per sq.mtr. whichever is higher	EIF
55159140	Printed	m^2	20 % or Rs. 40 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 40 per sq.mtr. whichever is higher	EIF
55159190	Other:	m^2	20 % or Rs. 40 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 40 per sq.mtr. whichever is higher	EIF
55159910	Unbleached	m^2	20 % or Rs. 35 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 35 per sq.mtr. whichever is higher	EIF
55159920	Bleached	m^2	20 % or Rs. 35 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 35 per sq.mtr. whichever is higher	EIF
55159930	Dyed	m^2	20 % or Rs. 35 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 35 per sq.mtr. whichever is higher	EIF

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55159940	Printed	m^2	20 % or Rs. 35 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 35 per sq.mtr. whichever is higher	EIF
55159950	Fabrics made of 100 % inherent FR synthetic fibre	m^2	20 % or Rs. 35 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 35 per sq.mtr. whichever is higher	EIF
55159990	Other	m^2	20 % or Rs. 35 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 35 per sq.mtr. whichever is higher	EIF
55161110	Unbleached	m^2	20	0	0	2	22	EIF
55161120	Bleached	m^2	20	0	0	2	22	EIF
55161200	Dyed	m^2	20 % or Rs. 35 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 35 per sq.mtr. whichever is higher	EIF
55161300	Of yarns of different colours	m^2	20 % or Rs. 40 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 40 per sq.mtr. whichever is higher	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
55161410	Spun rayon printed shantung	m^2	20 % or Rs. 12 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 12 per sq.mtr. whichever is higher	EIF
55161420	Spun rayon printed linen	m^2	20 % or Rs. 12 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 12 per sq.mtr. whichever is higher	EIF
55161490	Other	m^2	20 % or Rs. 12 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 12 per sq.mtr. whichever is higher	EIF
	Containing less than 85 % by weight of artificial staple fibres, mixed mainly or slowly with man-made filaments:							
55162110	Unbleached	m^2	20	0	0	2	22	EIF
55162120	Bleached	m^2	20	0	0	2	22	EIF
55162200	Dyed	m^2	20 % or Rs. 150 per kg whichever is higher	0	0	0	20 % or Rs. 150 per kg whichever is higher	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
55162300	Of yarns of different colours	m^2	20 % or Rs. 150 per kg whichever is higher	0	0	0	20 % or Rs. 150 per kg whichever is higher	EIF
55162400	Printed	m^2	20 % or Rs. 12 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 12 per sq.mtr. whichever is higher	EIF
	Containing less than 85 % by weight of artificial staple fibres, mixed mainly or slowly with wool or fine animal hair:							
55163110	Unbleached	m^2	20	0	0	2	22	EIF
55163120	Bleached	m^2	10	0	0	1	11	EIF
55163200	Dyed	m^2	20	0	0	2	22	EIF
55163300	Of yarns of different colours	m^2	20	0	0	2	22	EIF
55163400	Printed	m^2	20	0	0	2	22	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Containing less than 85 % by weight of artificial staple fibres, mixed mainly or slowly with cotton:							
55164110	Unbleached	m^2	20	0	0	2	22	EIF
55164120	Bleached	m^2	20	0	0	2	22	EIF
55164200	Dyed	m^2	20	0	0	2	22	EIF
55164300	Of yarns of different colours	m^2	20 % or Rs. 12 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 12 per sq.mtr. whichever is higher	EIF
55164400	Printed	m^2	20 % or Rs. 12 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 12 per sq.mtr. whichever is higher	EIF
	Others:							
55169110	Unbleached	m^2	20	0	0	2	22	EIF
55169120	Bleached	m^2	20	0	0	2	22	EIF
55169200	Dyed	m^2	20	0	0	2	22	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
55169300	Of yarns of different colours	m^2	20 % or Rs. 21 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 21 per sq.mtr. whichever is higher	EIF
55169400	Printed	m^2	20 % or Rs. 40 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 40 per sq.mtr. whichever is higher	EIF
56012110	Absorbent cotton wool	kg	10	0	0	1	11	EIF
56012190	Other	kg	10	0	0	1	11	EIF
56012200	Of man-made fibres	kg	10	0	0	1	11	EIF
56012900	Other	kg	10	0	0	1	11	EIF
56013000	Textile flock and dust and mill neps	kg	20	0	0	2	22	EIF
56021000	Needleloom felt and stitch-bonded fibre fabrics	kg	10	0	0	1	11	EIF
56022100	Of wool or fine animal hair	kg	10	0	0	1	11	EIF
56022910	Of machines other than cotton machinery	kg	10	0	0	1	11	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
56022920	Of jute (including blanded or union jute), other than for machinery	kg	10	0	0	1	11	EIF
56022990	Other	kg	10	0	0	1	11	EIF
56029010	Of rubberised coir, needled felt	kg	10	0	0	1	11	EIF
56029090	Other	kg	10	0	0	1	11	EIF
56031110	Crop covers, conforming to IS 16718	kg	20	0	0	2	22	EIF
56031190	Other	kg	20	0	0	2	22	EIF
56031200	Weighing more than 25 g/m^2 but not more than 70 g/m^2	kg	20	0	0	2	22	EIF
56031300	Weighing more than 70 g/m^2 but not more than 150 g/m^2	kg	10	0	0	1	11	EIF
56031400	Weighing more than 150 g/m^2	kg	20	0	0	2	22	EIF
	Other							

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56039100	Weighing not more than 25 g/m^2	kg	10	0	0	1	11	EIF
56039200	Weighing more than 25 g/m^2 but not more than 70 g/m^2	kg	20	0	0	2	22	EIF
56039310	Mulch Mats, conforming to IS 17355	kg	10	0	0	1	11	EIF
56039390	Other	kg	10	0	0	1	11	EIF
56039410	Nong-woven Geotextile and articles thereof, Conforming to IS 16391, IS 16392	kg	20	0	0	2	22	EIF
56039420	Mulch Mats, conforming to IS 17355	kg	20	0	0	2	22	EIF
56039490	Other	kg	20	0	0	2	22	EIF
56041000	Rubber thread and cord, textile covered	kg	10	0	0	1	11	EIF
56049000	Other	kg	10	0	0	1	11	EIF
56050010	Real zari thread (gold) and silver thread, combined with textile thread)	kg	10	0	0	1	11	EIF

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56050020	Imitation zari thread	kg	10	0	0	1	11	EIF
56050090	Other	kg	10	0	0	1	11	EIF
56060010	Trimmings, of cotton	kg	10	0	0	1	11	EIF
56060020	Trimmings, of man-made fibres	kg	10	0	0	1	11	EIF
56060030	Trimmings, of zari	kg	10	0	0	1	11	EIF
56060090	Other	kg	10	0	0	1	11	EIF
56072100	Binder or baler twine	kg	10	0	0	1	11	EIF
56072900	Other	kg	10	0	0	1	11	EIF
56074100	Binder or baler twine	kg	10	0	0	1	11	EIF
56074900	Other	kg	10	0	0	1	11	EIF
	Of polyethylene or polypropylene:							
56075010	Nylon fish net twine	kg	10	0	0	1	11	EIF
56075020	Nylon tyre cord	kg	10	0	0	1	11	EIF
56075030	Viscose tyre cord	kg	10	0	0	1	11	EIF
56075040	Nylon rope	kg	10	0	0	1	11	EIF
56075090	Other	kg	10	0	0	1	11	EIF

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56079010	Coir, cordage and ropes, other than of cotton	kg	10	0	0	1	11	EIF
56079020	Cordage, cable ropes and twine, of cotton	kg	10	0	0	1	11	EIF
56079090	Other	kg	10	0	0	1	11	EIF
56081110	Made up fishing nets of nylon	kg	10	0	0	1	11	EIF
56081190	Other	kg	10	0	0	1	11	EIF
56081900	Other	kg	10	0	0	1	11	EIF
56089010	Of cotton	kg	10	0	0	1	11	EIF
56089020	Of jute	kg	10	0	0	1	11	EIF
56089090	Other	kg	10	0	0	1	11	EIF
56090010	Products of coir	kg	10	0	0	1	11	EIF
56090020	Articles made up of cotton yarn	kg	10	0	0	1	11	EIF
56090030	Articles made up of jute	kg	10	0	0	1	11	EIF
56090090	Other	kg	10	0	0	1	11	EIF
57011010	Of wool or fine animal hair-handmade	kg	20	0	0	2	22	EIF

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57011090	Of wool or fine animal hair-other	m^2	20	0	0	2	22	EIF
57019011	Of cotton-hand-made	m^2	20	0	0	2	22	EIF
57019019	Of cotton-other	m^2	20	0	0	2	22	EIF
57019020	Of coir including geo textile	m^2	20	0	0	2	22	EIF
57019031	Of silk-hand-made	m^2	20	0	0	2	22	EIF
57019039	Of silk-other	m^2	20	0	0	2	22	EIF
57019090	Other	m^2	20	0	0	2	22	EIF
57021000	Kelem, schumacks, karamanie and similar hand-woven rugs	m^2	20	0	0	2	22	EIF
57022010	Coir matting, woven	m^2	20	0	0	2	22	EIF
57022020	Coir carpets and other rugs	m^2	20	0	0	2	22	EIF
57022090	Other	m^2	20	0	0	2	22	EIF
	Other, of pile construction, not made up:							
57023110	Carpets	m^2	20	0	0	2	22	EIF
57023120	Druggets	m^2	20	0	0	2	22	EIF

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57023130	Mats and matting	m^2	20	0	0	2	22	EIF
57023140	Carpeting, floor rugs and the like	m^2	20	0	0	2	22	EIF
57023190	Other	m^2	20	0	0	2	22	EIF
57023210	Carpets, carpeting and rugs the like	m^2	20 % or Rs. 105 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 105 per sq.mtr. whichever is higher	EIF
57023220	Mats and matting	m^2	20 % or Rs. 105 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 105 per sq.mtr. whichever is higher	EIF
57023290	Other	m^2	20 % or Rs. 105 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 105 per sq.mtr. whichever is higher	EIF
57023910	Carpets and other floor coverings other than durries of cotton	m^2	20	0	0	2	22	EIF
57023920	Carpets and other floor coverings, of silk	m^2	20	0	0	2	22	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Other, of pile construction, made up:							
57024110	Carpets	m^2	20	0	0	2	22	EIF
57024120	Druggets	m^2	20	0	0	2	22	EIF
57024130	Mats and matting	m^2	20	0	0	2	22	EIF
57024190	Other	m^2	20	0	0	2	22	EIF
57024210	Carpets, carpeting and rugs	m^2	20 % or Rs. 80 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 80 per sq.mtr. whichever is higher	EIF
57024220	Mats and mattings	m^2	20 % or Rs. 80 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 80 per sq.mtr. whichever is higher	EIF
57024230	Carpets, rugs and mats of handloom	m^2	20 % or Rs. 80 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 80 per sq.mtr. whichever is higher	EIF
57024290	Other	m^2	20 % or Rs. 80 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 80 per sq.mtr. whichever is higher	EIF

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57024910	Carpets and other floor coverings other than durries of cotton	m^2	20	0	0	2	22	EIF
57024920	Carpets and other floor coverings, of silk	m^2	20	0	0	2	22	EIF
57024990	Other	m^2	20	0	0	2	22	EIF
57025021	Other, not of pile construction, not made up: of man-made textile materials: carpets, carpeting and rugs	m^2	20 % or Rs. 105 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 105 per sq.mtr. whichever is higher	EIF
57025022	Mats and matting	m^2	20 % or Rs. 105 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 105 per sq.mtr. whichever is higher	EIF
57025029	Other	m^2	20 % or Rs. 105 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 105 per sq.mtr. whichever is higher	EIF
	Of other textile material:							

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57025031	Of other textile materials:carpets and other floor coverings, of cotton other than durries	m^2	20	0	0	0	20	EIF
57025032	Carpets and other floor coverings, of silk	m^2	20	0	0	0	20	EIF
57025033	Place mat and other similar goods	m^2	20	0	0	0	20	EIF
57025039	Other	m^2	20	0	0	0	20	EIF
	Other, not of pile construction, made up:							
57029110	Carpets	m^2	20	0	0	2	22	EIF
57029120	Druggets	m^2	10	0	0	1	11	EIF
57029130	Mats and matting	m^2	20	0	0	2	22	EIF
57029190	Other	m^2	20	0	0	2	22	EIF
57029210	Carpets, carpeting and rugs	m^2	20 % or Rs. 110 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 110 per sq.mtr. whichever is higher	EIF

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57029220	Mats and mattings	m^2	20 % or Rs. 110 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 110 per sq.mtr. whichever is higher	EIF
57029290	Other	m^2	20 % or Rs. 110 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 110 per sq.mtr. whichever is higher	EIF
57029910	Carpets and other floor coverings, of cotton other than durries	m^2	20	0	0	2	22	EIF
57029920	Carpets and other floor coverings, of silk	m^2	20	0	0	2	22	EIF
57029990	Other	m^2	20	0	0	2	22	EIF
57031010	Carpets	m^2	20	0	0	2	22	EIF
57031020	Mats and matting	m^2	20	0	0	2	22	EIF
57031090	Other	m^2	20	0	0	2	22	EIF
57032100	Turf	m^2	20 % or Rs. 70 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 70 per sq.mtr. whichever is higher	EIF

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57032910	Carpets, carpeting and rugs	m^2	20 % or Rs. 70 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 70 per sq.mtr. whichever is higher	EIF
57032920	100 % polyamide tufted velour, cut pile or loop pile carpet mats s with jute, rubber latex or pu foam backing	m^2	20 % or Rs. 70 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 70 per sq.mtr. whichever is higher	EIF
57032990	Other	m^2	20 % or Rs. 70 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 70 per sq.mtr. whichever is higher	EIF
57033100	Turf	m^2	20 % or Rs. 55 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 55 per sq.mtr. whichever is higher	EIF
57033910	Carpets, carpeting and rugs	m^2	20 % or Rs. 55 per sq.mtr. higher	0	0	0	20 % or Rs. 55 per sq.mtr. whichever is higher	EIF
57033920	100 % polypropylene carpet mats with jute, rubber, latex or PU foam backing	m^2	20 % or Rs. 55 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 55 per sq.mtr. whichever is higher	EIF

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57033990	Others	m^2	20 % or Rs. 55 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 55 per sq.mtr. whichever is higher	EIF
57039010	Carpets and other floor coverings, of cotton, other than durries	m^2	20	0	0	2	22	EIF
57039020	Carpets and floor coverings of coir	m^2	20	0	0	2	22	EIF
57039090	Other	m^2	20	0	0	2	22	EIF
57041000	Tiles, having a maximum surface area of 0.3 m^2	m^2	20	0	0	2	22	EIF
57042010	Cotton	m^2	20	0	0	2	22	EIF
57042020	Woollen, other than artware	m^2	10	0	0	1	11	EIF
57042090	Other	m^2	20	0	0	2	22	EIF
57049010	Cotton	m^2	20 % or Rs. 35 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 35 per sq.mtr. whichever is higher	EIF

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57049020	Woollen, other than artware	m^2	20 % or Rs. 35 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 35 per sq.mtr. whichever is higher	EIF
57049090	Others	m^2	20 % or Rs. 35 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 35 per sq.mtr. whichever is higher	EIF
57050011	Of silk	m^2	20	0	0	2	22	EIF
57050019	Other	m^2	20	0	0	2	22	EIF
	Durries:							
57050021	Durries cotton	m^2	20	0	0	2	22	EIF
57050022	Durries of man made fibres	m^2	20	0	0	2	22	EIF
57050023	Durries of wool	m^2	20	0	0	2	22	EIF
57050024	Cotton durries of handloom (including chindi durries cotton chenille durries rag rug durrie printed durries druggets)	m^2	20	0	0	2	22	EIF
57050029	Other	m^2	20	0	0	2	22	EIF

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	Of jute:							
57050031	Of blended jute	m^2	20	0	0	2	22	EIF
57050032	Of coir jute	m^2	20	0	0	2	22	EIF
57050039	Other	m^2	20	0	0	2	22	EIF
	Carpets, carpeting, rugs, mats and mattings:							
57050041	Other than knitted	m^2	20	0	0	2	22	EIF
57050042	Mats and mattings including bath mats, where cotton predominates by weight, of handloom, cotton rugs of handloom	m^2	20	0	0	2	22	EIF
57050049	Other	m^2	20	0	0	2	22	EIF
57050090	Other	m^2	20	0	0	2	22	EIF

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EUROPEAN
COMMISSION

Brussels, 11.9.2026
COM(2026) 482 final

ANNEX 2 – PART 5/5

ANNEX

to the

Proposal for a Council Decision

on the conclusion of the Free Trade Agreement between the European Union and the Republic of India

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
58011000	Of wool or fine animal hair	m^2	10 % or Rs. 210 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 210 per sq.mtr. whichever is higher	EIF
58012100	Uncut weft pile fabrics	m^2	10 % or Rs. 80 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 80 per sq.mtr. whichever is higher	EIF
58012210	Solely of cotton	m^2	10 % or Rs. 70 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 70 per sq.mtr. whichever is higher	EIF
58012290	Other	m^2	10 % or Rs. 70 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 70 per sq.mtr. whichever is higher	EIF
58012300	Other weft pile fabrics	m^2	10 % or Rs. 80 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 80 per sq.mtr. whichever is higher	EIF

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58012600	Chenille fabrics	m^2	10 % or Rs. 180 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 180 per sq.mtr. whichever is higher	EIF
58012710	Warp pile fabrics, epingle (uncut)	m^2	10 % or Rs. 135 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 135 per sq.mtr. whichever is higher	EIF
58012720	Warp pile fabrics, cut	m^2	10 % or Rs. 120 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 120 per sq.mtr. whichever is higher	EIF
58012790	Other	m^2	10 % or Rs. 135 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 135 per sq.mtr. whichever is higher	EIF
58013100	Uncut weft pile fabrics	m^2	20 % or Rs. 75 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 75 per sq.mtr. whichever is higher	EIF

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58013200	Cut corduroy	m^2	20 % or Rs. 180 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 180 per sq.mtr. whichever is higher	EIF
58013300	Other weft pile fabrics	m^2	20 % or Rs. 150 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 150 per sq.mtr. whichever is higher	EIF
58013610	Carduroys	m^2	20 % or Rs. 130 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 130 per sq.mtr. whichever is higher	EIF
58013690	Other	m^2	20 % or Rs. 130 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 130 per sq.mtr. whichever is higher	EIF
58013710	Warp pile fabrics, uncut	m^2	20 % or Rs. 140 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 140 per sq.mtr. whichever is higher	EIF

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58013720	Warp pile fabrics, cut	m^2	20 % or Rs. 68 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 68 per sq.mtr. whichever is higher	EIF
58013790	Other	m^2	20 % or Rs. 140 per sq.mtr. whichever is higher	0	0	0	20 % or Rs. 140 per sq.mtr. whichever is higher	EIF
58019010	Pile fabrics and chenille fabrics of silk containing more than 50 % kg by weight of silk, but not containing wool or hair	m^2	10 % or Rs. 35 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 35 per sq.mtr. whichever is higher	EIF
58019090	Pile fabrics and chenille fabrics not elsewhere specified or included	m^2	10 % or Rs. 35 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 35 per sq.mtr. whichever is higher	EIF
58021010	Unbleached	m^2	10	0	0	1	11	EIF
58021020	Bleached	m^2	10 % or Rs. 60 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 60 per sq.mtr. whichever is higher	EIF

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58021030	Piece dyed	m^2	10 % or Rs. 60 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 60 per sq.mtr. whichever is higher	EIF
58021040	Yarn dyed	m^2	10 % or Rs. 60 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 60 per sq.mtr. whichever is higher	EIF
58021050	Printed	m^2	10 % or Rs. 60 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 60 per sq.mtr. whichever is higher	EIF
58021060	Of handloom	m^2	10 % or Rs. 60 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 60 per sq.mtr. whichever is higher	EIF
58021090	Other	m^2	10 % or Rs. 60 per sq.mtr. whichever is higher	0	0	0	10 % or Rs. 60 per sq.mtr. whichever is higher	EIF
58022000	Terry towelling and similar woven terry fabrics, of other textile materials	m^2	10	0	0	1	11	EIF

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58023000	Tufted textile fabrics	m^2	10 % or Rs. 150 per kg whichever is higher	0	0	0	10 % or Rs. 150 per kg whichever is higher	EIF
58030011	Unbleached	m^2	10	0	0	1	11	EIF
58030012	Bleached	m^2	10	0	0	1	11	EIF
58030013	Piece dyed	m^2	10	0	0	1	11	EIF
58030014	Yarn dyed	m^2	10	0	0	1	11	EIF
58030015	Printed	m^2	10	0	0	1	11	EIF
58030019	Other	m^2	10	0	0	1	11	EIF
	Of other textile materials:							
58030091	Of silk or silk waste	m^2	10	0	0	1	11	EIF
58030092	Of synthetic fibre	m^2	10	0	0	1	11	EIF
58030093	Of artificial fibre	m^2	10	0	0	1	11	EIF
58030099	Other	m^2	10	0	0	1	11	EIF
58041010	Of cotton	kg	10 % or Rs. 200 per kg whichever is higher	0	0	0	10 % or Rs. 200 per kg whichever is higher	EIF

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58041090	Other	kg	10 % or Rs. 200 per kg whichever is higher	0	0	0	10 % or Rs. 200 per kg whichever is higher	EIF
	Mechanically made lace:							
58042100	Of man-made fibres	kg	20 % or Rs. 200 per kg whichever is higher	0	0	0	20 % or Rs. 200 per kg whichever is higher	EIF
58042910	Of cotton	kg	10 % or Rs. 200 per kg whichever is higher	0	0	0	10 % or Rs. 200 per kg whichever is higher	EIF
ok58042990	Other	kg	10 % or Rs. 200 per kg whichever is higher	0	0	0	10 % or Rs. 200 per kg whichever is higher	EIF
58043000	Hand-made lace	kg	10 % or Rs. 200 per kg whichever is higher	0	0	0	10 % or Rs. 200 per kg whichever is higher	EIF

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58050010	Tapestries hand made or needle worked by hand, of cotton	kg	10	0	0	1	11	EIF
58050020	Tapestries of jute	kg	10	0	0	1	11	EIF
58050090	Other	kg	10	0	0	1	11	EIF
58061000	Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	kg	10	0	0	1	11	EIF
58062000	Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	kg	10	0	0	1	11	EIF
	Other woven fabrics:							
58063110	Typewriter ribbon cloth	kg	10	0	0	1	11	EIF
58063120	Newar cotton	kg	10	0	0	1	11	EIF
58063190	Other	kg	10	0	0	1	11	EIF
58063200	Of man-made fibres	kg	20	0	0	2	22	EIF
58063910	Goat hair puttis tape	kg	10	0	0	1	11	EIF

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58063920	Jute webbing	kg	10	0	0	1	11	EIF
58063930	Other narrow fabrics of jute	kg	10	0	0	1	11	EIF
58063990	Other	kg	10	0	0	1	11	EIF
58064000	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	kg	10	0	0	1	11	EIF
58071010	Of cotton	kg	10	0	0	1	11	EIF
58071020	Of man made fibre	kg	10	0	0	1	11	EIF
58071090	Other	kg	10	0	0	1	11	EIF
58079010	Of felt or non-wovens	kg	10	0	0	1	11	EIF
58079090	Other	kg	10	0	0	1	11	EIF
58081010	Of cotton	kg	10	0	0	1	11	EIF
58081090	Other	kg	10	0	0	1	11	EIF
58089010	Tapes, ornamental or cotton	kg	10	0	0	1	11	EIF
58089020	Hair band of narrow fabrics	kg	10	0	0	1	11	EIF
58089030	Other braids	kg	10	0	0	1	11	EIF

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58089040	Ribbons of rayon with ornamental trimmings	kg	10	0	0	1	11	EIF
58089050	Saree falls, borders (other than zari), frings of cotton	kg	10	0	0	1	11	EIF
58089060	Saree falls, borders (other than zari), frings of man-made fibre	kg	10	0	0	1	11	EIF
58089090	Other	kg	10	0	0	1	11	EIF
58090010	Zari borders	kg	10	0	0	1	11	EIF
58090090	Other	kg	10	0	0	1	11	EIF
58101000	Embroidery without visible ground	kg	10 % or Rs. 200 per kg whichever is higher	0	0	0	10 % or Rs. 200 per kg whichever is higher	EIF
	Other embroidery:							
58109110	Embroidered with Lucknow Chikan Craft	kg	10	0	0	1	11	EIF
58109190	Other	kg	10	0	0	1	11	EIF
58109210	Embroidered badges, motifs and the like	kg	10	0	0	1	11	EIF

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58109220	Embroidered with Lucknow Chikan Craft	kg	10	0	0	1	11	EIF
58109290	Other	kg	10	0	0	1	11	EIF
58109910	Embroidered with Lucknow Chikan Craft	kg	10	0	0	1	11	EIF
58109990	Other	kg	10	0	0	1	11	EIF
58110010	Kantha (multi layer stitched textile fabrics in piece used for bedding, mattress pads or clothing)	m^2	10	0	0	1	11	EIF
58110020	Quilted wadding	m^2	10	0	0	1	11	EIF
58110090	Other	m^2	10	0	0	1	11	EIF
59011010	Of cotton	m^2	10	0	0	1	11	EIF
59011020	Prepared painting canvas	m^2	10	0	0	1	11	EIF
59011090	Other	m^2	10	0	0	1	11	EIF
59019010	Tracing cloth of cotton	m^2	10	0	0	1	11	EIF
59019020	Varnished cambric fabrics (empire fabrics) tapes, etc.	m^2	10	0	0	1	11	EIF

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59019090	Other	m^2	10	0	0	1	11	EIF
59021010	Impregnated with rubber	m^2	20	0	0	2	22	EIF
59021090	Other	m^2	20	0	0	2	22	EIF
59022010	Impregnated with rubber	m^2	20	0	0	2	22	EIF
59022090	Other	m^2	20	0	0	2	22	EIF
59029010	Impregnated with rubber	m^2	20	0	0	2	22	EIF
59029090	Other	m^2	20	0	0	2	22	EIF
59031010	Imitation leather fabrics of cotton	m^2	20	0	0	2	22	EIF
59031090	Other	m^2	20	0	0	2	22	EIF
59032010	Imitation leather fabrics, of cotton	m^2	20	0	0	2	22	EIF
59032090	Other	m^2	20	0	0	2	22	EIF
59039010	Of cotton	m^2	20	0	0	2	22	EIF
59039020	Polyethylene laminated jute fabrics	m^2	20	0	0	2	22	EIF
59039090	Other	m^2	20	0	0	2	22	EIF

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59041000	Linoleum	m^2	10	0	0	1	11	EIF
59049010	Floor coverings with jute base	m^2	10	0	0	1	11	EIF
59049090	Other	m^2	10	0	0	1	11	EIF
59050010	Fixed on the backing of any material	kg	10	0	0	1	11	EIF
59050090	Other	kg	10	0	0	1	11	EIF
59061000	Adhesive tape of a width not exceeding 20 cm	kg	10	0	0	1	11	EIF
	Other:							
59069110	Of cotton	kg	10	0	0	1	11	EIF
59069190	Of other textile materials	kg	10	0	0	1	11	EIF
59069910	Insulating tape, electrical of cotton	kg	10	0	0	1	11	EIF
59069920	Rubberised cotton fabrics, other than knitted or crocheted	kg	10	0	0	1	11	EIF
59069990	Otherd	kg	10	0	0	1	11	EIF

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59070011	On the base fabrics of cotton	m^2	10	0	0	1	11	EIF
59070012	On the base fabrics of man-made textile material	m^2	10	0	0	1	11	EIF
59070019	On base fabrics of other textile materials	m^2	10	0	0	1	11	EIF
	Other:							
59070091	Cotton fabrics coated or impregnated with oil or preparations with basis of drying oil	m^2	10	0	0	1	11	EIF
59070092	Other textile fabrics coated or impregnated with oil or oil preparations	m^2	10	0	0	1	11	EIF
59070093	Jute fabrics otherwise impregnated or coated	m^2	10	0	0	1	11	EIF
59070099	Other	m^2	10	0	0	1	11	EIF
59080010	Wicks and gas mantle fabrics, of cotton	kg	10	0	0	1	11	EIF

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59080020	Gas mantles of rayon	kg	10	0	0	1	11	EIF
59080090	Other	kg	10	0	0	1	11	EIF
59090010	Of cotton	kg	10	0	0	1	11	EIF
59090020	Of man-made fibre	kg	10	0	0	1	11	EIF
59090090	Of other textile materials	kg	10	0	0	1	11	EIF
59100010	Cotton canvas ply belting	kg	20	0	0	2	22	EIF
59100020	Rubberised cotton belting	kg	20	0	0	2	22	EIF
59100030	Other transmission, conveyer or elevator belts or belting of cotton	kg	20	0	0	2	22	EIF
59100040	Hair belting	kg	20	0	0	2	22	EIF
59100050	Flax canvas ply belting	kg	20	0	0	2	22	EIF
59100060	Fibre belt conveyor	kg	20	0	0	2	22	EIF
59100090	Other	kg	20	0	0	2	22	EIF

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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 velvet impregnated with rubber, for covering weaving spindles (weaving beams)	kg	10	0	0	1	11	EIF
59112000	Bolting fabrics, whether or not made up	m^2	10	0	0	1	11	EIF
	Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper making or similar machines (for example, for pulp or asbestos-cement):							

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59113110	Felt for cotton textile industries, woven	kg	10	0	0	1	11	EIF
59113120	Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines	kg	10	0	0	1	11	EIF
59113130	Cotton fabrics and articles used in machinery and plant	kg	10	0	0	1	11	EIF
59113140	Jute fabrics and articles used in machinery or plant	kg	10	0	0	1	11	EIF
59113150	Textile fabrics of metallised yarn of a kind commonly used in paper making or other machinery	kg	10	0	0	1	11	EIF
59113190	Other	kg	10	0	0	1	11	EIF
59113210	Felt for cotton textile industries, woven	kg	10	0	0	1	11	EIF

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59113220	Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines	kg	10	0	0	1	11	EIF
59113230	Cotton fabrics and articles used in machinery and plant	kg	10	0	0	1	11	EIF
59113240	Jute fabrics and articles used in machinery or plant	kg	10	0	0	1	11	EIF
59113250	Textile fabrics of metallised yarn of a kind commonly used in paper making or other machinery	kg	10	0	0	1	11	EIF
59113290	Other	kg	10	0	0	1	11	EIF
59114000	Straining cloth of a kind used in oil presses or the like, including that of human hair	kg	10	0	0	1	11	EIF
59119010	Paper maker's felt, woven	kg	10	0	0	1	11	EIF

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59119020	Gaskets, washers, polishing discs and other machinery parts of textile articles	kg	10	0	0	1	11	EIF
59119031	Geogrid conforming to IS 17373	kg	10	0	0	1	11	EIF
59119032	Geotextile conforming to IS 16391, IS 16392	kg	10	0	0	1	11	EIF
59119039	Other	kg	10	0	0	1	11	EIF
59119040	Mulch mats, conforming to IS 16202	kg	10	0	0	1	11	EIF
59119090	Other	kg	10	0	0	1	11	EIF
60011010	Of cotton	kg	10	0	0	1	11	EIF
60011020	Of man-made fibres	kg	10	0	0	1	11	EIF
60011090	Of other textile materials	kg	10	0	0	1	11	EIF
	Looped pile fabrics:							
60012100	Of cotton	kg	10	0	0	1	11	EIF
60012200	Of man-made fibres	kg	20	0	0	2	22	EIF

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60012900	Of other textile materials	kg	10	0	0	1	11	EIF
	Other:							
60019100	Of cotton	kg	10	0	0	1	11	EIF
60019200	Of man-made fibres	kg	20	0	0	2	22	EIF
60019910	Of wool or fine animal hair	kg	10	0	0	1	11	EIF
60019990	Other	kg	10	0	0	1	11	EIF
60024000	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	kg	10	0	0	1	11	EIF
60029000	Other	kg	10	0	0	1	11	EIF
60031000	Of wool or fine animal hair	kg	10	0	0	1	11	EIF
60032000	Of cotton	kg	10	0	0	1	11	EIF
60033000	Of synthetic fibres	kg	20	0	0	2	22	EIF
60034000	Of artificial fibres	kg	20	0	0	2	22	EIF
60039000	Other	kg	10	0	0	1	11	EIF

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60041000	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	kg	20	0	0	2	22	EIF
60049000	Other	kg	20	0	0	2	22	EIF
60052100	Unbleached or bleached	kg	25	0	0	2.5	27.5	EIF
60052200	Dyed	kg	25	0	0	2.5	27.5	EIF
60052300	Of yarns of different colours	kg	25	0	0	2.5	27.5	EIF
60052400	Printed	kg	25	0	0	2.5	27.5	EIF
	Of synthetic fibres:							

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60053500	Fabrics of polyethylene monofilament or of polyester multifilament, weighing not less than 30 g/m^2 and not more than 55 g/m^2, having a mesh size of not less than 20 holes/cm^2 and not more than 100 holes/cm^2, 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	EIF
60053600	Other, unbleached or bleached	kg	20	0	0	2	22	EIF
60053710	Shade nets conforming to IS 16008	kg	20	0	0	2	22	EIF
60053790	Other	kg	20	0	0	2	22	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
60053800	Other, of yarns of different colours	kg	20	0	0	2	22	EIF
60053900	Other, printed	kg	20	0	0	2	22	EIF
60054100	Unbleached or bleached	kg	20	0	0	2	22	EIF
60054200	Dyed	kg	20	0	0	2	22	EIF
60054300	Of yarns of different colours	kg	20	0	0	2	22	EIF
60054400	Printed	kg	20	0	0	2	22	EIF
60059000	Other	kg	10	0	0	1	11	EIF
60061000	Of wool or fine animal hair	kg	10	0	0	1	11	EIF
	Of cotton:							
60062100	Unbleached or bleached	kg	10	0	0	1	11	EIF
60062200	Dyed	kg	10	0	0	1	11	EIF
60062300	Of yarns of different colours	kg	10	0	0	1	11	EIF
60062400	Printed	kg	10	0	0	1	11	EIF
	Of synthetic fibres:							

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
60063100	Unbleached or bleached	kg	20	0	0	2	22	EIF
60063200	Dyed	kg	20	0	0	2	22	EIF
60063300	Of yarns of different colours	kg	20	0	0	2	22	EIF
60063400	Printed	kg	20	0	0	2	22	EIF
	Of artificial fibres:							
60064100	Unbleached or bleached	kg	20	0	0	2	22	EIF
60064200	Dyed	kg	20	0	0	2	22	EIF
60064300	Of yarns of different colours	kg	20	0	0	2	22	EIF
60064400	Printed	kg	20	0	0	2	22	EIF
60069000	Other	kg	10	0	0	1	11	EIF
61012000	Of cotton	u	20	0	0	2	22	EIF
61013010	Of synthetic fibres	u	20	0	0	2	22	EIF
61013020	Of artificial fibres	u	20	0	0	2	22	EIF
61019010	Of silk	u	20	0	0	2	22	EIF
61019090	Other	u	20	0	0	2	22	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
61021000	Of wool or fine animal hair	u	20	0	0	2	22	EIF
61022000	Of cotton	u	20	0	0	2	22	EIF
61023010	Of synthetic fibres	u	20	0	0	2	22	EIF
61023020	Of artificial fibres	u	20	0	0	2	22	EIF
61029010	Of silk	u	20	0	0	2	22	EIF
61029090	Other	u	20	0	0	2	22	EIF
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	u	20	0	0	2	22	EIF
61031020	Of cotton	u	20	0	0	2	22	EIF
61031030	Of artificial fibres	u	20	0	0	2	22	EIF
61031090	Other	u	20	0	0	2	22	EIF
61032200	Of cotton	u	20	0	0	2	22	EIF
61032300	Of synthetic fibres	u	20	0	0	2	22	EIF
61032910	Of silk	u	20	0	0	2	22	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
61032920	Of artificial fibres	u	20	0	0	2	22	EIF
61032990	Other	u	20	0	0	2	22	EIF
	Jackets and blazers:							
61033100	Of wool or fine animal hair	u	20	0	0	2	22	EIF
61033200	Of cotton	u	20	0	0	2	22	EIF
61033300	Of synthetic fibres	u	20	0	0	2	22	EIF
61033910	Of silk	u	20	0	0	2	22	EIF
61033920	Of artificial fibres	u	20	0	0	2	22	EIF
61033990	Other	u	20	0	0	2	22	EIF
	Trousers, bib and brace overalls, breeches and shorts:							
61034100	Of wool or fine animal hair	u	20	0	0	2	22	EIF
61034200	Of cotton	u	20	0	0	2	22	EIF
61034300	Of synthetic fibres	u	20	0	0	2	22	EIF
61034910	Of silk	u	20	0	0	2	22	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
61034920	Of artificial fibres	u	20	0	0	2	22	EIF
61034990	Other	u	20	0	0	2	22	EIF
61041300	Of synthetic fibres	u	20	0	0	2	22	EIF
61041910	Of silk	u	20	0	0	2	22	EIF
61041920	Of artificial fibres	u	20	0	0	2	22	EIF
61041990	Other	u	20	0	0	2	22	EIF
	Ensembles:							
61042200	Of cotton	u	20	0	0	2	22	EIF
61042300	Of synthetic fibres	u	20	0	0	2	22	EIF
61042910	Of silk	u	20	0	0	2	22	EIF
61042920	Of artificial fibres	u	20	0	0	2	22	EIF
61042990	Other	u	20	0	0	2	22	EIF
	Jackets and blazers:							
61043100	Of wool or fine animal hair	u	20	0	0	2	22	EIF
61043200	Of cotton	u	20	0	0	2	22	EIF
61043300	Of synthetic fibres	u	20	0	0	2	22	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
61043910	Of silk	u	20	0	0	2	22	EIF
61043920	Of artificial fibres	u	20	0	0	2	22	EIF
61043990	Other	u	20	0	0	2	22	EIF
	Dresses:							
61044100	Of wool or fine animal hair	u	20 % or Rs. 255 per piece whichever is higher	0	0	0	20 % or Rs. 255 per piece whichever is higher	EIF
61044200	Of cotton	u	20	0	0	2	22	EIF
61044300	Of synthetic fibres	u	20 % or Rs. 255 per piece whichever is higher	0	0	0	20 % or Rs. 255 per piece whichever is higher	EIF
61044400	Of artificial fibres	u	20 % or Rs. 255 per piece whichever is higher	0	0	0	20 % or Rs. 255 per piece whichever is higher	EIF
61044910	Of silk	u	20 % or Rs. 220 per piece whichever is higher	0	0	0	20 % or Rs. 220 per piece whichever is higher	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
61044990	Of other fibres	u	20 % or Rs. 220 per piece whichever is higher	0	0	0	20 % or Rs. 220 per piece whichever is higher	EIF
	Skirts and divided skirts:							
61045100	Of wool or fine animal hair	u	20 % or Rs. 110 per piece whichever is higher	0	0	0	20 % or Rs. 110 per piece whichever is higher	EIF
61045200	Of cotton	u	20 % or Rs. 110 per piece whichever is higher	0	0	0	20 % or Rs. 110 per piece whichever is higher	EIF
61045300	Of synthetic fibres	u	20 % or Rs. 110 per piece whichever is higher	0	0	0	20 % or Rs. 110 per piece whichever is higher	EIF
61045910	Of silk	u	20 % or Rs. 110 per piece whichever is higher	0	0	0	20 % or Rs. 110 per piece whichever is higher	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
61045920	Of artificial fibres	u	20 % or Rs. 110 per piece whichever is higher	0	0	0	20 % or Rs. 110 per piece whichever is higher	EIF
61045990	Of other fibres	u	20 % or Rs. 110 per piece whichever is higher	0	0	0	20 % or Rs. 110 per piece whichever is higher	EIF
	Trousers, bib and brace overalls, breeches and shorts:							
61046100	Of wool or fine animal hair	u	20	0	0	2	22	EIF
61046200	Of cotton	u	20	0	0	2	22	EIF
61046300	Of synthetic fibres	u	20	0	0	2	22	EIF
61046910	Of silk	u	20	0	0	2	22	EIF
61046920	Of artificial fibres	u	20	0	0	2	22	EIF
61046990	Other	u	20	0	0	2	22	EIF
61051010	Shirts, hand crocheted	u	20 % or Rs. 83 per piece whichever is higher	0	0	0	20 % or Rs. 83 per piece whichever is higher	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
61051020	Knit shirts (other than t-shirts) and sweat shirts, other than hand crocheted	u	20 % or Rs. 83 per piece whichever is higher	0	0	0	20 % or Rs. 83 per piece whichever is higher	EIF
61051090	Other	u	20 % or Rs. 83 per piece whichever is higher	0	0	0	20 % or Rs. 83 per piece whichever is higher	EIF
61052010	Of synthetic fibres	u	20 % or Rs. 83 per piece whichever is higher	0	0	0	20 % or Rs. 83 per piece whichever is higher	EIF
61052020	Of artificial fibres	u	20 % or Rs. 83 per piece whichever is higher	0	0	0	20 % or Rs. 83 per piece whichever is higher	EIF
61059010	Of silk	u	20 % or Rs. 90 per piece whichever is higher	0	0	0	20 % or Rs. 90 per piece whichever is higher	EIF
61059090	Other	u	20 % or Rs. 90 per piece whichever is higher	0	0	0	20 % or Rs. 90 per piece whichever is higher	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
61061000	Of cotton	u	20 % or Rs. 90 per piece whichever is higher	0	0	0	20 % or Rs. 90 per piece whichever is higher	EIF
61062010	Of synthetic fibres	u	20 % or Rs. 25 per piece whichever is higher	0	0	0	20 % or Rs. 25 per piece whichever is higher	EIF
61062020	Of artificial fibres	u	20 % or Rs. 25 per piece whichever is higher	0	0	0	20 % or Rs. 25 per piece whichever is higher	EIF
61069010	Of silk	u	20 % or Rs. 135 per piece whichever is higher	0	0	0	20 % or Rs. 135 per piece whichever is higher	EIF
61069020	Of wool or fine animal hair	u	20 % or Rs. 135 per piece whichever is higher	0	0	0	20 % or Rs. 135 per piece whichever is higher	EIF
61069090	Other	u	20 % or Rs. 135 per piece whichever is higher	0	0	0	20 % or Rs. 135 per piece whichever is higher	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
61071100	Of cotton	u	20 % or Rs. 24 per piece whichever is higher	0	0	0	20 % or Rs. 24 per piece whichever is higher	EIF
61071210	Of synthetic fibres	u	20 % or Rs. 30 per piece whichever is higher	0	0	0	20 % or Rs. 30 per piece whichever is higher	EIF
61071220	Of artificial fibres	u	20 % or Rs. 30 per piece whichever is higher	0	0	0	20 % or Rs. 30 per piece whichever is higher	EIF
61071910	Of silk	u	20	0	0	2	22	EIF
61071990	Other	u	20	0	0	2	22	EIF
	Night shirts and pyjamas:							
61072100	Of cotton	u	20	0	0	2	22	EIF
61072210	Of synthetic fibres	u	20	0	0	2	22	EIF
61072220	Of artificial fibres	u	20	0	0	2	22	EIF
61072910	Of silk	u	20	0	0	2	22	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
61072920	Of wool or fine animal hair	u	20	0	0	2	22	EIF
61072990	Other	u	20	0	0	2	22	EIF
	Other:							
61079110	Gengis (vests), other than hand crocheted	u	20	0	0	2	22	EIF
61079190	Other	u	20	0	0	2	22	EIF
61079910	Of silk	u	20	0	0	2	22	EIF
61079920	Of wool or fine animal hair	u	20	0	0	2	22	EIF
61079990	Other	u	20	0	0	2	22	EIF
61081110	Of synthetic fibres	u	20	0	0	2	22	EIF
61081120	Of artificial fibres	u	20	0	0	2	22	EIF
61081910	Of silk	u	20	0	0	2	22	EIF
61081920	Of cotton	u	20	0	0	2	22	EIF
61081990	Of other fibres	u	20	0	0	2	22	EIF
	Briefs and panties:							

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
61082100	Of cotton	u	20 % or Rs. 25 per piece whichever is higher	0	0	0	20 % or Rs. 25 per piece whichever is higher	EIF
61082210	Of synthetic fibres	u	20 % or Rs. 25 per piece whichever is higher	0	0	0	20 % or Rs. 25 per piece whichever is higher	EIF
61082220	Of artificial fibres	u	20 % or Rs. 25 per piece whichever is higher	0	0	0	20 % or Rs. 25 per piece whichever is higher	EIF
61082910	Of silk	u	20	0	0	2	22	EIF
61082990	Other	u	20	0	0	2	22	EIF
	Night dresses and pyjamas:							
61083100	Of cotton	u	20	0	0	2	22	EIF
61083210	Of synthetic fibres	u	20	0	0	2	22	EIF
61083220	Of artificial fibres	u	20	0	0	2	22	EIF
61083910	Of silk	u	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
61083990	Other	u	20	0	0	2	22	EIF
	Other:							
61089100	Of cotton	u	20 % or Rs. 65 per piece whichever is higher	0	0	0	20 % or Rs. 65 per piece whichever is higher	EIF
61089210	Of synthetic fibres	u	20 % or Rs. 60 per piece whichever is higher	0	0	0	20 % or Rs. 60 per piece whichever is higher	EIF
61089220	Of artificial fibres	u	20 % or Rs. 60 per piece whichever is higher	0	0	0	20 % or Rs. 60 per piece whichever is higher	EIF
61089910	Of silk	u	20	0	0	2	22	EIF
61089920	Of wool or fine animal hair	u	10	0	0	1	11	EIF
61089990	Of other textile material	u	20	0	0	2	22	EIF
61091000	Of cotton	u	20 % or Rs. 45 per piece whichever is higher	0	0	0	20 % or Rs. 45 per piece whichever is higher	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
61099010	Of synthetic fibres	u	20 % or Rs. 50 per piece whichever is higher	0	0	0	20 % or Rs. 50 per piece whichever is higher	EIF
61099020	Of artificial fibres	u	20 % or Rs. 50 per piece whichever is higher	0	0	0	20 % or Rs. 50 per piece whichever is higher	EIF
61099030	Of silk	u	20 % or Rs. 50 per piece whichever is higher	0	0	0	20 % or Rs. 50 per piece whichever is higher	EIF
61099040	Of wool or fine animal hair	u	20 % or Rs. 50 per piece whichever is higher	0	0	0	20 % or Rs. 50 per piece whichever is higher	EIF
61099090	Other	u	20 % or Rs. 50 per piece whichever is higher	0	0	0	20 % or Rs. 50 per piece whichever is higher	EIF
61101110	Jerseys	u	20 % or Rs. 275 per piece whichever is higher	0	0	0	20 % or Rs. 275 per piece whichever is higher	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
61101120	Sweaters and cardigans	u	20 % or Rs. 275 per piece whichever is higher	0	0	0	20 % or Rs. 275 per piece whichever is higher	EIF
61101190	Other	u	20 % or Rs. 275 per piece whichever is higher	0	0	0	20 % or Rs. 275 per piece whichever is higher	EIF
61101200	Of kashmir (cashmere) goats	u	20 % or Rs. 275 per piece whichever is higher	0	0	0	20 % or Rs. 275 per piece whichever is higher	EIF
61101900	Other	u	20 % or Rs. 275 per piece whichever is higher	0	0	0	20 % or Rs. 275 per piece whichever is higher	EIF
61102000	Of cotton	u	20 % or Rs. 85 per piece whichever is higher	0	0	0	20 % or Rs. 85 per piece whichever is higher	EIF
61103010	Of synthetic fibres	u	20 % or Rs. 110 per piece whichever is higher	0	0	0	20 % or Rs. 110 per piece whichever is higher	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
61103020	Of artificial fibres	u	20 % or Rs. 110 per piece whichever is higher	0	0	0	20 % or Rs. 110 per piece whichever is higher	EIF
61109000	Of other textile materials	u	20 % or Rs. 105 per piece whichever is higher	0	0	0	20 % or Rs. 105 per piece whichever is higher	EIF
61112000	Of cotton	kg	20	0	0	2	22	EIF
61113000	Of synthetic fibres	kg	20	0	0	2	22	EIF
61119010	Of silk	kg	20	0	0	2	22	EIF
61119020	Of artificial fibres	kg	20	0	0	2	22	EIF
61119090	Other	kg	20	0	0	2	22	EIF
61121100	Of cotton	u	20	0	0	2	22	EIF
61121200	Of synthetic fibres	u	20	0	0	2	22	EIF
61121910	Of silk	u	10	0	0	1	11	EIF
61121920	Of wool or fine animal hair	u	20	0	0	2	22	EIF
61121930	Of artificial fibres	u	20	0	0	2	22	EIF
61121990	Other	u	20	0	0	2	22	EIF
61122010	Of silk	kg	10	0	0	1	11	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
61122020	Of wool or fine animal hair	kg	20	0	0	2	22	EIF
61122030	Of cotton	kg	20	0	0	2	22	EIF
61122040	Of synthetic fibres	kg	20	0	0	2	22	EIF
61122050	Of artificial fibres	kg	20	0	0	2	22	EIF
61122090	Other	kg	20	0	0	2	22	EIF
	Men's or boys' swimwear:							
61123100	Of synthetic fibres	u	20	0	0	2	22	EIF
61123910	Of silk	u	20	0	0	2	22	EIF
61123920	Of artificial fibres	u	20	0	0	2	22	EIF
61123990	Other	u	20	0	0	2	22	EIF
	Women's or girls' swimwear:							
61124100	Of synthetic fibre	u	20	0	0	2	22	EIF
61124910	Of silk	u	10	0	0	1	11	EIF
61124920	Of artificial fibres	u	20	0	0	2	22	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
61124990	Other	u	20	0	0	2	22	EIF
61130000	Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907	kg	20	0	0	2	22	EIF
61142000	Of cotton	kg	20	0	0	2	22	EIF
61143010	Of synthetic fibres	kg	20	0	0	2	22	EIF
61143020	Of artificial fibres	kg	20	0	0	2	22	EIF
61149010	Of silk	kg	20	0	0	2	22	EIF
61149090	Other	kg	20	0	0	2	22	EIF
61151000	Graduated compression hosiery for example,(stockings for varicose veins)	u	20	0	0	2	22	EIF
61152100	Other panty hose and tights: of synthetic fibres, measuring per single yarn less than 67 decitex	u	20	0	0	2	22	EIF
61152200	Of synthetic fibres measuring per single yarn 67 decitex or more	u	20	0	0	2	22	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
61152910	Of other textile materials: of silk	u	20	0	0	2	22	EIF
61152920	Of wool or fine animal hair	u	20	0	0	2	22	EIF
61152930	Of artificial fibres	u	20	0	0	2	22	EIF
61152990	Other	u	20	0	0	2	22	EIF
61153000	Other women's full length or knee length hosiery, measuring per single yarn less than 67 decitex	u	20	0	0	2	22	EIF
61159400	Of wool or fine animal hair	pa	20	0	0	2	22	EIF
61159500	Of cotton	pa	20	0	0	2	22	EIF
61159600	Of synthetic fibres	pa	20	0	0	2	22	EIF
61159910	Of artificial fibres	pa	20	0	0	2	22	EIF
61159990	Other	pa	20	0	0	2	22	EIF
61161000	Impregnated, coated or covered with plastics or rubber	pa	20	0	0	2	22	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Other:							
61169100	Of wool or fine animal hair	pa	20	0	0	2	22	EIF
61169200	Of cotton	pa	20	0	0	2	22	EIF
61169300	Of synthetic fibres	pa	20	0	0	2	22	EIF
61169910	Of artificial fibres	pa	20	0	0	2	22	EIF
61169990	Other	pa	20	0	0	2	22	EIF
61171010	Of silk	u	20	0	0	2	22	EIF
61171020	Of wool	u	20	0	0	2	22	EIF
61171030	Of cotton	u	20	0	0	2	22	EIF
61171040	Of man-made fibres	u	20	0	0	2	22	EIF
61171090	Other	u	20	0	0	2	22	EIF
61178010	Of silk	u	20	0	0	2	22	EIF
61178020	Of wool	u	20	0	0	2	22	EIF
61178030	Of cotton	u	20	0	0	2	22	EIF
61178040	Of man-made fibres	u	20	0	0	2	22	EIF
61178090	Other	u	20	0	0	2	22	EIF
61179000	Parts	kg	20	0	0	2	22	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
62012010	Overcoats, raincoats, car-coats, capes, cloaks and similar articles	u	20 % of Rs. 385 per piece whichever is higher	0	0	0	20 % of Rs. 385 per piece whichever is higher	EIF
62012090	Other	u	20 % of Rs. 220 per piece whichever is higher	0	0	0	20 % of Rs. 220 per piece whichever is higher	EIF
62013010	Overcoats, raincoats, car-coats, capes, cloaks and similar articles	u	20	0	0	2	22	EIF
62013090	Other	u	20	0	0	2	22	EIF
62014010	Overcoats, raincoats, car-coats, capes, cloaks and similar articles	u	20	0	0	2	22	EIF
62014090	Other	u	20	0	0	2	22	EIF
62019010	Overcoats, raincoats, car-coats, capes, cloaks and similar articles	u	20	0	0	2	22	EIF
62019090	Other	u	20	0	0	2	22	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
62022010	Overcoats, raincoats, car-coats, capes, cloaks and similar articles	u	20 % of Rs. 385 per piece whichever is higher	0	0	0	20 % of Rs. 385 per piece whichever is higher	EIF
62022090	Other	u	20 % of Rs. 220 per piece whichever is higher	0	0	0	20 % of Rs. 220 per piece whichever is higher	EIF
62023010	Overcoats, raincoats, car-coats, capes, cloaks and similar articles	u	20	0	0	2	22	EIF
62023090	Other	u	20	0	0	2	22	EIF
62024010	Overcoats, raincoats, car-coats, capes, cloaks and similar articles	u	20	0	0	2	22	EIF
62024090	Other	u	20	0	0	2	22	EIF
62029010	Overcoats, raincoats, car-coats, capes, cloaks and similar articles	u	20	0	0	2	22	EIF
62029090	Other	u	20	0	0	2	22	EIF
62031100	Of wool or fine animal hair	u	20	0	0	2	22	EIF
62031200	Of synthetic fibres	u	20	0	0	2	22	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
62031910	Of cotton	u	20	0	0	2	22	EIF
62031990	Other	u	20	0	0	2	22	EIF
	Ensembles:							
62032200	Of cotton	u	20 % or Rs. 145 per piece whichever is higher	0	0	0	20 % or Rs. 145 per piece whichever is higher	EIF
62032300	Of synthetic fibres	u	20 % or Rs. 145 per piece whichever is higher	0	0	0	20 % or Rs. 145 per piece whichever is higher	EIF
62032911	Jackets and blazers – of silk – khadi	u	20 % or Rs. 145 per piece whichever is higher	0	0	0	20 % or Rs. 145 per piece whichever is higher	EIF
62032919	Jackets and blazers – of silk – other	u	20 % or Rs. 145 per piece whichever is higher	0	0	0	20 % or Rs. 145 per piece whichever is higher	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
62032990	Jackets and blazers – of other textile materials – other	u	20 % or Rs. 145 per piece whichever is higher	0	0	0	20 % or Rs. 145 per piece whichever is higher	EIF
62033110	Of wool or fine animal hair – khadi	u	20	0	0	2	22	EIF
62033190	Of wool or fine animal hair – other	u	20	0	0	2	22	EIF
62033200	Of cotton	u	20	0	0	2	22	EIF
62033300	Of synthetic fibres	u	20	0	0	2	22	EIF
62033911	Of silk-khadi	u	20	0	0	2	22	EIF
62033919	Of silk-other	u	20	0	0	2	22	EIF
62033990	Other	u	20	0	0	2	22	EIF
	Trousers, bib and brace overalls, breeches and shorts:							
62034100	Of wool or fine animal hair	u	20 % or Rs. 285 per piece whichever is higher	0	0	0	20 % or Rs. 285 per piece whichever is higher	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
62034210	Of cotton-handloom	u	20 % or Rs. 135 per piece whichever is higher	0	0	0	20 % or Rs. 135 per piece whichever is higher	EIF
62034290	Of cotton-other	u	20 % or Rs. 135 per piece whichever is higher	0	0	0	20 % or Rs. 135 per piece whichever is higher	EIF
62034300	Of synthetic fibres	u	20	0	0	2	22	EIF
62034910	Of silk	u	20	0	0	2	22	EIF
62034990	Other	u	20	0	0	2	22	EIF
62041100	Of wool of fine animal hair	u	20	0	0	2	22	EIF
62041210	Embroidered with Lucknow Chikan Craft	u	20	0	0	2	22	EIF
62041290	Other	u	20	0	0	2	22	EIF
62041310	Embroidered with Lucknow Chikan Craft	u	20	0	0	2	22	EIF
62041390	Other	u	20	0	0	2	22	EIF
62041911	Sequinned or beaded with chattons or embroidered	u	20	0	0	2	22	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
62041912	Embroidered with Lucknow Chikan Craft	u	20	0	0	2	22	EIF
62041919	Other	u	20	0	0	2	22	EIF
62041991	Embroidered with Lucknow Chikan Craft	u	20	0	0	2	22	EIF
62041999	Other	u	20	0	0	2	22	EIF
62042100	Ensembles: of wool or fine animal hair	u	20	0	0	2	22	EIF
62042210	Blouses combined with skirts, trousers or shorts	u	20	0	0	2	22	EIF
62042220	Embroidered with Lucknow Chikan Craft	u	20	0	0	2	22	EIF
62042290	Other	u	20	0	0	2	22	EIF
62042310	Embroidered with Lucknow Chikan Craft	u	20	0	0	2	22	EIF
62042390	Other	u	20	0	0	2	22	EIF
62042912	Khadi	u	20	0	0	2	22	EIF
62042913	Embroidered with Lucknow Chikan Craft	u	20	0	0	2	22	EIF
62042919	Other	u	20	0	0	2	22	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
62042991	Embroidered with Lucknow Chikan Craft	u	20	0	0	2	22	EIF
62042999	Other	u	20	0	0	2	22	EIF
62043110	Khadi	u	20	0	0	2	22	EIF
62043190	Other	u	20	0	0	2	22	EIF
62043210	Embroidered with Lucknow Chikan Craft	u	20	0	0	2	22	EIF
62043290	Other	u	20	0	0	2	22	EIF
62043310	Embroidered with Lucknow Chikan Craft	u	20	0	0	2	22	EIF
62043390	Other	u	20	0	0	2	22	EIF
62043912	Khadi	u	20	0	0	2	22	EIF
62043913	Embroidered with Lucknow Chikan Craft	u	20	0	0	2	22	EIF
62043919	Other	u	20	0	0	2	22	EIF
62043991	Embroidered with Lucknow Chikan Craft	u	20	0	0	2	22	EIF
62043999	Other	u	20	0	0	2	22	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
62044110	House coats and like dresses	u	20 % or Rs. 145 per piece whichever is higher	0	0	0	20 % or Rs. 145 per piece whichever is higher	EIF
62044120	Blazers	u	20 % or Rs. 145 per piece whichever is higher	0	0	0	20 % or Rs. 145 per piece whichever is higher	EIF
62044190	Other	u	20 % or Rs. 145 per piece whichever is higher	0	0	0	20 % or Rs. 145 per piece whichever is higher	EIF
62044210	House coats and like dresses	u	20 % or Rs. 116 per piece whichever is higher	0	0	0	20 % or Rs. 116 per piece whichever is higher	EIF
62044220	Handloom	u	20 % or Rs. 116 per piece whichever is higher	0	0	0	20 % or Rs. 116 per piece whichever is higher	EIF
62044230	Embroidered with Lucknow Chikan Craft	u	20 % or Rs. 116 per piece whichever is higher	0	0	0	20 % or Rs. 116 per piece whichever is higher	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
62044290	Other	u	20 % or Rs. 116 per piece whichever is higher	0	0	0	20 % or Rs. 116 per piece whichever is higher	EIF
62044310	House coats and like dresses	u	20 % or Rs. 145 per piece whichever is higher	0	0	0	20 % or Rs. 145 per piece whichever is higher	EIF
62044320	Embroidered with Lucknow Chikan Craft	u	20 % or Rs. 145 per piece whichever is higher	0	0	0	20 % or Rs. 145 per piece whichever is higher	EIF
62044390	Other	u	20 % or Rs. 145 per piece whichever is higher	0	0	0	20 % or Rs. 145 per piece whichever is higher	EIF
62044410	Embroidered with Lucknow Chikan Craft	u	20 % or Rs. 145 per piece whichever is higher	0	0	0	20 % or Rs. 145 per piece whichever is higher	EIF
62044490	Other	u	20 % or Rs. 145 per piece whichever is higher	0	0	0	20 % or Rs. 145 per piece whichever is higher	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
62044911	House coats and like dresses	u	20 % or Rs. 145 per piece whichever is higher	0	0	0	20 % or Rs. 145 per piece whichever is higher	EIF
62044912	Embroidered with Lucknow Chikan Craft	u	20 % or Rs. 145 per piece whichever is higher	0	0	0	20 % or Rs. 145 per piece whichever is higher	EIF
62044919	Other	u	20 % or Rs. 145 per piece whichever is higher	0	0	0	20 % or Rs. 145 per piece whichever is higher	EIF
62044991	Embroidered with Lucknow Chikan Craft	u	20 % or Rs. 145 per piece whichever is higher	0	0	0	20 % or Rs. 145 per piece whichever is higher	EIF
62044999	Other	u	20 % or Rs. 145 per piece whichever is higher	0	0	0	20 % or Rs. 145 per piece whichever is higher	EIF
62045100	Skirts and divided skirts: of wool or fine animal hair	u	20 % or Rs. 485 per piece whichever is higher	0	0	0	20 % or Rs. 485 per piece whichever is higher	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
62045210	Embroidered with Lucknow Chikan Craft	u	20	0	0	2	22	EIF
62045290	Other	u	20	0	0	2	22	EIF
62045310	Embroidered with Lucknow Chikan Craft	u	20	0	0	2	22	EIF
62045390	Other	u	20	0	0	2	22	EIF
62045911	Embroidered with Lucknow Chikan Craft	u	20	0	0	2	22	EIF
62045919	Other	u	20	0	0	2	22	EIF
62045991	Embroidered with Lucknow Chikan Craft	u	20	0	0	2	22	EIF
62045999	Other	u	20	0	0	2	22	EIF
62046110	Trousers, slacks and shorts	u	20 % or Rs. 285 per piece whichever is higher	0	0	0	20 % or Rs. 285 per piece whichever is higher	EIF
62046190	Other	u	20 % or Rs. 285 per piece whichever is higher	0	0	0	20 % or Rs. 285 per piece whichever is higher	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
62046210	Of cotton-handloom	u	20 % or Rs. 135 per piece whichever is higher	0	0	0	20 % or Rs. 135 per piece whichever is higher	EIF
62046290	Of cotton-other	u	20 % or Rs. 135 per piece whichever is higher	0	0	0	20 % or Rs. 135 per piece whichever is higher	EIF
62046300	Of synthetic fibres	u	20	0	0	2	22	EIF
62046911	Sequinned or beaded or embroidered	u	20	0	0	2	22	EIF
62046919	Other	u	20	0	0	2	22	EIF
62046990	Other	u	20	0	0	2	22	EIF
62052010	Of cotton-handloom	u	20 % or Rs. 85 per piece whichever is higher	0	0	0	20 % or Rs. 85 per piece whichever is higher	EIF
62052020	Embroidered with Lucknow Chikan Craft	u	20 % or Rs. 85 per piece whichever is higher	0	0	0	20 % or Rs. 85 per piece whichever is higher	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
62052090	Of cotton-other	u	20 % or Rs. 85 per piece whichever is higher	0	0	0	20 % or Rs. 85 per piece whichever is higher	EIF
62053010	Embroidered with Lucknow Chikan Craft	u	20 % or Rs. 120 per piece whichever is higher	0	0	0	20 % or Rs. 120 per piece whichever is higher	EIF
62053020	Other	u	20 % or Rs. 120 per piece whichever is higher	0	0	0	20 % or Rs. 120 per piece whichever is higher	EIF
62059011	Of silk-khadi	u	20 % or Rs. 95 per piece whichever is higher	0	0	0	20 % or Rs. 95 per piece whichever is higher	EIF
62059012	Embroidered with Lucknow Chikan Craft	u	20 % or Rs. 95 per piece whichever is higher	0	0	0	20 % or Rs. 95 per piece whichever is higher	EIF
62059019	Of silk-other	u	20 % or Rs. 95 per piece whichever is higher	0	0	0	20 % or Rs. 95 per piece whichever is higher	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
62059090	Other	u	20 % or Rs. 95 per piece whichever is higher	0	0	0	20 % or Rs. 95 per piece whichever is higher	EIF
62061010	Of silk	u	20	0	0	2	22	EIF
62061090	Other	u	20	0	0	2	22	EIF
62062000	Of wool or fine animal hair	u	20 % or Rs. 135 per piece whichever is higher	0	0	0	20 % or Rs. 135 per piece whichever is higher	EIF
62063010	Of cotton-handloom	u	20 % or Rs. 95 per piece whichever is higher	0	0	0	20 % or Rs. 95 per piece whichever is higher	EIF
62063090	Of cotton-other	u	20 % or Rs. 95 per piece whichever is higher	0	0	0	20 % or Rs. 95 per piece whichever is higher	EIF
62064000	Of man made fibres	u	20 % or Rs. 120 per piece whichever is higher	0	0	0	20 % or Rs. 120 per piece whichever is higher	EIF
62069000	Of other textile materials	u	20	0	0	2	22	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
62071100	Of cotton	u	20 % or Rs. 28 per piece whichever is higher	0	0	0	20 % or Rs. 28 per piece whichever is higher	EIF
62071910	Of synthetic fibres	u	20 % or Rs. 30 per piece whichever is higher	0	0	0	20 % or Rs. 30 per piece whichever is higher	EIF
62071920	Of wool	u	20 % or Rs. 30 per piece whichever is higher	0	0	0	20 % or Rs. 30 per piece whichever is higher	EIF
62071930	Of silk	u	10 % or Rs. 30 per piece whichever is higher	0	0	0	10 % or Rs. 30 per piece whichever is higher	EIF
62071990	Other	u	20 % or Rs. 30 per piece whichever is higher	0	0	0	20 % or Rs. 30 per piece whichever is higher	EIF
	Night shirts and pyjamas:							
62072110	Of cotton-handloom	u	20	0	0	2	22	EIF
62072190	Of cotton-other	u	20	0	0	2	22	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
62072200	Of man-made fibres	u	20	0	0	2	22	EIF
62072900	Of other textile materials	u	20	0	0	2	22	EIF
	Other:							
62079110	Dressing gowns and bath robes	u	20	0	0	2	22	EIF
62079120	Under shirts other than hand printed	u	20	0	0	2	22	EIF
62079190	Other	u	20	0	0	2	22	EIF
62079911	Dressing gowns and bath robes	u	20 % or Rs. 70 per piece whichever is higher	0	0	0	20 % or Rs. 70 per piece whichever is higher	EIF
62079919	Other	u	20 % or Rs. 70 per piece whichever is higher	0	0	0	20 % or Rs. 70 per piece whichever is higher	EIF
	Of wool:							

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
62079921	Dressing gowns and bath robes	u	20 % or Rs. 70 per piece whichever is higher	0	0	0	20 % or Rs. 70 per piece whichever is higher	EIF
62079929	Other	u	20 % or Rs. 70 per piece whichever is higher	0	0	0	20 % or Rs. 70 per piece whichever is higher	EIF
62079990	Other	u	20 % or Rs. 70 per piece whichever is higher	0	0	0	20 % or Rs. 70 per piece whichever is higher	EIF
62081100	Of man-made fibres	u	20 % or Rs. 80 per piece whichever is higher	0	0	0	20 % or Rs. 80 per piece whichever is higher	EIF
62081910	Of cotton other than hand printed	u	20 % or Rs. 60 per piece whichever is higher	0	0	0	20 % or Rs. 60 per piece whichever is higher	EIF
62081990	Other	u	20 % or Rs. 60 per piece whichever is higher	0	0	0	20 % or Rs. 60 per piece whichever is higher	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Nightdresses and pyjamas:							
62082110	Of cotton-handloom	u	20	0	0	2	22	EIF
62082190	Of cotton-other	u	20	0	0	2	22	EIF
62082200	Of man-made fibres	u	20	0	0	2	22	EIF
62082910	Of silk	u	20	0	0	2	22	EIF
62082920	Of wool	u	20	0	0	2	22	EIF
62082990	Other	u	20	0	0	2	22	EIF
	Other:							
62089110	Dressing gowns and bath robes	u	20 % or Rs. 95 per piece whichever is higher	0	0	0	20 % or Rs. 95 per piece whichever is higher	EIF
62089190	Other	u	20 % or Rs. 95 per piece whichever is higher	0	0	0	20 % or Rs. 95 per piece whichever is higher	EIF
62089210	Dressing gowns and bath robes	u	20 % or Rs. 65 per piece whichever is higher	0	0	0	20 % or Rs. 65 per piece whichever is higher	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
62089290	Other	u	20 % or Rs. 65 per piece whichever is higher	0	0	0	20 % or Rs. 65 per piece whichever is higher	EIF
62089910	Dressing gowns and bath robes of wool	u	20	0	0	2	22	EIF
62089920	Dressing gowns and bath robes of silk	u	20	0	0	2	22	EIF
62089990	Other	u	20	0	0	2	22	EIF
62092010	Of cotton-handloom	u	20	0	0	2	22	EIF
62092090	Of cotton-other	u	20	0	0	2	22	EIF
62093000	Of synthetic fibres	u	20	0	0	2	22	EIF
62099010	Of silk	u	20	0	0	2	22	EIF
62099090	Other	u	20	0	0	2	22	EIF
62101010	Personal protective garments for surgical/medical use (felt or non-woven) conforming to IS 17423	u	20	0	0	2	22	EIF
62101020	Surgical gowns and drapes conforming to IS 17334	u	20	0	0	2	22	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
62101090	Other	u	20	0	0	2	22	EIF
62102010	Outer garments, of rubberised textile fabrics	u	20 % or Rs. 365 per piece whichever is higher	0	0	0	20 % or Rs. 365 per piece whichever is higher	EIF
62102020	Outer garments, of fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives and other artificial plastic materials	u	20 % or Rs. 365 per piece whichever is higher	0	0	0	20 % or Rs. 365 per piece whichever is higher	EIF
62102030	Outer garments, of fabrics otherwise impregnated or coated	u	20 % or Rs. 365 per piece whichever is higher	0	0	0	20 % or Rs. 365 per piece whichever is higher	EIF
62102090	Other	u	20 % or Rs. 365 per piece whichever is higher	0	0	0	20 % or Rs. 365 per piece whichever is higher	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
62103010	Outer garments, of textiles impregnated, coated, covered or laminated with preparation of cellulose derivatives and other artificial plastic materials	u	20 % or Rs. 305 per piece whichever is higher	0	0	0	20 % or Rs. 305 per piece whichever is higher	EIF
62103020	Outer garments, of rubberised textile fabrics	u	20 % or Rs. 305 per piece whichever is higher	0	0	0	20 % or Rs. 305 per piece whichever is higher	EIF
62103030	Outer garments, of fabrics otherwise impregnated	u	20 % or Rs. 305 per piece whichever is higher	0	0	0	20 % or Rs. 305 per piece whichever is higher	EIF
62103090	Other	u	20 % or Rs. 305 per piece whichever is higher	0	0	0	20 % or Rs. 305 per piece whichever is higher	EIF
62104010	Bullet proof jacket, bomb disposal jacket and the like	u	20 % or Rs. 65 per piece whichever is higher	0	0	0	20 % or Rs. 65 per piece whichever is higher	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
62104020	NBC warfare suits and the like (conforming to IS 17377)	u	20 % or Rs. 65 per piece whichever is higher	0	0	0	20 % or Rs. 65 per piece whichever is higher	EIF
62104030	High visibility warning clothes and the like (conforming to IS 15809)	u	20 % or Rs. 65 per piece whichever is higher	0	0	0	20 % or Rs. 65 per piece whichever is higher	EIF
62104040	High altitude clothes (conforming to IS 5866)	u	20 % or Rs. 65 per piece whichever is higher	0	0	0	20 % or Rs. 65 per piece whichever is higher	EIF
62104050	Fighter aircraft clothing (conforming to IS 11871)	u	20 % or Rs. 65 per piece whichever is higher	0	0	0	20 % or Rs. 65 per piece whichever is higher	EIF
62104060	Personal protective garments for surgical/medical use (felt or non-woven) conforming to IS 17423	u	20 % or Rs. 65 per piece whichever is higher	0	0	0	20 % or Rs. 65 per piece whichever is higher	EIF
62104070	Surgical gowns and drapes conforming to IS 17334	u	20 % or Rs. 65 per piece whichever is higher	0	0	0	20 % or Rs. 65 per piece whichever is higher	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
62104080	Clothing for special use such as FR, chemical (IS 15071, 15758), electrical (IS 11871, IS 16655) and industrial protection (IS 17466)	u	20 % or Rs. 65 per piece whichever is higher	0	0	0	20 % or Rs. 65 per piece whichever is higher	EIF
62104090	Other	u	20 % or Rs. 65 per piece whichever is higher	0	0	0	20 % or Rs. 65 per piece whichever is higher	EIF
62105000	Other women's or girls' garments	u	20 % or Rs. 65 per piece whichever is higher	0	0	0	20 % or Rs. 65 per piece whichever is higher	EIF
62111100	Men's or boys'	u	20	0	0	2	22	EIF
62111200	Women's or girls'	u	20	0	0	2	22	EIF
62112000	Ski suits	u	20	0	0	2	22	EIF
62113200	Of cotton	u	20 % or Rs. 135 per piece whichever is higher	0	0	0	20 % or Rs. 135 per piece whichever is higher	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
62113300	Of man-made fibres	u	20 % or Rs. 135 per piece whichever is higher	0	0	0	20 % or Rs. 135 per piece whichever is higher	EIF
62113911	Of silk-handloom	u	20	0	0	2	22	EIF
62113919	Of silk-other	u	20	0	0	2	22	EIF
62113990	Of other textile materials-other	u	20	0	0	2	22	EIF
62114211	Embroidered with Lucknow Chikan Craft	u	20 % or Rs. 135 per piece whichever is higher	0	0	0	20 % or Rs. 135 per piece whichever is higher	EIF
62114219	Other	u	20 % or Rs. 135 per piece whichever is higher	0	0	0	20 % or Rs. 135 per piece whichever is higher	EIF
62114291	Embroidered with Lucknow Chikan Craft	u	20 % or Rs. 135 per piece whichever is higher	0	0	0	20 % or Rs. 135 per piece whichever is higher	EIF
62114299	Other	u	20 % or Rs. 135 per piece whichever is higher	0	0	0	20 % or Rs. 135 per piece whichever is higher	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
62114310	Embroidered with Lucknow Chikan Craft	u	20 % or Rs. 135 per piece whichever is higher	0	0	0	20 % or Rs. 135 per piece whichever is higher	EIF
62114390	Other	u	20 % or Rs. 135 per piece whichever is higher	0	0	0	20 % or Rs. 135 per piece whichever is higher	EIF
62114910	Of wool or fine animla hair	u	20	0	0	2	22	EIF
62114921	Khadi	u	20	0	0	2	22	EIF
62114922	Embroidered with Lucknow Chikan Craft	u	20	0	0	2	22	EIF
62114929	Other	u	20	0	0	2	22	EIF
62114991	Embroidered with Lucknow Chikan Craft	u	20	0	0	2	22	EIF
62114999	Other	u	20	0	0	2	22	EIF
62121000	Brassieres	u	20 % or Rs. 30 per piece whichever is higher	0	0	0	20 % or Rs. 30 per piece whichever is higher	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
62122000	Girdles and panty-girdles	u	20 % or Rs. 30 per piece whichever is higher	0	0	0	20 % or Rs. 30 per piece whichever is higher	EIF
62123000	Corselettes	u	20 % or Rs. 30 per piece whichever is higher	0	0	0	20 % or Rs. 30 per piece whichever is higher	EIF
62129010	Suspender belts, braces, suspender garters and the like	u	20 % or Rs. 30 per piece whichever is higher	0	0	0	20 % or Rs. 30 per piece whichever is higher	EIF
62129090	Other	u	20 % or Rs. 30 per piece whichever is higher	0	0	0	20 % or Rs. 30 per piece whichever is higher	EIF
62132000	Of cotton	u	20	0	0	2	22	EIF
62139010	Of man-made fibres	u	20	0	0	2	22	EIF
62139090	Of other textile materials	u	20	0	0	2	22	EIF
62141010	Scarves of silk measuring 60 cm or less	u	20 % or Rs. 390 per piece whichever is higher	0	0	0	20 % or Rs. 390 per piece whichever is higher	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
62141020	Shawls, scarves (exceeding 60 cm) and the like	u	20 % or Rs. 390 per piece whichever is higher	0	0	0	20 % or Rs. 390 per piece whichever is higher	EIF
62141030	Of handloom	u	10 % or Rs. 390 per piece whichever is higher	0	0	0	10 % or Rs. 390 per piece whichever is higher	EIF
62141040	Embroidered with Lucknow Chikan Craft	u	10 % or Rs. 390 per piece whichever is higher	0	0	0	10 % or Rs. 390 per piece whichever is higher	EIF
62141090	Other	u	20 % or Rs. 390 per piece whichever is higher	0	0	0	20 % or Rs. 390 per piece whichever is higher	EIF
62142010	Shawls	u	20 % or Rs. 180 per piece whichever is higher	0	0	0	20 % or Rs. 180 per piece whichever is higher	EIF
62142021	Scarves – khadi	u	20 % or Rs. 180 per piece whichever is higher	0	0	0	20 % or Rs. 180 per piece whichever is higher	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
62142029	Scarves – other	u	20 % or Rs. 180 per piece whichever is higher	0	0	0	20 % or Rs. 180 per piece whichever is higher	EIF
62142031	Mufflers – khadi	u	20 % or Rs. 180 per piece whichever is higher	0	0	0	20 % or Rs. 180 per piece whichever is higher	EIF
62142039	Mufflers – other	u	20 % or Rs. 180 per piece whichever is higher	0	0	0	20 % or Rs. 180 per piece whichever is higher	EIF
62142090	Other	u	20 % or Rs. 180 per piece whichever is higher	0	0	0	20 % or Rs. 180 per piece whichever is higher	EIF
62143010	Embroidered with Lucknow Chikan Craft	u	20	0	0	2	22	EIF
62143090	Other	u	20	0	0	2	22	EIF
62144010	Embroidered with Lucknow Chikan Craft	u	20	0	0	2	22	EIF
62144090	Other	u	20	0	0	2	22	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
62149010	Abrabroomal, cotton	u	20 % or Rs. 75 per piece whichever is higher	0	0	0	20 % or Rs. 75 per piece whichever is higher	EIF
	Chadars, cotton:							
62149021	Grey	u	10 % or Rs. 75 per piece whichever is higher	0	0	0	10 % or Rs. 75 per piece whichever is higher	EIF
62149022	White bleached	u	10 % or Rs. 75 per piece whichever is higher	0	0	0	10 % or Rs. 75 per piece whichever is higher	EIF
62149029	Other	u	20 % or Rs. 75 per piece whichever is higher	0	0	0	20 % or Rs. 75 per piece whichever is higher	EIF
	Odhani, cotton:							
62149031	Grey	u	10 % or Rs. 75 per piece whichever is higher	0	0	0	10 % or Rs. 75 per piece whichever is higher	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
62149032	White bleached	u	10 % or Rs. 75 per piece whichever is higher	0	0	0	10 % or Rs. 75 per piece whichever is higher	EIF
62149039	Other	u	20 % or Rs. 75 per piece whichever is higher	0	0	0	20 % or Rs. 75 per piece whichever is higher	EIF
62149041	Embroidered with Lucknow Chikan Craft	u	20 % or Rs. 75 per piece whichever is higher	0	0	0	20 % or Rs. 75 per piece whichever is higher	EIF
62149049	Other	u	20 % or Rs. 75 per piece whichever is higher	0	0	0	20 % or Rs. 75 per piece whichever is higher	EIF
62149051	Embroidered with Lucknow Chikan Craft	u	20 % or Rs. 75 per piece whichever is higher	0	0	0	20 % or Rs. 75 per piece whichever is higher	EIF
62149059	Other	u	20 % or Rs. 75 per piece whichever is higher	0	0	0	20 % or Rs. 75 per piece whichever is higher	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
62149061	Embroidered with Lucknow Chikan Craft	u	20 % or Rs. 75 per piece whichever is higher	0	0	0	20 % or Rs. 75 per piece whichever is higher	EIF
62149069	Other	u	20 % or Rs. 75 per piece whichever is higher	0	0	0	20 % or Rs. 75 per piece whichever is higher	EIF
62149091	Embroidered with Lucknow Chikan Craft	u	20 % or Rs. 75 per piece whichever is higher	0	0	0	20 % or Rs. 75 per piece whichever is higher	EIF
62149099	Other	u	20 % or Rs. 75 per piece whichever is higher	0	0	0	20 % or Rs. 75 per piece whichever is higher	EIF
62151010	Of silk or silk waste – khadi	u	20 % or Rs. 55 per piece whichever is higher	0	0	0	20 % or Rs. 55 per piece whichever is higher	EIF
62151090	Of silk or silk waste – other	u	20 % or Rs. 55 per piece whichever is higher	0	0	0	20 % or Rs. 55 per piece whichever is higher	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
62152000	Of man-made fibres	u	20 % or Rs. 55 per piece whichever is higher	0	0	0	20 % or Rs. 55 per piece whichever is higher	EIF
62159010	Of cotton	u	20 % or Rs. 55 per piece whichever is higher	0	0	0	20 % or Rs. 55 per piece whichever is higher	EIF
62159090	Other	u	20 % or Rs. 55 per piece whichever is higher	0	0	0	20 % or Rs. 55 per piece whichever is higher	EIF
62160010	Of cotton	pa	20	0	0	2	22	EIF
62160020	Of handloom	pa	20	0	0	2	22	EIF
62160090	Other	pa	20	0	0	2	22	EIF
62171010	For articles of apparel of cotton	kg	20	0	0	2	22	EIF
62171020	For articles of apparel of synthetic fibres	kg	20	0	0	2	22	EIF
62171030	For articles of apparel of wool	kg	20	0	0	2	22	EIF
62171040	For articles of apparel of silk	kg	20	0	0	2	22	EIF

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62171050	For articles of apparel of regenerated fibre	kg	20	0	0	2	22	EIF
62171060	For articles of apparel of other fibres	kg	20	0	0	2	22	EIF
62171070	Stockings, socks sockettes and the like of cotton	kg	20	0	0	2	22	EIF
62171090	Other	kg	20	0	0	2	22	EIF
62179010	Collar cuffs and the like of cotton	kg	20	0	0	2	22	EIF
62179020	Of silk	kg	20	0	0	2	22	EIF
62179030	Of wool	kg	20	0	0	2	22	EIF
62179040	Separately presented removable linings for raincoats and other	kg	20	0	0	2	22	EIF
62179090	Other	kg	20	0	0	2	22	EIF
63011000	Electric blankets	u	10	0	0	1	11	EIF
63012000	Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	u	10 % or Rs. 275 per piece whichever is higher	0	0	0	10 % or Rs. 275 per piece whichever is higher	EIF

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63013000	Blankets (other than electric blankets) and travelling rugs, of cotton	u	10	0	0	1	11	EIF
63014000	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	u	20	0	0	2	22	EIF
63019010	Jute blankets including blankets of blended jute	u	20	0	0	2	22	EIF
63019090	Other	u	20	0	0	2	22	EIF
63021010	Of cotton	kg	10	0	0	1	11	EIF
63021090	Of other textile materials	kg	10	0	0	1	11	EIF
	Other bed linen, printed:							
63022110	Handloom	kg	10 % or Rs. 108 per kg whichever is higher	0	0	0	10 % or Rs. 108 per kg whichever is higher	EIF

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63022190	Other	kg	10 % or Rs. 108 per kg whichever is higher	0	0	0	10 % or Rs. 108 per kg whichever is higher	EIF
63022200	Of man made fibres	kg	10	0	0	1	11	EIF
63022900	Of other textile materials	kg	10	0	0	1	11	EIF
	Other bed linen:							
63023100	Of cotton	kg	10 % or Rs. 96 per kg whichever is higher	0	0	0	10 % or Rs. 96 per kg whichever is higher	EIF
63023200	Of man made fibres	kg	10	0	0	1	11	EIF
63023900	Of other textile materials	kg	10	0	0	1	11	EIF
63024010	Of silk	kg	10	0	0	1	11	EIF
63024020	Of wool or fine animal hair	kg	10	0	0	1	11	EIF
63024030	Of cotton	kg	10	0	0	1	11	EIF
63024040	Of man-made fibres	kg	10	0	0	1	11	EIF

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63024090	Other	kg	10	0	0	1	11	EIF
	Other table linen:							
63025110	Handloom	kg	10	0	0	1	11	EIF
63025190	Other	kg	10	0	0	1	11	EIF
63025300	Of man-made fibres	kg	10	0	0	1	11	EIF
63025900	Of other textile materials	kg	10	0	0	1	11	EIF
63026010	Handloom	kg	10	0	0	1	11	EIF
63026090	Other	kg	10	0	0	1	11	EIF
63029110	Handloom	kg	10	0	0	1	11	EIF
63029190	Other	kg	10	0	0	1	11	EIF
63029300	Of man-made fibres	kg	10	0	0	1	11	EIF
63029900	Of other textile materials	kg	10	0	0	1	11	EIF
63031200	Of synthetic fibres	kg	10	0	0	1	11	EIF
63031900	Of other textile materials	kg	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Other:							
63039100	Of cotton	kg	10	0	0	1	11	EIF
63039200	Of synthetic fibres	kg	10	0	0	1	11	EIF
63039910	Silk shower curtains	kg	10	0	0	1	11	EIF
63039990	Other	kg	10	0	0	1	11	EIF
63041100	Knitted or crocheted	u	10	0	0	1	11	EIF
63041910	Bedsheets and bed cover, of cotton	u	10	0	0	1	11	EIF
63041920	Bed spreads of silk	u	10	0	0	1	11	EIF
63041930	Bedsheets and bed covers of man-made fibres	u	10	0	0	1	11	EIF
63041940	Bedsheets and bed covers of cotton, handloom	u	10	0	0	1	11	EIF
63041990	Other	u	10	0	0	1	11	EIF
	Other:							

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63042000	Bed nets, of warp knit fabrics specified in sub-heading note 1 to this chapter	u	10	0	0	1	11	EIF
63049110	Silk belt	u	10	0	0	1	11	EIF
63049120	Woollen cushion cover	u	10	0	0	1	11	EIF
63049190	Other	u	10	0	0	1	11	EIF
63049211	Of handloom	u	10	0	0	1	11	EIF
63049219	Other	u	10	0	0	1	11	EIF
63049221	Of handloom	u	10	0	0	1	11	EIF
63049229	Other	u	10	0	0	1	11	EIF
63049231	Of handloom	u	10	0	0	1	11	EIF
63049239	Other	u	10	0	0	1	11	EIF
63049241	Of handloom	u	10	0	0	1	11	EIF
63049249	Other	u	10	0	0	1	11	EIF
63049250	Terry towel	u	10	0	0	1	11	EIF
63049260	Towels, other than terry towel	u	10	0	0	1	11	EIF
63049270	Mosquito nets	u	10	0	0	1	11	EIF
63049281	Of handloom	u	10	0	0	1	11	EIF

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63049289	Other	u	10	0	0	1	11	EIF
63049291	Of handloom	u	10	0	0	1	11	EIF
63049299	Other	u	10	0	0	1	11	EIF
63049300	Not knitted or crocheted, of synthetic fibres	u	10	0	0	1	11	EIF
63049910	Silk cushion covers	u	10	0	0	1	11	EIF
63049991	Of silk, handloom	u	10	0	0	1	11	EIF
63049992	Of wool, handloom	u	10	0	0	1	11	EIF
63049999	Other	u	10	0	0	1	11	EIF
63051010	Jute bagging for raw cotton	kg	10	0	0	1	11	EIF
63051020	Jute corn (grains) sacks	kg	10	0	0	1	11	EIF
63051030	Jute hessian bags	kg	10	0	0	1	11	EIF
63051040	Jute sacking bags	kg	10	0	0	1	11	EIF
63051050	Jute wool sacks	kg	10	0	0	1	11	EIF
63051060	Plastic coated or paper cum polythene lined jute bags and sacks	kg	10	0	0	1	11	EIF

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63051070	Paper laminated hessian jute	kg	10	0	0	1	11	EIF
63051080	Jute soil savers	kg	10	0	0	1	11	EIF
63051090	Other	kg	10	0	0	1	11	EIF
63052000	Of cotton	kg	10	0	0	1	11	EIF
	Of man-made textile materials:							
63053200	Flexible intermediate bulk containers	kg	10	0	0	1	11	EIF
63053300	Other, of polyethylene or polypropylene strip or the like	kg	10	0	0	1	11	EIF
63053900	Other	kg	10	0	0	1	11	EIF
63059000	Of other textile materials	kg	10	0	0	1	11	EIF
63061200	Of synthetic fibres	kg	10	0	0	1	11	EIF
63061910	Jute tarpaulins (including DW tarpaulin)	kg	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
63061920	Blinds or awnings of coir	kg	10	0	0	1	11	EIF
63061930	Venetian or Austrian blinds	kg	10	0	0	1	11	EIF
63061990	Other	kg	10	0	0	1	11	EIF
63062200	Of synthetic fibres	kg	10	0	0	1	11	EIF
63062910	Of jute	kg	10	0	0	1	11	EIF
63062990	Other	kg	10	0	0	1	11	EIF
63063000	Sails	kg	10	0	0	1	11	EIF
63064000	Pneumatic mattresses	u	10	0	0	1	11	EIF
63069010	Of cotton	kg	10	0	0	1	11	EIF
63069090	Of other textile materials	kg	10	0	0	1	11	EIF
63071010	Of cotton	kg	10	0	0	1	11	EIF
63071020	Of man made fibres	kg	10	0	0	1	11	EIF
63071030	Of cotton, handloom	kg	10	0	0	1	11	EIF
63071090	Other	kg	10	0	0	1	11	EIF
63072010	Of cotton	kg	10	0	0	1	11	EIF
63072090	Other	kg	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
63079011	Of cotton	kg	10	0	0	1	11	EIF
63079012	Of silk	kg	10	0	0	1	11	EIF
63079013	Of man made fibres	kg	10	0	0	1	11	EIF
63079019	Other	kg	10	0	0	1	11	EIF
63079020	Made up articles of cotton	kg	10	0	0	1	11	EIF
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
63079099	Other	kg	10	0	0	1	11	EIF
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	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
63090000	Worn clothing and other worn articles	kg	10	0	0	1	11	EL
63101010	Woolen rags	kg	20	0	0	2	22	EL
63101020	Cotton rags	kg	20	0	0	2	22	EL
63101030	Gunny cuttings	kg	20	0	0	2	22	EL
63101090	Other	kg	20	0	0	2	22	EL
63109010	Woolen rags	kg	20	0	0	2	22	EL
63109020	Cotton rags	kg	20	0	0	2	22	EL
63109030	Gunny cuttings	kg	20	0	0	2	22	EL
63109040	Synthetic rags	kg	20	0	0	2	22	EL
63109090	Other	kg	20	0	0	2	22	EL
64011010	Of rubber	pa	35	0	0	3.5	38.5	E7
64011090	Other	pa	35	0	0	3.5	38.5	E7
	Other footwear:							
64019210	Of rubber	pa	35	0	0	3.5	38.5	E7
64019290	Other	pa	35	0	0	3.5	38.5	E7
64019910	Of rubber	pa	35	0	0	3.5	38.5	E7
64019990	Other	pa	35	0	0	3.5	38.5	E7

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
64021210	Of rubber	pa	35	0	0	3.5	38.5	E7
64021290	Other	pa	35	0	0	3.5	38.5	E7
64021910	Of rubber	pa	35	0	0	3.5	38.5	E7
64021990	Other	pa	35	0	0	3.5	38.5	E7
64022010	Of rubber	pa	35	0	0	3.5	38.5	E7
64022090	Other	pa	35	0	0	3.5	38.5	E7
	Other footwear:							
64029110	Of rubber	pa	35	0	0	3.5	38.5	E7
64029190	Other	pa	35	0	0	3.5	38.5	E7
64029910	Of rubber	pa	35	0	0	3.5	38.5	E7
64029990	Other	pa	35	0	0	3.5	38.5	E7
64031200	Ski-boots and cross-country ski footwear and snowboard boots	pa	35	0	0	3.5	38.5	E7
64031910	With outer soles of leather	pa	35	0	0	3.5	38.5	E7
64031920	With outer soles of rubber	pa	35	0	0	3.5	38.5	E7
64031990	Other	pa	35	0	0	3.5	38.5	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
64032011	For man	pa	35	0	0	3.5	38.5	E7
64032012	For women	pa	35	0	0	3.5	38.5	E7
64032013	For children	pa	35	0	0	3.5	38.5	E7
64032019	Others	pa	35	0	0	3.5	38.5	E7
	All leather, open toe:							
64032021	For man	pa	35	0	0	3.5	38.5	E7
64032022	For women	pa	35	0	0	3.5	38.5	E7
64032023	For children	pa	35	0	0	3.5	38.5	E7
64032029	Others	pa	35	0	0	3.5	38.5	E7
64032030	Of leather soles with embroidered uppers	pa	35	0	0	3.5	38.5	E7
64032040	Kolapuri chappals and similar footwear	pa	35	0	0	3.5	38.5	E7
64032090	Other	pa	35	0	0	3.5	38.5	E7
64034000	Other footwear, incorporating a protective metal toe-cap	pa	35	0	0	3.5	38.5	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Other footwear with outer soles of leather:							
64035111	For man	pa	35	0	0	3.5	38.5	E7
64035112	For women	pa	35	0	0	3.5	38.5	E7
64035113	For children	pa	35	0	0	3.5	38.5	E7
64035119	Others	pa	35	0	0	3.5	38.5	E7
64035190	Other	pa	35	0	0	3.5	38.5	E7
64035910	For men	pa	35	0	0	3.5	38.5	E7
64035920	For women	pa	35	0	0	3.5	38.5	E7
64035930	For children	pa	35	0	0	3.5	38.5	E7
64035990	Others	pa	35	0	0	3.5	38.5	E7
	Other footwear:							
64039110	Leather boots and other footwear with rubber sole	pa	35	0	0	3.5	38.5	E7
64039120	Leather footwear of plastic ad synthetic sole	pa	35	0	0	3.5	38.5	E7
64039190	Other	pa	35	0	0	3.5	38.5	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
64039910	Leather sandals with rubber sole	pa	35	0	0	3.5	38.5	E7
64039920	Leather sandals with plastic/synthetic sole	pa	35	0	0	3.5	38.5	E7
64039990	Other	pa	35	0	0	3.5	38.5	E7
64041110	Of rubber sole with canvas upper	pa	35	0	0	3.5	38.5	E7
64041120	Of rubber sole with leather cloth uppers	pa	35	0	0	3.5	38.5	E7
64041190	Other	pa	35	0	0	3.5	38.5	E7
64041910	Of rubber sole with canvas upper	pa	35	0	0	3.5	38.5	E7
64041920	Of rubber sole with leather cloth uppers	pa	35	0	0	3.5	38.5	E7
64041990	Other	pa	35	0	0	3.5	38.5	E7
64042000	Footwear with outer soles of leather or composition leather	pa	35	0	0	3.5	38.5	E7
64051000	With uppers of leather or composition leather	pa	35	0	0	3.5	38.5	E7
64052000	With uppers of textile materials	pa	35	0	0	3.5	38.5	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
64059000	Other	pa	35	0	0	3.5	38.5	E7
64061010	Embroidered uppers of textile materials	kg	20	0	0	2	22	E7
64061020	Leather uppers (prepared)	kg	20	0	0	2	22	E7
64061030	Goat lining	kg	20	0	0	2	22	E7
64061040	Sheep lining	kg	20	0	0	2	22	E7
64061090	Other	kg	20	0	0	2	22	E7
64062000	Outer soles and heels, of rubber or plastics	kg	20	0	0	2	22	E7
64069010	Of wood	kg	20	0	0	2	22	E7
64069020	Leather parts of footwear, other than soles and prepared uppers	kg	20	0	0	2	22	E7
64069030	Leather soles	kg	20	0	0	2	22	E7
64069040	Gaiters, leggings and similar articles	kg	20	0	0	2	22	E7
64069050	Parts of gaiters, leggings and similar articles	kg	20	0	0	2	22	E7

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
64069090	Other	kg	20	0	0	2	22	E7
65010010	Of cotton	kg	10	0	0	1	11	E5
65010020	Of wool and fur felt	kg	10	0	0	1	11	E5
65010090	Other	kg	10	0	0	1	11	E5
65020010	Of cotton	kg	10	0	0	1	11	E5
65020020	Of wool	kg	10	0	0	1	11	E5
65020090	Other	kg	10	0	0	1	11	E5
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	E5
65050010	Hair-nets	kg	10	0	0	1	11	E5
65050090	Other	kg	10	0	0	1	11	E5
65061010	Speed glass welding helmets or other helmets meant for industrial use	u	10	0	0	1	11	E7
65061090	Other	u	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Other:							
65069100	Of rubber or of plastics	kg	10	0	0	1	11	EIF
65069900	Of other materials	kg	10	0	0	1	11	EIF
65070000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	kg	10	0	0	1	11	EIF
66011000	Garden or similar umbrellas	u	20	0	0	2	22	EIF
	Other:							
66019100	Having a telescopic shaft	u	20	0	0	2	22	EIF
66019900	Other	u	20	0	0	2	22	EIF
66020000	Walking-sticks, seat-sticks, whips, riding-crops and the like	u	10	0	0	1	11	EIF
66032000	Umbrella frames, including frames mounted on shafts (sticks)	kg	10	0	0	1	11	EIF
66039010	Umbrella ribs	kg	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
66039090	Other	kg	10	0	0	1	11	E7
67010010	Feather dusters	kg	10	0	0	1	11	EIF
67010090	Other	kg	10	0	0	1	11	EIF
67021010	Decorative plants	kg	20	0	0	2	22	EIF
67021090	Other	kg	20	0	0	2	22	EIF
67029010	Of jute	kg	20	0	0	2	22	EIF
67029090	Other	kg	20	0	0	2	22	EIF
67030010	Human hair, dressed thinned, bleached or otherwise worked	kg	10	0	0	1	11	E7
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	EIF
67041100	Complete wigs	kg	10	0	0	1	11	EIF
67041910	Hair nets	kg	10	0	0	1	11	EIF
67041990	Other	kg	10	0	0	1	11	EIF
67042010	Wigs	kg	10	0	0	1	11	EIF
67042020	Hair nets	kg	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
67042090	Other	kg	10	0	0	1	11	EIF
67049000	Of other materials	kg	10	0	0	1	11	EIF
68010000	Sets, curbstones and flagstones, of natural stone (except slate)	kg	10	0	0	1	11	E5
68021000	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm.; artificially coloured granules, chippings and powder	kg	40	0	0	0	40	EIF
	Other monumental or building stone and articles thereof, simply cut sawn with a flat even surface:							
68022110	Marble blocks/tiles	kg	40	0	0	0	40	E5

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68022120	Marble monumental stone	kg	40	0	0	0	40	EIF
68022190	Other	kg	40	0	0	0	40	E5
68022310	Granite blocks/tiles	kg	10	0	0	1	11	E5
68022390	Other	kg	10	0	0	1	11	E5
68022900	Other stone	kg	10	0	0	1	11	EIF
	Other:							
68029100	Marble, travertine and alabaster	kg	40	0	0	0	40	E5
68029200	Other calcareous stone	kg	40	0	0	0	40	EIF
68029300	Granite	kg	10	0	0	1	11	EIF
68029900	Other stone	kg	10	0	0	1	11	E5
68030000	Worked slate and articles of slate or of agglomerated slate	kg	10	0	0	1	11	EIF
68041000	Millstones and grindstones for milling, grinding or pulping	kg	10	0	0	1	11	E10

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Other millstones, grindstones, grinding wheels and the like:							
68042110	Diamond impregnated wheels	kg	10	0	0	1	11	E10
68042190	Other	kg	10	0	0	1	11	E5
68042210	Grinding wheels of synthetic abrasive grains	kg	10	0	0	1	11	E5
68042220	Grinding wheels, of other materials	kg	10	0	0	1	11	E5
68042290	Other	kg	10	0	0	1	11	E5
68042310	Grinding wheels made of natural stone	kg	10	0	0	1	11	EIF
68042390	Other	kg	10	0	0	1	11	EIF
68043010	Polishing stones	kg	10	0	0	1	11	EIF
68043020	Sharpening stones	kg	10	0	0	1	11	EIF
68051010	Abrasive cloths	kg	10	0	0	1	11	EIF
68051090	Other	kg	10	0	0	1	11	EIF
68052010	Emery or corundum coated paper	kg	10	0	0	1	11	EIF

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68052020	Flint coated paper	kg	10	0	0	1	11	EIF
68052030	Glass or sand coated paper	kg	10	0	0	1	11	EIF
68052040	Other abrasive paper	kg	10	0	0	1	11	EIF
68052090	Other	kg	10	0	0	1	11	EIF
68053000	On a base of other materials	kg	10	0	0	1	11	EIF
68061000	Slag wool, rock wool and similar mineral wools (including intermixtures thereof) in bulk, sheets or rolls	kg	10	0	0	1	11	EIF
68062000	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	kg	10	0	0	1	11	EIF
68069000	Other	kg	10	0	0	1	11	E5
68071010	Tarfelt roofing	kg	10	0	0	1	11	EIF
68071090	Other	kg	10	0	0	1	11	EIF
68079010	Tarfelt roofing	kg	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
68079090	Other	kg	10	0	0	1	11	EIF
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	EIF
68091100	Faced or reinforced with paper or paperboard only	kg	10	0	0	1	11	E5
68091900	Other	kg	10	0	0	1	11	E5
68099000	Other articles	kg	10	0	0	1	11	EIF
68101110	Cement bricks	kg	10	0	0	1	11	EIF
68101190	Other	kg	10	0	0	1	11	EIF
68101910	Cement tiles for mosaic	kg	10	0	0	1	11	EIF
68101990	Other	kg	10	0	0	1	11	EIF
	Other articles:							

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
68109100	Prefabricated structural components for building or civil engineering	kg	10	0	0	1	11	EIF
68109910	Concrete boulder	kg	10	0	0	1	11	EIF
68109990	Other	kg	10	0	0	1	11	E5
68114010	Containing asbestos: asbestos cement sheets	kg	10	0	0	1	11	EIF
68114020	Asbestos cement tiles	kg	10	0	0	1	11	EIF
68114090	Other	kg	10	0	0	1	11	EIF
68118100	Not containing asbestos: corrugated sheets	kg	10	0	0	1	11	EIF
68118200	Other sheets, panels, tiles and similar articles	kg	10	0	0	1	11	EIF
68118910	Tubes, pipes and tube or pipe fittings	kg	10	0	0	1	11	EIF
68118990	Other	kg	10	0	0	1	11	EIF
68128000	Of crocidolite	kg	10	0	0	1	11	EIF
	Other:							

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68129100	Clothing, clothing accessories, footwear and headgear	kg	10	0	0	1	11	EIF
68129911	Asbestos	kg	10	0	0	1	11	EIF
68129919	Other	kg	10	0	0	1	11	EIF
	Asbestos packing joints and gaskets:							
68129921	Packing joints	kg	10	0	0	1	11	EIF
68129922	Gaskets	kg	10	0	0	1	11	EIF
68129990	Other	kg	10	0	0	1	11	EIF
68132010	Brake linings and pads	kg	15	0	0	1.5	16.5	EIF
68132090	Asbestos friction materials	kg	15	0	0	1.5	16.5	EIF
	Not containing asbestos:							
68138100	Brake linings and pads	kg	15	0	0	1.5	16.5	TEP 10 (commencing from 6th year)

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
68138900	Other	kg	15	0	0	1.5	16.5	EIF
68141010	Cut mica condenser films or plates	kg	10	0	0	1	11	EIF
68141020	Sheets and strips cut to shape	kg	10	0	0	1	11	EIF
68141030	Washers and discs	kg	10	0	0	1	11	EIF
68141090	Other	kg	10	0	0	1	11	EIF
68149010	Mica stacked units	kg	10	0	0	1	11	EIF
68149020	Silvered mica, capacitor plates / silvered mica plates	kg	10	0	0	1	11	EIF
68149030	Micanite and all sorts of built up mica	kg	10	0	0	1	11	EIF
68149040	Mica paper / reconstituted mica paper	kg	10	0	0	1	11	EIF
68149050	Moulded glass bonded / glass bonded mica	kg	10	0	0	1	11	EIF
68149060	Mica bricks	kg	10	0	0	1	11	EIF
68149090	Other	kg	10	0	0	1	11	EIF
68151100	Carbon fibres	kg	10	0	0	0	10	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
68151200	Fabrics or carbon fibres	kg	10	0	0	0	10	E5
68151300	Other articles of carbon fibres	kg	10	0	0	0	10	E5
68151900	Other	kg	10	0	0	0	10	E5
68152000	Articles of peat	kg	10	0	0	1	11	E5
	Other articles:							
68159100	Containing magnesite, dolomite or chromite	kg	7.5	0	0	0.75	8.3	EIF
68159910	Bricks and tiles of fly ash	kg	10	0	0	1	11	EIF
68159920	Sanitary wares, kitchen wares and other made up articles of fly ash	kg	10	0	0	1	11	EIF
68159930	Basalt fibre, filament and articles thereof conforming to ASTM D3039, C1185	kg	10	0	0	1	11	E10
68159990	Other	kg	10	0	0	1	11	EIF
69010010	Bricks	mt	7.5	0	0	0.75	8.3	EIF
69010020	Blocks	mt	7.5	0	0	0.75	8.3	EIF

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69010030	Tiles	mt	7.5	0	0	0.75	8.3	EIF
69010090	Other	mt	7.5	0	0	0.75	8.3	EIF
69021010	Magnesite bricks and shapes	mt	7.5	0	0	0.75	8.3	EIF
69021020	Chrome magnesite bricks	mt	7.5	0	0	0.75	8.3	EIF
69021030	Magnesite chrome bricks and shapes	mt	7.5	0	0	0.75	8.3	EIF
69021040	Bricks and shapes, magnesia carbon	mt	7.5	0	0	0.75	8.3	EIF
69021050	Direct bonded basic bricks and shapes	mt	7.5	0	0	0.75	8.3	E5
69021090	Other	mt	7.5	0	0	0.75	8.3	E5
69022010	Silica bricks and shapes	mt	7.5	0	0	0.75	8.3	EIF
69022020	High alumina bricks and shapes	mt	7.5	0	0	0.75	8.3	E5
69022030	Bricks and shapes, alumina carbon	mt	7.5	0	0	0.75	8.3	EIF
69022040	Silicon carbide bricks and shapes	mt	7.5	0	0	0.75	8.3	EIF
69022050	Mullite bricks	mt	7.5	0	0	0.75	8.3	EIF

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69022090	Other	mt	7.5	0	0	0.75	8.3	EIF
69029010	Fire clay bricks and shapes	mt	7.5	0	0	0.75	8.3	EIF
69029020	Graphite carbon bricks and shapes	mt	7.5	0	0	0.75	8.3	EIF
69029030	Vermiculate insulation bricks	mt	7.5	0	0	0.75	8.3	EIF
69029040	Clay graphite stopper heads	mt	7.5	0	0	0.75	8.3	EIF
69029090	Other	mt	7.5	0	0	0.75	8.3	EIF
69031000	Containing, by weight, more than 50 % of free carbon	mt	7.5	0	0	0.75	8.3	EIF
69032010	Silicon carbide crucibles	mt	7.5	0	0	0.75	8.3	EIF
69032090	Other	mt	7.5	0	0	0.75	8.3	E5
69039010	Zircon/zircon-mullite refractories	mt	7.5	0	0	0.75	8.3	EIF
69039020	Basalt tiles	mt	7.5	0	0	0.75	8.3	E5
69039030	Ceramic fibres	mt	7.5	0	0	0.75	8.3	EIF

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69039040	Monolithics / castables (fire-clay, basic, silica, high alumina, insulating)	mt	7.5	0	0	0.75	8.3	E5
69039090	Other	mt	7.5	0	0	0.75	8.3	EIF
69041000	Building bricks	Tu	10	0	0	1	11	EIF
69049000	Other	mt	10	0	0	1	11	EIF
69051000	Roofing tiles	mt	15	0	0	1.5	16.5	EIF
69059000	Other	mt	15	0	0	1.5	16.5	EIF
69060000	Ceramic pipes, conduits, guttering and pipe fittings	mt	10	0	0	1	11	E7
69072100	Of a water absorption coefficient by weight not exceeding 0.5 %	m^2	15	0	0	1.5	16.5	E5
69072200	Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 10 %	m^2	15	0	0	1.5	16.5	E5
69072300	Of a water absorption coefficient by weight exceeding 10 %	m^2	15	0	0	1.5	16.5	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
69073010	Mosaic cubes and the like, other than those of sub-heading 6907 40	m^2	15	0	0	1.5	16.5	EIF
69074010	Finishing ceramics	m^2	15	0	0	1.5	16.5	EIF
69091100	Of porcelain or china	kg	10	0	0	1	11	EIF
69091200	Articles having a hardness equivalent to 9 or more on the Mohs scale	kg	10	0	0	1	11	EIF
69091910	Ceramic filter candle	kg	10	0	0	1	11	E5
69091990	Other	kg	10	0	0	1	11	E5
69099000	Other	kg	10	0	0	1	11	E5
69101000	Of porcelain or china	kg	10	0	0	1	11	EIF
69109000	Other	kg	10	0	0	1	11	EIF
69111011	Of bone china and soft porcelain	kg	20	0	0	2	22	E5
69111019	Other	kg	20	0	0	2	22	E5
	Kitchenware:							
69111021	Of bone china and soft porcelain	kg	20	0	0	2	22	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
69111029	Other	kg	20	0	0	2	22	E5
69119010	Toilet articles	kg	10	0	0	1	11	EIF
69119020	Water filters of a capacity not exceeding 40 litres	kg	20	0	0	2	22	EIF
69119090	Other	kg	20	0	0	2	22	EIF
69120010	Tableware	kg	20	0	0	2	22	EIF
69120020	Kitchenware	kg	20	0	0	2	22	EIF
69120030	Toilet articles	kg	10	0	0	1	11	EIF
69120040	Clay articles	kg	20	0	0	2	22	EIF
69120090	Other	kg	20	0	0	2	22	EIF
69131000	Of porcelain or china	kg	10	0	0	1	11	EIF
69139000	Other	kg	10	0	0	1	11	EIF
69141000	Of porcelain or china	kg	10	0	0	1	11	EIF
69149000	Other	kg	10	0	0	1	11	E5
70010010	Cullet and other waste and scrap of glass	kg	5	0	0	0.5	5.5	E7
70010020	'Enamel' glass in the mass	kg	10	0	0	1	11	E7
70010090	Other	kg	10	0	0	1	11	E7

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
70021000	Balls	kg	10	0	0	1	11	E7
70022010	Enamel glass rods	kg	10	0	0	1	11	EIF
70022090	Other	kg	10	0	0	1	11	E7
	Tubes:							
70023100	Of fused quartz or other fused silica	kg	10	0	0	1	11	E7
70023200	Of other glass having a linear coefficient of expansion not exceeding 5 x 10^{-6} per kelvin within a temperature range of 0 °C to 300 °C	kg	10	0	0	1	11	E7
70023900	Other	kg	10	0	0	1	11	E7
70031210	Tinted	m^2	10	0	0	1	11	EIF
70031290	Other	m^2	10	0	0	1	11	EIF
70031910	Tinted	m^2	10	0	0	1	11	E7
70031990	Other	m^2	10	0	0	1	11	EIF
70032010	Tinted	m^2	10	0	0	1	11	E7
70032090	Other	m^2	10	0	0	1	11	E7

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70033010	Tinted	m^2	10	0	0	1	11	E7
70033090	Other	m^2	10	0	0	1	11	E7
70042011	Tinted	m^2	10	0	0	1	11	E7
70042019	Other	m^2	10	0	0	1	11	E7
	Other:							
70042091	Tinted	m^2	10	0	0	1	11	E5
70042099	Other	m^2	10	0	0	1	11	E7
70049011	Tinted	m^2	10	0	0	1	11	E7
70049019	Other	m^2	10	0	0	1	11	E7
	Other:							
70049091	Tinted	m^2	10	0	0	1	11	E7
70049099	Other	m^2	10	0	0	1	11	EIF
70051010	Tinted	m^2	10	0	0	1	11	E7
70051090	Other	m^2	10	0	0	1	11	E5
	Other non wide glass:							

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
70052110	Tinted	m^2	10	0	0	1	11	EIF
70052190	Other	m^2	10	0	0	1	11	EIF
70052910	Tinted	m^2	10	0	0	1	11	E7
70052990	Other	m^2	10	0	0	1	11	EIF
70053010	Tinted	m^2	10	0	0	1	11	EIF
70053090	Other	m^2	10	0	0	1	11	EIF
70060000	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	kg	10	0	0	1	11	E7
70071100	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg	10	0	0	1	11	E7
70071900	Other	kg	10	0	0	1	11	E7
	Laminated safety glass:							
70072110	Bullet proof glass	kg	10	0	0	1	11	E7

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70072190	Other	kg	10	0	0	1	11	E5
70072900	Other	kg	10	0	0	1	11	E7
70080010	Glazed glass, multiple walled	kg	10	0	0	1	11	E7
70080020	Glazed glass, multiple walled	kg	10	0	0	1	11	E7
70080090	Other	kg	10	0	0	1	11	E7
70091010	Prismatic rear view mirror for vehicles	kg	15	0	0	1.5	16.5	E7
70091090	Other	kg	15	0	0	1.5	16.5	E7
	Other:							
70099100	Unframed	kg	15	0	0	1.5	16.5	EIF
70099200	Framed	kg	15	0	0	1.5	16.5	E7
70101000	Ampoules	kg	10	0	0	1	11	E7
70102000	Stoppers, lids and other closures	kg	10	0	0	1	11	E7
70109000	Other	kg	10	0	0	1	11	E5
70111010	Glass envelopes for fluorescent lamps	kg	10	0	0	1	11	EIF

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70111020	Glass envelopes for filament lamps	kg	10	0	0	1	11	EIF
70111090	Other	kg	10	0	0	1	11	EIF
70112000	For cathode-ray tubes	kg	10	0	0	1	11	EIF
70119010	Glass envelopes for electronic valves	kg	10	0	0	1	11	E7
70119090	Other	kg	10	0	0	1	11	E7
70131000	Of glass-ceramics	kg	20	0	0	2	22	EIF
	Stemware drinking glasses other than of glass ceramics:							
70132200	Of lead crystal	kg	20	0	0	2	22	E7
70132800	Other	kg	20	0	0	2	22	E7
	Other drinking glasses other of glass ceramics:							
70133300	Of lead crystal	kg	20	0	0	2	22	E7
70133700	Other	kg	20	0	0	2	22	E7

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	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than or glass ceramics:							
70134100	Of lead crystal	kg	20	0	0	2	22	E7
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	E7
70134900	Other	kg	20	0	0	2	22	E7
	Other glass ware:							
70139100	Of lead crystal	kg	20	0	0	2	22	E7
70139900	Other	kg	20	0	0	2	22	E7
70140010	Signalling glassware	kg	10	0	0	1	11	EIF
70140020	Optical elements	kg	10	0	0	1	11	EIF
70151010	Ophthalmic rough blanks	kg	5	0	0	0.5	5.5	E7

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70151020	Flint button	kg	10	0	0	1	11	E7
70151090	Other	kg	10	0	0	1	11	E7
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
70159020	Glass for sun glasses	kg	10	0	0	1	11	EIF
70159090	Other	kg	10	0	0	1	11	EIF
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
70169000	Other	kg	10	0	0	1	11	E7
70171000	Of fused quartz or other fused silica	kg	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
70172000	Of other glass having a linear coefficient of expansion not exceeding 5 x 10^{-6} per kelvin within a temperature range of 0 °C to 300 °C	kg	10	0	0	1	11	E7
70179010	Graduated or calibrated laboratory glassware	kg	10	0	0	1	11	E7
70179020	Pharmaceutical glassware	kg	10	0	0	1	11	E7
70179030	Hygienic glassware	kg	10	0	0	1	11	E7
70179090	Other	kg	10	0	0	1	11	E7
70181010	Bangles	kg	10	0	0	1	11	EIF
70181020	Beads	kg	20	0	0	2	22	E7
70181090	Other	kg	10	0	0	1	11	EIF
70182000	Glass microspheres not exceeding 1 mm in diameter	kg	10	0	0	1	11	E7
70189010	Glass statues	kg	10	0	0	1	11	EIF
70189090	Other	kg	10	0	0	1	11	EIF

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70191100	Chopped strands, of a length of not more than 50 mm	kg	10	0	0	1	11	E5
70191200	Rovings	kg	10	0	0	1	11	E5
70191300	Other yarn, slivers	kg	10	0	0	0	10	EIF
70191400	Mechanically bonded mats	kg	10	0	0	0	10	EIF
70191500	Chemically bonded mats	kg	10	0	0	0	10	EIF
70191900	Other	kg	10	0	0	1	11	E5
70196100	Closed woven fabrics of rovings	kg	10	0	0	0	10	EIF
70196200	Other closed fabrics of rovings	kg	10	0	0	0	10	EIF
70196300	Closed woven fabrics, plain weave, of yarns, not coated or laminated	kg	10	0	0	0	10	EIF
70196400	Closed woven fabrics, plain weave, of yarns, not coated or laminated	kg	10	0	0	0	10	EIF

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70196500	Open woven fabrics of width not exceeding 30 cm	kg	10	0	0	0	10	EIF
70196600	Open woven fabrics of width exceeding 30 cm	kg	10	0	0	0	10	EIF
70196900	Other	kg	10	0	0	0	10	EIF
70197100	Veils (thin sheets)	kg	10	0	0	0	10	EIF
70197200	Other closed fabrics of rovings	kg	10	0	0	0	10	EIF
70197300	Other open fabrics	kg	10	0	0	0	10	EIF
70198000	Glass wool and articles of glass wool	kg	10	0	0	0	10	EIF
70199000	Other	kg	10	0	0	0	10	EIF
70200011	Globes for lamps and lanterns	kg	10	0	0	1	11	EIF
70200012	Founts for kerosene wick lamps	kg	10	0	0	1	11	EIF
70200019	Other	kg	10	0	0	1	11	EIF
	Glass chimneys:							
70200021	For lamps and lanterns	kg	10	0	0	1	11	EIF

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70200029	Other	kg	10	0	0	1	11	EIF
70200090	Other	kg	10	0	0	1	11	EIF
71011010	Unworked	kg	5	0	0	0.5	5.5	EIF
71011020	Worked	kg	10	0	0	1	11	EIF
71012100	Unworked	kg	5	0	0	0.5	5.5	EIF
71012200	Worked	kg	10	0	0	1	11	EIF
71021000	Unsorted	c / k	0	0	0	0	0	EIF
71022110	Sorted	c / k	0	0	0	0	0	EIF
71022120	Unsorted	c / k	0	0	0	0	0	EIF
71022910	Crushed	c / k	5	0	0	0.5	5.5	EL
71022990	Other	c / k	5	0	0	0.5	5.5	EL
71023100	Unworked or simply sawn, cleaved or bruted	c / k	0	0	0	0	0	EIF
71023910	Diamond, cut or otherwise worked but not mounted or set	c / k	5	0	0	0.5	5.5	R0 to 2.5 %
71023990	Other	c / k	5	0	0	0.5	5.5	R5 to 2.5 %
71031031	Emerald	kg	0.5	0	0	05	0.6	EIF
71031032	Yellow/golden/pink/red /green beryl	kg	0.5	0	0	05	0.6	EIF

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71031033	Chrysoberyl (including chrysoberyl cat's eye)	kg	0.5	0	0	05	0.6	EL
71031034	Alexandrite (including alexandrite cat's eye)	kg	0.5	0	0	05	0.6	EL
71031039	Others	kg	0.5	0	0	05	0.6	EIF
71031041	Ruby	kg	0.5	0	0	05	0.6	EIF
71031042	Sapphire	kg	0.5	0	0	05	0.6	EL
71031043	Moonstone	kg	0.5	0	0	05	0.6	EIF
71031049	Others	kg	0.5	0	0	05	0.6	EIF
71031051	Garnet	kg	0.5	0	0	05	0.6	EIF
71031052	Lapis-lazuli	kg	0.5	0	0	05	0.6	EL
71031059	Others	kg	0.5	0	0	05	0.6	EIF
71031061	Prehnite	kg	0.5	0	0	05	0.6	EL
71031062	Agate	kg	0.5	0	0	05	0.6	EIF
71031063	Aventurine	kg	0.5	0	0	05	0.6	EL
71031064	Chalcedony	kg	0.5	0	0	05	0.6	EL
71031069	Other	kg	0.5	0	0	05	0.6	EIF
71031071	Tourmaline	kg	0.5	0	0	05	0.6	EIF
71031072	Tanzanite	kg	0.5	0	0	05	0.6	EL

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71031079	Others	kg	0.5	0	0	05	0.6	EL
71031090	Others	kg	0.5	0	0	05	0.6	EIF
71039110	Ruby	kg	5	0	0	0.5	5.5	R5 to 2.5 %
71039120	Sapphire	kg	5	0	0	0.5	5.5	R5 to 2.5 %
71039130	Emeralds	kg	5	0	0	0.5	5.5	R5 to 2.5 %
71039911	Yellow/golden/pink/red /green beryl	kg	5	0	0	0.5	5.5	R5 to 2.5 %
71039912	Chrysoberyl (including chrysoberyl cat's eye)	kg	5	0	0	0.5	5.5	R5 to 2.5 %
71039913	Alexandrite (including alexandrite cat's eye)	kg	5	0	0	0.5	5.5	R5 to 2.5 %
71039919	Others	kg	5	0	0	0.5	5.5	R5 to 2.5 %
71039921	Moonstone	kg	5	0	0	0.5	5.5	R5 to 2.5 %
71039929	Others	kg	5	0	0	0.5	5.5	R5 to 2.5 %
71039931	Garnet	kg	5	0	0	0.5	5.5	R5 to 2.5 %
71039932	Lapis-lazuli	kg	5	0	0	0.5	5.5	R5 to 2.5 %
71039939	Others	kg	5	0	0	0.5	5.5	R5 to 2.5 %
71039941	Prehnite	kg	5	0	0	0.5	5.5	R5 to 2.5 %
71039942	Agate	kg	5	0	0	0.5	5.5	R5 to 2.5 %

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
71039943	Aventurine	kg	5	0	0	0.5	5.5	R5 to 2.5 %
71039944	Chalcedony	kg	5	0	0	0.5	5.5	R5 to 2.5 %
71039949	Others	kg	5	0	0	0.5	5.5	R5 to 2.5 %
71039951	Tourmaline	kg	5	0	0	0.5	5.5	R5 to 2.5 %
71039952	Tanzanite	kg	5	0	0	0.5	5.5	R5 to 2.5 %
71039959	Others	kg	5	0	0	0.5	5.5	R5 to 2.5 %
71039990	Others	c / k	5	0	0	0.5	5.5	R5 to 2.5 %
71041000	Piezo-electric quartz	kg	10	0	0	1	11	EIF
71042100	Diamonds	c/k	0	0	0	0	0	EIF
71042900	Other	kg	0.5	0	0	05	0.6	EL
71049100	Diamonds	c/k	5	0	0	0.5	5.5	R5 to 2.5 %
71049900	Other	kg	15	0	0	1.5	16.5	EL
71051000	Of diamonds	c / k	10	0	0	1	11	E10
71059000	Other	c / k	10	0	0	1	11	E10
71061000	Powder	kg	7.5	2.5	0	0.75	10.8	EL
71069110	Grains	kg	7.5	2.5	0	0.75	10.8	EL
71069190	Others	kg	7.5	2.5	0	0.75	10.8	EL
71069210	Sheets, plates, strips, tubes and pipes	kg	7.5	2.5	0	0.75	10.8	EL

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71069220	Bar	kg	7.5	2.5	0	0.75	10.8	EL
71069290	Other	kg	7.5	2.5	0	0.75	10.8	EL
71070000	Base metals clad with silver, not further worked than semi-manufactured	kg	10	0	0	1	11	EL
71081100	Powder	kg	12.5	2.5	0	0	15	EL
71081200	Other unwrought forms	kg	12.5	2.5	0	0	15	EL
71081300	Other semi-manufactured forms	kg	12.5	2.5	0	0	15	EL
71082000	Monetary	kg	12.5	2.5	0	0	15	EL
71090000	Base metals or silver, clad with gold, not further worked than semi-manufactured	kg	10	0	0	1	11	EL
71101110	Unwrought	kg	10	0	0	1	11	EL
71101120	In powder form	kg	10	0	0	1	11	EL
71101900	Other	kg	10	0	0	1	11	EL
71102100	Unwrought or in powder form	kg	10	0	0	1	11	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
71102900	Other	kg	10	0	0	1	11	EL
	Rhodium:							
71103100	Unwrought or in powder from:	kg	10	0	0	1	11	EL
71103900	Other	kg	10	0	0	1	11	EL
	Iridium, osmium and ruthenium:							
71104100	Unwrought or in powder from	kg	10	0	0	1	11	EL
71104900	Other	kg	10	0	0	1	11	EL
71110000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	kg	10	0	0	1	11	EL
71123000	Ash containing precious metal or precious metal compounds	kg	10	0	0	1	11	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Other:							
71129100	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	kg	10	0	0	1	11	EL
71129200	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	kg	10	0	0	1	11	EL
71129910	Of silver, including metal clad with silver but excluding sweepings contaning other precious metals	kg	10	0	0	1	11	EL
71129920	Sweepings containing gold or silver	kg	10	0	0	1	11	EL
71129990	Other	kg	10	0	0	1	11	EL
71131110	Jewellery with filigree work	kg	20	0	0	2	22	R5 to 17 %
71131120	Silver jewellery with gems	kg	20	0	0	2	22	R5 to 17 %

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
71131130	Other articles of jewellery	kg	20	0	0	2	22	R5 to 17 %
71131190	Parts	kg	20	0	0	2	22	R5 to 17 %
71131910	Of gold, unstudded	kg	20	0	0	2	22	R5 to 17 %
71131920	Of gold, set with pearls	kg	20	0	0	2	22	R5 to 17 %
71131930	Of gold set with diamonds	kg	20	0	0	2	22	R5 to 17 %
71131940	Of gold, set with other precious and semi-precious stones	kg	20	0	0	2	22	R5 to 17 %
71131950	Of platinum, unstudded	kg	20	0	0	2	22	R5 to 17 %
71131960	Parts	kg	20	0	0	2	22	R5 to 17 %
71131990	Other	kg	20	0	0	2	22	R5 to 17 %
71132000	Of base metal clad with precious metal:	kg	20	0	0	2	22	R5 to 17 %
71141110	Articles	kg	20	0	0	2	22	R5 to 17 %
71141120	Parts	kg	20	0	0	2	22	R5 to 17 %
71141910	Articles of gold	kg	20	0	0	2	22	R5 to 17 %
71141920	Articles of platinum	kg	20	0	0	2	22	R5 to 17 %
71141930	Parts	kg	20	0	0	2	22	R5 to 17 %

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71142010	Articles clad with gold	kg	20	0	0	2	22	R5 to 17 %
71142020	Other articles	kg	20	0	0	2	22	R5 to 17 %
71142030	Parts	kg	20	0	0	2	22	R5 to 17 %
71151000	Catalysts in the from of wire cloth or grill, of platinum	kg	10	0	0	1	11	EL
71159010	Laboratory and industrial articles of precious metal	kg	10	0	0	1	11	EL
71159020	Spinneret's made mainly of gold	kg	10	0	0	1	11	EL
71159090	Other	kg	10	0	0	1	11	EL
71161000	Of natural or cultured pearls	kg	10	0	0	1	11	EL
71162000	Of precious or semi-precious stones (natural, synthetic or reconstructed)	kg	10	0	0	1	11	EL
71171100	Cuff-links and studs	kg	20 or Rs. 400/kg whichever is higher	0	0	10 % of applicable MFN rate	22 or Rs. 400/kg whichever is higher	EL

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71171910	Bangles	kg	20 or Rs. 400/kg whichever is higher	0	0	10 % of applicable MFN rate	22 or Rs. 400/kg whichever is higher	EL
71171920	German silver jewellery	kg	20 or Rs. 400/kg whichever is higher	0	0	10 % of applicable MFN rate	22 or Rs. 400/kg whichever is higher	EL
71171990	Other	kg	20 or Rs. 400/kg whichever is higher	0	0	10 % of applicable MFN rate	22 or Rs. 400/kg whichever is higher	EL
71179010	Jewellery studded with imitation pearls or imitation or synthetic stones	kg	20 or Rs. 400/kg whichever is higher	0	0	10 % of applicable MFN rate	22 or Rs. 400/kg whichever is higher	EL
71179090	Other	kg	20 or Rs. 400/kg whichever is higher	0	0	10 % of applicable MFN rate	22 or Rs. 400/kg whichever is higher	EL
71181000	Coin (other than gold coin), not being legal tender	kg	10	0	0	1	11	EL
71189000	Other	kg	10	0	0	1	11	EL

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72011000	Non-alloy pig iron containing by weight 0.5 % or less of phosphorus	kg	5	0	0	0.5	5.5	EIF
72012000	Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	kg	5	0	0	0.5	5.5	EIF
72015010	Cast iron	kg	5	0	0	0.5	5.5	EIF
72015090	Other	kg	5	0	0	0.5	5.5	EIF
72021100	Containing by weight more than 2 % of carbon	kg	5	0	0	0.5	5.5	EIF
72021900	Other	kg	5	0	0	0.5	5.5	EIF
	Ferro-silicon:							
72022100	Containing by weight more than 55 % of silicon	kg	5	0	0	0.5	5.5	EIF
72022900	Other	kg	5	0	0	0.5	5.5	EIF
72023000	Ferro-silico-manganese	kg	5	0	0	0.5	5.5	EIF

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	Ferro-chromium:							
72024100	Containing by weight more than 4 % of carbon	kg	5	0	0	0.5	5.5	EIF
72024900	Other	kg	5	0	0	0.5	5.5	EIF
72025000	Ferro-silico-chromium	kg	5	0	0	0.5	5.5	EIF
72026000	Ferro-nickel	kg	0	0	0	0	0	EIF
72027000	Ferro-molybdenum	kg	5	0	0	0.5	5.5	EIF
72028000	Ferro tungsten and ferro-silico-tungsten	kg	5	0	0	0.5	5.5	EIF
	Other:							
72029100	Ferro-titanium and ferro-silico-titanium	kg	5	0	0	0.5	5.5	EIF
72029200	Ferro-vanadium	kg	5	0	0	0.5	5.5	EIF
72029300	Ferro-niobium	kg	5	0	0	0.5	5.5	EIF
72029911	Ferro-phosphorus	kg	5	0	0	0.5	5.5	EIF
72029912	Ferro-selenium	kg	5	0	0	0.5	5.5	EIF
72029913	Ferro-cobalt	kg	5	0	0	0.5	5.5	EIF
72029914	Ferro-columbium	kg	5	0	0	0.5	5.5	EIF

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72029915	Ferro-zirconium	kg	5	0	0	0.5	5.5	EIF
72029916	Ferro-tantalum	kg	5	0	0	0.5	5.5	EIF
	Ferro-silico-zirconium, ferro-silico-magnesium:							
72029921	Ferro-silico-zirconium	kg	5	0	0	0.5	5.5	EIF
72029922	Ferro-silico-magnesium,	kg	5	0	0	0.5	5.5	EIF
	Ferro-boron, charge-chrome:							
72029931	Ferro-boron	kg	5	0	0	0.5	5.5	EIF
72029932	Charge-chrome	kg	5	0	0	0.5	5.5	EIF
72029990	Other	kg	5	0	0	0.5	5.5	EIF
72031000	Ferrous products obtained by direct reduction of iron ore	kg	5	0	0	0.5	5.5	EIF
72039000	Other	kg	5	0	0	0.5	5.5	EIF

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72041000	Waste and scrap of cast iron	kg	2.5	0	0	0.25	2.8	EIF
	Waste and scrap of alloy steel:							
72042110	Empty or discharged cartridges of all bores and sizes	kg	2.5	0	0	0.25	2.8	EIF
72042190	Other	kg	2.5	0	0	0.25	2.8	EIF
72042910	Empty or discharged cartridges of all bores and sizes	kg	2.5	0	0	0.25	2.8	EIF
72042920	Of high speed steel	kg	2.5	0	0	0.25	2.8	EIF
72042990	Other	kg	2.5	0	0	0.25	2.8	EIF
72043000	Waste and scrap of tinned iron or steel	kg	2.5	0	0	0.25	2.8	EIF
	Other waste and scrap:							

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72044100	Turnings, shavings, chips, milling waste, saw dust, fillings, trimmings and stampings, whether or not in bundles	kg	2.5	0	0	0.25	2.8	EIF
72044900	Other	kg	2.5	0	0	0.25	2.8	EIF
72045000	Remelting scrap ingots	kg	2.5	0	0	0.25	2.8	EIF
72051011	Shot and angular grit	kg	5	0	0	0.5	5.5	EIF
72051012	Wire pellets	kg	5	0	0	0.5	5.5	EIF
72051019	Other	kg	5	0	0	0.5	5.5	EIF
	Of alloy steel:							
72051021	Shot and angular grit	kg	5	0	0	0.5	5.5	EIF
72051022	Wire pellets	kg	5	0	0	0.5	5.5	EIF
72051029	Other	kg	5	0	0	0.5	5.5	EIF
72051090	Other:	kg	5	0	0	0.5	5.5	EIF
	Powders:							
72052100	Of alloy steel	kg	5	0	0	0.5	5.5	EIF

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72052910	Of iron	kg	5	0	0	0.5	5.5	EIF
72052990	Other	kg	5	0	0	0.5	5.5	EIF
	Iron and non-alloy steel:							
72061010	Of iron	kg	7.5	0	0	0.75	8.3	EIF
72061020	Of high carbon steel	kg	7.5	0	0	0.75	8.3	EIF
72061090	Other	kg	7.5	0	0	0.75	8.3	EIF
72069011	Puddled bars and pilings	kg	7.5	0	0	0.75	8.3	EIF
72069012	Blocks, lumps and similar forms	kg	7.5	0	0	0.75	8.3	EIF
72069019	Other	kg	7.5	0	0	0.75	8.3	EIF
	Other:							
72069091	Puddled bars and pilings	kg	7.5	0	0	0.75	8.3	EIF
72069092	Blocks, lumps and similar forms	kg	7.5	0	0	0.75	8.3	EIF
72069099	Other	kg	7.5	0	0	0.75	8.3	EIF

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72071110	Electrical quality	kg	7.5	0	0	0.75	8.3	EIF
72071120	Forging quality	kg	7.5	0	0	0.75	8.3	EIF
72071130	Seamless steel tube quality	kg	7.5	0	0	0.75	8.3	EIF
72071190	Other	kg	7.5	0	0	0.75	8.3	EIF
72071210	Electrical quality	kg	7.5	0	0	0.75	8.3	EIF
72071220	Forging quality	kg	7.5	0	0	0.75	8.3	EIF
72071230	Seamless steel tube quality	kg	7.5	0	0	0.75	8.3	EIF
72071290	Other	kg	7.5	0	0	0.75	8.3	EIF
72071910	Forged blanks of non-alloy steel	kg	7.5	0	0	0.75	8.3	EIF
72071920	Mild steel (MS) billets	kg	7.5	0	0	0.75	8.3	EIF
72071990	Other	kg	7.5	0	0	0.75	8.3	EIF
72072010	Forging quality	kg	7.5	0	0	0.75	8.3	EIF
72072020	Spring steel quality	kg	7.5	0	0	0.75	8.3	EIF
72072030	Seamless steel tube quality	kg	7.5	0	0	0.75	8.3	EIF
72072090	Other	kg	7.5	0	0	0.75	8.3	EIF

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72081000	In coils, not further worked than hot-rolled, with patterns in relief	kg	7.5	0	0	0.75	8.3	E5
	Other, in coils, not further worked than hot-rolled, pickled:							
72082510	Plates	kg	7.5	0	0	0.75	8.3	E5
72082520	Universal plates	kg	7.5	0	0	0.75	8.3	E5
72082530	Sheets	kg	7.5	0	0	0.75	8.3	E5
72082540	Strip	kg	7.5	0	0	0.75	8.3	E5
72082590	Other	kg	7.5	0	0	0.75	8.3	E5
72082610	Plates	kg	7.5	0	0	0.75	8.3	E5
72082620	Universal plates	kg	7.5	0	0	0.75	8.3	E5
72082630	Sheets	kg	7.5	0	0	0.75	8.3	E5
72082640	Strip	kg	7.5	0	0	0.75	8.3	E5
72082690	Other	kg	7.5	0	0	0.75	8.3	E5
72082710	Plates	kg	7.5	0	0	0.75	8.3	E5
72082720	Universal plates	kg	7.5	0	0	0.75	8.3	E5
72082730	Sheets	kg	7.5	0	0	0.75	8.3	E5

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72082740	Strip	kg	7.5	0	0	0.75	8.3	E5
72082790	Other	kg	7.5	0	0	0.75	8.3	E5
	Other, in coils, not further worked than hot-rolled:							
72083610	Plates	kg	7.5	0	0	0.75	8.3	E5
72083620	Universal plates	kg	7.5	0	0	0.75	8.3	E5
72083630	Sheets	kg	7.5	0	0	0.75	8.3	E5
72083640	Strip	kg	7.5	0	0	0.75	8.3	E5
72083690	Other	kg	7.5	0	0	0.75	8.3	E5
72083710	Plates	kg	7.5	0	0	0.75	8.3	E5
72083720	Universal plates	kg	7.5	0	0	0.75	8.3	E5
72083730	Sheets	kg	7.5	0	0	0.75	8.3	E5
72083740	Strip	kg	7.5	0	0	0.75	8.3	E5
72083790	Other	kg	7.5	0	0	0.75	8.3	E5
72083810	Plates	kg	7.5	0	0	0.75	8.3	E5
72083820	Universal plates	kg	7.5	0	0	0.75	8.3	E5
72083830	Sheets	kg	7.5	0	0	0.75	8.3	E5

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72083840	Strip	kg	7.5	0	0	0.75	8.3	E5
72083890	Other	kg	7.5	0	0	0.75	8.3	E5
72083910	Plates	kg	7.5	0	0	0.75	8.3	E5
72083920	Universal plates	kg	7.5	0	0	0.75	8.3	E5
72083930	Sheets	kg	7.5	0	0	0.75	8.3	E5
72083940	Strip	kg	7.5	0	0	0.75	8.3	E5
72083990	Other	kg	7.5	0	0	0.75	8.3	E5
72084010	Plates	kg	7.5	0	0	0.75	8.3	E5
72084020	Universal plates	kg	7.5	0	0	0.75	8.3	E5
72084030	Sheets	kg	7.5	0	0	0.75	8.3	E5
72084040	Strip	kg	7.5	0	0	0.75	8.3	E5
72084090	Other	kg	7.5	0	0	0.75	8.3	E5
	Other, not in coils, not further worked than hot-rolled:							
72085110	Plates	kg	7.5	0	0	0.75	8.3	E5
72085120	Universal plates	kg	7.5	0	0	0.75	8.3	E5
72085130	Sheets	kg	7.5	0	0	0.75	8.3	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
72085140	Strip	kg	7.5	0	0	0.75	8.3	E5
72085190	Other	kg	7.5	0	0	0.75	8.3	E5
72085210	Plates	kg	7.5	0	0	0.75	8.3	E5
72085220	Universal plates	kg	7.5	0	0	0.75	8.3	E5
72085230	Sheets	kg	7.5	0	0	0.75	8.3	E5
72085240	Strip	kg	7.5	0	0	0.75	8.3	E5
72085290	Other	kg	7.5	0	0	0.75	8.3	E5
72085310	Plates	kg	7.5	0	0	0.75	8.3	E5
72085320	Universal plates	kg	7.5	0	0	0.75	8.3	E5
72085330	Sheets	kg	7.5	0	0	0.75	8.3	E5
72085340	Strip	kg	7.5	0	0	0.75	8.3	E5
72085390	Other	kg	7.5	0	0	0.75	8.3	E5
72085410	Plates	kg	7.5	0	0	0.75	8.3	E5
72085420	Universal plates	kg	7.5	0	0	0.75	8.3	E5
72085430	Sheets	kg	7.5	0	0	0.75	8.3	E5
72085440	Strip	kg	7.5	0	0	0.75	8.3	E5
72085490	Other	kg	7.5	0	0	0.75	8.3	E5
72089000	Other	kg	7.5	0	0	0.75	8.3	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
72091510	Plates	kg	7.5	0	0	0.75	8.3	E5
72091520	Sheets	kg	7.5	0	0	0.75	8.3	E5
72091530	Strip	kg	7.5	0	0	0.75	8.3	E5
72091590	Other	kg	7.5	0	0	0.75	8.3	E5
72091610	Plates	kg	7.5	0	0	0.75	8.3	E5
72091620	Sheets	kg	7.5	0	0	0.75	8.3	E5
72091630	Strip	kg	7.5	0	0	0.75	8.3	E5
72091690	Other	kg	7.5	0	0	0.75	8.3	E5
72091710	Plates	kg	7.5	0	0	0.75	8.3	E5
72091720	Sheets	kg	7.5	0	0	0.75	8.3	E5
72091730	Strip	kg	7.5	0	0	0.75	8.3	E5
72091790	Other	kg	7.5	0	0	0.75	8.3	E5
72091810	Plates	kg	7.5	0	0	0.75	8.3	E5
72091820	Sheets	kg	7.5	0	0	0.75	8.3	E5
72091830	Strip	kg	7.5	0	0	0.75	8.3	E5
72091890	Other	kg	7.5	0	0	0.75	8.3	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Not in coils, not further worked than cold-rolled (cold reduced):							
72092510	Plates	kg	7.5	0	0	0.75	8.3	E5
72092520	Sheets	kg	7.5	0	0	0.75	8.3	E5
72092530	Strip	kg	7.5	0	0	0.75	8.3	E5
72092590	Other	kg	7.5	0	0	0.75	8.3	E5
72092610	Plates	kg	7.5	0	0	0.75	8.3	E5
72092620	Sheets	kg	7.5	0	0	0.75	8.3	E5
72092630	Strip	kg	7.5	0	0	0.75	8.3	E5
72092690	Other	kg	7.5	0	0	0.75	8.3	E5
72092710	Plates	kg	7.5	0	0	0.75	8.3	E5
72092720	Sheets	kg	7.5	0	0	0.75	8.3	E5
72092730	Strip	kg	7.5	0	0	0.75	8.3	E5
72092790	Other	kg	7.5	0	0	0.75	8.3	E5
72092810	Plates	kg	7.5	0	0	0.75	8.3	E5
72092820	Sheets	kg	7.5	0	0	0.75	8.3	E5
72092830	Strip	kg	7.5	0	0	0.75	8.3	E5
72092890	Other	kg	7.5	0	0	0.75	8.3	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
72099000	Other:	kg	7.5	0	0	0.75	8.3	E5
72101110	Ots/mr type	kg	7.5	0	0	0.75	8.3	E5
72101190	Other	kg	7.5	0	0	0.75	8.3	E5
72101210	Ots/mr type	kg	7.5	0	0	0.75	8.3	E5
72101290	Other	kg	7.5	0	0	0.75	8.3	E5
72102000	Plated or coated with lead, including terne-plate	kg	7.5	0	0	0.75	8.3	E5
72103010	Corrugated	kg	7.5	0	0	0.75	8.3	E5
72103091	Galvannealed	kg	15	0	0	1.5	16.5	EIF
72103099	Other	kg	15	0	0	1.5	16.5	EIF
72104100	Corrugated	kg	7.5	0	0	0.75	8.3	E5
72104910	Galvannealed	kg	15	0	0	1.5	16.5	EIF
72104990	Other	kg	15	0	0	1.5	16.5	EIF
72105000	Plated or coated with chromium oxides or with chromium and chromium oxides	kg	7.5	0	0	0.75	8.3	E5
72106100	Plated or coated with aluminium-zinc alloys	kg	7.5	0	0	0.75	8.3	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
72106900	Other	kg	7.5	0	0	0.75	8.3	E5
72107000	Painted, varnished or coated with plastics	kg	7.5	0	0	0.75	8.3	E5
72109010	Lacquered	kg	7.5	0	0	0.75	8.3	E5
72109090	Other	kg	7.5	0	0	0.75	8.3	E5
72111300	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	kg	7.5	0	0	0.75	8.3	E5
72111410	Flats	kg	7.5	0	0	0.75	8.3	E5
72111420	Universal plates	kg	7.5	0	0	0.75	8.3	E5
72111430	Hoops	kg	7.5	0	0	0.75	8.3	E5
72111440	Sheets	kg	7.5	0	0	0.75	8.3	E5
72111450	Strip	kg	7.5	0	0	0.75	8.3	E5
72111460	Skelp	kg	7.5	0	0	0.75	8.3	E5
72111490	Other	kg	7.5	0	0	0.75	8.3	E5
72111910	Flats	kg	7.5	0	0	0.75	8.3	E5
72111920	Universal plates	kg	7.5	0	0	0.75	8.3	E5

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
72111930	Hoops	kg	7.5	0	0	0.75	8.3	E5
72111940	Sheets	kg	7.5	0	0	0.75	8.3	E5
72111950	Strip	kg	7.5	0	0	0.75	8.3	E5
72111960	Skelp	kg	7.5	0	0	0.75	8.3	E5
72111990	Other	kg	7.5	0	0	0.75	8.3	E5
	Not further worked than cold-rolled (cold-reduced):							
72112310	Flats	kg	7.5	0	0	0.75	8.3	E5
72112320	Universal plates	kg	7.5	0	0	0.75	8.3	E5
72112330	Hoops	kg	7.5	0	0	0.75	8.3	E5
72112340	Sheets	kg	7.5	0	0	0.75	8.3	E5
72112350	Strip	kg	7.5	0	0	0.75	8.3	E5
72112390	Other	kg	7.5	0	0	0.75	8.3	E5
72112910	Flats	kg	7.5	0	0	0.75	8.3	E5
72112920	Universal plates	kg	7.5	0	0	0.75	8.3	E5
72112930	Hoops	kg	7.5	0	0	0.75	8.3	E5
72112940	Sheets	kg	7.5	0	0	0.75	8.3	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
72112950	Strip	kg	7.5	0	0	0.75	8.3	E5
72112960	Skelp	kg	7.5	0	0	0.75	8.3	E5
72112990	Other	kg	7.5	0	0	0.75	8.3	E5
72119011	Of boiler quality	kg	7.5	0	0	0.75	8.3	E5
72119012	Of high tensile quality	kg	7.5	0	0	0.75	8.3	E5
72119013	Of ship building quality	kg	7.5	0	0	0.75	8.3	E5
72119090	Other	kg	7.5	0	0	0.75	8.3	E5
72121010	Ots/mr type	kg	7.5	0	0	0.75	8.3	E5
72121090	Other	kg	7.5	0	0	0.75	8.3	E5
72122010	Corrugated	kg	7.5	0	0	0.75	8.3	E5
72122091	Galvannealed	kg	15	0	0	1.5	16.5	EIF
72122099	Other	kg	15	0	0	1.5	16.5	EIF
72123010	Corrugated	kg	7.5	0	0	0.75	8.3	E5
72123091	Galvannealed	kg	15	0	0	1.5	16.5	EIF
72123099	Other	kg	15	0	0	1.5	16.5	EIF
72124000	Painted, varnished or coated with plastic	kg	7.5	0	0	0.75	8.3	E5
72125010	Plated or coated with lead	kg	7.5	0	0	0.75	8.3	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
72125030	Plated or coated with aluminium	kg	15	0	0	1.5	16.5	EIF
72125040	Plated or coated with aluminium-zinc alloys	kg	15	0	0	1.5	16.5	EIF
72125090	Other	kg	7.5	0	0	0.75	8.3	E5
72126000	Clad	kg	7.5	0	0	0.75	8.3	E5
72131010	Of free cutting steel	kg	7.5	0	0	0.75	8.3	EIF
72131090	Other	kg	7.5	0	0	0.75	8.3	EIF
72132010	Electrode quality	kg	7.5	0	0	0.75	8.3	EIF
72132020	Cold heading quality	kg	7.5	0	0	0.75	8.3	EIF
72132090	Other	kg	7.5	0	0	0.75	8.3	EIF
	Other:							
72139110	Electrode quality	kg	7.5	0	0	0.75	8.3	EIF
72139120	Cold heading quality	kg	7.5	0	0	0.75	8.3	EIF
72139190	Other	kg	7.5	0	0	0.75	8.3	EIF
72139910	Electrode quality	kg	7.5	0	0	0.75	8.3	EIF
72139920	Cold heading quality	kg	7.5	0	0	0.75	8.3	EIF
72139990	Other	kg	7.5	0	0	0.75	8.3	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
72141010	Spring steel quality	kg	7.5	0	0	0.75	8.3	EIF
72141090	Other	kg	7.5	0	0	0.75	8.3	EIF
72142010	Spring steel quality	kg	7.5	0	0	0.75	8.3	EIF
72142090	Other	kg	7.5	0	0	0.75	8.3	EIF
72143000	Other, of free cutting steel	kg	7.5	0	0	0.75	8.3	EIF
	Other:							
72149110	Mild steel bright bar	kg	7.5	0	0	0.75	8.3	EIF
72149190	Other	kg	7.5	0	0	0.75	8.3	EIF
72149910	Of spring steel quality	kg	7.5	0	0	0.75	8.3	EIF
72149990	Other	kg	7.5	0	0	0.75	8.3	EIF
72151000	Of free-cutting steel, not further worked than cold-formed or cold-finished	kg	7.5	0	0	0.75	8.3	EIF
72155010	Mild steel bright bar	kg	7.5	0	0	0.75	8.3	EIF
72155090	Other	kg	7.5	0	0	0.75	8.3	EIF
72159010	Plated or coated with zinc	kg	7.5	0	0	0.75	8.3	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
72159020	Plated or coated with other base metals	kg	7.5	0	0	0.75	8.3	EIF
72159090	Other	kg	7.5	0	0	0.75	8.3	EIF
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	8.3	EIF
	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:							
72162100	L sections	kg	7.5	0	0	0.75	8.3	EIF
72162200	T sections	kg	7.5	0	0	0.75	8.3	EIF
	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:							
72163100	U sections	kg	7.5	0	0	0.75	8.3	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
72163200	I sections	kg	7.5	0	0	0.75	8.3	EIF
72163300	H sections	kg	7.5	0	0	0.75	8.3	EIF
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	8.3	EIF
72165000	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	kg	7.5	0	0	0.75	8.3	EIF
	Angles, shapes and sections, not further worked than cold-formed or cold-finished:							
72166100	Obtained from flat-rolled products	kg	7.5	0	0	0.75	8.3	EIF
72166900	Other	kg	7.5	0	0	0.75	8.3	EIF
	Other:							

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
72169100	Cold-formed or cold-finished from flat rolled products	kg	7.5	0	0	0.75	8.3	EIF
72169910	Plated or coated with zinc	kg	7.5	0	0	0.75	8.3	EIF
72169920	Plated or coated with base metals other than zinc	kg	7.5	0	0	0.75	8.3	EIF
72169930	Slotted angles and slotted channels	kg	7.5	0	0	0.75	8.3	EIF
72169940	Forged	kg	7.5	0	0	0.75	8.3	EIF
72169990	Other	kg	7.5	0	0	0.75	8.3	EIF
72171010	Of a thickness of 18 SWA and below	kg	7.5	0	0	0.75	8.3	EIF
72171020	Of a thickness above 18 SWA but up to 26 SWA	kg	7.5	0	0	0.75	8.3	EIF
72171030	Of a thickness above 26 SWA	kg	7.5	0	0	0.75	8.3	EIF
72172010	Of a thickness of 18 SWA and below	kg	7.5	0	0	0.75	8.3	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
72172020	Of a thickness above 18 SWA but up to 26 SWA	kg	7.5	0	0	0.75	8.3	EIF
72172030	Of a thickness above 26 SWA	kg	7.5	0	0	0.75	8.3	EIF
72173010	Of a thickness of 18 SWA and below	kg	7.5	0	0	0.75	8.3	EIF
72173020	Of a thickness above 18 SWA but up to 26 SWA	kg	7.5	0	0	0.75	8.3	EIF
72173030	Of a thickness above 26 SWA	kg	7.5	0	0	0.75	8.3	EIF
72179011	Of cross section – half round	kg	7.5	0	0	0.75	8.3	EIF
72179012	Of cross section – flat and rectangular	kg	7.5	0	0	0.75	8.3	EIF
72179013	Of cross section – 'z' shaped	kg	7.5	0	0	0.75	8.3	EIF
72179019	Of cross section – other shapes	kg	7.5	0	0	0.75	8.3	EIF
	Other:							

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
72179091	High tensile quality	kg	7.5	0	0	0.75	8.3	EIF
72179092	Electrode quality	kg	7.5	0	0	0.75	8.3	EIF
72179093	Electric resistance wire (including electric resistance heating wire)	kg	7.5	0	0	0.75	8.3	EIF
72179099	Other	kg	7.5	0	0	0.75	8.3	EIF
	Stainless steel:							
72181000	Ingots and other primary forms	kg	7.5	0	0	0.75	8.3	EIF
	Other:							
72189100	Of rectangular (other than square) cross-section	kg	7.5	0	0	0.75	8.3	EIF
72189910	Billets	kg	7.5	0	0	0.75	8.3	EIF
72189990	Other	kg	7.5	0	0	0.75	8.3	EIF
72191111	Not exceeding 14 mm	kg	7.5	0	0	0.75	8.3	E7
72191112	Exceeding 14 mm	kg	7.5	0	0	0.75	8.3	E7
72191190	Other	kg	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
72191200	Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	7.5	0	0	0.75	8.3	E7
72191300	Of a thickness of 3 mm or more but less than 4.75 mm	kg	7.5	0	0	0.75	8.3	E7
72191400	Of a thickness of less than 3 mm	kg	7.5	0	0	0.75	8.3	E7
	Not further worked than hot-rolled, not in coils:							
72192111	14 mm and above	kg	7.5	0	0	0.75	8.3	E7
72192112	Below 14 mm but exceeding 10 mm	kg	7.5	0	0	0.75	8.3	E7
	Universal plates of stainless steel/heat resisting steel, nickel chromium austenitic type:							
72192121	Not exceeding 14 mm	kg	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
72192122	Exceeding 14 mm	kg	7.5	0	0	0.75	8.3	E7
	Other chromium type:							
72192131	Not exceeding 14 mm	kg	7.5	0	0	0.75	8.3	E7
72192132	Exceeding 14 mm	kg	7.5	0	0	0.75	8.3	E7
	Other nickel chromium austenitic type:							
72192141	Not exceeding 14 mm	kg	7.5	0	0	0.75	8.3	E7
72192142	Exceeding 14 mm	kg	7.5	0	0	0.75	8.3	E7
72192190	Other	kg	7.5	0	0	0.75	8.3	E7
72192211	Chromium type	kg	7.5	0	0	0.75	8.3	E7
72192212	Nickel chromium austenitic type	kg	7.5	0	0	0.75	8.3	E7
72192219	Other	kg	7.5	0	0	0.75	8.3	E7
	Other:							
72192291	Chromium type	kg	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
72192292	Nickel chromium austenitic type	kg	7.5	0	0	0.75	8.3	E7
72192299	Other	kg	7.5	0	0	0.75	8.3	E7
72192310	Chromium type	kg	7.5	0	0	0.75	8.3	E7
72192320	Nickel chromium austenitic type	kg	7.5	0	0	0.75	8.3	E7
72192390	Other	kg	7.5	0	0	0.75	8.3	E7
72192411	Below 0.35 mm	kg	7.5	0	0	0.75	8.3	E7
72192412	0.35 mm and above but below 0.56 mm	kg	7.5	0	0	0.75	8.3	E7
72192413	0.56 mm and above but below 0.90 mm	kg	7.5	0	0	0.75	8.3	E7
72192419	Other	kg	7.5	0	0	0.75	8.3	E7
	Nickel chromium austenitic type of a thickness:							
72192421	Below 0.35 mm	kg	7.5	0	0	0.75	8.3	E7
72192422	0.35 mm and above but below 0.56 mm	kg	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
72192423	0.56 mm and above but below 0.90 mm	kg	7.5	0	0	0.75	8.3	E7
72192429	Other	kg	7.5	0	0	0.75	8.3	E7
72192490	Other	kg	7.5	0	0	0.75	8.3	E7
	Not further worked than cold-rolled (cold reduced):							
72193111	Not exceeding 14 mm	kg	7.5	0	0	0.75	8.3	E7
72193112	Exceeding 14 mm	kg	7.5	0	0	0.75	8.3	E7
	Nickel chromium austenitic type:							
72193121	Not exceeding 14 mm	kg	7.5	0	0	0.75	8.3	E7
72193122	Exceeding 14 mm	kg	7.5	0	0	0.75	8.3	E7
72193190	Other	kg	7.5	0	0	0.75	8.3	E7
72193210	Chromium type	kg	7.5	0	0	0.75	8.3	E7
72193220	Nickel chromium austenitic type	kg	7.5	0	0	0.75	8.3	E7
72193290	Other	kg	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
72193310	Chromium type	kg	7.5	0	0	0.75	8.3	E7
72193320	Nickel chromium austenitic type	kg	7.5	0	0	0.75	8.3	E7
72193390	Other	kg	7.5	0	0	0.75	8.3	E7
72193410	Chromium type	kg	7.5	0	0	0.75	8.3	E7
72193420	Nickel chromium austenitic type	kg	7.5	0	0	0.75	8.3	E7
72193490	Other	kg	7.5	0	0	0.75	8.3	E7
72193510	Chromium type	kg	7.5	0	0	0.75	8.3	E7
72193520	Nickel chromium austenitic type	kg	7.5	0	0	0.75	8.3	E7
72193590	Other	kg	7.5	0	0	0.75	8.3	E7
72199011	Thickness more than 4.75 mm, worked	kg	7.5	0	0	0.75	8.3	E7
72199012	Thickness 3 mm to 4.75 mm, worked	kg	7.5	0	0	0.75	8.3	E7
72199013	Thickness less than 3 mm, worked	kg	7.5	0	0	0.75	8.3	E7
72199090	Other	kg	7.5	0	0	0.75	8.3	E7

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Sheets and plates:							
72201110	Skelp (strips for pipes and tubes)	kg	7.5	0	0	0.75	8.3	E7
	Strips for pipes and tubes (other than skelp):							
72201121	Chromium type	kg	7.5	0	0	0.75	8.3	E7
72201122	Nickel chromium austenitic type	kg	7.5	0	0	0.75	8.3	E7
72201129	Other	kg	7.5	0	0	0.75	8.3	E7
72201190	Other	kg	7.5	0	0	0.75	8.3	E7
72201210	Skelp (strips for pipes and tubes)	kg	7.5	0	0	0.75	8.3	E7
	Strips for pipes and tubes (other than skelp):							
72201221	Chromium type	kg	7.5	0	0	0.75	8.3	E7
72201222	Nickel chromium austenitic type	kg	7.5	0	0	0.75	8.3	E7
72201229	Other	kg	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
72201290	Other	kg	7.5	0	0	0.75	8.3	E7
72202010	Skelp for pipes and tubes	kg	7.5	0	0	0.75	8.3	E7
	Strips for pipes and tubes (other than skelp):							
72202021	Chromium type	kg	7.5	0	0	0.75	8.3	E7
72202022	Nickel chromium austenitic type	kg	7.5	0	0	0.75	8.3	E7
72202029	Other	kg	7.5	0	0	0.75	8.3	E7
72202090	Other	kg	7.5	0	0	0.75	8.3	E7
72209010	Skelp (strips for pipes and tubes)	kg	7.5	0	0	0.75	8.3	E7
	Strips for pipes and tubes (other than skelp):							
72209021	Chromium type	kg	7.5	0	0	0.75	8.3	E7
72209022	Nickel chromium austenitic type	kg	7.5	0	0	0.75	8.3	E7
72209029	Other	kg	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
72209090	Other	kg	7.5	0	0	0.75	8.3	E7
72210011	Chromium type	kg	7.5	0	0	0.75	8.3	EIF
72210012	Nickel chromium austenitic type	kg	7.5	0	0	0.75	8.3	EIF
72210019	Other	kg	7.5	0	0	0.75	8.3	EIF
72210090	Other	kg	7.5	0	0	0.75	8.3	E7
72221111	Chromium type	kg	7.5	0	0	0.75	8.3	EIF
72221112	Nickel chromium austenitic type	kg	7.5	0	0	0.75	8.3	E10
72221119	Other	kg	7.5	0	0	0.75	8.3	EIF
	Other:							
72221191	Chromium type	kg	7.5	0	0	0.75	8.3	EIF
72221192	Nickel chromium austenitic type	kg	7.5	0	0	0.75	8.3	EIF
72221199	Other	kg	7.5	0	0	0.75	8.3	EIF
72221911	Chromium type	kg	7.5	0	0	0.75	8.3	E10
72221912	Nickel chromium austenitic type	kg	7.5	0	0	0.75	8.3	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
72221919	Other	kg	7.5	0	0	0.75	8.3	EIF
	Other:							
72221991	Chromium type	kg	7.5	0	0	0.75	8.3	EIF
72221992	Nickel chromium austenitic type	kg	7.5	0	0	0.75	8.3	EIF
72221999	Other	kg	7.5	0	0	0.75	8.3	EIF
72222011	Chromium type	kg	7.5	0	0	0.75	8.3	E10
72222012	Nickel chromium austenitic type	kg	7.5	0	0	0.75	8.3	EIF
72222019	Other	kg	7.5	0	0	0.75	8.3	EIF
	Other:							
72222091	Chromium type	kg	7.5	0	0	0.75	8.3	EIF
72222092	Nickel chromium austenitic type	kg	7.5	0	0	0.75	8.3	EIF
72222099	Other	kg	7.5	0	0	0.75	8.3	EIF
72223011	Chromium type	kg	7.5	0	0	0.75	8.3	E10
72223012	Nickel chromium austenitic type	kg	7.5	0	0	0.75	8.3	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
72223019	Other	kg	7.5	0	0	0.75	8.3	EIF
	Other:							
72223091	Chromium type	kg	7.5	0	0	0.75	8.3	EIF
72223092	Nickel chromium austenitic type	kg	7.5	0	0	0.75	8.3	EIF
72223099	Other	kg	7.5	0	0	0.75	8.3	EIF
72224010	Of thickness of 80 mm and above	kg	7.5	0	0	0.75	8.3	E10
72224020	Of below 80 mm	kg	7.5	0	0	0.75	8.3	EIF
72230010	Electrode quality	kg	7.5	0	0	0.75	8.3	E7
	Other:							
72230091	Of thickness of above 1.5 mm	kg	7.5	0	0	0.75	8.3	EIF
72230092	Of thickness of 0.46 mm and above but not exceeding 1.5 mm	kg	7.5	0	0	0.75	8.3	EIF
72230099	Of thickness of below 0.46 mm	kg	7.5	0	0	0.75	8.3	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
72241000	Ingots and other primary forms	kg	7.5	0	0	0.75	8.3	EIF
72249010	Of tool steel quality	kg	7.5	0	0	0.75	8.3	EIF
72249020	Of die steel quality	kg	7.5	0	0	0.75	8.3	EIF
72249030	Of cobalt bearing high speed steel quality	kg	7.5	0	0	0.75	8.3	E5
72249040	Forged blanks of alloy steel	kg	7.5	0	0	0.75	8.3	EIF
	Other:							
72249091	Billets	kg	7.5	0	0	0.75	8.3	EIF
72249099	Other	kg	7.5	0	0	0.75	8.3	EIF
72251100	Grain-oriented	kg	5	0	0	0.5	5.5	EIF
72251910	Hot rolled	kg	7.5	0	0	0.75	8.3	EIF
72251920	Cold rolled	kg	7.5	0	0	0.75	8.3	EIF
72251990	Other	kg	7.5	0	0	0.75	8.3	EIF
72253010	Of spring steel quality	kg	7.5	0	0	0.75	8.3	EIF
72253090	Other	kg	7.5	0	0	0.75	8.3	EIF
72254011	Boiler quality	kg	7.5	0	0	0.75	8.3	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
72254012	Pressure vessel quality	kg	7.5	0	0	0.75	8.3	EIF
72254013	High tensile quality	kg	7.5	0	0	0.75	8.3	E5
72254019	Other	kg	7.5	0	0	0.75	8.3	EIF
72254020	Of a thickness of 3 mm and above but not exceeding 4.75 mm	kg	7.5	0	0	0.75	8.3	EIF
72254030	Of a thickness of below 3 mm	kg	7.5	0	0	0.75	8.3	EIF
72255010	Of a thickness of less than 3 mm	kg	7.5	0	0	0.75	8.3	EIF
72255020	Of a thickness of 3 mm to 4.75 mm	kg	7.5	0	0	0.75	8.3	EIF
72255030	Of a thickness of above 4.5 mm	kg	7.5	0	0	0.75	8.3	EIF
	Other:							
72259110	Galvannealed	kg	15	0	0	1.5	16.5	EIF
72259190	Other	kg	15	0	0	1.5	16.5	EIF
72259210	Galvannealed	kg	15	0	0	1.5	16.5	EIF
72259290	Other	kg	15	0	0	1.5	16.5	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
72259910	Plated or coated with aluminium	kg	15	0	0	1.5	16.5	EIF
72259920	Plated or coated with aluminium-zinc alloys	kg	15	0	0	1.5	16.5	EIF
72259930	Painted, coloured or coated with plastics	kg	15	0	0	1.5	16.5	EIF
72259990	Other	kg	15	0	0	1.5	16.5	EIF
72261100	Grain-oriented	kg	5	0	0	0.5	5.5	EIF
72261910	Hot rolled	kg	7.5	0	0	0.75	8.3	EIF
72261920	Cold rolled	kg	7.5	0	0	0.75	8.3	EIF
72261990	Other	kg	7.5	0	0	0.75	8.3	EIF
72262011	In coils	kg	7.5	0	0	0.75	8.3	E5
72262012	Other	kg	7.5	0	0	0.75	8.3	E5
	Cold-rolled:							
72262021	In coils	kg	7.5	0	0	0.75	8.3	E5
72262022	Other	kg	7.5	0	0	0.75	8.3	E5
72262030	Hoops and strips:	kg	7.5	0	0	0.75	8.3	E5

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Other:							
72269110	Of a thickness of below 2 mm	kg	7.5	0	0	0.75	8.3	EIF
72269120	Of a thickness of 3 mm and above but not exceeding 4.75 mm	kg	7.5	0	0	0.75	8.3	EIF
72269130	High tensile quality of a thickness of above 4.75 mm	kg	7.5	0	0	0.75	8.3	E5
72269190	Other	kg	7.5	0	0	0.75	8.3	EIF
72269210	Of a thickness of below 3 mm	kg	7.5	0	0	0.75	8.3	EIF
72269220	Of a thickness of 3 mm and above but not exceeding 4.75 mm	kg	7.5	0	0	0.75	8.3	EIF
72269230	Of a thickness of above 4.75 mm	kg	7.5	0	0	0.75	8.3	EIF
72269910	Of a thickness of above 4.75 mm	kg	7.5	0	0	0.75	8.3	EIF
72269920	Of a thickness of above 3 mm and but not exceeding 4.75 mm	kg	7.5	0	0	0.75	8.3	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
72269930	Of a thickness of below 3 mm	kg	7.5	0	0	0.75	8.3	EIF
72269940	Skelp (strips for pipes and tubes)	kg	7.5	0	0	0.75	8.3	EIF
	Hoops and strips:							
72269951	Hot rolled	kg	7.5	0	0	0.75	8.3	EIF
72269952	Cold rolled	kg	7.5	0	0	0.75	8.3	EIF
72269953	Of spring steel, other than skelp	kg	7.5	0	0	0.75	8.3	EIF
72269960	Skelps and strips for razor blades and saw blades	kg	7.5	0	0	0.75	8.3	EIF
72269971	Plain and corrugated	kg	15	0	0	1.5	16.5	EIF
72269972	Electrolytically, plain and corrugated	kg	15	0	0	1.5	16.5	EIF
72269973	Galvannealed	kg	15	0	0	1.5	16.5	EIF
72269979	Other	kg	15	0	0	1.5	16.5	EIF
72269981	With aluminium	kg	15	0	0	1.5	16.5	EIF
72269982	With aluminium-zinc alloys	kg	15	0	0	1.5	16.5	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
72269983	Painted, coloured or coated with plastics	kg	15	0	0	1.5	16.5	EIF
72269989	Other	kg	15	0	0	1.5	16.5	EIF
72269990	Other	kg	7.5	0	0	0.75	8.3	EIF
72271000	Of high speed steel	kg	7.5	0	0	0.75	8.3	E5
72272000	Of silico-manganese steel	kg	7.5	0	0	0.75	8.3	E5
72279010	Of valve spring steel quality	kg	7.5	0	0	0.75	8.3	E5
72279020	Of other spring steel quality	kg	7.5	0	0	0.75	8.3	E5
72279030	Of ball bearing quality	kg	7.5	0	0	0.75	8.3	E5
72279040	Of cold heading quality	kg	7.5	0	0	0.75	8.3	E5
72279050	Lead-free cutting quality	kg	7.5	0	0	0.75	8.3	E5
72279060	Sulphur free cutting quality	kg	7.5	0	0	0.75	8.3	E5
72279090	Other	kg	7.5	0	0	0.75	8.3	E5
72281010	Bright bars	kg	7.5	0	0	0.75	8.3	E5
72281090	Other	kg	7.5	0	0	0.75	8.3	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
72282000	Bars and rods, of silico-manganese steel	kg	7.5	0	0	0.75	8.3	E5
72283011	Of alloy tool steel	kg	7.5	0	0	0.75	8.3	E5
72283019	Other	kg	7.5	0	0	0.75	8.3	E5
	Other:							
72283021	Of lead bearing steel	kg	7.5	0	0	0.75	8.3	E5
72283022	Of spring steel	kg	7.5	0	0	0.75	8.3	E5
72283023	Of sulphur bearing steel	kg	7.5	0	0	0.75	8.3	E5
72283024	Of tool and die steel	kg	7.5	0	0	0.75	8.3	E5
72283029	Other	kg	7.5	0	0	0.75	8.3	E5
72284000	Other bars and rods, not further worked than forged	kg	7.5	0	0	0.75	8.3	E5
72285010	Of engine valves and cold heading steel	kg	7.5	0	0	0.75	8.3	E5
72285090	Other	kg	7.5	0	0	0.75	8.3	E5
72286011	Of alloy tool steel	kg	7.5	0	0	0.75	8.3	E5
72286012	Other	kg	7.5	0	0	0.75	8.3	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Other:							
72286091	Lead bearing steel	kg	7.5	0	0	0.75	8.3	E5
72286092	Spring steel	kg	7.5	0	0	0.75	8.3	E5
72286093	Sulphur bearing steel	kg	7.5	0	0	0.75	8.3	E5
72286094	Tool and die steel	kg	7.5	0	0	0.75	8.3	E5
72286099	Other	kg	7.5	0	0	0.75	8.3	E5
72287011	Of 80 mm or more	kg	7.5	0	0	0.75	8.3	E5
72287012	Of less than 80 mm	kg	7.5	0	0	0.75	8.3	E5
	Not further worked than cold-formed or cold-finished:							
72287021	Of 80 mm or more	kg	7.5	0	0	0.75	8.3	E5
72287022	Of less than 80 mm	kg	7.5	0	0	0.75	8.3	E5
72288010	Of alloy steel	kg	7.5	0	0	0.75	8.3	E5
72288020	Of non alloy steel, forged	kg	7.5	0	0	0.75	8.3	E5
72288090	Other	kg	7.5	0	0	0.75	8.3	E5
72292000	Of silico-manganese steel	kg	7.5	0	0	0.75	8.3	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
72299011	Tinned wire	kg	7.5	0	0	0.75	8.3	EIF
72299012	Bronze coated wire	kg	7.5	0	0	0.75	8.3	EIF
72299013	Trapezoidal wire	kg	7.5	0	0	0.75	8.3	EIF
72299014	Half round wire	kg	7.5	0	0	0.75	8.3	EIF
72299015	Crimped wire	kg	7.5	0	0	0.75	8.3	EIF
72299016	Copper coated wire	kg	7.5	0	0	0.75	8.3	EIF
	Electrode quality, wire rope quality and ACSR quality:							
72299021	Electrode quality	kg	7.5	0	0	0.75	8.3	EIF
72299022	Wire rope quality	kg	7.5	0	0	0.75	8.3	EIF
72299023	ACSR quality	kg	7.5	0	0	0.75	8.3	EIF
	Wire (excluding wire type lead), spring, high tensile, hardened and tempered wires, not insulated:							
72299031	Wire (excluding wire type lead)	kg	7.5	0	0	0.75	8.3	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
72299032	Spring wire	kg	7.5	0	0	0.75	8.3	EIF
72299033	High tensile wire	kg	7.5	0	0	0.75	8.3	EIF
72299034	Hardened and tempered wire	kg	7.5	0	0	0.75	8.3	EIF
72299040	Other wire	kg	7.5	0	0	0.75	8.3	EIF
	Shaped and profiled wires of cross-section:							
72299051	Half round	kg	7.5	0	0	0.75	8.3	EIF
72299052	Flat and rectangular	kg	7.5	0	0	0.75	8.3	EIF
72299053	'L' shape	kg	7.5	0	0	0.75	8.3	EIF
72299054	'Z' shape	kg	7.5	0	0	0.75	8.3	EIF
72299059	Other	kg	7.5	0	0	0.75	8.3	EIF
72299060	Electric resistance wire (including electric resistance heating wire)	kg	7.5	0	0	0.75	8.3	EIF
72299070	Crimped wire	kg	7.5	0	0	0.75	8.3	EIF
72299090	Other	kg	7.5	0	0	0.75	8.3	EIF
73011000	Sheet piling	kg	10	0	0	1	11	EIF
73012010	Steel slotted angles	kg	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
73012090	Other	kg	10	0	0	1	11	EIF
73021011	Head hardened rails	kg	15	0	0	1.5	16.5	EL
73021012	Asymmetric rails with end forging	kg	15	0	0	1.5	16.5	EL
73021013	Asymmetric rails without end forging	kg	15	0	0	1.5	16.5	EL
73021014	Other than asymmetric rails and head hardened rails	kg	15	0	0	1.5	16.5	EL
73021019	Other	kg	15	0	0	1.5	16.5	EL
73021020	For tramways	kg	10	0	0	1	11	EL
73021090	Other	kg	10	0	0	1	11	E5
73023000	Switch blades, crossing frogs, point rods and other crossing pieces	kg	10	0	0	1	11	E5
73024000	Fish-plates and sole plates	kg	10	0	0	1	11	E5
73029010	Material for joining or fixing rails	kg	10	0	0	1	11	E5
73029090	Other	kg	10	0	0	1	11	E5
73030010	Rain water pipe	kg	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
73030020	Soil pipe	kg	10	0	0	1	11	EIF
73030030	Spun pipe	kg	10	0	0	1	11	EIF
73030090	Other	kg	10	0	0	1	11	EIF
73041110	Line pipe of a kind used for oil and gas pipelines: of stainless steel: tubes and pipes	kg	10	0	0	1	11	E7
73041120	Blanks for tubes and pipes	kg	10	0	0	1	11	EIF
73041190	Other	kg	10	0	0	1	11	EIF
73041910	Other: tubes and pipes	kg	10	0	0	1	11	EIF
73041920	Blanks for tubes and pipes	kg	10	0	0	1	11	EIF
73041990	Other	kg	10	0	0	1	11	EIF
	Cassing, tubing and drill pipe, of a kind used in drilling for oil or gas:							

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
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	EIF
73042310	Other drill pipe: of iron	kg	10	0	0	1	11	EIF
73042390	Other	kg	10	0	0	1	11	EIF
73042400	Other of stainless steel	kg	10	0	0	1	11	EIF
73042910	Other: of iron	kg	10	0	0	1	11	EIF
73042990	Other	kg	10	0	0	1	11	EIF
	Other, of circular cross-section, of iron or non-alloy steel:							
73043111	Of iron	kg	10	0	0	1	11	EIF
73043119	Other	kg	10	0	0	1	11	EIF
	Above 114.3 mm but up to 219.1 mm outer diameter:							
73043121	Of iron	kg	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
73043129	Other	kg	10	0	0	1	11	EIF
	Above 219.1 mm outer diameter:							
73043131	Of iron	kg	10	0	0	1	11	EIF
73043139	Other	kg	10	0	0	1	11	EIF
73043911	Of iron	kg	10	0	0	1	11	EIF
73043919	Other	kg	10	0	0	1	11	EIF
	Above 114.3 mm but up to 219.1 mm outer diameter:							
73043921	Of iron	kg	10	0	0	1	11	EIF
73043929	Other	kg	10	0	0	1	11	EIF
	Above 219.1 mm outer diameter:							
73043931	Of iron	kg	10	0	0	1	11	EIF
73043939	Other	kg	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Other, of circular cross-section, of stainless steel:							
73044100	Cold drawn or cold rolled (cold reduced)	kg	10	0	0	1	11	E10
73044900	Other	kg	10	0	0	1	11	E7
	Other, of circular cross-section, of other alloy steel:							
73045110	Up to 114.3 mm outer diameter	kg	10	0	0	1	11	EIF
73045120	Above 114.3 mm but up to 219.1 mm outer diameter	kg	10	0	0	1	11	EIF
73045130	Above 219.1 mm outer diameter	kg	10	0	0	1	11	EIF
73045910	Up to 114.3 mm outer diameter	kg	10	0	0	1	11	EIF
73045920	Above 114.3 mm but up to 219.1 mm outer diameter	kg	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
73045930	Above 219.1 mm outer diameter	kg	10	0	0	1	11	EIF
73049000	Other	kg	10	0	0	1	11	EIF
73051111	Of iron	kg	10	0	0	1	11	EIF
73051119	Other	kg	10	0	0	1	11	EIF
	Non-galvanised pipes:							
73051121	Of iron	kg	10	0	0	1	11	EIF
73051129	Other	kg	10	0	0	1	11	EIF
73051211	Of iron	kg	10	0	0	1	11	EIF
73051219	Other	kg	10	0	0	1	11	EIF
	Non-galvanised pipes:							
73051221	Of iron	kg	10	0	0	1	11	EIF
73051229	Other	kg	10	0	0	1	11	EIF
73051911	Of iron	kg	10	0	0	1	11	EIF
73051919	Other	kg	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Non-galvanised (black) pipes:							
73051921	Of iron	kg	10	0	0	1	11	EIF
73051929	Other	kg	10	0	0	1	11	EIF
73052010	Of iron	kg	10	0	0	1	11	EIF
73052090	Other	kg	10	0	0	1	11	EIF
	Other, welded:							
73053110	Of iron	kg	10	0	0	1	11	EIF
73053190	Other	kg	10	0	0	1	11	EIF
73053910	Of iron	kg	10	0	0	1	11	EIF
73053990	Other	kg	10	0	0	1	11	EIF
73059010	High pressure hydroelectric conduits of steel	kg	10	0	0	1	11	EIF
	ERW precision tubes:							
73059021	Of iron	kg	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
73059029	Other	kg	10	0	0	1	11	EIF
	Other:							
73059091	Of iron	kg	10	0	0	1	11	EIF
73059099	Other	kg	10	0	0	1	11	EIF
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	E7
73061911	Of iron	kg	10	0	0	1	11	EIF
73061919	Other	kg	10	0	0	1	11	EIF
	Non-galvanised pipes:							
73061921	Non-galvanised pipes: of iron	kg	10	0	0	1	11	EIF
73061929	Other	kg	10	0	0	1	11	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:							
73062100	Casing and tubing of a kind used in drilling for oil or gas: welded, of stainless steel	kg	10	0	0	1	11	E5
73062911	Other: of iron	kg	10	0	0	1	11	EIF
73062919	Other	kg	10	0	0	1	11	EIF
73063010	Other, welded, of circular cross-section, of iron or non alloy steel: of iron	kg	10	0	0	1	11	EIF
73063090	Other	kg	10	0	0	1	11	EIF
73064000	Other, welded, of circular cross-section, of stainless steel	kg	10	0	0	1	11	E7
73065000	Other, welded, of circular cross-section, of other alloy steel	kg	10	0	0	1	11	EIF
	Other, welded, of non-circular cross-action:							

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
73066100	Other, welded of non-circular cross section: of square or rectangular cross-section	kg	10	0	0	1	11	EIF
73066900	Of other non-circular cross-section	kg	10	0	0	1	11	EIF
73069011	Of iron	kg	10	0	0	1	11	EIF
73069019	Other	kg	10	0	0	1	11	EIF
73069090	Other	kg	10	0	0	1	11	EIF
73071110	Sponge iron cast fittings	kg	10	0	0	1	11	EIF
73071120	Sg iron cast fittings	kg	10	0	0	1	11	E7
73071190	Other	kg	10	0	0	1	11	EIF
73071900	Other	kg	10	0	0	1	11	E7
	Other, of stainless steel:							
73072100	Flanges	kg	10	0	0	1	11	E7
73072200	Threaded elbows, bends and sleeves	kg	10	0	0	1	11	E7
73072300	Butt welding fittings	kg	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
73072900	Other	kg	10	0	0	1	11	E7
	Other:							
73079110	Galvanised	kg	10	0	0	1	11	E7
73079190	Other	kg	10	0	0	1	11	E7
73079210	Galvanised	kg	10	0	0	1	11	E7
73079290	Other	kg	10	0	0	1	11	E7
73079310	Galvanised	kg	10	0	0	1	11	EIF
73079390	Other	kg	10	0	0	1	11	E7
73079910	Galvanised	kg	10	0	0	1	11	E7
73079990	Other	kg	10	0	0	1	11	E7
73081000	Bridges and bridge-sections	u	10	0	0	1	11	E7
73082011	For transmission line	u	10	0	0	1	11	E7
73082019	Other	u	10	0	0	1	11	E7
73082020	Lattice masts	u	10	0	0	1	11	E7
73083000	Doors, windows and their frames and thresholds for doors	u	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
73084000	Equipment for scaffolding, shuttering, propping or pit-propping	u	10	0	0	1	11	E7
73089010	Beams, channels, pillars and girders prepared for, in structures	u	10	0	0	1	11	E7
73089020	Drop rods	u	10	0	0	1	11	E7
73089030	Hatchway, rails and bulkheads for ships or boats and parts of hull	u	10	0	0	1	11	E7
73089040	Galvanised tension bars	u	10	0	0	1	11	E7
73089050	Structures and super structures for mining	u	10	0	0	1	11	E7
73089060	Truss rods	u	10	0	0	1	11	E7
73089070	Tubular steel poles for electric transmission and distribution lines	u	10	0	0	1	11	E7
73089090	Other	u	10	0	0	1	11	E7
73090010	G.I. tanks	kg	10	0	0	1	11	E7
73090020	G.I. barrels and drums	kg	10	0	0	1	11	E7
73090030	Pressed steel tanks	kg	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
73090040	Pressure vessels	kg	10	0	0	1	11	E7
73090090	Other	kg	10	0	0	1	11	E7
73101010	Tin plate containers	kg	10	0	0	1	11	E7
73101020	Trunks and cases	kg	10	0	0	1	11	E7
73101090	Other	kg	10	0	0	1	11	E7
	Of a capacity of less than 50 l							
73102110	Tin plate containers	kg	10	0	0	1	11	E7
73102190	Other	kg	10	0	0	1	11	E7
73102910	Tin plate containers	kg	10	0	0	1	11	E7
73102920	Trunks and cases	kg	10	0	0	1	11	E7
73102990	Other	kg	10	0	0	1	11	E7
73110010	Liquefied petroleum gas (LPG) cylinder	kg	10	0	0	1	11	E7
73110020	Low pressure cylinder (working pressure up to 35.2 kg/sq.cm other than LPG)	kg	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
73110030	High pressure cylinder (working pressure exceeding 35.2 kg/sq.cm)	kg	10	0	0	1	11	E7
73110090	Other	kg	10	0	0	1	11	E7
73121010	Wire ropes, black	kg	10	0	0	1	11	E7
73121020	Wire ropes, galvanised	kg	10	0	0	1	11	E7
73121030	Stranded wire	kg	10	0	0	1	11	E7
73121090	Other	kg	10	0	0	1	11	E7
73129000	Other	kg	10	0	0	1	11	E7
73130010	Barbed wire	kg	10	0	0	1	11	EIF
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	EIF
73141200	Endless bands for machinery, of stainless steel	kg	10	0	0	1	11	E7
73141410	Wire gauze (wire cloth, wire mesh)	kg	10	0	0	1	11	EIF
73141490	Other	kg	10	0	0	1	11	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
73141910	Wire gauze (wire cloth, wire mesh)	kg	10	0	0	1	11	E7
73141990	Other	kg	10	0	0	1	11	E7
73142010	Wire netting	kg	10	0	0	1	11	E7
73142090	Other	kg	10	0	0	1	11	E7
	Other grill, netting and fencing, welded at the intersection:							
73143100	Plated or coated with zinc	kg	10	0	0	1	11	EIF
73143900	Other	kg	10	0	0	1	11	E7
	Other cloth, grill, netting and fencing:							
73144110	Wire netting	kg	10	0	0	1	11	EIF
73144190	Other	kg	10	0	0	1	11	EIF
73144210	Wire netting	kg	10	0	0	1	11	EIF
73144290	Other	kg	10	0	0	1	11	EIF
73144910	Wire netting	kg	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
73144990	Other	kg	10	0	0	1	11	E7
73145000	Expanded metal	kg	10	0	0	1	11	EIF
73151100	Roller chain	kg	10	0	0	1	11	E7
73151210	Lifting and hoisting chain	kg	10	0	0	1	11	E7
73151220	Ship chain	kg	10	0	0	1	11	E7
73151290	Other	kg	10	0	0	1	11	E7
73151900	Parts	kg	10	0	0	1	11	EIF
73152000	Skid chain	kg	10	0	0	1	11	E7
	Other chain:							
73158100	Stud link	kg	10	0	0	1	11	EIF
73158200	Other, welded link	kg	10	0	0	1	11	E7
73158900	Other	kg	10	0	0	1	11	EIF
73159000	Other parts	kg	10	0	0	1	11	E7
73160010	Anchors and grapnels	kg	10	0	0	1	11	EIF
73160090	Parts	kg	10	0	0	1	11	EIF
73170011	For animal shoes	kg	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
73170012	For fixing heel strips and toe plates	kg	10	0	0	1	11	EIF
73170013	Wire nails	kg	10	0	0	1	11	E7
73170019	Other nails	kg	10	0	0	1	11	E7
	Spikes:							
73170021	Dog spikes	kg	10	0	0	1	11	EIF
73170029	Other	kg	10	0	0	1	11	EIF
73170030	Tacks	kg	10	0	0	1	11	EIF
	Other:							
73170091	Staples, studs, drawing pin and other office stationery excluding pins	kg	10	0	0	1	11	EIF
73170099	Other	kg	10	0	0	1	11	EIF
73181110	Machine screws	kg	15	0	0	1.5	16.5	E7
73181190	Other	kg	15	0	0	1.5	16.5	E7
73181200	Other wood screws	kg	15	0	0	1.5	16.5	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
73181300	Screw hooks and screw rings	kg	15	0	0	1.5	16.5	E7
73181400	Self-tapping screws	kg	15	0	0	1.5	16.5	E7
73181500	Other screws and bolts, whether or not with their nuts or washers	kg	15	0	0	1.5	16.5	E7
73181600	Nuts	kg	15	0	0	1.5	16.5	E7
73181900	Other	kg	15	0	0	1.5	16.5	E7
	Non-threaded articles:							
73182100	Spring washers and other lock washers	kg	15	0	0	1.5	16.5	E7
73182200	Other washers	kg	15	0	0	1.5	16.5	E7
73182300	Rivets	kg	15	0	0	1.5	16.5	E7
73182400	Cotters and cotter-pins	kg	15	0	0	1.5	16.5	EIF
73182910	Circlips	kg	15	0	0	1.5	16.5	E7
73182990	Other	kg	15	0	0	1.5	16.5	E7
73194010	Safety pins	kg	10	0	0	1	11	EIF
73194090	Other pins	kg	10	0	0	1	11	EIF
73199000	Other	kg	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
73201011	For motor vehicles	kg	10	0	0	1	11	E7
73201012	For railways and tramways	kg	10	0	0	1	11	E7
73201019	Other	kg	10	0	0	1	11	E7
73201020	Leaves for springs	kg	10	0	0	1	11	E7
73202000	Helical springs	kg	10	0	0	1	11	E7
73209010	Coil spring for railways, tramways	kg	10	0	0	1	11	E7
73209020	Spring pins	kg	10	0	0	1	11	E7
73209090	Other	kg	10	0	0	1	11	E5
73211110	Cookers and kitchen stoves	u	10	0	0	1	11	EIF
73211120	Other stoves	u	10	0	0	1	11	EIF
73211190	Other	u	10	0	0	1	11	EIF
	Other appliances:							
73211210	Cookers and kitchen stoves	u	10	0	0	1	11	EIF
73211220	Other stoves	u	10	0	0	1	11	EIF
73211290	Other	u	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
73211910	Cookers and kitchen stoves	u	10	0	0	1	11	EIF
73211990	Other stoves and appliances	u	10	0	0	1	11	EIF
73218100	For gas fuel or for both gas and other fuels	u	10	0	0	1	11	EIF
73218200	For liquid fuel	u	10	0	0	1	11	E7
73218910	Clay tandoor (oven with iron or steel body and earthen grates)	kg	10	0	0	1	11	E7
73218990	Other	kg	10	0	0	1	11	E7
73219000	Parts	kg	10	0	0	1	11	E7
73221100	Of cast iron	kg	10	0	0	1	11	EL
73221900	Other	kg	10	0	0	1	11	E7
73229010	Air heaters and hot air distributors	kg	10	0	0	1	11	E7
73229090	Parts of an heaters and hot air distributors	kg	10	0	0	1	11	E7

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
73231000	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	u	20	0	0	2	22	EIF
	Other:							
73239110	Pans	u	15	0	0	1.5	16.5	EIF
73239190	Other	u	15	0	0	1.5	16.5	E7
73239200	Of cast iron, enamelled:	u	15	0	0	1.5	16.5	E7
73239310	Pressure cookers	u	15	0	0	1.5	16.5	EIF
73239390	Other	u	15	0	0	1.5	16.5	E7
73239410	Ghamelas	u	15	0	0	1.5	16.5	E7
73239420	Utensils	u	15	0	0	1.5	16.5	E7
73239490	Other	u	15	0	0	1.5	16.5	E7
73239910	Utensils of galvanised iron	u	15	0	0	1.5	16.5	EIF
73239920	Other utensils	u	15	0	0	1.5	16.5	EIF
73239990	Other	u	15	0	0	1.5	16.5	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
73241000	Sinks and wash basins, of stainless steel	u	10	0	0	1	11	EIF
	Baths:							
73242100	Of cast iron, whether or not enamelled	u	10	0	0	1	11	EIF
73242900	Other	u	10	0	0	1	11	E7
73249000	Other, including parts	u	10	0	0	1	11	EIF
73251000	Of non-malleable cast iron	kg	10	0	0	1	11	E7
	Other:							
73259100	Grinding balls and similar articles for mills	kg	10	0	0	1	11	E7
73259910	Of iron	kg	10	0	0	1	11	E7
73259920	Of alloy steel	kg	10	0	0	1	11	E7
73259930	Of stainless steel	kg	10	0	0	1	11	E7
	Other:							

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
73259991	Rudders for ships or boats	kg	10	0	0	1	11	E7
73259992	Drain covers	kg	10	0	0	1	11	E7
73259993	Plates and frames for sewage water or similar system	kg	10	0	0	1	11	E7
73259999	Other	kg	10	0	0	1	11	E7
73261100	Grinding balls and similar articles for mills	kg	10	0	0	1	11	EIF
73261910	For automobiles and earth moving implements	kg	10	0	0	1	11	E7
73261990	Other	kg	10	0	0	1	11	E7
73262010	Tyre bead wire rings intended for use in the manufacture of tyres for cycles and cycle-rickshaws	kg	10	0	0	1	11	E7
73262090	Other	kg	10	0	0	1	11	E7
73269010	Belt lacing of steel	kg	10	0	0	1	11	E7
73269020	Belt fasteners for machinery belts	kg	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
73269030	Drain covers, plates, and frames for sewages, water or similar system	kg	10	0	0	1	11	E7
73269040	Enamelled iron ware (excluding utensil and sign board)	kg	10	0	0	1	11	E7
73269050	Grinding media balls and cylpebs	kg	10	0	0	1	11	E7
73269060	Manufactures of stainless steel (excluding utensils)	kg	10	0	0	1	11	E7
73269070	Articles of clad metal	kg	10	0	0	1	11	E7
73269080	Parts of ships, floating structure and vessels (excluding hull, propellers and paddle-wheels)	kg	10	0	0	1	11	E7
	Other:							
73269091	Shanks	kg	10	0	0	1	11	E7
73269099	Other	kg	10	0	0	1	11	E7
74010010	Copper mattes	kg	5	0	0	0.5	5.5	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
74010090	Cement copper (precipitated copper)	kg	5	0	0	0.5	5.5	EIF
74020010	Blister copper	kg	5	0	0	0.5	5.5	EIF
74020090	Other	kg	5	0	0	0.5	5.5	EIF
74031100	Cathodes and sections of cathodes	kg	5	0	0	0.5	5.5	R0 to 2.5 %
74031200	Wire-bars	kg	5	0	0	0.5	5.5	EIF
74031300	Billets	kg	5	0	0	0.5	5.5	E5
74031900	Other	kg	5	0	0	0.5	5.5	E5
	Copper alloys:							
74032100	Copper-zinc base alloys (brass)	kg	5	0	0	0.5	5.5	E5
74032210	Phosphor bronze	kg	5	0	0	0.5	5.5	EIF
74032290	Other	kg	5	0	0	0.5	5.5	E5
74032900	Other copper alloys (other than master alloys of heading 7405)	kg	5	0	0	0.5	5.5	E5
74040011	Empty or discharged cartridges of all bores and sizes	kg	2.5	0	0	0.25	2.8	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
74040012	Copper scrap, namely the following copper wire scrap covered by ISRI code words 'barley', 'berry' and 'birch';	kg	2.5	0	0	0.25	2.8	EIF
	Heavy copper scrap covered by ISRI code word 'candy'; unalloyed copper scrap covered by ISRI code word 'cliff'; copper wire nodules scrap covered by ISRI code words 'clove', 'cobra' and 'cocoa'; light copper scrap covered by ISRI code word 'dream'; muntz metal tubes covered by ISRI code word 'palms':							
74040019	Other	kg	2.5	0	0	0.25	2.8	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
74040021	Empty or discharged cartridges of all bores and sizes	kg	2.5	0	0	0.25	2.8	EL
74040022	Brass scrap, namely the following: Refinery brass scrap covered by ISRI code word 'drink'; Composition of red brass scrap covered by ISRI code word 'ebony'; Red brass composition turnings scrap covered by ISRI code word 'enerv'; Genuine babb	kg	2.5	0	0	0.25	2.8	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
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	2.5	5	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
74040024	Bronze scrap, including the following: manganese 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	2.8	EL
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 code word 'delta'; cupro nickel spinnings, turnings, borings covered by ISRI code word 'decoy'	kg	2.5	0	0	0.25	2.8	EIF
74040029	Other	kg	2.5	0	0	0.25	2.8	EIF
74050000	Master alloys of copper	kg	5	0	0	0.5	5.5	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
74061000	Powders of non-lamellar structure	kg	5	0	0	0.5	5.5	E5
74062000	Powders of lamellar structure; flakes	kg	5	0	0	0.5	5.5	E5
74071010	Electrolytic copper rods or black copper rods	kg	5	0	0	0.5	5.5	R0 to 2.5 %
74071020	Other copper rods	kg	5	0	0	0.5	5.5	R0 to 2.5 %
74071030	Copper bars (excluding hollow bars)	kg	5	0	0	0.5	5.5	R0 to 2.5 %
74071040	Hollow bars of copper	kg	5	0	0	0.5	5.5	E5
	Profiles:							
74071051	Hollow profiles	kg	5	0	0	0.5	5.5	EIF
74071059	Other	kg	5	0	0	0.5	5.5	EIF
74071090	Other	kg	5	0	0	0.5	5.5	E5
	Of coppers alloys:							
74072110	Bars	kg	5	0	0	0.5	5.5	R0 to 2.5 %
74072120	Rods	kg	5	0	0	0.5	5.5	R0 to 2.5 %
74072130	Hollow bars	kg	5	0	0	0.5	5.5	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
74072190	Other	kg	5	0	0	0.5	5.5	EIF
74072910	Rods of bronze and similar alloys	kg	5	0	0	0.5	5.5	R0 to 2.5 %
	Profiles:							
74072921	Hollow	kg	5	0	0	0.5	5.5	EIF
74072929	Other	kg	5	0	0	0.5	5.5	EIF
74072990	Other	kg	5	0	0	0.5	5.5	R0 to 2.5 %
74081110	Copper weld wire	kg	5	0	0	0.5	5.5	E10
74081190	Other	kg	5	0	0	0.5	5.5	R0 to 2.5 %
74081910	Copper weld wire	kg	5	0	0	0.5	5.5	E5
74081920	Welding wire	kg	5	0	0	0.5	5.5	E5
74081990	Other	kg	5	0	0	0.5	5.5	E5
	Of copper alloys:							
74082110	Of which the maximum cross-sectional dimension exceeds 6 mm	kg	5	0	0	0.5	5.5	EIF
74082190	Other	kg	5	0	0	0.5	5.5	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
74082210	Silver plated flattened wire of copper (lametta)	kg	5	0	0	0.5	5.5	EIF
74082220	Of which the maximum cross-sectional dimension exceeds 6 mm	kg	5	0	0	0.5	5.5	EIF
74082290	Other	kg	5	0	0	0.5	5.5	E5
74082910	Wire of bronze and similar alloys	kg	5	0	0	0.5	5.5	EIF
74082990	Other	kg	5	0	0	0.5	5.5	EIF
74091100	In coils	kg	5	0	0	0.5	5.5	R0 to 2.5 %
74091900	Other	kg	5	0	0	0.5	5.5	R0 to 2.5 %
	Of copper-zinc base alloys (brass):							
74092100	In coils	kg	5	0	0	0.5	5.5	R0 to 2.5 %
74092900	Other	kg	5	0	0	0.5	5.5	R0 to 2.5 %
	Of copper-tin base alloys (bronze):							
74093100	In coils	kg	5	0	0	0.5	5.5	E5

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74093900	Other	kg	5	0	0	0.5	5.5	E5
74094000	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	5	0	0	0.5	5.5	E5
74099000	Of other copper alloys	kg	5	0	0	0.5	5.5	R0 to 2.5 %
74101100	Of refined copper	kg	5	0	0	0.5	5.5	R0 to 2.5 %
74101200	Of copper alloys	kg	5	0	0	0.5	5.5	E10
	Backed:							
74102100	Of refined copper	kg	5	0	0	0.5	5.5	E5
74102200	Of copper alloys	kg	5	0	0	0.5	5.5	E5
74111000	Of refined copper	kg	7.5	0	0	0.75	8.3	R0 to 5 %
	Of copper alloys:							
74112100	Of copper-zinc base alloys (brass)	kg	7.5	0	0	0.75	8.3	R0 to 5 %
74112200	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	7.5	0	0	0.75	8.3	R0 to 5 %

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
74112900	Other	kg	7.5	0	0	0.75	8.3	R0 to 5 %
74121000	Of refined copper	kg	7.5	0	0	0.75	8.3	E7
74122011	Tube-well strainer	kg	7.5	0	0	0.75	8.3	EIF
74122012	Hose connectors	kg	7.5	0	0	0.75	8.3	EIF
74122019	Other	kg	7.5	0	0	0.75	8.3	E5
74122090	Fittings of bronze and similar alloys of copper	kg	7.5	0	0	0.75	8.3	E5
74130000	Stranded wire, cables, plated bands and the like, of copper, not electrically insulated	kg	10	0	0	1	11	R5 to 5 %
74151000	Nails and tacks, drawing pins, staples and similar articles	kg	10	0	0	1	11	E5
	Other articles, not threaded:							
74152100	Washers (including spring washers)	kg	10	0	0	1	11	E10
74152900	Other	kg	10	0	0	1	11	E10

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Other threaded articles:							
74153310	Bolts and nuts	kg	10	0	0	1	11	E10
74153390	Other	kg	10	0	0	1	11	E5
74153910	Rivets (excluding tubular or bifurcated)	kg	10	0	0	1	11	E10
74153990	Other	kg	10	0	0	1	11	E5
74181010	Pot scourers and scouring or polishing pads, gloves and the like	kg	20	0	0	2	22	E10
74181021	Of brass	kg	20	0	0	2	22	E10
74181022	Of copper	kg	20	0	0	2	22	E10
74181023	Of other copper alloys	kg	20	0	0	2	22	E10
74181024	EPNS ware	kg	20	0	0	2	22	E10
74181031	Of EPNS	kg	20	0	0	2	22	E10
74181039	Other	kg	20	0	0	2	22	E10
74181090	Parts	kg	20	0	0	2	22	E10
74182010	Sanitary ware	kg	10	0	0	1	11	E10
74182020	Parts of sanitary ware	kg	10	0	0	1	11	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
74192000	Cast, moulded, stamped or forged, but not further worked	kg	10	0	0	1	11	E10
74198010	Reservoirs, tanks, vats and similar containers	kg	10	0	0	1	11	E5
74198020	Articles of copper alloys electro-plated with nickel-silver	kg	10	0	0	1	11	E10
74198030	Articles of brass	kg	10	0	0	1	11	E10
74198040	Copper worked articles	kg	10	0	0	1	11	E10
74198050	Copper chain	kg	10	0	0	1	11	E10
74198090	Other articles of copper	kg	10	0	0	1	11	E5
75011000	Nickel mattes	kg	0	0	0	0	0	EIF
75012000	Nickel oxide sinters and other intermediate products of nickel metallurgy	kg	0	0	0	0	0	EIF
75021000	Nickel, not alloyed	kg	0	0	0	0	0	EIF
75022010	Cupro-nickel containing more than 40 per cent by weight of nickel	kg	0	0	0	0	0	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
75022020	Monel metal including 'K' monel	kg	0	0	0	0	0	EIF
75022030	Nickel alloys containing more than 40 per cent by weight of nickel	kg	0	0	0	0	0	EIF
75022040	Nickel alloys containing more than 10 % but not more than 40 % by weight of nickel	kg	0	0	0	0	0	EIF
75022090	Other	kg	0	0	0	0	0	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
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';	kg	0	0	0	0	0	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	miscellaneous nickel copper and nickel copper iron covered by ISRI code word 'depth'; new monel 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 by ISRI code word 'ideal'; K-monel solids covered by ISRI code word 'indian';							

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	soldered monel sheet and solids covered by ISRI code word 'junto'; monel castings covered by ISRI code word '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							
75030090	Other	kg	0	0	0	0	0	EIF
75040000	Nickel powders and flakes	kg	0	0	0	0	0	EIF
75051110	Hollow bars	kg	0	0	0	0	0	EIF
75051120	Other bar rods and profiles	kg	0	0	0	0	0	EIF
75051210	Hollow bars	kg	0	0	0	0	0	EIF
75051220	Other bar, rods and profiles	kg	0	0	0	0	0	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Wire:							
75052100	Of nickel, not alloyed	kg	0	0	0	0	0	EIF
75052200	Of nickel alloys	kg	0	0	0	0	0	EIF
75061000	Of nickel, not alloyed	kg	0	0	0	0	0	EIF
75062000	Of nickel alloys	kg	0	0	0	0	0	EIF
75071100	Of nickel, not alloyed	kg	0	0	0	0	0	EIF
75071200	Of nickel alloys	kg	0	0	0	0	0	EIF
75072000	Tube or pipe fittings	kg	0	0	0	0	0	EIF
75081000	Cloth, grill and netting, of nickel wire	kg	0	0	0	0	0	EIF
75089010	Electroplating anodes of nickel	kg	0	0	0	0	0	EIF
75089020	Blanks ordinarily used for manufacturing tubes and pipes of nickel	kg	0	0	0	0	0	EIF
75089030	Nickel screen	kg	0	0	0	0	0	EIF
75089090	Other articles of nickel and nickel alloy	kg	0	0	0	0	0	EIF
76011010	Ingots	kg	7.5	0	0	0.75	8.3	EIF
76011020	Billets	kg	7.5	0	0	0.75	8.3	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
76011030	Wire-bars	kg	7.5	0	0	0.75	8.3	EIF
76011040	Wire-rods	kg	7.5	0	0	0.75	8.3	EIF
76011090	Other	kg	7.5	0	0	0.75	8.3	EIF
76012010	Ingots	kg	7.5	0	0	0.75	8.3	R0 to 5 %
76012020	Billets	kg	7.5	0	0	0.75	8.3	R0 to 5 %
76012030	Wire-bars	kg	7.5	0	0	0.75	8.3	EIF
76012040	Wire-rods	kg	7.5	0	0	0.75	8.3	EIF
76012090	Other	kg	7.5	0	0	0.75	8.3	R0 to 5 %
76020010	Aluminium scrap, namely the following: Clean aluminium lithographic sheets covered by ISRI code word 'tablet'; New, clean aluminium lithographic sheets covered by ISRI code word 'tabloid'; Mixed low copper aluminium clippings and solids covered	kg	2.5	0	0	0.25	2.8	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
76020090	Other waste and scrap	kg	2.5	0	0	0.25	2.8	EIF
76031010	Aluminium powder for thermit process	kg	7.5	0	0	0.75	8.3	EIF
76031090	Other	kg	7.5	0	0	0.75	8.3	R0 to 5 %
76032000	Powders of lamellar structure; flakes	kg	7.5	0	0	0.75	8.3	R0 to 5 %
76041010	Wire rods	kg	7.5	0	0	0.75	8.3	R5 to 5 %
76041020	Bars and rods, other than wire rods	kg	7.5	0	0	0.75	8.3	R5 to 5 %
	Profiles:							
76041031	Hollow	kg	7.5	0	0	0.75	8.3	R5 to 5 %
76041039	Other	kg	7.5	0	0	0.75	8.3	R5 to 5 %
	Of aluminium alloys:							
76042100	Hollow profiles	kg	7.5	0	0	0.75	8.3	R5 to 5 %
76042910	Hard drawn bare aluminium conductors steel reinforced (ACSR)	kg	7.5	0	0	0.75	8.3	E5
76042920	Wire rods	kg	7.5	0	0	0.75	8.3	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
76042930	Bars and rods, other than wire rods	kg	7.5	0	0	0.75	8.3	R5 to 5 %
76042990	Other	kg	7.5	0	0	0.75	8.3	R5 to 5 %
76051100	Of which the maximum cross-sectional dimension exceeds 7 mm	kg	7.5	0	0	0.75	8.3	R5 to 5 %
76051910	Of which the maximum cross-sectional dimension exceeds 6 mm but does not exceed 7 mm	kg	7.5	0	0	0.75	8.3	EIF
	Other:							
76051991	Hard drawn bare-solid	kg	7.5	0	0	0.75	8.3	EIF
76051999	Other	kg	7.5	0	0	0.75	8.3	R0 to 5 %
	Of aluminium alloys:							
76052100	Of which the maximum cross-sectional dimension exceeds 7 mm	kg	7.5	0	0	0.75	8.3	R5 to 5 %

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
76052910	Of which the maximum cross-sectional dimension exceeds 6 mm but does not exceed 7 mm	kg	7.5	0	0	0.75	8.3	EIF
76052990	Other	kg	7.5	0	0	0.75	8.3	R5 to 5 %
76061110	Electrolytic plates or sheets	kg	7.5	0	0	0.75	8.3	R5 to 5 %
76061190	Other	kg	7.5	0	0	0.75	8.3	R5 to 5 %
76061200	Of aluminium alloys	kg	7.5	0	0	0.75	8.3	R5 to 5 %
	Other:							
76069110	Circles	kg	7.5	0	0	0.75	8.3	EIF
76069120	Electrolytic plates or sheets	kg	7.5	0	0	0.75	8.3	EIF
76069190	Other	kg	7.5	0	0	0.75	8.3	R5 to 5 %
76069210	Circles	kg	7.5	0	0	0.75	8.3	R5 to 5 %
76069290	Other	kg	7.5	0	0	0.75	8.3	R5 to 5 %
76071110	Ordinarily used for tea chest lining	kg	7.5	0	0	0.75	8.3	R5 to 5 %
76071190	Other	kg	7.5	0	0	0.75	8.3	R5 to 5 %

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
76071910	Ordinarily used for tea chest lining	kg	7.5	0	0	0.75	8.3	R0 to 5 %
	Other:							
76071991	Plain	kg	7.5	0	0	0.75	8.3	R5 to 5 %
76071992	Embossed	kg	7.5	0	0	0.75	8.3	EIF
76071993	Perforated or cut-to-shape	kg	7.5	0	0	0.75	8.3	EIF
76071994	Coated	kg	7.5	0	0	0.75	8.3	R5 to 5 %
76071995	Printed	kg	7.5	0	0	0.75	8.3	EIF
76071999	Other	kg	7.5	0	0	0.75	8.3	R5 to 5 %
76072010	Ordinarily used for tea chest lining	kg	7.5	0	0	0.75	8.3	R0 to 5 %
76072090	Other	kg	7.5	0	0	0.75	8.3	R5 to 5 %
76081000	Of aluminium, not alloyed	kg	10	0	0	1	11	EIF
76082000	Of aluminium alloys	kg	10	0	0	1	11	R5 to 5 %
76090000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	kg	10	0	0	1	11	R5 to 5 %

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
76101000	Doors, windows and their frames and thresholds for doors	kg	10	0	0	1	11	R5 to 5 %
76109010	Structures	kg	10	0	0	1	11	R5 to 5 %
76109020	Parts of structures, not elsewhere specified	kg	10	0	0	1	11	R5 to 5 %
76109030	Aluminium plates, rods, profiles, tubes and the like prepared for use in structure	kg	10	0	0	1	11	R5 to 5 %
76109090	Other	kg	10	0	0	1	11	R5 to 5 %
76110000	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	kg	10	0	0	1	11	R0 to 5 %
76121010	Plain	kg	10	0	0	1	11	EIF
76121020	Lacquered	kg	10	0	0	1	11	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
76121030	Printed	kg	10	0	0	1	11	R0 to 5 %
76121090	Other	kg	10	0	0	1	11	R0 to 5 %
76129010	Plain	kg	10	0	0	1	11	R5 to 5 %
76129020	Lacquered	kg	10	0	0	1	11	EL
76129030	Printed	kg	10	0	0	1	11	E7
76129090	Other	kg	10	0	0	1	11	R5 to 5 %
76130011	Plain	kg	10	0	0	1	11	EL
76130012	Lacquered	kg	10	0	0	1	11	EL
76130013	Printed	kg	10	0	0	1	11	EL
76130019	Other	kg	10	0	0	1	11	EIF
	High pressure cylinders:							
76130021	Plain	kg	10	0	0	1	11	EL
76130022	Lacquered	kg	10	0	0	1	11	EL
76130023	Printed	kg	10	0	0	1	11	EL
76130029	Other	kg	10	0	0	1	11	R5 to 5 %
	Other:							

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
76130091	Plain	kg	10	0	0	1	11	EL
76130092	Lacquered	kg	10	0	0	1	11	EL
76130093	Printed	kg	10	0	0	1	11	EL
76130099	Other	kg	10	0	0	1	11	R5 to 5 %
76141000	With steel core	kg	10	0	0	1	11	E10
76149000	Other	kg	10	0	0	1	11	E10
76151011	Pressure cookers	kg	20	0	0	2	22	EL
76151012	Solar collectors	kg	20	0	0	2	22	E10
76151021	Non-stick	kg	20	0	0	2	22	EL
76151029	Other	kg	20	0	0	2	22	EL
76151030	Other table, kitchen or household articles	kg	20	0	0	2	22	EL
76151040	Pot scourers and scouring or polishing pads, gloves and the like	kg	20	0	0	2	22	E10
76151090	Part	kg	20	0	0	2	22	E10
76152010	Sanitary ware of aluminium and aluminium alloys for indoor use	kg	10	0	0	1	11	E10

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
76152020	Parts	kg	10	0	0	1	11	E10
76152090	Other	kg	10	0	0	1	11	E10
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	E7
	Other:							
76169100	Cloth, grill, netting and fencing, of aluminium wire	kg	10	0	0	1	11	E7
76169910	Expanded metal of aluminium and aluminium alloys	kg	10	0	0	1	11	EL
76169920	Chains	kg	10	0	0	1	11	E10
76169930	Bobbins	kg	10	0	0	1	11	E10
76169990	Other	kg	10	0	0	1	11	E10
78011000	Refined lead	kg	5	0	0	0.5	5.5	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Other:							
78019100	Containing by weight antimony as the principal other element	kg	5	0	0	0.5	5.5	E5
	Other:							
78019910	Pig lead	kg	5	0	0	0.5	5.5	EIF
78019920	Unrefined lead	kg	5	0	0	0.5	5.5	EIF
78019930	Unrefined lead alloys	kg	5	0	0	0.5	5.5	E5
78019990	Other	kg	5	0	0	0.5	5.5	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
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	5	0	0	0.5	5.5	EIF
78020090	Other	kg	5	0	0	0.5	5.5	EIF
78041110	Sheets and strip	kg	5	0	0	0.5	5.5	EIF
78041120	Foil	kg	5	0	0	0.5	5.5	EIF
78041910	Plates	kg	5	0	0	0.5	5.5	EIF
78041990	Other	kg	5	0	0	0.5	5.5	EIF
78042000	Powders and flakes	kg	5	0	0	0.5	5.5	EIF
78060010	Sanitary fixtures	kg	10	0	0	1	11	EIF
78060020	Indian lead seals	kg	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
78060030	Blanks	kg	10	0	0	1	11	EIF
78060090	Other	kg	10	0	0	1	11	EIF
79011100	Containing by weight 99.99 % or more of zinc	kg	5	0	0	0.5	5.5	EIF
79011200	Containing by weight less than 99.99 % of zinc	kg	5	0	0	0.5	5.5	EIF
79012010	Mozak or alloys of zinc and aluminium containing not less than 94 % by weight of zinc	kg	7.5	0	0	0.75	8.3	EIF
79012090	Other	kg	7.5	0	0	0.75	8.3	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
79020010	Zinc scrap, namely the following: Old zinc die case scrap covered by ISRI code word 'saves'; New zinc die case scrap covered by ISRI code word 'scabs'; New plated zinc die cast scrap covered by ISRI code word 'scope'; Zinc die cast automoti	kg	5	0	0	0.5	5.5	EIF
79020090	Other	kg	5	0	0	0.5	5.5	EIF
79031000	Zinc dust	kg	5	0	0	0.5	5.5	EIF
79039000	Other	kg	5	0	0	0.5	5.5	EIF
79040011	Hollow bars	kg	5	0	0	0.5	5.5	EIF
79040012	Rods, including wire rods	kg	5	0	0	0.5	5.5	EIF
79040019	Other	kg	5	0	0	0.5	5.5	EIF
	Profiles:							

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
79040021	Hollow	kg	5	0	0	0.5	5.5	EIF
79040022	Angles, shapes and sections	kg	5	0	0	0.5	5.5	EIF
79040029	Other	kg	5	0	0	0.5	5.5	EIF
79040030	Wire	kg	5	0	0	0.5	5.5	E7
79050010	Calots	kg	5	0	0	0.5	5.5	EIF
79050020	Plates	kg	5	0	0	0.5	5.5	EIF
79050030	Sheets, strip and circles	kg	5	0	0	0.5	5.5	EIF
79050040	Foil	kg	5	0	0	0.5	5.5	EIF
79070010	Sanitary fixtures	kg	10	0	0	1	11	E7
79070090	Other	kg	10	0	0	1	11	E7
80011010	Block tin	kg	5	0	0	0.5	5.5	EIF
80011090	Ingots, pigs, slabs and other primary forms of tin	kg	5	0	0	0.5	5.5	EIF
80012000	Tin alloys	kg	5	0	0	0.5	5.5	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
80020010	Tin scrap, namely the following: Block tin covered by ISRI code word 'ranch'; High tin base babbit covered by ISRI code word 'raves'; Pewter covered by ISRI code word 'ranks'	kg	5	0	0	0.5	5.5	EIF
80020090	Other	kg	5	0	0	0.5	5.5	EIF
80030010	Hollow bars	kg	5	0	0	0.5	5.5	EIF
80030020	Bars, other than hollow bars and rods	kg	5	0	0	0.5	5.5	EIF
80030030	Profiles	kg	5	0	0	0.5	5.5	EIF
80030040	Wires	kg	5	0	0	0.5	5.5	EIF
80070010	Blanks	kg	10	0	0	1	11	EIF
80070090	Other	kg	10	0	0	1	11	EIF
81011000	Powders	kg	5	0	0	0.5	5.5	EIF
	Other:							

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
81019400	Unwrought tungsten, including bars and rods obtained simply by sintering	kg	5	0	0	0.5	5.5	EIF
81019600	Wire	kg	5	0	0	0.5	5.5	E5
81019700	Waste and scrap	kg	5	0	0	0.5	5.5	EIF
81019910	Tungsten filament	kg	10	0	0	1	11	EIF
81019990	Tungsten (wolfram) bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	kg	5	0	0	0.5	5.5	E5
81019990	Tungsten (wolfram) bars and rods obtained simply by sintering, profiles, plates, sheets, strip and foil	kg	10	0	0	1	11	E5
81021000	Powders	kg	5	0	0	0.5	5.5	EIF
	Other:							

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
81029400	Unwrought molybdenum, including bars and rods obtained simply by sintering	kg	5	0	0	0.5	5.5	EIF
81029510	Hollow bars	kg	5	0	0	0.5	5.5	EIF
81029590	Other	kg	5	0	0	0.5	5.5	EIF
81029600	Wire	kg	5	0	0	0.5	5.5	EIF
81029700	Waste and scrap	kg	5	0	0	0.5	5.5	EIF
81029900	Other	kg	10	0	0	1	11	EIF
81032010	Hollow bars	kg	5	0	0	0.5	5.5	EIF
81032090	Other	kg	5	0	0	0.5	5.5	EIF
81033000	Waste and scrap	kg	5	0	0	0.5	5.5	EIF
81039100	Crucibles	kg	10	0	0	1	11	EIF
81039900	Other	kg	10	0	0	1	11	EIF
81041100	Containing at least 99.8 % by weight of magnesium	kg	5	0	0	0.5	5.5	EIF
81041900	Other	kg	5	0	0	0.5	5.5	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
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	EIF
81042090	Other	kg	5	0	0	0.5	5.5	EIF
81043010	Raspings, turnings and granules graded according to size	kg	5	0	0	0.5	5.5	EIF
81043020	Powders	kg	5	0	0	0.5	5.5	EIF
81049010	Other magnesium and magnesium base alloys, wrought	kg	5	0	0	0.5	5.5	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
81049020	Flakes	kg	5	0	0	0.5	5.5	EIF
81049030	Wire	kg	5	0	0	0.5	5.5	EIF
81049090	Other	kg	10	0	0	1	11	EIF
81052010	Cobalt mattes and other intermediate products of cobalt metallurgy	kg	2.5	0	0	0.25	2.8	EIF
81052020	Cobalt unwrought	kg	5	0	0	0.5	5.5	EIF
81052030	Powders	kg	5	0	0	0.5	5.5	EIF
81053000	Waste and scrap	kg	5	0	0	0.5	5.5	EIF
81059000	Other	kg	10	0	0	1	11	E5
81061010	Bismuth, unwrought	kg	5	0	0	0.5	5.5	EIF
81061020	Article of bismuth	kg	5	0	0	0.5	5.5	EIF
81061090	Other	kg	10	0	0	1	11	EIF
81069010	Waste and scrap of bismuth and bismuth alloys	kg	5	0	0	0.5	5.5	EIF
81069090	Other	kg	10	0	0	1	11	EIF
81082000	Unwrought titanium; powders	kg	5	0	0	0.5	5.5	EIF
81083000	Waste and scrap;	kg	5	0	0	0.5	5.5	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
81089010	Titanium, wrought	kg	5	0	0	0.5	5.5	EIF
81089090	Other	kg	10	0	0	1	11	E5
81092100	Containing less than 1 part hafnium to 500 parts zirconium by weight	kg	10	0	0	1	11	EIF
81092900	Other	kg	10	0	0	1	11	EIF
81093100	Containing less than 1 part hafnium to 500 parts zirconium by weight	kg	10	0	0	1	11	EIF
81093900	Other	kg	10	0	0	1	11	EIF
81099100	Containing less than 1 part hafnium to 500 parts zirconium by weight	kg	10	0	0	1	11	EIF
81099900	Other	kg	10	0	0	1	11	EIF
81101000	Unwrought antimony; powders	kg	2.5	0	0	0.25	2.8	EIF
81102000	Waste and scrap	kg	2.5	0	0	0.25	2.8	EIF
81109000	Other	kg	10	0	0	1	11	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
81110010	Unwrought manganese and manganese base alloys	kg	5	0	0	0.5	5.5	EIF
81110020	Waste and scrap of manganese base alloys	kg	5	0	0	0.5	5.5	EIF
81110030	Wrought manganese	kg	5	0	0	0.5	5.5	EIF
81110090	Other	kg	10	0	0	1	11	E5
81121200	Unwrought; powders	kg	5	0	0	0.5	5.5	EIF
81121300	Waste and scrap	kg	5	0	0	0.5	5.5	EIF
81121900	Other	kg	10	0	0	1	11	EIF
	Chromium:							
81122100	Unwrought; powders	kg	5	0	0	0.5	5.5	EIF
81122200	Waste and scrap	kg	5	0	0	0.5	5.5	EIF
81122900	Other	kg	10	0	0	1	11	EIF
	Thallium:							
81123110	Unwrought	kg	10	0	0	1	11	EIF
81123120	Waste and scrap	kg	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
81123130	Powders	kg	10	0	0	1	11	EIF
81123900	Other	kg	10	0	0	1	11	EIF
81124110	Unwrought	kg	10	0	0	1	11	EIF
81124120	Waste and scrap	kg	10	0	0	1	11	EIF
81124130	Powders	kg	10	0	0	1	11	EIF
81124900	Other	kg	10	0	0	1	11	EIF
81125100	Unwrought; powders	kg	5	0	0	0.5	5.5	EIF
81125200	Waste and scrap	kg	5	0	0	0.5	5.5	EIF
81125900	Other	kg	10	0	0	1	11	EIF
	Other:							
81126100	Waste and scrap	kg	5	0	0	0.5	5.5	EIF
81126910	Cadmium, unwrought; Powders	kg	5	0	0	0.5	5.5	EIF
81126920	Cadmium, wrought	kg	5	0	0	0.5	5.5	EIF
81126990	Other	kg	10	0	0	1	11	EIF
81129200	Unwrought; waste and scrap; powders	kg	5	0	0	0.5	5.5	EIF
81129900	Other	kg	10	0	0	1	11	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
81130010	Cermets, unwrought	kg	10	0	0	1	11	EIF
81130020	Waste and scrap of cermets	kg	10	0	0	1	11	EIF
81130030	Articles of cermets	kg	10	0	0	1	11	EIF
81130090	Other	kg	10	0	0	1	11	EIF
82011000	Spades and shovels	kg	10	0	0	1	11	EIF
82013000	Mattocks, picks, hoes and rakes	kg	10	0	0	1	11	EIF
82014000	Axes, bill hooks and similar hewing tools	kg	10	0	0	1	11	E7
82015000	Secateurs and similar one-handed pruners and shears (including poultry shears)	kg	10	0	0	1	11	E7
82016000	Hedge shears, two-handed pruning shears and similar two-handed shears	kg	10	0	0	1	11	E7
82019000	Other hand tools of a kind used in agriculture, horticulture of forestry	kg	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
82021010	Metal working hand saws	kg	10	0	0	1	11	E7
82021020	Wood working and similar hand saws	kg	10	0	0	1	11	E7
82021090	Other	kg	10	0	0	1	11	E7
82022000	Band saw blades	kg	10	0	0	1	11	E7
	Circular saw blades (including slitting or slotting saw blades):							
82023100	With working part of steel	kg	10	0	0	1	11	E7
82023900	Other, including parts	kg	10	0	0	1	11	E7
82024000	Chain saw blades	kg	10	0	0	1	11	EIF
	Other saw blades:							
82029110	Machine operated	kg	10	0	0	1	11	E7
82029120	Hand operated	kg	10	0	0	1	11	E7
82029910	Hacksaw frames	kg	10	0	0	1	11	EIF
82029990	Other	kg	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
82031000	Files, rasps and similar tools	kg	10	0	0	1	11	E7
82032000	Pliers (including cutting pliers), pincers, tweezers and similar tools	kg	10	0	0	1	11	E7
82033000	Metal cutting shears and similar tools	kg	10	0	0	1	11	E7
82034010	Perforating punches and pipe cutters	kg	10	0	0	1	11	E7
82034090	Other	kg	10	0	0	1	11	E7
82041110	Spanners	kg	10	0	0	1	11	E7
82041120	Wrenches	kg	10	0	0	1	11	EIF
82041210	Spanners	kg	10	0	0	1	11	EIF
82041220	Wrenches	kg	10	0	0	1	11	EIF
82042000	Interchangeable spanner sockets, with or without handles	kg	10	0	0	1	11	EIF
82051000	Drilling, threading or tapping tools	u	10	0	0	1	11	E7
82052000	Hammers and sledge hammers	u	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
82053000	Planes, chisels, gouges and similar cutting tools for working wood:	u	10	0	0	1	11	EIF
82054000	Screwdrivers	u	10	0	0	1	11	E7
	Other hand tools (including glaziers' diamonds):							
82055110	Can or cork opener	u	10	0	0	1	11	EIF
82055190	Other	u	10	0	0	1	11	EIF
82055910	Grease guns (excluding compressed air type)	u	10	0	0	1	11	E7
82055920	Metal working hand tools	u	10	0	0	1	11	EIF
82055930	Hand tools for specified uses, such as, watch making tools, goldsmith tools	u	10	0	0	1	11	EIF
82055940	Forks other than those of headings 8201 and 8215	u	10	0	0	1	11	EIF
82055990	Other	u	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
82056000	Blow lamps	u	10	0	0	1	11	E7
82057000	Vices, clamps and the like	u	10	0	0	1	11	E7
82059010	Anvils and portable forges	u	10	0	0	1	11	EIF
82059020	Grinding wheels with frame, hand or pedal-operated	u	10	0	0	1	11	EIF
82059030	Sets of articles of two or more of the foregoing sub-headings	u	10	0	0	1	11	EIF
82059090	Other	u	10	0	0	1	11	EIF
82060010	Garage tools in sets	kg	10	0	0	1	11	EIF
82060090	Other	kg	10	0	0	1	11	EIF
82071300	With working part of cermets	kg	10	0	0	1	11	E7
82071900	Other, including parts	kg	10	0	0	1	11	E7
82072000	Dies for drawing or extruding metal	kg	10	0	0	1	11	E7
82073000	Tools for pressing, stamping or punching	kg	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
82074010	Chasers	kg	10	0	0	1	11	E7
82074090	Other	kg	10	0	0	1	11	E7
82075000	Tools for drilling, other than for rock drilling	kg	10	0	0	1	11	E7
82076010	Reamers	kg	10	0	0	1	11	E7
82076090	Other	kg	10	0	0	1	11	E7
82077010	Cutters	kg	10	0	0	1	11	E7
82077090	Other	kg	10	0	0	1	11	E7
82078000	Tools for turning	kg	10	0	0	1	11	E7
82079010	For metal working hand tools	kg	10	0	0	1	11	E7
82079020	For wood working hand tools	kg	10	0	0	1	11	E7
82079030	Lathe tools and tool belts	kg	10	0	0	1	11	E7
82079090	Other	kg	10	0	0	1	11	E7
82081000	For metal working	u	10	0	0	1	11	EIF
82082000	For wood working	u	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
82083000	For kitchen appliances or for machines used by the food industry	u	10	0	0	1	11	E7
82084000	For agricultural, horticultural or forestry machines	u	10	0	0	1	11	E7
82089010	Knives and cutting blades for paper cutting machines	u	10	0	0	1	11	E7
82089020	Bell skiving knives	u	10	0	0	1	11	E7
82089030	Band knife for splitting machine	u	10	0	0	1	11	E7
82089040	Cutting and clicking dies	u	10	0	0	1	11	E7
82089090	Other	u	10	0	0	1	11	E7
82090010	Tungsten carbide tips	kg	10	0	0	1	11	E7
82090090	Other	kg	10	0	0	1	11	E7
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	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
82111000	Sets of assorted articles Other:	kg	10	0	0	1	11	EIF
82119100	Table knives having fixed blades	kg	10	0	0	1	11	EIF
82119200	Other knives having fixed blades	kg	10	0	0	1	11	E7
82119310	Pocket knives	kg	10	0	0	1	11	EIF
82119390	Other	kg	10	0	0	1	11	EIF
82119400	Blades	kg	10	0	0	1	11	EIF
82119500	Handles of base metal	kg	10	0	0	1	11	E7
82121010	Twin type shaving	kg	10	0	0	1	11	E7
82121090	Other	kg	10	0	0	1	11	E7
82122011	Disposable cartridge blade	kg	10	0	0	1	11	E7
82122019	Other	kg	10	0	0	1	11	E7
82122020	Safety razor blade blanks, in strips	kg	10	0	0	1	11	E7
82129000	Other parts	kg	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
82130000	Scissors, tailors' shears and similar shears, and blades therefor	kg	10	0	0	1	11	EIF
82141010	Paper knives, letter openers, erasing knives, pencil sharpeners	kg	10	0	0	1	11	EIF
82141090	Blades	kg	10	0	0	1	11	EIF
82142010	Nail cutters	kg	10	0	0	1	11	EIF
82142090	Other	kg	10	0	0	1	11	EIF
82149010	Handles of cutlery of base metal	kg	10	0	0	1	11	EIF
82149090	Other	kg	10	0	0	1	11	EIF
82151000	Sets of assorted articles containing at least one article plated with precious metal	kg	10	0	0	1	11	E7
82152000	Other sets of assorted articles	kg	10	0	0	1	11	EIF
	Other:							
82159100	Plated with precious metal	kg	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
82159900	Other	kg	10	0	0	1	11	E7
83011000	Padlocks	u	20	0	0	2	22	EIF
83012000	Locks of a kind used for motor vehicles	u	15	0	0	1.5	16.5	E7
83013000	Locks of a kind used for furniture	u	20	0	0	2	22	EIF
83014010	Combination locks	u	20	0	0	2	22	EIF
83014090	Other	u	20	0	0	2	22	E7
83015000	Clasps and frames with clasps, incorporating locks	u	20	0	0	2	22	E7
83016000	Parts	u	20	0	0	2	22	E7
83017000	Keys presented separately	u	20	0	0	2	22	E7
83021010	Of steel	kg	15	0	0	1.5	16.5	E7
83021020	Of brass	kg	15	0	0	1.5	16.5	E7
83021090	Other	kg	15	0	0	1.5	16.5	E7
83022000	Castors	kg	15	0	0	1.5	16.5	EIF
83023010	Curve drive stakes	kg	15	0	0	1.5	16.5	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
83023090	Other Other mountings, fittings and similar articles:	kg	15	0	0	1.5	16.5	E7
83024110	Fittings for doors and windows	kg	15	0	0	1.5	16.5	E7
83024120	Tower bolts	kg	15	0	0	1.5	16.5	E7
83024190	Other	kg	15	0	0	1.5	16.5	E7
83024200	Other, suitable for furniture	kg	15	0	0	1.5	16.5	E7
83024900	Other	kg	15	0	0	1.5	16.5	E7
83025000	Hat-racks, hat-pegs, brackets and similar fixtures	kg	15	0	0	1.5	16.5	EIF
83026000	Automatic door closers	kg	15	0	0	1.5	16.5	E7
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	E7

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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 heading 9403	kg	20	0	0	2	22	EIF
83051000	Fittings for loose-leaf binders or files	kg	20	0	0	2	22	E7
83052000	Staples in strips	kg	20	0	0	2	22	EIF
83059010	Pins (other than those of heading 7317)	kg	20	0	0	2	22	EIF
83059020	Clips	kg	20	0	0	2	22	EIF
83059090	Other	kg	20	0	0	2	22	EIF
83061000	Bells, gongs and the like	kg	20	0	0	2	22	EIF
	Statuettes and other ornaments:							

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
83062110	Statuettes (excluding works of art)	kg	20	0	0	2	22	E7
83062120	Trophies	kg	20	0	0	2	22	E7
83062190	Other	kg	20	0	0	2	22	E7
83062910	Statuettes	kg	20	0	0	2	22	EIF
83062920	Trophies	kg	20	0	0	2	22	EIF
83062990	Other	kg	20	0	0	2	22	EIF
83063000	Photograph, picture or similar frames; mirrors	kg	20	0	0	2	22	E7
83071000	Of iron or steel	kg	10	0	0	1	11	E7
83079000	Of other base metal	kg	10	0	0	1	11	E7
83081010	Hooks and eyes	kg	10	0	0	1	11	EIF
	Eyelets:							
83081021	For footwear	kg	10	0	0	1	11	EIF
83081029	Other	kg	10	0	0	1	11	EIF
83082000	Tubular or bifurcated rivets	kg	10	0	0	1	11	E7
83089011	For footwear	kg	10	0	0	1	11	E7

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83089019	Other	kg	10	0	0	1	11	E7
83089020	Imitation zari spangles:	kg	10	0	0	1	11	E7
	Beads and spangles of base metal:							
83089031	For garments, made ups, knitwear, plastic and leather goods	kg	10	0	0	1	11	E7
83089039	Other	kg	10	0	0	1	11	E7
83089040	Fittings for travel requisites and leather goods	kg	10	0	0	1	11	E7
	Other:							
83089091	For garments, made ups, knitwear, plastic and leather goods	kg	10	0	0	1	11	E7
83089099	Other	kg	10	0	0	1	11	E7
83091000	Crown corks	kg	10	0	0	1	11	E7

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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	E7
83099020	Aluminium caps, seals, capsules and closers	kg	10	0	0	1	11	E7
83099030	Other seals	kg	10	0	0	1	11	E7
83099090	Other	kg	10	0	0	1	11	E7
83100010	Enamel iron signboard	kg	20	0	0	2	22	E7
83100090	Other	kg	20	0	0	2	22	E7
83111000	Coated electrodes of base metal, for electric-arc-welding	kg	10	0	0	1	11	E7
83112000	Cored wire of base metal, for electric-arc-welding	kg	10	0	0	1	11	E7
83113010	Wire and rods of agglomerated base metal	kg	10	0	0	1	11	EIF
83113090	Other	kg	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
83119000	Other	kg	10	0	0	1	11	E7
84011000	Nuclear reactors	kg	7.5	0	0	0.75	8.3	EIF
84012000	Machinery and apparatus for isotopic separation, and parts thereof	kg	7.5	0	0	0.75	8.3	EIF
84013000	Fuel elements (cartridges), non-irradiated	gi F / S kg	7.5	0	0	0.75	8.3	EIF
84014000	Parts of nuclear reactors	kg	7.5	0	0	0.75	8.3	EIF
84021100	Watertube boilers with a steam production exceeding 45 t per hour	kg	10	0	0	1	11	EIF
84021200	Water tube boilers with a steam production not exceeding 45 t per hour	kg	10	0	0	1	11	EIF
84021910	Fire tube horizontal (Lancashire) boilers	kg	10	0	0	1	11	EIF
84021920	Fire tube boilers vertical	kg	10	0	0	1	11	EIF
84021990	Other	kg	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84022000	Super-heated water boilers	kg	10	0	0	1	11	EIF
84029010	Parts of fire tube boilers	kg	10	0	0	1	11	E5
84029020	Parts of watertube boilers	kg	10	0	0	1	11	E5
84029090	Other	kg	10	0	0	1	11	E5
84031000	Boilers	u	7.5	0	0	0.75	8.3	E5
84039000	Parts	kg	7.5	0	0	0.75	8.3	E5
84041000	Auxiliary plants for use with boilers of heading 8402 or 8403	kg	10	0	0	1	11	E5
84042000	Condensers for steam or other vapour power units	kg	10	0	0	1	11	EIF
84049000	Parts	kg	10	0	0	1	11	E5
84051010	Producer gas or water gas generators	u	7.5	0	0	0.75	8.3	E7
84051020	Acetylene gas generators	u	7.5	0	0	0.75	8.3	E7
84051090	Other	u	7.5	0	0	0.75	8.3	E7
84059000	Parts	u	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84061000	Turbines for marine propulsion Other turbines:	u	7.5	0	0	0.75	8.3	EIF
84068100	Of an output exceeding 40 MW	u	10	0	0	1	11	EIF
84068200	Of an output not exceeding 40 MW	u	10	0	0	1	11	E5
84069000	Parts	kg	10	0	0	1	11	E5
84071000	Aircraft engines Marine propulsion engines:	u	2.5	0	0	0.25	2.8	E5
84072100	Outboard motors	U	5	0	0	0.5	5.5	E5
84072900	Other	U	15	0	0	1.5	16.5	E5
84073110	For motor cycles	u	15	0	0	1.5	16.5	E10
84073190	Other	u	15	0	0	1.5	16.5	E10
84073210	For motor cycles	u	15	0	0	1.5	16.5	R10 to 10 % (commencing from 6th year)
84073290	Other	u	15	0	0	1.5	16.5	E10
84073310	For motor cars	u	15	0	0	1.5	16.5	E10

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84073320	For motor cycles	u	15	0	0	1.5	16.5	R10 to 10 % (commencing from 6th year)
84073390	Other	u	15	0	0	1.5	16.5	E10
84073410	For motor cars	u	15	0	0	1.5	16.5	E10
84073490	Other	u	15	0	0	1.5	16.5	E10
84079010	Petrol engines	u	15	0	0	1.5	16.5	E5
84079020	Kerosene engines	u	15	0	0	1.5	16.5	E10
84079090	Other	u	15	0	0	1.5	16.5	E5
84081010	Outboard engines Other:	u	15	0	0	1.5	16.5	E5
84081091	Of a cylinder capacity not exceeding 100 cc	u	15	0	0	1.5	16.5	E5
84081092	Of a cylinder capacity exceeding 100 cc but not exceeding 250 cc	u	15	0	0	1.5	16.5	E5
84081093	Of a cylinder capacity exceeding 250 cc	u	15	0	0	1.5	16.5	E5
84082010	Of cylinder capacity not exceeding 250 cc	u	15	0	0	1.5	16.5	E10

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84082020	Engines of cylinder capacity exceeding 250 cc	u	15	0	0	1.5	16.5	E10
84089010	Stationary engines of cylinder capacity exceeding 50 cc	u	15	0	0	1.5	16.5	EIF
84089090	Other	u	15	0	0	1.5	16.5	EIF
84091000	Other	kg	15	0	0	1.5	16.5	EIF
84099111	Valve, inlet and exhaust	kg	15	0	0	1.5	16.5	E10
84099112	Pistons	kg	15	0	0	1.5	16.5	E10
84099113	Piston rings	kg	15	0	0	1.5	16.5	E10
84099114	Piston assembles	kg	15	0	0	1.5	16.5	TEP 10 (commencing from 6th year)
84099120	Fuel injection equipment excluding injection pumps	kg	15	0	0	1.5	16.5	E10
	Other:							
84099191	Of petrol engines for motor vehicles	kg	15	0	0	1.5	16.5	E10

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84099192	Of other petrol engines	kg	15	0	0	1.5	16.5	E10
84099193	Of kerosene engines	kg	15	0	0	1.5	16.5	E10
84099194	Of gas engines	kg	15	0	0	1.5	16.5	E10
84099199	Other	kg	15	0	0	1.5	16.5	TEP 10 (commencing from 6th year)
84099911	Valve, inlet and exhaust	kg	15	0	0	1.5	16.5	E10
84099912	Pistons	kg	15	0	0	1.5	16.5	E10
84099913	Piston rings	kg	15	0	0	1.5	16.5	TEP 10 (commencing from 6th year)
84099914	Piston assembles	kg	15	0	0	1.5	16.5	TEP 10 (commencing from 6th year)
84099920	Fuel nozzles	kg	15	0	0	1.5	16.5	TEP 10 (commencing from 6th year)

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84099930	Fuel injection equipment excluding injection pumps Other parts of diesel engine:	kg	15	0	0	1.5	16.5	E10
84099941	Of diesel engines for motor vehicles	kg	15	0	0	1.5	16.5	E10
84099942	Of outboard engine	kg	15	0	0	1.5	16.5	E10
84099949	Other	kg	15	0	0	1.5	16.5	EIF
84099990	Other	kg	15	0	0	1.5	16.5	EIF
84101100	Of a power not exceeding 1,000 kW	u	10	0	0	1	11	EIF
84101210	Of power exceeding 1,000 kw but not exceeding 5,000 kW	u	10	0	0	1	11	EIF
84101220	Of power exceeding 5,000 kw but not exceeding 10,000 kW	u	10	0	0	1	11	EIF
84101310	Of power exceeding 10,000 kw but not exceeding 30,000 kW	u	10	0	0	1	11	E10

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84101320	Of power exceeding 30,000 kW but not exceeding 80,000 kW	u	10	0	0	1	11	E10
84101390	Of power exceeding 80,000 kW	u	10	0	0	1	11	E10
84109000	Parts, including regulators	kg	10	0	0	1	11	EIF
84111100	Of thrust not exceeding 25 kN	u	7.5	0	0	0.75	8.3	EIF
84111200	-- Of a thrust exceeding 25 kN	u	7.5	0	0	0.75	8.3	E10
84112100	Of a power not exceeding 1,100 kW	u	7.5	0	0	0.75	8.3	EIF
84112200	-- Of a power exceeding 1,100 kW	u	7.5	0	0	0.75	8.3	EIF
84118100	Of a power exceeding not 5,000 kW	u	10	0	0	1	11	E5
84118210	Of power exceeding 5,000 kw but not exceeding 15,000 kW	u	10	0	0	1	11	E5
84118220	Of power exceeding 15,000 but not exceeding 30,000 kW	u	10	0	0	1	11	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84118230	Of power exceeding 30,000 but not exceeding 60,000 kW	u	10	0	0	1	11	E10
84118240	Of power exceeding 60,000 but not exceeding 90,000 kW	u	10	0	0	1	11	E10
84118250	Of power exceeding 90,000 but not exceeding 115,000 kW	u	10	0	0	1	11	E10
84118260	Of power exceeding 115,000 kW	u	10	0	0	1	11	E5
	Parts:							
84119100	Of turbojets or turbo propellers	kg	7.5	0	0	0.75	8.3	E5
84119900	Other	kg	10	0	0	1	11	E5
84121000	Reaction engines other than turbo-jets	u	7.5	0	0	0.75	8.3	EIF
	Hydraulic power engines and motors:							
84122100	Liner acting (cylinders)	u	7.5	0	0	0.75	8.3	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84122910	Hydrojet (hydraulic jet engines)	u	7.5	0	0	0.75	8.3	E7
84122990	Other	u	7.5	0	0	0.75	8.3	E7
	Pneumatic power engines and motors:							
84123100	Liner acting (cylinders)	u	7.5	0	0	0.75	8.3	EIF
84123900	Other	u	7.5	0	0	0.75	8.3	EIF
84128011	Stationary	u	7.5	0	0	0.75	8.3	EIF
84128019	Other	u	10	0	0	1	11	EIF
84128020	Motors, spring operated excluding clock and watch movements	u	10	0	0	1	11	EIF
84128030	Wind turbine/engine	u	10	0	0	1	11	EIF
84128090	Other	u	10	0	0	1	11	E5
84129010	Of steam engines incorporating boilers	kg	7.5	0	0	0.75	8.3	E10
84129020	Of other steam engines and other vapour power units not incorporating boilers	kg	7.5	0	0	0.75	8.3	E7

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84129030	Of hydraulic engines and motors	kg	7.5	0	0	0.75	8.3	E5
84129090	Other	kg	7.5	0	0	0.75	8.3	E5
84131110	Hand pumps	u	10	0	0	1	11	E7
	Other:							
84131191	Pumps for dispensing fuel	u	7.5	0	0	0.75	8.3	E7
84131199	Other	u	7.5	0	0	0.75	8.3	E7
84131910	Hand pumps	u	10	0	0	1	11	E7
84131990	Other	u	7.5	0	0	0.75	8.3	E7
84132000	Hand pumps. Other than those of subheading 8413 11 or 8413 19	u	10	0	0	1	11	EIF
84133010	Injection pumps for diesel engines	u	7.5	0	0	0.75	8.3	E10
84133020	Oil pump	u	7.5	0	0	0.75	8.3	E10
84133030	Water pump	u	7.5	0	0	0.75	8.3	E10
84133090	Other	u	7.5	0	0	0.75	8.3	E5

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84134000	Concrete pumps	u	7.5	0	0	0.75	8.3	E7
84135010	Metering and dosing pumps	u	7.5	0	0	0.75	8.3	E7
	Primarily designed for handling water:							
84135021	Deep tube well turbine pump	u	7.5	0	0	0.75	8.3	E7
84135029	Other	u	7.5	0	0	0.75	8.3	E7
84135090	Other	u	7.5	0	0	0.75	8.3	E7
84136010	Gear type pumps	u	7.5	0	0	0.75	8.3	E7
84136020	Screw type pumps	u	7.5	0	0	0.75	8.3	E7
84136090	Other	u	7.5	0	0	0.75	8.3	E7
84137010	Primarily designed to handle water	u	7.5	0	0	0.75	8.3	E7
	Other:							
84137091	Single and multistage chemical process pumps	u	7.5	0	0	0.75	8.3	E7

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84137092	Horizontal split casing pumps	u	7.5	0	0	0.75	8.3	E7
84137093	Horizontal self priming pumps	u	7.5	0	0	0.75	8.3	E7
84137094	Vertical turbine driven centrifugal pumps	u	7.5	0	0	0.75	8.3	E7
84137095	Boiler feed pumps	u	7.5	0	0	0.75	8.3	E7
84137096	Slurry pumps	u	7.5	0	0	0.75	8.3	E7
84137097	Dredger pumps	u	7.5	0	0	0.75	8.3	E7
84137099	Other	u	7.5	0	0	0.75	8.3	E7
	Other pumps-liquid elevators:							
84138110	Gas pumps	u	7.5	0	0	0.75	8.3	E7
84138120	Hydraulic ram	u	7.5	0	0	0.75	8.3	E10
84138130	Axial flow and mixed flow vertical pump designed primarily for handling water	u	7.5	0	0	0.75	8.3	E7
84138190	Other	u	7.5	0	0	0.75	8.3	E7

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84138200	Liquid elevators	u	7.5	0	0	0.75	8.3	EIF
	Parts:							
84139110	Reciprocating pumps	kg	7.5	0	0	0.75	8.3	E7
84139120	Centrifugal pumps	kg	7.5	0	0	0.75	8.3	E7
84139130	Deep well turbine pumps and of other rotary pumps	kg	7.5	0	0	0.75	8.3	E7
84139140	Of hand pump for handling water	kg	10	0	0	1	11	E7
84139190	Other	kg	7.5	0	0	0.75	8.3	E7
84139200	Of liquid elevators	kg	7.5	0	0	0.75	8.3	EIF
84141000	Vacuum pumps	u	7.5	0	0	0.75	8.3	E7
84142010	Bicycle pumps	u	10	0	0	1	11	EIF
84142020	Other hand pumps	u	10	0	0	1	11	EIF
84142090	Other	u	7.5	0	0	0.75	8.3	EIF
84143000	Compressors of a kind used in refrigerating equipment	u	15	0	0	1.5	16.5	E7

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84144010	Reciprocating air compressors	u	7.5	0	0	0.75	8.3	E7
84144020	Centrifugal air compressors	u	7.5	0	0	0.75	8.3	E7
84144030	Screw air compressors	u	7.5	0	0	0.75	8.3	E7
84144090	Other	u	7.5	0	0	0.75	8.3	E7
	Fans:							
84145110	Table fans	u	20	0	0	2	22	EIF
84145120	Ceiling fans	u	20	0	0	2	22	E7
84145130	Pedestal fans	u	20	0	0	2	22	E7
84145140	Railway carriage fans	u	10	0	0	1	11	EIF
84145150	Wall fans	u	20	0	0	2	22	EIF
84145190	Other	u	20	0	0	2	22	E7
84145910	Air circulator	u	10	0	0	1	11	E7
84145920	Blowers, portable	u	20	0	0	2	22	E7
84145930	Industrial fans blowers and similar blowers	u	10	0	0	1	11	E7
84145990	Other	u	10	0	0	1	11	E7

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84146000	Hoods having a maximum horizontal side not exceeding 120 cm	u	7.5	0	0	0.75	8.3	E7
84147000	Gas-tight biological safety cabinets	u	7.5	0	0	0.75	8.3	EIF
84148011	Of a kind used in air-conditioning equipment	u	15	0	0	1.5	16.5	EIF
84148019	Other	u	7.5	0	0	0.75	8.3	EIF
84148020	Free-piston generators for gas turbine	u	7.5	0	0	0.75	8.3	E7
84148030	Turbo charger	u	7.5	0	0	0.75	8.3	E10
84148090	Other	u	7.5	0	0	0.75	8.3	EIF
84149011	Of gas compressors a kind used in refrigerating and air conditioning appliances and machinery	kg	7.5	0	0	0.75	8.3	E7
84149012	Of bicycle pumps	kg	10	0	0	1	11	EL
84149019	Other	kg	7.5	0	0	0.75	8.3	E7
84149020	Of free piston generators	kg	7.5	0	0	0.75	8.3	E7

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84149030	Of electric fans	kg	10	0	0	1	11	E7
84149040	Of industrial fan, blowers	kg	7.5	0	0	0.75	8.3	E7
84149090	Other	kg	7.5	0	0	0.75	8.3	E7
84151010	Split system	u	20	0	0	2	22	E10
84151090	Other	u	20	0	0	2	22	E10
84152010	For buses	u	20	0	0	2	22	EL
84152090	Other	u	20	0	0	2	22	E5
	Other:							
84158110	Split air-conditioner two tones and above	u	20	0	0	2	22	E10
84158190	Other	u	20	0	0	2	22	E10
84158210	Split air-conditioner two tones and above	u	20	0	0	2	22	E10
84158290	Other	u	20	0	0	2	22	E5
84158310	Split air-conditioner two tones and above	u	20	0	0	2	22	EL
84158390	Other	u	20	0	0	2	22	E5
84159000	Parts	kg	10	0	0	1	11	E5

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84161000	Furnace burners of liquid fuel	kg	7.5	0	0	0.75	8.3	E7
84162000	Other furnace burners, including combination burners	kg	7.5	0	0	0.75	8.3	E7
84163000	Mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	kg	7.5	0	0	0.75	8.3	E7
84169000	Parts	kg	7.5	0	0	0.75	8.3	E7
84171000	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	u	7.5	0	0	0.75	8.3	E7
84172000	Bakery ovens, including biscuit ovens	u	7.5	0	0	0.75	8.3	E7
84178010	For cement industry	u	7.5	0	0	0.75	8.3	E7
84178090	Other	U	7.5	0	0	0.75	8.3	E7
84179000	Parts	U	7.5	0	0	0.75	8.3	E7
84181010	Commercial type	U	15	0	0	1.5	16.5	EIF

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84181090	Other	u	20	0	0	2	22	E7
	Refrigerators, household type:							
84182100	Compression-type	u	20	0	0	2	22	E7
84182900	Other	u	20	0	0	2	22	EIF
84183010	Electrical commercial type	u	15	0	0	1.5	16.5	E7
84183090	Other	u	15	0	0	1.5	16.5	EIF
84184010	Electrical	u	15	0	0	1.5	16.5	E7
84184090	Other	u	15	0	0	1.5	16.5	E7
84185000	Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display incorporating refrigerating or freezing equipment	u	15	0	0	1.5	16.5	E7

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	Other refrigerating or freezing equipment; heat pumps:							
84186100	Heat pumps other than air-conditioning machines of heading 8415	u	15	0	0	1.5	16.5	E7
84186910	Ice making machinery	u	15	0	0	1.5	16.5	E7
84186920	Water cooler	u	15	0	0	1.5	16.5	E7
84186930	Vending machine other than automatic vending machine	u	15	0	0	1.5	16.5	E7
84186940	Refrigeration equipment / devices specially used in leather industries for manufacturing of leather articles	u	15	0	0	1.5	16.5	EL
84186950	Refrigerated farm tanks, industrial ice cream freezer	u	15	0	0	1.5	16.5	E7
84186990	Other	u	15	0	0	1.5	16.5	E7

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	Parts:							
84189100	Furniture designed to receive refrigerating or freezing equipment	kg	7.5	0	0	0.75	8.3	E7
84189900	Other	kg	7.5	0	0	0.75	8.3	E7
84191110	Domestic type	u	10	0	0	1	11	EIF
84191190	Other	u	7.5	0	0	0.75	8.3	EIF
84191200	Solar water heaters	u	10	0	0	1	11	EIF
84191910	Domestic type	u	10	0	0	1	11	E7
84191920	Other	u	10	0	0	1	11	E7
84192010	Auto cloves	u	7.5	0	0	0.75	8.3	E7
84192090	Other	u	7.5	0	0	0.75	8.3	E7
	Dryers:							
84193300	Lyophilisation apparatus, freeze drying units and spray dryers	u	7.5	0	0	0.75	8.3	E7
84193400	Other, for agricultural products	u	7.5	0	0	0.75	8.3	EIF

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84193500	Other, for wood, paper pulp, paper or paperboard	u	7.5	0	0	0.75	8.3	EIF
84193900	Other	u	7.5	0	0	0.75	8.3	E7
84194010	For petroleum refining	u	7.5	0	0	0.75	8.3	E7
84194020	Other distilling equipment	u	7.5	0	0	0.75	8.3	E7
84194090	Other	u	7.5	0	0	0.75	8.3	E7
84195010	Shell and tube type	u	7.5	0	0	0.75	8.3	E7
84195020	Plate type	u	7.5	0	0	0.75	8.3	E7
84195030	Spiral type	u	7.5	0	0	0.75	8.3	E7
84195090	Other	u	7.5	0	0	0.75	8.3	E7
84196000	Machinery for liquefying air or gas	u	7.5	0	0	0.75	8.3	E7
	Other machinery, plant and equipment:							
84198110	Friers	u	10	0	0	1	11	E7
84198120	Other kitchen machines	u	10	0	0	1	11	E7
84198190	Other	u	10	0	0	1	11	E7

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84198910	Pressure vessels reactors, columns or towers or chemical storage tanks	u	10	0	0	1	11	E7
84198920	Glass lined equipment	u	7.5	0	0	0.75	8.3	E7
84198930	Auto claves other than for cooking or heating food, not elsewhere specified or included	u	7.5	0	0	0.75	8.3	E7
84198940	Cooling towers and similar plants for direct cooling (without a separating wall) by means of recirculated water	u	7.5	0	0	0.75	8.3	E7
84198950	Pasteurizers	u	7.5	0	0	0.75	8.3	E7
84198960	Plant growth chambers and rooms and tissue culture chambers and rooms having temperature, humidity or light control	u	7.5	0	0	0.75	8.3	EIF

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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	u	7.5	0	0	0.75	8.3	E7
84198980	Vacuum-vapour plant for deposition of metals	u	7.5	0	0	0.75	8.3	E7
84198990	Other	u	7.5	0	0	0.75	8.3	E7
84199010	Parts of instantaneous or storage water heaters (domestic type)	kg	10	0	0	1	11	E7
84199090	Other	kg	7.5	0	0	0.75	8.3	E7
84201000	Calendering or other rolling machines	u	7.5	0	0	0.75	8.3	E7
	Parts:							
84209100	Cylinders	u	7.5	0	0	0.75	8.3	EIF
84209900	Other	u	7.5	0	0	0.75	8.3	E7

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84211100	Cream separators	u	7.5	0	0	0.75	8.3	EIF
84211200	Clothes dryers	u	7.5	0	0	0.75	8.3	EIF
84211910	Bowl centrifuges	u	7.5	0	0	0.75	8.3	E7
84211920	Basket centrifuges	u	7.5	0	0	0.75	8.3	E7
84211930	Continuous automatic centrifuges	u	7.5	0	0	0.75	8.3	E7
84211940	Self cleaning centrifuges	u	7.5	0	0	0.75	8.3	E7
84211950	Decanter centrifuges horizontal bowl	u	7.5	0	0	0.75	8.3	E7
84211960	Screw conveyor centrifuges	u	7.5	0	0	0.75	8.3	E7
	Other:							
84211991	For chemical industries	u	7.5	0	0	0.75	8.3	E7
84211999	Other	u	7.5	0	0	0.75	8.3	E7
	Filtering or purifying machinery and apparatus for liquids:							

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84212110	Ion exchanger plant / apparatus	u	7.5	0	0	0.75	8.3	E7
84212120	Household type filters	u	10	0	0	1	11	E7
84212190	Other	u	7.5	0	0	0.75	8.3	E7
84212200	For filtering or purifying beverages than water	u	7.5	0	0	0.75	8.3	E7
84212300	Oil or petrol-filters for internal combustion engines	u	10	0	0	1	11	EIF
84212900	Other	u	7.5	0	0	0.75	8.3	E7
	Filtering or purifying machinery and apparatus for gases:							
84213100	Intake air filters for internal combustion engines	u	10	0	0	1	11	E10

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84213200	Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines	u	15	0	0	1.5	16.5	E5
84213910	Air separators to be employed in the processing, smelting or refining of minerals, ores or metals; air strippers	u	7.5	0	0	0.75	8.3	EIF
84213920	Air purifiers or cleaners	u	7.5	0	0	0.75	8.3	E7
84213990	Other	u	7.5	0	0	0.75	8.3	E7
	Parts:							
84219100	Other	u	7.5	0	0	0.75	8.3	E7
84219900	Other	u	10	0	0	1	11	E7
84221100	Of the household type	u	10	0	0	1	11	E7
84221900	Other	u	7.5	0	0	0.75	8.3	E7

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84222000	Machinery for cleaning or drying bottles or other containers	u	7.5	0	0	0.75	8.3	E7
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	E7
84224000	Other packing or wrapping machinery (including heat-shrink wrapping machinery)	kg	5	0	0	0.5	5.5	E7
84229010	Of machinery for cleaning or drying bottles or other containers	kg	7.5	0	0	0.75	8.3	E7
84229020	Of dish washing machines of household type	kg	10	0	0	1	11	E7
84229090	Of other machinery	kg	5	0	0	0.5	5.5	E7

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84231000	Personal weighing machines, including baby scales; household scales	u	10	0	0	1	11	EIF
84232000	Scales for continuous weighing of goods on conveyors	u	7.5	0	0	0.75	8.3	E7
84233000	Constant weight scales and scales for discharging a predetermine weight of material into a bag or container including hopper scales Other weighing machinery:	u	7.5	0	0	0.75	8.3	E7
84238110	Beam scale	u	7.5	0	0	0.75	8.3	E7
84238190	Other	u	7.5	0	0	0.75	8.3	E7
84238210	Beams scale	u	7.5	0	0	0.75	8.3	EIF
84238290	Other	u	7.5	0	0	0.75	8.3	EIF
84238900	Other	u	7.5	0	0	0.75	8.3	EIF
84239010	Weighing machine weight of all kinds	kg	10	0	0	1	11	E7

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84239020	Parts of weighing machinery	kg	7.5	0	0	0.75	8.3	E7
84241000	Fire extinguishers, whether or not charged	u	7.5	0	0	0.75	8.3	E7
84242000	Spray guns and similar appliances	u	7.5	0	0	0.75	8.3	E7
84243000	Steam or sand blasting machines and similar jet projecting machines	u	7.5	0	0	0.75	8.3	E7
	Other appliances:							
84244100	Portable sprayers	u	7.5	0	0	0.75	8.3	E7
84244900	Other	u	7.5	0	0	0.75	8.3	E7
84248200	Agricultural or horticultural	u	7.5	0	0	0.75	8.3	E7
84248910	Painting equipment including electrostatic phosphating and powder coating equipment	u	7.5	0	0	0.75	8.3	E7
84248920	Industrial bellows	u	7.5	0	0	0.75	8.3	EIF
84248990	Other	u	7.5	0	0	0.75	8.3	E7

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84249000	Parts	kg	7.5	0	0	0.75	8.3	E7
84251110	Hoisting machine	u	7.5	0	0	0.75	8.3	E7
84251120	Pulley tackle	u	7.5	0	0	0.75	8.3	E7
84251910	Hoisting machine	u	7.5	0	0	0.75	8.3	EIF
84251920	Pulley tackle	u	7.5	0	0	0.75	8.3	EIF
84253100	Powered by electric motor	u	7.5	0	0	0.75	8.3	E7
84253900	Other jacks and hoists of a kind used for raising vehicles:	u	7.5	0	0	0.75	8.3	E7
84254100	Built-in jacking system of a kind used in garages	u	7.5	0	0	0.75	8.3	E7
84254200	Other jacks and hoists, hydraulic	u	7.5	0	0	0.75	8.3	E7
84254900	Other	u	7.5	0	0	0.75	8.3	E7
84261100	Overhead travelling cranes on fixed support	u	7.5	0	0	0.75	8.3	E7
84261200	Mobile lifting frames on tyres and straddle carriers	u	7.5	0	0	0.75	8.3	E7

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84261900	Other	u	7.5	0	0	0.75	8.3	E7
84262000	Tower cranes	u	7.5	0	0	0.75	8.3	E7
84263000	Portal or pedestal jibcranes	u	7.5	0	0	0.75	8.3	E7
	Other machinery, self-propelled:							
84264100	On tyres	u	7.5	0	0	0.75	8.3	E7
84264900	Other	u	7.5	0	0	0.75	8.3	E7
	Other machinery:							
84269100	Designed for mounting on road vehicles	u	7.5	0	0	0.75	8.3	E7
84269910	Ropeway and telphers	u	7.5	0	0	0.75	8.3	E7
84269990	Other	u	7.5	0	0	0.75	8.3	E7
84271000	Self-propelled trucks powered by an electric motor	u	7.5	0	0	0.75	8.3	EIF
84272000	Other self-propelled trucks	u	7.5	0	0	0.75	8.3	E7

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84279000	Other trucks	u	7.5	0	0	0.75	8.3	E7
84281011	Lifts of a kind used in buildings	u	7.5	0	0	0.75	8.3	E7
84281019	Other	u	7.5	0	0	0.75	8.3	E7
84281020	Skip hoists	u	7.5	0	0	0.75	8.3	E7
84282011	Belt conveyors	u	7.5	0	0	0.75	8.3	E7
84282019	Other	u	7.5	0	0	0.75	8.3	E7
84282020	Pneumatic elevators	u	7.5	0	0	0.75	8.3	E7
	Other continuous-action elevators and conveyors, for goods or materials:							
84283100	Specially designed for underground use	u	7.5	0	0	0.75	8.3	E7
84283200	Other, bucket type	u	7.5	0	0	0.75	8.3	E7
84283300	Other, belt type	u	7.5	0	0	0.75	8.3	E7
84283900	Other	u	7.5	0	0	0.75	8.3	E7
84284000	Escalators and moving walkways	u	7.5	0	0	0.75	8.3	E7

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84286000	Teleferics, chair - lifts, skid-raglines; traction mechanisms for funiculars	u	7.5	0	0	0.75	8.3	E7
84287000	Industrial robots	u	7.5	0	0	0.75	8.3	E5
84289010	For coal handling	u	7.5	0	0	0.75	8.3	E7
84289020	For ash handling	u	7.5	0	0	0.75	8.3	E7
84289090	Other	u	7.5	0	0	0.75	8.3	E7
84291110	Angel dozers	u	7.5	0	0	0.75	8.3	E7
84291120	Bull dozers	u	7.5	0	0	0.75	8.3	E7
84291910	Angeldozers	u	7.5	0	0	0.75	8.3	EIF
84291920	Bulldozers	u	7.5	0	0	0.75	8.3	E7
84292000	Graders and levellers	u	7.5	0	0	0.75	8.3	E7
84293000	Scrappers	u	7.5	0	0	0.75	8.3	E7
84294010	Road rollers up to 5 tone capacity	u	7.5	0	0	0.75	8.3	E7
84294020	Road rollers above 5 tons capacity	u	7.5	0	0	0.75	8.3	E7
84294030	Tamping machines	u	7.5	0	0	0.75	8.3	E7

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	Mechanical shovels, excavators and shovel loaders:							
84295100	Front-end shovel loaders	u	7.5	0	0	0.75	8.3	E7
84295200	Machinery with a 360 degrees revolving superstructure	u	7.5	0	0	0.75	8.3	E7
84295900	Other	u	7.5	0	0	0.75	8.3	E7
84301010	Pile drivers	u	7.5	0	0	0.75	8.3	E7
84301020	Pile- extractors	u	7.5	0	0	0.75	8.3	E7
84302000	Snow-ploughs and snow blowers	u	7.5	0	0	0.75	8.3	E7
	Coal or rock cutters and tunnelling machinery:							
84303110	Coal cutters	u	7.5	0	0	0.75	8.3	E7
84303120	Tunnelling machinery	u	7.5	0	0	0.75	8.3	E7
84303190	Other	u	7.5	0	0	0.75	8.3	E7
84303900	Other	u	7.5	0	0	0.75	8.3	E7

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	Other boring or sinking machinery:							
84304110	Tube well drilling and core drilling machinery	u	7.5	0	0	0.75	8.3	E7
84304120	Petroleum and gas well drilling machinery	u	7.5	0	0	0.75	8.3	E7
84304130	Rock drilling machinery	u	7.5	0	0	0.75	8.3	E7
84304190	Other	u	7.5	0	0	0.75	8.3	E7
84304900	Other	u	7.5	0	0	0.75	8.3	E7
84305010	Mining machinery (excluding coal mining)	u	7.5	0	0	0.75	8.3	E7
84305090	Other	u	7.5	0	0	0.75	8.3	E7
	Other machinery, not self-propelled:							
84306100	Tamping or compacting machinery	u	7.5	0	0	0.75	8.3	E7
84306900	Other	u	7.5	0	0	0.75	8.3	E7

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84311010	Of pulley tackle hoists, other than skip hoists, winches or capstans	kg	7.5	0	0	0.75	8.3	E7
84311090	Other	kg	7.5	0	0	0.75	8.3	E7
84312010	Of fork lift trucks	kg	7.5	0	0	0.75	8.3	E7
84312090	Other	kg	7.5	0	0	0.75	8.3	E7
	Of machinery of heading 8428:							
84313100	Of lifts, skip hoists or escalators	kg	7.5	0	0	0.75	8.3	E7
84313910	Of elevators, conveyors and moving equipments	kg	7.5	0	0	0.75	8.3	E7
84313990	Other	kg	7.5	0	0	0.75	8.3	E7
	Of machinery of heading 8426, 8429 or 8430:							
84314100	Buckets, shovels, grabs, and grips	kg	7.5	0	0	0.75	8.3	E7

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84314200	Bulldozers or angel dozer blades	kg	7.5	0	0	0.75	8.3	E7
84314310	Of boring or sinking machinery, self-propelled	kg	7.5	0	0	0.75	8.3	E7
84314390	Other	kg	7.5	0	0	0.75	8.3	E7
84314910	Of road rollers, mechanically propelled	kg	7.5	0	0	0.75	8.3	E7
84314920	Of ships derricks and cranes	kg	7.5	0	0	0.75	8.3	E7
84314930	Of other excavating, levelling, tamping and excavating machinery for earth, mineral/ores	kg	7.5	0	0	0.75	8.3	E7
84314940	Of pile driver, snow plough, not self-propelled	kg	7.5	0	0	0.75	8.3	E7
84314990	Other	kg	7.5	0	0	0.75	8.3	E7
84321010	Disc ploughs	u	7.5	0	0	0.75	8.3	EIF
84321020	Other tractor ploughs	u	7.5	0	0	0.75	8.3	EIF
84321090	Other	u	7.5	0	0	0.75	8.3	EIF

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	Harrows, sacrifiers, cultivators, weeders and hoes:							
84322100	Disc harrows	u	7.5	0	0	0.75	8.3	EIF
84322910	Rotary hoes	u	7.5	0	0	0.75	8.3	EIF
84322990	Other	u	7.5	0	0	0.75	8.3	EIF
84323100	No-till direct seeders, planters and transplanters	u	7.5	0	0	0.75	8.3	EIF
84323900	Other	u	7.5	0	0	0.75	8.3	EIF
84324100	Manure spreaders	u	7.5	0	0	0.75	8.3	EIF
84324200	Fertiliser distributors	u	7.5	0	0	0.75	8.3	EIF
84328010	Lawn and sports ground rollers	u	7.5	0	0	0.75	8.3	EIF
84328020	Rotary tiller	u	7.5	0	0	0.75	8.3	EIF
84328090	Other	u	7.5	0	0	0.75	8.3	EIF
84329010	Parts of agricultural machinery falling within headings. 8432 10, 8432 21, 8432 29, 8432 30 and 8432 40	u	7.5	0	0	0.75	8.3	EIF

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84329090	Other	u	7.5	0	0	0.75	8.3	EIF
84331110	Powered with 3 hp or more	u	7.5	0	0	0.75	8.3	EIF
84331190	Other	u	10	0	0	1	11	EIF
84331910	Powered mowers, having width of 75 cm or more	u	7.5	0	0	0.75	8.3	EIF
84331990	Other	u	10	0	0	1	11	EIF
84332000	Other mowers, including cutter bars or tractor mounting	u	7.5	0	0	0.75	8.3	EIF
84333000	Other hay making machinery	u	7.5	0	0	0.75	8.3	EIF
84334000	Straw or fodder balers, including pick-up balers:	u	7.5	0	0	0.75	8.3	EIF
	Other harvesting machinery and threshing machinery:							
84335100	Combine harvester-threshers	u	7.5	0	0	0.75	8.3	EIF

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84335200	Other threshing machinery	u	7.5	0	0	0.75	8.3	EIF
84335300	Root or tuber harvesting machines	u	7.5	0	0	0.75	8.3	EIF
84335900	Other	u	7.5	0	0	0.75	8.3	EIF
84336010	Machines for cleaning	u	7.5	0	0	0.75	8.3	EIF
84336020	Machine for sorting or grading	u	7.5	0	0	0.75	8.3	EIF
84339000	Parts	kg	7.5	0	0	0.75	8.3	EIF
84341000	Milking machines	u	7.5	0	0	0.75	8.3	E7
84342000	Dairy machinery	u	7.5	0	0	0.75	8.3	E7
84349010	Of milking machinery	kg	7.5	0	0	0.75	8.3	EIF
84349020	Of dairy machinery	kg	7.5	0	0	0.75	8.3	EIF
84351000	Machinery	u	7.5	0	0	0.75	8.3	E7
84359000	Parts	kg	7.5	0	0	0.75	8.3	EIF
84361000	Machinery for preparing animal feeding stuffs	u	7.5	0	0	0.75	8.3	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Poultry-keeping machinery; poultry incubators and brooders:							
84362100	Poultry incubators and brooders	u	7.5	0	0	0.75	8.3	EIF
84362900	Other	u	7.5	0	0	0.75	8.3	EIF
84368010	Germination plant fitted with mechanical and thermal equipment	u	7.5	0	0	0.75	8.3	EIF
84368090	Other	u	7.5	0	0	0.75	8.3	EIF
	Parts:							
84369100	Of poultry-keeping machinery or poultry incubators and brooders	kg	7.5	0	0	0.75	8.3	EIF
84369900	Other	kg	7.5	0	0	0.75	8.3	EIF
84371000	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	u	7.5	0	0	0.75	8.3	E7
84378010	Flour mill machinery	u	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84378020	Rice mill machinery	u	7.5	0	0	0.75	8.3	E7
84378090	Other	u	7.5	0	0	0.75	8.3	E7
84379010	Of flour mill machinery	kg	7.5	0	0	0.75	8.3	EIF
84379020	Of rice mill machinery	kg	7.5	0	0	0.75	8.3	E5
84379090	Other machinery	kg	7.5	0	0	0.75	8.3	E7
84381010	Bakery machinery	u	5	0	0	0.5	5.5	E5
84381020	Machinery for manufacture of macaroni / spaghetti or similar products	u	5	0	0	0.5	5.5	E5
84382000	Machinery for the manufacture of confectionery, coca or chocolate	u	5	0	0	0.5	5.5	E5
84383010	Sugar crane crushers	u	5	0	0	0.5	5.5	EIF
84383090	Other	u	5	0	0	0.5	5.5	EIF
84384000	Brewery machinery	u	5	0	0	0.5	5.5	EIF
84385000	Machinery for the preparation of meat or poultry	u	5	0	0	0.5	5.5	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84386000	Machinery for the preparation of fruits, nuts or vegetables:	u	5	0	0	0.5	5.5	E5
84388010	Auxiliary equipment for extrusion cooking plant	u	5	0	0	0.5	5.5	E5
84388020	For production of soya milk or other soya products (except soya oil)	u	5	0	0	0.5	5.5	EIF
84388030	Diffusing machines (diffusers)	u	5	0	0	0.5	5.5	EIF
84388040	Tea leaf rolling or cutting machine	u	5	0	0	0.5	5.5	EIF
84388090	Other	u	5	0	0	0.5	5.5	E7
84389010	Of sugar manufacturing machinery	kg	5	0	0	0.5	5.5	E5
84389090	Of other machinery	kg	5	0	0	0.5	5.5	E7
84391000	Machinery for making pulp of fibrous cellulosic material	u	7.5	0	0	0.75	8.3	E7
84392000	Machinery for making paper or paper board	u	7.5	0	0	0.75	8.3	E7

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84393010	Paper laminating machine	u	7.5	0	0	0.75	8.3	E7
84393090	Other	u	7.5	0	0	0.75	8.3	E7
	Parts:							
84399100	Of machinery for making pulp of fibrous cellulosic material	kg	7.5	0	0	0.75	8.3	E7
84399900	Other	kg	7.5	0	0	0.75	8.3	E7
84401010	Wire stitching machinery, single headed	u	7.5	0	0	0.75	8.3	EIF
84401090	Other	u	7.5	0	0	0.75	8.3	E7
84409000	Parts	kg	7.5	0	0	0.75	8.3	EIF
84411010	Paper cutting machines, excluding machines with devices such as automatic programme cutting or three knife trimmers	u	7.5	0	0	0.75	8.3	E7
84411090	Other	u	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84412000	Machines for making bags, sacks or envelops	u	7.5	0	0	0.75	8.3	E7
84413000	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	u	7.5	0	0	0.75	8.3	E7
84414000	Machines for moulding articles in paper pulp, paper or paper board	u	7.5	0	0	0.75	8.3	E5
84418000	Other machinery	u	7.5	0	0	0.75	8.3	E7
84419000	Parts	kg	7.5	0	0	0.75	8.3	E7
84423010	Brass rules	u	7.5	0	0	0.75	8.3	E10
84423020	Chases	u	7.5	0	0	0.75	8.3	EIF
84423090	Other	u	7.5	0	0	0.75	8.3	E7
84424000	Parts of the foregoing machinery, apparatus or equipment	kg	7.5	0	0	0.75	8.3	EIF
84425010	Plates, block, cylinder and lithographic stones prepared for printing purposes: plates and cylinders	kg	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84425020	Lithographic plates	kg	7.5	0	0	0.75	8.3	E7
84425031	Plate and cylinder for textile printing machine	kg	7.5	0	0	0.75	8.3	E7
84425039	Other	kg	7.5	0	0	0.75	8.3	E7
84425040	Highly polished copper sheets for making process blocks	kg	7.5	0	0	0.75	8.3	E7
84425050	Highly polished zinc sheets for making process blocks	kg	7.5	0	0	0.75	8.3	EIF
84425090	Other	kg	7.5	0	0	0.75	8.3	E7
84431100	Offset printing machinery, reel fed	u	7.5	0	0	0.75	8.3	E7
84431200	Offset printing machinery, sheet fed, office type (sheet size not exceeding 22 x 36 cm)	u	7.5	0	0	0.75	8.3	E7
84431300	Other offset printing machinery	u	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84431400	Letterpress printing machinery, reel feed, excluding flexography printing	u	7.5	0	0	0.75	8.3	E7
84431500	Letterpress printing machinery, other than reel feed, excluding flexography printing	u	7.5	0	0	0.75	8.3	E7
84431600	Flexography printing machinery	u	7.5	0	0	0.75	8.3	E7
84431700	Gravure printing machinery	u	7.5	0	0	0.75	8.3	E7
	Other printing machinery:							
84431910	Flat bed printing presses	u	7.5	0	0	0.75	8.3	E7
84431920	Platen printing presses	u	7.5	0	0	0.75	8.3	E7
84431930	Proof presses	u	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Machinery for printing repetitive word of design or colour:							
84431941	Machinery for printing repetitive word or design or colour-on cotton textile	u	7.5	0	0	0.75	8.3	E7
84431949	Other	u	7.5	0	0	0.75	8.3	E7
84431990	Other	u	7.5	0	0	0.75	8.3	E7
	Other printers, copying machinery and facsimile machines, whether or not combined:							
84433100	Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	u	0	0	0	0	0	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84433210	Line printer	u	0	0	0	0	0	EIF
84433220	Dot matrix printer	u	0	0	0	0	0	EIF
84433230	Letter quality daisy wheel printer	u	0	0	0	0	0	EIF
84433240	Laser jet printer	u	0	0	0	0	0	EIF
84433250	Ink jet printer	u	0	0	0	0	0	EIF
84433260	Facsimile machine	u	0	0	0	0	0	EIF
84433290	Other	u	10	0	0	1	11	E5
84433910	Ink jet printing machine	u	7.5	0	0	0.75	8.3	EIF
84433920	Electrostatic photocopying apparatus operated by reproducing the original image directly onto the copy (direct process)	u	7.5	0	0	0.75	8.3	EIF
84433930	Electrostatic photocopying apparatus operated by reproducing the original image via and intermediate onto the copy (indirect process)	u	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84433940	Other photocopying apparatus incorporating an optical system	u	7.5	0	0	0.75	8.3	E7
84433950	Other photocopying apparatus of contact type	u	7.5	0	0	0.75	8.3	E7
84433960	Thermo-copying apparatus	u	7.5	0	0	0.75	8.3	E7
84433970	Facsimile machine not capable of getting connected to automatic data processing machine, with inkjet printing	u	7.5	0	0	0.75	8.3	E7
84433990	Other	u	7.5	0	0	0.75	8.3	E7
	Parts and accessories:							

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
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	8.3	EIF
84439910	Automatic documents feeders of copying machine	u	0	0	0	0	0	EIF
84439920	Paper feeders of copying machines	u	0	0	0	0	0	EIF
84439930	Sorters of copying machine	u	0	0	0	0	0	EIF
84439940	Other parts of copying machines	u	0	0	0	0	0	EIF
	Parts and accessories of goods of subheading 8443 31, 8443 32:							
84439951	Ink cartridges, with print head assembly	u	10	0	0	1	11	E10

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84439952	Ink cartridges, without print head assembly	u	10	0	0	1	11	E7
84439953	Ink spray nozzle	u	10	0	0	1	11	EL
84439959	Other	u	0	0	0	0	0	EIF
84439960	Parts and accessories of goods of sub-heading 844339	u	7.5	0	0	0.75	8.3	E7
84439990	Other	u	7.5	0	0	0.75	8.3	EIF
84440010	Machines for extruding man-made textile materials	u	5	0	0	0.5	5.5	E7
84440090	Other	u	5	0	0	0.5	5.5	E7
84451110	Cotton carding machines	u	5	0	0	0.5	5.5	E7
84451190	Other	u	5	0	0	0.5	5.5	E7
84451210	Cotton combing machines	u	5	0	0	0.5	5.5	E7
84451290	Other	u	5	0	0	0.5	5.5	E7
84451300	Drawing or roving machines	u	5	0	0	0.5	5.5	E7

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84451910	Cotton processing machines (including cotton ginning machine)	u	5	0	0	0.5	5.5	E7
84451920	Jute fibre processing machines	u	5	0	0	0.5	5.5	E10
84451930	Regenerated fibres and synthetic fibres processing machines	u	5	0	0	0.5	5.5	E7
84451940	Silk processing machines	u	5	0	0	0.5	5.5	EIF
84451950	Wool processing machines	u	5	0	0	0.5	5.5	EIF
84451960	Blowroom machines	u	5	0	0	0.5	5.5	EIF
84451990	Other	u	5	0	0	0.5	5.5	E7
84452011	Drawing frames	u	5	0	0	0.5	5.5	E7
84452012	Intermediate frames	u	5	0	0	0.5	5.5	EIF
84452013	Ring frames	u	5	0	0	0.5	5.5	E7
84452014	Roving frames	u	5	0	0	0.5	5.5	E7
84452019	Other	u	5	0	0	0.5	5.5	E7

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84452020	Jute fibres spinning machines	u	5	0	0	0.5	5.5	EIF
84452030	Regenerated fibres and synthetic fibres spinning machines	u	5	0	0	0.5	5.5	EIF
84452040	Silk fibres spinning machines	u	5	0	0	0.5	5.5	E10
84452050	Wool spinning machines	u	5	0	0	0.5	5.5	E10
84452090	Other	u	5	0	0	0.5	5.5	E7
84453011	Doubling frames	u	5	0	0	0.5	5.5	EIF
84453019	Other	u	5	0	0	0.5	5.5	E7
84453020	Jute fibre doubling / twisting machines	u	5	0	0	0.5	5.5	EIF
84453030	Regenerated fibre and synthetic fibre yarn doubling / twisting machines	u	5	0	0	0.5	5.5	EIF
84453040	Silk fibre doubling / twisting machines	u	5	0	0	0.5	5.5	E10
84453050	Wool fibre doubling / twisting machines	u	5	0	0	0.5	5.5	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84453090	Other fibre doubling / twisting machines	u	5	0	0	0.5	5.5	E7
84454010	Cotton fibre winding (including weft-winding) or reeling machines, automatic or otherwise	u	5	0	0	0.5	5.5	E7
84454020	Jute fibre reeling (including weft-winding) machines	u	5	0	0	0.5	5.5	EIF
84454030	Regenerated fibres yarn and synthetic fibres yarn reeling (including weft-winding) machines	u	5	0	0	0.5	5.5	EIF
84454040	Silk fibre reeling (including weft-winding) machines	u	5	0	0	0.5	5.5	EIF
84454050	Wool fibre reeling (including weft-winding) machines	u	5	0	0	0.5	5.5	EIF
84454090	Other	u	5	0	0	0.5	5.5	E7
84459000	Other	u	5	0	0	0.5	5.5	E7

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84461011	Automatic, powerloom	u	5	0	0	0.5	5.5	EIF
84461012	Plain, powerloom	u	5	0	0	0.5	5.5	E10
84461019	Other	u	5	0	0	0.5	5.5	EIF
84461090	Other	u	5	0	0	0.5	5.5	EIF
	For weaving fabrics of a width exceeding 30 cm, shuttle type:							
84462110	Cotton weaving machines, automatic	u	5	0	0	0.5	5.5	EIF
84462190	Other	u	5	0	0	0.5	5.5	E7
84462910	Cotton weaving machines	u	5	0	0	0.5	5.5	E7
84462990	Other	u	5	0	0	0.5	5.5	E7
84463011	Automatic, powerloom	u	5	0	0	0.5	5.5	E7
84463012	Plain, powerloom	u	5	0	0	0.5	5.5	EIF
84463019	Other	u	5	0	0	0.5	5.5	E7
84463090	Other	u	5	0	0	0.5	5.5	EIF
84471111	Hand knitting machines	u	5	0	0	0.5	5.5	EIF
84471119	Other	u	5	0	0	0.5	5.5	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84471120	Cotton hosiery machines	u	5	0	0	0.5	5.5	EIF
84471190	Other	u	5	0	0	0.5	5.5	E7
84471211	Hand knitting machines	u	5	0	0	0.5	5.5	EIF
84471219	Other	u	5	0	0	0.5	5.5	E7
84471220	Cotton hosiery machines	u	5	0	0	0.5	5.5	EIF
84471290	Other	u	5	0	0	0.5	5.5	E7
84472010	Hand knitting machines for wool	u	5	0	0	0.5	5.5	EIF
84472020	Other knitting machines for wool	u	5	0	0	0.5	5.5	E7
84472030	Cotton hosiery machines	u	5	0	0	0.5	5.5	EIF
84472090	Other	u	5	0	0	0.5	5.5	E7
84479010	Machines for manufacture of tulle and lace	u	5	0	0	0.5	5.5	EIF
84479020	Machines for making embroidery	u	5	0	0	0.5	5.5	E7
84479030	Other	u	5	0	0	0.5	5.5	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84481110	Jacquards and harness liner cards for cotton textile machinery	kg	5	0	0	0.5	5.5	E7
84481190	Other	kg	5	0	0	0.5	5.5	E7
84481900	Other	kg	5	0	0	0.5	5.5	E7
84482000	Parts and accessories of machines of heading 8444 or of their auxiliary machinery	kg	5	0	0	0.5	5.5	E7
	Parts and accessories of machines of heading 8445 or of their auxiliary machinery:							
84483100	Card clothing	kg	5	0	0	0.5	5.5	E7
84483210	For cotton processing machines	kg	5	0	0	0.5	5.5	E7
84483220	For jute processing machines	kg	5	0	0	0.5	5.5	EIF
84483230	For silk and manmade (regenerated and synthetic fibres processing machines)	kg	5	0	0	0.5	5.5	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84483240	For wool processing machines	kg	5	0	0	0.5	5.5	EIF
84483290	Other	kg	5	0	0	0.5	5.5	E7
84483310	For cotton spinning machines	kg	5	0	0	0.5	5.5	E7
84483320	For jute spinning machines	kg	5	0	0	0.5	5.5	EIF
84483330	For silk and man-made (regenerated and synthetic) fibre spinning machines	kg	5	0	0	0.5	5.5	EIF
84483340	For wool spinning machines	kg	5	0	0	0.5	5.5	EIF
84483390	For other textile fibre spinning machines	kg	5	0	0	0.5	5.5	E7
84483910	Combs for cotton textile machinery	kg	5	0	0	0.5	5.5	EIF
84483920	Gills for gill boxes	kg	5	0	0	0.5	5.5	EIF
84483990	Other	kg	5	0	0	0.5	5.5	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Parts and accessories of weaving machines (looms) or of their auxiliary machinery:							
84484210	Healds and reeds (excluding wire healds) for cotton machinery	kg	5	0	0	0.5	5.5	EIF
84484220	Healds, wire	kg	5	0	0	0.5	5.5	EIF
84484290	Other	kg	5	0	0	0.5	5.5	E7
84484910	Parts of cotton weaving machinery	kg	5	0	0	0.5	5.5	E7
84484920	Parts of jute weaving machinery	kg	5	0	0	0.5	5.5	EIF
84484930	Parts of silk and man-made fibres weaving machinery	kg	5	0	0	0.5	5.5	EIF
84484940	Parts of wool weaving machinery	kg	5	0	0	0.5	5.5	EIF
84484950	Parts of other textile fibres machinery	kg	5	0	0	0.5	5.5	EIF
84484990	Other	kg	5	0	0	0.5	5.5	E7

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Parts and accessories of machines heading 8447 or of their auxiliary machinery:							
84485110	Of cotton hosiery machine	kg	5	0	0	0.5	5.5	EIF
84485120	Of wool knitting machines	kg	5	0	0	0.5	5.5	EIF
84485130	Of machines for tulle, lace	kg	5	0	0	0.5	5.5	EIF
84485190	Other	kg	5	0	0	0.5	5.5	E7
84485900	Other	kg	5	0	0	0.5	5.5	E7
84490010	Machinery for manufacture of finishing of felt in piece / in shapes (including felt hat-making machines and hat making blocks)	kg	5	0	0	0.5	5.5	EIF
84490090	Other	kg	5	0	0	0.5	5.5	E7
84501100	Fully-automatic machines	u	20	0	0	2	22	E7

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84501200	Other machines, with built-in centrifugal drier	u	20	0	0	2	22	EIF
84501900	Other	u	20	0	0	2	22	EIF
84502000	Machines, each of a dry linen capacity exceeding 10 kg	u	7.5	0	0	0.75	8.3	E7
84509010	Parts of household type machines	kg	10	0	0	1	11	E7
84509090	Other	kg	7.5	0	0	0.75	8.3	EIF
84511010	Dry cleaning machines for cotton textile	u	7.5	0	0	0.75	8.3	EIF
84511090	Other	u	7.5	0	0	0.75	8.3	EIF
	Drying machines:							
84512100	Each of a dry linen capacity not exceeding 10 kg	u	10	0	0	1	11	EIF
84512900	Other	u	7.5	0	0	0.75	8.3	E7
84513010	Hand ironing press	u	10	0	0	1	11	EIF
84513090	Other	u	7.5	0	0	0.75	8.3	E7
84514011	For cotton textile	u	7.5	0	0	0.75	8.3	EIF

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84514019	Other	u	7.5	0	0	0.75	8.3	E7
	Dyeing machines:							
84514021	For cotton textile	u	7.5	0	0	0.75	8.3	E7
84514029	For other textile	u	7.5	0	0	0.75	8.3	E7
	Other:							
84514091	For washing and cleaning for woolen textile	u	7.5	0	0	0.75	8.3	EIF
84514099	Other	u	7.5	0	0	0.75	8.3	E7
84515000	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	u	7.5	0	0	0.75	8.3	E7
84518011	For cotton textile	u	7.5	0	0	0.75	8.3	EIF
84518019	Other	u	7.5	0	0	0.75	8.3	EIF
	Finishing machines:							

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84518021	For coating or impregnating yarn or fabrics	u	7.5	0	0	0.75	8.3	E7
84518022	Other finishing processes for cotton textile	u	7.5	0	0	0.75	8.3	EIF
84518029	Other	u	7.5	0	0	0.75	8.3	E7
84518090	Other	u	7.5	0	0	0.75	8.3	E7
84519000	Parts	kg	7.5	0	0	0.75	8.3	E7
84521011	With electronic controls/electric motors	u	10	0	0	1	11	EIF
84521012	Hand operated	u	10	0	0	1	11	EIF
84521019	Other	u	10	0	0	1	11	EIF
84521021	With electronic controls / electric motors	u	10	0	0	1	11	EIF
84521022	Hand operated	u	10	0	0	1	11	EIF
84521029	Other	u	10	0	0	1	11	EIF

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84522110	Industrial sewing machianes having a motor of 150 watts capacity and above and having a speed of 1,500 stitches per minute or more	u	7.5	0	0	0.75	8.3	EIF
84522120	Other with electronic control/electric motors	u	7.5	0	0	0.75	8.3	EIF
84522190	Other	u	7.5	0	0	0.75	8.3	E7
84522900	Other	u	7.5	0	0	0.75	8.3	E7
84523010	For household type sewing machines	kg	10	0	0	1	11	EIF
84523090	Other	kg	7.5	0	0	0.75	8.3	E7
84529011	Furniture, bases and covers	kg	7.5	0	0	0.75	8.3	EIF
84529019	Parts of furniture, bases and cover for sewing machines	kg	7.5	0	0	0.75	8.3	EIF
84529091	Of household sewing machines	kg	10	0	0	1	11	EL
84529099	Other	kg	7.5	0	0	0.75	8.3	E7

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84531000	Machinery for repairing, tanning or working hides, skins or leather	u	7.5	0	0	0.75	8.3	E7
84532000	Machinery for making or repairing footwear	u	7.5	0	0	0.75	8.3	E7
84538000	Other machinery	u	7.5	0	0	0.75	8.3	E7
84539010	Of boot and shoe manufacturing machinery	kg	7.5	0	0	0.75	8.3	EIF
84539090	Other	kg	7.5	0	0	0.75	8.3	E7
84541000	Converters	u	7.5	0	0	0.75	8.3	E7
84542010	Ladles	u	7.5	0	0	0.75	8.3	E7
84542020	Ingot moulds	u	7.5	0	0	0.75	8.3	E7
84543010	Die-casting machines	u	7.5	0	0	0.75	8.3	E7
84543020	Continuous casting machines	u	7.5	0	0	0.75	8.3	EIF
84543090	Other	u	7.5	0	0	0.75	8.3	E7
84549000	Parts	kg	7.5	0	0	0.75	8.3	E7
84551000	Tube mills	u	7.5	0	0	0.75	8.3	E7
84552110	Hot rolling mills:	u	7.5	0	0	0.75	8.3	E7

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84552120	Combination of hot and cold rolling mills	u	7.5	0	0	0.75	8.3	E7
84552200	Cold	u	7.5	0	0	0.75	8.3	E7
84553000	Rolls for rolling mills	u	7.5	0	0	0.75	8.3	E7
84559000	Other parts	kg	7.5	0	0	0.75	8.3	E7
84561100	Operated by laser	u	7.5	0	0	0.75	8.3	EIF
84561200	Operated by other light or photon beam processes	u	7.5	0	0	0.75	8.3	EIF
84562000	Operated by ultrasonic processes	u	7.5	0	0	0.75	8.3	EIF
84563000	Operated by electro-discharge processes	u	7.5	0	0	0.75	8.3	E7
84564000	Operated by plasma arc processes	u	7.5	0	0	0.75	8.3	EIF
84565000	Water-jet cutting machines	u	7.5	0	0	0.75	8.3	EIF
84569010	For dry-etching patterns on semi-conductor materials	u	0	0	0	0	0	EIF
84569020	Electro-chemical machines	u	7.5	0	0	0.75	8.3	EIF

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84569090	Other	u	7.5	0	0	0.75	8.3	E7
84571010	Horizontal	u	7.5	0	0	0.75	8.3	E7
84571020	Vertical	u	7.5	0	0	0.75	8.3	E7
84572010	Unit head boring	u	7.5	0	0	0.75	8.3	EIF
84572020	Unit head drilling	u	7.5	0	0	0.75	8.3	EIF
84572090	Other	u	7.5	0	0	0.75	8.3	E7
84573010	Rotary type	u	7.5	0	0	0.75	8.3	EIF
84573020	In-line type	u	7.5	0	0	0.75	8.3	EIF
84573090	Other	u	7.5	0	0	0.75	8.3	E7
84581100	Numerically controlled	u	7.5	0	0	0.75	8.3	E7
84581911	Horizontal bar, swiss type	u	7.5	0	0	0.75	8.3	EIF
84581912	Base sliding head type	u	7.5	0	0	0.75	8.3	EIF
84581913	Horizontal chucking	u	7.5	0	0	0.75	8.3	EIF
84581919	Other	u	7.5	0	0	0.75	8.3	EIF
84581990	Other	u	7.5	0	0	0.75	8.3	E7
84589100	Numerically controlled	u	7.5	0	0	0.75	8.3	E7
84589910	Automatic, multi-spindle bar	u	7.5	0	0	0.75	8.3	EIF

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84589920	Automatic, multi-spindle chucking	u	7.5	0	0	0.75	8.3	EIF
	Capstans, turrets, capstan and turret combination, coping, multi tool and production lathes:							
84589931	Capstans lathes	u	7.5	0	0	0.75	8.3	EIF
84589932	Turrets lathes	u	7.5	0	0	0.75	8.3	EIF
84589933	Capstan and turret combination lathes	u	7.5	0	0	0.75	8.3	E10
84589934	Copying lathes	u	7.5	0	0	0.75	8.3	E10
84589935	Multi-tool and production lathes	u	7.5	0	0	0.75	8.3	EIF
	Crankshaft, relieving, wheel and axle lathes:							
84589941	Crankshaft lathes	u	7.5	0	0	0.75	8.3	EIF
84589942	Relieving lathes	u	7.5	0	0	0.75	8.3	EIF

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84589943	Wheel and axle lathes	u	7.5	0	0	0.75	8.3	E7
	Centre lathes:							
84589951	Tool-room type	u	7.5	0	0	0.75	8.3	EIF
84589959	Other	u	7.5	0	0	0.75	8.3	E7
84589990	Other	u	7.5	0	0	0.75	8.3	E7
84591000	Way-type unit head machines	u	7.5	0	0	0.75	8.3	EIF
84592100	Numerically controlled	u	7.5	0	0	0.75	8.3	E7
84592910	Bench and pillar	u	7.5	0	0	0.75	8.3	E7
84592920	Pillar or columns, multi-spindle	u	7.5	0	0	0.75	8.3	E7
84592930	Radial	u	7.5	0	0	0.75	8.3	EIF
84592940	Deep hole	u	7.5	0	0	0.75	8.3	EIF
84592950	Multi head drilling machines	u	7.5	0	0	0.75	8.3	E7
84592990	Other	u	7.5	0	0	0.75	8.3	E7
	Other boring-milling machines:							

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84593100	Numerically controlled	u	7.5	0	0	0.75	8.3	E7
84593910	Vertical turning or boring	u	7.5	0	0	0.75	8.3	EIF
84593990	Other	u	7.5	0	0	0.75	8.3	E7
84594110	Jig boring machines, horizontal	u	7.5	0	0	0.75	8.3	EIF
84594120	Fine boring machines, horizontal	u	7.5	0	0	0.75	8.3	E10
84594130	Fine boring machines, vertical	u	7.5	0	0	0.75	8.3	EIF
84594190	Other	u	7.5	0	0	0.75	8.3	EIF
84594910	Jig boring machines, horizontal	u	7.5	0	0	0.75	8.3	EIF
84594920	Fine boring machines, horizontal	u	7.5	0	0	0.75	8.3	EIF
84594930	Fine boring machines, vertical	u	7.5	0	0	0.75	8.3	EIF
84594990	Other	u	7.5	0	0	0.75	8.3	E7
84595110	Horizontal	u	7.5	0	0	0.75	8.3	EIF
84595120	Vertical	u	7.5	0	0	0.75	8.3	EIF
84595130	Universal	u	7.5	0	0	0.75	8.3	EIF

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84595190	Others	u	7.5	0	0	0.75	8.3	EIF
84595910	Horizontal	u	7.5	0	0	0.75	8.3	EIF
84595920	Vertical	u	7.5	0	0	0.75	8.3	E7
84595930	Universal	u	7.5	0	0	0.75	8.3	E7
84595940	Ram type	u	7.5	0	0	0.75	8.3	E7
84595950	Die-sinking or pantograph	u	7.5	0	0	0.75	8.3	EIF
84595990	Other	u	7.5	0	0	0.75	8.3	E7
	Other milling machines:							
84596110	Piano milling	u	7.5	0	0	0.75	8.3	EIF
84596190	Other	u	7.5	0	0	0.75	8.3	E7
84596910	Bed type, horizontal	u	7.5	0	0	0.75	8.3	EIF
84596920	Bed type, vertical	u	7.5	0	0	0.75	8.3	EIF
84596930	Piano milling, single column	u	7.5	0	0	0.75	8.3	E10
84596940	Piano milling, double column	u	7.5	0	0	0.75	8.3	EIF
84596990	Other	u	7.5	0	0	0.75	8.3	E7

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84597010	Die-type (screwing machines)	u	7.5	0	0	0.75	8.3	EIF
84597020	Tapping machines	u	7.5	0	0	0.75	8.3	EIF
84601200	Numerically controlled	u	7.5	0	0	0.75	8.3	EIF
84601900	Other	u	7.5	0	0	0.75	8.3	E7
84602200	Centreless grinding machines, numerically controlled	u	7.5	0	0	0.75	8.3	EIF
84602300	Other cylindrical grinding machines, numerically controlled	u	7.5	0	0	0.75	8.3	E7
84602400	Other, numerically controlled	u	7.5	0	0	0.75	8.3	E7
84602910	Cylindrical grinders	u	7.5	0	0	0.75	8.3	E7
84602920	Internal grinders	u	7.5	0	0	0.75	8.3	E7
84602930	Centreless grinders	u	7.5	0	0	0.75	8.3	E7
84602940	Profile grinders	u	7.5	0	0	0.75	8.3	EIF
84602990	Other	u	7.5	0	0	0.75	8.3	E7
84603100	Numerically controlled	u	7.5	0	0	0.75	8.3	E7
84603910	Grinder, tool/cutter	u	7.5	0	0	0.75	8.3	EIF

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84603990	Other	u	7.5	0	0	0.75	8.3	EIF
84604011	Vertical, single spindle	u	7.5	0	0	0.75	8.3	EIF
84604012	Vertical, multi-spindle	u	7.5	0	0	0.75	8.3	E7
84604013	Horizontal	u	7.5	0	0	0.75	8.3	EIF
84604019	Other	u	7.5	0	0	0.75	8.3	E7
84604020	Lapping machines	u	7.5	0	0	0.75	8.3	EIF
84609010	Polishing and baffing machines	u	7.5	0	0	0.75	8.3	E7
84609090	Other	u	7.5	0	0	0.75	8.3	E7
84612011	Die and punch shaping machines	u	7.5	0	0	0.75	8.3	EIF
84612019	Other	u	7.5	0	0	0.75	8.3	E7
84612020	Slotting machines	u	7.5	0	0	0.75	8.3	EIF
84613010	Vertical	u	7.5	0	0	0.75	8.3	E7
84613020	Horizontal	u	7.5	0	0	0.75	8.3	EIF
84613090	Other	u	7.5	0	0	0.75	8.3	EIF
84614011	Bevel gear cutting	u	7.5	0	0	0.75	8.3	E7
84614012	Gear cutting spiral bevel and / or hypoid	u	7.5	0	0	0.75	8.3	EIF

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84614013	Gear slotter / planar formed cutter type	u	7.5	0	0	0.75	8.3	E10
84614014	Gear milling formed disc cutter type	u	7.5	0	0	0.75	8.3	E10
84614019	Other	u	7.5	0	0	0.75	8.3	E7
	Gear grinding or gear finishing machines:							
84614021	Single/double wheel disc type gear grinder	u	7.5	0	0	0.75	8.3	EIF
84614022	Formed wheel gear grinder	u	7.5	0	0	0.75	8.3	EIF
84614023	Gear shaver	u	7.5	0	0	0.75	8.3	E7
84614024	Gear tooth, rounding, chamfering/burring	u	7.5	0	0	0.75	8.3	E7
84614025	Gear shaper, spur and helical	u	7.5	0	0	0.75	8.3	E7
84614026	Gear hobber, spur and helical	u	7.5	0	0	0.75	8.3	E7
84614029	Other	u	7.5	0	0	0.75	8.3	E7
84615011	Band saw, horizontal	u	7.5	0	0	0.75	8.3	E7

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84615012	Band saw, vertical	u	7.5	0	0	0.75	8.3	E7
84615013	Circular saw, cold	u	7.5	0	0	0.75	8.3	E7
84615014	Circular saw, hot	u	7.5	0	0	0.75	8.3	E7
84615015	Hack saw	u	7.5	0	0	0.75	8.3	E7
84615019	Other	u	7.5	0	0	0.75	8.3	E7
	Cutting-off machines:							
84615021	Abrasive wheel cutting-off machines	u	7.5	0	0	0.75	8.3	E7
84615029	Other	u	7.5	0	0	0.75	8.3	E7
84619000	Other	u	7.5	0	0	0.75	8.3	E5
84621100	Closed die forging machines	u	7.5	0	0	0.75	8.3	E5
84621900	Other	u	7.5	0	0	0.75	8.3	E5
84622200	Profile forming machines	u	7.5	0	0	0.75	8.3	E5
84622300	Numerically controlled press brakes	u	7.5	0	0	0.75	8.3	E5
84622400	Numerically controlled panel benders	u	7.5	0	0	0.75	8.3	E5

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84622500	Numerically controlled roll forming machines	u	7.5	0	0	0.75	8.3	E5
84622600	Other numerically controlled bending, folding, straightening or flattening machines	u	7.5	0	0	0.75	8.3	E5
84622900	Other	u	7.5	0	0	0.75	8.3	E5
84623200	Slitting lines and cut-to-length lines	u	7.5	0	0	0.75	8.3	E5
84623300	Numerically controlled shearing machiens	u	7.5	0	0	0.75	8.3	E5
84623900	Other	u	7.5	0	0	0.75	8.3	E5
84624200	Numerically controlled	u	7.5	0	0	0.75	8.3	E5
84624900	Other	u	7.5	0	0	0.75	8.3	E5
84625100	Numerically controlled	u	7.5	0	0	0.75	8.3	E5
84625900	Other	u	7.5	0	0	0.75	8.3	E5
84626100	Hydraulic presses	u	7.5	0	0	0.75	8.3	E5
84626200	Mechanical presses	u	7.5	0	0	0.75	8.3	E5
84626300	Servo-presses	u	7.5	0	0	0.75	8.3	E5
84626900	Other	u	7.5	0	0	0.75	8.3	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84629000	Other	u	7.5	0	0	0.75	8.3	E5
84631010	Wire and metal ribbon drawing machines	u	7.5	0	0	0.75	8.3	E7
84631020	Other wire making machines	u	7.5	0	0	0.75	8.3	E7
84631030	Tube drawing machine	u	7.5	0	0	0.75	8.3	E7
84631090	Other	u	7.5	0	0	0.75	8.3	E7
84632000	Thread rolling machines	u	7.5	0	0	0.75	8.3	E7
84633010	Wire grill or knitting machine	u	7.5	0	0	0.75	8.3	E7
84633020	Spring coiling	u	7.5	0	0	0.75	8.3	E7
84633030	Chain making	u	7.5	0	0	0.75	8.3	E7
84633040	Nail-making machine	u	7.5	0	0	0.75	8.3	E7
84639010	Riveting machines (excluding portable hand operated machine)	u	7.5	0	0	0.75	8.3	E7
84639020	Strip profiling	u	7.5	0	0	0.75	8.3	E7
84639030	Seaming machine for example for cans	u	7.5	0	0	0.75	8.3	E7
84639090	Other	u	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84641010	Granite cutting machines / equipment	u	7.5	0	0	0.75	8.3	E7
84641090	Other	u	7.5	0	0	0.75	8.3	E7
84642000	Grinding or polishing machines	u	7.5	0	0	0.75	8.3	E7
84649000	Other	u	7.5	0	0	0.75	8.3	E7
84651000	Machines which can carry out different type of machining operations without tool change between such operations	u	7.5	0	0	0.75	8.3	E7
	Other:							
84652000	Machining centres	u	7.5	0	0	0.75	8.3	EIF
84659100	Sawing machines	u	7.5	0	0	0.75	8.3	E7
84659200	Planing, milling or moulding (by cutting) machines	u	7.5	0	0	0.75	8.3	E7
84659300	Grinding, sanding or polishing machines	u	7.5	0	0	0.75	8.3	E7

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84659400	Bending or assembling machines	u	7.5	0	0	0.75	8.3	E7
84659500	Drilling or morticing machines	u	7.5	0	0	0.75	8.3	E7
84659600	Splitting, slicing or paring machines	u	7.5	0	0	0.75	8.3	E5
84659910	Lathes	u	7.5	0	0	0.75	8.3	EIF
84659990	Other	u	7.5	0	0	0.75	8.3	E7
84661010	Tool holders	u	7.5	0	0	0.75	8.3	E7
84661020	Self-opening dieheads	u	7.5	0	0	0.75	8.3	E7
84662000	Work holders	u	7.5	0	0	0.75	8.3	E7
84663010	Chucks	u	7.5	0	0	0.75	8.3	E7
84663020	Jigs and fixtures	u	7.5	0	0	0.75	8.3	E7
84663090	Other	u	7.5	0	0	0.75	8.3	E7
	Other:							
84669100	For machines of heading 8464	u	7.5	0	0	0.75	8.3	E7
84669200	For machines of heading 8465	u	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84669310	Parts and accessories of machine tools, for working metals	u	7.5	0	0	0.75	8.3	E7
84669390	Other	u	7.5	0	0	0.75	8.3	E7
84669400	For machines of heading 8462 to 8463	u	7.5	0	0	0.75	8.3	E7
84671110	Drills	u	7.5	0	0	0.75	8.3	E7
84671120	Hammers	u	7.5	0	0	0.75	8.3	E7
84671190	Others	u	7.5	0	0	0.75	8.3	E7
84671900	Other	u	7.5	0	0	0.75	8.3	E7
	With self-contained electric motor:							
84672100	Drills of all kinds	u	7.5	0	0	0.75	8.3	E7
84672200	Saws	u	7.5	0	0	0.75	8.3	E7
84672900	Other	u	7.5	0	0	0.75	8.3	E7
	Other tools:							
84678100	Chain saws	u	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84678910	Compressed air grease guns, lubricators and similar appliances	u	7.5	0	0	0.75	8.3	E7
84678920	Vibrators	u	7.5	0	0	0.75	8.3	E7
84678990	Other	u	7.5	0	0	0.75	8.3	E7
	Parts:							
84679100	Of chain saws	kg	7.5	0	0	0.75	8.3	EIF
84679200	Of pneumatic tools	kg	7.5	0	0	0.75	8.3	EIF
84679900	Other	kg	7.5	0	0	0.75	8.3	E7
84681000	Hand-held blow pipes	u	7.5	0	0	0.75	8.3	EIF
84682010	Welding / cutting machines	u	7.5	0	0	0.75	8.3	E7
84682090	Other	u	7.5	0	0	0.75	8.3	E7
84688000	Other machinery and apparatus	u	7.5	0	0	0.75	8.3	E7
84689000	Parts	kg	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
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	u	0	0	0	0	0	EIF
84702100	Incorporating a printing device	u	0	0	0	0	0	EIF
84702900	Other	u	0	0	0	0	0	EIF
84703000	Other calculating machines	u	0	0	0	0	0	EIF
84705010	Electrically operated	u	0	0	0	0	0	EIF
84705020	Manually operated	u	0	0	0	0	0	EIF
84709010	Electrically operated	u	0	0	0	0	0	EIF
84709020	Manually operated	u	0	0	0	0	0	EIF
84713010	Personal computer	u	0	0	0	0	0	EIF
84713090	Other	u	0	0	0	0	0	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Other automatic data processing machines:							
84714110	Micro computer	u	0	0	0	0	0	EIF
84714120	Large/main frame computer	u	0	0	0	0	0	EIF
84714190	Other	u	0	0	0	0	0	EIF
84714900	Other, presented in the form of systems	u	0	0	0	0	0	EIF
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	u	0	0	0	0	0	EIF
84716010	Combined input or out put units	u	0	0	0	0	0	EIF
	Printer:							
84716024	Graphic printer	u	0	0	0	0	0	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84716025	Plotter	u	0	0	0	0	0	EIF
84716029	Other	u	0	0	0	0	0	EIF
84716040	Keyboard	u	0	0	0	0	0	EIF
84716050	Scanners	u	0	0	0	0	0	EIF
84716060	Mouse	u	0	0	0	0	0	EIF
84716090	Other	u	0	0	0	0	0	EIF
84717010	Floppy disc drives	u	0	0	0	0	0	EIF
84717020	Hard disc drives	u	0	0	0	0	0	EIF
84717030	Removable or exchangeable disc drives	u	0	0	0	0	0	EIF
84717040	Magnetic tape drives	u	0	0	0	0	0	EIF
84717050	Cartridge tape drive	u	0	0	0	0	0	EIF
84717060	Cd-rom drive	u	0	0	0	0	0	EIF
84717070	Dvd drive	u	0	0	0	0	0	EIF
84717090	Other	u	0	0	0	0	0	EIF
84718000	Other units of automatic data processing machines	u	0	0	0	0	0	EIF
84719000	Other	u	0	0	0	0	0	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84721000	Duplicating machines	u	7.5	0	0	0.75	8.3	EIF
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	u	7.5	0	0	0.75	8.3	E7
84729010	Stapling machines (staplers)	u	10	0	0	1	11	E7
84729020	Digital duplicator	u	7.5	0	0	0.75	8.3	E7
84729030	Automatic teller machines	u	0	0	0	0	0	EIF
84729040	Coin sorting machines, coin-counting or wrapping machines	u	7.5	0	0	0.75	8.3	E7
84729091	Word-processing machines	u	0	0	0	0	0	EIF
84729092	Automatic typewriters	u	10	0	0	1	11	EL
84729093	Braille typewriters, electric	u	7.5	0	0	0.75	8.3	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84729094	Braille typewriters, non-electric	u	7.5	0	0	0.75	8.3	E5
84729095	Other typewriters, electric or non-electric	u	10	0	0	1	11	EL
84729099	Other	u	7.5	0	0	0.75	8.3	E5
84732100	Of the electronic calculating machines of subheading 8470 10, 8470 21 or 8471 29	kg	0	0	0	0	0	EIF
84732900	Other	kg	0	0	0	0	0	EIF
84733010	Microprocessors	u	0	0	0	0	0	EIF
84733020	Motherboards	u	0	0	0	0	0	EIF
84733030	Other mounted printed circuit boards	u	0	0	0	0	0	EIF
84733040	Head stack	u	0	0	0	0	0	EIF
	Other:							
84733091	Network access controllers	u	0	0	0	0	0	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84733092	Graphic and intelligence based script technology (gist) cards for multilingual computers	u	0	0	0	0	0	EIF
84733099	Other	u	0	0	0	0	0	EIF
84734010	Parts of duplicating, hectograph/stencil machines	u	7.5	0	0	0.75	8.3	EIF
84734090	Other	u	7.5	0	0	0.75	8.3	EIF
84735000	Parts and accessories equally suitable for use with the machines of two or more of the headings 8470 to 8472	u	0	0	0	0	0	EIF
84741010	For coal	u	7.5	0	0	0.75	8.3	E7
84741090	Other	u	7.5	0	0	0.75	8.3	E7
84742010	For stone and mineral	u	7.5	0	0	0.75	8.3	E7
84742020	For coal	u	7.5	0	0	0.75	8.3	E7
84742090	Other	u	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Mixing or kneading machines:							
84743110	Concrete mixers	u	7.5	0	0	0.75	8.3	E7
84743120	Mortar mixers	u	7.5	0	0	0.75	8.3	E7
84743200	Machines for mixing mineral substances with bitumen	u	7.5	0	0	0.75	8.3	E7
84743900	Other	u	7.5	0	0	0.75	8.3	E7
84748010	Brick and tile making machinery	u	7.5	0	0	0.75	8.3	E7
84748020	Ceramic and clay making machinery	u	7.5	0	0	0.75	8.3	E7
84748030	Machinery for forming foundry moulds of sand	u	7.5	0	0	0.75	8.3	E7
84748090	Other	u	7.5	0	0	0.75	8.3	E7
84749000	Parts	kg	7.5	0	0	0.75	8.3	E7
84751000	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	u	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Machines for manufacturing or hot working glass or glassware:							
84752100	Machines for making optical fibres and performs thereof	u	7.5	0	0	0.75	8.3	E7
84752900	Other	u	7.5	0	0	0.75	8.3	E7
84759000	Parts	kg	7.5	0	0	0.75	8.3	E7
84762110	Incorporating refrigerating devices	u	7.5	0	0	0.75	8.3	E7
84762120	Incorporating heating devices	u	7.5	0	0	0.75	8.3	E7
84762900	Other	u	7.5	0	0	0.75	8.3	E7
	Other machines:							
84768110	Incorporating refrigerating devices	u	7.5	0	0	0.75	8.3	E7
84768120	Incorporating heating devices	u	7.5	0	0	0.75	8.3	E7
84768910	Money changing machines	u	7.5	0	0	0.75	8.3	E7

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84768920	Postage stamps vending machines	u	7.5	0	0	0.75	8.3	E7
84768930	Cigarette vending machines	u	7.5	0	0	0.75	8.3	E7
84768990	Other	u	7.5	0	0	0.75	8.3	E7
84769010	Of machines of sub-heading 847621	kg	7.5	0	0	0.75	8.3	E7
84769090	Other	kg	7.5	0	0	0.75	8.3	E7
84771000	Injection-moulding machines	u	7.5	0	0	0.75	8.3	E7
84772000	Extruders	u	7.5	0	0	0.75	8.3	E7
84773000	Blow moulding machines	u	7.5	0	0	0.75	8.3	E7
84774000	Vacuum moulding machines and other thermoforming machines	u	7.5	0	0	0.75	8.3	E7
	Other machinery for moulding or otherwise forming:							

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84775100	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	u	7.5	0	0	0.75	8.3	E7
84775900	Other	u	7.5	0	0	0.75	8.3	E7
84778010	Machinery for making rubber goods	u	7.5	0	0	0.75	8.3	E7
84778090	Other	u	7.5	0	0	0.75	8.3	E7
84779000	Parts	kg	7.5	0	0	0.75	8.3	E7
84781010	Cigar making machinery	u	7.5	0	0	0.75	8.3	E10
84781020	Cigarette making machinery	u	7.5	0	0	0.75	8.3	E5
84781090	Other	u	7.5	0	0	0.75	8.3	E5
84789000	Parts	kg	7.5	0	0	0.75	8.3	E5
84791000	Machinery for public works, building or the like	u	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84792010	Oil seed crushing / grinding machinery including purifying tanks	u	7.5	0	0	0.75	8.3	E7
84792090	Other	u	7.5	0	0	0.75	8.3	E7
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	u	5	0	0	0.5	5.5	E7
84794000	Rope or cable-making machines	u	7.5	0	0	0.75	8.3	E7
84795000	Industrial robots, for treating metal, including electric wire coil winders	u	7.5	0	0	0.75	8.3	E7
84796000	Evaporative air coolers	u	7.5	0	0	0.75	8.3	E7
	Other machines and mechanical appliances:							

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84797100	Of a kind used in airports	u	7.5	0	0	0.75	8.3	EIF
84797900	Other	u	7.5	0	0	0.75	8.3	EIF
84798100	For treating metal, including electric wire coil-winders	u	7.5	0	0	0.75	8.3	E7
84798200	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	u	7.5	0	0	0.75	8.3	E7
84798300	Cold isostatic presses	u	7.5	0	0	0.75	8.3	EIF
84798910	Soap cutting or moulding machinery	u	7.5	0	0	0.75	8.3	E7
84798920	Air humidifiers or dehumidifiers (other than those falling under heading 8415 or 8424)	u	7.5	0	0	0.75	8.3	E7
84798930	Mechanical shifting machines	u	7.5	0	0	0.75	8.3	E7
84798940	Ultrasonic transducers	u	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84798950	Car washing machines and related appliances	u	7.5	0	0	0.75	8.3	E7
84798960	Coke oven plants	u	7.5	0	0	0.75	8.3	E7
84798970	Machinery for the manufacture of chemical and pharmaceuticals goods	u	7.5	0	0	0.75	8.3	EIF
	Other:							
84798992	Briquetting plant and machinery intended for manufacture of briquettes from agricultural and municipal waste	u	7.5	0	0	0.75	8.3	E7
84798999	Other	u	7.5	0	0	0.75	8.3	EIF
84799010	Of machines for public works, building and the like	kg	7.5	0	0	0.75	8.3	E7
84799020	Of machines for the extraction of animal or fruit and vegetable fats or oil	kg	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84799030	Of machines and mechanical appliances for treating wood	kg	7.5	0	0	0.75	8.3	E7
84799040	Of machinery used for manufacture of chemicals and pharmaceuticals	kg	7.5	0	0	0.75	8.3	E7
84799090	Other	kg	7.5	0	0	0.75	8.3	EIF
84801000	Moulding boxes for metal foundry	kg	7.5	0	0	0.75	8.3	E7
84802000	Mould bases	kg	7.5	0	0	0.75	8.3	E7
84803000	Moulding patterns	kg	7.5	0	0	0.75	8.3	E7
	Moulds for metal or metal carbides:							
84804100	Injection or compression types	kg	7.5	0	0	0.75	8.3	E7
84804900	Other	kg	7.5	0	0	0.75	8.3	E7
84805000	Moulds for glass	kg	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84806000	Moulds for mineral materials	kg	7.5	0	0	0.75	8.3	E7
	Moulds for rubber or plastics:							
84807100	Injection or compression types	kg	7.5	0	0	0.75	8.3	E7
84807900	Other	kg	7.5	0	0	0.75	8.3	E7
84811000	Pressure-reducing valves	kg	7.5	0	0	0.75	8.3	E7
84812000	Valves for oleo hydraulic or pneumatic transmissions	kg	7.5	0	0	0.75	8.3	E7
84813000	Check (nonreturn) valves	kg	7.5	0	0	0.75	8.3	E7
84814000	Safety or relief valves	kg	7.5	0	0	0.75	8.3	E7
84818010	Taps, cocks and similar appliances of iron/steel	kg	7.5	0	0	0.75	8.3	E7
84818020	Taps, cocks and similar appliances of non-ferrous metal	kg	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84818030	Industrial valves (excluding pressure-reducing valves, and thermostatically controlled valves)	kg	7.5	0	0	0.75	8.3	EIF
	Inner tube valves:							
84818041	For bicycles	kg	7.5	0	0	0.75	8.3	E7
84818049	Other	kg	7.5	0	0	0.75	8.3	E7
84818050	Expansion valves and solenoid valves for refrigerating and air conditioning appliances and machinery	kg	7.5	0	0	0.75	8.3	EIF
84818090	Other	kg	7.5	0	0	0.75	8.3	EIF
84819010	Of bicycles valves	kg	7.5	0	0	0.75	8.3	E7
84819090	Other	kg	7.5	0	0	0.75	8.3	EIF
84821011	Not exceeding 50 mm bore diameter	u	7.5	0	0	0.75	8.3	E7
84821012	Of bore diameter exceeding 50 mm but not exceeding 100 mm	u	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84821013	Of bore diameter exceeding 100 mm	u	7.5	0	0	0.75	8.3	E7
84821020	Other ball bearing (radial type) of bore diameter not exceeding 50 mm	u	7.5	0	0	0.75	8.3	E7
84821030	Other ball bearing (radial type) of bore diameter exceeding 50 mm but not exceeding 100 mm.	u	7.5	0	0	0.75	8.3	E7
84821040	Of bore diameter exceeding 100 mm	u	7.5	0	0	0.75	8.3	E7
	Thrust ball bearings:							
84821051	Of bore diameter not exceeding 50 mm	u	7.5	0	0	0.75	8.3	E7
84821052	Of bore diameter exceeding 50 mm but not exceeding 100 mm	u	7.5	0	0	0.75	8.3	E7
84821053	Of bore diameter exceeding 100 mm	u	7.5	0	0	0.75	8.3	E7
84821090	Other	u	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84822011	Of bore diameter not exceeding 50 mm	u	7.5	0	0	0.75	8.3	E7
84822012	Of bore diameter exceeding 50 mm bore diameter but not exceeding 100 mm	u	7.5	0	0	0.75	8.3	E7
84822013	Of bore diameter exceeding 100 mm	u	7.5	0	0	0.75	8.3	E7
84822090	Other	u	7.5	0	0	0.75	8.3	E7
84823000	Spherical roller bearings	u	7.5	0	0	0.75	8.3	E7
84824000	Needle roller bearings, including cage and needle Roller assemblies	u	7.5	0	0	0.75	8.3	E7
84825000	Other cylindrical roller bearings, including cage and roller assemblies	u	7.5	0	0	0.75	8.3	E7
84828000	Other, including combined ball/roller bearings	u	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Parts:							
84829111	Of nickel alloys	kg	7.5	0	0	0.75	8.3	E7
84829112	Of tungsten carbide	kg	7.5	0	0	0.75	8.3	E7
84829113	Of special stainless steel	kg	7.5	0	0	0.75	8.3	E7
84829114	Of high speed steel	kg	7.5	0	0	0.75	8.3	E7
84829119	Other	kg	7.5	0	0	0.75	8.3	E7
84829120	Needles	kg	7.5	0	0	0.75	8.3	E7
84829130	Rollers	kg	7.5	0	0	0.75	8.3	E7
84829900	Other	kg	7.5	0	0	0.75	8.3	E7
84831010	Crank shafts for sewing machines	u	7.5	0	0	0.75	8.3	E7
	Other:							
84831091	Crank shaft for engine of heading 8407	u	15	0	0	1.5	16.5	E10
84831092	Crank shaft for engine of heading 8408	u	15	0	0	1.5	16.5	E10
84831099	Other	u	7.5	0	0	0.75	8.3	E10

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84832000	Bearing housings, incorporation ball or roller bearings	u	7.5	0	0	0.75	8.3	E10
84833000	Bearing housings, not corporating ball or roller bearings and plain shaft bearings	u	7.5	0	0	0.75	8.3	E10
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	u	7.5	0	0	0.75	8.3	EIF
84835010	Pulleys, power transmission	u	7.5	0	0	0.75	8.3	E10
84835090	Other	u	7.5	0	0	0.75	8.3	E7
84836010	Flexible coupling	u	7.5	0	0	0.75	8.3	E10
84836020	Fluid coupling	u	7.5	0	0	0.75	8.3	E10
84836090	Other	u	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
84839000	Toothed wheels , chain sprockets and other transmission elements presented separately; parts	u	7.5	0	0	0.75	8.3	EIF
84841010	Asbestos metallic packings and gaskets (excluding gaskets of asbestos board reinforced with metal gauze/wire)	kg	7.5	0	0	0.75	8.3	E7
84841090	Other	kg	7.5	0	0	0.75	8.3	E7
84842000	Mechanical seals	kg	7.5	0	0	0.75	8.3	E7
84849000	Other	kg	7.5	0	0	0.75	8.3	E7
84851000	By metal deposit	u	7.5	0	0	0.75	8.3	E10
84852000	By plastics or rubber deposit	u	7.5	0	0	0.75	8.3	E10
84853000	By plaster, cement, ceramics or glass deposit	u	7.5	0	0	0.75	8.3	E10
84858000	Other	u	7.5	0	0	0.75	8.3	E10
84859000	Parts	u	7.5	0	0	0.75	8.3	E10

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
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 (c) to this chapter; parts	u	7.5	0	0	0.75	8.3	E7
84862000	Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	u	7.5	0	0	0.75	8.3	EIF
84863000	Machines and apparatus for the manufacture of flat panel displays	u	7.5	0	0	0.75	8.3	E7
84864000	Machines and apparatus specified in note 9 (c) to this chapter	u	7.5	0	0	0.75	8.3	E7
84869000	Parts and accessories	kg	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
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	u	7.5	0	0	0.75	8.3	E7
84879000	Other	kg	7.5	0	0	0.75	8.3	E7
85011011	Micro motor	U	10	0	0	1	11	E5
85011012	Stepper motor	u	10	0	0	1	11	E5
85011013	Wiper motor	u	10	0	0	1	11	E10
85011019	Other	u	10	0	0	1	11	E5
85011020	Ac motor	u	10	0	0	1	11	E5
85012000	Universal AC/DC motors of an output exceeding 37.5 W	u	10	0	0	1	11	E7
	Other dc motors and dc generators:							

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85013111	Micro motor	U	10	0	0	1	11	E10
85013112	Stepper motor	u	10	0	0	1	11	E5
85013113	Wiper motor	u	10	0	0	1	11	E10
85013119	Other	u	10	0	0	1	11	E5
85013120	DC generators	u	10	0	0	1	11	R10 to 5 %
85013210	DC motor	u	10	0	0	1	11	E5
85013220	DC generators	u	10	0	0	1	11	E5
85013310	DC motors	u	10	0	0	1	11	E7
85013320	DC generators	u	10	0	0	1	11	EIF
85013410	Of an output exceeding 375 kW but not exceeding 1,000 kW	u	10	0	0	1	11	EIF
85013420	Of an output exceeding 1,000 kW but not exceeding 2,000 kW	u	10	0	0	1	11	EIF
85013430	Of an output exceeding 2,000 kW but not exceeding 5,000 kW	u	10	0	0	1	11	EIF
85013440	Of an output exceeding 5,000 kW but not exceeding 10,000 kW	u	10	0	0	1	11	E10

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85013450	Of an output exceeding 10,000 kW	u	10	0	0	1	11	EIF
85014010	Fractional horse power motor	u	10	0	0	1	11	E7
85014090	Other	u	10	0	0	1	11	E7
	Other ac motors, multi-phase:							
85015110	Squirrel cage induction motor 3 phase type	u	10	0	0	1	11	E7
85015120	Slipring motor	u	10	0	0	1	11	E7
85015190	Other	u	10	0	0	1	11	E7
85015210	Squirrel cage induction motor, 3 phase type	u	10	0	0	1	11	E7
85015220	Slipring motor	u	10	0	0	1	11	E7
85015290	Other	u	10	0	0	1	11	E7
85015310	Squirrel cage induction motor, 3 phase type	u	10	0	0	1	11	E7
85015320	Slipring motor	u	10	0	0	1	11	E7
85015330	Traction motor	u	10	0	0	1	11	E7

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85015390	Other	u	10	0	0	1	11	E7
	AC generators (alternators):							
85016100	Of an output not exceeding 75 kVA	u	10	0	0	1	11	E5
85016200	Of an output exceeding 75 kVA but not exceeding 375 kVA	u	10	0	0	1	11	E7
85016300	Of an output exceeding 375 kVA but not exceeding 750 kVA	u	10	0	0	1	11	E7
85016410	Of an output exceeding 750 kVA but not exceeding 2,000 kVA	u	10	0	0	1	11	E5
85016420	Of an output exceeding 2,000 kVA but not exceeding 5,000 kVA	u	10	0	0	1	11	E5
85016430	Of an output exceeding 5,000 kVA but not exceeding 15,000 kVA	u	10	0	0	1	11	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85016440	Of an output exceeding 15,000 kVA but not exceeding 37,500 kVA	u	10	0	0	1	11	E10
85016450	Of an output exceeding 37,500 kVA but not exceeding 75,000 kVA	u	10	0	0	1	11	E10
85016460	Of an output exceeding 75,000 kVA but not exceeding 137,500 kVA	u	10	0	0	1	11	EIF
85016470	Of an output exceeding 137,500 kVA but not exceeding 312,500 kVA	u	10	0	0	1	11	E10
85016480	Of an output exceeding 312,500 kVA	u	10	0	0	1	11	EIF
85017100	Of an output not exceeding 50 W	u	10	0	0	0	10	EIF
85017200	Of an output exceeding 50 W	u	10	0	0	0	10	EIF
85018000	Photovoltaic ac generators	u	10	0	0	0	10	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85021100	Of an output not exceeding 75 kVA	u	10	0	0	1	11	EIF
85021200	Of an output exceeding 75 kVA but not exceeding 375 kVA	u	7.5	0	0	0.75	8.3	EIF
85021310	Of an output exceeding 375 kVA but not exceeding 1,000 kVA	u	7.5	0	0	0.75	8.3	E5
85021320	Of an output exceeding 1,000 kVA but not exceeding 1,500 kVA	u	7.5	0	0	0.75	8.3	E5
85021330	Of an output exceeding 1,500 kVA but not exceeding 2,000 kVA	u	7.5	0	0	0.75	8.3	E5
85021340	Of an output exceeding 2,000 kVA but not exceeding 5,000 kVA	u	7.5	0	0	0.75	8.3	E5
85021350	Of an output exceeding 5,000 kVA but not exceeding 10,000 kVA	u	7.5	0	0	0.75	8.3	E5
85021360	Of an output exceeding 10,000 kVA	u	7.5	0	0	0.75	8.3	E5

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85022010	Electric portable generators of an output not exceeding 3.5 kVA	u	10	0	0	1	11	E10
85022090	Other	u	7.5	0	0	0.75	8.3	E5
	Other generating sets:							
85023100	Wind-powered	u	7.5	0	0	0.75	8.3	E5
85023910	Powered by steam engine	u	7.5	0	0	0.75	8.3	EIF
85023920	Powered by water turbine	u	7.5	0	0	0.75	8.3	EIF
85023990	Other	u	7.5	0	0	0.75	8.3	E5
85024000	Electric rotary converters	u	7.5	0	0	0.75	8.3	E5
85030010	Parts of generator (AC/DC)	u	7.5	0	0	0.75	8.3	E5
	Parts of electric motor:							
85030021	Of DC motor	u	7.5	0	0	0.75	8.3	E7
85030029	Other	u	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85030090	Other	u	7.5	0	0	0.75	8.3	E10
85041010	Conventional type	u	7.5	0	0	0.75	8.3	E5
85041020	For compact fluorescent lamps	u	7.5	0	0	0.75	8.3	E5
85041090	Other	u	7.5	0	0	0.75	8.3	E5
	Liquid dielectric transformers:							
85042100	Having a power handling capacity not exceeding 650 kVA	u	10	0	0	1	11	E5
85042200	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kva	u	10	0	0	1	11	E5
85042310	Having a power handling capacity exceeding 10,000 kVA but not exceeding 50,000 kva	u	10	0	0	1	11	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85042320	Having a power handling capacity exceeding 50,000 kvVA but not exceeding 100,000 kva	u	10	0	0	1	11	E5
85042330	Having a power handling capacity exceeding 100,000 kVA but not exceeding 250,000 kVA	u	10	0	0	1	11	E5
85042340	Having a power handling capacity exceeding 250,000 kVA	u	10	0	0	1	11	E5
	Other transformers:							
85043100	Having a power handling capacity not exceeding 1 kVA	u	10	0	0	1	11	E5
85043200	Having a power handling capacity exceeding 1 VAa but not exceeding 16 kVA	u	10	0	0	1	11	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85043300	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	u	10	0	0	1	11	E5
85043400	Having a power handling capacity exceeding 500 kVA	u	10	0	0	1	11	E5
85044010	Electric inverter	u	20	0	0	2	22	E5
	Rectifier:							
85044021	Dip bridge rectifier	u	20	0	0	2	22	E10
85044029	Other	u	20	0	0	2	22	E5
85044030	Battery chargers	u	20	0	0	2	22	EL
85044040	Voltage regulator and stabilizers	u	20	0	0	2	22	E10
85044090	Other	u	20	0	0	2	22	EIF
85045010	Choke coils (chokes)	u	7.5	0	0	0.75	8.3	E5
85045090	Others	u	7.5	0	0	0.75	8.3	E5
85049010	Of transformers	kg	10	0	0	1	11	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
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 %	10	E7
85049090	(a) PCBA of charger or power adapter; (b) Moulded plastic of charger or power adapter	kg	15	0	0	1.5 %	15	E7
85051110	Ferrite cores	kg	7.5	0	0	0.75	8.3	E5
85051190	Other	kg	7.5	0	0	0.75	8.3	E5
85051900	Other	kg	7.5	0	0	0.75	8.3	E5
85052000	Electro-magnetic couplings, clutches and brakes	kg	7.5	0	0	0.75	8.3	E5
85059000	Other, including parts	kg	7.5	0	0	0.75	8.3	E5
85061000	Manganese dioxide	u	10	0	0	1	11	E5
85063000	Mercuric oxide	u	10	0	0	1	11	E5
85064000	Silver oxide	u	10	0	0	1	11	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85065000	Lithium	u	10	0	0	1	11	E5
85066000	Air-zinc	u	10	0	0	1	11	E5
85068010	Button cell	u	10	0	0	1	11	E5
85068090	Other	u	10	0	0	1	11	E5
85069000	Parts	kg	10	0	0	1	11	E5
85071000	Lead-acid of a kind used for starting piston engines	u	10	0	0	1	11	E5
85072000	Other lead-acid accumulators	u	10	0	0	1	11	E5
85073000	Nickel-cadmium	u	10	0	0	1	11	E5
85075000	Nickel metal hydride	u	10	0	0	1	11	E5
85076000	Lithium-ion	u	15	0	0	1.5	16.5	E10
85078000	Other accumulators	u	10	0	0	1	11	E5
85079010	Accumulator cases made of hard rubber and separators	kg	10	0	0	1	11	E5
85079090	Other	kg	10	0	0	1	11	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85081100	Vacuum cleaners with self contained electric motor: of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	u	10	0	0	1	11	E7
85081900	Other	u	10	0	0	1	11	E5
85086000	Other vacuum cleaners	u	10	0	0	1	11	E5
85087000	Parts	kg	10	0	0	1	11	E5
85094010	Food grinders	u	20	0	0	2	22	E7
85094090	Other	u	20	0	0	2	22	E7
85098000	Other appliances	u	20	0	0	2	22	E7
85099000	Parts	kg	10	0	0	1	11	E5
85101000	Shavers	u	20	0	0	2	22	E7
85102000	Hair clippers	u	20	0	0	2	22	E5
85103000	Hair-removing appliances	u	20	0	0	2	22	E5
85109000	Parts	kg	10	0	0	1	11	E5
85111000	Sparking plugs	u	15	0	0	1.5	16.5	E10

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85112010	Electronic magnetos	u	15	0	0	1.5	16.5	E10
85112090	Other	u	15	0	0	1.5	16.5	E5
85113010	Distributors	u	15	0	0	1.5	16.5	E5
85113020	Ignition coils	u	15	0	0	1.5	16.5	E10
85114000	Starter motors and dual purpose starter-generators	u	15	0	0	1.5	16.5	E7
85115000	Other generators	u	15	0	0	1.5	16.5	E7
85118000	Other equipment	u	15	0	0	1.5	16.5	E5
85119000	Parts	kg	15	0	0	1.5	16.5	E5
85121000	Lighting or visual signalling equipment of a kind used on bicycles	u	15	0	0	1.5	16.5	E5
85122010	Head lamps, tail lamp, stop lamp, side lamp and blinkers	u	15	0	0	1.5	16.5	E10
85122020	Other automobile lighting equipment	u	15	0	0	1.5	16.5	E10
85122090	Other	u	15	0	0	1.5	16.5	E5
85123010	Horn	u	15	0	0	1.5	16.5	E5
85123090	Other	u	15	0	0	1.5	16.5	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85124000	Windscreen wipers, defrosters and demisters	u	15	0	0	1.5	16.5	E10
85129000	Parts	kg	10	0	0	1	11	EL
85131010	Torch	u	10	0	0	1	11	E5
85131020	Other flash lights excluding those for photographic purposes	u	7.5	0	0	0.75	8.3	E5
85131030	Miners safety lamps	u	7.5	0	0	0.75	8.3	E5
85131040	Magneto lamps	u	7.5	0	0	0.75	8.3	E5
85131090	Other	u	7.5	0	0	0.75	8.3	E5
85139000	Parts	kg	7.5	0	0	0.75	8.3	E5
85141100	Hot isostatic presses	u	7.5	0	0	0.75	8.3	E5
85141900	Other	u	7.5	0	0	0.75	8.3	E5
85142000	Furnaces and ovens functioning by induction or dielectric loss	u	7.5	0	0	0.75	8.3	E5
85143100	Electron beam furnaces	u	7.5	0	0	0.75	8.3	EIF
85143200	Plasma and vacuum arc furnaces	u	7.5	0	0	0.75	8.3	EIF
85143900	Other	u	7.5	0	0	0.75	8.3	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85144000	Other equipment for the heat treatment of materials by induction or dielectric loss	u	7.5	0	0	0.75	8.3	EIF
85149000	Parts	kg	7.5	0	0	0.75	8.3	E5
85151100	Soldering irons and guns	u	10	0	0	1	11	E5
85151900	Other	u	10	0	0	1	11	E5
	Machines and apparatus for resistance weldign of metal:							
85152110	Automatic spot welding machinery	u	10	0	0	1	11	E5
85152120	Automatic butt welding machinery	u	10	0	0	1	11	E5
85152190	Other	u	10	0	0	1	11	E5
85152900	Other	u	10	0	0	1	11	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Machines and apparatus for arc (including plasma arc) welding of metals:							
85153100	Fully or partly automatic	u	10	0	0	1	11	E5
85153910	Ac are welding machinery	u	10	0	0	1	11	E5
85153920	Argon arc welding machinery	u	10	0	0	1	11	E5
85153990	Other	u	10	0	0	1	11	E5
85158010	High frequency plastic welding machine	u	10	0	0	1	11	E5
85158090	Other	u	10	0	0	1	11	E5
85159000	Parts	kg	7.5	0	0	0.75	8.3	E5
85161000	Electric instantaneous or storage water heaters and immersion heaters	u	20	0	0	2	22	E5
	Electric space heating apparatus and electric soil heating apparatus:							

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85162100	Storage heating radiators	u	20	0	0	2	22	E5
85162900	Other	u	20	0	0	2	22	E5
	Electro-thermic hair-dressing or hand drying apparatus:							
85163100	Hair dryers	u	20	0	0	2	22	E5
85163200	Other hair-dressing apparatus	u	20	0	0	2	22	E5
85163300	Hand-drying apparatus	u	20	0	0	2	22	E5
85164000	Electric smoothing irons	u	20	0	0	2	22	E5
85165000	Microwave ovens	u	20	0	0	2	22	E5
85166000	Other ovens; cookers, cooking plates boiling rings, grillers and roasters	u	20	0	0	2	22	E5
	Other electro-thermic appliances:							

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85167100	Coffee or tea makers	u	20	0	0	2	22	E7
85167200	Toasters	u	20	0	0	2	22	E5
85167910	Electro thermic fluid heater	u	20	0	0	2	22	E5
85167920	Electrical/electronic devices for repelling insects (e.g. mosquitoes etc.)	u	20	0	0	2	22	E5
85167990	Other	u	20	0	0	2	22	E5
85168000	Electric heating resistors	u	20	0	0	2	22	E7
85169000	Parts	kg	10	0	0	1	11	E5
85171110	Push button type	u	0	0	0	0	0	EIF
85171190	Other	u	0	0	0	0	0	EIF
85171300	Smartphones	u	20	0	0	2	22	EIF
85171400	Other telephones for cellular networks or for other wireless networks	u	20	0	0	2	22	EIF
85171810	Push button type	u	0	0	0	0	0	EIF
85171890	Other	u	0	0	0	0	0	EIF
85176100	Base stations	u	20	0	0	2	22	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85176210	Plcc equipment	u	0	0	0	0	0	EIF
85176220	Voice frequency telegraphy	u	0	0	0	0	0	EIF
85176230	Modems (modulators-demodulators)	u	0	0	0	0	0	EIF
85176240	High bit rate digital subscriber line system (HDSL)	u	0	0	0	0	0	EIF
85176250	Digital loop carrier system (DLC)	u	0	0	0	0	0	EIF
85176260	Synchronous digital hierarchy system (SDH)	u	0	0	0	0	0	EIF
85176270	Multiplexer, statistical multiplexer	u	0	0	0	0	0	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
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);	u	10	0	0	1	11	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	(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;							

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	(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							

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85176290	(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);	u	20	0	0	2	22	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	(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;							

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	(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							
85176910	ISDN terminals	u	0	0	0	0	0	EIF
85176920	ISDN terminal adapters	u	0	0	0	0	0	EIF
85176940	X 25 pads	u	0	0	0	0	0	EIF
85176950	Subscriber end equipment	u	0	0	0	0	0	EIF
85176960	Set top boxes for gaining access to the internet	u	0	0	0	0	0	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85176970	Attachments for telephones	u	0	0	0	0	0	EIF
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);	u	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	(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;							

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	(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							

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85176990	(a) Wrist wearable devices (commo nly 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;	u	20	0	0	2	22	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	(f) Soft switches and Voice over Internet Protocol (VOIP) equipment, namely, VOIP phones, media gateways, gateway controllers and session border controllers;							

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	(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							
85177100	Aerials and aerial reflectors of all kinds; parts suitable for use therewith (other than parts of cellular mobile phones)	u	0	0	0	0	0	EIF
85177100	Parts of cellular mobile phones	u	20	0	0	2	22	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85177910	Populated, loaded or stuffed Printed Circuit Boards – PCBA (other than those for cellular mobile phones)	u	0	0	0	0	0	EIF
85177910	PCBA for cellular mobile phones	u	20	0	0	2	22	EIF
85177990	All goods other than parts of cellular mobile phones, and its inputs / sub-parts	u	0	0	0	0	0	EIF
85177990	Parts of cellular mobile phones	u	15	0	0	1.5	16.5	EIF
85181000	Microphones and stands therefor	u	10	0	0	1	11	E5
	Loudspeakers, whether or not mounted in their enclosures:							
85182110	Wireless	u	20	0	0	2	22	EL
85182190	Other	u	20	0	0	2	22	EL
85182210	Wireless	u	20	0	0	2	22	EL

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85182290	Other	u	20	0	0	2	22	EL
85182910	Wireless	u	20	0	0	2	22	EL
85182990	Other	u	20	0	0	2	22	EL
85183011	True Wireless Stereo [(TWS) Sound channel not connected by wire]	u	20	0	0	2	22	EL
85183019	Other	u	20	0	0	2	22	EL
85183020	Headphones and earphones, whether or not combined with a microphone, and capable of connecting only through wired medium	u	20	0	0	2	22	EL
85183090	Other	u	20	0	0	2	22	EL
85184000	Audio-frequency electric amplifiers	u	10	0	0	1	11	E5
85185000	Electric sound amplifier sets	u	10	0	0	1	11	E5
85189000	Parts	u	10	0	0	1	11	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85192000	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	u	10	0	0	1	11	EIF
85193000	Turntables (record-decks)	u	10	0	0	1	11	E5
85198100	Other: using magnetic, optical or semi-conductor media	u	10	0	0	1	11	E5
85198910	Audio compact disc player	u	10	0	0	1	11	E5
85198920	Compact disc changer including mini disc player / laser disc player	u	10	0	0	1	11	E5
85198930	Time code readers	u	10	0	0	1	11	E5
85198940	Mp-3 player	u	10	0	0	1	11	E5
85198990	Other	u	10	0	0	1	11	E5
85211011	Professional video tape recorders with ¾" or 1" tape	u	10	0	0	1	11	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85211012	Video recorders betacam / betacam SP / digital betacam S-VHS / digital-s	u	10	0	0	1	11	EL
85211019	Other	u	10	0	0	1	11	EIF
85211021	Professional video tape recorders with ¾" or 1" tape	u	10	0	0	1	11	EL
85211022	Video recorders betacam / betacam SP / digital betacam S-VHS / digital-s	u	10	0	0	1	11	EL
85211029	Other	u	10	0	0	1	11	EIF
	Other:							
85211091	Professional video tape recorders with ¾" or 1" tape solid state or otherwise	u	10	0	0	1	11	EL
85211092	Video recorders betacam / betacam SP / digital betacam S-VHS / digital-s	u	10	0	0	1	11	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85211099	Other	u	10	0	0	1	11	EIF
85219010	Video duplicating system with master and slave control	u	10	0	0	1	11	E5
85219020	Dvd player	u	10	0	0	1	11	E5
85219090	Digital Video Recorder (DVR)/ Network Video Recorder (NVR)	u	20	0	0	2	22	E5
85219090	Other	u	10	0	0	1	11	E5
85221000	Pick up cartridges	kg	10	0	0	1	11	EL
85229000	Other	kg	10	0	0	1	11	EIF
85232100	Cards incorporating a magnetic stripe	u	10	0	0	1	11	EIF
85232910	Other: audio cassettes	u	10	0	0	1	11	E5
85232920	Video cassette	u	10	0	0	1	11	E5
85232930	Video magnetic tape including those in hubs and reels, rolls, pancakes and jumbo rolls	u	10	0	0	1	11	E5
85232940	¾" and 1" video cassette	u	10	0	0	1	11	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85232950	½" video cassette suitable to work with beta cam, beta cam SP / M II and VHS type VCR	u	10	0	0	1	11	E5
85232960	Other video cassettes and tapes ¾" and 1" video cassette	u	10	0	0	1	11	E5
85232970	All kind of magnetic tapes	u	10	0	0	1	11	E5
85232980	Cartridge tape	u	10	0	0	1	11	E5
85232990	Other	u	10	0	0	1	11	E5
85234110	Compact disc (audio/video)	u	10	0	0	1	11	EIF
85234120	Blank master discs (that is, substrate) for producing stamper for compact disc	u	10	0	0	1	11	EIF
85234130	Matrices for production of records prepared record blank	u	10	0	0	1	11	EIF
85234140	Cartridge tape	u	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85234150	1/2" videocassette suitable to work with digital VCR	u	10	0	0	1	11	EIF
85234160	DVD player	u	10	0	0	1	11	EIF
85234190	Other	u	10	0	0	1	11	EIF
85234910	Compact disc (audio)	u	10	0	0	1	11	E5
85234920	Compact disc (video)	u	10	0	0	1	11	E10
85234930	Stamper for CD audio. CD video and CD-rom	u	10	0	0	1	11	E10
85234940	DVD	u	10	0	0	1	11	E10
85234950	Matrices for production of records prepared record blank	u	10	0	0	1	11	E10
85234960	Cartridge tape	u	10	0	0	1	11	E10
85234970	1/2" videocassette suitable to work with digital VCR	u	10	0	0	1	11	E10
85234990	Other	u	10	0	0	1	11	E5
85235100	Solid-state non-volatile storage devices	u	10	0	0	1	11	EL
85235210	Sim cards	u	0	0	0	0	0	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85235220	Memory cards	u	0	0	0	0	0	EIF
85235290	Other	u	0	0	0	0	0	EIF
85235910	Proximity cards and tags	u	0	0	0	0	0	EIF
85235990	Other	u	10	0	0	1	11	E5
85238010	Other: gramophone records	u	10	0	0	1	11	E5
85238020	Information technology software	u	10	0	0	1	11	EL
85238030	Audio-visual news or audio visual news	u	10	0	0	1	11	E5
85238040	Children's video films	u	10	0	0	1	11	E5
85238050	Video tapes of educational nature	u	10	0	0	1	11	E5
85238060	2-D/3-D computer graphics	u	10	0	0	1	11	E5
85238090	Other	u	10	0	0	1	11	E5
85241100	Of liquid crystals	u	15	0	0	1.5	16.5	EL
85241200	Of organic light-emitting diodes (OLED)	u	15	0	0	1.5	16.5	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85241900	Other	u	15	0	0	1.5	16.5	EL
85249100	Of liquid crystals	u	15	0	0	1.5	16.5	EL
85249200	Of organic light-emitting diodes (OLED)	u	15	0	0	1.5	16.5	EL
85249900	Other	u	15	0	0	1.5	16.5	EL
85255010	Radio broadcast transmitter	u	7.5	0	0	0.75	8.3	E5
85255020	Tv broadcast transmitter	u	7.5	0	0	0.75	8.3	E5
85255030	Broadcast equipment subsystem	u	7.5	0	0	0.75	8.3	E5
85255040	Communication jamming equipment	u	7.5	0	0	0.75	8.3	E5
85255090	Other	u	7.5	0	0	0.75	8.3	E5
85256000	Transmission apparatus incorporating reception apparatus	u	0	0	0	0	0	EIF
85258100	High-speed goods as specified in sub-heading note 1 to this chapter	u	10	0	0	1	11	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85258200	Other, radiation-hardened or radiation-tolerant goods as specified in sub-heading note 2 to this chapter	u	10	0	0	1	11	EIF
85258300	Other, night vision goods as specified in sub-heading note 3 to this chapter	u	10	0	0	1	11	EIF
85258900	Digital still image video cameras other than camera or camera module of cellular mobile phones	u	0	0	0	0	0	EIF
85258900	CCTV camera / IP camera	u	20	0	0	2	22	EIF
85258900	Other	u	10	0	0	1	11	EIF
85261000	Radar apparatus	u	7.5	0	0	0.75	8.3	E7
	Other:							
85269110	Direction measuring equipment	u	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85269120	Instrument landing system	u	7.5	0	0	0.75	8.3	E7
85269130	Direction finding equipment	u	7.5	0	0	0.75	8.3	E7
85269140	Non directional beacon	u	7.5	0	0	0.75	8.3	E7
85269150	VHF omni range equipment	u	7.5	0	0	0.75	8.3	E7
85269190	Other	u	7.5	0	0	0.75	8.3	E7
85269200	Radio remote control apparatus	u	7.5	0	0	0.75	8.3	E5
85271200	Pocket-size radio cassette-players	u	10	0	0	1	11	E5
85271300	Other apparatus combined with sound recording or reproducing apparatus	u	10	0	0	1	11	E5
85271900	Other	u	10	0	0	1	11	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:							
85272100	Combined with sound recording or reproducing apparatus	u	10	0	0	1	11	E7
85272900	Other	u	10	0	0	1	11	E5
	Other:							
85279100	Other: combined with sound recording or reproducing apparatus	u	10	0	0	1	11	E5
85279200	Not combined with sound recording or reproducing apparatus but combined with a clock	u	10	0	0	1	11	E5
85279900	Other	u	10	0	0	1	11	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85284200	Capable of directly connecting to and solely or principally designed for use with an automatic data processing machine of heading 8471	u	0	0	0	0	0	EIF
85284200	Capable of directly connecting to but not solely or principally designed for use with an automatic data processing machine of heading 8471	u	10	0	0	1	11	E10
85284900	Other	u	10	0	0	1	11	E5
85285200	Capable of directly connecting to and solely or principally designed for use with an automatic data processing machine of heading 8471	u	0	0	0	0	0	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85285200	Capable of directly connecting to but not solely or principally designed for use with an automatic data processing machine of heading 8471	u	10	0	0	1	11	EIF
85285900	Other	u	10	0	0	1	11	EL
85286200	Capable of directly connecting to and solely or principally designed for use with an automatic data processing machine of heading 8471	u	0	0	0	0	0	EIF
85286200	Capable of directly connecting to but not solely or principally designed for use with an automatic data processing machine of heading 8471	u	10	0	0	1	11	EIF
85286900	Other	u	10	0	0	1	11	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
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	u	20	0	0	2	22	E5
85287211	Other, colour: television set of screen size up to 36 cm	u	20	0	0	2	22	E7
85287212	Television set of screen size exceeding 36 cm but not exceeding 54 cm	u	20	0	0	2	22	E7
85287213	Television set of screen size exceeding 54 cm but not exceeding 68 cm	u	20	0	0	2	22	E7
85287214	Television set of screen size exceeding 68 cm but not exceeding 74 cm	u	20	0	0	2	22	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85287215	Television set of screen size exceeding 74 cm but not exceeding 87 cm	u	20	0	0	2	22	E7
85287216	Television set of screen size exceeding 87 cm but not exceeding 105 cm	u	20	0	0	2	22	E7
85287217	Television set of screen size exceeding 105 cm	u	20	0	0	2	22	E7
85287218	Liquid crystal display television set of screen size below 63 cm	u	20	0	0	2	22	E7
85287219	Other	u	20	0	0	2	22	EL
85287310	Liquid crystal display television set of screen size below 25 cm	u	10	0	0	1	11	E7
85287390	Other	u	10	0	0	1	11	EL
85291011	For communication jamming equipment	u	7.5	0	0	0.75	8.3	E10
85291012	For amateur radio communication equipment	u	7.5	0	0	0.75	8.3	E10

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85291019	Other	u	10	0	0	1	11	E5
	Other aerials or antenna:							
85291021	For communication jamming equipment	u	7.5	0	0	0.75	8.3	E10
85291022	For amateur radio communication equipment	u	7.5	0	0	0.75	8.3	E10
85291029	Other	u	10	0	0	1	11	E5
	Other:							
85291091	For communication jamming equipment	u	7.5	0	0	0.75	8.3	E10
85291092	For amateur radio communication equipment	u	7.5	0	0	0.75	8.3	E10
85291099	Other	u	10	0	0	1	11	E5
85299010	For communication jamming equipment	u	7.5	0	0	0.75	8.3	E10

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85299020	For amateur radio communication equipment	u	7.5	0	0	0.75	8.3	E10
85299090	Other	u	10	0	0	1	11	E5
85301010	For railways	u	7.5	0	0	0.75	8.3	E5
85301020	For tramways	u	7.5	0	0	0.75	8.3	E5
85308000	Other equipment	u	7.5	0	0	0.75	8.3	E5
85309000	Parts	kg	7.5	0	0	0.75	8.3	E5
85311010	Burglar alarm	u	10	0	0	1	11	E7
85311020	Fire alarm	u	10	0	0	1	11	E7
85311090	Other	u	10	0	0	1	11	E7
85312000	Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	u	0	0	0	0	0	EIF
85318000	Other apparatus	u	10	0	0	1	11	E5
85319000	Parts	kg	10	0	0	1	11	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
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)	u	0	0	0	0	0	EIF
	Other fixed capacitors:							
85322100	Tantalum	u	0	0	0	0	0	EIF
85322200	Aluminium electrolytic	u	0	0	0	0	0	EIF
85322300	Ceramic dielectric, single layer	u	0	0	0	0	0	EIF
85322400	Ceramic dielectric multilayer	u	0	0	0	0	0	EIF
85322500	Dielectric of paper or plastics	u	0	0	0	0	0	EIF
85322910	Of dielectric of mica	u	0	0	0	0	0	EIF
85322990	Other	u	0	0	0	0	0	EIF
85323000	Variable or adjustable (pre-set) capacitors	u	0	0	0	0	0	EIF
85329000	Parts	u	0	0	0	0	0	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85331000	Fixed carbon resistors, composition or film types	u	0	0	0	0	0	EIF
	Other fixed resistors:							
85332111	Of nichrome	u	0	0	0	0	0	EIF
85332119	Other	u	0	0	0	0	0	EIF
	Of insulated wire:							
85332121	Of nichrome	u	0	0	0	0	0	EIF
85332129	Other	u	0	0	0	0	0	EIF
85332911	Of nichrome	u	0	0	0	0	0	EIF
85332919	Other	u	0	0	0	0	0	EIF
	Of insulated wire:							
85332921	Of nichrome	u	0	0	0	0	0	EIF
85332929	Other	u	0	0	0	0	0	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Wirewound variable resistors, including rheostats and potentiometers:							
85333110	Potentiometers	u	0	0	0	0	0	EIF
85333120	Rheostats	u	0	0	0	0	0	EIF
85333190	Other	u	0	0	0	0	0	EIF
85333910	Potentiometers	u	0	0	0	0	0	EIF
85333920	Rheostats	u	0	0	0	0	0	EIF
85333990	Other	u	0	0	0	0	0	EIF
85334010	Potentiometers	u	0	0	0	0	0	EIF
85334020	Rheostats	u	0	0	0	0	0	EIF
85334030	Thermistors	u	0	0	0	0	0	EIF
85334090	Other	u	0	0	0	0	0	EIF
85339000	Parts	u	0	0	0	0	0	EIF
85340000	Printed circuits	u	0	0	0	0	0	EIF
85351010	For switches having rating up to 15 amps rewireable	u	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85351020	For switches having rating above 15 amps high rupturing capacity / rewireable	u	10	0	0	1	11	EIF
85351030	Other rewireable fuses	u	10	0	0	1	11	EL
85351040	Other high rupturing capacity fuses	u	10	0	0	1	11	EIF
85351050	Fuses gear	u	10	0	0	1	11	EL
85351090	Other	u	10	0	0	1	11	EIF
	Automatic circuit breakers:							
85352111	For a voltage of 11 kV	u	10	0	0	1	11	EIF
85352112	For a voltage of 33 kV	u	10	0	0	1	11	EL
85352113	For a voltage of 66 kV	u	10	0	0	1	11	EL
85352119	Other	u	10	0	0	1	11	EIF
	Vacuum circuit breakers:							
85352121	For a voltage of 11 kV	u	10	0	0	1	11	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85352122	For a voltage of 33 kV	u	10	0	0	1	11	EL
85352123	For a voltage of 66 kV	u	10	0	0	1	11	EL
85352129	Other	u	10	0	0	1	11	E7
85352190	Other	u	10	0	0	1	11	EIF
85352911	For a voltage of 132 kV	u	10	0	0	1	11	EL
85352912	For a voltage of 220 kV	u	10	0	0	1	11	E7
85352913	For a voltage of 400 kV	u	10	0	0	1	11	E7
85352919	Other	u	10	0	0	1	11	E7
	Vacuum circuit breakers:							
85352921	For a voltage of 132 kV	u	10	0	0	1	11	E7
85352922	For a voltage of 220 kV	u	10	0	0	1	11	EL
85352923	For a voltage of 400 kV	u	10	0	0	1	11	EL
85352929	Other	u	10	0	0	1	11	E7
85352990	Other	u	10	0	0	1	11	E7
85353010	Of plastic	u	10	0	0	1	11	E7
85353090	Other	u	10	0	0	1	11	E7
85354010	Lighting arresters	u	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85354020	Voltage limiters	u	7.5	0	0	0.75	8.3	E7
85354030	Surge suppressors	u	7.5	0	0	0.75	8.3	E7
85359010	Motor starters for AC motors	u	7.5	0	0	0.75	8.3	E7
85359020	Control gear and starters for DC motors	u	7.5	0	0	0.75	8.3	E7
85359030	Other control and switch gear	u	7.5	0	0	0.75	8.3	E7
85359040	Junction boxes	u	7.5	0	0	0.75	8.3	E7
85359090	Other	u	7.5	0	0	0.75	8.3	E7
85361010	For switches having rating up to 15 amps, rewireable	u	10	0	0	1	11	EIF
85361020	For switches having rating above 15 amps high rupturing capacity / rewireable	u	10	0	0	1	11	EIF
85361030	Other rewireable fuses	u	10	0	0	1	11	EIF
85361040	Other high rupturing capacity fuses	u	10	0	0	1	11	E7
85361050	Fuses gear	u	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85361060	Electronic fuses	u	10	0	0	1	11	EIF
85361090	Other	u	10	0	0	1	11	E7
85362010	Air circuit breakers	u	10	0	0	1	11	E7
85362020	Moulded case circuit breakers	u	10	0	0	1	11	E7
85362030	Miniature circuit breakers	u	10	0	0	1	11	E7
85362040	Earth leak circuit breakers	u	10	0	0	1	11	E7
85362090	Other	u	10	0	0	1	11	E7
85363000	Other apparatus for protecting electrical circuits	u	10	0	0	1	11	E7
	Relays:							
85364100	For a voltage not exceeding 60 V	u	10	0	0	1	11	E5
85364900	Other	u	10	0	0	1	11	EL
85365010	Control and switch gears:	u	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85365020	Other switches of plastic	u	10	0	0	1	11	EIF
85365090	Other	u	10	0	0	1	11	E7
	Lamp-holders plugs and sockets:							
85366110	Of plastic	u	10	0	0	1	11	E5
85366190	Of other materials	u	10	0	0	1	11	E5
85366910	Of plastic	u	10	0	0	1	11	E5
85366990	Of other materials	u	10	0	0	1	11	E7
85367000	Connectors for optical fibres, optical fibre bundles or cables	u	7.5	0	0	0.75	8.3	E5
85369010	Motor starters for ac motors	u	10	0	0	1	11	EIF
85369020	Motor starters for dc motors	u	10	0	0	1	11	EIF
85369030	Junction boxes	u	10	0	0	1	11	E7
85369090	Other	u	10	0	0	1	11	E7
85371000	For a voltage not exceeding 1,000 V	kg	7.5	0	0	0.75	8.3	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85372000	For a voltage exceeding 1,000 V	kg	7.5	0	0	0.75	8.3	E5
85381010	Control panels for industrial use	u	7.5	0	0	0.75	8.3	E7
85381090	Other	kg	7.5	0	0	0.75	8.3	E7
85389000	Other	kg	7.5	0	0	0.75	8.3	EL
85391000	Sealed beam lamp units	u	15	0	0	1.5	16.5	EIF
	Other filament lamps, excluding ultra violet or infra-red lamps:							
85392110	Miniature halogen lamps with fittings	u	10	0	0	1	11	E7
85392120	Other for automobiles	u	15	0	0	1.5	16.5	E10
85392190	Other	u	10	0	0	1	11	E7
85392200	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	u	10	0	0	1	11	E5
85392910	Of retail sale price not exceeding rupees 20 per bulb	u	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85392920	Bulb, for torches	u	10	0	0	1	11	E7
85392930	Miniature bulbs	u	10	0	0	1	11	E7
85392940	Other for automobile lamps	u	15	0	0	1.5	16.5	E10
85392990	Other	u	10	0	0	1	11	E7
	Discharge lamps, other than ultra-violet lamps:							
85393110	Compact fluorescent lamps	u	10	0	0	1	11	EIF
85393190	Other	u	10	0	0	1	11	EIF
85393210	Mercury vapour lamp	u	10	0	0	1	11	E5
85393220	Sodium vapour lamp	u	10	0	0	1	11	E5
85393230	Metal halide lamps	u	10	0	0	1	11	E5
85393910	Triphosphor energy efficient fluorescent lamps	u	10	0	0	1	11	EIF
85393990	Other	u	10	0	0	1	11	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Ultra-violet or infra-red lamps; arc lamps:							
85394100	Arc-lamps	u	10	0	0	1	11	E7
85394900	Other including photo-optic lamps	u	10	0	0	1	11	E5
85395100	Light-emitting diode (LED) modules	u	20	0	0	2	22	E5
85395200	Light-emitting diode (LED) lamps	u	20	0	0	2	22	EIF
85399010	Parts of fluorescent tube lamps	kg	10	0	0	1	11	E7
85399020	Parts of arc lamps	kg	10	0	0	1	11	EL
85399090	Other	kg	10	0	0	1	11	E5
85401110	Television picture tubes of 20" and 21" size, except 21" flat and full square (f&fst) colour TV picture tubes	u	10	0	0	1	11	EL
85401120	Video monitor cathode-ray tubes	u	10	0	0	1	11	EL
85401190	Other	u	10	0	0	1	11	EL
85401200	Monochrome	u	10	0	0	1	11	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85402000	Television camera tubes; image converters and intensifiers; other photo cathode tubes	u	10	0	0	1	11	E5
85404010	Data/graphic display tubes, monochrome	u	10	0	0	1	11	E5
85404020	Data or graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	u	0	0	0	0	0	EIF
85406000	Other cathode-ray tubes	u	10	0	0	1	11	E5
85407100	Magnetrons	u	10	0	0	1	11	E5
85407900	Other	u	10	0	0	1	11	E5
	Other valves and tubes:							
85408100	Receiver or amplifier valves and tubes	u	10	0	0	1	11	E5
85408900	Other	u	10	0	0	1	11	E5
	Parts:							

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85409100	Of cathode-ray tubes	kg	10	0	0	1	11	E5
85409900	Other	kg	10	0	0	1	11	E5
85411000	Diodes, other than photosensitive or light-emitting diodes (LED)	u	0	0	0	0	0	EIF
85412100	With a dissipation rate of less than 1 W	u	0	0	0	0	0	EIF
85412900	Other	u	0	0	0	0	0	EIF
85413010	Thyristors	u	0	0	0	0	0	EIF
85413090	Other	u	0	0	0	0	0	EIF
85414100	Light-emitting diodes (LED)	u	0	0	0	0	0	EIF
85414200	Goods for use solely and exclusively with products covered under the ITA-1 agreement	u	0	0	0	0	0	EIF
85414200	Other	u	25	0	0	2.5	27.5	EIF
85414300	Good for use solely and exclusively with products covered under the ITA-1 agreement	u	0	0	0	0	0	EIF
85414300	Other	u	40	0	0	4	44	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85414900	Other	u	40	0	0	4	44	EL
85415100	Semiconductor-based transducers	u	0	0	0	0	0	EIF
85415900	Other	u	0	0	0	0	0	EIF
85416000	Mounted piezo-electric crystals	u	0	0	0	0	0	EIF
85419000	Parts	kg	0	0	0	0	0	EIF
85423100	Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits or other	u	0	0	0	0	0	EIF
85423200	Memories	u	0	0	0	0	0	EIF
85423300	Amplifiers	u	0	0	0	0	0	EIF
85423900	Other	u	0	0	0	0	0	EIF
85429000	Parts	kg	0	0	0	0	0	EIF
85431010	Particle accelerators: ion implanters for doping semi conductor materials	u	0	0	0	0	0	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85431020	Vane graff, cock-croft, walton accelerators	u	7.5	0	0	0.75	8.3	E5
85431030	Synchrocyclotrons, synchrotrons	u	7.5	0	0	0.75	8.3	E5
85431090	Other including cyclotrons	u	7.5	0	0	0.75	8.3	E5
85432010	Sweep generators	u	7.5	0	0	0.75	8.3	E5
85432020	Impulse generators	u	7.5	0	0	0.75	8.3	E5
85432030	Tacho generators	u	7.5	0	0	0.75	8.3	E5
85432090	Other	u	7.5	0	0	0.75	8.3	E5
85433000	Machines and apparatus for electroplating, electrolysis or electrophoresis	u	7.5	0	0	0.75	8.3	E5
85434000	Electronic cigarettes and similar personal electric vaporising devices	u	7.5	0	0	0.75	8.3	E5
85437011	Proximity cards and tags	u	0	0	0	0	0	EIF
85437012	Metal detector	u	7.5	0	0	0.75	8.3	E5
85437013	Mine detector	u	7.5	0	0	0.75	8.3	E10

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85437019	Other	u	7.5	0	0	0.75	8.3	E5
	Audio special effect equipment:							
85437021	Digital reverberators	u	7.5	0	0	0.75	8.3	E10
85437022	Mixing systems or consoles	u	7.5	0	0	0.75	8.3	E10
85437029	Other	u	7.5	0	0	0.75	8.3	E10
	Video special effect equipment:							
85437031	Video mixing system or consoles	u	7.5	0	0	0.75	8.3	E10
85437032	Video effect system	u	7.5	0	0	0.75	8.3	E10
85437033	Digital layering machine	u	7.5	0	0	0.75	8.3	E10
85437034	Paint box	u	7.5	0	0	0.75	8.3	E10
85437035	Video typewriter	u	7.5	0	0	0.75	8.3	E10
85437036	Video matting machines	u	7.5	0	0	0.75	8.3	E10

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85437039	Other	u	7.5	0	0	0.75	8.3	E10
	Edit control unit:							
85437041	Computerised editing system controlling more than three video editing machines	u	7.5	0	0	0.75	8.3	E10
85437042	Other video control units	u	7.5	0	0	0.75	8.3	E10
85437049	Other	u	7.5	0	0	0.75	8.3	E10
85437050	Colour correctors	u	7.5	0	0	0.75	8.3	E10
	Amplifier:							
85437061	Broadcast amplifier	u	7.5	0	0	0.75	8.3	E10
85437062	Limiting amplifier, video distribution amplifier and stabilising amplifiers	u	7.5	0	0	0.75	8.3	E10
85437069	Other	u	7.5	0	0	0.75	8.3	E5
	Graphic equaliser and synthesised receivers:							

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85437071	Graphic equalisers	u	7.5	0	0	0.75	8.3	E10
85437072	Synthesised receivers	u	7.5	0	0	0.75	8.3	E10
	Other:							
85437091	Rf (radio frequency) power amplifiers and noise generators for communication jamming equipment, static / mobile / manportable	u	7.5	0	0	0.75	8.3	E10
85437092	Equipment / gadgets based on solar energy	u	7.5	0	0	0.75	8.3	EL
85437093	Professional beauty care equipment	u	7.5	0	0	0.75	8.3	E10
85437094	Audio video stereo encoders	u	7.5	0	0	0.75	8.3	E10
85437095	Time code generator	u	7.5	0	0	0.75	8.3	E10
85437099	Other	u	7.5	0	0	0.75	8.3	EL
85439000	Parts	u	7.5	0	0	0.75	8.3	E5
85441110	Enamelled	m	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85441190	Other	m	10	0	0	1	11	E7
85441910	Asbestos covered	m	10	0	0	1	11	EIF
85441920	Plastic insulated	m	10	0	0	1	11	E7
85441930	Rubber insulated	m	10	0	0	1	11	EIF
85441990	Other	m	10	0	0	1	11	E7
85442010	Co-axial cable	m	10	0	0	1	11	E7
85442090	Other	m	10	0	0	1	11	E7
85443000	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	m	15	0	0	1.5	16.5	E10
	Other electric conductors, for a voltage not exceeding 1,000 V:							
85444210	Paper insulated	m	10	0	0	1	11	EIF
85444220	Plastic insulated	m	10	0	0	1	11	E7
85444230	Rubber insulated	m	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85444291	Electric conductors, for a voltage not exceeding 80 V, of a kind used for telecommunication	m	0	0	0	0	0	EIF
85444291	Electric conductors, for a voltage exceeding 80 V, but not exceeding 1,000 V, of a kind used in telecommunication	m	0	0	0	0	0	EIF
85444291	Other	m	10	0	0	1	11	EIF
85444291	USB cable for cellular mobile phone	m	15	0	0	1.5	16.5	EIF
85444292	Electric conductors, for a voltage not exceeding 80 V, of a kind used for telecommunication	m	0	0	0	0	0	EIF
85444292	Electric conductors, for a voltage exceeding 80 V, but not exceeding 1,000 V, of a kind used in telecommunication	m	0	0	0	0	0	EIF
85444292	Other	m	10	0	0	1	11	EIF
85444292	USB cable for cellular mobile phone	m	15	0	0	1.5	16.5	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85444293	Electric conductors, for a voltage not exceeding 80 V, of a kind used for telecommunication	m	0	0	0	0	0	EIF
85444293	Electric conductors, for a voltage exceeding 80 V, but not exceeding 1,000 V, of a kind used in telecommunication	m	0	0	0	0	0	EIF
85444293	Other	m	10	0	0	1	11	EIF
85444293	USB cable for cellular mobile phone	m	15	0	0	1.5	16.5	EIF
85444299	Other	m	10	0	0	1	11	E5
85444910	Paper insulated	m	10	0	0	1	11	E7
85444920	Plastic insulated	m	10	0	0	1	11	E7
85444930	Rubber insulated	m	10	0	0	1	11	EIF
	Other:							
85444991	Electric conductors, for a voltage not exceeding 80 V, of a kind used for telecommunication	m	0	0	0	0	0	E7

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85444991	Other	m	10	0	0	1	11	E7
85444991	USB cable for cellular mobile phone	m	15	0	0	1.5	16.5	E7
85444992	Electric conductors, for a voltage not exceeding 80 V, of a kind used for telecommunication	m	0	0	0	0	0	E7
85444992	Other	m	10	0	0	1	11	E7
85444992	USB cable for cellular mobile phone	m	15	0	0	1.5	16.5	E7
85444993	Electric conductors, for a voltage not exceeding 80 V, of a kind used for telecommunication	m	0	0	0	0	0	E7
85444993	Other	m	10	0	0	1	11	E7
85444993	USB cable for cellular mobile phone	m	15	0	0	1.5	16.5	E7
85444999	Other	m	10	0	0	1	11	E7
85446010	Papers insulated	m	10	0	0	1	11	E7
85446020	Paper insulated cables	m	10	0	0	1	11	E7
85446030	Plastic insulated cables	m	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
85446090	Other	m	10	0	0	1	11	E7
85447010	Lead alloy sheathed cables for lighting purposes	m	0	0	0	0	0	EIF
85447090	Others	m	0	0	0	0	0	EIF
85451100	Of a kind used for furnaces	kg	7.5	0	0	0.75	8.3	E7
85451900	Other	kg	7.5	0	0	0.75	8.3	E5
85452000	Brushes	kg	7.5	0	0	0.75	8.3	E5
85459010	Arc lamp carbon	kg	7.5	0	0	0.75	8.3	E5
85459020	Battery carbon	kg	7.5	0	0	0.75	8.3	E5
85459090	Other	kg	7.5	0	0	0.75	8.3	E5
85461000	Of glass	kg	7.5	0	0	0.75	8.3	E7
85462011	Porcelain below 6.6 kV	kg	7.5	0	0	0.75	8.3	E7
85462019	Other	kg	7.5	0	0	0.75	8.3	E7
	Porcelain post insulators:							
85462021	Below 6.6 kV	kg	7.5	0	0	0.75	8.3	E7

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85462022	6.6 kV or above but up to 11 kV	kg	7.5	0	0	0.75	8.3	E7
85462023	Above 11 kV but up to 66 kV	kg	7.5	0	0	0.75	8.3	E7
85462024	Above 66 kV but up to 132 kV	kg	7.5	0	0	0.75	8.3	E7
85462029	Above 132 kV	kg	7.5	0	0	0.75	8.3	E7
	Porcelain pin insulators:							
85462031	Below 6.6 kV	kg	7.5	0	0	0.75	8.3	E7
85462032	6.6 kV to 11 kV	kg	7.5	0	0	0.75	8.3	E7
85462033	Above 11 kV up to 66 kV	kg	7.5	0	0	0.75	8.3	E7
85462039	Above 66 kV	kg	7.5	0	0	0.75	8.3	E7
85462040	Other high tension porcelain solid core insulators	kg	7.5	0	0	0.75	8.3	E7
85462050	Other low tension porcelain insulators including telegraph and telephone insulators	kg	7.5	0	0	0.75	8.3	E7

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85462090	Other	kg	7.5	0	0	0.75	8.3	E7
85469010	Heat shrinkable components	kg	7.5	0	0	0.75	8.3	E7
85469090	Other	kg	7.5	0	0	0.75	8.3	E7
85471010	Porcelain bushing below 6.6 kV	kg	7.5	0	0	0.75	8.3	E7
85471020	Porcelain bushings 6.6 kV or above but below 11 kV	kg	7.5	0	0	0.75	8.3	E7
85471030	Porcelain bushings above 11 kV or above but up to 66kV	kg	7.5	0	0	0.75	8.3	E7
85471040	Porcelain bushings above 66 kV or above	kg	7.5	0	0	0.75	8.3	E7
85471090	Other	kg	7.5	0	0	0.75	8.3	E7
85472000	Insulating fittings of plastics	kg	7.5	0	0	0.75	8.3	E7
85479010	Electrical insulating fittings of glass	kg	7.5	0	0	0.75	8.3	EIF

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85479020	Electrical conduit tubing and joints therefor, of base metal lined with insulating material	kg	7.5	0	0	0.75	8.3	EIF
85479090	Other	kg	7.5	0	0	0.75	8.3	EIF
85480000	Electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter	u	10	0	0	1	11	EIF
85491100	Waste and scrap of lead-acid accumulators; spent lead-acid accumulators	kg	10	0	0	1	11	EIF
85491200	Other, containing lead, cadmium or mercury	kg	10	0	0	1	11	EIF
85491300	Sorted by chemical type and not containing lead, cadmium or mercury	kg	10	0	0	1	11	EIF
85491400	Unsorted and not containing lead, cadmium or mercury	kg	10	0	0	1	11	EIF
85491900	Other	kg	10	0	0	1	11	EIF

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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	E10
85492900	Other	kg	10	0	0	1	11	E10
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	E10
85493900	Other	kg	10	0	0	1	11	E10

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
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 cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	kg	10	0	0	1	11	E10
85499900	Other	kg	10	0	0	1	11	E10
86011000	Powered from an external source of electricity	u	10	0	0	1	11	EL
86012000	Powered by electric accumulators	u	10	0	0	1	11	EIF
86021000	Diesel electric locomotives	u	10	0	0	1	11	EIF
86029010	Steam locomotives and tenders thereof	u	10	0	0	1	11	EL
86029090	Other	u	10	0	0	1	11	EIF

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86031000	Powered from an external source of electricity	u	10	0	0	1	11	EIF
86039000	Other	u	10	0	0	1	11	EIF
86040000	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops cranes, ballast tampers, track-liners, testing coaches and track inspection vehicles)	u	7.5	0	0	0.75	8.3	EIF
86050000	Railway or tramway passenger coaches, not self-propelled; luggage vans, port office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)	u	10	0	0	1	11	EIF

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86061010	Four wheeler tank wagons of pay-load exceeding 23 tones	u	10	0	0	1	11	EL
86061020	Eight wheeler tank wagons of pay-load not exceeding 60 tonnes	u	10	0	0	1	11	EL
86061090	Other	u	10	0	0	1	11	EL
86063000	Self discharging vans and wagons, other than those of sub heading 8606 10	u	10	0	0	1	11	EIF
	Other:							
86069110	Meter gauge eight wheeler covered wagons of pay-load not exceeding 38 tonnes	u	10	0	0	1	11	EL
86069120	Broad gauge eight wheeler covered wagons of pay-load not exceeding 60 tonnes	u	10	0	0	1	11	EL
86069190	Other	u	10	0	0	1	11	EL

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86069210	Bogie eight wheeler wagons of pay-load not exceeding 60 tonnes	u	10	0	0	1	11	EL
86069220	Broad gauge bogie eight wheeler wagons of pay-load exceeding 60 tonnes but not exceeding 67 tonnes	u	10	0	0	1	11	EL
86069290	Other	u	10	0	0	1	11	EIF
86069900	Other	u	10	0	0	1	11	EIF
86071100	Driving bogies and bissel bogies	kg	10	0	0	1	11	EIF
86071200	Other bogies and bissel bogies	kg	10	0	0	1	11	EIF
86071910	Axles, wheels for coaches, van and wagons (rolling stock)	kg	10	0	0	1	11	EIF
86071920	Axles and wheels for locomotives	kg	10	0	0	1	11	EIF
86071930	Axle boxes (lubricating or grease box)	kg	10	0	0	1	11	EIF

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86071990	Other parts of axles and wheels	kg	10	0	0	1	11	EIF
	Brakes and parts thereof:							
86072100	Air brakes and parts thereof	kg	10	0	0	1	11	EIF
86072900	Other	kg	10	0	0	1	11	EIF
86073010	Buffers and coupling devices	kg	10	0	0	1	11	EIF
86073090	Other	kg	10	0	0	1	11	EIF
	Other:							
86079100	Of locomotives	kg	10	0	0	1	11	EIF
86079910	Parts of coach work of railway running stock	kg	10	0	0	1	11	EIF
86079920	Parts of tramway, locomotives and running stock	kg	10	0	0	1	11	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
86079930	Hydraulic shock absorbers for railway bogies	kg	10	0	0	1	11	EIF
86079990	Other	kg	10	0	0	1	11	EIF
86080010	Railway and tramway track fixtures and fittings	kg	10	0	0	1	11	EIF
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	EIF
86080030	Other traffic control equipment for railways	kg	10	0	0	1	11	EIF
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	EIF
86080090	Other	kg	10	0	0	1	11	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
86090000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport (refrigerated)	u	5	0	0	0.5	5.5	EIF
86090000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport (non-refrigerated)	u	10			1	11	EIF
87011000	Single axle tractors	u	10	0	0	1	11	E7
87012100	With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	u	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87012200	With both compression-ignition internal combustion piston engine (diesel or semi-diesel and electric motor as motors for propulsion	u	10	0	0	1	11	E7
87012300	With both compression-ignition internal combustion piston engine and electric motor as motors for propulsion	u	10	0	0	1	11	E7
87012400	With only electric motor for propulsion	u	10	0	0	1	11	E7
87012900	Other	u	10	0	0	1	11	E7
87013011	Of engine capacity not exceeding 1800 cc	u	10	0	0	1	11	EL
87013019	Other	u	10	0	0	1	11	E7
	Other:							
87013091	Of engine capacity not exceeding 1800 cc	u	10	0	0	1	11	EL

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87013099	Other	u	10	0	0	1	11	E7
87019100	Not exceeding 18 kW	u	10	0	0	1	11	E10
87019200	Exceeding 18 kW but not exceeding 37 kW	u	10	0	0	1	11	E10
87019300	Exceeding 37 kW but not exceeding 75 kW	u	10	0	0	1	11	E10
87019400	Exceeding 75 kW but not exceeding 130 kW	u	10	0	0	1	11	E7
87019500	Exceeding 130 kW	u	10	0	0	1	11	EL
87021011	Integrated monocoque vehicle, air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	R10 to 20 %
87021011	Integrated monocoque vehicle, air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.5	27.5	R10 to 20 %
87021011	Integrated monocoque vehicle, air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.5	16.5	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87021012	Integrated monocoque vehicle, non air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	R10 to 20 %
87021012	Integrated monocoque vehicle, non air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	R10 to 20 %
87021012	Integrated monocoque vehicle, non air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL
87021018	Other, air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	R10 to 20 %
87021018	Other, air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	R10 to 20 %
87021018	Other, air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87021019	Other non air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	R10 to 20 %
87021019	Other non air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	R10 to 20 %
87021019	Other non air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL
87021021	Integrated monocoque vehicle, air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	R10 to 20 %
87021021	Integrated monocoque vehicle, air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	R10 to 20 %
87021021	Integrated monocoque vehicle, air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL

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87021022	Integrated monocoque vehicle, non air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	R10 to 20 %
87021022	Integrated monocoque vehicle, non air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	R10 to 20 %
87021022	Integrated monocoque vehicle, non air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL
87021028	Other, air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	R10 to 20 %
87021028	Other, air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	R10 to 20 %
87021028	Other, air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87021029	Other, non air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	R10 to 20 %
87021029	Other, non air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	R10 to 20 %
87021029	Other, non air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL
87022011	Integrated monocoque vehicle, air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	EL
87022011	Integrated monocoque vehicle, air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	EL
87022011	Integrated monocoque vehicle, air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87022012	Integrated monocoque vehicle, non air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	EL
87022012	Integrated monocoque vehicle, non air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	EL
87022012	Integrated monocoque vehicle, non air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL
87022018	Other, air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	EL
87022018	Other, air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	EL
87022018	Other, air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87022019	Other, non air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	EL
87022019	Other, non air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	EL
87022019	Other, non air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL
87022021	Integrated monocoque vehicle, air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	EL
87022021	Integrated monocoque vehicle, air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	EL
87022021	Integrated monocoque vehicle, air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87022022	Integrated monocoque vehicle, non air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	EL
87022022	Integrated monocoque vehicle, non air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	EL
87022022	Integrated monocoque vehicle, non air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL
87022028	Other, air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	EL
87022028	Other, air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	EL
87022028	Other, air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87022029	Other, non air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	EL
87022029	Other, non air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	EL
87022029	Other, non air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL
87023011	Integrated monocoque vehicle, air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	EL
87023011	Integrated monocoque vehicle, air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	EL
87023011	Integrated monocoque vehicle, air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87023012	Integrated monocoque vehicle, non air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	EL
87023012	Integrated monocoque vehicle, non air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	EL
87023012	Integrated monocoque vehicle, non air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL
87023018	Other, air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	EL
87023018	Other, air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	EL
87023018	Other, air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL

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87023019	Other, non air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	EL
87023019	Other, non air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	EL
87023019	Other, non air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL
87023021	Integrated monocoque vehicle, air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	EL
87023021	Integrated monocoque vehicle, air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	EL
87023021	Integrated monocoque vehicle, air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL

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87023022	Integrated monocoque vehicle, non air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	EL
87023022	Integrated monocoque vehicle, non air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	EL
87023022	Integrated monocoque vehicle, non air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL
87023028	Other, air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	EL
87023028	Other, air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	EL
87023028	Other, air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL

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87023029	Other, non air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	EL
87023029	Other, non air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	EL
87023029	Other, non air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL
87024011	Integrated monocoque vehicle, air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	EL
87024011	Integrated monocoque vehicle, air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	EL
87024011	Integrated monocoque vehicle, air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87024012	Integrated monocoque vehicle, non air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	EL
87024012	Integrated monocoque vehicle, non air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	EL
87024012	Integrated monocoque vehicle, non air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL
87024018	Other, air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	EL
87024018	Other, air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	EL
87024018	Other, air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87024019	Other, non air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	EL
87024019	Other, non air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	EL
87024019	Other, non air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL
87024021	Integrated monocoque vehicle, air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	EL
87024021	Integrated monocoque vehicle, air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	EL
87024021	Integrated monocoque vehicle, air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87024022	Integrated monocoque vehicle, non air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	EL
87024022	Integrated monocoque vehicle, non air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	EL
87024022	Integrated monocoque vehicle, non air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL
87024028	Other, air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	EL
87024028	Other, air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	EL
87024028	Other, air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87024029	Other, non air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	EL
87024029	Other, non air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	EL
87024029	Other, non air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL
87029011	Integrated monocoque vehicle, air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	R10 to 20 %
87029011	Integrated monocoque vehicle, air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	R10 to 20 %
87029011	Integrated monocoque vehicle, air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87029012	Integrated monocoque vehicle, non air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	R10 to 20 %
87029012	Integrated monocoque vehicle, non air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	R10 to 20 %
87029012	Integrated monocoque vehicle, non air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL
87029018	Other, air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	R10 to 20 %
87029018	Other, air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	R10 to 20 %
87029018	Other, air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87029019	Other, non air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	R10 to 20 %
87029019	Other, non air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	R10 to 20 %
87029019	Other, non air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL
87029021	Integrated monocoque vehicle, air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	R10 to 20 %
87029021	Integrated monocoque vehicle, air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	R10 to 20 %
87029021	Integrated monocoque vehicle, air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87029022	Integrated monocoque vehicle, non air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	R10 to 20 %
87029022	Integrated monocoque vehicle, non air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	R10 to 20 %
87029022	Integrated monocoque vehicle, non air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL
87029028	Other, air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	R10 to 20 %
87029028	Other, air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	R10 to 20 %
87029028	Other, air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87029029	Other, non air-conditioned, CBU (Completely Built Unit)	u	40	0	0	4	44	R10 to 20 %
87029029	Other, non air-conditioned, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	R10 to 20 %
87029029	Other, non air-conditioned, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL
87031010	Electrically operated, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87031010	Electrically operated, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	U	60	0	0	6	66	TRQ - Cars
87031010	Electrically operated, SKD (Semi Knocked Down)	U	30	0	0	3	33	TRQ - Cars
87031010	Electrically operated, CKD (Completely Knocked Down)	U	15	0	0	1.50	16.5	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87031090	Other Other vehicles, with only spark-Ignition internal combustion reciprocating piston engine, second hand vehicle	U	125	0	0	12.50	137.5	EL
87031090	Other Other vehicles, with only spark-Ignition internal combustion reciprocating piston engine; which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87031090	Other Other vehicles, with only spark-Ignition internal combustion reciprocating piston engine; which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	U	60	0	0	6	66	TRQ - Cars
87031090	Other Other vehicles, with only spark-Ignition internal combustion reciprocating piston engine; SKD (Semi Knocked Down)	U	30	0	0	3	33	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87031090	Other Other vehicles, with only spark-Ignition internal combustion reciprocating piston engine; CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	U	15	0	0	1.50	16.5	TRQ - Cars
87032110	Vehicles principally designed for the transport of more than seven persons including the driver, second hand vehicle	u	125	0	0	12.50	137.5	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032110	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 USD 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	u	100	0	0	10	110	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032110	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 USD 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	u	60	0	0	6	66	TRQ - Cars
87032110	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	u	30	0	0	3	33	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032110	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	u	15	0	0	1.50	16.5	TRQ - Cars
87032120	Three wheeled vehicles Other, second hand vehicle	u	125	0	0	12.50	137.5	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032120	Three wheeled vehicles Other, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	R10 to 10 %

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032120	Three wheeled vehicles Other, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	R10 to 10 %
87032120	Three wheeled vehicles Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	R10 to 10 %

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032120	Three wheeled vehicles Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	R10 to 10 %
87032191	Motor cars, second hand vehicle	u	125	0	0	12.50	137.5	EL
87032191	Motor cars, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032191	Motor cars, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	TRQ - Cars
87032191	Motor cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	TRQ - Cars
87032191	Motor cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032192	Specialised transport vehicles. (e.g. Ambulances, prison vans and the like), second hand vehicles	u	125	0	0	12.50	137.5	EL
87032192	Specialised transport vehicles. (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 USD 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	u	100	0	0	10	110	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032192	Specialised transport vehicles. (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 USD 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	u	60	0	0	6	66	TRQ - Cars
87032192	Specialised transport vehicles. (e.g. Ambulances, prison vans and the like), SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032192	Specialised transport vehicles. (e.g. Ambulances, prison vans and the like), CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	TRQ - Cars
87032199	Other, second hand vehicles	u	125	0	0	12.50	137.5	EL
87032199	Other, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032199	Other, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	TRQ - Cars
87032199	Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	TRQ - Cars
87032199	Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032210	Vehicles principally designed for the transport of more than seven persons, including the driver, second hand vehicle	u	125	0	0	12.50	137.5	EL
87032210	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 USD 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	u	100	0	0	10	110	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032210	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 USD 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	u	60	0	0	6	66	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032210	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	u	30	0	0	3	33	TRQ - Cars
87032210	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	u	15	0	0	1.50	16.5	TRQ - Cars
87032220	Specialised transport vehicles such as ambulances, prison vans and the like, second hand vehicle	u	125	0	0	12.50	137.5	EL

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032220	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 USD 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	u	100	0	0	10	110	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032220	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 USD 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	u	60	0	0	6	66	TRQ - Cars
87032220	Specialised transport vehicles such as ambulances, prison vans and the like, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032220	Specialised transport vehicles such as ambulances, prison vans and the like, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	TRQ - Cars
87032230	Three wheeled vehicles Other, second hand vehicle	u	125	0	0	12.50	137.5	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032230	Three wheeled vehicles Other, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	R10 to 10 % (commencing from 6th year)

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032230	Three wheeled vehicles Other, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	R10 to 10 % (commencing from 6th year)
87032230	Three wheeled vehicles Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	R10 to 10 % (commencing from 6th year)

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032230	Three wheeled vehicles Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	R10 to 10 % (commencing from 6th year)
87032291	Motor cars, second hand vehicles	u	125	0	0	12.50	137.5	EL
87032291	Motor cars, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032291	Motor cars, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	TRQ - Cars
87032291	Motor cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	TRQ - Cars
87032291	Motor cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032299	Other, second hand vehicles	u	125	0	0	12.50	137.5	EL
87032299	Other, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032299	Other, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	TRQ - Cars
87032299	Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	TRQ - Cars
87032299	Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032310	Vehicles principally designed for the transport of more than seven persons including the driver, second hand vehicles	u	125	0	0	12.50	137.5	EL
87032310	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 USD 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	u	100	0	0	10	110	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032310	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 USD 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	u	60	0	0	6	66	TRQ - Cars
87032310	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	u	30	0	0	3	33	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032310	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	u	15	0	0	1.50	16.5	TRQ - Cars
87032320	Three wheeled vehicles Other, second hand vehicles	u	125	0	0	12.50	137.5	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032320	Three wheeled vehicles Other, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	R10 to 10 % (commencing from 6th year)

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032320	Three wheeled vehicles Other, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	R10 to 10 % (commencing from 6th year)
87032320	Three wheeled vehicles Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	R10 to 10 % (commencing from 6th year)

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032320	Three wheeled vehicles Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	R10 to 10 % (commencing from 6th year)
87032391	Motor cars, second hand vehicles	u	125	0	0	12.50	137.5	EL
87032391	Motor cars, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032391	Motor cars, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	TRQ - Cars
87032391	Motor cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	TRQ - Cars
87032391	Motor cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032392	Specialized transport vehicles such as ambulances, prison vans and the like, second hand vehicles	u	125	0	0	12.50	137.5	EL
87032392	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 USD 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	u	100	0	0	10	110	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032392	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 USD 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	u	60	0	0	6	66	TRQ - Cars
87032392	Specialized transport vehicles such as ambulances, prison vans and the like, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032392	Specialized transport vehicles such as ambulances, prison vans and the like, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	TRQ - Cars
87032399	Other, second hand vehicles	u	125	0	0	12.50	137.5	EL
87032399	Other, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032399	Other, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	TRQ - Cars
87032399	Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	TRQ - Cars
87032399	Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032410	Vehicles principally designed for the transport of more than seven persons, second hand vehicles	u	125	0	0	12.50	137.5	EL
87032410	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 USD 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	u	100	0	0	10	110	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032410	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 USD 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	u	60	0	0	6	66	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032410	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	u	30	0	0	3	33	TRQ - Cars
87032410	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	u	15	0	0	1.50	16.5	TRQ - Cars
87032420	Three wheeled vehicles Other; second hand vehicles	u	125	0	0	12.50	137.5	EL

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032420	Three wheeled vehicles Other; which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD USD 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	u	100	0	0	10	110	R10 to 10 % (commencing from 6th year)

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032420	Three wheeled vehicles Other; which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	R10 to 10 % (commencing from 6th year)
87032420	Three wheeled vehicles Other; SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	R10 to 10 % (commencing from 6th year)

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032420	Three wheeled vehicles Other; CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	R10 to 10 % (commencing from 6th year)
87032491	Motor cars, second hand vehicles	u	125	0	0	12.50	137.5	EL
87032491	Motor cars, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032491	Motor cars, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	TRQ - Cars
87032491	Motor cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	TRQ - Cars
87032491	Motor cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032492	Specialised transport vehicles such as ambulances, prison vans and the like, second hand vehicles	u	125	0	0	12.50	137.5	EL
87032492	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 USD 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	u	100	0	0	10	110	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032492	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 USD 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	u	60	0	0	6	66	TRQ - Cars
87032492	Specialised transport vehicles such as ambulances, prison vans and the like, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032492	Specialised transport vehicles such as ambulances, prison vans and the like, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	TRQ - Cars
87032499	Other Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) ; second hand vehicles	u	125	0	0	12.50	137.5	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032499	Other Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel); which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032499	Other Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel); which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87032499	Other Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel); SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	TRQ - Cars
87032499	Other Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel); CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87033110	Vehicles principally designed for the transport of more than seven persons, including the driver, second hand vehicle	u	125	0	0	12.50	137.5	EL
87033110	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 USD 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	u	100	0	0	10	110	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87033110	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 USD USD 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	u	60	0	0	6	66	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87033110	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	u	30	0	0	3	33	TRQ - Cars
87033110	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	u	15	0	0	1.50	16.5	TRQ - Cars
87033191	Motor cars, second hand vehicles	u	125	0	0	12.50	137.5	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87033191	Motor cars, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	TRQ - Cars
87033191	Motor cars, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87033191	Motor cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	TRQ - Cars
87033191	Motor cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	TRQ - Cars
87033192	Specialised transport vehicles such as ambulances, prison vans and the like, second hand vehicles	u	125	0	0	12.50	137.5	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87033192	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 USD 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	u	100	0	0	10	110	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87033192	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 USD 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	u	60	0	0	6	66	TRQ - Cars
87033192	Specialised transport vehicles such as ambulances, prison vans and the like, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87033192	Specialised transport vehicles such as ambulances, prison vans and the like, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	TRQ - Cars
87033199	Other, second hand vehicles	u	125	0	0	12.50	137.5	EL
87033199	Other, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87033199	Other, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	TRQ - Cars
87033199	Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	TRQ - Cars
87033199	Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87033210	Vehicles principally designed for the transport of more than seven persons, including the driver, second hand vehicle	u	125	0	0	12.50	137.5	EL
87033210	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 USD 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	u	100	0	0	10	110	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87033210	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 USD 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	u	60	0	0	6	66	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87033210	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	u	30	0	0	3	33	TRQ - Cars
87033210	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	u	15	0	0	1.50	16.5	TRQ - Cars
87033291	Motor cars, second hand vehicles	u	125	0	0	12.50	137.5	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87033291	Motor cars, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	TRQ - Cars
87033291	Motor cars, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87033291	Motor cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	TRQ - Cars
87033291	Motor cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	TRQ - Cars
87033292	Specialised transport vehicles such as ambulances, prison vans and the like, second hand vehicles	u	125	0	0	12.50	137.5	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87033292	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 USD 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	u	100	0	0	10	110	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87033292	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 USD 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	u	60	0	0	6	66	TRQ - Cars
87033292	Specialised transport vehicles such as ambulances, prison vans and the like, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87033292	Specialised transport vehicles such as ambulances, prison vans and the like, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	TRQ - Cars
87033299	Other, second hand vehicles	u	125	0	0	12.50	137.5	EL
87033299	Other, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87033299	Other, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	TRQ - Cars
87033299	Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	TRQ - Cars
87033299	Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87033310	Vehicles principally designed for the transport of more than seven persons, including the driver, second hand vehicles	u	125	0	0	12.50	137.5	EL
87033310	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 USD 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	u	100	0	0	10	110	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87033310	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 USD 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	u	60	0	0	6	66	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87033310	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	u	30	0	0	3	33	TRQ - Cars
87033310	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	u	15	0	0	1.50	16.5	TRQ - Cars
87033320	Three wheeled vehicles Other, second hand vehicles	u	125	0	0	12.50	137.5	EL

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87033320	Three wheeled vehicles Other, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	R10 to 10 % (commencing from 6th year)

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87033320	Three wheeled vehicles Other, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	R10 to 10 % (commencing from 6th year)
87033320	Three wheeled vehicles Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	R10 to 10 % (commencing from 6th year)

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87033320	Three wheeled vehicles Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	R10 to 10 % (commencing from 6th year)
87033391	Motor cars, second hand vehicles	u	125	0	0	12.50	137.5	EL
87033391	Motor cars, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87033391	Motor cars, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	TRQ - Cars
87033391	Motor cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	TRQ - Cars
87033391	Motor cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87033392	Specialised transport vehicles such as ambulances, prison vans and the like, second hand vehicles	u	125	0	0	12.50	137.5	EL
87033392	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 USD 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	u	100	0	0	10	110	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87033392	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 USD 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	u	60	0	0	6	66	TRQ - Cars
87033392	Specialised transport vehicles such as ambulances, prison vans and the like, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87033392	Specialised transport vehicles such as ambulances, prison vans and the like, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	TRQ - Cars
87033399	Other, second hand vehicles	u	125	0	0	12.50	137.5	EL
87033399	Other, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87033399	Other, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	TRQ - Cars
87033399	Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	TRQ - Cars
87033399	Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87034010	Vehicles principally designed for transport of more than seven persons, including driver, second hand vehicles	u	125	0	0	12.50	137.5	EL
87034010	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 USD 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	u	100	0	0	10	110	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87034010	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 USD 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	u	60	0	0	6	66	TRQ - Cars
87034010	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	u	30	0	0	3	33	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87034010	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	u	15	0	0	1.50	16.5	TRQ - Cars
87034020	Specialised transport vehicles such as ambulances, prison vans and the like, second hand vehicles	u	125	0	0	12.50	137.5	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87034020	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 USD 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	u	100	0	0	10	110	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87034020	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 USD 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	u	60	0	0	6	66	TRQ - Cars
87034020	Specialised transport vehicles such as ambulances, prison vans and the like, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87034020	Specialised transport vehicles such as ambulances, prison vans and the like, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	TRQ - Cars
87034030	Motor cars, second hand vehicles	u	125	0	0	12.50	137.5	EL
87034030	Motor cars, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87034030	Motor cars, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	TRQ - Cars
87034030	Motor cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	TRQ - Cars
87034030	Motor cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87034040	Three-wheeled vehicles, second hand vehicles	u	125	0	0	12.50	137.5	EL
87034040	Three-wheeled vehicles, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87034040	Three-wheeled vehicles, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	EL
87034040	Three-wheeled vehicles, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	EL

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87034040	Three-wheeled vehicles, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	EL
87034090	Other, second hand vehicles	u	125	0	0	12.50	137.5	EL
87034090	Other, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87034090	Other, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	TRQ - Cars
87034090	Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	TRQ - Cars
87034090	Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87035010	Vehicles principally designed for transport of more than seven persons, including driver, second hand vehicles	u	125	0	0	12.50	137.5	EL
87035010	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 USD 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	u	100	0	0	10	110	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87035010	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 USD 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	u	60	0	0	6	66	TRQ - Cars
87035010	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	u	30	0	0	3	33	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87035010	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	u	15	0	0	1.50	16.5	TRQ - Cars
87035020	Specialised transport vehicles such as ambulances, prison vans and the like, second hand vehicles	u	125	0	0	12.50	137.5	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87035020	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 USD 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	u	100	0	0	10	110	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87035020	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 USD 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	u	60	0	0	6	66	TRQ - Cars
87035020	Specialised transport vehicles such as ambulances, prison vans and the like, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87035020	Specialised transport vehicles such as ambulances, prison vans and the like, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	TRQ - Cars
87035030	Motor cars, second hand vehicles	u	125	0	0	12.50	137.5	EL
87035030	Motor cars, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87035030	Motor cars, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	TRQ - Cars
87035030	Motor cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	TRQ - Cars
87035030	Motor cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87035040	Three-wheeled vehicles, second hand vehicles	u	125	0	0	12.50	137.5	EL
87035040	Three-wheeled vehicles, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87035040	Three-wheeled vehicles, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	EL
87035040	Three-wheeled vehicles, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	EL

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87035040	Three-wheeled vehicles, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	EL
87035090	Other, second hand vehicles	u	125	0	0	12.50	137.5	EL
87035090	Other, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87035090	Other, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	TRQ - Cars
87035090	Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	TRQ - Cars
87035090	Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87036010	Vehicles principally designed for transport of more than seven persons, including driver, second hand vehicles	u	125	0	0	12.50	137.5	EL
87036010	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 USD 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	u	100	0	0	10	110	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87036010	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 USD 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	u	60	0	0	6	66	TRQ - Cars
87036010	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	u	30	0	0	3	33	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87036010	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	u	15	0	0	1.50	16.5	TRQ - Cars
87036020	Specialised transport vehicles such as ambulances, prison vans and the like, second hand vehicles	u	125	0	0	12.50	137.5	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87036020	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 USD 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	u	100	0	0	10	110	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87036020	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 USD 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	u	60	0	0	6	66	TRQ - Cars
87036020	Specialised transport vehicles such as ambulances, prison vans and the like, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87036020	Specialised transport vehicles such as ambulances, prison vans and the like, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	TRQ - Cars
87036030	Motor cars, second hand vehicles	u	125	0	0	12.50	137.5	EL
87036030	Motor cars, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87036030	Motor cars, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	TRQ - Cars
87036030	Motor cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	TRQ - Cars
87036030	Motor cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87036040	Three-wheeled vehicles, second hand vehicles	u	125	0	0	12.50	137.5	EL
87036040	Three-wheeled vehicles, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87036040	Three-wheeled vehicles, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	EL
87036040	Three-wheeled vehicles, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87036040	Three-wheeled vehicles, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	EL
87036090	Other, second hand vehicles	u	125	0	0	12.50	137.5	EL
87036090	Other, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87036090	Other, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	TRQ - Cars
87036090	Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	TRQ - Cars
87036090	Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87037010	Vehicles principally designed for transport of more than seven persons, including driver, second hand vehicles	u	125	0	0	12.50	137.5	EL
87037010	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 USD 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	u	100	0	0	10	110	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87037010	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 USD 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	u	60	0	0	6	66	TRQ - Cars
87037010	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	u	30	0	0	3	33	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87037010	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	u	15	0	0	1.50	16.5	TRQ - Cars
87037020	Specialised transport vehicles such as ambulances, prison vans and the like, second hand vehicles	u	125	0	0	12.50	137.5	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87037020	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 USD 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	u	100	0	0	10	110	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87037020	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 USD 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	u	60	0	0	6	66	TRQ - Cars
87037020	Specialised transport vehicles such as ambulances, prison vans and the like, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87037020	Specialised transport vehicles such as ambulances, prison vans and the like, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	TRQ - Cars
87037030	Motor cars, second hand vehicles	u	125	0	0	12.50	137.5	EL
87037030	Motor cars, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87037030	Motor cars, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	TRQ - Cars
87037030	Motor cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	TRQ - Cars
87037030	Motor cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87037040	Three-wheeled vehicles, second hand vehicles	u	125	0	0	12.50	137.5	EL
87037040	Three-wheeled vehicles, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87037040	Three-wheeled vehicles, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	EL
87037040	Three-wheeled vehicles, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87037040	Three-wheeled vehicles, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	EL
87037090	Other, second hand vehicles	u	125	0	0	12.50	137.5	EL
87037090	Other, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87037090	Other, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	TRQ - Cars
87037090	Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	30	0	0	3	33	TRQ - Cars
87037090	Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
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 USD 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	u	100	0	0	10	110	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
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 less than or equal to USD 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	u	60	0	0	6	66	TRQ - Cars
87038010	Vehicles principally designed for transport of more than seven persons, including driver, SKD (Semi Knocked Down)	u	30	0	0	3	33	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87038010	Vehicles principally designed for transport of more than seven persons, including driver, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	TRQ - Cars
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 USD 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	u	100	0	0	10	110	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
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 less than or equal to USD 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	u	60	0	0	6	66	TRQ - Cars
87038020	Specialised transport vehicles such as ambulances, prison vans and the like, SKD (Semi Knocked Down)	u	30	0	0	3	33	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87038020	Specialised transport vehicles such as ambulances, prison vans and the like, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	TRQ - Cars
87038030	Motor cars, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87038030	Motor cars, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	TRQ - Cars
87038030	Motor cars, SKD (Semi Knocked Down)	u	30	0	0	3	33	TRQ - Cars
87038030	Motor cars, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87038040	Three-wheeled vehicles, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87038040	Three-wheeled vehicles, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	EL
87038040	Three-wheeled vehicles, SKD (Semi Knocked Down)	u	30	0	0	3	33	EL
87038040	Three-wheeled vehicles, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87038090	Other, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	TRQ - Cars
87038090	Other, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	TRQ - Cars

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87038090	Other, SKD (Semi Knocked Down)	u	30	0	0	3	33	TRQ - Cars
87038090	Other, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	TRQ - Cars
87039000	Other, second hand vehicles	u	125	0	0	12.50	137.5	EL
87039000	Other, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value more than USD 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	u	100	0	0	10	110	TRQ - Cars

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87039000	Other, which have not been registered anywhere prior to importation, CBU (Completely Built Unit) with CIF value less than or equal to USD 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	u	60	0	0	6	66	TRQ - Cars
87039000	Other, SKD (Semi Knocked Down)	u	30	0	0	3	33	TRQ - Cars
87039000	Other, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	TRQ - Cars
87041010	With net weight (excluding pay-load) exceeding 8 tonnes and maximum pay-load capacity not less than 10 tonnes, CBU (Completely Built Unit)	u	40	0	0	4	44	TRQ - ICE Trucks

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87041010	With net weight (excluding pay-load) exceeding 8 tonnes and maximum pay-load capacity not less than 10 tonnes, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	TRQ - ICE Trucks
87041010	With net weight (excluding pay-load) exceeding 8 tonnes and maximum pay-load capacity not less than 10 tonnes, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	TRQ - ICE Trucks
87042100	Other Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel); CBU (Completely Built Unit)	u	40	0	0	4	44	TRQ - ICE Trucks

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87042100	Other Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel); SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	TRQ - ICE Trucks
87042100	Other Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel); CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	TRQ - ICE Trucks
87042200	G.v.w. exceeding 5 tonnes but not exceeding 20 tonnes, CBU (Completely Built Unit)	u	40	0	0	4	44	TRQ - ICE Trucks
87042200	G.v.w. exceeding 5 tonnes but not exceeding 20 tonnes, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	TRQ - ICE Trucks

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87042200	G.v.w. exceeding 5 tonnes but not exceeding 20 tonnes, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	TRQ - ICE Trucks
87042300	G.v.w. exceeding 20 tonnes, CBU (Completely Built Unit)	u	40	0	0	4	44	TRQ - ICE Trucks
87042300	G.v.w. exceeding 20 tonnes, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	TRQ - ICE Trucks
87042300	G.v.w. exceeding 20 tonnes, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	TRQ - ICE Trucks
87043100	G.v.w. not exceeding 5 tonnes, CBU (Completely Built Unit)	u	40	0	0	4	44	TRQ - ICE Trucks
87043100	G.v.w. not exceeding 5 tonnes, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	TRQ - ICE Trucks

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87043100	G.v.w. not exceeding 5 tonnes, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	TRQ - ICE Trucks
87043200	G.v.w. exceeding 5 tonnes, CBU (Completely Built Unit)	u	40	0	0	4	44	TRQ - ICE Trucks
87043200	G.v.w. exceeding 5 tonnes, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	TRQ - ICE Trucks
87043200	G.v.w. exceeding 5 tonnes, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	TRQ - ICE Trucks
87044100	G.v.w. not exceeding 5 tonnes, CBU (Completely Built Unit)	u	40	0	0	4	44	EL
87044100	G.v.w. not exceeding 5 tonnes, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	EL
87044100	G.v.w. not exceeding 5 tonnes, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87044200	G.v.w. exceeding 5 tonnes but not exceeding 20 tonnes, CBU (Completely Built Unit)	u	40	0	0	4	44	EL
87044200	G.v.w. exceeding 5 tonnes but not exceeding 20 tonnes, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	EL
87044200	G.v.w. exceeding 5 tonnes but not exceeding 20 tonnes, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL
87044300	G.v.w. exceeding 20 tonnes, CBU (Completely Built Unit)	u	40	0	0	4	44	EL
87044300	G.v.w. exceeding 20 tonnes, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	EL
87044300	G.v.w. exceeding 20 tonnes, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87045100	G.v.w. not exceeding 5 tonnes, CBU (Completely Built Unit)	u	40	0	0	4	44	EL
87045100	G.v.w. not exceeding 5 tonnes, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	EL
87045100	G.v.w. not exceeding 5 tonnes, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL
87045200	G.v.w. exceeding 5 tonnes, CBU (Completely Built Unit)	u	40	0	0	4	44	EL
87045200	G.v.w. exceeding 5 tonnes, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	EL
87045200	G.v.w. exceeding 5 tonnes, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL
87046000	Other with only electric motor for propulsion, CBU (Completely Built Unit)	u	40	0	0	4	44	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87046000	Other with only electric motor for propulsion, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	EL
87046000	Other with only electric motor for propulsion, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL
87049011	Refrigerated	u	0	0	0	0	0	EIF
87049012	Electrically operated, CBU (Completely Built Unit)	u	40	0	0	4	44	EL
87049012	Electrically operated, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	EL
87049012	Electrically operated, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	EL
87049019	Other, CBU (Completely Built Unit)	u	40	0	0	4	44	TRQ - ICE Trucks
87049019	Other, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	TRQ - ICE Trucks

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87049019	Other, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	TRQ - ICE Trucks
87049090	Other, CBU (Completely Built Unit)	u	40	0	0	4	44	TRQ - ICE Trucks
87049090	Other, SKD (Semi Knocked Down)	u	25	0	0	2.50	27.5	TRQ - ICE Trucks
87049090	Other, CKD (Completely Knocked Down)	u	15	0	0	1.50	16.5	TRQ - ICE Trucks
87051000	Crane lorries	u	10	0	0	1	11	E7
87052000	Mobile drilling derricks	u	10	0	0	1	11	E7
87053000	Fire fighting vehicles	u	10	0	0	1	11	E7
87054000	Concrete-mixer lorries	u	10	0	0	1	11	E7
87059000	Other	u	10	0	0	1	11	E7
87060011	Of engine capacity not exceeding 1800 cc	u	15	0	0	1.5	16.5	E10
87060019	Other	u	15	0	0	1.5	16.5	EL
	For the vehicles of heading 8702:							

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87060021	For transport of not more than thirteen persons, including the driver	u	15	0	0	1.5	16.5	EL
87060029	Other	u	15	0	0	1.5	16.5	EL
	For the vehicles of heading 8703:							
87060031	For three wheeled vehicles	u	15	0	0	1.5	16.5	EL
87060039	Other	u	15	0	0	1.5	16.5	EL
	For the vehicles of heading 8704:							
87060041	For three wheeled motor vehicle	u	15	0	0	1.5	16.5	EL
87060042	For motor vehicles, other than petrol driven	u	15	0	0	1.5	16.5	EL
87060043	For dumpers covered in the heading 8704	u	15	0	0	1.5	16.5	EL
87060049	Other	u	15	0	0	1.5	16.5	EL

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87060050	For the vehicles of heading 8705	u	15	0	0	1.5	16.5	EL
87071000	For the vehicles of heading 8703:	u	15	0	0	1.5	16.5	E10
87079000	Other:	u	15	0	0	1.5	16.5	E10
87081010	For tractors:	kg	10	0	0	1	11	E7
87081090	Other	kg	15	0	0	1.5	16.5	E10
	Other parts and accessories of bodies (including cabs):							
87082100	Safety seat belts	u	15	0	0	1.5	16.5	E10
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	E10
87082900	Other	kg	15	0	0	1.5	16.5	E10
87083000	Brakes and servo-brakes and parts thereof:	kg	15	0	0	1.5	16.5	E10

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87084000	Gear boxes and parts thereof	kg	15	0	0	1.5	16.5	E10
87085000	Drive-axles with differential, whether or not provided with other transmission components non-driving axles; parts thereof	kg	15	0	0	1.5	16.5	E10
87087000	Road wheels and parts and accessories thereof	kg	15	0	0	1.5	16.5	E10
87088000	Suspension systems and parts thereof (including shock-absorbers)	kg	15	0	0	1.5	16.5	E10
	Other parts of accessories:							
87089100	Radiators and parts thereof	kg	15	0	0	1.5	16.5	E10
87089200	Silencers and exhaust pipes	kg	15	0	0	1.5	16.5	E10
87089300	Clutches and parts thereof	kg	15	0	0	1.5	16.5	E10

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87089400	Steering wheels, steering columns and steering boxes; parts thereof	kg	15	0	0	1.5	16.5	E10
87089500	Safety airbags with inflater system	kg	15	0	0	1.5	16.5	E10
87089900	Other	kg	15	0	0	1.5	16.5	E10
87091100	Electrical	u	10	0	0	1	11	E10
87091900	Other	u	10	0	0	1	11	E7
87099000	Parts	kg	10	0	0	1	11	E7
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	EIF
87111010	Mopeds, second hand vehicles	u	100	0	0	10	110	EL

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87111010	Mopeds, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50	0	0	5	55	R10 to 10 % (commencing from 6th year)
87111010	Mopeds, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25	0	0	2.50	27.5	R10 to 10 % (commencing from 6th year)
87111010	Mopeds, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	R10 to 10 % (commencing from 6th year)
87111020	Motorised cycles, second hand vehicles	u	100	0	0	10	110	EL
87111020	Motorised cycles, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50	0	0	5	55	R10 to 10 % (commencing from 6th year)

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87111020	Motorised cycles, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25	0	0	2.50	27.5	R10 to 10 % (commencing from 6th year)
87111020	Motorised cycles, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	R10 to 10 % (commencing from 6th year)
87111090	Other, second hand vehicles	u	100	0	0	10	110	EL
87111090	Other, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50	0	0	5	55	R10 to 10 % (commencing from 6th year)
87111090	Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25	0	0	2.50	27.5	R10 to 10 % (commencing from 6th year)

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87111090	Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	R10 to 10 % (commencing from 6th year)
87112011	Of cylender capacity not exceeding 75 cc, second hand vehicles	u	100	0	0	10	110	EL
87112011	Of cylender capacity not exceeding 75 cc, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50	0	0	5	55	R10 to 10 % (commencing from 6th year)
87112011	Of cylender capacity not exceeding 75 cc, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25	0	0	2.50	27.5	R10 to 10 % (commencing from 6th year)

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87112011	Of cylender capacity not exceeding 75 cc, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	R10 to 10 % (commencing from 6th year)
87112019	Other Motor cycles ; second hand vehicles	u	100	0	0	10	110	EL
87112019	Other Motor cycles; CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50	0	0	5	55	R10 to 10 % (commencing from 6th year)
87112019	Other Motor cycles; SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25	0	0	2.50	27.5	R10 to 10 % (commencing from 6th year)

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87112019	Other Motor cycles; CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	R10 to 10 % (commencing from 6th year)
87112021	Of cylender capacity not exceeding 75 cc, second hand vehicles	u	100	0	0	10	110	EL
87112021	Of cylender capacity not exceeding 75 cc, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50	0	0	5	55	R10 to 10 % (commencing from 6th year)
87112021	Of cylender capacity not exceeding 75 cc, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25	0	0	2.50	27.5	R10 to 10 % (commencing from 6th year)

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87112021	Of cylender capacity not exceeding 75 cc, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	R10 to 10 % (commencing from 6th year)
87112029	Other Mopeds; second hand vehicles	u	100	0	0	10	110	EL
87112029	Other Mopeds; CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50	0	0	5	55	R10 to 10 % (commencing from 6th year)
87112029	Other Mopeds; SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25	0	0	2.50	27.5	R10 to 10 % (commencing from 6th year)

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87112029	Other Mopeds; CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	R10 to 10 % (commencing from 6th year)
87112031	Of cylender capacity not exceeding 75 cc, second hand vehicles	u	100	0	0	10	110	EL
87112031	Of cylender capacity not exceeding 75 cc, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50	0	0	5	55	R10 to 10 % (commencing from 6th year)
87112031	Of cylender capacity not exceeding 75 cc, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25	0	0	2.50	27.5	R10 to 10 % (commencing from 6th year)

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87112031	Of cylender capacity not exceeding 75 cc, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	R10 to 10 % (commencing from 6th year)
87112039	Other Other; second hand vehicles	u	100	0	0	10	110	EL
87112039	Other Other ; CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50	0	0	5	55	R10 to 10 % (commencing from 6th year)
87112039	Other Other; SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25	0	0	2.50	27.5	R10 to 10 % (commencing from 6th year)

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87112039	Other Other; CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	R10 to 10 % (commencing from 6th year)
87112091	Of cylender capacity not exceeding 75 cc, second hand vehicles	u	100	0	0	10	110	EL
87112091	Of cylender capacity not exceeding 75 cc, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50	0	0	5	55	R10 to 10 % (commencing from 6th year)
87112091	Of cylender capacity not exceeding 75 cc, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25	0	0	2.50	27.5	R10 to 10 % (commencing from 6th year)

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87112091	Of cylender capacity not exceeding 75 cc, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	R10 to 10 % (commencing from 6th year)
87112099	Other, second hand vehicles	u	100	0	0	10	110	EL
87112099	Other, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50	0	0	5	55	R10 to 10 % (commencing from 6th year)
87112099	Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25	0	0	2.50	27.5	R10 to 10 % (commencing from 6th year)

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87112099	Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	R10 to 10 % (commencing from 6th year)
87113010	Scooters, second hand vehicles	u	100	0	0	10	110	EL
87113010	Scooters, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50	0	0	5	55	R10 to 10 % (commencing from 6th year)
87113010	Scooters, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25	0	0	2.50	27.5	R10 to 10 % (commencing from 6th year)
87113010	Scooters, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	R10 to 10 % (commencing from 6th year)

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87113020	Motor-cycles, second hand vehicles	u	100	0	0	10	110	EL
87113020	Motor-cycles, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50	0	0	5	55	R10 to 10 % (commencing from 6th year)
87113020	Motor-cycles, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25	0	0	2.50	27.5	R10 to 10 % (commencing from 6th year)
87113020	Motor-cycles, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	R10 to 10 % (commencing from 6th year)
87113090	Other, second hand vehicles	u	100	0	0	10	110	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87113090	Other, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50	0	0	5	55	R10 to 10 % (commencing from 6th year)
87113090	Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25	0	0	2.50	27.5	R10 to 10 % (commencing from 6th year)
87113090	Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	R10 to 10 % (commencing from 6th year)
87114010	Motor-cycles, second hand vehicles	u	100	0	0	10	110	EL
87114010	Motor-cycles, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50	0	0	5	55	R10 to 10 % (commencing from 6th year)

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87114010	Motor-cycles, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25	0	0	2.50	27.5	R10 to 10 % (commencing from 6th year)
87114010	Motor-cycles, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	R10 to 10 % (commencing from 6th year)
87114090	Other, second hand vehicles	u	100	0	0	10	110	EL
87114090	Other, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50	0	0	5	55	R10 to 10 % (commencing from 6th year)
87114090	Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25	0	0	2.50	27.5	R10 to 10 % (commencing from 6th year)

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87114090	Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	R10 to 10 % (commencing from 6th year)
87115000	With reciprocating internal combustion piston engine of cylinder capacity exceeding 800 cc, second hand vehicles	u	100	0	0	10	110	EL
87115000	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	u	50	0	0	5	55	R1 to 10 %

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87115000	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	u	25	0	0	2.50	27.5	R1 to 10 %
87115000	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	u	15	0	0	1.50	16.5	R1 to 10 %
87116010	Motor cycles, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50	0	0	5	55	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87116010	Motor cycles, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25	0	0	2.50	27.5	EL
87116010	Motor cycles, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	EL
87116020	Scooters, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50	0	0	5	55	EL
87116020	Scooters, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25	0	0	2.50	27.5	EL

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87116020	Scooters, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	EL
87116030	Mopeds, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50	0	0	5	55	EL
87116030	Mopeds, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25	0	0	2.50	27.5	EL
87116030	Mopeds, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	EL

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87116090	Others, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50	0	0	5	55	EL
87116090	Others, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25	0	0	2.50	27.5	EL
87116090	Others, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	EL
87119010	Side-cars, second hand vehicles	u	100	0	0	10	110	EL
87119010	Side-cars, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50	0	0	5	55	R10 to 10 % (commencing from 6th year)

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87119010	Side-cars, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25	0	0	2.50	27.5	R10 to 10 % (commencing from 6th year)
87119010	Side-cars, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	R10 to 10 % (commencing from 6th year)
87119090	Other, second hand vehicles	u	100	0	0	10	110	EL
87119090	Other, CBU (Completely Built Unit), which have not been registered anywhere prior to importation	u	50	0	0	5	55	R10 to 10 % (commencing from 6th year)
87119090	Other, SKD (Semi Knocked Down), which have not been registered anywhere prior to importation	u	25	0	0	2.50	27.5	R10 to 10 % (commencing from 6th year)

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
87119090	Other, CKD (Completely Knocked Down), which have not been registered anywhere prior to importation	u	15	0	0	1.50	16.5	R10 to 10 % (commencing from 6th year)
87120010	Bicycles	u	30	0	0	3	33	E10
87120090	Other	u	10	0	0	1	11	E10
87131010	Wheel chairs for invalid	u	10	0	0	1	11	E10
87131090	Other	u	10	0	0	1	11	EIF
87139010	Wheel chairs for invalid	u	10	0	0	1	11	EIF
87139090	Other	u	10	0	0	1	11	EIF
87141010	Saddles	kg	15	0	0	1.5	16.5	E10
87141090	Other	kg	15	0	0	1.5	16.5	E10
87142010	Mechanically propelled	kg	10	0	0	1	11	E7
87142020	Non mechanically propelled	kg	10	0	0	1	11	E7
87142090	Other	kg	10	0	0	1	11	E7
87149100	Frames and forks, and parts thereof	u	20	0	0	2	22	E5
87149210	Bicycle rims	u	20	0	0	2	22	E10

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87149220	Bicycle spokes	u	20	0	0	2	22	E10
87149290	Other	u	20	0	0	2	22	E10
87149310	Bicycle hubs	kg	20	0	0	2	22	E10
87149320	Bicycle free-wheels	kg	20	0	0	2	22	E10
87149390	Other	kg	20	0	0	2	22	E10
87149400	Brakes, including coaster braking hubs and hub brakes, and parts thereof	kg	20	0	0	2	22	E10
87149510	Bicycle saddles	kg	20	0	0	2	22	E10
87149590	Other	kg	20	0	0	2	22	E10
87149600	Pedals and crank-gear, and parts thereof	kg	20	0	0	2	22	E10
87149910	Bicycle chains	kg	20	0	0	2	22	E10
87149920	Bicycle wheels	kg	20	0	0	2	22	E10
87149990	Other	kg	20	0	0	2	22	E7
87150010	Baby carriages	u	10	0	0	1	11	EIF
87150020	Parts	kg	10	0	0	1	11	EIF

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87161000	Trailers and semi-trailers of the caravan type, for housing or camping	u	10	0	0	1	11	E10
87162000	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	u	10	0	0	1	11	E10
	Other trailers and semi-trailers for the transport goods:							
87163100	Tanker trailers and tanker semi-trailers	u	10	0	0	1	11	EL
87163900	Other	u	10	0	0	1	11	E7
87164000	Other trailers and semi-trailers	u	10	0	0	1	11	E10
87168010	Hand propelled vehicles (e.g. hand carts, rickshaws and the like)	u	10	0	0	1	11	E10
87168020	Animal drawn vehicles	u	10	0	0	1	11	EL
87168090	Other	u	10	0	0	1	11	E7
87169010	Parts and accessories of trailers	kg	10	0	0	1	11	E10

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87169090	Other	kg	10	0	0	1	11	E10
88010010	Gliders and hang gliders	u	0	0	0	0	0	EIF
88010020	Balloons	u	10	0	0	1	11	E7
88010090	Other	u	10	0	0	1	11	E5
88021100	Of an unladen weight not exceeding 2,000 kg	u	2.5	0	0	0.25	2.8	E5
88021200	Of an unladen weight exceeding 2,000 kg	u	2.5	0	0	0.25	2.8	E5
88022000	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	u	3	0	0	0.3	3.3	E5
88023000	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	u	3	0	0	0.3	3.3	E10
88024000	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	u	3	0	0	0.3	3.3	E5

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88026000	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	u	10	0	0	1	11	E5
88040010	Parachutes (including dirigible parachutes and paragliders) and parts and accessories thereof	u	10	0	0	1	11	E5
88040020	Rotochutes; parts and accessories thereof	u	10	0	0	1	11	E5
88051010	Aircraft launching gear	u	10	0	0	1	11	E7
88051020	Deck arrestor or similar gear	u	10	0	0	1	11	EIF
88051030	Part of aircraft launching gear and deck arrestor or similar gear	u	10	0	0	1	11	EIF
	Ground flying trainers and parts thereof:							
88052100	Air combat simulators and parts thereof	u	10	0	0	1	11	EIF
88052900	Other	u	10	0	0	1	11	E5

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88061000	Designed for the carriage of passengers	u	10	0	0	1	11	E5
88062100	With maximum take-off weight not more than 250 g	u	10	0	0	1	11	E5
88062200	With maximum take-off weight more than 250 g but not more than 7 kg	u	10	0	0	1	11	E5
88062300	With maximum take-off weight more than 7 kg but not more than 25 kg	u	10	0	0	1	11	E5
88062400	With maximum take-off weight more than 25 kg but not more than 150 kg	u	10	0	0	1	11	E5
88062900	Other	u	10	0	0	1	11	E5
88069100	With maximum take-off weight not more than 250 g	u	10	0	0	1	11	E5
88069200	With maximum take-off weight more than 250 g but not more than 7 kg	u	10	0	0	1	11	R10 to 5.5 %

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88069300	With maximum take-off weight more than 7 kg but not more than 25 kg	u	10	0	0	1	11	R10 to 5.5 %
88069400	With maximum take-off weight more than 25 kg but not more than 150 kg	u	10	0	0	1	11	R10 to 5.5 %
88069900	Other	u	10	0	0	1	11	R10 to 5.5 %
88071000	Propellers and rotors and parts thereof	kg	2.5	0	0	0.25	2.8	E10
88072000	Under-carriages and parts thereof	kg	2.5	0	0	0.25	2.8	E10
88073000	Other parts of aeroplanes, helicopters or unmanned aircraft	kg	2.5	0	0	0.25	2.8	E10
88079000	Other	kg	10	0	0	1	11	E5
89011010	Ships	u	0	0	0	0	0	EIF
89011020	Launches	u	0	0	0	0	0	EIF
89011030	Boats	u	0	0	0	0	0	EIF
89011040	Barges	u	0	0	0	0	0	EIF
89011090	Other	u	0	0	0	0	0	EIF

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89012000	Tankers	u	0	0	0	0	0	EIF
89013000	Refrigerated vessels, other than those of sub heading	u	0	0	0	0	0	EIF
89019000	Other vessels for transport of goods and other vessels for the transport of both persons and goods	u	0	0	0	0	0	EIF
89020010	Trawlers and other fishing vessels	u	0	0	0	0	0	EL
89020090	Other	u	5	0	0	0.5	5.5	R10 to 2.75 %
89031100	Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	u	25	0	0	2.5	27.5	E10
89031200	Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	u	25	0	0	2.5	27.5	E10
89031900	Other	u	25	0	0	2.5	27.5	E10

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89032100	Of a length not exceeding 7.5 m	u	25	0	0	2.5	27.5	E10
89032200	Of a length exceeding 7.5 m but not exceeding 24m	u	25	0	0	2.5	27.5	E10
89032300	Of a length exceeding 24 m	u	25	0	0	2.5	27.5	E10
89033100	Of a length not exceeding 7.5 m	u	25	0	0	2.5	27.5	E10
89033200	Of a length exceeding 7.5 m but not exceeding 24 m	u	25	0	0	2.5	27.5	R10 to 13.75 %
89033300	Of a length exceeding 24 m	u	25	0	0	2.5	27.5	E10
89039300	Of a length not exceeding 7.5 m	u	25	0	0	2.5	27.5	R10 to 13.75 %
89039900	Other	u	25	0	0	2.5	27.5	R10 to 13.75 %
89040000	Tugs and pusher craft	u	5	0	0	0.5	5.5	E5
89051000	Dredgers	u	0	0	0	0	0	EIF

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89052000	Floating or submersible drilling or production platforms	u	0	0	0	0	0	EIF
89059010	Floating docks	u	5	0	0	0.5	5.5	E7
89059090	Other	u	5	0	0	0.5	5.5	E10
89061000	Warships	u	0	0	0	0	0	EIF
89069000	Other	u	0	0	0	0	0	EIF
89071000	Inflatable rafts	u	0	0	0	0	0	E10
89079000	Other	u	10	0	0	1	11	R10 to 5.5 %
89080000	Vessels and other floating structures for breaking up	u	2.5	0	0	0.25	2.8	EIF
90011000	Optical fibres, optical fibres bundles and cables	kg	15	0	0	1.5	16.5	E7
90012000	Sheets and plates of polarising material	kg	10	0	0	1	11	EIF
90013000	Contact lenses	u	10	0	0	1	11	E10
90014010	Polarised glass	u	10	0	0	1	11	E5
90014090	Other	u	10	0	0	1	11	E5

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90015000	Spectacle lenses of other materials	u	10	0	0	1	11	E10
90019010	Optical calcile crystal	kg	10	0	0	1	11	EIF
90019090	Other	kg	10	0	0	1	11	EIF
90021100	For cameras, projectors or photographic enlargers or reducers	u	10	0	0	1	11	E7
90021900	Other	u	10	0	0	1	11	EIF
90022000	Filters	u	10	0	0	1	11	EIF
90029000	Other	u	10	0	0	1	11	EIF
90031100	Of plastics	u	10	0	0	1	11	E7
90031900	Of other materials	u	10	0	0	1	11	E7
90039000	Parts	kg	10	0	0	1	11	E7
90041000	Sunglasses	u	20	0	0	2	22	E7
90049010	Passive night vision goggles	u	10	0	0	1	11	EIF
90049020	Prismatic eyeglasses for reading	u	10	0	0	1	11	EIF
90049090	Other	u	10	0	0	1	11	E7
90051000	Binoculars	u	10	0	0	1	11	E7

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90058010	Monocular and refracting telescopes	u	10	0	0	1	11	EIF
90058020	Astronomical instruments	u	10	0	0	1	11	EIF
90058090	Other	u	10	0	0	1	11	EIF
90059010	Of binocular or telescopic of heading 9005, other than mountings	kg	10	0	0	1	11	EL
90059020	Mountings for astronomical instruments	kg	10	0	0	1	11	EL
90059090	Other	kg	10	0	0	1	11	E7
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	u	10	0	0	1	11	EIF
90064000	Instant print cameras	u	10	0	0	1	11	EIF

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	Other cameras:							
90065310	Fixed focus 35 mm cameras	u	10	0	0	1	11	E7
90065390	Other	u	10	0	0	1	11	E7
90065910	Fixed focus 110 mm cameras	u	10	0	0	1	11	EIF
90065990	Other	u	10	0	0	1	11	EIF
	Photographic flashlight apparatus and flashbulbs:							
90066100	Discharge lamp ("electronic") flashlight apparatus	u	10	0	0	1	11	EIF
90066900	Other	u	10	0	0	1	11	EIF
	Parts and accessories:							
90069100	For cameras	kg	10	0	0	1	11	EIF
90069900	Other	kg	10	0	0	1	11	E7
90071010	For film of less than 16 mm width or for double 8 mm film:	u	10	0	0	1	11	E7
90071090	Other	u	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
90072010	For film of less than 16 mm width	u	10	0	0	1	11	EIF
90072090	Other	u	10	0	0	1	11	EIF
90079100	For cameras	kg	10	0	0	1	11	E7
90079200	For projectors	kg	10	0	0	1	11	EIF
90085010	Slide projectors	u	10	0	0	1	11	EIF
90085020	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	u	10	0	0	1	11	EIF
90085030	Other image projectors	u	10	0	0	1	11	EIF
90085040	Photographic (other than cinematographic) enlargers and reducers	u	10	0	0	1	11	EIF
90089000	Parts and accessories	kg	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
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	u	7.5	0	0	0.75	8.3	E7
90105000	Other appratus and equipment for photographic (including cinematographic) laboratories; negatoscopes	u	7.5	0	0	0.75	8.3	EIF
90106000	Projection screens	u	10	0	0	1	11	EIF
90109000	Parts and accessories	kg	7.5	0	0	0.75	8.3	EIF
90111000	Stereoscopic microscopes	u	7.5	0	0	0.75	8.3	EIF
90112000	Other microscopes, for photomicrography, cinephotomicrography or microprojection	u	7.5	0	0	0.75	8.3	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
90118000	Other microscopes	u	7.5	0	0	0.75	8.3	E7
90119000	Parts and accessories	kg	7.5	0	0	0.75	8.3	EIF
90121010	Electron microscopes fitted with equipment specifically designed for the handling and transport of semi conductor wafers or reticles	u	7.5	0	0	0.75	8.3	EIF
90121090	Other	u	7.5	0	0	0.75	8.3	EIF
90129000	Parts and accessories	kg	7.5	0	0	0.75	8.3	EIF
90131010	Telescopic sights for fitting to arms	u	10	0	0	1	11	E7
90131020	Periscopes	u	7.5	0	0	0.75	8.3	E7
90131090	Other	u	7.5	0	0	0.75	8.3	E7
90132000	Lasers, other than laser diodes	u	7.5	0	0	0.75	8.3	E7
90138000	Other devices, appliances and instrument	u	7.5	0	0	0.75	8.3	E7
90139000	Parts and accessories	u	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
90141000	Direction finding compasses	u	7.5	0	0	0.75	8.3	E7
90142000	Instruments and appliances for aeronautical or space navigation (other than compasses)	u	7.5	0	0	0.75	8.3	E7
90148010	Echo sounding instrument	u	7.5	0	0	0.75	8.3	EIF
90148020	Sextants	u	7.5	0	0	0.75	8.3	EIF
90148090	Other	u	7.5	0	0	0.75	8.3	E7
90149000	Parts and accessories	kg	7.5	0	0	0.75	8.3	E7
90151000	Rangefinders	u	7.5	0	0	0.75	8.3	EIF
90152000	Theodolities and tachymeters (tacheometers)	u	7.5	0	0	0.75	8.3	E7
90153010	Dumpy levels or engineer's levels or builders levels (not automatic) and quick set levels with or without horizontal circles	u	7.5	0	0	0.75	8.3	E7

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90153090	Other	u	7.5	0	0	0.75	8.3	E7
90154000	Photogrammetrical surveying instruments and appliances	u	7.5	0	0	0.75	8.3	E7
90158010	Hydrographic instruments	u	7.5	0	0	0.75	8.3	E7
90158020	Metorological instruments	u	7.5	0	0	0.75	8.3	EIF
90158030	Geophysical instruments	u	7.5	0	0	0.75	8.3	EIF
90158090	Other	u	7.5	0	0	0.75	8.3	E7
90159000	Parts and accessories	kg	7.5	0	0	0.75	8.3	E7
90160010	Electric balances	u	10	0	0	1	11	E7
90160020	Other balances	u	10	0	0	1	11	E7
90160090	Parts	kg	10	0	0	1	11	E7
90171000	Drafting tables and machines, whether or not automatic	u	10	0	0	1	11	EIF
90172010	Drawing and marking-out instruments	u	10	0	0	1	11	EIF

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90172020	Mathematical calculating instruments	u	10	0	0	1	11	EL
90172030	Pantograph	u	10	0	0	1	11	EIF
90172090	Other	u	10	0	0	1	11	EIF
90173010	Micro-meters and calipers	u	10	0	0	1	11	EIF
	Gauges:							
90173021	Plug	u	10	0	0	1	11	EIF
90173022	Ring	u	10	0	0	1	11	EIF
90173023	Slip	u	10	0	0	1	11	EL
90173029	Other	u	10	0	0	1	11	EIF
90178010	Measuring rods and tapes and divided scales	u	10	0	0	1	11	EIF
90178090	Other	u	10	0	0	1	11	EIF
90179000	Parts and accessories	kg	10	0	0	1	11	EIF
90181100	Electro-cardiographs	u	7.5	0	5	1.25	13.8	E5
90181210	Linear ultrasound scanner	u	7.5	0	5	1.25	13.8	E10
90181290	Other	u	7.5	0	5	1.25	13.8	E10

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90181300	Magnetic resonance imaging apparatus	u	7.5	0	5	1.25	13.8	R10 to 3.75 %
90181400	Scientigraphic apparatus	u	7.5	0	5	1.25	13.8	E10
90181910	Electro encephalographs	u	7.5	0	5	1.25	13.8	E10
90181920	Echo cardiograph	u	7.5	0	5	1.25	13.8	E10
90181990	Other	u	7.5	0	5	1.25	13.8	E5
90182000	Ultra-violet or infra-red ray apparatus	u	7.5	0	5	1.25	13.8	E10
	Syringes, needles, catheters, cannulae and the like:							
90183100	Syringes, with or without needles	u	7.5	0	5	1.25	13.8	E10
90183210	Needles for suture	kg	7.5	0	5	1.25	13.8	E7
90183220	Hollow needles for injection, aspiration, biopsy and transfusion	kg	7.5	0	5	1.25	13.8	E7
90183230	Hilerio venus fistula needles	kg	5	0	5	1	11	E5
90183290	Other	kg	7.5	0	5	1.25	13.8	E7

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90183910	Catheters (for urine, stool)	u	7.5	0	5	1.25	13.8	E5
90183920	Cardiac catheters	u	7.5	0	5	1.25	13.8	R10 to 3.75 %
90183930	Cannulae	u	7.5	0	5	1.25	13.8	E5
90183990	Other	u	7.5	0	5	1.25	13.8	R10 to 3.75 %
	Other instruments and appliances, used in dental sciences:							
90184100	Dental drill engines, whether or not combined on a single base with other dental equipment	u	7.5	0	5	1.25	13.8	E10
90184900	Other	u	7.5	0	5	1.25	13.8	E10
90185010	Opthalmoscopes	u	7.5	0	5	1.25	13.8	R10 to 7.5 %
90185020	Tonometers	u	5	0	5	1	11	E10
90185030	Ophthalmic lasers	u	7.5	0	5	1.25	13.8	E10
90185090	Other	u	7.5	0	5	1.25	13.8	E10

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90189011	Instrument and apparatus for measuring blood pressure	u	7.5	0	5	1.25	13.8	E10
90189012	Stethoscopes	u	7.5	0	5	1.25	13.8	E10
90189019	Other	u	7.5	0	5	1.25	13.8	R10 to 3.75 %
	Surgical tools:							
90189021	Bone saws, drills and trephines	u	5	0	5	1	11	E10
90189022	Knives, scissors and blades	u	7.5	0	5	1.25	13.8	E5
90189023	Forceps, forcep clamps, clips, needle holders, introducers, cephalotribe bone holding and other holding instruments	u	7.5	0	5	1.25	13.8	R10 to 3.75 %
90189024	Chisel, gauges, elevators, raspatones, osteotome, craniotome, bone cutters	u	5	0	5	1	11	E10

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90189025	Retractors, spatulaprobes, hooks dialators, sounds, mallets	u	7.5	0	5	1.25	13.8	E10
90189029	Other	u	7.5	0	5	1.25	13.8	E10
90189031	Artifical kidney (dialysis) apparatus	u	7.5	0	5	1.25	13.8	R10 to 7.5 %
90189032	Blood tranfusion apparatus	u	7.5	0	5	1.25	13.8	E7
90189041	Anesthetic apparatus and instruments	u	7.5	0	5	1.25	13.8	E7
90189042	Ent precision instruments	u	7.5	0	5	1.25	13.8	E10
90189043	Acupuncture apparatus	u	5	0	5	1	11	E10
90189044	Endoscopes	u	7.5	0	5	1.25	13.8	R10 to 7.5 %
	Other:							
90189091	Hilerial or venous shunts	u	7.5	0	5	1.25	13.8	E10
90189092	Baby incubators	u	7.5	0	5	1.25	13.8	E10
90189093	Heart-lung machines	u	7.5	0	5	1.25	13.8	E10
90189094	Defibrillators	u	7.5	0	5	1.25	13.8	E10

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90189095	Fibrescopes	u	5	0	5	1	11	E10
90189096	Laproscopes	u	5	0	5	1	11	R10 to 7.5 %
90189097	Vetrasonic lithotripsy instruments	u	5	0	5	1	11	E10
90189098	Apparatus for nerve stimulation	u	5	0	5	1	11	E5
90189099	Other	u	7.5	0	5	1.25	13.8	R10 to 3.75 %
90191010	Mechano-therapy appliances	u	7.5	0	5	1.25	13.8	E10
90191020	Massage apparatus	u	5	0	5	1	11	E10
90191090	Other	u	7.5	0	5	1.25	13.8	E7
90192010	Oxygen therapy apparatus	u	7.5	0	5	1.25	13.8	E7
90192090	Other	u	7.5	0	5	1.25	13.8	E10
90200000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	u	7.5	0	5	1.25	13.8	R10 to 3.75 %

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90211000	Orthopaedic or fracture appliances	u	7.5	0	5	1.25	13.8	E5
	Artificial and dental fittings:							
90212100	Artificial teeth	u	7.5	0	5	1.25	13.8	E5
90212900	Other	u	7.5	0	5	1.25	13.8	R10 to 3.75 %
	Other artificial parts of the body							
90213100	Artificial joints	u	7.5	0	5	1.25	13.8	R10 to 7.5 %
90213900	Other	u	7.5	0	5	1.25	13.8	R10 to 7.5 %
90214010	Frequency modulated hearing aid system used for hearing by handicapped persons in group situation	u	7.5	0	5	1.25	13.8	E10
90214090	Other	u	7.5	0	5	1.25	13.8	R10 to 3.75 %
90215000	Pacemakers for stimulating heart muscles, excluding parts and accessories	u	7.5	0	5	1.25	13.8	R10 to 7.5 %

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90219010	Parts and accessoreis of hearing aids	kg	7.5	0	5	1.25	13.8	E7
90219090	Other	kg	7.5	0	5	1.25	13.8	R10 to 7.5 %
90221200	Computed tomography apparatus	u	7.5	0	5	1.25	13.8	E10
90221300	Other, for dental uses	u	7.5	0	5	1.25	13.8	R10 to 7.5 %
90221410	X-ray generators and apparatus (non-portable)	u	7.5	0	5	1.25	13.8	R10 to 7.5 %
90221420	Portable x-ray machine	u	7.5	0	5	1.25	13.8	E10
90221490	Other	u	7.5	0	5	1.25	13.8	E10
90221900	For other uses	u	7.5	0	5	1.25	13.8	E10
	Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical surgical, dental or veterinary uses, including radiography or radiotheraphy apparatus:							

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90222100	For medical, surgical, dental or veterinary uses	u	7.5	0	5	1.25	13.8	E10
90222900	For other uses	u	7.5	0	0	0.75	8.3	R10 to 3.75 %
90223000	X-ray tubes	u	7.5	0	5	1.25	13.8	EIF
90229010	X-ray valves	u	5	0	5	1.25	11.3	R10 to 7.5 %
90229020	Radiation generation units	u	7.5	0	5	1.25	13.8	E5
90229030	Radiation beam delevery units	u	5	0	5	1.25	11.3	E10
90229040	X-ray examination or treatment table, chairs and the like	u	7.5	0	5	1.25	13.8	E5
90229090	Other	kg	7.5	0	5	1.25	13.8	R10 to 3.75 %
90230010	Teaching aids	u	10	0	0	1	11	E7
90230090	Other	u	10	0	0	1	11	E5
90241000	Machines and appliances for testing metals	u	7.5	0	0	0.75	8.3	E5

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90248010	For testing textiles, paper and paper board	u	7.5	0	0	0.75	8.3	E5
	Other:							
90248091	For testing hardness	u	7.5	0	0	0.75	8.3	E5
90248099	Other	u	7.5	0	0	0.75	8.3	E5
90249000	Parts and accessories	kg	7.5	0	0	0.75	8.3	E5
90251110	Clinical thermometers	u	10	0	0	1	11	EL
90251190	Other	u	7.5	0	0	0.75	8.3	E10
90251910	Digital thermometers	u	10	0	0	1	11	E10
90251920	Pyrometers	u	7.5	0	0	0.75	8.3	E10
90251990	Other	u	7.5	0	0	0.75	8.3	E5
90258010	Hydrometers and similar floating instruments	u	7.5	0	0	0.75	8.3	E10
90258020	Barometers, not combined with other instruments	u	7.5	0	0	0.75	8.3	E10
90258030	Lactometer	u	7.5	0	0	0.75	8.3	E5
90258090	Other	u	7.5	0	0	0.75	8.3	E5
90259000	Parts and accessories	kg	7.5	0	0	0.75	8.3	E5

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90261010	Flow meters	u	0	0	0	0	0	EIF
90261020	Level gauges	u	0	0	0	0	0	EIF
90261090	Other	u	0	0	0	0	0	EIF
90262000	For measuring or checking pressure:	u	0	0	0	0	0	EIF
90268010	Heat meters	u	0	0	0	0	0	EIF
90268090	Other	u	0	0	0	0	0	EIF
90269000	Parts and accessories	u	0	0	0	0	0	EIF
90271000	Gas or smoke analysis apparatus	u	10	0	0	1	11	E7
90272000	Chromatographs and electrophoresis instruments	u	0	0	0	0	0	EIF
90273010	Spectrometers	u	0	0	0	0	0	EIF
90273020	Spectrophotometers	u	0	0	0	0	0	EIF
90273090	Other	u	0	0	0	0	0	EIF
90275010	Photometers	u	0	0	0	0	0	EIF
90275020	Refractometers	u	0	0	0	0	0	EIF
90275030	Polarimeters	u	0	0	0	0	0	EIF
90275090	Other	u	0	0	0	0	0	EIF

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90278100	Mass spectrometres	u	0	0	0	0	0	EIF
90278910	Viscometres	u	0	0	0	0	0	EIF
90278920	Calorimetres	u	0	0	0	0	0	EIF
90278930	Instruments and apparatus for measuring the surface or interfacial tension of liquids	u	0	0	0	0	0	EIF
90278990	Other	u	0	0	0	0	0	EIF
90279010	Microtomes, including parts and accusscries thereof	kg	7.5	0	0	0.75	8.3	EIF
90279020	Printed circuit assemblies for the goods of sub-heading 9027 80	kg	7.5	0	0	0.75	8.3	EIF
90279090	Other	kg	7.5	0	0	0.75	8.3	E7
90281000	Gas meters	u	7.5	0	0	0.75	8.3	E7
90282000	Liquid meters	u	7.5	0	0	0.75	8.3	E7
90283010	For alternating current	u	25	0	0	2.5	27.5	E7
90283090	Other	u	10	0	0	1	11	E7

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90289010	For electricity meters	kg	20	0	0	2	22	E7
90289090	Other	kg	7.5	0	0	0.75	8.3	EIF
90291010	Taximeters	u	10	0	0	1	11	E7
90291090	Other	u	7.5	0	0	0.75	8.3	E7
90292010	Tachometers, non-electrical	u	7.5	0	0	0.75	8.3	E7
90292020	Speedometers, non-electrical	u	7.5	0	0	0.75	8.3	E10
90292030	Stroboscopes	u	7.5	0	0	0.75	8.3	E10
90292090	Other	u	7.5	0	0	0.75	8.3	E7
90299000	Parts and accessories	kg	7.5	0	0	0.75	8.3	E7
90301000	Instruments and apparatus for measuring or detecting ionising radiations	u	7.5	0	0	0.75	8.3	E7
90302000	Oscilloscopes and oscillographs	u	7.5	0	0	0.75	8.3	E7
	Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:							

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90303100	Multimeters without a recording device	u	7.5	0	0	0.75	8.3	E7
90303200	Multimeters with a recording device	u	7.5	0	0	0.75	8.3	E7
	Other without a recording device							
90303310	Ammeters,volt meters and watt meters	u	7.5	0	0	0.75	8.3	E7
90303320	Spectrum resistance meters	u	7.5	0	0	0.75	8.3	E7
90303330	Capacitance meter	u	7.5	0	0	0.75	8.3	E7
90303340	Frequency measuring apparatus	u	7.5	0	0	0.75	8.3	E7
90303350	Megar meters	u	7.5	0	0	0.75	8.3	E7
90303390	Other	u	7.5	0	0	0.75	8.3	E7
90303900	Other, with a recording device	u	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
90304000	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	u	0	0	0	0	0	EIF
90308200	For measuring or checking semiconductor wafers or devices	u	0	0	0	0	0	EIF
90308400	Other, with a recording device	u	7.5	0	0	0.75	8.3	EIF
90308910	Scintillator counters	u	7.5	0	0	0.75	8.3	EIF
90308920	Vectroscope	u	7.5	0	0	0.75	8.3	EIF
90308990	Other	u	7.5	0	0	0.75	8.3	E7
90309010	Of meters and counters	kg	7.5	0	0	0.75	8.3	EIF
90309090	Other	kg	7.5	0	0	0.75	8.3	EIF
90311000	Machines for balancing mechanical parts	u	7.5	0	0	0.75	8.3	E7
90312000	Test benches	u	7.5	0	0	0.75	8.3	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Other opticals instruments and appliances:							
90314100	For inspecting semiconductor wafers, or devices or for inspecting photo-masks or reticules used in manufacturing semiconductor devices	u	0	0	0	0	0	EIF
90314900	Other	u	7.5	0	0	0.75	8.3	E7
90318000	Other instruments, appliances and machines.	u	7.5	0	0	0.75	8.3	E7
90319000	Parts and accessories	u	7.5	0	0	0.75	8.3	E7
90321010	For refrigerating and air-conditioning appliances and machinery	u	7.5	0	0	0.75	8.3	E7
90321090	Other	u	7.5	0	0	0.75	8.3	E7
90322010	For refrigerating and air-conditioning appliances and machinery	u	7.5	0	0	0.75	8.3	E7

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
90322090	Other	u	7.5	0	0	0.75	8.3	E7
	Other instruments and apparatus:							
90328100	Hydraulic or pneumatic	u	7.5	0	0	0.75	8.3	E7
90328910	Electronic automatic regulators	u	7.5	0	0	0.75	8.3	E7
90328990	Other	u	7.5	0	0	0.75	8.3	E7
90329000	Lk	kg	7.5	0	0	0.75	8.3	EIF
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	8.3	E7
91011100	With mechanical display only	u	20	0	0	2	22	EIF
91011900	Other	u	20	0	0	2	22	E7
	Other wrist watches, whether or not incorprating a stop-watch facility:							

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
91012100	With automatic winding	u	20	0	0	2	22	EIF
91012900	Other	u	20	0	0	2	22	E7
	Other:							
91019110	Pocket watches	u	20	0	0	2	22	EIF
91019120	Stop watches	u	20	0	0	2	22	EIF
91019190	Other	u	20	0	0	2	22	EIF
91019910	Pocket watches	u	20	0	0	2	22	EIF
91019920	Stop watches	u	20	0	0	2	22	EIF
91019990	Other	u	20	0	0	2	22	E7
91021100	With mechanical display only	u	20	0	0	2	22	E7
91021200	With opto-electronic display only	u	20	0	0	2	22	E7
91021900	Other	u	20	0	0	2	22	E7
	Other wrist watches, whether or not incorporating a stop-watch facility:							
91022100	With automatic winding	u	20	0	0	2	22	E7
91022900	Other	u	20	0	0	2	22	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
	Other:							
91029110	Pocket watches	u	20	0	0	2	22	E7
91029120	Stop watches	u	20	0	0	2	22	E7
91029190	Other	u	20	0	0	2	22	E7
91029910	Pocket watches	u	20	0	0	2	22	EIF
91029920	Stop watches	u	20	0	0	2	22	EIF
91029990	Other	u	20	0	0	2	22	EIF
91031000	Electrically operated	u	20	0	0	2	22	E7
91039000	Other	u	20	0	0	2	22	EIF
91040000	Instrument panel clocks and clocks of a similar type, for vehicles, aircraft, spacecraft vessels	u	10	0	0	1	11	E7
91051100	Electrically operated	u	20	0	0	2	22	EIF
91051900	Other	u	20	0	0	2	22	E7
	Wall clocks:							
91052100	Electrically operated	u	20	0	0	2	22	EIF
91052900	Other	u	20	0	0	2	22	E7
	Other							

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
91059100	Battery accumulator or mains powered	u	20	0	0	2	22	EIF
91059910	Time pieces	u	20	0	0	2	22	EIF
91059990	Other	u	20	0	0	2	22	EIF
91061000	Time registers; time-recorders	u	10	0	0	1	11	E7
91069000	Other	u	10	0	0	1	11	EIF
91070000	Time switches with clock or watch movement or with synchronous motor	u	10	0	0	1	11	E7
91081100	With mechanical display only or with a device to which a mechanical display can be incorporated	u	5	0	0	0.5	5.5	EIF
91081200	With opto-electronic display only	u	5	0	0	0.5	5.5	EIF
91081900	Other	u	5	0	0	0.5	5.5	E7
91082000	With automatic winding	u	5	0	0	0.5	5.5	EIF
91089000	Other	u	5	0	0	0.5	5.5	E7
91091010	Of alarm clocks	u	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
91091090	Other	u	10	0	0	1	11	EIF
91099000	Other	u	10	0	0	1	11	E7
91101100	Complete movements, unassembled or partly assembled (movement sets)	u	5	0	0	0.5	5.5	EIF
91101200	Incomplete movements, assembled	u	5	0	0	0.5	5.5	EIF
91101900	Rough movements	u	5	0	0	0.5	5.5	EIF
91109000	Other	u	10	0	0	1	11	EIF
91111000	Cases of precious metal or of metal clad with precious metal	u	10	0	0	1	11	EIF
91112000	Cases of base metal, whether or not gold or silver plated	u	10	0	0	1	11	EIF
91118000	Other cases	u	10	0	0	1	11	EIF
91119000	Parts	kg	10	0	0	1	11	EIF
91122000	Cases	u	10	0	0	1	11	EIF
91129000	Parts	kg	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
91131000	Of precious metal or of metal clad with precious metal	u	10	0	0	1	11	E7
91132010	Parts	kg	10	0	0	1	11	EIF
91132090	Other	kg	10	0	0	1	11	EIF
91139010	Parts	kg	10	0	0	1	11	E7
91139090	Other	kg	10	0	0	1	11	E7
91143010	For watches	kg	5	0	0	0.5	5.5	EIF
91143020	For clocks	kg	10	0	0	1	11	EIF
91144010	For watches	kg	10	0	0	1	11	E7
91144020	For clocks	kg	10	0	0	1	11	E7
91149030	Jewels	kg	10	0	0	1	11	EIF
91149040	Springs, including hair-springs	kg	10	0	0	1	11	EIF
91149091	For watches	kg	10	0	0	1	11	EIF
91149092	For clocks	kg	10	0	0	1	11	EIF
92011000	Upright pianos	u	10	0	0	1	11	EIF
92012000	Grand pianos	u	10	0	0	1	11	E7
92019000	Other	u	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
92021000	Played with a bow	u	10	0	0	1	11	EIF
92029000	Other	u	10	0	0	1	11	EIF
92051000	Brass - wind instruments	u	10	0	0	1	11	EIF
92059010	Flutes	u	10	0	0	1	11	E7
92059020	Clarinets	u	10	0	0	1	11	E7
92059090	Other	u	10	0	0	1	11	E7
92060000	Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)	u	10	0	0	1	11	EIF
92071000	Keyboard instruments, other than accordions	u	10	0	0	1	11	E7
92079000	Other	u	10	0	0	1	11	EIF
92081000	Musical boxes	u	10	0	0	1	11	EIF
92089000	Other	u	10	0	0	1	11	EIF
92093000	Musical instrument strings	kg	10	0	0	1	11	E7
	Other:							

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
92099100	Parts and accessories for pianos	kg	10	0	0	1	11	E7
92099200	Parts and accessories for the musical instruments of heading 9202	kg	10	0	0	1	11	EIF
92099400	Parts and accessories for the musical instruments of heading 9207	kg	10	0	0	1	11	EIF
92099900	Other	kg	10	0	0	1	11	E7
93011010	Self-propelled	u	10	0	0	1	11	E5
93011090	Other	u	10	0	0	1	11	E5
93012000	Rocket launchers; flame throwers; grenade lanchers; torpedo tubes and similar projectors	u	10	0	0	1	11	E5
93019000	Other	u	10	0	0	1	11	E5
93020000	Revolvers and pistols, other than those of heading 9303 or 9304	u	10	0	0	1	11	E5
93031000	Muzzle loading firearms	u	10	0	0	1	11	E5

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
93032000	Other sporting hunting or target shooting shotguns, including combination shotgun-rifles	u	10	0	0	1	11	E5
93033000	Other sporting, hunting or target-shooting rifles	u	10	0	0	1	11	E5
93039000	Other	u	10	0	0	1	11	E5
93040000	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307	u	10	0	0	1	11	E5
93051000	Of revolvers or pistols	kg	10	0	0	1	11	E5
93052010	Shotgun barrels	kg	10	0	0	1	11	E5
93052090	Other	kg	10	0	0	1	11	E5
93059100	Of military weapons of heading 9301	kg	10	0	0	1	11	E5
93059900	Other	kg	10	0	0	1	11	E5
93062100	Cartridges	kg	10	0	0	1	11	E5
93062900	Other	kg	10	0	0	1	11	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
93063000	Other cartridges and parts thereof	u	10	0	0	1	11	E5
93069000	Other	u	10	0	0	1	11	E5
93070000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	u	10	0	0	1	11	E5
94011000	Seats of a kind used for aircraft	u	2.5	0	0	0.25	2.8	E7
94012000	Seats of a kind used for motor vehicles	u	25	0	0	2.5	27.5	E5
94013100	Of wood	u	25	0	0	2.5	27.5	EIF
94013900	Other	u	25	0	0	2.5	27.5	EIF
94014100	Of wood	u	25	0	0	2.5	27.5	EIF
94014900	Other	u	25	0	0	2.5	27.5	EIF
94015200	Of bamboo	u	25	0	0	2.5	27.5	EIF
94015300	Of rattan	u	25	0	0	2.5	27.5	EIF
94015900	Other	u	25	0	0	2.5	27.5	EIF
	Other seats,with wooden frames:							

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
94016100	Upholstered	u	25	0	0	2.5	27.5	E5
94016900	Other	u	25	0	0	2.5	27.5	E7
	Other seats, with metal frames:							
94017100	Upholstered	u	25	0	0	2.5	27.5	EIF
94017900	Other	u	25	0	0	2.5	27.5	E7
94018000	Other seats	u	25	0	0	2.5	27.5	E7
94019100	Of wood	kg	25	0	0	2.5	27.5	EIF
94019900	Other	kg	25	0	0	2.5	27.5	E10
94021010	Dentists' chairs and parts thereof	u	10	0	0	1	11	E10
94021090	Other	u	10	0	0	1	11	E5
94029010	Hospital beds with mechanical parts	u	10	0	0	1	11	E5
94029020	Parts	u	10	0	0	1	11	E5
94029090	Other	u	10	0	0	1	11	R10 to 5 %
94031010	Of steel	kg	25	0	0	2.5	27.5	E7
94031090	Other	kg	25	0	0	2.5	27.5	E7
94032010	Of steel	kg	25	0	0	2.5	27.5	E7

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
94032090	Other	kg	25	0	0	2.5	27.5	E7
94033010	Cabinetware	kg	25	0	0	2.5	27.5	E7
94033090	Other	kg	25	0	0	2.5	27.5	E7
94034000	Wooden furniture of a kind used in the kitchen	u	25	0	0	2.5	27.5	E7
94035010	Bed stead	u	25	0	0	2.5	27.5	E7
94035090	Other	u	25	0	0	2.5	27.5	E7
94036000	Other wooden furniture	u	25	0	0	2.5	27.5	E10
94037000	Furniture of plastics	kg	25	0	0	2.5	27.5	EIF
	Furniture of other materials, including cane, osier, bamboo or similar materials:							
94038200	Of bamboo	u	25	0	0	2.5	27.5	EIF
94038300	Of rattan	u	25	0	0	2.5	27.5	EIF
94038900	Other	u	25	0	0	2.5	27.5	E7
94039100	Of wood	kg	25	0	0	2.5	27.5	EIF
94039900	Other	kg	25	0	0	2.5	27.5	E10
94041000	Mattress supports	kg	25	0	0	2.5	27.5	EIF
	Mattresses:							

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
94042110	Of rubber	u	25	0	0	2.5	27.5	E7
94042190	Of plastic	u	25	0	0	2.5	27.5	E7
94042910	Spring interior	u	25	0	0	2.5	27.5	E7
94042920	Of rubberised coir with or without combination of other materials, whether or not with metallic springs	u	25	0	0	2.5	27.5	E7
94042990	Other	u	25	0	0	2.5	27.5	E7
94043010	Filled with feathers or down	u	25	0	0	2.5	27.5	EIF
94043090	Other	u	25	0	0	2.5	27.5	EIF
94044010	Quilts	u	25	0	0	2.5	27.5	EIF
94044020	Bedspreads	u	25	0	0	2.5	27.5	EIF
94044030	Eiderdowns	u	25	0	0	2.5	27.5	EIF
94044040	Duvets (comforters)	u	25	0	0	2.5	27.5	EIF
94049000	Other	kg	25	0	0	2.5	27.5	E7
94051100	Designed for use solely with light-emitting diode (LED) light sources	u	25	0	0	2.5	27.5	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
94051900	Other	u	25	0	0	2.5	27.5	E7
94052100	Designed for use solely with light-emitting diode (LED) light sources	u	25	0	0	2.5	27.5	EIF
94052900	Other	u	25	0	0	2.5	27.5	E7
94053100	Designed for use solely with light-emitting diode (LED) light sources	u	25	0	0	2.5	27.5	EIF
94053900	Other	u	25	0	0	2.5	27.5	EIF
94054100	Photovoltaic, designed for use solely with light-emitting diode (LED) light sources	u	25	0	0	2.5	27.5	EIF
94054200	Other, designed for use solely with light-emitting diode (LED) light sources	u	25	0	0	2.5	27.5	E7
94054900	Other	u	25	0	0	2.5	27.5	E7
94055000	Non-electrical luminaires and lighting fittings	u	25	0	0	2.5	27.5	EIF

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94056100	Designed for use solely with light-emitting diode (led) light sources	u	25	0	0	2.5	27.5	EIF
94056900	Other	u	25	0	0	2.5	27.5	EIF
94059100	Of glass	kg	25	0	0	2.5	27.5	EIF
94059200	Of plastics	kg	25	0	0	2.5	27.5	EIF
94059900	Other:	kg	25	0	0	2.5	27.5	E7
94061010	Green-houses	u	10	0	0	1	11	E7
94061020	For cold storage	u	10	0	0	1	11	E7
94061030	Silos for storing ensilage	u	10	0	0	1	11	EL
94061090	Other	u	10	0	0	1	11	EIF
94062000	Modular building units, of steel	u	10	0	0	1	11	E5
94069010	Green-houses	u	10	0	0	1	11	E7
94069020	For cold storage	u	10	0	0	1	11	EIF
94069030	Silos for storing ensilage	u	10	0	0	1	11	EIF
94069090	Other	u	10	0	0	1	11	E7

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
95030010	Tricycles, scooters, pedal cars and similar wheeled toys; doll's carriages; dolls; other toys; reduced size ("scale") models and similar recreational models, working or not; puzzles of all kinds: of wood	U	60	0	0	6	66	E7
95030020	Of metal	U	60	0	0	6	66	E7
95030030	Of plastics	u	60	0	0	6	66	E7
95030090	Other	u	60	0	0	6	66	E7
95042000	Artilcles and accessories for billiards of all kinds	u	20	0	0	2	22	E7
95043000	Other games, operated by coins, banknotes, bank cards, tokens or by any other means of paymentl other than automatic bowling alley equipment	u	20	0	0	2	22	E7
95044000	Playing cards	u	20	0	0	2	22	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
95045000	Video game consoles and machines, other than those of subheading 9504 30	u	20	0	0	2	22	E7
95049010	Chess set, all types	u	20	0	0	2	22	E7
95049020	Carrom board, with or without coins and strikers	u	20	0	0	2	22	EIF
95049090	Other	u	20	0	0	2	22	E7
95051000	Articles for christmas festivities	kg	20	0	0	2	22	E7
95059010	Magical equipments	kg	20	0	0	2	22	EIF
95059090	Other	kg	20	0	0	2	22	E7
95061100	Skis	u	0	0	0	0	0	EIF
95061200	Ski-fastenings (ski-bindings)	kg	0	0	0	0	0	EIF
95061900	Other	kg	0	0	0	0	0	EIF
	Water-skis, surf-boards, sailboards and other water-sport equipment:							
95062100	Sailboards	u	0	0	0	0	0	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
95062900	Other	u	0	0	0	0	0	EIF
95063100	Clubs, complete	u	20	0	0	2	22	EIF
95063200	Balls	u	20	0	0	2	22	E5
95063900	Other	kg	20	0	0	2	22	E5
95064000	Articles and equipment for table-tennis	u	20	0	0	2	22	E5
	Tennis, badminton or similar rackets, whether or not strung:							
95065100	Lawn-tennis rackets, whether or not strung	u	20	0	0	2	22	EIF
95065910	Squash or racketball badminton rackets, whether or not strung	u	20	0	0	2	22	EIF
95065990	Other	u	20	0	0	2	22	EIF
	Balls, other than golf balls and table-tennis balls:							
95066100	Lawn-tennis balls	u	20	0	0	2	22	EIF
95066210	Football	u	20	0	0	2	22	E5

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
95066220	Volley ball	u	20	0	0	2	22	E5
95066230	Basket ball	u	20	0	0	2	22	E5
95066290	Other	u	20	0	0	2	22	E5
95066910	Hockey ball	u	20	0	0	2	22	EIF
95066920	Cricket ball	u	20	0	0	2	22	EIF
95066930	Golf ball	u	20	0	0	2	22	EIF
95066940	Rugby ball	u	20	0	0	2	22	EIF
95066990	Other	u	20	0	0	2	22	EIF
95067000	Ice skates and roller skates, including skating boots with skates attached	u	20	0	0	2	22	E5
	Other:							
95069110	Boxing equipment	kg	10	0	0	1	11	E7
95069190	Other	kg	10	0	0	1	11	E7
95069910	Badminton shuttle cocks	u	20	0	0	2	22	E7
95069920	Leg pads and bats for cricket	u	20	0	0	2	22	E7

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
95069930	Shoulder pads for football	u	20	0	0	2	22	E7
95069940	Hockey sticks and blades	u	20	0	0	2	22	E7
95069950	Polo sticks including blades, shafts and heads	u	20	0	0	2	22	E7
95069960	Sports net	u	20	0	0	2	22	E7
95069970	Tennis and badminton racket pressures	u	20	0	0	2	22	E7
95069980	Shin-guards and elbow or shoulders pads excluding those for football; waist,thigh and hip protective equipment	u	20	0	0	2	22	E7
95069990	Other	u	20	0	0	2	22	E7
95071000	Fishing rods	u	20	0	0	2	22	EIF
95072000	Fish-hooks, whether or not snelled	kg	20	0	0	2	22	EIF
95073000	Fishing reels	u	20	0	0	2	22	EIF
95079010	Fish landing and butterfly nets	u	20	0	0	2	22	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
95079090	Other	u	20	0	0	2	22	E7
95081000	Travelling circuses and travelling menageries	kg	20	0	0	2	22	EIF
95082100	Roller coasters	u	20	0	0	2	22	EIF
95082200	Carousels, swings and roundabouts	u	20	0	0	2	22	EIF
95082300	Dodge'em cars	u	20	0	0	2	22	EIF
95082400	Motion simulators and moving theatres	u	20	0	0	2	22	EIF
95082500	Water rides	u	20	0	0	2	22	EIF
95082600	Water park amusements	u	20	0	0	2	22	EIF
95082900	Other	u	20	0	0	2	22	EIF
95083000	Fairground amusements	u	20	0	0	2	22	EIF
95084000	Travelling theatres	u	20	0	0	2	22	EIF
96011000	Worked ivory and articles of ivory	kg	10	0	0	1	11	EIF
96019010	Worked tortoise-shell and articles thereof	kg	10	0	0	1	11	EIF
96019020	Worked mother of pearl and articles thereof	kg	10	0	0	1	11	E7

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
96019030	Worked bone (excluding whale bone) and articles thereof	kg	10	0	0	1	11	EIF
96019040	Worked horn, coral and other animal carving material and articles thereof	kg	10	0	0	1	11	EIF
96019090	Other	kg	10	0	0	1	11	EIF
96020010	Worked vegetable carving material and articles thereof	kg	10	0	0	1	11	E7
96020020	Moulded or carved articles of wax, stearin, natural gums and resins and other moulded or carved articles	kg	10	0	0	1	11	E7
96020030	Gelatin capules, empty	kg	10	0	0	1	11	E5
96020040	Other articles of unhardened gelatin	kg	10	0	0	1	11	E7
96020090	Other	kg	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
96031000	Brooms and brushes, consisting of twigs or other vegetable materials, bound together, with or without handles	u	20	0	0	2	22	EIF
	Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:							
96032100	Tooth brushes, including dental-plate brushes	u	20	0	0	2	22	E7
96032900	Other	u	20	0	0	2	22	EIF
96033010	Artist brushes	u	20	0	0	2	22	E7
96033020	Brushes for the application of cosmetics	u	20	0	0	2	22	E7
96033090	Other	u	20	0	0	2	22	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
96034010	Paint, distemper, varnish or similar brushes (other than brushes of sub-heading 9603 30);	u	20	0	0	2	22	EIF
96034020	Paint pads and rollers	u	20	0	0	2	22	EIF
96035000	Other brushes consituting parts of machines, appliances or vehicles	u	20	0	0	2	22	E7
96039000	Other	u	20	0	0	2	22	E7
96040000	Hand sieves and hand riddles	u	20	0	0	2	22	E7
96050010	For personal toilet	u	10	0	0	1	11	EIF
96050090	Other	u	10	0	0	1	11	EIF
96061010	Press-fasteners, snap-fasteners and press-studs	kg	10	0	0	1	11	E7
96061020	Parts	kg	10	0	0	1	11	EIF
	Buttons:							
96062100	Of plastics, not covered with textile material	kg	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
96062200	Of base metals, not covered with textile material	kg	10	0	0	1	11	EIF
96062910	Button of coconut shell / wood	kg	10	0	0	1	11	E7
96062990	Other	kg	10	0	0	1	11	E7
96063010	Button blanks	kg	10	0	0	1	11	EIF
96063090	Other	kg	10	0	0	1	11	EIF
96071110	Zip fasteners	kg	10	0	0	1	11	EIF
96071190	Other	kg	10	0	0	1	11	EIF
96071910	Zip fasteners	kg	10	0	0	1	11	EIF
96071990	Other	kg	10	0	0	1	11	EIF
96072000	Parts	kg	10	0	0	1	11	E7
96081011	High value ball point pens wit	u	10	0	0	1	11	E7
96081012	Ball point pens with body or cap of precious metal or rolled precious metal	u	10	0	0	1	11	E7
96081019	Other	u	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
96081091	High value ball point pens (USD 100 and above c.i.f. per unit)	u	10	0	0	1	11	E7
96081092	Balll point pens with body or cap of precious metal or rolled precious metal	u	10	0	0	1	11	E7
96081099	Other	u	10	0	0	1	11	E7
96082000	Felt tipped and other porous-tipped pens and markers	u	10	0	0	1	11	E7
96083011	High value writing instruments including foutain pens and ball point pens (USD 100 and above c.i.f. per unit)	u	10	0	0	1	11	E7
96083012	With body or cap of precious metal or rolled precious metal	u	10	0	0	1	11	E7
96083019	Other	u	10	0	0	1	11	E7
96083021	High value ball point pens (USD 100 and above c.i.f. per unit)	u	10	0	0	1	11	E7

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
96083022	With body or cap of precious metal or rolled precious metal	u	10	0	0	1	11	E7
96083029	Other	u	10	0	0	1	11	E7
96083091	High value pens (USD 100 and above c.i.f. per unit)	u	10	0	0	1	11	E7
96083092	With body or cap of precious metal or rolled precious metal	u	10	0	0	1	11	E7
96083099	Other	u	10	0	0	1	11	E7
96084000	Propelling or sliding pencils	u	10	0	0	1	11	EIF
96085000	Sets of articles from two or more of the foregoing sub-headings	u	10	0	0	1	11	EIF
96086010	With liquid ink (for rolling ball-pen)	u	10	0	0	1	11	EIF
96086090	Other	u	10	0	0	1	11	EIF
96089110	Nib points for pen	u	10	0	0	1	11	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
96089120	Nib s of wool felt or plastics for use in the manufacture of porous tip pen or markers	u	10	0	0	1	11	EIF
96089130	Other pen nibs	u	10	0	0	1	11	EIF
96089191	Of metal	u	10	0	0	1	11	EIF
96089199	Other	u	10	0	0	1	11	EIF
96089910	Pen holders, pencil holders and similar holders	kg	10	0	0	1	11	EIF
96089990	Other	kg	10	0	0	1	11	EIF
96091000	Pencils and crayons, with leads encased in a rigid sheath	kg	10	0	0	1	11	E7
96092000	Pencil leads, black or coloured	kg	10	0	0	1	11	E7
96099010	Slate pencils	kg	10	0	0	1	11	EIF
96099020	Other pencils	kg	10	0	0	1	11	EIF
96099030	Pastels, drawing charcoals and writing or drawing chalks and tailors chalks	kg	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
96099090	Other	kg	10	0	0	1	11	EIF
96100000	Slates and boards, with writing or drawing surfaces, whether or not framed	kg	10	0	0	1	11	EIF
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
96121010	Computer printer ribbon	u	10	0	0	1	11	E7
96121020	Ribbon for typewriters, other than electronic and similar machines	u	10	0	0	1	11	E7
96121030	Ribbon for electronic typewriter	u	10	0	0	1	11	E7
96121090	Other	u	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
96122000	Ink-pads	u	10	0	0	1	11	E7
96131000	Pocket lighters, gas fuelled, non-refillable	u	20	0	0	2	22	E7
96132000	Pocket lighters, gas fuelled, refillable	u	20	0	0	2	22	EIF
96138010	Electronic	u	20	0	0	2	22	EIF
96138090	Other	u	20	0	0	2	22	EIF
96139000	Parts	u	20	0	0	2	22	EIF
96140000	Smoking pipes (including pipe bowls) and cigar or cigarette holders and parts thereof	u	10	0	0	1	11	E7
96151100	Of hard rubber or plastics	kg	20	0	0	2	22	EIF
96151900	Other	kg	20	0	0	2	22	E7
96159000	Other	kg	20	0	0	2	22	EIF
96161010	Scent sprays and similar toilet sprays	kg	20	0	0	2	22	E7
96161020	Mounts and heads	kg	20	0	0	2	22	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
96162000	Powder-puffs and pads for the application of cosmetics or toilet preparations	kg	20	0	0	2	22	EIF
96170011	Vacuum flasks having a capacity not exceeding 0.75 litre	kg	20	0	0	2	22	E7
96170012	Vacuum flasks having a capacity exceeding 0.75 litre	kg	20	0	0	2	22	E7
96170013	Casserol and any other vacuum containers	kg	20	0	0	2	22	EIF
96170019	Other	kg	20	0	0	2	22	E7
96170090	Parts (other than glass inners)	kg	20	0	0	2	22	EIF
96180000	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing	kg	10	0	0	1	11	EIF
96190010	Sanitary towels (pads) and tampons, napkins	kg	10	0	0	1	11	E7

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
96190020	Tampons	kg	10	0	0	1	11	E7
96190030	Napkins and napkin liners for babies	kg	10	0	0	1	11	E7
96190040	Clinical diapers	kg	10	0	0	1	11	E7
96190090	Other	kg	10	0	0	1	11	E7
96200000	Monopods, bipods, tripods and similar articles	u	10	0	0	1	11	E7
97012100	Painting, drawings and pastels	u	10	0	0	1	11	EIF
97012200	Mosaics	u	10	0	0	1	11	EIF
97012900	Other	u	10	0	0	1	11	EIF
97019100	Paintings, drawings and pastels	u	10	0	0	1	11	EIF
97019200	Mosaics	u	10	0	0	1	11	EIF
97019900	Other	u	10	0	0	1	11	EIF
97021000	Of an age exceeding 100 years	u	10	0	0	1	11	EIF
97029000	Other	u	10	0	0	1	11	EIF
97031010	Of metal	u	10	0	0	1	11	EIF

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HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
97031020	Of stone	u	10	0	0	1	11	EIF
97031090	Other	u	10	0	0	1	11	EIF
97039010	Of metal	u	10	0	0	1	11	EIF
97039020	Of stone	u	10	0	0	1	11	EIF
97039090	Other	u	10	0	0	1	11	EIF
97040010	Used postal stamp	kg	0	0	0	0	0	EIF
97040020	Used or unused first-day covers for philatelists	kg	0	0	0	0	0	EIF
97040090	Other	kg	0	0	0	0	0	EIF
97051000	Collectionsand collectors pieces of archaeological, ethnographic or historical interest	u	10	0	0	1	11	EIF
97052100	Human specimens and parts thereof	u	10	0	0	1	11	EIF
97052200	Extinct or endangered species and parts thereof	u	10	0	0	1	11	EIF
97052900	Other	u	10	0	0	1	11	EIF

HS Code (2022) (1)	Tariff Description (DoR) (2)	Unit (3)	BCD Rates (in % unless otherwise specified) (4)	AIDC (in %) (5)	Health cess (in %) (6)	SWS (in % unless otherwise specified) (7)	Base Rate (4+5+6+7)	Staging Category
97053100	Of an age exceeding 100 years	u	10	0	0	1	11	EIF
97053900	Other	u	10	0	0	1	11	EIF
97061000	Of an age exceeding 250 years	u	10	0	0	1	11	EIF
97069000	Other	u	10	0	0	1	11	EIF

ANNEX 2-B

STEEL TARIFF RATE QUOTAS

ARTICLE 2-B.1

Objective

1. Taking into account the framework established by the Regulation (EU) 2026/1384 of the European Parliament and of the Council of 17 June 2026 addressing the negative trade-related effects of global overcapacity on the Union steel market and amending Regulation (EU) 2020/2170 (hereinafter referred to as the "EU Steel Regulation"), and recognising the importance of stability and predictability for trade between the Parties pursuant to this Agreement, this Annex sets out the tariff rate quotas (hereinafter referred to as "TRQs") that shall apply to imports into the European Union of steel products originating in India specified in Article 2-B.3 (Scope).

2. The TRQs set out in Article 2-B.4 (Tariff-rate quotas for imports into the European Union from India) relating to imports into the European Union of steel products originating in India shall take effect on the date the EU Steel Regulation starts applying.

3. For imports into the European Union of those products outside the TRQs set out in Article 2-B.4 (Tariff-rate quotas for imports into the European Union from India), the applicable duties shall be the base rates set out in Appendix 2-A-1 (Schedule of tariff commitments of the European Union).

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4. For the purposes of this Annex, "originating" means qualifying as originating under the EU Steel Regulation or its implementation measures. If the European Union amends the Product Specific Rules (PSRs) for products covered under the EU Steel Regulation, the European Union shall consult with India immediately upon the proposal for such an amendment. If the Parties do not reach a mutual agreement within 30 days after the date of such proposal, the PSRs negotiated in Annex 3-B (Product-specific rules of origin) shall apply to determine "originating" products under this Annex.

ARTICLE 2-B.2

Administration of TRQs

The European Union shall administer the TRQs set out under this Annex in a transparent, objective and non-discriminatory manner so as to be conducive to trade and facilitate to the extent feasible their effective utilisation. This includes making publicly available in a timely and continuous manner all relevant information concerning the administration of those TRQs.

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ARTICLE 2-B.3

Scope

This Annex applies to the following tariff lines, which are divided in product categories in accordance with the table in this Article. Where, for an 8-digit tariff line, 10-digit codes are specified (hereinafter referred to as "TARIC codes"), only the TARIC codes in question shall be considered.

Product category number	Product category name	Tariff lines
1.A	Non alloy and other alloy hot rolled sheets and strips	7208 10 00, 7208 25 00, 7208 26 00, 7208 27 00, 7208 36 00, 7208 37 00, 7208 38 00, 7208 39 00, 7208 40 00, 7208 52 10, 7208 52 99, 7208 53 10, 7208 53 90, 7208 54 00, 7211 13 00, 7211 14 00, 7211 19 00, 7225 19 10, 7225 30 10, 7225 30 30, 7225 30 90, 7225 40 15, 7225 40 90, 7226 19 10, 7226 91 20, 7226 91 91, 7226 91 99
1.B	Non alloy and other alloy hot rolled sheets and strips	7212 60 00
2	Non alloy and other alloy cold rolled Sheets	7209 15 00, 7209 16 90, 7209 17 90, 7209 18 91, 7209 25 00, 7209 26 90, 7209 27 90, 7209 28 90, 7209 90 20, 7209 90 80, 7211 23 20, 7211 23 30, 7211 23 80, 7211 29 00, 7211 90 20, 7211 90 80, 7225 50 20, 7225 50 80, 7226 20 00, 7226 92 00
3.A	Electrical sheets (other than GOES)	7209 16 10, 7209 17 10, 7209 18 10, 7209 26 10, 7209 27 10, 7209 28 10
3.B		7225 19 90, 7226 19 80

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Product category number	Product category name	Tariff lines
4.A	Metallic coated sheets	7210 41 00 (TARIC codes 7210 41 00 20, 7210 41 00 30), 7210 49 00 (TARIC codes 7210 49 00 20, 7210 49 00 30), 7210 61 00 (TARIC codes 7210 61 00 20, 7210 61 00 30), 7210 69 00 (TARIC codes 7210 69 00 20, 7210 69 00 30), 7212 30 00 (TARIC codes 7212 30 00 20, 7212 30 00 30), 7212 50 20, 7212 50 61 (TARIC codes 7212 50 61 20, 7212 50 61 30), 7212 50 69 (TARIC codes 7212 50 69 20, 7212 50 69 30), 7225 92 00 (TARIC codes 7225 92 00 20, 7225 92 00 30), 7225 99 00 (TARIC codes 7225 99 00 11, 7225 99 00 22, 7225 99 00 23, 7225 99 00 41, 7225 99 00 45, 7225 99 00 91, 7225 99 00 92, 7225 99 00 93), 7226 99 30 (TARIC codes 7226 99 30 10, 7226 99 30 30), 7226 99 70 (TARIC codes 7226 99 70 11, 7226 99 70 13, 7226 99 70 91, 7226 99 70 93, 7226 99 70 94)
4.B	Metallic Coated sheets	7210 20 00, 7210 30 00, 7210 41 00 (TARIC code 7210 41 00 80), 7210 49 00 (TARIC code 7210 49 00 80), 7210 61 00 (TARIC code 7210 61 00 80), 7210 69 00 (TARIC code 7210 69 00 80), 7210 90 80, 7212 20 00, 7212 30 00 (TARIC code 7212 30 00 80), 7212 50 30, 7212 50 40, 7212 50 61 (TARIC code 7212 50 61 80), 7212 50 69 (TARIC code 7212 50 69 80), 7212 50 90, 7225 91 00, 7225 92 00 (TARIC code 7225 92 00 80), 7225 99 00 (TARIC codes 7225 99 00 25, 7225 99 00 95), 7226 99 10, 7226 99 30 (TARIC code 7226 99 30 90), 7226 99 70 (TARIC codes 7226 99 70 19, 7226 99 70 96)
5	Organic coated sheets	7210 70 80, 7212 40 80
6	Tin mill products	7209 18 99, 7210 11 00, 7210 12 20, 7210 12 80, 7210 50 00, 7210 70 10, 7210 90 40, 7212 10 10, 7212 10 90, 7212 40 20
7	Non alloy and other alloy quarto plates	7208 51 20, 7208 51 91, 7208 51 98, 7208 52 91, 7208 90 20, 7208 90 80, 7210 90 30, 7225 40 12, 7225 40 40, 7225 40 60

Product category number	Product category name	Tariff lines
8	Stainless hot rolled sheets and strips	7219 11 00, 7219 12 10, 7219 12 90, 7219 13 10, 7219 13 90, 7219 14 10, 7219 14 90, 7219 22 10, 7219 22 90, 7219 23 00, 7219 24 00, 7220 11 00, 7220 12 00
9	Stainless cold rolled sheets and strips	7219 31 00, 7219 32 10, 7219 32 90, 7219 33 10, 7219 33 90, 7219 34 10, 7219 34 90, 7219 35 10, 7219 35 90, 7219 90 20, 7219 90 80, 7220 20 21, 7220 20 29, 7220 20 41, 7220 20 49, 7220 20 81, 7220 20 89, 7220 90 20, 7220 90 80
10	Stainless hot rolled quarto plates	7219 21 10, 7219 21 90
12	Non alloy and other alloy Merchant bars and light sections	7214 30 00, 7214 91 10, 7214 91 90, 7214 99 31, 7214 99 39, 7214 99 50, 7214 99 71, 7214 99 79, 7214 99 95, 7215 90 00, 7216 10 00, 7216 21 00, 7216 22 00, 7216 40 10, 7216 40 90, 7216 50 10, 7216 50 91, 7216 50 99, 7216 99 00, 7228 10 20, 7228 20 10, 7228 20 91, 7228 30 20, 7228 30 41, 7228 30 49, 7228 30 61, 7228 30 69 (TARIC 7228 30 69 99), 7228 30 70, 7228 30 89, 7228 60 20, 7228 60 80, 7228 70 10, 7228 70 90, 7228 80 00
13	Rebars	7214 20 00, 7214 99 10, 7228 30 69 (TARIC 7228 30 69 11)
14	Stainless bars and light sections	7222 11 11, 7222 11 19, 7222 11 81, 7222 11 89, 7222 19 10, 7222 19 90, 7222 20 11, 7222 20 19, 7222 20 21, 7222 20 29, 7222 20 31, 7222 20 39, 7222 20 81, 7222 20 89, 7222 30 51, 7222 30 91, 7222 30 97, 7222 40 10, 7222 40 50, 7222 40 90

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Product category number	Product category name	Tariff lines
15	Stainless wire rod	7221 00 10, 7221 00 90
16	Non alloy and other alloy wire rod	7213 10 00, 7213 20 00, 7213 91 10, 7213 91 20, 7213 91 41, 7213 91 49, 7213 91 70, 7213 91 90, 7213 99 10, 7213 99 90, 7227 10 00, 7227 20 00, 7227 90 10, 7227 90 50, 7227 90 95
17	Angles, shapes and sections of iron or non alloy steel	7216 31 10, 7216 31 90, 7216 32 11, 7216 32 19, 7216 32 91, 7216 32 99, 7216 33 10, 7216 33 90
18	Sheet piling	7301 10 00
19	Railway material	7302 10 22, 7302 10 28, 7302 10 40, 7302 10 50, 7302 40 00
20	Gas pipes	7306 30 41, 7306 30 49, 7306 30 72, 7306 30 77
21	Hollow sections	7306 61 10, 7306 61 92, 7306 61 99
22	Seamless stainless tubes and pipes	7304 11 00, 7304 22 00, 7304 24 00, 7304 41 00, 7304 49 83, 7304 49 85, 7304 49 89
24	Other seamless tubes	7304 19 10, 7304 19 30, 7304 19 90, 7304 23 00, 7304 29 10, 7304 29 30, 7304 29 90, 7304 31 20, 7304 31 80, 7304 39 50, 7304 39 82, 7304 39 83, 7304 39 88, 7304 51 81, 7304 51 89, 7304 59 30, 7304 59 82, 7304 59 83, 7304 59 89, 7304 90 00
25.A	Large welded tubes	7305 11 00, 7305 12 00

Product category number	Product category name	Tariff lines
25.B	Large welded tubes	7305 19 00, 7305 20 00, 7305 31 00, 7305 39 00, 7305 90 00
26	Other welded pipes	7306 11 00, 7306 19 00, 7306 21 00, 7306 29 00, 7306 30 12, 7306 30 18, 7306 30 80, 7306 40 20, 7306 40 80, 7306 50 21, 7306 50 29, 7306 50 80, 7306 69 10, 7306 69 90, 7306 90 00
27	Non alloy and other alloy cold finished bars	7215 10 00, 7215 50 11, 7215 50 19, 7215 50 80, 7228 10 90, 7228 20 99, 7228 50 20, 7228 50 40, 7228 50 61, 7228 50 69, 7228 50 80
28	Non alloy wire	7217 10 10, 7217 10 31, 7217 10 39, 7217 10 50, 7217 10 90, 7217 20 10, 7217 20 30, 7217 20 50, 7217 20 90, 7217 30 41, 7217 30 49, 7217 30 50, 7217 30 90, 7217 90 20, 7217 90 50, 7217 90 90

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ARTICLE 2-B.4

Tariff-rate quotas for imports into the European Union from India

1. The table in this paragraph provides for India's country-specific TRQs allocated exclusively to products falling under the respective product category (and comprising the corresponding tariff lines, when applicable, as specified in Article 2-B.3 (Scope)) set out in columns 1 and 2.

Product category	Column 1 – country-specific quota (MFN part) – metric tonnes	Column 2 – country-specific quota (FTA part) – metric tonnes	Total country-specific quota – Sum of columns 1 and 2
Category 1.A	299,197	210,408	509,605
Category 2	125,581	93,077	218,658
Category 4.A	113,084	84,776	197,860
Category 4.B	44,627	40,529	85,157
Category 5	110,919	75,119	186,038
Category 6	14,816	22,725	37,541
Category 7	112,229	69,606	181,835
Category 8	10,753	10,776	21,529
Category 9	14,778	16,430	31,208
Category 10	2,218	2,662	4,879
Category 14	47,409	31,869	79,278
Category 15	8,551	7,215	15,766
Category 20	20,421	13,924	34,346
Category 22	7,886	5,253	13,140
Category 25.A	2,055	1,631	3,685
Category 26	12,092	8,853	20,946
Total	946,616	694,853	1,641,470

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2. In accordance with the allocation of TRQs set out under the EU Steel Regulation, in addition to the TRQs set out in paragraph 1, India shall be granted access to additional volumes of TRQs in the product categories set out in that paragraph where India has a country-specific TRQs. Those additional volumes shall be made accessible under competition exclusively among the free trade agreement partners (hereinafter referred to as "FTA partners") of the European Union which have country-specific TRQs in the categories set out in paragraph 1.

3. In accordance with the allocation of TRQs set out under the EU Steel Regulation, in all remaining product categories and corresponding tariff lines listed in Article 2-B.3 (Scope) for which there is no country-specific TRQs under paragraph 1 of this Article, India shall be granted access to available residual TRQs comprising two sets of volumes of quotas:

(a) a volume of general residual TRQs under competition accessible to all trading partners of the European Union which do not have country-specific TRQs in those product categories and corresponding tariff lines; and

(b) a volume of preferential TRQs under competition exclusively accessible to the FTA partners of the European Union which do not have country-specific TRQs in those product categories and corresponding tariff lines.

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ARTICLE 2-B.5

Monitoring and review

1. The Committee on Trade in Goods, established pursuant to Article 18.3(1) (Specialised committees), shall monitor and review the functioning and application of the TRQs set out in Article 2-B.4 (Tariff-rate quotas for imports into the European Union from India). If a matter arises concerning the TRQs, a Party may request the other Party in writing to:

(a) hold a meeting of the Committee on Trade in Goods; or

(b) promptly respond to specific questions by providing relevant information.

2. If, after the entry into force of the EU Steel Regulation, the European Union adopts a measure that modifies the TRQ volumes or the allocation of the TRQs under that Regulation, it shall notify India in a timely manner and preferably before the adoption of the measure, to the extent feasible. Following such notification, India may request a meeting of the Committee on Trade in Goods to consider the matter. The Committee on Trade in Goods shall meet at a mutually agreed date and without undue delay for an exchange of views on the modification and discuss the impact it may have on the application of the TRQs set out in Article 2-B.4 (Tariff-rate quotas for imports into the European Union from India). This is without prejudice to the application of Article 2.7 (Modification of concessions).

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3. The TRQs set out in Article 2-B.4 (Tariff-rate quotas for imports into the European Union from India) shall be subject to periodic reviews to consider, among others, market and regulatory developments, the TRQ allocation by the European Union to its trading partners (including under the WTO), the actual utilisation of the TRQs, the inter se distribution of the TRQs volumes between different product categories and different TRQs mechanisms referred to in paragraphs 1, 2 and 3 of Article 2-B.4 (Tariff-rate quotas for imports into the European Union from India), and the evolution of the respective markets with a view to preserving effective market access. The first review should be initiated one year after the entry into force of this Agreement and, thereafter, every five years, in parallel to the reviews envisaged in paragraph 2(i) of Sub-Section 3 (Management of tariff rate quotas for industrial products) of Section B (Administration and implementation of tariff rate quotas) of Annex 2-A (Schedules of tariff commitments).

4. The periodic reviews referred to in paragraph 3 should take into account TRQ volumes accorded to India under Article 2-B.4 (Tariff-rate quotas for imports into the European Union from India) as compared with the bound TRQ volumes that may be granted in the future by the European Union to its other FTA partners, in order to preserve at least the same level of preferential access for steel accorded to India under this Annex. For that purpose, the Parties should examine whether an FTA partner of the European Union subject to the quota system under the EU Steel Regulation has obtained a quota volume higher than the TRQs set out for India in paragraph 1 of Article 2-B.4 (Tariff-rate quotas for imports into the European Union from India), except if the European Union imported significantly higher volumes of steel products falling within the scope of this Annex from that FTA partner than from India during the three-year period between 2022 and 2024. In that event, the assessment should be conducted in relation to the relative ratio of imports of steel products falling within the scope of this Annex from India and from that FTA partner.

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ARTICLE 2-B.6

India's agreement with the European Union under Article XXVIII of GATT 1994

1. The quantities set out in column 1 for the tariff-rate quotas in paragraph 1 of Article 2-B.4 (Tariff-rate quotas for imports into the European Union from India) and those that are accessible pursuant to paragraph 3(a) of Article 2-B.4 (Tariff-rate quotas for imports into the European Union from India) shall form the basis for the calculation, based on an equally favourable treatment of all WTO Members, of the overall quantity of compensatory adjustment in the form of tariff-rate quotas applicable *erga omnes* under Article XXVIII of GATT 1994 on the proposed modification of concessions under the procedure launched by the European Union on 19 December 2025 at the WTO.

2. Before the completion of the process of negotiations under Article XXVIII of GATT 1994 launched by the European Union on 19 December 2025, India and the European Union shall conclude an agreement pursuant to Article XXVIII of GATT 1994 where the overall *erga omnes* tariff rate quotas referred to in column 1 of the table in paragraph 1 of Article 2-B.4 (Tariff-rate quotas for imports into the European Union from India) shall constitute the compensatory adjustment. The joint work on that agreement pursuant to Article XXVIII of GATT 1994 shall be completed before the entry into force of the EU Steel Regulation. That agreement shall apply in relation to those WTO tariff concessions of the European Union for which India holds negotiation or consultation rights under Article XXVIII of GATT 1994. An agreement which incorporates these understandings shall be considered to be in satisfaction of India's rights under Article XXVIII of GATT 1994.

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3. Alongside the compensatory adjustment under Article XXVIII of GATT 1994 referred to in paragraph 2 of this Article, the European Union shall, under Article XIII of GATT 1994, and wherever India has a substantial supplying interest within the meaning of Article XIII:2(d) of GATT 1994, allocate the above-mentioned *erga omnes* tariff-rate quotas on a country-specific basis.

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EUROPEAN
COMMISSION

Brussels, 11.9.2026
COM(2026) 482 final

ANNEX 3

ANNEX

to the

Proposal for a Council Decision

on the conclusion of the Free Trade Agreement between the European Union and the Republic of India

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ANNEX 3-A

INTRODUCTORY NOTES
TO PRODUCT-SPECIFIC RULES OF ORIGIN

NOTE 1

General principles

1. This Annex sets out the general rules for the applicable requirements of Annex 3-B (Product-specific rules of origin) as provided for in Article 3.2(1) (Requirements for originating products).

2. For the purposes of this Annex and Annex 3-B (Product-specific rules of origin), the requirements for a product to have originating status in accordance with point (b) of Article 3.2(1) (Requirements for originating products) are:

(a) a change in tariff classification,

(b) a maximum value or weight of non-originating materials,

(c) a minimum qualifying value content,

(d) that the product is the result of a production process, or

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(e) any other requirement specified in this Annex and Annex 3-B (Product-specific rules of origin).

3. Reference to weight in a product-specific rule of origin means the net weight, which is the weight of a material or a product, not including the weight of packaging for retail sale.

4. This Annex and Annex 3-B (Product-specific rules of origin) are based on the Harmonized System, as amended on 1 January 2022.

NOTE 2

The structure of Annex 3-B (Product-specific rules of origin)

1. Notes on HS sections or chapters, where applicable, are read in conjunction with the product-specific rules of origin for the relevant HS section, chapter, heading or subheading.

2. Each product-specific rule of origin set out in Column 2 of Annex 3-B (Product-specific rules of origin) applies to the corresponding product indicated in Column 1 of Annex 3-B (Product-specific rules of origin).

3. If a product is subject to alternative product-specific rules of origin, that product shall be originating in a Party if it satisfies one of the alternatives. In those cases, alternative product-specific rules are separated by one or more semi-colon (;), the last semi-colon being followed by "or".

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4. If a product is subject to a product-specific rule of origin that includes multiple requirements, the product shall be originating in a Party only if it satisfies all of the requirements.

5. For the purposes of this Annex and Annex 3-B (Product-specific rules of origin), the following definitions apply:

(a) "chapter" means the first two-digits in the tariff classification number under the Harmonized System;

(b) "heading" means the first four-digits in the tariff classification number under the Harmonized System;

(c) "section" means a section of the Harmonized System; and

(d) "subheading" means the first six-digits in the tariff classification number under the Harmonized System.

6. For the purposes of the product-specific rules of origin, the following abbreviations apply:

(a) "CC" means production from non-originating materials of any chapter, except that of the product; this means that any non-originating material used in the production of the product must be classified under a chapter (2-digit level of the Harmonized System) other than that of the product (i.e. a change in chapter);

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(b) "CTH" means production from non-originating materials of any heading, except that of the product; this means that any non-originating material used in the production of the product must be classified under a heading (4-digit level of the Harmonized System) other than that of the product (i.e. a change in heading);

(c) "CTSH" means production from non-originating materials of any subheading, except that of the product; this means that any non-originating material used in the production of the product must be classified under a subheading (6-digit level of the Harmonized System) other than that of the product (i.e. a change in subheading); and

(d) "WO" means that the product must be Wholly Obtained in the territory of the exporting Party within the meaning of Article 3.3 (Wholly obtained products).

NOTE 3

Application of the product-specific rules of origin

1. Article 3.2 (Requirements for originating products), concerning a product having acquired originating status which is used in the production of another product, applies whether or not originating status has been acquired inside the same place of production or factory in a Party where the product is used.

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2. If a product-specific rule of origin specifically excludes certain non-originating materials or provides that the value or weight of a specified non-originating material shall not exceed a specific threshold, these conditions do not apply to non-originating materials classified elsewhere in the Harmonized System.

Example: When the rule for bulldozers (subheading 8429.11) requires: "CTH except from non-originating materials of heading 84.31", the use of non-originating materials classified elsewhere than headings 84.29 and 84.31 – such as screws (heading 73.18), insulated wires and electric conductors (heading 85.44) and various electronics (chapter 85) – is allowed.

3. If a product-specific rule of origin uses the expression "production from non-originating materials of any heading" this means the use of non-originating materials classified within the same heading or even subheading is allowed, provided the production goes beyond the insufficient production listed in Article 3.5 (Insufficient production or minimal operations and processes).

NOTE 4

Application of rules
based on a maximum value of non-originating materials
or a minimum qualifying value content

1. For the purposes of the product-specific rules of origin, the following definitions apply:

(a) "customs value" means the value as determined in accordance with the Customs Valuation Agreement;

(b) "EXW" or "ex-works price" means:

(i) the price of the product paid or payable to the producer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs incurred in the production of the product, minus any internal taxes which are, or may be, repaid when the product obtained is exported[1]; or

[1] For the purposes of this point, where the last production has been subcontracted in the Party, the term "producer" means a person who has employed the subcontractor.

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(ii) if there is no price paid or payable or if the actual price paid does not reflect all costs related to the production of the product which are actually incurred in the production of the product, the value of all the materials used and all other costs incurred in the production of the product in the exporting Party:

(A) including selling, general and administrative expenses, as well as profit, that can reasonably be allocated to the product; and

(B) excluding the cost of freight, insurance, all other costs incurred in transporting the product and any internal taxes of the exporting Party which are, or may be, repaid when the product obtained is exported;

(c) "FOB value" or "Free-On-Board value" means the price actually paid or payable to the exporter for a good when the good 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 not taking into account any internal taxes which are, or may be, repaid when the product obtained is exported;

(d) "MaxNOM (EXW)" means the maximum value of non-originating materials that may be used in the production of a product, expressed as a percentage of the ex-works price of the final product;

(e) "QVC (FOB)" means the minimum qualifying value content that should be achieved in the production of a product, expressed as a percentage of the FOB value of the final product; and

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(f) "VNM" means the value of the non-originating materials including materials whose originating status cannot be determined used in the production of the product, which is its customs value at the time of importation, including freight, insurance if appropriate, packing and all other costs incurred in transporting the materials to the importation port in the Party where the producer of the product is located; where the value of the non-originating materials is not known and cannot be ascertained, the first ascertainable price paid for the non-originating materials in the European Union or in India is used; the value of the non-originating materials used in the production of the product may be calculated on the basis of any inventory valuation method, including the weighted average cost or first- in, first- out, formula under accounting principles which are generally accepted in the Party.

2. A product complies with the product specific rule specified for that product in Annex 3-B (Product-specific rules of origin) when:

(a) the VNM used in the production, expressed as a percentage of the EXW of the product, is less than or equal to the MaxNOM (EXW) (%) specified for that product in Annex 3-B (Product-specific rules of origin), according to the following formula:

$$\frac{VNM}{EXW} * 100 \leq MaxNOM\ (EXW)(\%)$$

(b) the product has a qualifying value content that is greater than or equal to the QVC (FOB) (%) specified for that product in Annex 3-B (Product-specific rules of origin), according to the following formula:

$$QVC(FOB)(\%) \leq \frac{FOB - VNM}{FOB} * 100$$

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NOTE 5

Definitions of processes referred to in sections V to VII, XIV and XV
of Annex 3-B (Product-specific rules of origin)

For the purposes of the product-specific rules of origin, the following definitions apply:

(a) "biotechnological processing" means:

(i) fermentation[1]; or

(ii) biological or biotechnological culturing (including cell culturing[2]), hybridisation or genetic modification of:

(A) micro-organisms (such as bacteria and viruses (including bacteriophages)); or

(B) human, animal or plant cells, or algae; and

(iii) production, isolation or purification of cellular or intercellular structures (such as isolated genes, gene fragments and plasmids);

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1 "Fermentation" means the biotechnological process in which human cells, animal cells, plant cells, micro-organisms such as bacteria, yeasts or fungi are used to produce the products.

2 "Cell culturing" means the cultivation of human cells, animal cells or plant cells under controlled conditions (such as defined temperatures, growth medium, gas mixture, pH) outside a living organism that are used to produce the products.

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(b) "chemical reaction" means a process (including a biochemical processing) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule, with the exception of the following, which are not considered to be chemical reactions for the purposes of this definition:

(i) dissolving in water or other solvents;

(ii) the elimination of solvents including solvent water; or

(iii) the addition or elimination of water of crystallisation;

(c) "Chemical Vapour Deposition"(hereinafter referred to as "CVD") means heating of a carbon rich gas so that carbon deposits on a diamond seed;

(d) "distillation" means:

(i) atmospheric distillation: a separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapour then condensed into different liquefied fractions; products produced from petroleum distillation may include liquefied petroleum gas, naphtha, gasoline, kerosene, diesel or heating oil, light gas oils and lubricating oil; or

(ii) vacuum distillation: distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation; vacuum distillation is used for distilling high-boiling and heat-sensitive materials such as heavy distillates in petroleum oils to produce light to heavy vacuum gas oils and residuum;

(e) "High Pressure High Temperature" (hereinafter referred to as "HPHT") means the growth process of diamond from a diamond seed by subjecting carbon to extreme temperatures and pressures;

(f) "isomer separation" means the isolation or separation of isomers from a mixture of isomers;

(g) "Melt and Pour" means the process by which raw steel or iron is initially produced in liquid form within a steelmaking or iron making furnace and subsequently poured into its first solid state; and

(h) "mixing and blending" means the deliberate and proportionally controlled mixing or blending (including dispersing) of materials, other than the addition of diluents, only to conform to predetermined specifications which results in the production of a product having chemical characteristics that are relevant to the purposes or uses of the product and are different from the input materials.

NOTE 6

Definitions of terms used in section XI of Annex 3-B (Product-specific rules of origin)

For the purposes of the product-specific rules of origin, the following definitions apply:

(a) "man-made staple fibres" means synthetic or artificial filament tow, staple fibres or waste, of headings 55.01 to 55.07;

(b) "mechanical operations" are substantial processes that physically change the characteristics of the yarn to improve its look, performance, feel and properties. Mechanical operations include spinning, gimping, heat treatment and texturizing and do not include chemical treatments and beaming;

(c) "natural fibres" means fibres other than synthetic or artificial fibres, the use of which is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun; "natural fibres" includes horsehair of heading 05.11, silk of headings 50.02 and 50.03, wool-fibres and fine or coarse animal hair of headings 51.01 to 51.05, cotton fibres of headings 52.01 to 52.03, and other vegetable fibres of headings 53.01 to 53.05;

(d) "printing" means a technique by which an objectively assessed function, such as colour, design, or technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques; and

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(e) "printing (as standalone operation)" means a technique by which an objectively assessed function, such as colour, design, or technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques combined with at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling, shearing, singeing, process of air-tumbler, process of stenter, milling, steam and shrinking, and wet decatising), provided that the value of all the non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB value of the product.

NOTE 7

Tolerances applicable to products
containing two or more basic textile materials

1. For the purposes of this Note, basic textile materials are:

(a) silk;

(b) wool;

(c) coarse animal hair;

(d) fine animal hair;

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(e) horsehair;

(f) cotton;

(g) paper-making materials and paper;

(h) flax;

(i) true hemp;

(j) jute and other textile bast fibres;

(k) sisal and other textile fibres of the genus Agave;

(l) coconut, abaca, ramie and other vegetable textile fibres;

(m) synthetic man-made filaments;

(n) artificial man-made filaments;

(o) current-conducting filaments;

(p) synthetic man-made staple fibres of polypropylene;

(q) synthetic man-made staple fibres of polyester;

(r) synthetic man-made staple fibres of polyamide;

(s) synthetic man-made staple fibres of polyacrylonitrile;

(t) synthetic man-made staple fibres of polyimide;

(u) synthetic man-made staple fibres of polytetrafluoroethylene;

(v) synthetic man-made staple fibres of poly (phenylene sulphide);

(w) synthetic man-made staple fibres of poly (vinyl chloride);

(x) other synthetic man-made staple fibres;

(y) artificial man-made staple fibres of viscose;

(z) other artificial man-made staple fibres;

(aa) yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped;

(bb) yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped;

(cc) products of heading 56.05 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film irrespective of whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film;

(dd) other products of heading 56.05;

(ee) glass fibres; and

(ff) metal fibres.

2. When a reference to this Note is made in Annex 3-B (Product-specific rules of origin), the requirements set out in its Column 2 shall not apply as a tolerance to non-originating basic textile materials that are used in the production of a product, provided that:

(a) the product contains two or more basic textile materials; and

(b) the weight of the non-originating basic textile materials, taken together, does not exceed 10 % of the total weight of all the basic textile materials used.

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Example: For a woollen fabric of heading 51.12 containing woollen yarn of heading 51.07, cotton yarn of heading 52.05 and materials other than basic textile materials, non-originating woollen yarn which does not satisfy the requirement set out in Annex 3-B (Product-specific rules of origin), or non-originating cotton yarn which does not satisfy the requirement set out in Annex 3-B (Product-specific rules of origin), or a combination of both, may be used, provided that their total weight does not exceed 10 % of the weight of all the basic textile materials.

3. Notwithstanding point (b) of paragraph 2, for products containing "yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped", the maximum tolerance is 20 %. However, the percentage of the other non-originating basic textile materials shall not exceed 10 %.

4. Notwithstanding point (b) of paragraph 2, for products containing "strip consisting of a core of aluminium foil or of a core of plastic film irrespective of whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film", the maximum tolerance is 30 %. However, the percentage of the other non-originating basic textile materials shall not exceed 10 %.

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NOTE 8

Other tolerances applicable to certain textile products

1. Where reference to this Note is made in Annex 3-B (Product-specific rules of origin), non-originating textile materials (with the exception of linings and interlinings) which do not satisfy the requirements set out in its Column 2 of Annex 3-B (Product-specific rules of origin) for a made-up textile product may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 9 % of the EXW or FOB value of the product.

2. Non-originating materials which are not classified under chapters 50 to 63 may be used without restriction in the production of textile products classified under chapters 50 to 63, whether or not they contain textiles.

Example: If a requirement set out in Annex 3-B (Product-specific rules of origin) provides that yarn shall be used, for a certain textile item (such as trousers), this does not prevent the use of non-originating metal items (such as buttons), because metal items are not classified under chapters 50 to 63. For the same reasons, it does not prevent the use of non-originating slide fasteners, even though slide-fasteners normally contain textiles.

3. If a requirement set out in Annex 3-B (Product-specific rules of origin) consists in a maximum value of non-originating materials, the value of the non-originating materials which are not classified under chapters 50 to 63 shall be taken into account in the calculation of the value of the non-originating materials.

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ANNEX 3-B

PRODUCT-SPECIFIC RULES OF ORIGIN

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
SECTION I	LIVE ANIMALS; ANIMAL PRODUCTS
chapter 1	Live animals
01.01-01.06	All animals of chapter 1 are wholly obtained.
chapter 2	Meat and edible meat offal
02.01-02.10	Production in which all the materials of chapters 1 and 2 used are wholly obtained.
chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates
03.01-0305.39	Production in which all the materials of chapter 3 used are wholly obtained.
0305.41	CTH
0305.42-0305.54	Production in which all the materials of chapter 3 used are wholly obtained.
0305.59	CTH
0305.61-0306.16	Production in which all the materials of chapter 3 used are wholly obtained.

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
0306.17	Production in which all the materials of chapter 3 used are wholly obtained[1].
0306.19-03.09	Production in which all the materials of chapter 3 used are wholly obtained.
chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included
04.01-04.10	Production in which all the materials of chapter 4 used are wholly obtained.
chapter 5	Products of animal origin, not elsewhere specified or included
05.01-05.11	Production in which all the materials of chapter 5 used are wholly obtained.
SECTION II	VEGETABLE PRODUCTS
chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
06.01-06.04	Production in which all the materials of chapter 6 used are wholly obtained.
chapter 7	Edible vegetables and certain roots and tubers
07.01-07.14	Production in which all the materials of chapter 7 used are wholly obtained.
chapter 8	Edible fruit and nuts; peel of citrus fruit or melons
08.01-08.14	Production in which all the materials of chapter 8 used are wholly obtained.

[1] For the products classified in HS 0306.17, the alternative product-specific rule of origin "preparatory operations including peeling and deveining" applies within annual quota under the conditions specified in Appendix 3-B-4 (Origin quotas and alternatives to the product-specific rules of origin in Annex 3-B).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
chapter 9	Coffee, tea, maté and spices
0901.11	Production in which all the materials of chapter 9 used are wholly obtained.
0901.12-0901.90	CTSH
09.02-09.03	Production in which all the materials of chapter 9 used are wholly obtained.
09.04-09.09	Production in which all the materials of chapter 9 used are wholly obtained.
09.10	CTSH
chapter 10	Cereals
10.01-10.08	Production in which all the materials of chapter 10 used are wholly obtained.
chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten
11.01-11.09	Production in which all materials of headings 07.01, 07.14, subheading 0710.10 or chapters 10 and 11 and headings 23.02 to 23.03 used are wholly obtained.
chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder
12.01-1208.10	Production in which all materials of chapter 12 used are wholly obtained.
1208.90-12.14	CTH

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
chapter 13	Lac; gums, resins and other vegetable saps and extracts
13.01	Production from non-originating materials of any heading provided there is processing such as refining, pressing, heat treatment, alkaline filtration.
13.02	CTSH; however, non-originating pectic substances and mucilages and thickeners may be used.
chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included
14.01-14.04	Production in which all the materials of chapter 14 used are wholly obtained.
SECTION III	ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES
chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes
15.01-15.06	CTH
15.07-15.08	CC
15.09-15.10	Production in which all the vegetable materials used are wholly obtained.
15.11-15.15	CC
15.16-15.22	CTH

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
SECTION IV	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES
chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates or of insects
16.01-16.02	Production in which all the materials of chapters 1, 2 and 16 used are wholly obtained.
16.03	Production in which all the materials of chapters 2, 3 and 16 used are wholly obtained.
16.04-1605.20	Production in which all the materials of chapters 3 and 16 used are wholly obtained.
1605.21-1605.29	Production in which all the materials of chapters 3 and 16 used are wholly obtained[1].
1605.30-1605.90	Production in which all the materials of chapters 3 and 16 used are wholly obtained.
chapter 17	Sugars and sugar confectionery
17.01	CC
17.02	CTH, provided that the total weight of non-originating materials of headings 11.01 to 11.08, 17.01 and 17.03 used does not exceed 20 % of the weight of the product.
17.03	CTH
17.04	CTH, provided that the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product.

[1] For the products classified in HS 1605.21-1605.29, the alternative product-specific rule of origin "CTH" applies within annual quotas under the conditions specified in Appendix 3-B-4 (Origin quotas and alternatives to the product-specific rules of origin in Annex 3-B).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
chapter 18	Cocoa and cocoa preparations
18.01-18.05	CTH
18.06	CTH, provided that the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product.
chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products
19.01	CTH, provided that: – non-originating materials of headings 10.06, 11.01 to 11.08 used are milled, malted or otherwise processed from materials of other chapters in the territory of a Party; however, non-originating materials of headings 11.01 to 11.08 which do not respect that condition may be used provided that their total weight does not exceed 20 % of the weight of the product; – the total weight of non-originating materials of chapter 4 used does not exceed 20 % of the weight of the product; and – the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 30 % of the weight of the product.
19.02 – 19.03	CTH, provided that: – the weight of non-originating materials of chapters 2, 3 and 16 used does not exceed 20 % of the weight of the product; and – non-originating materials of headings 10.06, 11.01 to 11.08 used are milled, malted or otherwise processed from materials of other chapters in the territory of a Party; however, non-originating materials of headings 11.01 to 11.08 which do not respect that condition may be used provided that their total weight does not exceed 20 % of the weight of the product.

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
19.04	CTH, provided that: – non-originating materials of headings 10.06, 11.01 to 11.08 used are milled, malted or otherwise processed from materials of other chapters in the territory of a Party; however, non-originating materials of headings 11.01 to 11.08 which do not respect that condition may be used provided that their total weight does not exceed 20 % of the weight of the product; and – the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 30 % of the weight of the product.
19.05	CTH, provided that: – non-originating materials of headings 10.06, 11.01 to 11.08 used are milled, malted or otherwise processed from materials of other chapters in the territory of a Party; however, non-originating materials of headings 11.01 to 11.08 which do not respect that condition may be used provided that their total weight does not exceed 20 % of the weight of the product; and – the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product.
chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants
20.01 – 20.05	Production in which all the materials of chapter 7 and 8 used are wholly obtained.
20.06	Production in which all the materials of chapter 7 and 8 used are wholly obtained and provided that the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product.
20.07	CTH, provided that the total weight of non-originating materials used does not exceed 30 % of the weight of the product.

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
2008.11	CTH, provided that the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product.
2008.19-2008.80	Production in which all the materials of chapter 7 and 8 used are wholly obtained and provided that the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product.
2008.91-2008.93	CTH, provided that the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product.
2009.11–2009.79	Production in which all the materials of chapter 7 and 8 used are wholly obtained and provided that the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product.
2009.81–2009.90	CTH, provided that the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product.
chapter 21	Miscellaneous edible preparations
21.01	CTH, provided that the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 30 % of the weight of the product.
21.02	CTH
2103.10-2103.20	CTH, however, non-originating mustard flour or meal or prepared mustard may be used.
2103.30	CTH, however, non-originating mustard flour or meal may be used.

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
2103.90	CTH, however, non-originating mustard flour or meal or prepared mustard may be used.
21.04	CTH, provided that the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product.
21.05	CTH, provided that: – all the materials of chapter 4 used are wholly obtained; and – the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product.
21.06	CTH, provided that: – the total weight of non-originating materials of chapter 4 used does not exceed 40 % of the weight of the product; and – the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 30 % of the weight of the product.
chapter 22	Beverages, spirits and vinegar
22.01	CTH
22.02	CTH, provided that: – the total weight of non-originating materials of chapter 4 used does not exceed 40 % of the weight of the product; and – the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 20 % of the weight of the product.
22.03	CTH
22.04-22.06	CTH, except from non-originating materials of headings 22.07 and 22.08, provided that all the materials of subheadings 0806.10, 2009.61, 2009.69 used are wholly obtained.

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
22.07	CTH, except from non-originating materials of heading 22.08, provided that all the materials of chapter 10, subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained.
2208.20	CTH, except from non-originating materials of headings 22.07, provided that all the materials of subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained.
2208.30	
- Irish Whiskey	CTH, except from heading 2207; or Blending provided that all the non-originating materials used are produced in accordance with the requirements of Irish Whiskey geographic indication.
- Others	CTH, except from heading 2207; or A change from within this subheading or any other subheading provided that the total alcoholic volume of the NOM does not exceed 15 % of the volume of the total alcoholic strength of the good.
2208.40-2208.90	CTH, except from non-originating materials of headings 22.07, provided that all the materials of subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained.
22.09	CTH, except from non-originating materials of headings 22.07 and 22.08, provided that all the materials of subheadings 0806.10, 2009.61 and 2009.69 used are wholly obtained.
chapter 23	Residues and waste from the food industries; prepared animal fodder
23.01	Production in which all the materials of chapters 2 and 23 used are wholly obtained.
23.02-23.03.10	CTH, provided that the total weight of non-originating materials of chapter 10 used does not exceed 20 % of the weight of the product.

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
2303.20-2308.00	CTH
23.09	CTH, provided that: – all the materials of chapters 2 and 4 used are wholly obtained; and – the total weight of non-originating materials of headings 10.01 to 10.08, chapter 11, and headings 23.02 and 23.03 used does not exceed 20 % of the weight of the product.
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
24.01	Production in which all materials of heading 24.01 are wholly obtained.
2402.10–2402.20	Production from non-originating materials of any heading, except that of the product and of smoking tobacco of subheading 2403.19, and in which at least 10 % by weight of all materials of heading 24.01 used is wholly obtained.
2402.90	Production from non-originating materials of any heading, except that of the product.
24.03	CTH, in which at least 10 % by weight of all materials of heading 24.01 used are wholly obtained.
2404.11	CTH, in which at least 10 % by weight of all materials of heading 24.01 used are wholly obtained.
2404.12-2404.99	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
SECTION V	MINERAL PRODUCTS Section note: For definitions of horizontal processing rules within this section, see Note 5 (Definitions of processes referred to in sections V to VII, XIV and XV of Annex 3-B (Product-specific rules of origin) of Annex 3-A (Introductory notes to product-specific rules of origin)
chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement
25.01-25.14	CC; MaxNOM 70 % (EXW); or Min QVC 35 % (FOB).
25.15	CTH; MaxNOM 60 % (EXW); or Min QVC 45 % (FOB).
25.16-25.18	CC; MaxNOM 70 % (EXW); or Min QVC 35 % (FOB).
25.19	CTH; MaxNOM 60 % (EXW); or Min QVC 45 % (FOB).
25.20-25.22	CC; MaxNOM 70 % (EXW); or Min QVC 35 % (FOB).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
25.23	CTH
25.24-25.30	CC; MaxNOM 70 % (EXW); or Min QVC 35 % (FOB).
chapter 26	Ores, slag and ash
26.01-26.21	CTH
chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes. Chapter note: For definitions of horizontal processing rules within this section, see Note 5 (Definitions of processes referred to in sections V to VII, XIV and XV of Annex 3-B (Product-specific rules of origin) of Annex 3-A (Introductory notes to product-specific rules of origin).
2701-03	CC
2704-2706	CTH
2707	CTH; or Chemical reaction.
2708-09	CTH
2710.12	CTH; Distillation; or Chemical reaction.
2710.19	

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils: medium oils and heavy oils excluding lubricating oils and other oils.	CTH

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils: lubricating oils and other oils, excluding medium oils, gas oils and fuel oils.	Production from non-originating materials of any heading
2710.20	CTH except from non-originating biodiesel of subheading 3824.99 and 3826.00.

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
2710.91-2710.99	CTH; Chemical reaction; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
2711	CTSH; or Chemical reaction.
2712-16	CTH; Chemical reaction; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
SECTION VI	PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES Section note: For definitions of horizontal processing rules within this section, see Note 5 of Annex 3-A (Introductory notes to product-specific rules of origin).
chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes
28.01-28.14	CTSH; Chemical reaction; Biotechnological processing; Isomer separation; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
2815.11-2815.12	Chemical reaction; Biotechnological processing; Isomer separation; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).
2815.20-2835.39	CTSH; Chemical reaction; Biotechnological processing; Isomer separation; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).
2836.20-2836.30	Chemical reaction; Biotechnological processing; Isomer separation; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).
2836.40-2853.90	CTSH; Chemical reaction; Biotechnological processing; Isomer separation; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
chapter 29	Organic chemicals
2901.10-2905.42	CTSH; Chemical reaction; Biotechnological processing; Isomer separation; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).
2905.43-2905.44	CTH except from non-originating materials of heading 11.08, 17.02 and subheading 3824.60.
2905.45	CTH, however, non-originating materials of subheading 2905.45 may be used, provided that their total value does not exceed 20 % of the EXW or 15 % of the FOB of the product; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).
2905.49-2942.00	CTSH; Chemical reaction; Biotechnological processing; Isomer separation; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
chapter 30	Pharmaceutical products
30.01-30.06	CTSH; Chemical reaction; Biotechnological processing; Isomer separation; MaxNOM 60 % (EXW); or Min QVC 45 % (FOB).
chapter 31	Fertilisers
31.01	CC, however, non-originating materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the EXW or 15 % of the FOB of the product.
31.02-31.04	CTH, however, non-originating materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the EXW or 15 % of the FOB of the product; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).
31.05	
- Sodium nitrate - Calcium cyanamide - Potassium sulphate - Magnesium potassium sulphate	CTH, however, non-originating materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the EXW or 15 % of the FOB of the product; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
- Others	CTH and MaxNOM 60 % (EXW), however, non-originating materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the EXW or 15 % of the FOB of the product; CTH and Min QVC 45 % (FOB), however, non-originating materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the EXW or 15 % of the FOB of the product; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks
32.01-32.15	CTSH; Chemical reaction; Biotechnological processing; Isomer separation; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations
33.01	CTSH; Chemical reaction; Biotechnological processing; Isomer separation; Mixing and blending; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).
3302.10	CTH, however, non-originating materials of subheading 3302.10 may be used, provided that their total value does not exceed 20 % of the EXW or 15 % FOB of the product.
3302.90-33.07	CTSH; Chemical reaction; Biotechnological processing; Isomer separation; Mixing and blending; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster
34.01-34.07	CTSH; Chemical reaction; Biotechnological processing; Isomer separation; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).
chapter 35	Albuminoidal substances; modified starches; glues; enzymes
35.01-35.02	CTH except from non-originating materials of chapter 4.
35.03-35.04	CTH
35.05	CTH except from non-originating materials of heading 11.08.
35.06-35.07	CTSH; Chemical reaction; Biotechnological processing; Isomer separation; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
36.01-36.05	CTSH; Chemical reaction; Biotechnological processing; Isomer separation; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).
36.06	CTH and MaxNOM 60 % (EXW); CTH and Min QVC 45 % (FOB); or Chemical reaction.
chapter 37	Photographic or cinematographic goods
37.01-37.05	CTSH; Chemical reaction; Biotechnological processing; Isomer separation; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).
37.06	CTH and MaxNOM 60 % (EXW); CTH and Min QVC 45 % (FOB); or Chemical reaction.

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
37.07	CTSH; Chemical reaction; Biotechnological processing; Isomer separation; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).
chapter 38	Misc chemical products
38.01-38.07	CTSH; Chemical reaction; Biotechnological processing; Isomer separation; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).
38.08	Chemical reaction; Biotechnological processing; Isomer separation; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).
3809.10	CTH except from non-originating materials of headings 11.08 and 35.05.

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
3809.91-3822.90	CTSH; Chemical reaction; Biotechnological processing; Isomer separation; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).
38.23	CTSH
3824.10-3824.50	CTSH; Chemical reaction; Biotechnological processing; Isomer separation; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).
3824.60	CTH except from non-originating materials of heading 17.02 and subheadings 2905.43 and 2905.44.
3824.81-3827.90	CTSH; Chemical reaction; Biotechnological processing; Isomer separation; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
SECTION VII	PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF Section note: For definitions of horizontal processing rules within this section, see Note 5 (Definitions of processes referred to in sections V to VII, XIV and XV of Annex 3-B (Product-specific rules of origin) of Annex 3-A (Introductory notes to product-specific rules of origin).
chapter 39	Plastics and articles thereof
39.01-39.14	CTSH; Chemical reaction; Biotechnological processing; Isomer separation; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).
39.15	WO; or CTH
39.16-39.26	CTH; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).
chapter 40	Rubber and articles thereof
40.01	WO
40.02-40.17	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
SECTION VIII	RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLE OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)
chapter 41	Raw hides and skins (other than furskins) and leather
41.01-41.03	CC
4104.11-4104.19	CTH
4104.41-4104.49	CTSH except from non-originating materials of subheadings 4104.41 to 4104.49.
4105.10	CTH
4105.30	CTSH
4106.21	CTH
4106.22	CTSH
4106.31	CTH
4106.32-4106.40	CTSH
4106.91	CTH
4106.92	CTSH
41.07-41.13	CTH except from non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32 and 4106.92. However, non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32 or 4106.92 may be used provided that they undergo a retanning operation.
4114.10	CTH

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
4114.20	CTH except from non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32, 4106.92 and 4107. However, non-originating materials of subheadings 4104.41, 4104.49, 4105.30, 4106.22, 4106.32, 4106.92 and heading 41.07 may be used provided that they undergo a retanning operation.
41.15	CTH
chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)
42.01-42.06	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
chapter 43	Furskins and artificial fur; manufactures thereof
4301.10-4302.20	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
4302.30	CTSH
43.03-43.04	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
SECTION IX	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK
chapter 44	Wood and articles of wood; wood charcoal
44.01-44.06	CTH
44.07	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB)
44.08-44.21	CTH
chapter 45	Cork and articles of cork
45.01-45.04	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork
46.01-46.02	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
SECTION X	PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF
chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard
47.01	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
47.02	CTH
47.03-47.07	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard
48.01	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
4802.10	CC
4802.20-48.07	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
48.08	CC; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
48.09	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
48.10	CC; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
48.11-48.23	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans
49.01	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
49.02	CTH and MaxNOM 60 % (EXW); or CTH and Min QVC 45 % (FOB).
49.03	CC; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
49.04-49.06	CTH and MaxNOM 60 % (EXW); or CTH and Min QVC 45 % (FOB).
49.07	CC
49.08-49.11	CTH
SECTION XI	TEXTILES AND TEXTILE ARTICLES Section note: For definitions of horizontal processing rules within this section and of terms used for tolerances or de minimis applicable to certain products made of textile materials, see Note 6 (Definitions of terms used in section XI of Annex 3-B (Product-specific rules of origin), Note 7 (Tolerances applicable to products containing two or more basic textile materials) and Note 8 (Other tolerances applicable to certain textile products) of Annex 3-A (Introductory notes to product-specific rules of origin).
chapter 50	Silk
50.01-50.03	WO
50.04-50.05	Spinning of natural fibres; Extrusion of man-made continuous filament combined with spinning; Extrusion of man-made continuous filament combined with twisting; or Twisting combined with any mechanical operation.
50.06	
- Silk yarn and yarn spun from silk waste:	Spinning of natural fibres; Extrusion of man-made continuous filament combined with spinning; Extrusion of man-made continuous filament combined with twisting; or Twisting combined with any mechanical operation.

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
- Silk-worm gut:	CTH
50.07	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Twisting or any mechanical operation combined with weaving; Weaving combined with dyeing; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric
51.01-51.05	CTH
51.06-51.10	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
51.11-51.13	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Weaving combined with dyeing; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
chapter 52	Cotton
52.01	WO
52.02	CTH
52.03	WO
52.04-52.07	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning.
52.08-52.12	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Weaving combined with dyeing or with coating or with laminating; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn
53.01-53.02	CTH
53.03	WO
53.04-54.05	CTH
53.06-53.08	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
53.09-53.11	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Twisting or any mechanical operation combined with weaving; Weaving combined with dyeing or with coating or with laminating; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
chapter 54	Man-made filaments; strip and the like of man-made textile materials
54.01-54.06	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
54.07-54.08	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Yarn dyeing combined with weaving; Weaving combined with dyeing or with coating or with laminating; Twisting or any mechanical operation combined with weaving; Weaving combined with printing; or Printing (as standalone operation).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
chapter 55	Man-made staple fibres
55.01-55.07	Extrusion of man-made fibers.
55.08-55.11	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
55.12-55.16	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Yarn dyeing combined with weaving; Weaving combined with dyeing or with coating or with laminating; Twisting or any mechanical operation combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
56.01	Wadding formation; or Bonding, coating, flocking, laminating, or metalizing combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing), provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
56.02	
- Needleloom Felt:	Extrusion of man-made fibres combined with fabric formation, however: – non-originating polypropylene filament of heading 54.02, – non-originating polypropylene fibres of heading 55.03, or 55.06, or – non-originating polypropylene filament tow of heading 55.01, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the EXW or 35 % of the FOB of the product; or Non-woven fabric formation alone in the case of felt made from natural fibres.
- Others:	Extrusion of man-made fibres combined with fabric formation; or Non-woven fabric formation alone in the case of other felt made from natural fibres.
5603.11-5603.14	Production from – directionally or randomly oriented filaments; or – substances or polymers of natural or man-made origin; followed in both cases by bonding into a nonwoven.
5603.91-5603.94	Production from – directionally or randomly oriented staple fibres; or – chopped yarns, of natural or man-made origin; followed in both cases by bonding into a nonwoven.

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
5604.10	Production from rubber thread or cord, not textile covered.
5604.90	Spinning of natural fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
56.05	Spinning of natural or man-made staple fibres; Extrusion of man-made fibres combined with spinning; or Twisting combined with any mechanical operation.
56.06	Extrusion of man-made fibres combined with spinning; Twisting combined with gimping; Spinning of natural or man-made staple fibres; or Flocking combined with dyeing.
56.07-56.09	Spinning of natural fibres; or Extrusion of man-made fibres combined with spinning.
chapter 57	Carpets and other textile floor coverings Chapter note: For products of this chapter non-originating jute fabric may be used as a backing.

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
57.01-57.05	Spinning of natural or man-made staple fibres combined with weaving or with knotting or with tufting; Extrusion of man-made filament yarn combined with weaving or with knotting or with tufting; Production from coir yarn or sisal yarn or jute yarn or classical ring spun viscose yarn; Tufting combined with dyeing or with printing; Tufting or weaving or knotting of man-made filament yarn combined with coating or with laminating; Flocking combined with dyeing or with printing; or Extrusion of man-made fibres combined with nonwoven techniques including needle punching.
chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
58.01-58.04	Spinning of natural or man-made staple fibres combined with weaving or with tufting; Extrusion of man-made filament yarn combined with weaving or with tufting; Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing; Tufting combined with dyeing or with printing; Flocking combined with dyeing or with printing; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
58.05	CTH
58.06-58.09	Spinning of natural or man-made staple fibres combined with weaving or with tufting; Extrusion of man-made filament yarn combined with weaving or with tufting; Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing; Tufting combined with dyeing or with printing; Flocking combined with dyeing or with printing; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).
58.10	Embroidering in which the value of non-originating materials of any heading, except that of the product, used does not exceed 50 % of the EXW or 45 % of the FOB of the product.
58.11	Spinning of natural or man-made staple fibres combined with weaving or with tufting; Extrusion of man-made filament yarn combined with weaving or with tufting; Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing; Tufting combined with dyeing or with printing; Flocking combined with dyeing or with printing; Yarn dyeing combined with weaving; Weaving combined with printing; or Printing (as standalone operation).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
59.01	Weaving combined with dyeing or with flocking or with coating or with laminating or with metalising; or Flocking combined with dyeing or with printing.
59.02	
- Containing not more than 90 % by weight of textile materials:	Weaving.
- Others:	Extrusion of man-made fibres combined with weaving.
59.03	Weaving, knitting or crocheting combined with impregnating or with coating or with covering or with laminating or with metalising; Weaving, knitting or crocheting combined with printing; or Printing (as standalone operation).
59.04	Calendering combined with dyeing, coating, laminating or metalising; or Weaving combined with dyeing or with coating or with laminating or with metalising.
59.05	
- Impregnated, coated, covered or laminated with rubber, plastics or other materials:	Weaving, knitting or non-woven fabric formation combined with impregnating or with coating or with covering or with laminating or with metalising.

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
- Others:	Spinning of natural or man-made staple fibres combined with weaving; Extrusion of man-made filament yarn combined with weaving; Weaving, knitting or nonwoven fabric formation combined with dyeing or with coating or with laminating; Weaving combined with printing; or Printing (as standalone operation).
59.06	
- Knitted or crocheted fabrics:	Spinning of natural or man-made staple fibres combined with knitting or with crocheting; Extrusion of man-made filament yarn combined with knitting or with crocheting; Knitting or crocheting combined with rubberising; or Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.
- Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials:	Extrusion of man-made fibres combined with weaving.

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
- Others:	Weaving, knitting or nonwoven process combined with dyeing or with coating or with rubberising; Yarn dyeing combined with weaving, knitting or nonwoven process; or Rubberising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.
59.07	Weaving, knitting or nonwoven fabric formation combined with dyeing or with printing or with coating or with impregnating or with covering; Flocking combined with dyeing or with printing; or Printing (as standalone operation).
59.08	
- Incandescent gas mantles, impregnated:	Production from tubular knitted or crocheted gas-mantle fabric.
- Others:	CTH
59.09-59.11	Spinning of natural or of man-made staple fibres combined with weaving; Extrusion of man-made fibres combined with weaving; Weaving combined with dyeing or with coating or with laminating; or Coating, flocking, laminating or metalising combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of non-originating materials used does not exceed 50 % of the EXW or 45 % of the FOB of the product.

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
chapter 60	Knitted or crocheted fabrics
60.01-60.06	Spinning of natural or man-made staple fibres combined with knitting or with crocheting; Extrusion of man-made filament yarn combined with knitting or with crocheting; Knitting or crocheting combined with dyeing or with flocking or with coating or with laminating or with printing; Flocking combined with dyeing or with printing; Yarn dyeing combined with knitting or with crocheting; or Twisting or texturing combined with knitting or with crocheting provided that the value of non-originating non-twisted or non-textured yarns used does not exceed 50 % of the EXW or 45 % of the FOB of the product.
chapter 61	Articles of apparel and clothing accessories, knitted or crocheted
61.01-61.17	
- Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form:	Knitting or crocheting combined with making-up including cutting of fabric.

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
- Others:	Spinning of natural or man-made staple fibres combined with knitting or with crocheting; Extrusion of man-made filament yarn combined with knitting or with crocheting; or Knitting and making-up in one operation.
chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted
62.01	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.02	
- Embroidered:	Weaving combined with making-up including cutting of fabric; or Making up combined with embroidery, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product.
- Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.03	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
62.04	
- Embroidered:	Weaving combined with making-up including cutting of fabric; or Making up combined with embroidery, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product.
- Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.05	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.06	
- Embroidered:	Weaving combined with making-up including cutting of fabric; or Making up combined with embroidery, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product.
- Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.07-62.08	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
62.09	
- Embroidered:	Weaving combined with making-up including cutting of fabric; or Making up combined with embroidery, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product.
- Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.10	
- Fire-resistant equipment of fabric covered with foil of aluminised polyester:	Weaving combined with making-up including cutting of fabric; or Coating or laminating combined with making-up including cutting of fabric, provided that the value of non-originating uncoated or unlaminated fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product.
- Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.11	
- Women's, or girls' garments, embroidered:	Weaving combined with making-up including cutting of fabric; or Making up combined with embroidery, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product.
- Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
62.12	
- Knitted or crocheted obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form:	Knitting combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
- Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.13-62.14	
- Embroidered:	Weaving combined with making-up including cutting of fabric; Making up combined with embroidery, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product; or Making-up including cutting of fabric preceded by printing (as standalone operation).
- Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.15	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
62.16	
- Fire-resistant equipment of fabric covered with foil of aluminised polyester:	Weaving combined with making-up including cutting of fabric; or Coating or laminating combined with making-up including cutting of fabric, provided that the value of non-originating uncoated or unlaminated fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product.
- Others:	Weaving combined with making-up including cutting of fabric; or Making-up including cutting of fabric preceded by printing (as standalone operation).
62.17	
- Embroidered:	Weaving combined with making-up including cutting of fabric; or Making up combined with embroidery, provided that the value of non-originating unembroidered fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product; or Making-up including cutting of fabric preceded by printing (as standalone operation).
- Fire-resistant equipment of fabric covered with foil of aluminised polyester:	Weaving combined with making-up including cutting of fabric; or Coating or laminating combined with making-up including cutting of fabric, provided that the value of non-originating uncoated or unlaminated fabric used does not exceed 40 % of the EXW or 35 % of the FOB of the product.
- Interlinings for collars and cuffs, cut out:	CTH, provided that the value of all the non-originating materials used does not exceed 40 % of the EXW or 35 % of the FOB of the product.
- Others:	Weaving combined with making-up including cutting of fabric.

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags
63.01–63.04	
- Of felt, of nonwovens:	Nonwoven fabric formation combined with making-up including cutting of fabric.
- Others: -- Embroidered:	Weaving or knitting or crocheting combined with making-up including cutting of fabric; or Making up combined with embroidery, provided that the value of non-originating unembroidered fabric (other than knitted or crocheted) used does not exceed 40 % of the EXW or 35 % of the FOB of the product.
-- Others:	Weaving, knitting or crocheting combined with making-up including cutting of fabric.
63.05	Extrusion of man-made fibres or spinning of natural or man-made staple fibres, combined with weaving or with knitting and making-up including cutting of fabric.
63.06	
- Of nonwovens:	Nonwoven fabric formation combined with making-up including cutting of fabric.
- Others:	Weaving combined with making-up including cutting of fabric.
63.07	MaxNOM 40 % (EXW); or Min QVC 65 % (FOB).
63.08	Each item in the set must satisfy the concerned PSR which would apply to it if it were not included in the set.
63.09-63.10	CTH

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
SECTION XII	FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLE OF HUMAN HAIR
chapter 64	Footwear, gaiters and the like; parts of such articles
64.01-64.05	CTH except from non-originating assemblies of uppers affixed to inner soles or to other sole components of heading 64.06
64.06	CTH
chapter 65	Headgear and parts thereof
65.01-65.07	CTH
chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof
66.01-66.02	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
66.03	CTH except from non-originating materials of headings 66.01 and 66.02; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair
67.01-67.03	CTH
67.04	CTH except from non-originating materials of heading 67.04

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials
68.01-68.02	CTH; MaxNOM 60 % (EXW); or Min QVC 45 % (FOB).
68.03	CTH; MaxNOM 70 % (EXW); or Min QVC 35 % (FOB).
68.04-68.06	CTH; MaxNOM 60 % (EXW); or Min QVC 45 % (FOB).
68.07	CC
68.08-68.12	CTH; MaxNOM 60 % (EXW); or Min QVC 45 % (FOB).
6813.20	CC; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
6813.81-6813.89	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
68.14	CTH; MaxNOM 70 % (EXW); or Min QVC 35 % (FOB).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
68.15	CTH; MaxNOM 60 % (EXW); or Min QVC 45 % (FOB).
chapter 69	Ceramic products
69.01-69.14	CTH
chapter 70	Glass and glassware
70.01	CC
70.02-70.09	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
70.10	CTH
70.11	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
7013.10-7013.22	CC
7013.28-7013.99	CC; or CTH except from non-originating materials of heading 70.10.
70.14-70.20	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
SECTION XIV	NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN
chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin Chapter note: For definitions of horizontal processing rules within this chapter, see Note 5 (Definitions of processes referred to in sections V to VII, XIV and XV of Annex 3-B (Product-specific rules of origin) of Annex 3-A (Introductory notes to product-specific rules of origin).
7101.10	CTH
7101.21	CTH
7101.22	CTSH
7102.10	Production from non-originating materials of any heading.
7102.21	Production from non-originating materials of any heading.
7102.29	CTSH and MaxNOM 94 % (EXW); or CTSH and Min QVC 6 % (FOB).
7102.31	Production from non-originating materials of any heading.
7102.39	CTSH and MaxNOM 94 % (EXW); or CTSH and Min QVC 6 % (FOB).
7103.10	CTH

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
7103.91-7103.99	CTH; CTSH and MaxNOM 94 % (EXW); or CTSH and Min QVC 6 % (FOB).
7104.10-7104.29	CTH; High Pressure High Temperature (HPHT); or Chemical Vapour Deposition (CVD).
7104.91-7104.99	CTH; CTSH and MaxNOM 94 % (EXW); or CTSH and Min QVC 6 % (FOB).
71.05	CTH
71.06	
- Dore	CC
- Others	CTH except from non-originating materials of headings 71.06, 71.08 and 71.10; Electrolytic, thermal or chemical separation of non-originating precious metals of headings 71.06, 71.08 and 71.10; CTSH and MaxNOM 97 % (EXW); or CTSH and Min QVC 3 % (FOB).
71.07	CTH
71.08	
- Dore	CC

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
- Others	CTH except from non-originating materials of headings 71.06, 71.08 and 71.10; or Electrolytic, thermal or chemical separation of non-originating precious metals of headings 71.06, 71.08 and 71.10.
71.09	CTH
71.10	
- Dore	CC
- Others	CTH except from non-originating materials of headings 71.06, 71.08 and 71.10; or Electrolytic, thermal or chemical separation of non-originating precious metals of headings 71.06, 71.08 and 71.10.
71.11-71.12	CTH
71.13	CTH
71.14	CTH; CTSH and MaxNOM 96.5 % (EXW); or CTSH and Min QVC 3.5 % (FOB).
71.15	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
71.16	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
71.17	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
71.18	CTH
SECTION XV	BASE METALS AND ARTICLES OF BASE METAL
chapter 72	Iron and Steel
72.01-72.05	CTH
72.06-72.29	Melt and Pour
chapter 73	Articles of iron or steel
7301.10	Melt and Pour
7301.20	CTH and MaxNOM 60 % (EXW); CTH and Min QVC 45 % (FOB); or Melt and Pour[1]
7302.10	Melt and Pour
7302.30	CTH and MaxNOM 60 % (EXW); CTH and Min QVC 45 % (FOB); or Melt and Pour[1]
7302.40	Melt and Pour
7302.90-7303.00	CTH and MaxNOM 60 % (EXW); CTH and Min QVC 45 % (FOB); or Melt and Pour[1]

[1] The Parties shall review the product specific rules for products in heading 7301.20, 7302.30, 7302.90 and 7303 to 7306 two years after the entry into force of this Agreement.

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
73.04-73.06	Melt and Pour[1]
73.07	
- Tube or pipe fittings of stainless steel:	CTH except from non-originating forged blanks, however, non-originating forged blanks may be used provided that their value does not exceed 50 % of the EXW or 45 % of the FOB of the product.
- Others:	CTH
73.08	CTH except from non-originating materials of subheading 7301.20.
7309.00-7315.19	CTH
7315.20	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB)
7315.81-7326.90	CTH
chapter 74	Copper and articles thereof
74.01-74.03	CTH
74.04	WO
74.05-74.07	CTH
74.08	CC; CTH and MaxNOM 55 % (EXW); or CTH and Min QVC 50 % (FOB).
74.09-74.19	CTH
chapter 75	Nickel and articles thereof
75.01-75.08	CTH

[1] The Parties shall review the product specific rules for products in heading 7301.20, 7302.30, 7302.90 and 7303 to 7306 two years after the entry into force of this Agreement.

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
chapter 76	Aluminium and articles thereof
76.01	CTH and MaxNOM 50 % (EXW); CTH and Min QVC 55 % (FOB); or Thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium.
76.02	CTH
76.03-09	CTH and MaxNOM 50 % (EXW); or CTH and Min QVC 55 % (FOB).
76.10-76.15	CTH and MaxNOM 50 % (EXW); or CTH and Min QVC 55 % (FOB)[1].
76.16	CTH, however, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used, and MaxNOM 50 % (EXW)[1].
chapter 78	Lead and articles thereof
78.01	CTH except from non-originating materials of 78.02.
78.02-78.06	CTH

[1] For Articles of aluminium classified in headings 76.10 to 76.16, the alternative product-specific rules of origin "CTH" applies within annual quotas under the conditions specified in Appendix 3-B-4 (Origin quotas and alternatives to the product-specific rules of origin in Annex 3-B).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
chapter 79	Zinc and articles thereof
79.01-79.07	CTH
chapter 80	Tin and articles thereof
80.01-80.07	CTH
chapter 81	Other base metals; cermets; articles thereof
81.01-81.13	CTSH; Smelting; or Refining.
chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
8201.10-8205.70	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
8205.90	CTH, however, non-originating tools of heading 82.05 may be incorporated into the set, provided that their total value does not exceed 10 % of the EXW or FOB of the set.
82.06	CTH except from non-originating materials of headings 82.02 to 82.05, however, non-originating tools of headings 82.02 to 82.05 may be incorporated into the set, provided that their total value does not exceed 10 % of the EXW or FOB of the set.
82.07-82.15	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
chapter 83	Miscellaneous articles of base metal
83.01-83.03	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
83.04-83.06	CTH and MaxNOM 60 % (EXW); or CTH and Min QVC 45 % (FOB)
83.07-83.11	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
SECTION XVI	MACHINERY AND MECHANICAL APPLIANCE; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES
chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof
84.01-84.04	CTH; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTSH and MaxNOM 55 % (EXW); or CTSH and Min QVC 50 % (FOB)[1] [2]

[1] For the products classified in HS 84.01, 84.02 and 84.04, alternative product-specific rules of origin apply for the period of 7.5 years from the date of entry into force of this Agreement, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

[2] For the products classified in HS 84.03, alternative product-specific rules of origin apply for the period of 10 years from the date of entry into force of this Agreement, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
84.05	MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).
84.06	CTH; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTSH and MaxNOM 55 % (EXW); or CTSH and Min QVC 50 % (FOB)[1].
84.07-84.08	MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
84.09	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
84.10	CTH; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTSH and MaxNOM 55 % (EXW); or CTSH and Min QVC 50 % (FOB)[2].

[1] For the period of 7.5 years from the date of entry into force of this Agreement alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

[2] For the period of 7.5 years from the date of entry into force of this Agreement alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
84.11	CTH; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).
84.12	CTH; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTSH and MaxNOM 55 % (EXW); or CTSH and Min QVC 50 % (FOB)[1].
84.13	CTH; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).
8414.10-8414.80	CTSH; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).
8414.90	CTH; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).
8415.10-8415.83	CTSH; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).

[1] For the period of 10 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
8415.90	CTH; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).
84.16-84.17	CTH; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTSH and MaxNOM 55 % (EXW); or CTSH and Min QVC 50 % (FOB)[1].
84.18	CTH; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).
84.19	CTH; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).

[1] For the period of 7.5 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
84.20	CTH; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTSH and MaxNOM 55 % (EXW); or CTSH and Min QVC 50 % (FOB)[1].
8421.11-8421.39	CTSH; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).
8421.91-8421.99	CTH; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).
84.22-84.23	CTH; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTSH and MaxNOM 55 % (EXW); or CTSH and Min QVC 50 % (FOB)[2].

[1] For the period of 7.5 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

[2] For the period of 7.5 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
84.24	CTH except from non-originating materials of heading 84.31; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTH and MaxNOM 55 % (EXW); or CTH and Min QVC 50 % (FOB)[1].
84.25-84.26	CTH except from non-originating materials of heading 84.31; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB)[2].
84.27	CTH except from non-originating materials of heading 84.31; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTH and MaxNOM 55 % (EXW); or CTH and Min QVC 50 % (FOB)[3].

[1] For the period of 7.5 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

[2] For the period of 7.5 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

[3] For the period of 7.5 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
84.28-84.29	CTH except from non-originating materials of heading 84.31; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB)[1].
84.30	CTSH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
84.31	CTH; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTSH and MaxNOM 55 % (EXW); or CTSH and Min QVC 50 % (FOB)[2].
84.32	CTSH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).

[1] For the period of 7.5 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

[2] For the period of 7.5 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
84.33	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB)[1].
84.34	CTSH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
84.35	MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).
84.36-84.41	CTH; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTSH and MaxNOM 55 % (EXW); or CTSH and Min QVC 50 % (FOB)[2].
84.42	CTSH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).

[1] For the period of 7.5 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

[2] For the period of 7.5 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
84.43	CTH; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTSH and MaxNOM 80 % (EXW); or CTSH and Min QVC 25 % (FOB).
84.44	MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).
84.45-84.47	CTH except from non-originating materials of heading 84.48; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTH and MaxNOM 55 % (EXW); or CTH and Min QVC 50 % (FOB)[1].
84.48	CTH; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTSH and MaxNOM 55 % (EXW); or CTSH and Min QVC 50 % (FOB)[2].

[1] For the period of 7.5 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

[2] For the period of 10 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
84.49	MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).
84.50	CTSH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
84.51-84.55	CTH; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTSH and MaxNOM 55 % (EXW); or CTSH and Min QVC 50 % (FOB)[1] [2].

[1] For the products classified in HS 84.51 and 84.54, alternative product-specific rules of origin apply for the period of 10 years from the date of entry into force of this Agreement, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

[2] For the products classified in HS 84.52, 84.53 and 84.55, alternative product-specific rules of origin apply for the period of 7.5 years from the date of entry into force of this Agreement, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
84.56-84.61	CTH except from non-originating materials of heading 84.66; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTH and MaxNOM 55 % (EXW); or CTH and Min QVC 50 % (FOB)[1].
84.62	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
84.63-84.65	CTH except from non-originating materials of heading 84.66; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTH and MaxNOM 55 % (EXW); or CTH and Min QVC 50 % (FOB)[2].

[1] For the period of 10 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

[2] For the period of 10 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
84.66-84.68	CTH; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTSH and MaxNOM 55 % (EXW); or CTSH and Min QVC 50 % (FOB)[1] [2].
84.70-84.71	CTH except from non-originating materials of heading 84.73; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
84.72	CTH except from non-originating materials of heading 84.73; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTH and MaxNOM 55 % (EXW); or CTH and Min QVC 50 % (FOB)[3].

[1] For the products classified in HS 84.66, alternative product-specific rules of origin apply for the period of 10 years from the date of entry into force of this Agreement, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

[2] For the products classified in HS 84.67 and 84.68, alternative product-specific rules of origin apply for the period of 7.5 years from the date of entry into force of this Agreement, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

[3] For the period of 7.5 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
84.73	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
84.74	CTSH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
84.75	CTH; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTSH and MaxNOM 55 % (EXW); or CTSH and Min QVC 50 % (FOB)[1].
84.76	MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).
84.77	CTH; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTSH and MaxNOM 55 % (EXW); or CTSH and Min QVC 50 % (FOB)[2].

[1] For the period of 7.5 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

[2] For the period of 10 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
84.78	MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).
84.79	CTH; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).
84.80	CTH; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTSH and MaxNOM 55 % (EXW); or CTSH and Min QVC 50 % (FOB)[1].
84.81	CTH; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).
84.82	CTH; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTSH and MaxNOM 55 % (EXW); or CTSH and Min QVC 50 % (FOB)[2].

[1] For the period of 10 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

[2] For the period of 10 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
84.83	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
84.84	CTSH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
84.85	CTH; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTSH and MaxNOM 55 % (EXW); or CTSH and Min QVC 50 % (FOB)[1].
84.86	CTSH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).

[1] For the period of 10 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
84.87	CTH; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTSH and MaxNOM 55 % (EXW); or CTSH and Min QVC 50 % (FOB)[1].
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
8501.10	CTH except from non-originating materials of heading 85.03; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTH and MaxNOM 80 % (EXW); or CTH and Min QVC 25 % (FOB).
8501.20-8501.80	CTH except from non-originating materials of heading 85.03; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTH and MaxNOM 60 % (EXW); or CTH and Min QVC 45 % (FOB).

[1] For the period of 10 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
85.02	CTH except from non-originating materials of heading 85.03; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTH and MaxNOM 60 % (EXW); or CTH and Min QVC 45 % (FOB).
85.03	CTH; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTSH and MaxNOM 55 % (EXW); or CTSH and Min QVC 50 % (FOB)[1].
85.04	CTH; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTSH and MaxNOM 80 % (EXW); or CTSH and Min QVC 25 % (FOB).

[1] For the period of 10 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
85.05-85.06	CTH; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTSH and MaxNOM 55 % (EXW); or CTSH and Min QVC 50 % (FOB)[1].

[1] For the period of 10 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
85.07	
Battery modules of a kind used as the primary source of electrical power for propulsion of vehicles of headings 87.01, 87.02, 87.03 and 87.04, and accumulators containing one or more battery cells or battery modules and the circuitry to interconnect them amongst themselves (often referred to as "battery packs") of a kind used as the primary source of electrical power for propulsion of vehicles of headings 87.01, 87.02, 87.03 and 87.04	CTH; MaxNOM 40 % (EXW); or Min QVC 65 % (FOB)[1].

[1] For the period of 10 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
- Battery cells and parts thereof, intended to be incorporated into an electric accumulator of a kind used as the primary source of electrical power for propulsion of vehicles of headings 87.01, 87.02, 87.03 and 87.04	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB)[1].
- Others	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
85.08-85.10	CTH; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTSH and MaxNOM 55 % (EXW); or CTSH and Min QVC 50 % (FOB)[2].
85.11	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).

[1] For the period of 10 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

[2] For the period of 7.5 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
85.12	CTH; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).
85.13-85.15	CTH; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTSH and MaxNOM 55 % (EXW); or CTSH and Min QVC 50 % (FOB)[1].
8516.10-8516.40	CTH; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).
8516.50	CTH; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTSH and MaxNOM 80 % (EXW); or CTSH and Min QVC 25 % (FOB).

[1] For the period of 7.5 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
8516.60-8516.90	CTH; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).
85.17	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
85.18	CTH; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).
85.19-85.21	CTH except from non-originating materials of heading 84.22; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTH and MaxNOM 80 % (EXW); or CTH and Min QVC 25 % (FOB).
85.22	CTH; CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).
85.23	CTH; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
85.24	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
85.25	CTH except from non-originating materials of heading 85.29; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
85.26	CTH except from non-originating materials of heading 85.29; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).
85.27-85.28	CTH except from non-originating materials of heading 85.29; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTH and MaxNOM 80 % (EXW); or CTH and Min QVC 25 % (FOB).
85.29	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
85.30	CTH; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTSH and MaxNOM 55 % (EXW); or CTSH and Min QVC 50 % (FOB)[1].
85.31-85.34	CTSH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
85.35	CTH except from non-originating materials of heading 85.38; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTH and MaxNOM 60 % (EXW); or CTH and Min QVC 45 % (FOB).
85.36-85.37	CTH except from non-originating materials of heading 85.38; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB);
85.38	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).

[1] For the period of 7.5 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-1 (Transitional product-specific rules applicable for a period of 7.5 years from the entry into force of this Agreement).

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
8539.10-8539.52	CTSH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB)[1].
8539.90	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB)[2].
85.40	CTH; MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTSH and MaxNOM 80 % (EXW); or CTSH and Min QVC 25 % (FOB).
85.41	CTSH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).

[1] For the period of 10 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

[2] For the period of 10 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
85.42	CTSH; Non-originating materials undergo a diffusion; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).
85.43	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
85.44	MaxNOM 50 % (EXW); Min QVC 55 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).
85.45	MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
85.46-85.47	CTH; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).
85.48	CTH; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).
85.49	WO

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
SECTION XVII	VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT
chapter 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
86.01-86.06	CTH except from non-originating materials of heading 86.07; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
86.07	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
86.08-86.09	CTH except from non-originating materials of heading 86.07; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof
87.01-87.05	MaxNOM 50 % (EXW); or Min QVC 55 % (FOB)[1].

[1] For hybrid vehicles with both internal combustion piston engine and electric motor as motors for propulsion capable of being charged by plugging to external source of electric power ("plug-in hybrid") and vehicles with only electric motor for propulsion, alternative product-specific rules of origin apply for the period of 10 years from the date of entry into force of this Agreement, as specified in Appendix 3-B-2 (Transitional product-specific rules applicable for a period of 10 years from the entry into force of this Agreement).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
87.06-87.07	MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
87.08-87.11	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
87.12	MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
87.13-87.16	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
chapter 88	Aircraft, spacecraft, and parts thereof
88.01-88.04	CTH; MaxNOM 60 % (EXW); or Min QVC 45 % (FOB).
88.05	CTH; MaxNOM 60 % (EXW); or Min QVC 45 % (FOB)[1].

[1] For the period of 12 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-3 (Transitional product-specific rules applicable for a period of 12 years from the entry into force of this Agreement).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
88.06	CTH; MaxNOM 60 % (EXW); or Min QVC 45 % (FOB).
88.07	CTH; MaxNOM 60 % (EXW); or Min QVC 45 % (FOB)[1].
chapter 89	Ships, boats and floating structures
89.01-89.08	CC; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
SECTION XVIII	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF
chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof
9001.10-9001.40	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).

[1] For the period of 12 years from the date of entry into force of this Agreement, alternative product-specific rules of origin apply, as specified in Appendix 3-B-3 (Transitional product-specific rules applicable for a period of 12 years from the entry into force of this Agreement).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
9001.50	CTH and MaxNOM 60 % (EXW); or CTH and Min QVC 45 % (FOB).
9001.90-90.17	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
90.18-90.22	CTSH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
90.23-90.33	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
chapter 91	Clocks and watches and parts thereof
91.01-91.14	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
chapter 92	Musical instruments; parts and accessories of such articles
92.01-92.09	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
SECTION XIX	ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF
chapter 93	Arms and ammunition; parts and accessories thereof
93.01-93.04	CTH except from non-originating materials of heading 9305; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
93.05	MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
93.06-93.07	CTH except from non-originating materials of heading 9305; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
SECTION XX	MISCELLANEOUS MANUFACTURED ARTICLES
chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings
94.01-94.03	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
94.04	CTH

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
94.05	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
94.06	CTH
chapter 95	Toys, games and sports requisites; parts and accessories thereof
95.03-95.04	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).
95.05	CTH
95.06	CTH and MaxNOM 60 % (EXW); or CTH and Min QVC 45 % (FOB).
95.07-95.08	CTH
chapter 96	Miscellaneous manufactured articles
96.01-96.02	CTH
96.03	CTH; MaxNOM 50 % (EXW); or Min QVC 55 % (FOB).

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin
96.04	CTH
96.05	Each item in the set shall satisfy the rule which would apply to it if it were not included in the set, provided that non-originating articles may be incorporated, provided that their total value does not exceed 10 % of the EXW or FOB of the set.
96.06-9608.40	CTH
9608.50	Each item in the set shall satisfy the rule which would apply to it if it were not included in the set, provided that non-originating articles may be incorporated, provided that their total value does not exceed 10 % of the EXW or FOB of the set.
9608.60-96.20	CTH
SECTION XXI	WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES
chapter 97	Works of Art, Collectors' Pieces and Antiques
97.01-97.06	CTH

Appendix 3-B-1

TRANSITIONAL PRODUCT-SPECIFIC RULES
APPLICABLE FOR A PERIOD OF 7.5 YEARS
FROM THE DATE OF ENTRY INTO FORCE
OF THIS AGREEMENT

For the products listed in Column 1, the product-specific rule listed in Column 2 shall apply for the period of 7.5 years from the date of entry into force of this Agreement.

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin applicable for the period of 7.5 years from the date of entry into force of this Agreement
84.01-84.02	CTH; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).
84.04	CTH; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin applicable for the period of 7.5 years from the date of entry into force of this Agreement
84.06	CTH; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).
84.10	CTH; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).
84.16-84.17	CTH; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).
84.20	CTH; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin applicable for the period of 7.5 years from the date of entry into force of this Agreement
84.22-84.23	CTH; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).
84.24	CTH except from non-originating materials of heading 84.31; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTH and MaxNOM 60 % (EXW); or CTH and Min QVC 45 % (FOB).
84.25-84.26	CTH except from non-originating materials of heading 84.31; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).
84.27	CTH except from non-originating materials of heading 84.31; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTH and MaxNOM 60 % (EXW); or CTH and Min QVC 45 % (FOB).
84.28-84.29	CTH except from non-originating materials of heading 84.31; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin applicable for the period of 7.5 years from the date of entry into force of this Agreement
84.31	CTH; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).
84.33	CTH; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).
84.36-84.41	CTH; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).
84.45-84.47	CTH except from non-originating materials of heading 84.48; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTH and MaxNOM 60 % (EXW); or CTH and Min QVC 45 % (FOB).
84.52-84.53	CTH; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin applicable for the period of 7.5 years from the date of entry into force of this Agreement
84.55	CTH; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).
84.67-84.68	CTH; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).
84.72	CTH except from non-originating materials of heading 84.73; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTH and MaxNOM 60 % (EXW); or CTH and Min QVC 45 % (FOB).
84.75	CTH; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin applicable for the period of 7.5 years from the date of entry into force of this Agreement
85.08-85.10	CTH; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).
85.13-85.15	CTH; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).
85.30	CTH; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).

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Appendix 3-B-2

TRANSITIONAL PRODUCT-SPECIFIC RULES
APPLICABLE FOR A PERIOD OF 10 YEARS
FROM THE DATE OF ENTRY INTO FORCE
OF THIS AGREEMENT

For the products listed in Column 1, the product-specific rule listed in Column 2 shall apply for the period of 10 years from the date of entry into force of this Agreement.

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin applicable for the period of 10 years from the date of entry into force of this Agreement
85.07	
- Battery modules of a kind used as the primary source of electrical power for propulsion of vehicles of headings 87.01, 87.02, 87.03 and 87.04, and accumulators containing one or more battery cells or battery modules and the circuitry to interconnect them amongst themselves (often referred to as "battery packs") of a kind used as the primary source of electrical power for propulsion of vehicles of headings 87.01, 87.02, 87.03 and 87.04	CTSH; Assembly of battery packs from non-originating battery cells or battery modules; MaxNOM 70 % (EXW); or Min QVC 35 % (FOB).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin applicable for the period of 10 years from the date of entry into force of this Agreement
- Battery cells and parts thereof, intended to be incorporated into an electric accumulator of a kind used as the primary source of electrical power for propulsion of vehicles of headings 87.01, 87.02, 87.03 and 87.04	CTH; MaxNOM 70 % (EXW); or Min QVC 35 % (FOB).
87.01-87.05	
- vehicles with both internal combustion piston engine and electric motor as motors for propulsion capable of being charged by plugging to external source of electric power ("plug-in hybrid"); - vehicles with only electric motor for propulsion	MaxNOM 55 % (EXW); or Min QVC 50 % (FOB)

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin applicable for the period of 10 years from the date of entry into force of this Agreement
84.03	CTH; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).
84.12	CTH; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).
84.48	CTH; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).
84.51	CTH; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin applicable for the period of 10 years from the date of entry into force of this Agreement
84.54	CTH; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).
84.56-84.61	CTH except from non-originating materials of heading 84.66; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTH and MaxNOM 55 % (EXW); or CTH and Min QVC 50 % (FOB).
84.63-84.65	CTH except from non-originating materials of heading 84.66; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTH and MaxNOM 60 % (EXW); or CTH and Min QVC 45 % (FOB).
84.66	CTH; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).

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Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin applicable for the period of 10 years from the date of entry into force of this Agreement
84.77	CTH; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).
84.80	CTH; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).
84.82	CTH; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).
84.85	CTH; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin applicable for the period of 10 years from the date of entry into force of this Agreement
84.87	CTH; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).
85.03	CTH; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).
85.05-85.06	CTH; MaxNOM 55 % (EXW); Min QVC 50 % (FOB); CTSH and MaxNOM 60 % (EXW); or CTSH and Min QVC 45 % (FOB).
8539.10-8539.52	CTSH; or MaxNOM 55 % (EXW); Min QVC 50 % (FOB).
8539.90	CTH; MaxNOM 55 % (EXW); or Min QVC 50 % (FOB).

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Appendix 3-B-3

TRANSITIONAL PRODUCT-SPECIFIC RULES
APPLICABLE FOR A PERIOD OF 12 YEARS
FROM THE DATE OF ENTRY INTO FORCE
OF THIS AGREEMENT

For the products listed in Column 1, the product-specific rule listed in Column 2 shall apply for the period of 12 years from the date of entry into force of this Agreement.

Column 1 Harmonized System classification (2022) including specific description	Column 2 Product-specific rule of origin applicable for the period of 12 years from the date of entry into force of this Agreement
88.05	CTH; MaxNOM 65 % (EXW); or Min QVC 40 % (FOB).
88.07	CTH; MaxNOM 65 % (EXW); or Min QVC 40 % (FOB).

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Appendix 3-B-4

ORIGIN QUOTAS AND ALTERNATIVES
TO THE PRODUCT-SPECIFIC RULES OF ORIGIN
IN ANNEX 3-B

1. For the products listed in the tables of this Appendix, the corresponding rules of origin are alternative to those set out in Annex 3-B (Product-specific rules of origin), within the limits of the applicable annual quota.

2. When the origin of a product is determined pursuant to the tables of this Appendix, box 7 (origin criteria code) of the Statement on Origin in Annex 3-C (Template of the Statement on Origin), or box 5 (origin criterion) of the Certificate of Origin in Appendix 3-E-2 (Certification of Origin issued by authorised agencies), or box 7 (remarks) in Appendix 3-E-1 (Specimens of a Certification of Origin and of an application for a Certificate of Origin), as appropriate, shall also contain the following phrase:

"Product originating in accordance with the PSR specified in Appendix 3-B-4 (Origin quotas and alternatives to the product-specific rules of origin in Annex 3-B)".

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3. The importing Party shall manage the origin quotas on a first-come first-served basis and shall calculate the quantity of products entered under these origin quotas on the basis of that Party's imports. The origin quota shall be administered by the importing Party on a calendar year basis with the full quota volume to be made available on 1 January of each year. Should the Agreement enter into force on a date other than 1 January, the volume of the quota for the remainder of the year shall be prorated and be calculated as a proportion of the annual quota.

4. In the European Union, any quantities referred to in this Appendix shall be managed by the European Commission, which shall take all administrative actions it deems advisable for their efficient management in respect of the applicable law in the European Union.

5. In India, any quantities referred to in this Appendix shall be managed by its competent authority, which shall take all administrative actions it deems advisable for their efficient management in respect of the applicable law in India.

Table 1 – Annual quota allocation for frozen shrimps and prawns exported from India to the European Union

Combined Nomenclature (HS 2022)	Product description	Alternative product-specific rule	Annual quota (net weight)
0306 17	Frozen shrimps and prawns, even smoked, whether in shell or not, incl. shrimps and prawns in shell, cooked by steaming or by boiling in water (excl. cold-water shrimps and prawns)	Preparatory operations including peeling and deveining	6,300 tonnes

Table 2 – Annual quota allocation for prepared or preserved shrimps and prawns exported from India to the European Union

Combined Nomenclature (HS 2022)	Product description	Alternative product-specific rule	Annual quota (net weight)
1605.21-1605.29	Shrimps and prawns, prepared or preserved (excl. smoked)	CTH	660 tonnes

Table 3 – Annual quota allocation for articles of aluminium

Combined Nomenclature (HS 2022)	Product description	Alternative product-specific rule	Annual quota for exports from the European Union to India (net weight)	Annual quota for exports from India to the European Union (net weight)
76.10-76.16	Articles of aluminium	CTH	5,000 tonnes	17,000 tonnes

ANNEX 3-C

TEMPLATE OF THE STATEMENT ON ORIGIN

<table>
<tr><td colspan="5">Statement on Origin

EU–India Free Trade Agreement</td></tr>
<tr><td colspan="5">1. Unique identification number of the Statement on Origin(1):_____</td></tr>
<tr><td colspan="2">2. Exporter details
Name:
Reference number(2):
Address:
Telephone Number (optional):
E-mail Address (optional):</td><td colspan="3">3. Importer details (optional)
Name:
Address:
Telephone Number (optional):
E-mail Address (optional):</td></tr>
<tr><td>4. Invoice number or any other commercial document(3), and date:</td><td>5. Description of the Product or Products or Item Number in the Invoice or other commercial document(4):</td><td>6. HS Tariff Classification(5):</td><td>7. Origin criterion(6):</td><td>8. Application of Article 3.2(3) (7):</td></tr>
<tr><td colspan="5">9. Declaration by the exporter(8):
The exporter of the products covered by this document declares that these products are of ...……(9) origin.</td></tr>
<tr><td colspan="5">10. Place and Date:</td></tr>
</table>

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(1) Provide a number generated by the exporter and assigned to the Statement on Origin. That number is unique to that Statement on Origin and is not duplicated, reused, or re-assigned to any other Statement on Origin at any time by the same exporter.

(2) Provide the exporter reference number, assigned by the exporting Party in accordance with its laws and regulations. For the EU, it is the REX number. For India, it is the IEC number.

(3) Other commercial document is a Packing List or a Delivery Note.

(4) Provide sufficient details to allow the identification of the originating product, or mention the item number as specified in the invoice or any other commercial document referred to in box 4.

(5) HS code is to be provided at the same level as the relevant product-specific rule:

(a) if the product-specific rule is at HS chapter level, indicate the HS code at 2 digits level;

(b) if the product-specific rule is at HS heading level, indicate the HS code at 4 digits level; and

(c) if the product-specific rule is at HS sub-heading level, indicate the HS code at 6 digits level.

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(6) The following origin criteria code should be inserted:

"WO": wholly obtained

"PSR": products produced incorporating non-originating materials provided they satisfy the requirements set out in Annex 3-B (Product-specific rules of origin) to the EU–India Free Trade Agreement.

(7) Indicate "Y" if Article 3.2(3) (Requirements for originating products) of the EU–India Free Trade Agreement is applied to fulfil the originating status; otherwise indicate "N".

(8) The declaration by the exporter shall be made out in one or more of the language versions included in Appendix 3-C-1 (Language versions of the declaration by the exporter), at least one of which is English.

(9) Indicate "EU" or "India".

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Appendix 3-C-1

LANGUAGE VERSIONS OF THE DECLARATION BY THE EXPORTER

Bulgarian version

[translation to be added]

Croatian version

[translation to be added]

Czech version

[translation to be added]

Danish version

[translation to be added]

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Dutch version

[translation to be added]

English version

The exporter of the products covered by this document declares that these products are of ...…… origin.

Estonian version

[translation to be added]

Finnish version

[translation to be added]

French version

[translation to be added]

German version

[translation to be added]

Greek version

[translation to be added]

Hungarian version

[translation to be added]

Irish version

[translation to be added]

Italian version

[translation to be added]

Latvian version

[translation to be added]

Lithuanian version

[translation to be added]

Maltese version

[translation to be added]

Polish version

[translation to be added]

Portuguese version

[translation to be added]

Romanian version

[translation to be added]

Slovak version

[translation to be added]

Slovenian version

[translation to be added]

Spanish version

[translation to be added]

Swedish version

[translation to be added]

ANNEX 3-D

AUTHENTICATION PROCEDURE FOR THE STATEMENT ON ORIGIN

For the purposes of enabling the importing Party to establish the authenticity of a Statement on Origin, in accordance with Article 3.16 (Claim for preferential tariff treatment):

(a) The exporting Party shall ensure that the Statements on Origin made out by its exporters are uploaded in or generated through an electronic system administered by the competent authority of the exporting Party. For such upload or generation, the exporting Party shall ensure that the identity of the exporters is authenticated. In the European Union, an exporter shall be authenticated using the Uniform User Management & Digital Signatures (hereinafter referred to as "UUM&DS"[1]) system, an Identity and Access Management system set up by a Member State, or an equivalent authentication system. In India, an exporter shall be authenticated using a login and a password after verification of their credentials. Such authentication of the exporter shall enable the establishment of the identity of the exporter for the purposes of attributing to that exporter a Statement on Origin bearing a unique identification number. A Statement on Origin uploaded or generated following such authentication procedures through the electronic system shall not require a signature.

(b) The customs authority of the importing Party shall have access to the system referred to in point (a) in order to view a Statement on Origin and to verify the authenticity of that Statement on Origin, on the basis of the unique identification number of the Statement on Origin in combination with the exporter reference number in Annex 3-C (Template of the Statement on Origin).

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1 In the European Union, the UUM&DS system is an access management system for the purposes of providing secure authorised access to the EU Customs electronic systems for EU Economic Operators.

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(c) Where the customs authority of the importing Party is not able to confirm the authenticity of a Statement on Origin through the electronic system, it shall inform the importer accordingly and provide the importer with 20 working days to regularise the situation before denying the preferential tariff treatment.

(d) Where the customs authority of the importing Party is unable to confirm the authenticity of a Statement on Origin pursuant to point (b) due to a temporary technical issue in the exporting Party's electronic system referred to in point (a), as notified by the exporting Party through its designated nodal contact point, the customs authority of the importing Party may decide to suspend the granting of preferential tariff treatment to the product concerned pending confirmation of the authenticity of the Statement of Origin in the electronic system. In such cases, the release of the products shall be offered to the importer subject to appropriate precautionary measures, including guarantees as provided for in the importing Party's laws and regulations. As soon as the customs authority of the importing Party has confirmed the authenticity of the Statement on Origin, it shall terminate the suspension and grant preferential tariff treatment in accordance with its laws and regulations.

(e) Where the technical issues referred to in point (d) are recurring in nature, thereby impeding the authentication procedure, or in the event of a serious technical failure of the electronic system in the exporting Party referred to in point (a), the matter shall be brought to the attention of the other Party without delay. In such circumstances, the Parties may decide that the exporting Party applies the procedure provided for in Article 3.16(6) (Claim for preferential tariff treatment) until the electronic system has been restored and shall inform their importers and exporters accordingly.

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ANNEX 3-E

CERTIFICATION OF ORIGIN

ARTICLE 3-E.1

Procedure for the issuance of a Certificate of Origin

1. A Certificate of Origin[1] shall be issued electronically or otherwise by the competent authority of the exporting Party on application having been made in writing by the exporter, or under the exporter's responsibility by their authorised representative, in accordance with the laws and regulations of the exporting Party. For this purpose:

(a) for the European Union: the exporter or their authorised representative shall fill out both the Certificate of Origin and the application form for a Certificate of Origin, specimens of which appear in Appendix 3-E-1 (Specimens of a Certification of Origin and of an application for a Certificate of Origin). These forms shall be completed in one of the languages in which this Agreement is drawn up and in accordance with the laws and regulations of the exporting Party. If they are hand-written, they shall be completed in ink in printed characters. In case the Certificate of Origin is not issued in English, the exporter shall, in addition, provide a translation of the Certificate of Origin, or provide a Statement on Origin in accordance with Annex 3-C (Template of the Statement on Origin) corresponding to the originating products specified in the Certificate of Origin. In the latter case, Article 3.16(5) (Claim for preferential tariff treatment) does not apply; and

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1 In the European Union, the Certificate of Origin shall be a "MOVEMENT CERTIFICATE".

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(b) for India: the exporter or their authorised representative shall submit a written or electronic application for a Certificate of Origin together with appropriate supporting documents proving that the products to be exported qualify for the issuance of a Certificate of Origin. The Certificate of Origin shall follow the format in Appendix 3-E-2 (Certification of Origin issued by authorised agencies) and shall be completed in English.

2. The exporter or producer of a product for which a Certificate of Origin has been applied for shall be prepared to submit at any time, at the request of the competent authority of the exporting Party, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of Chapter 3 (Rules of Origin and origin procedures).

3. A Certificate of Origin shall be issued by the competent authority of the exporting Party if the products concerned can be considered as products originating in the exporting Party and fulfil the other requirements of Chapter 3 (Rules of Origin and origin procedures).

4. The competent authority issuing Certificates of Origin shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of Chapter 3 (Rules of Origin and origin procedures). For this purpose, they shall apply a risk management system in order to selectively conduct pre-export verification, and they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. They shall also ensure that the forms referred to in paragraph 1 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

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5. The date of issuance of the Certificate of Origin shall be indicated in box 11 of the Certificate of Origin issued by the European Union in Appendix 3-E-1 (Specimens of a Certification of Origin and of an application for a Certificate of Origin) and in box 10 for the Certificate of Origin issued by India in Appendix 3-E-2 (Certification of Origin issued by authorised agencies).

6. The Certificate of Origin shall be issued by the customs authority and be made available to the exporters as soon as actual exportation has been effected or ensured.

ARTICLE 3-E.2

Certificates of Origin issued retrospectively

1. Notwithstanding paragraph 6 of Article 1 (Procedure for the issuance of a Certificate of Origin), a Certificate of Origin may also be issued after exportation of the products to which it relates in specific situations where:

(a) it was not issued at the time of exportation because of involuntary errors or omissions or other valid reasons;

(b) it is demonstrated to the competent authority that a Certificate of Origin was issued but was not accepted at importation in the prescribed manner[1]; or

[1] For greater certainty, such reasons may include that the Certificate of Origin has not been stamped and signed, that not all mandatory boxes are filled in or that the stamp used was not timely notified.

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(c) the final destination of the products concerned was not known at the time of exportation and was determined during their transportation, storage or after splitting of consignments in accordance with Article 3.15 (Transport).

2. For the implementation of paragraph 1 of this Article, the exporter shall indicate in their application the place and date of exportation of the products to which the Certificate of Origin relates, and state the reasons for the request.

3. The competent authority may issue a Certificate of Origin retrospectively only after verifying that the information supplied in the exporter's application conforms with the corresponding records in possession of the issuing authority and the originating status of the exported product.

4. Certificates of Origin issued retrospectively shall be endorsed with the following phrase in English: "ISSUED RETROSPECTIVELY".

5. The endorsement referred to in paragraph 4 shall be inserted in box 7 of the Certificate of Origin issued by the European Union in Appendix 3-E-1 (Specimens of a Certification of Origin and of an application for a Certificate of Origin) and in box 8 for the Certificate of Origin issued by India in Appendix 3-E-2 (Certification of Origin issued by authorised agencies).

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ARTICLE 3-E.3

Issuance of a duplicate Certificate of Origin

1. In the event of theft, loss or destruction of an original Certificate of Origin, the exporter may apply to the competent authority which issued it for a duplicate made out on the basis of the export documents in the competent authority's possession.

2. The duplicate issued in this way must be endorsed with the following word in English: "DUPLICATE".

3. The endorsement referred to in paragraph 2 shall be inserted in box 7 of the duplicate Certificate of Origin issued by the European Union in Appendix 3-E-1 (Specimens of a Certification of Origin and of an application for a Certificate of Origin) and in box 8 for the Certificate of Origin issued by India in Appendix 3-E-2 (Certification of Origin issued by authorised agencies).

4. The duplicate, which must bear the date of issue of the original Certificate of Origin, shall take effect as from that date.

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ARTICLE 3-E.4

Corrections of Certificate of Origin in India

1. Neither erasures nor superimposition shall be allowed on the Certificate of Origin. Any alteration must be made by striking out the erroneous text and making any addition required. Unused spaces must be crossed out to prevent any subsequent addition.

2. In the case of a Certificate of Origin issued by authorised agencies, alterations referred to in paragraph 1 shall be approved and certified by the relevant issuing authority.

ARTICLE 3-E.5

Cooperation between competent authorities

1. The competent authorities of the Parties shall provide each other, through the European Commission, with specimen impressions of stamps used by their competent authorities for the issue of Certificates of Origin and with the addresses of the customs authorities responsible for verifying those certificates.

2. Pursuant to Section B (Origin procedures) of Chapter 3 (Rules of origin and origin procedures), boxes 13 and 14 of the Certificate of Origin in Appendix 3-E-1 (Specimens of a Certification of Origin and of an application for a Certificate of Origin) do not apply to this Agreement.

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Appendix 3-E-1

SPECIMENS OF A CERTIFICATE OF ORIGIN
AND OF AN APPLICATION FOR A CERTIFICATE OF ORIGIN

Printing instructions

1. Each form shall measure 210 x 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used shall be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m2. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

2. The competent authorities of the Parties may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form shall include a reference to such approval. Each form shall bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

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SPECIMEN OF A CERTIFICATE OF ORIGIN

<table>
<tr><td colspan="4">MOVEMENT CERTIFICATE</td></tr>
<tr><td colspan="2" rowspan="2">1. Exporter (Name, full address, country):</td><td colspan="2">EUR.1 No:</td></tr>
<tr><td colspan="2">See notes overleaf before completing this form.</td></tr>
<tr><td colspan="2" rowspan="2">3. Consignee (Name, full address, country) (Optional):</td><td colspan="2">2. Certificate used in preferential trade between
European Union
and
India</td></tr>
<tr><td>4. Country, group of countries or territory in which the products are considered as originating:</td><td>5. Country, group of countries or territory of destination:</td></tr>
<tr><td colspan="2">6. Transport details (Optional):</td><td colspan="2">7. Remarks:</td></tr>
<tr><td colspan="2">8. Item number; Marks and numbers; Number and kind of packages(1); Description of goods:

(1) If goods are not packed, indicate number of articles or state "in bulk" as appropriate.</td><td>9. Gross mass (kg) or other measure (litres, m^3, etc.):</td><td>10. Invoices (Optional):</td></tr>
</table>

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11. CUSTOMS OFFICE (EU) or ISSUING AUTHORITIES (IN) ENDORSEMENT	12. DECLARATION BY THE EXPORTER
Declaration certified Export document[(2)] Form …… No …….. Of …… Customs office/Issuing authority …… Issuing country or territory …… Stamp .... Place and date …… .... (Signature) [(2)] Complete only where the regulations of the exporting country or territory require.	I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date .... (Signature)

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13. REQUEST FOR VERIFICATION, to	14. RESULT OF VERIFICATION
	Verification carried out shows that this certificate[1] ☐ was issued by the customs office indicated and that the information contained therein is accurate. ☐ does not meet the requirements as to authenticity and accuracy (see remarks appended).
Verification of the authenticity and accuracy of this certificate is requested. ..... (Place and date) Stamp ..... (Signature)	..... (Place and date) Stamp ..... (Signature)

[1] Insert X in the appropriate box.

NOTES

1. Certificate must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the customs authority of the issuing country or territory.

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2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.

3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

SPECIMEN OF AN APPLICATION FOR A CERTIFICATE OF ORIGIN

APPLICATION FOR A MOVEMENT CERTIFICATE

<table>
<tr><td rowspan="2">1. Exporter (Name, full address, country):</td><td colspan="3">EUR.1 No:</td></tr>
<tr><td colspan="3">See notes overleaf before completing this form.</td></tr>
<tr><td rowspan="2">3. Consignee (Name, full address, country) (Optional):</td><td colspan="3">2. Application for a certificate to be used in preferential trade between
European Union
and
India</td></tr>
<tr><td>4. Country, group of countries or territory in which the products are considered as originating:</td><td colspan="2">5. Country, group of countries or territory of destination:</td></tr>
<tr><td>6. Transport details (Optional):</td><td colspan="3">7. Remarks:</td></tr>
<tr><td>8. Item number; Marks and numbers; Number and kind of packages(1) Description of goods:

(1) If goods are not packed, indicate number of articles or state "in bulk" as appropriate.</td><td>9. Gross mass (kg) or other measure (litres, m^3, etc.):</td><td colspan="2">10. Invoices (Optional):</td></tr>
</table>

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DECLARATION BY THE EXPORTER

I, the undersigned, exporter of the goods described overleaf,

DECLARE that the goods meet the conditions required for the issue of the attached certificate;

SPECIFY as follows the circumstances which have enabled these goods to meet the above conditions:

.....

.....

SUBMIT the following supporting documents[1]:

.....

.....

.....

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said authorities;

REQUEST the issuance of the attached certificate for these goods.

.....

(Place and date)

.....

(Signature)

---

1 For example: import documents, movement certificates, invoices, manufacturer's declarations, etc., referring to the products used in manufacture or to the goods re-exported in the same state.

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Appendix 3-E-2

CERTIFICATE OF ORIGIN ISSUED BY AUTHORISED AGENCIES

<table>
<tr><td>1. Exporter's or Producer's Name, Address and Country:</td><td colspan="2">Certification No.:</td><td>Number of page /</td></tr>
<tr><td>2. Importer's Name, Address and Country (Optional):</td><td colspan="3" rowspan="2">AGREEMENT BETWEEN INDIA AND THE EUROPEAN UNION

CERTIFICATE OF ORIGIN

<u>Issued in India</u></td></tr>
<tr><td>3. Transport details (Optional):</td></tr>
<tr><td>4. Item number (as necessary); Marks and numbers; Number and kind of packages; Description of good(s); HS tariff classification number:</td><td>5. Origin criterion:</td><td>6. Quantity:</td><td>7. Invoice number(s) and date(s)- Optional:</td></tr>
</table>

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8. Remarks: □ ISSUED RETROSPECTIVELY □ DUPLICATE ANY OTHER REMARKS:	
9. 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; – the country of origin of the good(s) described above is: Place and Date: Signature: Name (printed): Company:	10. Certification: It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Authorised Agency of India: Stamp Place and Date: Signature:

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OVERLEAF NOTES

1. ORIGIN CRITERIA: For goods that meet the origin criteria, the exporter or producer must indicate in box 5 of this form, the origin criteria met, in the manner shown in the following table:

Circumstances of production or manufacture in the first country named in box 1 of this form	Insert in box 5
Goods wholly obtained or produced in the territory of the exporting Party	"WO"
Goods that fulfil the requirements set out in Rule ….. (Sufficient Working and Processing)	PSR
Goods that fulfil the requirements set out in Rule …… (Accumulation of Origin)	cumulation

2. EACH ITEM MUST QUALIFY: It should be noted that all the goods in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.

3. DESCRIPTION OF GOODS: The description of goods must be sufficiently detailed to enable the goods to be identified by the customs officers examining them.

4. HARMONIZED SYSTEM CLASSIFICATION NUMBER: The Harmonized System classification number (six digits) must be that of the exporting Party.

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ANNEX 3-F

JOINT DECLARATION
CONCERNING THE PRINCIPALITY OF ANDORRA

1. Products originating in the Principality of Andorra falling within HS chapters 25 to 97 shall, subject to paragraph 3 and the provisions of Chapter 3 (Rules of origin and origin procedures), be accepted by India as originating in the European Union within the meaning of this Agreement.

2. Products originating in the Principality of Andorra falling within HS chapters 1 to 24 are not subject to the treatment provided in the previous paragraph.

3. Paragraph 1 applies provided that the Principality of Andorra applies the same preferential tariff treatment as the European Union applies to products falling within HS chapters 25 to 97 originating in India by virtue of the customs union established by Council Decision 90/680/EEC of 26 November 1990 on the conclusion of an Agreement in the form of an exchange of letters between the European Economic Community and the Principality of Andorra, and provided that the customs union remains in force.

4. Chapter 3 (Rules of origin and origin procedures) applies mutatis mutandis for the purposes of this Joint Declaration.

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5. The European Union shall notify India promptly on any changes that affect the preferential treatment provided by this Joint Declaration. The Committee on Customs and Rules of Origin shall, on the request of either Party, meet to discuss these changes and seek to find a mutually satisfactory solution.

_____

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ANNEX 3-G

JOINT DECLARATION
CONCERNING THE REPUBLIC OF SAN MARINO

1. Products originating in the Republic of San Marino shall, subject to paragraph 2 and the provisions of Chapter 3 (Rules of origin and origin procedures), be accepted by India as originating in the European Union within the meaning of this Agreement.

2. Paragraph 1 applies provided that the Republic of San Marino applies the same preferential tariff treatment as the European Union applies to products originating in India, by virtue of the Agreement on Cooperation and Customs Union between the European Economic Community and the Republic of San Marino, done at Brussels on 16 December 1991 and provided that the customs union remains in force.

3. Chapter 3 (Rules of origin and origin procedures) applies mutatis mutandis for the purposes of this Joint Declaration.

4. The European Union shall notify India promptly on any changes that affect the preferential treatment provided by this Joint Declaration. The Committee on Customs and Rules of Origin shall, on the request of either Party, meet to discuss these changes and seek to find a mutually satisfactory solution.

_____

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ANNEX 5-A

COMPETENT AUTHORITIES

SECTION 1

Competent authorities of the European Union

Official controls are shared between the European Commission and the authorities of the Member States. In this respect, the following applies:

(a) for exports to India, the Member States are responsible for the control of the production circumstances and requirements, including audits and issuing health certificates in relation to the adopted SPS measures and requirements;

(b) for imports from India, the Member States are responsible for the control of compliance of the imports with the European Union's import conditions; and

(c) the European Commission is responsible for the overall coordination, inspection or audits of control systems and the necessary measures, including legislative action to ensure uniform application of standards and requirements of Chapter 5 (Sanitary and phytosanitary measures).

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SECTION 2

Competent authorities of India

The authorities recognised by the Government of India as responsible for developing and administering the SPS measures.

_____

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ANNEX 6-A

ARRANGEMENT
REFERRED TO IN ARTICLE 6.9(4) (MARKET SURVEILLANCE)
FOR THE SYSTEMATIC EXCHANGE OF INFORMATION
IN RELATION TO THE SAFETY OF PRODUCTS
AND RELATED PREVENTIVE, RESTRICTIVE
AND CORRECTIVE MEASURES

This Annex shall establish an arrangement for the regular exchange of information between the European Union's Safety Gate system, or its successor, and India's database relating to market surveillance and product safety.

In accordance with Article 6.9(8) (Market surveillance) of this Agreement, the arrangement shall specify the type of information to be exchanged, the modalities for the exchange and the application of confidentiality and personal data protection rules.

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ANNEX 6-B

ARRANGEMENT
REFERRED TO IN ARTICLE 6.9(5) (MARKET SURVEILLANCE)
FOR THE REGULAR EXCHANGE OF INFORMATION
REGARDING MEASURES TAKEN
ON NON-COMPLIANT PRODUCTS, OTHER THAN
THOSE COVERED BY ARTICLE 6.9(4) (MARKET SURVEILLANCE)

This Annex shall establish an arrangement for the regular exchange of information, including the exchange of information by electronic means, regarding measures taken on non-compliant products, other than those covered by Article 6.9(4) (Market surveillance) of this Agreement.

In accordance with Article 6.9(8) (Market surveillance) of this Agreement, the arrangement shall specify the type of information to be exchanged, the modalities for the exchange and the application of confidentiality and personal data protection rules.

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EUROPEAN
COMMISSION

Brussels, 11.9.2026
COM(2026) 482 final

ANNEX 4

ANNEX

to the

Proposal for a Council Decision

on the conclusion of the Free Trade Agreement between the European Union and the Republic of India

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ANNEX 8-A

ENTRY AND TEMPORARY STAY OF NATURAL PERSONS

ARTICLE 8-A.1

Objectives

The objectives of this Annex are to:

(a) set out provisions in addition to those specified in Chapter 8 (Trade in services) in relation to the entry and temporary stay in the territory of a Party of natural persons of the other Party covered by this Annex;

(b) facilitate the entry and temporary stay in the territory of a Party of the natural persons of the other Party covered by this Annex; and

(c) ensure streamlined and transparent entry and temporary stay of natural persons covered by this Annex.

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ARTICLE 8-A.2

Scope

This Annex applies to measures of a Party affecting the entry and temporary stay in its territory of natural persons of the other Party who are business visitors, intra-corporate transferees, contractual service suppliers, independent professionals, and, in addition, for the European Union, short-term business visitors, in respect of the supply of services.

ARTICLE 8-A.3

Intra-corporate transferees and business visitors

In the sectors inscribed in Appendix 8-A-1 (Schedule of the European Union for business visitors, intra-corporate transferees, and short-term business visitors) and Appendix 8-A-3 (India's schedule of specific commitments on entry and temporary stay of natural persons) and subject to any terms, limitations, conditions and qualifications set out therein:

(a) each Party shall allow:

(i) the entry and temporary stay of intra-corporate transferees; and

(ii) the entry and temporary stay of business visitors without requiring a work permit or other prior approval procedure of similar intent; and

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(b) a Party shall not maintain or adopt limitations in the form of numerical quotas or economic needs tests, including labour market tests, regarding the total number of natural persons that, in a specific sector, are allowed entry as business visitors or that a juridical person of the other Party may employ as intra-corporate transferees, either on the basis of a territorial subdivision or on the basis of its entire territory.

ARTICLE 8-A.4

Short-term business visitors

1. Subject to the relevant conditions and qualifications specified in Appendix 8-A-1 (Schedule of the European Union for business visitors, intra-corporate transferees, and short-term business visitors), the European Union shall allow the entry and temporary stay of short-term business visitors of India for the purposes of carrying out the activities listed in Appendix 8-A-1 (Schedule of the European Union for business visitors, intra-corporate transferees, and short-term business visitors), subject to the following conditions:

(a) the short-term business visitors are not engaged in selling their goods or supplying services to the general public;

(b) the short-term business visitors do not, on their own behalf, receive remuneration from within the territory of the European Union; and

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(c) the short-term business visitors are not engaged in the supply of a service in the framework of a contract concluded between a juridical person that is not established in the territory of the European Union and a consumer of the European Union, except as provided for in Appendix 8-A-1 (Schedule of the European Union for business visitors, intra-corporate transferees, and short-term business visitors);

2. Unless otherwise specified in Appendix 8-A-1 (Schedule of the European Union for business visitors, intra-corporate transferees, and short-term business visitors), the European Union shall allow entry of short-term business visitors without the requirement of a work permit, economic needs test or other prior approval procedures of similar intent.

ARTICLE 8-A.5

Contractual service suppliers and independent professionals

In the sectors inscribed in Appendix 8-A-2 (Schedule of the European Union for contractual service suppliers and independent professionals) and in Appendix 8-A-3 (India's schedule of specific commitments on entry and temporary stay of natural persons) and subject to any terms, limitations, conditions and qualifications set out therein, each Party shall:

(a) allow the entry and temporary stay of contractual service suppliers and independent professionals of the other Party in its territory; and

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(b) not adopt or maintain limitations on the total number of contractual service suppliers and independent professionals of the other Party allowed entry and temporary stay, in the form of numerical quotas or economic needs tests, including labour market tests.

ARTICLE 8-A.6

Processing of applications for entry and temporary stay

In respect of the processing of applications for entry and temporary stay, including, where relevant, extensions or renewals thereof, the following shall apply:

(a) each Party shall ensure that fees charged by its competent authorities for the processing of applications for entry and temporary stay do not unduly impair or delay trade in services under this Agreement;

(b) subject to the competent authorities' discretion, documents required from applicants in order to apply for the grant of entry and temporary stay shall be commensurate with the purpose for which they are collected;

(c) complete applications for the grant of entry and temporary stay shall be processed as expeditiously as possible;

(d) the competent authorities of each Party shall endeavour to provide, without undue delay, information in response to requests from an applicant concerning the status of their application;

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(e) if the competent authorities of a Party require additional information from an applicant in order to process the application, that Party shall endeavour to notify the applicant, in line with its processes and without undue delay, of the additional information required and to set a reasonable deadline for providing that information;

(f) the competent authorities of each Party shall notify the applicant of the outcome of their application promptly after a decision is taken;

(g) if an application is approved by the competent authorities of a Party, they shall promptly notify the applicant of the period of stay and other relevant terms and conditions;

(h) if an application is denied by the competent authorities of a Party, they shall, upon request or on their own initiative, make available to the applicant information on any available review or appeal procedures and, to the extent required by the law of that Party, the reasons for denial;

(i) each Party shall endeavour to accept applications in electronic format; and

(j) where appropriate and to the extent its law permits, each Party shall accept copies of documents, authenticated in accordance with its law, in place of original documents.

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ARTICLE 8-A.7

Transparency

1. Each Party shall make publicly available information on relevant measures that pertain to the entry and temporary stay of natural persons of the other Party covered by Article 8-A.2 (Scope).

2. The information referred to in paragraph 1 shall, to the extent possible, include the following:

(a) categories of visa, permits or any similar type of authorisation regarding the entry and temporary stay;

(b) documentation required and conditions to be met;

(c) method of filing an application and options on where to file it, such as consular offices or online;

(d) application fees and an indicative timeframe of the processing of an application;

(e) the maximum length of stay under each type of authorisation described in point (a);

(f) conditions for any available extension or renewal;

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(g) rules regarding accompanying spouses and dependents; and

(h) any available review or appeal procedures.

3. If a Party modifies or amends any measure that affects entry and temporary stay of natural persons of the other Party, the Party shall endeavour to ensure that the information published or otherwise made publicly available pursuant to paragraphs 1 and 2 is updated as soon as possible.

ARTICLE 8-A.8

Additional commitments for intra-corporate transferees and their family members[1]

1. The competent authorities of each Party shall adopt a decision on an application for entry or temporary stay of an intra-corporate transferee or a renewal of it, and notify their decisions to the applicants in writing, in accordance with the notification procedures provided for under the Party's laws and regulations, as soon as possible and, in any case, no later than 90 days from the date of submission of the complete application.

[1] Paragraphs 1, 2 and 3 of this Article do not apply to the Member States of the European Union that are not subject to the application of Directive 2014/66/EU of the European Parliament and of the Council of 15 May 2014 on the conditions of entry and residence of third-country nationals in the framework of an intra-corporate transfer ("ICT Directive").

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2. If the information or documentation supplied in support of an application is incomplete, the competent authorities shall notify the applicant within a reasonable period of the additional information that is required and set a reasonable deadline for providing it. The period referred to in paragraph 1 shall be suspended until the competent authorities receive the required additional information.

3. The European Union shall extend to family members of natural persons of India, who are intra-corporate transferees to the European Union, the right of temporary entry and stay granted to family members of an intra-corporate transferee under Article 19 of Directive 2014/66/EU of the European Parliament and of the Council[1].

4. India shall grant to family members of natural persons of a Member State who are intra-corporate transferees to India, treatment that is equivalent to the treatment granted by that Member State to the family members of the natural persons of India who are intra-corporate transferees in that Member State.

[1] Directive 2014/66/EU of the European Parliament and of the Council of 15 May 2014 on the conditions of entry and residence of third-country nationals in the framework of an intra-corporate transfer (OJ EU L 157, 27.5.2014, p. 1, ELI: http://data.europa.eu/eli/dir/2014/66/oj).

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Appendix 8-A-1

SCHEDULE OF THE EUROPEAN UNION FOR BUSINESS VISITORS, INTRA-CORPORATE TRANSFEREES, AND SHORT-TERM BUSINESS VISITORS

Headnotes

1. For the purposes of this Schedule:

(a) "business visitors" means natural persons working in a senior position within a juridical person of India, who:

(i) are responsible for setting up an enterprise of such juridical person in the territory of the European Union;

(ii) do not offer or provide services or engage in any economic activity other than that which is required for the purposes of the establishment of that enterprise; and

(iii) do not receive remuneration from a source located within the European Union;

(b) "intra-corporate transferees" means natural persons, who:

(i) have been employed by a juridical person of India, or have been partners in it, for a period, immediately preceding the date of the intra-corporate transfer, of not less than one year in the case of managers and specialists and of not less than six months in the case of trainee employees;

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(ii) at the time of application reside outside the territory of the European Union;

(iii) are temporarily transferred to an enterprise of the juridical person in the territory of the European Union which is a member of the same group as the originating juridical person, including its representative office, subsidiary, branch or head company**1**; and

(iv) belong to one of the following categories:

(A) managers**2**;

(B) specialists; or

(C) trainee employees;

(c) "manager" means a natural person working in a senior position, who primarily directs the management of the enterprise in the European Union, receiving general supervision or direction principally from the board of directors or from shareholders of the business or their equivalent and whose responsibilities include:

(i) directing the enterprise or a department or subdivision thereof;

(ii) supervising and controlling the work of other supervisory, professional or managerial employees; and

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1 Managers and specialists may be required to demonstrate that they possess the professional qualifications and experience needed in the juridical person to which they are transferred.

2 While managers do not directly perform tasks concerning the actual supply of the services, this does not prevent them, in the course of executing their duties as described above, from performing such tasks as may be necessary for the provision of the services.

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(iii) having the authority to recommend hiring, dismissing or other personnel-related actions;

(d) "specialist" means a natural person possessing specialised knowledge, essential to the enterprise's areas of activity, techniques or management. In assessing such knowledge, account shall be taken not only of knowledge specific to the enterprise, but also of whether the person has a high level of qualification, including adequate professional experience of a type of work or activity requiring specific technical knowledge, including possible membership of an accredited profession; and

(e) "trainee employee" means a natural person possessing a university degree who is temporarily transferred for career development purposes or to obtain training in business techniques or methods and is paid during the period of the transfer[1].

2. Article 8-A.3 (Intra-corporate transferees and business visitors) and Article 8-A.4 (Short-term business visitors) do not apply to any existing non-conforming measure listed in this Schedule, to the extent of the non-conformity.

3. For greater certainty, for the European Union, the obligation to grant national treatment does not entail the requirement to extend to persons of India the treatment granted in a Member State, pursuant to the Treaty on the Functioning of the European Union, or any measure adopted pursuant to that Treaty, including their implementation in the Member States, to:

(a) natural persons or residents of another Member State; or

[1] The recipient enterprise may be required to submit a training programme covering the duration of the stay for prior approval, demonstrating that the purpose of the stay is for training. For AT, CZ, DE, FR, ES, HU and LT, training must be linked to the university degree which has been obtained.

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(b) juridical persons constituted or organised under the law of another Member State or of the European Union and having their registered office, central administration or principal place of business in the European Union.

4. Commitments for intra-corporate transferees, business visitors and short-term business visitors do not apply in cases where the intent or effect of their temporary presence is to interfere with, or otherwise affect the outcome of, any labour or management dispute or negotiation.

5. All other requirements set out in the laws and regulations of the European Union or its Member States regarding entry, stay, work and social security measures, including regulations concerning period of stay, minimum wages as well as collective wage agreements, even if not listed in this Schedule, continue to apply.

6. The permissible length of stay shall be for a period of up to three years for managers and specialists, up to one year for trainee employees, up to 90 days within any six-month period for business visitors and up to 90 days within any six-month period for short-term business visitors.

7. Article 8.5 (National treatment) and Article 8.6 (Most-favoured-nation treatment) of this Agreement do not apply to any measure that constitutes an exception to, or a derogation from, Articles 3 or 4 of the TRIPS Agreement, as specifically provided for in Articles 3 to 5 of the TRIPS Agreement.

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8. For the purposes of this Schedule, the following abbreviations apply:

EU European Union, including all its Member States

AT Austria

BE Belgium

BG Bulgaria

CY Cyprus

CZ Czech Republic

DE Germany

DK Denmark

EE Estonia

EL Greece

ES Spain

FI Finland

FR France

HR Croatia

HU Hungary

IE Ireland

IT Italy

LT Lithuania

LU Luxembourg

LV Latvia

MT Malta

NL The Netherlands

PL Poland

PT Portugal

RO Romania

SE Sweden

SI Slovenia

SK Slovak Republic

Schedule

1. Business visitors

All sectors	In AT, CZ: A business visitor for establishment purposes needs to work for an enterprise other than a non-profit organisation, otherwise: Unbound. In SK: A business visitor for establishment purposes needs to work for an enterprise other than a non-profit organisation, otherwise: Unbound. Work permit required, including economic needs test. In CY: Permissible length of stay: up to 90 days in any 12-month period. A business visitor for establishment purposes needs to work for an enterprise other than a non-profit organisation, otherwise: Unbound.
Entertainment services (including theatre, live bands, circus and discotheque services) (CPC 9619)	In FR: Access to management functions is subject to authorisation by the competent authority.

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2. Intra-corporate transferees

All sectors	In EU: Managers and specialists may be required to demonstrate they possess the professional qualifications and experience needed in the juridical person to which they are transferred. In AT, CZ, SK: Intra-corporate transferees need to be employed by an enterprise other than a non-profit organisation, otherwise: Unbound. In FI: Senior personnel needs to be employed by an enterprise other than a non-profit organisation. In HU: Natural persons who have been a partner in an enterprise do not qualify to be transferred as intra-corporate transferees.
Entertainment services (including theatre, live bands, circus and discotheque services) (CPC 9619)	In FR: Access to management functions is subject to authorisation by the competent authority.

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3. Short-term business visitors

All activities	In CY, DK, HR: Work permit, including economic needs test, required in case the short-term business visitor supplies a service. In LV: Work permit required for operations or activities to be performed on the basis of a contract. In MT: Work permit required. No economic needs tests performed. In SI: A single residency and work permit is required for the supply of services exceeding 14 days at a time and for certain activities (research and design; training seminars; purchasing; commercial transactions; translation and interpretation). An economic needs test is not required. In SK: In case of supplying a service in the territory of the Slovak Republic, a work permit, including economic needs test, is required beyond seven days in a month or 30 days in a calendar year.
Research and design	In AT: Work permit, including economic needs test, required, except for research activities of scientific and statistical researchers.
Marketing research	In AT: Work permit required, including economic needs test. Economic needs test is waived for research and analysis activities for up to seven days in a month or 30 days in a calendar year. University degree required. In CY: Work permit required, including economic needs test.
Trade fairs and exhibitions	In AT, CY: Work permit, including economic needs test, required for activities beyond seven days in a month or 30 days in a calendar year.

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After-sales or after-lease service	In AT: Work permit required, including economic needs test. Economic needs test is waived for natural persons training workers to supply services and possessing specialised knowledge. In CY: Work permit is required beyond seven days in a month or 30 days in a calendar year. In CZ: Work permit is required if work exceeds seven consecutive calendar days or a total of 30 days in a calendar year. In DE: Installers, repair and maintenance personnel and supervisors should be employed as such by the juridical person that made the sale or lease of commercial or industrial equipment or machinery, or computer software, or by an enterprise that is part of the same corporate group as the enterprise that made that sale or lease. In ES: Work permit required. Installers, repair and maintainers should be employed as such by the juridical person supplying the good or service or by an enterprise which is a member of the same group as the originating juridical person for at least three months immediately preceding the date of submission of an application for entry and they should possess at least three years of relevant professional experience, where applicable, obtained after the age of majority. In FI: Depending on the activity, a residence permit may be required. In SE: Work permit required, except for: (i) natural persons who participate in training, testing, preparation or completion of deliveries, or similar activities within the framework of a business transaction; or (ii) fitters or technical instructors in connection with urgent installation or repair of machinery for up to two months, in the context of an emergency. No economic needs test required.
Commercial transactions	In AT, CY: Work permit, including economic needs test, required for activities beyond seven days in a month or 30 days in a calendar year. In FI: The natural person needs to be supplying services as an employee of a juridical person of India.

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Tourism personnel	In CY, ES, PL: Unbound. In FI: The natural person needs to be supplying services as an employee of a juridical person of India. In SE: Work permit required, except for drivers and staff of tourist buses. No economic needs test required.
Translation and interpretation	In AT: Work permit required, including economic needs test. In CY, PL: Unbound.

4. The activities business visitors are permitted to engage in are:

(i) meetings and consultations: natural persons attending meetings or conferences, or engaged in consultations with business associates;

(ii) research and design: technical, scientific and statistical researchers conducting independent research or research for an enterprise located in India;

(iii) marketing research: market researchers and analysts conducting research or analysis for an enterprise located in India;

(iv) training seminars: personnel of an enterprise who enters the European Union to receive training in techniques and work practices which are utilised by companies or organisations in the European Union, provided that the training received is confined to observation, familiarisation and classroom instruction only;

(v) trade fairs and exhibitions: personnel attending a trade fair for the purpose of promoting their company or its products or services;

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(vi) 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. Business visitors do not engage in making direct sales to the general public;

(vii) purchasing: buyers purchasing goods or services for an enterprise, or management and supervisory personnel, engaging in a commercial transaction carried out in India;

(viii) after-sales or after-lease service: installers, repair and maintenance personnel and supervisors, possessing specialised knowledge essential to a seller's contractual obligation, performing services or training workers to perform services pursuant to a warranty or other service contract incidental to the sale or lease of commercial or industrial equipment or machinery, or computer software, purchased or leased from an enterprise located outside the European Union into which temporary entry is sought, throughout the duration of the warranty or service contract;

(ix) commercial transactions: management and supervisory personnel and financial services personnel (including insurers, bankers and investment brokers) engaging in a commercial transaction for an enterprise located in India;

(x) tourism personnel: tour and travel agents, tour guides or tour operators attending or participating in conventions or accompanying a tour that has begun in India; and

(xi) translation and interpretation: translators or interpreters performing services as employees of an enterprise located in India.

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Appendix 8-A-2

SCHEDULE OF THE EUROPEAN UNION FOR CONTRACTUAL SERVICE SUPPLIERS AND INDEPENDENT PROFESSIONALS

1. For the purposes of this Schedule:

(a) "contractual service suppliers" means natural persons employed by a juridical person of India (other than through an agency for placement and supply services of personnel), which is not established in the territory of the European Union and has concluded a bona fide contract, not exceeding 12 months, to supply services to a final consumer in the European Union requiring the temporary presence of its employees who:

(i) have offered the same type of services as employees of the juridical person for a period of not less than one year immediately preceding the date of their application for entry and temporary stay;

(ii) possess, on that date, at least three years professional experience, obtained after having reached the age of majority, in the sector of activity that is the object of the contract, a university degree or a qualification demonstrating knowledge of an equivalent level and the professional qualifications legally required to exercise that activity in the European Union**1**; and

(iii) do not receive remuneration from a source located within the European Union;

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1 If the degree or qualification has not been obtained in the Member State where the service is supplied, that Member State may evaluate whether this is equivalent to a university degree required in its territory.

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(b) "independent professionals" means natural persons engaged in the supply of a service and established as self-employed in the territory of India who:

(i) are not established in the territory of the European Union;

(ii) have concluded a bona fide contract (other than through an agency for placement and supply services of personnel) for a period not exceeding 12 months to supply services to a final consumer in the European Union, requiring their presence on a temporary basis; and

(iii) possess, on the date of their application for entry and temporary stay, at least six years professional experience in the relevant activity, a university degree or a qualification demonstrating knowledge of an equivalent level and the professional qualifications legally required to exercise that activity in the European Union[1];

2. The service contract referred to in points (a) and (b) of paragraph 1 shall comply with the requirements of the law of the Member State where the contract is executed.

3. The European Union shall allow the supply of services in its territory by contractual service suppliers or independent professionals of India through the presence of natural persons, in accordance with Article 8-A.5 (Contractual service suppliers and independent professionals), for the sectors listed in this Schedule and subject to the relevant limitations.

4. The list set out in paragraph 17 is composed of the following elements:

(a) the first column indicating the sector or sub-sector for which the category of contractual service suppliers and independent professionals is liberalised; and

[1] If the degree or qualification has not been obtained in the Member State where the service is supplied, that Member State may evaluate whether this is equivalent to a university degree required in its territory.

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(b) the second column describing the applicable limitations. The absence of a reference to a Member State in the second column means that the European Union has no limitations within the meaning of Article 8-A.5 (Contractual service suppliers and independent professionals) in that Member State for the concerned category of natural persons in the sector or sub-sector specified in the first column.

5. In addition to the list of commitments and limitations in this Schedule, the European Union may adopt or maintain a measure 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-A.5 (Contractual service suppliers and independent professionals). These measures may include, in particular, the need to obtain a licence, to have recognised qualifications in regulated sectors, 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 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.

6. The European Union does not take any commitment for contractual service suppliers and independent professionals in sectors which are not listed.

7. For the purposes of this Schedule, "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).

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8. In the sectors where economic needs tests are applied, their main criteria will be the assessment of the relevant market situation in the Member State or the region where the service is to be provided, including with respect to the number of, and the impact on, services suppliers who are already supplying a service when the assessment is made.

9. For greater certainty, for the European Union, the obligation to grant national treatment does not entail the requirement to extend to persons of India the treatment granted in a Member State, pursuant to the Treaty on the Functioning of the European Union, or any measure adopted pursuant to that Treaty, including their implementation in the Member States, to:

(a) natural persons or residents of another Member State; or

(b) juridical persons constituted or organised under the law of another Member State or of the European Union and having their registered office, central administration or principal place of business in the European Union.

10. Commitments for contractual service suppliers and independent professionals do not apply in cases where the intent or effect of their temporary presence is to interfere with, or otherwise affect the outcome of, any labour or management dispute or negotiation.

11. All other requirements of the laws and regulations of the European Union and its Member States regarding entry, stay, work and social security measures shall continue to apply, including regulations concerning period of stay, minimum wages as well as collective wage agreements, even if not listed in paragraph 17.

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12. Article 8.5 (National treatment) and Article 8.6 (Most-favoured-nation treatment) of this Agreement do not apply to any measure that constitutes an exception to, or a derogation from, Articles 3 or 4 of the TRIPS Agreement, as specifically provided for in Articles 3 to 5 of the TRIPS Agreement.

Contractual service suppliers

13. Subject to the commitments and limitations in paragraph 17, the European Union takes commitments in accordance with Article 8-A.5 (Contractual service suppliers and independent professionals) in the following sectors or sub-sectors:

(a) Legal advisory services in respect of public international law and home jurisdiction law;

(b) Accounting and bookkeeping services;

(c) Taxation advisory services;

(d) Architectural services and urban planning and landscape architectural services;

(e) Engineering services and integrated engineering services;

(f) Medical and dental services;

(g) Veterinary services;

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(h) Midwives services;

(i) Services provided by nurses, physiotherapists and paramedical personnel;

(j) Computer and related services;

(k) Research and development services;

(l) Advertising services;

(m) Market research and opinion polling;

(n) Management consulting services;

(o) Services related to management consulting;

(p) Technical testing and analysis services;

(q) Related scientific and technical consulting services;

(r) Mining;

(s) Maintenance and repair of vessels;

(t) Maintenance and repair of rail transport equipment;

(u) Maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment;

(v) Maintenance and repair of aircrafts and parts thereof;

(w) Maintenance and repair of metal products, of (non-office) machinery, of (non-transport and non-office) equipment and of personal and household goods;

(x) Translation and interpretation services;

(y) Telecommunication services;

(z) Postal and courier services;

(aa) Construction and related engineering services;

(bb) Site investigation work;

(cc) Higher education services;

(dd) Services relating to agriculture, hunting and forestry;

(ee) Environmental services;

(ff) Insurance and insurance related services advisory and consulting services;

(gg) Other financial services advisory and consulting services;

(hh) Transport advisory and consulting services;

(ii) Travel agencies and tour operators' services;

(jj) Tourist guides services; and

(kk) Manufacturing advisory and consulting services.

Independent professionals

14. Subject to the commitments and limitations in paragraph 17, the European Union takes commitments in accordance with Article 8-A.5 (Contractual services suppliers and independent professionals) in the following sectors or sub-sectors:

(a) Legal advisory services in respect of public international law and home jurisdiction law;

(b) Architectural services and urban planning and landscape architectural services;

(c) Engineering services and integrated engineering services;

(d) Computer and related services;

(e) Research and development services;

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(f) Advertising services;

(g) Market research and opinion polling;

(h) Management consulting services;

(i) Services related to management consulting;

(j) Technical testing and analysis services;

(k) Related scientific and technical consulting services;

(l) Mining;

(m) Maintenance and repair of vessels;

(n) Maintenance and repair of rail transport equipment;

(o) Maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment;

(p) Maintenance and repair of aircrafts and parts thereof;

(q) Maintenance and repair of metal products, of (non-office) machinery, of (non-transport and non-office) equipment and of personal and household goods;

(r) Translation and interpretation services;

(s) Telecommunication services;

(t) Postal and courier services;

(u) Construction and related engineering services;

(v) Higher education services;

(w) Insurance related services advisory and consulting services;

(x) Other financial services advisory and consulting services;

(y) Transport advisory and consulting services; and

(z) Manufacturing advisory and consulting services.

15. The permissible length of stay for contractual service suppliers and independent professionals shall be for a cumulative period of 12 months, or for the duration of the contract, whichever is less.

16. The following abbreviations are used in the list set out in paragraph 17:

EU European Union, including all its Member States

AT Austria

BE Belgium

BG Bulgaria

CY Cyprus

CZ Czech Republic

DE Germany

DK Denmark

EE Estonia

EL Greece

ES Spain

FI Finland

FR France

HR Croatia

HU Hungary

IE Ireland

IT Italy

LT Lithuania

LU Luxembourg

LV Latvia

MT Malta

NL The Netherlands

PL Poland

PT Portugal

RO Romania

SE Sweden

SI Slovenia

SK Slovak Republic

CSS Contractual Service Suppliers

IP Independent Professionals

17. The European Union's commitments and limitations for CSS and IP for the sectors listed in paragraphs 13 and 14 are:

Sector or sub-sector	Description of limitations on commitments
All sectors	CSS and IP: EU: The entry and temporary stay relates only to the supply of a service which is the subject of the contract and does not confer entitlement to exercise the professional title of the Member State where the service is provided. EU: The number of persons covered by the service contract cannot be greater than necessary to fulfil the contract as may be required by the law of the Member State where the service is supplied. In AT: Maximum stay shall be for a cumulative period of not more than six months in any 12 month period or for the duration of the contract, whichever is less. In CZ: Maximum stay shall be for a period of not more than 12 consecutive months or for the duration of the contract, whichever is less.
Legal services for legal advice in respect of public international law and home jurisdiction law (part of CPC 861)	CSS: In BG, CZ, DK, FI, HU, LT, LV, MT, RO, SI, SK: Economic needs test. IP: In BE, BG, CZ, DK, EL, ES, FI, HU, IT, LT, MT, RO, SI, SK: Economic needs tests.

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Sector or sub-sector	Description of limitations on commitments
Accounting and bookkeeping services (CPC 86212 other than "auditing services", 86213, 86219 and 86220)	CSS: In BG, CZ, CY, DK, EL, FI, FR, HU, LT, LV, MT, RO, SK: Economic needs test. IP: EU: Unbound.
Taxation advisory services (CPC 863)[1]	CSS: In BG, CZ, CY, DK, EL, FI, HU, LT, LV, MT, RO, SK: Economic needs test. In PT: Unbound. IP: EU: Unbound.
Architectural services and Urban planning and landscape architectural services (CPC 8671 and 8674)	CSS: In FI: None, except: The natural person must demonstrate that he or she possesses special knowledge relevant to the service being supplied. In BG, CZ, DE, HU, LT, LV, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. In AT: Planning services only, where: Economic needs test. IP: In FI: None, except: The natural person must demonstrate that he or she possesses special knowledge relevant to the service being supplied. In BE, BG, CZ, DK, ES, HU, IT, LT, RO, SK: Economic needs test. In AT: Planning services only, where: Economic needs test.

[1] Does not include legal advice and legal representation on tax matters, which is covered under legal services in respect of public international law and home jurisdiction law.

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Sector or sub-sector	Description of limitations on commitments
Engineering services and Integrated engineering services (CPC 8672 and 8673)	CSS: In FI: None, except: The natural person must demonstrate that he or she possesses special knowledge relevant to the service being supplied. In BG, CZ, DE, HU, LT, LV, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. In AT: Planning services only, where: Economic needs test. IP: In FI: None, except: The natural person must demonstrate that he or she possesses special knowledge relevant to the service being supplied. In BE, BG, CZ, DK, ES, HU, IT, LT, RO, SK: Economic needs test. In AT: Planning services only, where: Economic needs test.
Medical (including psychologists) and dental services (CPC 9312 and part of 85201)	CSS: In CY, CZ, DE, DK, EE, ES, IE, IT, LU, MT, NL, PL, PT, RO, SI: Economic needs test. In FR: Economic needs test, except for psychologists, where: Unbound. In AT: Unbound, except for psychologists and dental services, where: Economic needs test. In BE, BG, EL, FI, HR, HU, LT, LV, SK: Unbound. IP: EU: Unbound.
Veterinary services (CPC 932)	CSS: In CY, CZ, DE, DK, EE, EL, ES, FI, FR, IE, IT, LT, LU, MT, NL, PL, PT, RO, SI: Economic needs test. In AT, BE, BG, HR, HU, LV, SK: Unbound. IP: EU: Unbound.

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Sector or sub-sector	Description of limitations on commitments
Midwives services (part of CPC 93191)	CSS: In AT, CY, CZ, DE, DK, EE, EL, ES, FR, IT, LT, LV, LU, MT, NL, PL, PT, RO, SI: Economic needs test. In BE, BG, FI, HR, HU, SK: Unbound. IP: EU: Unbound.
Services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191)	CSS: In AT, CY, CZ, DE, DK, EE, EL, ES, FR, IT, LT, LV, LU, MT, NL, PL, PT, RO, SI: Economic needs test. In BE, BG, FI, HR, HU, SK: Unbound. IP: EU: Unbound.
Computer and related services (CPC 84)	CSS: In FI: None, except: The natural person must demonstrate that he or she possesses special knowledge relevant to the service being supplied. In AT, CZ, CY, LT, RO, SK: Economic needs test. In DK: Economic needs test except for CSS stays of up to three months. IP: In FI: None, except: The natural person must demonstrate that he or she possesses special knowledge relevant to the service being supplied. In AT, BE, CZ, CY, DK, ES, IT, LT, RO, SK: Economic needs test. In HR: Unbound.

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Sector or sub-sector	Description of limitations on commitments
Research and development services (CPC 851, 852 excluding psychologists services, and 853[1])	CSS: EU: A hosting agreement with an approved research organisation is required[2]. In CZ, DK, SK: Economic needs test. IP: EU: A hosting agreement with an approved research organisation is required[3]. In BE, CZ, DK, IT, SK: Economic needs test.
Advertising services (CPC 871)	CSS: In AT, BG, CZ, CY, DK, EL, FI, HU, LT, LV, MT, RO, SK: Economic needs test. IP: In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, LV, MT, PL, PT, RO, SE, SI, SK: Unbound.
Market research and opinion polling services (CPC 864)	CSS: In AT, BG, CZ, CY, DK, EL, FI, HR, LV, MT, RO, SI, SK: Economic needs test. In PT: None, except for public opinion polling services (CPC 86402), where: Unbound. In HU, LT: Economic needs test, except for public opinion polling services (CPC 86402), where: Unbound. IP: In AT, BE, BG, CZ, CY, DK, EL, ES, FI, HR, IT, LV, MT, RO, SI, SK: Economic needs test. In PT: None, except for public opinion polling services (CPC 86402), where: Unbound. In HU, LT: Economic needs test, except for public opinion polling services (CPC 86402), where: Unbound.

1 Part of CPC 85201, which is under medical and dental services.

2 For all Member States except DK, the approval of the research organisation and the hosting agreement must meet the conditions set pursuant to EU Directive 2005/71/EC of 12 October 2005.

3 For all Member States except DK, the approval of the research organisation and the hosting agreement must meet the conditions set pursuant to EU Directive 2005/71/EC of 12 October 2005.

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Sector or sub-sector	Description of limitations on commitments
Management consulting services (CPC 865)	CSS: In AT, CZ, CY, LT, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. IP: In AT, BE, CZ, DK, ES, HR, IT, LT, RO, SK: Economic needs test.
Services related to management consulting (CPC 866)	CSS: In AT, CZ, CY, LT, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. In HU: None, except for arbitration and conciliation services (CPC 86602), where: Unbound. IP: In AT, BE, CZ, DK, ES, HR, IT, LT, RO, SK: Economic needs test. In HU: None, except for arbitration and conciliation services (CPC 86602), where: Unbound.
Technical testing and analysis services (CPC 8676)	CSS: In AT, BG, CZ, CY, FI, HU, LT, LV, MT, PT, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. IP: In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, LV, MT, PL, PT, RO, SE, SI, SK: Unbound.

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Sector or sub-sector	Description of limitations on commitments
Related scientific and technical consulting services (CPC 8675)	CSS: In AT, CZ,CY, DE, DK, FI, HU, LT, LV, MT, PT, RO, SK: Economic needs test. In DE: None, except for publicly appointed surveyors, where: Unbound. In FR: None, except for "surveying" operations relating to the establishment of property rights and to land law, where: Unbound. In BG: Unbound. IP: In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, LV, MT, PL, PT, RO, SE, SI, SK: Unbound.
Mining (CPC 883, advisory and consulting services only)	CSS: In AT, BG, CZ,CY, HU, LT, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. IP: In AT, BE, BG, CZ, CY, DK, ES, HU, IT, LT, PL, RO, SK: Economic needs test.
Maintenance and repair of vessels (part of CPC 8868)	CSS: In AT, BG, CZ, CY, DE, DK, FI, HU, IE, LT, MT, RO, SK: Economic needs test. IP: In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, LV, MT, PL, PT, RO, SE, SI, SK: Unbound.

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Sector or sub-sector	Description of limitations on commitments
Maintenance and repair of rail transport equipment (part of CPC 8868)	CSS: In AT, BG, CZ, CY, DE, DK, FI, HU, IE, LT, RO, SK: Economic needs test. IP: In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, LV, MT, PL, PT, RO, SE, SI, SK: Unbound.
Maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment (CPC 6112, 6122, part of 8867 and part of 8868)	CSS: In AT, BG, CZ, CY, DE, DK, FI, HU, IE, LT, MT, RO, SK: Economic needs test. IP: In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, LV, MT, PL, PT, RO, SE, SI, SK: Unbound.
Maintenance and repair of aircraft and parts thereof (part of CPC 8868)	CSS: In AT, BG, CZ, CY, DE, DK, FI, HU, IE, LT, RO, SK: Economic needs test. IP: In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, LV, MT, PL, PT, RO, SE, SI, SK: Unbound.
Maintenance and repair of metal products, of (non office) machinery, of (non transport and non office) equipment and of personal and household goods[1] (CPC 633, 7545, 8861, 8862, 8864, 8865 and 8866)	CSS: In AT, BG, CZ, CY, DE, DK, HU, IE, LT, RO, SK: Economic needs test. In FI: Unbound, except in the context of an after-sales or after-lease contract; where: the length of stay is limited to six months; for maintenance and repair of personal and household goods (CPC 633): Economic needs test. IP: In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, LV, MT, PL, PT, RO, SE, SI, SK: Unbound.

[1] Maintenance and repair services of office machinery and equipment including computers (CPC 845) are under computer services.

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Sector or sub-sector	Description of limitations on commitments
Translation and interpretation services (CPC 87905, excluding official or certified activities)	CSS: In AT, BG, CZ, DK, FI, HU, IE, LT, LV, RO, SK: Economic needs test. IP: In AT, BE, BG, CZ, DK, EL, ES, FI, HU, IE, IT, LT, RO, SK: Economic needs test. In HR: Unbound.
Telecommunication services (CPC 7544, advisory and consulting services only)	CSS: In AT, CZ, CY, HU, LT, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. IP: In AT, BE, CY, DK, HU, IT, LT, RO, SK: Economic needs test.
Postal and courier services (CPC 751, advisory and consulting services only)	CSS: In AT, BG, CZ, CY, FI, HU, LT, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. IP: In AT, BE, BG, CZ, CY, DK, ES, FI, HU, IT, LT, RO, SK: Economic needs test.

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Sector or sub-sector	Description of limitations on commitments
Construction and related engineering services (CPC 511, 512, 513, 514, 515, 516, 517 and 518. BG: CPC 512, 5131, 5132, 5135, 514, 5161, 5162, 51641, 51643, 51644, 5165 and 517)	CSS: EU: Unbound except in BE, CZ, DK, ES, NL, SE. In CZ: Economic needs test. IP: In AT, BE, BG, CY, CZ, DE, DK, EE, EL, ES, FI, FR, HR, HU, IE, IT, LT, LU, LV, MT, PL, PT, RO, SE, SI, SK: Unbound.
Site investigation work (CPC 5111)	CSS: In AT, BG, CZ,CY, FI, HU, LT, LV, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. IP: EU: Unbound.
Higher education services (CPC 923)	CSS: EU except in LU, SE: Unbound. In LU: Unbound, except for university professors, where: None. In SE: None, except for publicly funded and privately funded educational services suppliers with some form of State support, where: Unbound. IP: EU except in SE: Unbound. In SE: None, except for publicly funded and privately funded educational services suppliers with some form of State support, where: Unbound.

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Sector or sub-sector	Description of limitations on commitments
Agriculture, hunting and forestry (CPC 881, advisory and consulting services only)	CSS: EU except in BE, DE, DK, ES, FI, HR, SE: Unbound In DK: Economic needs test. In FI: Unbound, except for advisory and consulting services relating to forestry, where: None. IP: EU: Unbound.
Environmental services (CPC 9401, 9402, 9403, 9404, part of 94060, 9405, part of 9406 and 9409)	CSS: In AT, BG, CZ, CY, DE, DK, EL, HU, LT, LV, RO, SK: Economic needs test. IP: EU: Unbound.
Insurance and insurance related services (advisory and consulting services only)	CSS: In AT, BG, CZ,CY, FI, LT, RO, SK: Economic needs test. In DK: Economic needs test except for CSS stays of up to three months. In HU: Unbound. IP: In AT, BE, BG, CZ, CY, DK, ES, FI, IT, LT, PL, RO, SK: Economic needs test. In HU: Unbound.

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Sector or sub-sector	Description of limitations on commitments
Other financial services (advisory and consulting services only)	CSS: In AT, BG, CZ, CY, FI, LT, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. In HU: Unbound. IP: In AT, BE, BG, CZ, CY, DK, ES, FI, IT, LT, PL, RO, SK: Economic needs test. In HU: Unbound.
Transport (CPC 71, 72, 73, and 74, advisory and consulting services only)	CSS: In AT, BG, CZ, CY, HU, LT, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. In BE: Unbound. IP: In AT, BG, CZ, DK, ES, HU, IT, LT, RO, SK: Economic needs test. In PL: Economic needs test, except for air transport, where: None. In BE: Unbound.
Travel agencies and tour operators services (including tour managers[1]) (CPC 7471)	CSS: In BG, EL, FI, HU, LT, LV, MT, PT, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. In BE, IE: Unbound, except for tour managers, where: None. IP: EU: Unbound.

[1] Services suppliers whose function is to accompany a tour group of a minimum of 10 natural persons, without acting as guides in specific locations.

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Sector or sub-sector	Description of limitations on commitments
Tourist guides services (CPC 7472)	CSS: In AT, BE, BG, CY, CZ, DE, DK, EE, FI, FR, EL, HU, IE, IT, LV, LU, MT, RO, SK, SI: Economic needs test. In ES, HR, LT, PL: Unbound. IP: EU: Unbound.
Manufacturing (CPC 884, and 885, advisory and consulting services only)	CSS: In AT, BG, CZ, CY, HU, LT, RO, SK: Economic needs test. In DK: Economic needs test, except for CSS stays of up to three months. IP: In AT, BE, BG, CZ, CY, DK, ES, HU, IT, LT, PL, RO, SK: Economic needs test.

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Appendix 8-A-3

INDIA'S SCHEDULE OF SPECIFIC COMMITMENTS
ON ENTRY AND TEMPORARY STAY OF NATURAL PERSONS

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).

Category of natural persons	Duration of stay
A. Business visitors	
Commitments under this category are applicable for all sectors or sub-sectors that are committed in Annex 8-H (Schedule of specific commitments of India).	
Business visitors means natural persons of the European Union seeking temporary entry into India for the following purposes: i. negotiating and entering into agreements for supply of services, where such negotiations do not involve making of direct sales to the general public or supplying services directly; ii. negotiating sale of goods, including distribution or retailing arrangements, where such negotiations do not involve direct sales to the general public; iii. visiting as an investor or an employee of an investor, who is a manager, executive or specialist as defined under this Schedule; iv. participating in business negotiations or meetings, trade fairs, conferences and similar activities; v. participating in pre-sales or post-sales activity not amounting to actual execution of any contract or project; or vi. visiting as trainees of multinational companies or corporate houses for in-house training in the regional hubs of the concerned company located in India. Temporary entry of business visitors of the European Union into India is subject to the condition that such business visitors do not receive any remuneration from a source located in India.	Temporary entry of business visitors shall be granted for a period of not more than 180 days, which may be extended at the discretion of India in accordance with its laws and regulations.

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Category of natural persons	Duration of stay
B. Intra-corporate transferees	
Commitments under this category are applicable for all sectors or sub-sectors that are committed in Annex 8-H (Schedule of specific commitments of India).	
Intra-corporate transferees means natural persons who are employed by a juridical person of the European Union with a commercial presence in India, who are being transferred to a branch, a representative office, an affiliate or a subsidiary on a temporary basis and who belong to a category of employees as defined below: a) Managers, means natural persons who direct a branch office, representative office or subsidiary or one or more departments as their head, or supervise or control the work of other supervisory, professional or managerial personnel and have the authority to appoint or remove the personnel and the powers to exercise discretionary authority over day-to-day operations; b) Executives, means natural 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, receive directions from the board of directors or the general body of shareholders; or c) Specialists, means natural 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.	Temporary entry of intra-corporate transferees, who otherwise meet the criteria for the grant of an immigration visa, shall be granted for a period of one year or the period of the contract, whichever is less. The period of stay may be extended on a year-to-year basis for a total term not exceeding five years.

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Category of natural persons	Duration of stay
C. Contractual service suppliers	
1. Contractual service suppliers means: a) employees of a juridical person based in the European Union, who travel to India temporarily for short periods of stay of up to one year or the duration of the contract, whichever is less, in order to perform a service pursuant to a contract between their employer and its clients located in India; or b) employees of a juridical person based in the European Union, who travel to India temporarily for short periods of stay of up to one 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 has to be obtained in one of the sectors listed below and subject to the conditions inscribed in Annex 8-A (Entry and temporary stay of natural persons) and additional conditions, if any, mentioned in the sector or the relevant sub-sector in Annex 8-H (Schedule of specific commitments of India): a) Engineering services (CPC 8672); b) Integrated engineering services (CPC 8673); c) Architectural services (CPC 8671); d) Urban planning and landscape architectural services (CPC 8674); e) Taxation advisory services (excluding legal advisory and legal representational services on tax matters) (part of CPC 863);	Temporary entry of contractual service suppliers shall be granted for a period of one year or, if relevant, the period of the contract, whichever is less. The contract to supply services shall comply with the requirements of the law that apply in India. India may adopt or maintain a measure relating to qualification requirements, qualification procedures, technical standards, licensing requirements or licensing procedures that does not constitute a limitation within the meaning of Article 8-A.5 (Contractual service suppliers and independent professionals)]. Those measures, which include requirements to obtain a licence, to obtain recognition of qualifications in regulated sectors or to pass specific examinations, such as language examinations, even if not listed in this Schedule, apply in any case.

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Category of natural persons		Duration of stay
f)	Accounting and book keeping services (excluding auditing services) (part of CPC 862);	
g)	Computer and related services (CPC 841, 842, 843, 844, 845 and 849);	
h)	Research and development services (CPC 85101, 85103, 85104 and part of 852);	
i)	Management consulting services (excluding all services relating to legal consultancy) (part of CPC 865);	
j)	Services related to management consulting (excluding all services relating to legal consultancy) (CPC 86601);	
k)	Insurance and insurance related services (part of CPC 812 and 8140), only in respect of advisory and consulting services;	
l)	Other financial services[1], only in respect of advisory and consulting services;	
m)	Advertising services (part of CPC 871);	
n)	Site investigation work (CPC 5111);	
o)	Services incidental to mining (CPC 883 and 5115), only in respect of advisory or consulting services;	
p)	Telecommunication services (part of CPC 7521, 7522, 7523, 7529 and 843), only in respect of advisory and consulting services;	
q)	Environmental services (CPC 9401, 9402, 9403 and 9404), only in respect of advisory and consulting;	
r)	Related scientific and technical consulting services (part of CPC 8675);	

[1] For greater certainty, these exclude banking.

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Category of natural persons	Duration of stay
s) Technical testing and analysis services (CPC 8676); t) Transport (part of CPC 71, 72, 73 and 74), only in respect of advisory and consulting; u) Maintenance and repair of vessels and aircraft equipment (part of CPC 8868); v) Translation and interpretation services (CPC 87905) (excluding official or certified activities); w) Maintenance and repair of personal and household goods (CPC 633); x) Services incidental to manufacturing (CPC 884 and 885), only in respect of advisory and consulting; y) Hotel and restaurant services (CPC 641, 642 and 643); z) Travel agency and tour operator services (CPC 7471); or aa) Tourist guides services (CPC 7472). 3. Temporary entry of contractual service suppliers into India shall be available only in the specific service sector in which the relevant contract has been entered into and the contractual service suppliers should have appropriate educational and professional qualifications relevant to the services to be provided.	

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Category of natural persons	Duration of stay
D. Independent professionals	
1. Independent professionals means: a) natural persons of the European Union who travel to India temporarily for short periods of stay up to twelve months with permission to extend for a maximum of three months or the duration of the contract, whichever is less, in order to perform a service pursuant to contracts between them and their clients located in India for which they possess appropriate educational and professional 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 of the European Union who travel to India temporarily for short periods of stay up to twelve 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 points (a) and (b) of paragraph 1 has to be obtained in one of the sectors listed below and subject to additional conditions, if any, mentioned in relation to the sector or the relevant sub-sector in Annex 8-H (Schedule of specific commitments of India): a) Accounting and bookkeeping services (part of CPC 862); b) Engineering services (CPC 8672); c) Integrated engineering services (CPC 8673);	Temporary entry of independent professionals shall be granted for a period of one year or, if relevant, the period of contract, whichever is less. The contract to supply services shall comply with the requirements of the law that apply in India. India may adopt or maintain a measure relating to qualification requirements, qualification procedures, technical standards, licensing requirements or licensing procedures that does not constitute a limitation within the meaning of Article 8-A.5 (Contractual service suppliers and independent professionals). Those measures, which include requirements to obtain a licence, to obtain recognition of qualifications in regulated sectors or to pass specific examinations, such as language examinations, even if not listed in this Schedule, apply in any case.

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Category of natural persons	Duration of stay
d) Architectural services (CPC 8671); e) Urban planning and landscape architectural services (CPC 8674); f) Computer and related services (CPC 841, 842, 843, 844, 845 and 849); g) Research and development services (CPC 85101,85103, 85104 and part of 852); h) Management consulting services (excluding all services relating to legal consultancy) (part of CPC 865); i) Services related to management consulting (excluding all services relating to legal consultancy) (CPC 86601); j) Hotel and restaurant services (CPC 641, 642 and 643); k) Travel agency and tour operator services (CPC 7471); or l) Tourist guides services (CPC 7472). 3. Temporary entry of independent professionals into India shall be available only in the specific service sector in which the relevant contract has been entered into and the independent professionals should have appropriate educational and professional qualifications relevant to the services to be provided.	

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Category of natural persons	Duration of stay
E. Installer and servicer	
Commitments under this category are applicable for all sectors or sub-sectors that are committed in Annex 8-H (Schedule of specific commitments of India).	
1. India shall grant temporary entry to an installer and servicer of the European Union, who otherwise meets its criteria for the grant of an immigration visa, for a duration of three months or the period of contract, whichever is less. 2. Temporary entry shall be granted to such installers and servicers provided that the natural person provides documentation demonstrating that he or she will be so 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 India; and provides documentation demonstrating the attainment of the relevant minimum educational requirements or alternative credentials.	Temporary entry of installer and servicer shall be granted for a period of three months or the period of the contract, whichever is less.

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ANNEX 8-B

PROFESSIONAL SERVICES

ARTICLE 8-B.1

Scope and objectives

1. This Annex applies to measures affecting the supply of professional services regulated by each Party, including in all or some Member States and in all or some states and territories of India.

2. Nothing in this Annex shall prevent a Party from requiring that natural persons possess the necessary professional qualifications specified in the territory where the service is supplied, for the regulated profession concerned.

3. This Annex establishes a framework to facilitate mutual recognition of professional qualifications and sets out the general conditions for the negotiation of Mutual Recognition Agreements (hereinafter referred to as "MRAs") for regulated professions.

4. An MRA adopted pursuant to this Annex applies to the territories of the European Union and India.

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ARTICLE 8-B.2

Definitions

For the purposes of this Annex:

(a) "professional qualifications" means qualifications attested by evidence of formal qualification, education or professional experience, including an attestation of professional registration, a licence or its equivalent; and

(b) "regulated profession" means a service, the access to or pursuit of which, including the use of a title or designation, is subject to the possession of specific professional qualifications under the laws and regulations of the Parties, and in particular administrative procedures.

ARTICLE 8-B.3

Recognition

1. A Party shall not accord recognition in a manner that would constitute a means of discrimination in the application of its criteria for the authorisation, licensing or certification of a service supplier, or that would constitute a disguised restriction on trade in services.

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2. The Parties shall encourage the establishment of dialogue between their relevant professional bodies or authorities to share and facilitate understanding of their respective qualifications, registration requirements and processes, with a view to facilitating mutual recognition of professional qualifications or experience obtained.

3. The Parties shall encourage their relevant professional bodies or authorities to identify and jointly communicate to the Parties, to the extent practicable within 12 months from the date of entry into force of this Agreement, professional service sectors where interest may exist for mutual recognition of professional qualifications or experience obtained.

4. Upon receipt of the communication referred to in paragraph 3, the Parties shall review it and jointly decide on the negotiations and nature of an agreement or arrangement providing for mutual recognition of professional qualifications. Such agreement or arrangement shall be annexed to this Agreement pursuant to Article 20.5 (Amendments) and shall form an integral part of this Agreement.

5. Each Party shall encourage their relevant authorities to implement, where feasible, a temporary, limited or project-specific licensing or registration regime for service suppliers of the other Party based on license or recognised professional body membership of the other Party without the need for a further written examination. Any temporary, limited or project-specific licence granted under this paragraph should not prevent a service supplier of the other Party from gaining a license if that service supplier satisfies the applicable licensing requirements.

6. When developing agreements on the recognition of professional qualifications, licensing and registration, the Parties shall encourage their professional bodies to take into consideration, as appropriate, plurilateral or multilateral agreements or international frameworks.

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ARTICLE 8-B.4

Collaboration on regulated professions

1. To facilitate the activities referred to in Article 8-B.3 (Recognition), each Party shall encourage its relevant bodies to establish a dialogue to share information and good practices on professional standards and criteria, which may include the following topics:

(a) education, training and qualifications;

(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. Each Party shall encourage its professional bodies to consider, as appropriate, plurilateral or multilateral agreements or international frameworks that relate to regulated professions.

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3. Each Party shall consider, or encourage its relevant bodies to consider, subject to its laws and regulations, whether and how to apply ethical, conduct and disciplinary standards to suppliers of professional services of the other Party in a manner that is no more burdensome than the application of those standards to its own suppliers of professional services in that regulated profession.

4. Upon request of a Party and to the extent practicable, each Party shall share information, including information concerning skills shortages as well as standards and criteria for the licensing and certification of professional service suppliers and information relating to the relevant regulatory or competent authorities, to support the pursuit of the objectives of this Annex.

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ANNEX 8-C

FINANCIAL SERVICES

ARTICLE 8-C.1

Scope

1. This Annex applies 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 means the supply of a service as defined in point (s) of Article 8.2 (Definitions).

2. For the purposes of point (p) of Article 8.2 (Definitions), services supplied in the exercise of governmental authority means the following:

(a) activities conducted by a central bank or a monetary authority or by any other public entity in pursuit of monetary or exchange rate policies;

(b) activities forming part of a statutory system of social security or public retirement plans; and

(c) other activities conducted by a public entity for the account or with the guarantee or using the financial resources of the Party or its public entities.

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3. If a Party allows any of the activities referred to in point (b) or (c) of paragraph 2 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. Point (p) of Article 8.2 (Definitions) does not apply to services covered by this Annex.

ARTICLE 8-C.2

Definitions

For the purposes of this Annex, the following definitions apply:

(a) "financial service" means any service of a financial nature offered by a financial service supplier of a Party and includes the following activities:

(i) insurance and insurance-related services:

(A) direct insurance (including co-insurance):

(1) life;

(2) non-life;

(B) reinsurance and retrocession;

(C) insurance intermediation, such as brokerage and agency; and

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(D) services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services;

(ii) banking and other financial services (excluding insurance):

(A) acceptance of deposits and other repayable funds from the public;

(B) lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction;

(C) financial leasing;

(D) all payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts;

(E) guarantees and commitments;

(F) trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:

(1) money market instruments (including cheques, bills, certificates of deposits);

(2) foreign exchange;

(3) derivative products including, but not limited to, futures and options;

(4) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;

(5) transferable securities; and

(6) other negotiable instruments and financial assets, including bullion;

(G) 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;

(H) money broking;

(I) asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services;

(J) settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;

(K) provision and transfer of financial information, and financial data processing and related software; and

(L) advisory, intermediation and other auxiliary financial services on all the activities listed in points (A) to (K), 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 person of a Party that seeks to supply or supplies financial services, but does not include a public entity;

(c) "new financial service" means a service of a financial nature, including services related to existing and new products or the manner in which a product is delivered, that is not supplied by any financial service supplier in the territory of a Party but which is supplied in the territory of the other Party in accordance with that Party's laws and regulations;

(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; and

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(e) "self-regulatory organisation" means any non-governmental body, including a securities or futures exchange or market, clearing or payment settlement agency, other organisation or association, that exercises regulatory or supervisory authority over financial service suppliers through legislation or by delegation from central, regional or local governments or authorities[1], where applicable.

ARTICLE 8-C.3

Prudential carve-out

1. Nothing in this Agreement shall prevent a Party from adopting or maintaining measures for prudential reasons[2][3], such as:

(a) the protection of investors, depositors, policy-holders or persons to whom a fiduciary duty is owed by a financial service supplier; or

(b) ensuring the integrity and stability of a Party's financial system.

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.

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1 For greater certainty, a Party may require a self-regulatory organisation to be recognised under its laws and regulations.

2 For greater certainty, "prudential reasons" include the maintenance of the safety, soundness, integrity, or financial responsibility of financial service suppliers, and the maintenance of the safety, soundness, integrity of payment, settlement and clearing systems.

3 For greater certainty, this shall not prevent a Party from adopting or maintaining measures for prudential reasons in relation to branches established in its territory by juridical persons in the other Party.

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ARTICLE 8-C.4

Specific exceptions

1. Nothing in Chapter 8 (Trade in services) or Chapter 9 (Digital trade) applies to measures taken or activities conducted by a central bank, a monetary authority or any other public entity in pursuit of monetary policies and related credit policies, or exchange rate policies.

2. Nothing in this Agreement shall be construed to require a Party to disclose information relating to the affairs and accounts of individual consumers, financial service suppliers or any confidential or proprietary information in the possession of public entities.

ARTICLE 8-C.5

International standards

Each Party recognises the need to ensure that internationally agreed standards in the financial services sector for regulation and supervision, for the fight against money laundering and terrorist financing and for the fight against tax evasion and avoidance are implemented and applied in its territory.

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ARTICLE 8-C.6

Financial services new to the territory of a Party

1. Each Party shall permit a financial service supplier of the other Party that is established in and supplying a new financial service in the territory of the other Party, to supply such new financial service, through its commercial presence in the territory of the Party, that the Party would permit its own financial service suppliers in like situations to supply without adopting a law or modifying an existing law[1].

2. Each Party may:

(a) notwithstanding point (e) of Article 8.4(2) (Market access), determine the institutional and juridical form through which the new financial service may be supplied;

(b) require authorisation, regulation or supervision by the relevant regulator for the supply of the new financial service; or

(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. If 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 period of time[2].

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[1] For greater certainty, a Party may issue a new regulation or other subordinate measure in permitting the supply of the new financial service.

[2] For greater certainty, Article 8-C.9 (Domestic regulation) applies to the applications concerning supply of new financial services.

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ARTICLE 8-C.7

Self-regulatory organisations

If a Party requires membership of, participation in, or access to, any self-regulatory organisation in order for financial service suppliers[1] of the other Party to supply financial services in its territory, the Party shall ensure that the self-regulatory organisation observes the obligation of Article 8.5 (National treatment).

ARTICLE 8-C.8

Clearing and payment systems

Under terms and conditions that accord national treatment, each Party shall grant to financial service suppliers[2] of the other 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 does not confer access to the Party's last resort facilities.

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1 For greater certainty, having membership of, participation in or access to a self-regulatory organisation does not in itself grant an authorisation to supply the financial service, nor does it replace the requirement for a financial service to be regulated or supervised for supply of that financial service.

2 For greater certainty, granting 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 does not in itself grant an authorisation to supply the financial service, nor does it replace the requirement for a financial service to be regulated or supervised for supply of that financial service.

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ARTICLE 8-C.9

Domestic regulation

1. Article 8.12(4), (5), (6), (8), (12), (13), (14), (15), (16) and (17) (Domestic regulation) does not apply to a measure covered by this Annex.

2. For the purposes of Article 8.12 (Domestic regulation), in the case of financial services, the competent authority is the financial regulatory authority for the respective financial service.

3. 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, such as competence and the ability to supply the service;

(b) authorisation procedures are not more burdensome than necessary to ensure the quality of the service; and

(c) authorisation procedures are not in themselves a restriction on the supply of the service.

4. If a specific time period for applying for authorisation exists, a Party shall ensure that the competent authorities allow a reasonable period of time for the submission of an application.

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5. If a Party requires authorisation for the supply of a service, it shall ensure that its competent authorities:

(a) provide confirmation, in accordance with its laws and regulations, that an application has been received;

(b) if it is not practicable for a decision to be made within a reasonable period of time, notify the applicant of this without undue delay; and

(c) if they consider an application incomplete**1** for the purposes of processing under the Party's laws and regulations, within a reasonable period of time, to the extent practicable, ensure that any deadlines for the additional information required are made clear to the applicant.

6. If a Party requires authorisation for the supply of a financial service, the competent authorities of the Party shall ensure that the authorisation, once granted, may enter into effect without undue delay, subject to the applicable terms and conditions.**2**

7. If a Party requires authorisation for the supply of a financial service, its competent authorities shall promptly publish**3** the information necessary for complying with the requirements and procedures for obtaining, maintaining, amending and renewing such authorisation.

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1 An application shall not be considered complete until all relevant proceedings are conducted and all necessary information is received.

2 Competent authorities are not responsible for delays due to reasons outside their competence.

3 "Publish" means to include in an official publication, such as an official journal, or on an official website.

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ARTICLE 8-C.10

Transparency

1. Article 13.5 (Administration of measures of general application), Article 13.6 (Review and appeal) and Article 13.8 (Non-application of dispute settlement) do not apply to a measure of general application covered by this Annex.

2. In respect of measures of general application covered by this Annex, each Party shall:

(a) 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;

(b) to the extent possible, make publicly available in advance any measures of general application that it proposes to adopt and provide an interested person and the other Party a reasonable opportunity to comment on these proposed measures;

(c) where applicable, require a self-regulatory organisation of the Party which adopts or maintains measures of general application to promptly publish or otherwise make them available in a manner that enables interested persons to become acquainted with them; and

(d) maintain or establish appropriate mechanisms, which may include enquiry points, 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.

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ARTICLE 8-C.11

Credit rating of financial services suppliers

In relation to the provision of a financial service in the territory of a Party 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 if 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.[1]

ARTICLE 8-C.12

Electronic payments

1. Noting the rapid growth of electronic payments, the Parties, while maintaining resilience, recognise:

(a) the benefit of supporting the development of safe, efficient, trustworthy, secure, affordable, and accessible cross-border electronic payments, promoting interoperability of electronic payments and, where feasible and mutually acceptable, interlinkages of the underlying payment infrastructures, while ensuring an appropriate level of consumer protection, prevention of fraud, money laundering and terrorist financing, and interdependencies risks mitigation measures, and encouraging useful innovation and competition in electronic payments services;

[1] For greater certainty, this paragraph does not apply in relation to assessments of credit rating undertaken by financial service suppliers.

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(b) the importance of upholding safety, efficiency, trust, security, and accessibility in electronic payments systems through laws and regulations that, as appropriate, account for the risks of such systems; and that the adoption and enforcement of laws, regulatory measures and policies should take into account the risks undertaken by the payment service providers;

(c) the importance of enabling the introduction of safe, efficient, trustworthy, secure, affordable, and accessible cross-border electronic payment products and services in a timely manner; and

(d) the importance of the adoption and use of internationally accepted standards.

2. To this end, in accordance with their respective laws and regulations and subject to maintaining the integrity and stability of the financial system, each Party shall endeavour to:

(a) encourage mutual cooperation and sharing information about each other's experience, technical expertise and innovations in the area of digital payment infrastructure and products;

(b) finalise decisions on regulatory or licensing approvals in a timely manner;

(c) take into account, for relevant electronic payments systems, technical standards necessary to enable greater interoperability and interlinkages of electronic payment infrastructure including payment systems;

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(d) encourage financial service suppliers and electronic payments service suppliers to facilitate greater interoperability, competition, security, and innovation in electronic payments, and to safely and securely make available new technologies and standards for their financial products and services;

(e) facilitate innovation, competition and the introduction of new electronic payment products and services; and

(f) maintain the confidentiality and privacy of information received except for publicly available information and data.

3. Each Party shall make its laws and regulations on electronic payments, including those pertaining to regulatory approval, licensing requirements, procedures and technical standards, publicly available in a timely manner.

4. To enhance the accessibility and convenience of cross-border payments between India and the European Union, the Parties shall endeavour to enable real-time cross border remittances, merchant payments and other transfers by promoting interoperability of existing infrastructures and potential development of new infrastructures in the European Union or India, at the discretion of their operators where applicable.

5. Notwithstanding other paragraphs of this Article, the Parties are not obliged to share information the disclosure of which could prejudicially affect the safety, security, confidentiality, and competitiveness of their respective payment systems.

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ARTICLE 8-C.13

Cooperation and exchange of views on financial services including financial technology

1. Recognising the increasing role of technology in financial services, the Parties shall strengthen cooperation in the financial sector and support the development of financial technology (hereinafter referred to as "FinTech") initiatives. This may include:

(a) cooperating on innovative financial services and FinTech through their respective policy and regulators;

(b) promoting closer and stronger cooperation between their respective financial services and FinTech enterprises and industry bodies;

(c) encouraging their respective financial services and FinTech enterprises to use facilities and assistance, if available, in the other Party's territory to explore new business opportunities;

(d) collaborating, sharing knowledge and experiences and supporting development in financial services and FinTech, in areas such as, but not limited to, supervisory technology ("SupTech"), regulatory technology ("RegTech"), Central Bank Digital Currency (CBDC) and other areas of new and emerging technologies; and

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(e) cooperating in relevant international fora, and subject to mutual agreement, in the development and promotion of internationally recognised standards with respect to innovative financial services and FinTech.

2. In doing so, the Parties shall advance financial integrity, consumer protection, financial inclusion, financial stability, operational resilience, sustainability, and facilitate cross-border development of new financial services.

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ANNEX 8-D

TELECOMMUNICATIONS SERVICES

ARTICLE 8-D.1

Scope

1. This Annex applies to measures by a Party affecting trade in telecommunications services.

2. For greater certainty, measures by a Party affecting trade in telecommunications services are subject to the rights and obligations contained in Chapter 8 (Trade in Services), including the Parties' respective schedules as referred to in Article 8.8 (Schedule of specific commitments) and Article 8.9 (Non-conforming measures).

3. This Annex applies subject to the rules, regulations and licence conditions, as applicable within the territory of each Party, provided that they are not inconsistent with this Agreement.

4. This Annex does not apply to:

(a) a measure affecting services providing, or exercising editorial control over, content transmitted using telecommunications networks or services;

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(b) a measure relating to broadcast or cable distribution of radio or television programming, except if that measure is to ensure that a cable or broadcast service supplier has continued access to and use of public telecommunications networks and services; or

(c) a measure relating to the supply of new services.[1]

5. In the event of any inconsistency between this Annex and a chapter of this Agreement, this Annex shall prevail to the extent of the inconsistency.

ARTICLE 8-D.2

Definitions

For the purposes of this Annex, the following definitions apply:

(a) "essential facilities" means facilities of a public telecommunications network or a public telecommunications 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;

[1] For the purposes of this Annex, "new services" for a Party does not include a telecommunications service that:
(a) is covered under the Provisional Central Product Classification, published by the United Nations in 1991;
(b) is specified under that Party's schedule of specific commitments set out in Annex 8-H (Schedule of specific commitments of India); or
(c) is a service which is authorised by it at the date of entry into force of this Agreement.

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(b) "interconnection" means the linking with suppliers providing public telecommunications networks or telecommunications services in order to allow the users of one supplier to communicate with users of another supplier and to access services provided by a supplier;

(c) "internet access service" means a public telecommunications service that provides access to the internet and thereby connectivity to virtually all end points of the internet, irrespective of the network technology and terminal equipment used;

(d) "leased circuit" means telecommunications facilities between two or more designated points that are set aside for the dedicated use of, or availability to, a user;

(e) "major supplier" means a supplier of telecommunications networks or telecommunications services which has the ability to materially affect the terms of participation (having regard to price and supply) in a relevant market for public telecommunications networks or telecommunications services as a result of control over essential facilities or the use of its position in that market;

(f) "mobile number portability" means the ability of subscribers of public telecommunications services who so request to retain the same telephone numbers when switching between the same category of suppliers of public telecommunications services;

(g) "public telecommunications network" means the public telecommunications infrastructure which permits telecommunications between and among defined network termination points;

(h) "public telecommunications service"[1] means any telecommunications service offered to the public generally;

[1] Such service shall be provided by an authorised or licensed operator of a Party.

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(i) "reference interconnection offer" means an 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) "subscriber" means any natural or juridical person which is party to a contract with a supplier of public telecommunications services for the supply of such services;

(k) "telecommunications" means the transmission and reception of signals by any electromagnetic means;

(l) "telecommunications network" means transmission systems and, if applicable, switching or routing equipment and other resources, including network elements that are not active, which permit the transmission and reception of signals by wire, radio, optical, or other electromagnetic means;

(m) "telecommunications dispute resolution authority" means the body made responsible by a Party for the resolution of disputes concerning telecommunications[1];

(n) "telecommunications regulatory authority" means the body made responsible by a Party for the regulation of telecommunications; and

(p) "users" means service consumers and service suppliers.

1 For greater certainty, this body may be a Party's telecommunications regulatory authority.

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ARTICLE 8-D.3

Telecommunications regulatory authority and telecommunications dispute resolution authority

1. Each Party shall ensure that its telecommunications regulatory authority and telecommunications dispute resolution authority are separate from, and not accountable to, any supplier of public telecommunications networks or services.

2. Each Party shall ensure that the procedures and regulatory decisions of its telecommunications regulatory authority and telecommunications dispute resolution authority related to provisions contained in this Annex are impartial with respect to all market participants.

3. Each Party shall grant its telecommunications regulatory authority sufficient empowerment to regulate the sector. Each Party shall ensure that the tasks to be undertaken by its telecommunications regulatory authority are made public in an easily accessible and clear form, in particular if those tasks are assigned to more than one body.

4. Each Party shall grant its telecommunications regulatory authority the power to ensure that suppliers of telecommunications networks or telecommunications services provide it, promptly upon request, with all the information, including financial information, which is necessary to enable the telecommunications regulatory authority to carry out the tasks assigned to it by each Party's law to enforce the obligations set out in this Annex.

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5. Each Party shall ensure that its telecommunications regulatory authority does not hold a financial interest or maintain an operating or management role in any supplier of public telecommunications networks or services.

6. Each Party shall endeavour to ensure that suppliers of public telecommunications networks or services are provided with adequate advance notice of, and opportunity to comment on, a regulatory decision of general application that its telecommunications regulatory authority proposes.

ARTICLE 8-D.4

License or authorisation to provide telecommunications networks or services

1. If a licence is required for the supply of a public telecommunications network or service, a Party shall make publicly available:

(a) all the licensing criteria and procedures that it applies; and

(b) the terms and conditions of individual licences and the period of time normally required to obtain a decision concerning an application for a licence. Each Party shall endeavour to ensure that the decision is taken within the stated period of time.

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2. Each Party shall ensure that any licensing criteria or applicable procedure, as well as any obligation or condition imposed on or associated with a licence, is objective, transparent, non-discriminatory, is related to the telecommunications network or service provided, and is not more burdensome than necessary for the telecommunications network or service provided.

3. Each Party shall ensure that the reasons for the denial of a licence or of an authorisation are made known to the applicant in writing, upon their request.

ARTICLE 8-D.5

Interconnection

Each Party shall ensure that a supplier of public telecommunications networks or services in its territory:

(a) on request of a supplier of public telecommunications networks or services of the other Party who is within that territory, enters into negotiations for interconnection with that supplier; or

(b) provides interconnection with a supplier of public telecommunications networks or services of the other Party, to the extent provided for in its laws and regulations.

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ARTICLE 8-D.6

Access to and use of public telecommunications networks and services

1. Each Party shall ensure that service suppliers of the other Party are accorded access to and use of public telecommunications networks and services, on reasonable and non-discriminatory[1] terms and conditions, for the supply of a service which is committed by reason of the Parties' respective schedules as referred to in Article 8.8 (Schedule of specific commitments) and Article 8.9 (Non-conforming measures). This obligation shall be applied, among others, to paragraphs 2 to 6 of this Article.

2. Each Party shall ensure that service suppliers of the other Party have access to and use of any public telecommunications network or service offered 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 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 service to conduct operations;

(b) interconnect private leased or owned circuits with public telecommunications networks and services or with circuits leased or owned by another service supplier; and

[1] For the purposes of this Article, the term "non-discriminatory" is understood to refer to most-favoured-nation and national treatment as defined in the Agreement, as well as to reflect sector-specific usage of the term to mean terms and conditions no less favourable than those accorded to any other user of like public telecommunications networks or services under like circumstances.

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(c) use the operating protocols of the service supplier's choice in their operations, 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 either Party.

4. Notwithstanding paragraph 3, a Party may take such measures as are necessary to ensure the security and confidentiality of messages, 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 to:

(a) 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; or

(b) protect the technical integrity of public telecommunications networks or services.

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6. If 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 public telephone services;

(b) a requirement to use specified technical interfaces, including interface protocols, for the interconnection 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 interconnection 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 8-D.7

Telecommunications dispute settlement 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 authority or telecommunications dispute resolution authority to resolve disputes.

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2. Each Party shall ensure that any supplier of public telecommunications network or services affected by a determination or decision of the relevant telecommunications regulatory authority has the right to appeal such determination or decision to an independent judicial or administrative authority.

3. Each Party shall ensure that the decision issued by the telecommunications regulatory authority is made available to the public, subject to the requirements of business confidentiality. The telecommunications regulatory authority shall provide to the disputing parties a full statement of the reasons on which the decision is based. The disputing parties shall have the right to appeal that decision, in accordance with paragraph 2.

ARTICLE 8-D.8

Competitive safeguards on major suppliers

1. Each Party shall, through its relevant authorities, adopt or maintain appropriate measures for the purpose of preventing suppliers of public telecommunications networks or telecommunications services who, alone or together, are a major supplier from engaging in or continuing anti-competitive practices.

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2. For the purposes of paragraph 1, anti-competitive practices shall include:

(a) engaging in anti-competitive cross-subsidisation;

(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 8-D.9

Interconnection with major suppliers

1. Each Party shall ensure that a major supplier in its territory provides interconnection for the facilities of suppliers of public telecommunications networks or services of the other Party:

(a) at any technically and commercially feasible point in the major supplier's network;

(b) under non-discriminatory terms and conditions, including as regards rates, technical standards, specifications, and of a quality no less favourable than that provided by the major supplier for its own like services, for like services of non-affiliated suppliers, or for its subsidiaries or other affiliates;

(c) in a timely manner and on terms and conditions, including technical standards and specifications, and cost-oriented rates that are transparent and reasonable, having regard to economic feasibility; and

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(d) upon request, at points in addition to the network termination points offered to the majority of users, subject to mutually agreed charges that reflect the cost of construction of necessary additional facilities.

2. Each Party shall ensure that a major supplier in its territory offers access to network elements on an unbundled basis on terms and conditions that are reasonable, non-discriminatory and transparent for the supply of public telecommunications services.

3. 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.

4. Each Party shall ensure that a major supplier in its territory provides suppliers of public telecommunications networks or services of the other Party with the opportunity to interconnect their facilities and equipment with those of the major supplier through at least one of the following options:

(a) a reference interconnection offer;

(b) another standard interconnection offer containing the rates, terms and conditions that the major supplier offers generally to suppliers of public telecommunications networks or services; or

(c) the terms and conditions of an interconnection agreement in effect.

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5. In addition to the options provided in paragraph 3, each Party shall ensure that suppliers of public telecommunications networks or services of the other Party have the opportunity to interconnect their facilities and equipment with those of the major supplier through the negotiation of a new interconnection agreement.

6. Each Party shall ensure that the applicable procedures for interconnection with a major supplier in its territory are made publicly available.

7. Each Party shall ensure that major suppliers in its territory make either their interconnection agreements or a reference interconnection offer publicly available.

ARTICLE 8-D.10

Access to essential facilities

1. Subject to paragraph 2, each Party shall ensure that a major supplier in its territory provides to suppliers of public telecommunications networks or services of the other Party access to essential facilities for the purpose of providing public telecommunications networks or services, on a timely basis, on terms and conditions, and at reasonable, non-discriminatory and transparent rates.

2. Each Party shall provide its telecommunications regulatory authority with the power to determine the essential facilities to which a major supplier must provide access.

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3. Each Party shall endeavour to ensure that its telecommunications regulatory authority bases any determination under paragraph 2 on considerations that include achieving effective competition and the long-term interests of end-users.

ARTICLE 8-D.11

Submarine cable systems

Each Party may provide reasonable and non-discriminatory treatment for access to submarine cable systems, including landing facilities, in its territory, if a supplier is authorised to operate a submarine cable facility as a public telecommunications service.

ARTICLE 8-D.12

Allocation and use of scarce resources

1. Each Party shall administer its procedures for the allocation and use of scarce telecommunications resources, including radio frequencies, numbers and rights of way in an open, objective, timely, transparent and non-discriminatory manner.

2. When allocating radio spectrum for public telecommunications services, each Party shall endeavour to rely on an open and transparent process that considers the public interest, including the promotion of competition.

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3. 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.

4. Each Party retains the right to establish and apply spectrum and frequency management policies which may affect the number of suppliers of public telecommunications networks or services, provided that it does so in a manner 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 8-D.13

Universal service

1. Each Party has the right to define the kind of universal service obligation it wishes to maintain.

2. Each Party shall administer any universal service obligation that it defines and maintains in a transparent, non-discriminatory and competitively neutral manner. Each Party shall endeavour to ensure that its universal service obligation is not more burdensome than necessary for the kind of universal service that it has defined. Universal service obligations defined in accordance with those principles shall not be regarded, in themselves, as anti-competitive.

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ARTICLE 8-D.14

Mobile number portability

Each Party shall ensure that suppliers of public telecommunications networks or services provide mobile number portability for mobile services on a timely basis and on reasonable terms and conditions.

ARTICLE 8-D.15

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 applying to attachment of terminal or other equipment; and

(e) notifications, registration or licensing requirements, if any.

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ARTICLE 8-D.16

Open internet access

Each Party shall ensure that, in accordance with its laws and regulations, suppliers of internet access services enable users of those services to:

(a) access and distribute information and content, and use and provide applications and services of their choice, subject to non-discriminatory, reasonable, transparent and proportionate network management; and

(b) use devices of their choice, provided that such devices do not harm the security of other devices, the network or services provided over the network.

ARTICLE 8-D.17

Confidentiality of information

Each Party shall ensure, in accordance with its laws and regulations, the confidentiality of the telecommunications and related traffic data transmitted in the use of public telecommunications networks or public telecommunications services, subject to the requirement that measures are not applied in a manner which constitutes a means of arbitrary or unjustifiable discrimination, or a disguised restriction on trade in services.

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ANNEX 8-E

SCHEDULE OF EXISTING MEASURES OF THE EUROPEAN UNION

Headnotes

1. This Schedule sets out, pursuant to Article 8.9 (Non-conforming measures), existing measures of the European Union that are not subject to some or all of the obligations imposed by:

(a) Article 8.4(1) and (2) (Market access) on market access;

(b) Article 8.4(3) (Market access) on local presence;

(c) Article 8.5(1) to (5) (National treatment) on national treatment;

(d) Article 8.6 (Most-favoured-nation treatment); or

(e) Article 8.5(6) (National treatment) on senior management and boards of directors.

2. Each reservation in this Schedule sets out the following elements:

(a) "sector" refers to the general sector in which the reservation is taken;

(b) "sub-sector" refers, where applicable, to the specific sector in which the reservation is taken;

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(c) "industry classification" refers, where applicable, to the activity covered by the non-conforming measure according to the CPC, or as otherwise expressly described in that reservation;

(d) "obligations concerned" specifies the obligation or obligations referred to in paragraph 1 that, pursuant to Article 8.9 (Non-conforming measures), do not apply to the listed measure or measures;

(e) "level of government" indicates the level of government maintaining the listed measure or measures;

(f) "measures" identifies the laws or other measures for which the reservation is taken. 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;

(ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and

(iii) in respect of this Schedule, includes any laws or other measures which implement a directive at Member State level; and

(g) "description" sets out the non-conforming aspects of the existing measure for which the reservation is taken.

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3. In the interpretation of a reservation, all elements of the reservation shall be considered. A reservation shall be interpreted in light of the relevant obligations of the Chapters or Sections against which the reservation is taken. The "measures" element shall prevail over all other elements.

4. For the purposes of this Schedule, "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).

5. For the purposes of this Schedule, a reservation for a requirement to have a local presence in the territory of the European Union is made against Article 8.4(3) (Market access) and not against Article 8.4(1) and (2) (Market access) or Article 8.5(1) to (5) (National treatment).

6. A reservation taken at the level of the European Union applies to a measure of the European Union, to a measure of a Member State at the central level or to a measure of a government within a Member State, unless the reservation excludes a Member State. A reservation taken by a Member State applies to a measure of a government at the central, regional or local level within that Member State. For the purposes of the entries of Belgium, the central level of government covers the federal government and the governments of the regions and the communities as each of them holds equipollent legislative powers. For the purposes of the entries of the European Union and its Member States, a regional level of government in Finland means the Åland Islands.

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7. The list of reservations 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 (Market access) or Article 8.5 (National treatment). 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 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 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.

8. For greater certainty, for the European Union, the obligation to grant national treatment does not entail the requirement to extend to persons of India the treatment granted in a Member State, pursuant to the Treaty on the Functioning of the European Union, or any measure adopted pursuant to that Treaty, including their implementation in the Member States, to:

(a) natural persons or residents of another Member State; or

(b) juridical persons constituted or organised under the law of another Member State or of the European Union and having their registered office, central administration or principal place of business in the European Union.

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9. Treatment granted to juridical persons established by services suppliers of India in accordance with the law of the European Union and having their registered office, central administration or principal place of business within the European Union, is without prejudice to any condition or obligation, consistent with Chapter 8 (Trade in services), which may have been imposed on such juridical persons when established in the European Union, and which shall continue to apply.

10. For greater certainty, non-discriminatory measures do not constitute a market access limitation within the meaning of Article 8.4(1) and (2) (Market access) for any measures:

(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 an enterprise be qualified or practice a certain profession such as lawyers or accountants.

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11. The reservations of the European Union are without prejudice to the rights and obligations of the European Union under GATS.

12. This Schedule applies only to the territory of the European Union in accordance with Article 1.3(bb)(i) (General definitions) and is only relevant in the context of trade relations between the European Union and its Member States with India. It does not affect the rights and obligations of the Member States under European Union law.

13. With respect to financial services, unlike foreign subsidiaries, branches established directly in a Member State by a non-European Union financial institution are not, with certain limited exceptions, subject to prudential regulations harmonised at European Union level which enable such subsidiaries to benefit from enhanced facilities to set up new establishments and to provide cross-border services throughout the European Union. Therefore, such branches receive an authorisation to operate in the territory of a Member State under conditions equivalent to those applied to domestic financial institutions of that Member State, and may be required to satisfy a number of specific prudential requirements such as, in the case of banking and securities, separate capitalisation and other solvency requirements and reporting and publication of accounts requirements or, in the case of insurance, specific guarantee and deposit requirements, a separate capitalisation, and the localisation in the Member State concerned of the assets representing the technical reserves and at least one third of the solvency margin.

14. This Schedule shall be read in conjunction with Annex 8-G (Scope, definitions and obligations related to international maritime transport services of the European Union).

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15. If the European Union has set out in this Schedule a reservation which applies to mode 1 or mode 3, the reservation also applies to temporary stay of natural persons of India, to the extent that the relevant measure set out in the reservation affects the temporary stay in the European Union of natural persons of India covered under Annex 8-A (Entry and temporary stay of natural persons).

16. Article 8.5 (National treatment) and Article 8.6 (Most-favoured-nation treatment) do not apply to any measure that constitutes an exception to, or a derogation from, Articles 3 or 4 of the TRIPS Agreement, as specifically provided for in Articles 3 to 5 of the TRIPS Agreement.

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17. The following abbreviations are used in the list of entries below:

EU European Union, including all its Member States

AT Austria

BE Belgium

BG Bulgaria

CY Cyprus

CZ Czech Republic

DE Germany

DK Denmark

EE Estonia

EL Greece

ES Spain

FI Finland

FR France

HR Croatia

HU Hungary

IE Ireland

IT Italy

LT Lithuania

LU Luxembourg

LV Latvia

MT Malta

NL The Netherlands

PL Poland

PT Portugal

RO Romania

SE Sweden

SI Slovenia

SK Slovak Republic

List of reservations:

Reservation No. 1 – All sectors

Reservation No. 2 – Professional services (except health-related professions)

Reservation No. 3 – Professional services (health related and retail of pharmaceuticals)

Reservation No. 4 – Research and development services

Reservation No. 5 – Real estate services

Reservation No. 6 – Business services

Reservation No. 7 – Communication services

Reservation No. 8 – Construction services

Reservation No. 9 – Distribution services

Reservation No. 10 – Education services

Reservation No. 11 – Environmental services

Reservation No. 12 – Financial services

Reservation No. 13 – Health services and social services

Reservation No. 14 – Tourism and travel related services

Reservation No. 15 – Recreational, cultural and sporting services

Reservation No. 16 – Transport services and services auxiliary to transport services

Reservation No. 17 – Mining and energy related activities

Reservation No. 18 – Agriculture, fishing and manufacturing

Reservation No. 1 – All sectors

Sector:	All sectors
Obligations concerned:	Market access
	National treatment
	Most-favoured-nation treatment
	Senior management and boards of directors
	Local presence
Level of government:	EU/ Member State (unless otherwise specified)

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Description:

(a) Type of establishment

With respect to National treatment (mode 3):

In the EU: Treatment granted pursuant to the Treaty on the Functioning of the European Union to juridical persons formed in accordance with the law of the European Union or of a Member State and having their registered office, central administration or principal place of business within the European Union, including those established in the European Union by investors of India, is not accorded to juridical persons established outside the European Union, nor to branches or representative offices of such juridical persons, including to branches or representative offices of juridical persons of India.

Treatment less favourable may be accorded to juridical persons formed in accordance with the law of the European Union or of a Member State which have only their registered office in the European Union, unless it can be shown that they possess an effective and continuous link with the economy of one of the Member States.

Measures:

EU: Treaty on the Functioning of the European Union.

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With respect to Market access (mode 3), National treatment (mode 3), Senior management and boards of directors:

This reservation applies only to health, social or education services:
In the EU (applies also to the regional level of government): Any Member State, when selling or disposing of its equity interests in, or the assets of, an existing state enterprise or an existing governmental entity providing health, social or education services (CPC 93, 92), may prohibit or impose limitations on the ownership of such interests or assets, and/or restrict the ability of owners of such interests and assets to control any resulting enterprise, with respect to investors of India or their enterprises. With respect to such a sale or other disposition, any Member State may adopt or maintain any measure relating to the nationality of senior management or members of the boards of directors, as well as any measure limiting the number of suppliers.

For the purposes of this reservation:

(i) any measure maintained or adopted after the date of entry into force of this Agreement that, at the time of the sale or other disposition, prohibits or imposes limitations on the ownership of equity interests or assets or imposes nationality requirements, or imposes limitations on the numbers of suppliers as described in this reservation shall be deemed to be an existing measure; and

(ii) "state enterprise" means an enterprise owned or controlled through ownership interests by any Member State and includes an enterprise established after the date of entry into force of this Agreement solely for the purposes of selling or disposing of equity interests in, or the assets of, an existing state enterprise or governmental entity.

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Measures:

EU: As set out in the description element as indicated above.

With respect to National treatment (mode 3):

In AT: For the operation of a branch, non-European Economic Area corporations must appoint at least one person responsible for its representation who is resident in Austria.

Executives (managing directors, natural persons) responsible for the observance of the Austrian Trade Act (Gewerbeordnung) must be domiciled in Austria.

In BG: foreign juridical persons, unless established under the legislation of a Member State of the European Economic Area (hereinafter referred to as “EEA”), may conduct business and pursue activities if established in the Republic of Bulgaria in the form of a company registered in the Commercial Register. Establishment of branches is subject to authorisation.

Representative offices of foreign enterprises are to be registered with Bulgarian Chamber of Commerce and Industry and may not engage in economic activity but are only entitled to advertise their owner and act as representatives or agents.

In EE: If the residence of at least half of the members of the management board of a private limited company, a public limited company or a branch is not in Estonia, in another Member State of the EEA or in the Swiss Confederation, the private limited company, the public limited company or the foreign company shall appoint a point of contact whose Estonian address can be used for the delivery of the procedural documents of the undertaking and the declarations of intent addressed to the undertaking (i.e. the branch of a foreign company).

With respect to National treatment (mode 3):

In FI: At least one of the partners in a general partnership or of general partners in a limited partnership needs to have residency in the EEA or, if the partner is a juridical person, be domiciled (no branches allowed) in the EEA. Exemptions may be granted by the registration authority.

To carry on trade as a private entrepreneur, residency in the EEA is required.

If a foreign organisation from a country outside the EEA intends to carry on a business or trade by establishing a branch in Finland, a trade permit is required.

Residency in the EEA is required for at least one of the ordinary and one of the deputy members of the board of directors and for the managing director. Company exemptions may be granted by the registration authority.

In SE: A foreign company, which has not established a legal entity in Sweden or is conducting its business through a commercial agent, shall conduct its commercial operations through a branch, registered in Sweden, with independent management and separate accounts. The managing director and the vice-managing director, if appointed, of the branch, must reside in the EEA. A natural person not resident in the EEA, who conducts commercial operations in Sweden, shall appoint and register a resident representative responsible for the operations in Sweden. Separate accounts shall be kept for the operations in Sweden. The competent authority may in individual cases grant exemptions from the branch and residency requirements. Building projects with duration of less than a year, conducted by a company located or a natural person residing outside the EEA, are exempted from the requirements of establishing a branch or appointing a resident representative.

For limited liability companies and co-operative economic associations, at least 50 % of the members of the board of directors, at least 50 % of the deputy board members, the managing director, the vice-managing director, and at least one of the persons authorised to sign for the company, if any, must reside within the EEA. The competent authority may grant exemptions from this requirement. If none of the company's or society's representatives reside in Sweden, the board must appoint and register a person resident in Sweden, who has been authorised to receive servings on behalf of the company or society.

Corresponding conditions prevail for establishment of all other types of legal entities.

In SK: A foreign natural person whose name is to be registered in the appropriate register (Commercial register, Entrepreneurial or other professional register) as a person authorised to act on behalf of an entrepreneur is required to submit a residence permit for Slovakia.

Measures:

AT: Aktiengesetz, BGBL. Nr. 98/1965, § 254 (2);

GmbH-Gesetz, RGBL. Nr. 58/1906, § 107 (2); and

Gewerbeordnung (Austrian Trade Act), BGBL. Nr. 194/1994, § 39 (2a).

BG: Commercial Law, Article 17a; and

Law for Encouragement of Investments, Article 24.

EE: Äriseadustik (Commercial Code) § 631 (1, 2 and 4).

FI: Laki elinkeinon harjoittamisen oikeudesta (Act on the Right to Carry on a Trade) (122/1919), s. 1;

Osuuskuntalaki (Co-Operatives Act) 1488/2001;

Osakeyhtiölaki (Limited Liabilities Company Act) (624/2006); and

Laki luottolaitostoiminnasta (Act on Credit Institutions) (121/2007).

SE: Lag om utländska filialer m.m (Foreign Branch Offices Act) (1992:160);

Aktiebolagslagen (Companies Act) (2005:551);

The Co-operative Economic Associations Act (2018:672); and

Act on European Economic Interest Groupings (1994:1927).

SK: Act 513/1991 on Commercial Code (Article 21);

Act 455/1991 on Trade Licensing; and

Act no 404/2011 on Residence of Aliens (Articles 22 and 32).

With respect to Market Access (mode 3), National Treatment (mode 3):

In BG: Established enterprises may employ third country nationals only for positions for which there is no requirement for Bulgarian nationality. The total number of third country nationals employed by an established enterprise over a period of the preceding 12 months must not exceed 20 % (35 % for small and medium-sized enterprises) of the average number of Bulgarian nationals, nationals of other Member States, of states parties to the Agreement on the EEA or of the Swiss Confederation hired on an employment contract. In addition, the employer must demonstrate that there is no suitable Bulgarian, European Union, EEA or Swiss worker for the respective position by conducting a labour market test before employing a third country national.

For highly qualified, seasonal and posted workers, as well as for intra-corporate transferees, researchers and students there is no limitation on the number of third country nationals working for a single enterprise. For the employment of third country nationals in these categories, no labour market test is required.

Measures:

BG: Labour Migration and Labour Mobility Act.

With respect to Market access (mode 3), National treatment (mode 3):

In PL: The scope of operations of a representative office may only encompass advertising and promotion of the foreign parent company represented by the office. For all sectors except legal services, establishment by non-European Union investors and their enterprises may only be in the form of a limited partnership, limited joint-stock partnership, limited liability company, and joint-stock company, while domestic investors and enterprises have access also to the forms of non-commercial partnership companies (general partnership and unlimited liability partnership).

Measures:

PL: Act of 6 March 2018 on rules regarding economic activity of foreign entrepreneurs and other foreign persons in the territory of the Republic of Poland.

(b) Acquisition of real estate

With respect to National treatment (mode 3):

In AT (applies to the regional level of government): The acquisition, purchase and rental or leasing of real estate by non-European Union natural persons and enterprises requires authorisation by the competent regional authorities (Länder). Authorisation will only be granted if the acquisition is considered to be in the public (in particular economic, social and cultural) interest.

In CY: Cypriots or persons of Cypriot origin, as well as nationals of a Member State, are allowed to acquire any property in Cyprus without restrictions. A foreigner shall not acquire, otherwise than *mortis causa*, any immovable property without obtaining a permit from the Council of Ministers. For foreigners, where the acquisition of immovable property exceeds the extent necessary for the erection of a premises for a house or professional roof, or otherwise exceeds the extent of two donums (2,676 square meter), any permit granted by the Council of Ministers shall be subject to such terms, limitations, conditions and criteria which are set by Regulations made by the Council of Ministers and approved by the House of Representatives. A foreigner is any person who is not a citizen of the Republic of Cyprus, including a foreign controlled company. The term does not include foreigners of Cypriot origin or non-Cypriot spouses of citizens of the Republic of Cyprus.

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In CZ: Specific rules apply to agricultural land under state ownership. State agricultural land can be acquired only by Czech nationals, nationals of another Member State, or states parties to the Agreement on the EEA or the Swiss Confederation. Juridical persons can acquire state agriculture land from the state only if they are agricultural entrepreneurs in the Czech Republic or persons with similar status in other Member States, or states party to the Agreement on the EEA or the Swiss Confederation.

In DK: Natural persons who are not resident in Denmark, and who have not previously been resident in Denmark for a total period of five years, must in accordance with the Danish Acquisition Act obtain permission from the Ministry of Justice to acquire title to real property in Denmark. This also applies for juridical persons that are not registered in Denmark. For natural persons, acquisition of real property will be permitted if the applicant is going to use the real property as his or her primary residence.

For juridical persons that are not registered in Denmark, acquisition of real property will in general be permitted, if the acquisition is a prerequisite for the business activities of the purchaser. Permission is also required if the applicant is going to use the real property as a secondary dwelling. Such permission will only be granted if the applicant through an overall and concrete assessment is regarded to have particular strong ties to Denmark.

Permission under the Danish Acquisition Act is only granted for the acquisition of a specific real property. The acquisition of agricultural land by persons is in addition governed by the Danish Agricultural Holdings Act, which imposes restrictions on all persons, Danish or foreign, when acquiring agricultural property. Accordingly, any person, who wishes to acquire agricultural real property, must fulfil the requirements in the Danish Agricultural Holdings Act. This generally means a limited residence requirement on the agricultural holding applies. The residence requirement is not personal. Juridical entities must be of the types listed in § 20 and § 21 of the Danish Agricultural Holdings Act and must be registered in the European Union or EEA.

In EE: A juridical person from a Member State of the Organisation for Economic Co-operation and Development (hereinafter referred to as "OECD") has the right to acquire an immovable which contains:

(i) less than ten hectares of agricultural land, forest land or agricultural and forest land in total without restrictions.

(ii) ten hectares or more of agricultural land if the juridical person has been engaged, for three years immediately preceding the year of making the transaction of acquisition of the immovable, in production of agricultural products listed in Annex I to the Treaty on the Functioning of the European Union, except fishery products and cotton (hereinafter referred to as "agricultural product").

(iii) ten hectares or more of forest land if the juridical person has been engaged, for three years immediately preceding the year of making the transaction of acquisition of the immovable, in forest management within the meaning of the Forest Act (hereinafter forest management) or production of agricultural products.

(iv) less than ten hectares of agricultural land and less than ten hectares of forest land, but ten hectares or more of agricultural and forest land in total, if the juridical person has been engaged, for three years immediately preceding the year of making the transaction of acquisition of the immovable, in production of agricultural products or forest management.

If a juridical person does not meet the requirements provided for in points (ii) to (iv), the juridical person may acquire an immovable which contains ten hectares or more of agricultural land, forest land or agricultural and forest land in total only with the authorisation of the council of the local government of the location of the immovable to be acquired.

Restrictions on acquiring immovable property apply in certain geographical areas for non-EEA nationals.

In EL: Real estate acquisition or tenancy in the border regions is prohibited to persons whose nationality or base is outside the Member States and the European Free Trade Association. The ban may be lifted with a discretionary decision taken by a committee of the appropriate Decentralized Administration (or the Minister of National Defence in case the properties to be exploited belong to the Fund for the Exploitation of Private Public Property).

In HR: Foreign companies are only allowed to acquire real estate for the supply of services if they are established and incorporated in Croatia as juridical persons. Acquisition of real estate necessary for the supply of services by branches requires the approval of the Ministry of Justice. Agricultural land cannot be acquired by foreigners.

In MT: Non-nationals of a Member State may not acquire immovable property for commercial purposes. Companies with 25 % (or more) of non-European Union shareholding must obtain an authorisation from the competent authority (Minister responsible for Finance) to buy immovable property for commercial or business purposes. The competent authority will determine whether the proposed acquisition represents a net benefit to the Maltese economy.

In PL: The acquisition of real estate, direct and indirect, by foreigners requires a permit. A permit is issued through an administrative decision by a minister competent in internal affairs, with the consent of the Minister of National Defence, and in the case of agricultural real estate, also with the consent of the Minister of Agriculture and Rural Development.

Measures:

AT: Burgenländisches Grundverkehrsgesetz, LGBL. Nr. 25/2007;

Kärntner Grundverkehrsgesetz, LGBL. Nr. 9/2004;

NÖ- Grundverkehrsgesetz, LGBL. 6800;

OÖ- Grundverkehrsgesetz, LGBL. Nr. 88/1994;

Salzburger Grundverkehrsgesetz, LGBL. Nr. 9/2002;

Steiermärkisches Grundverkehrsgesetz, LGBL. Nr. 134/1993;

Tiroler Grundverkehrsgesetz, LGBL. Nr. 61/1996; Voralberger Grundverkehrsgesetz, LGBL. Nr. 42/2004; and

Wiener Ausländergrundverkehrsgesetz, LGBL. Nr. 11/1998.

CY: Immovable Property Acquisition (Aliens) Law (Chapter 109), as amended.

CZ: Act No. 503/2012, Coll. on State Land Office, as amended.

DK: Danish Act on Acquisition of Real Property (Consolidation Act No. 265 of21 March 2014 on Acquisition of Real Property);

Acquisition Executive Order (Executive Order No. 764 of 18 September 1995); and

The Agricultural Holdings Act (Consolidation Act No. 27 of 4 January 2017).

EE: Kinnisasja omandamise kitsendamise seadus (Restrictions on Acquisition of Immovables Act) Chapter 2 § 4, Chapter 3§ 10, 2017.

EL: Law 1892/1990, as it stands today, in combination, as far as the application is concerned, with the ministerial decision F.110/3/330340/S.120/7-4-14 of the Minister of National Defence and the Minister of Citizen Protection.

HR: Ownership and other Proprietary Rights Act (OG 91/96, 68/98, 137/99, 22/00, 73/00, 129/00, 114/01, 79/06, 141/06, 146/08, 38/09, 143/12, 152/14), Articles 354 to 358.b);

Agricultural Land Act (OG 20/18, 115/18, 98/19), Article 2;

General Administrative Procedure Act.

MT: Immovable Property (Acquisition by Non-Residents) Act (Cap. 246); and

Protocol No 6 of the EU Accession Treaty on the acquisition of secondary residences in Malta.

PL: Law of 24th March 1920 on the Acquisition of Real Estate by Foreigners (Journal of Laws of 2016, item 1061 as amended).

With respect to Market access (mode 3), National treatment (mode 3):

In HU: The purchase of real estate by non-residents is subject to obtaining authorisation from the appropriate administrative authority responsible for the geographical location of the property.

Measures:

HU: Government Decree No. 251/2014 (X. 2.) on the Acquisition by Foreign Nationals of Real Estate other than Land Used for Agricultural or Forestry Purposes; and

Act LXXVIII of 1993 (Paragraph 1/A).

With respect to Market access (mode 3), National treatment (mode 3), Most-favoured-nation treatment (mode 3):

In LV: Acquisition of urban land by nationals of India is permitted through juridical persons registered in Latvia or other Member States:

(i) if more than 50 % of their equity capital is owned by nationals of Member States, the Latvian Government or a municipality, separately or in total;

(ii) if more than 50 % of their equity capital is owned by natural persons and companies of third country with whom Latvia has concluded bilateral agreements on promotion and reciprocal protection of investments and which have been approved by the Latvian Parliament before 31 December 1996;

(iii) if more than 50 % of their equity capital is possessed by natural persons and companies of third country with whom Latvia has concluded bilateral agreements on promotion and reciprocal protection of investments after 31 December 1996, if in those agreements the rights of Latvian natural persons and companies on acquisition of land in the respective third country have been determined;

(iv) if more than 50 % of their equity capital is possessed jointly by persons referred to in points (i) to (iii); or

(v) which are public joint stock companies, if their shares thereof are quoted in the stock exchange.

Where India allows Latvian nationals and enterprises to purchase urban real estate in their territories, Latvia will allow nationals and enterprises of India to purchase urban real estate in Latvia under the same conditions as Latvian nationals.

Measures:

LV: Law on land reform in the cities of the Republic of Latvia, Sections 20 and 21.

With respect to Market access (mode 3), National treatment (mode 3), Most-favoured-nation treatment (mode 3):

In SI: Juridical persons, established in the Republic of Slovenia with foreign capital participation, may acquire real estate on the territory of the Republic of Slovenia. Branches established in the Republic of Slovenia by foreign persons may only acquire real estate, except land, necessary for the conduct of the economic activities for which they are established.

Measures:

SI: Ustava Republike Slovenije, Uradni list RS, št. 33/91-I, nazadnje spremenjeno št. 92/21, člen 68 (The Constitution of the Republic of Slovenia, Official Gazette of the Republic of Slovenia, No. 33/91-I, as last amended No. 92/21, Article 68).

With respect to National treatment (mode 3), Most-favoured-nation treatment (mode 3):

In DE: Certain conditions of reciprocity may apply for the acquisition of real estate.

In ES: Foreign investment in activities directly relating to real estate investments for diplomatic missions by states that are not Member States requires an administrative authorisation from the Spanish Council of Ministers, unless there is a reciprocal liberalisation agreement in place.

In RO: Foreign nationals, stateless persons and juridical persons (other than nationals and juridical persons of a Member State of the EEA) may acquire property rights over lands, under the conditions regulated by international treaties, based on reciprocity. Foreign nationals, stateless persons and juridical persons may not acquire the property right over lands under more favourable conditions than those applicable to persons of the European Union.

Measures:

DE: Einführungsgesetz zum Bürgerlichen Gesetzbuche (EGBGB) Satz 2; Introductory Law to the Civil Code point 2.

ES: Royal Decree 664/1999 of 23 April 1999 relating to foreign investment.

RO: Law 17/2014 on some measures regulating the selling-buying agricultural land situated outside town and amending; and

Law No 268/2001 on the privatization of companies that own land in public ownership and private management of the state for agricultural and establishing the State Domains Agency, with subsequent amendments.

Reservation No. 2 – Professional services (except health-related professions)

Sector – sub-sector:	Professional services – legal services; patent agent, industrial property agent, intellectual property attorney; accounting and bookkeeping services; auditing services, taxation advisory services; architecture and urban planning services, engineering services and integrated engineering services
Industry classification:	CPC 861, 862, 863, 8671, 8672, 8673, 8674 and part of 879 (patent related)
Obligations concerned:	Market access
	National treatment
	Most-favoured-nation treatment
	Local presence
Level of government:	EU / Member State (unless otherwise specified)

Description:

(a) Legal services (part of CPC 861)[1]

For greater certainty, consistent with the Headnotes, in particular paragraph 6 requirements to register with a Bar may include a requirement to have obtained a law degree in the host country or its equivalent, or to have completed some training under the supervision of a licensed lawyer, or to have an office or a postal address within the jurisdiction of a specific Bar in order to be eligible to apply for membership in that Bar. Some Member States may impose the requirement of having the right to practice host-jurisdiction law on those natural persons holding certain positions within a law firm/company/enterprise or for shareholders.

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[1] For the purposes of this reservation:
(a) "domestic law" means the law of the specific Member State and European Union law;
(b) "public international law" excludes European Union law and includes law established by international treaties and conventions, as well as international customary law;
(c) "legal advice" includes provision of advice to and consultation with clients in matters, including transactions, relationships and disputes, involving the application or interpretation of law; participation with or on behalf of clients in negotiations and other dealings with third parties in such matters; and preparation of documents governed in whole or in part by law, and the verification of documents of any kind for purposes of and in accordance with the requirements of law;
(d) "legal representation" includes preparation of documents intended to be submitted to administrative agencies, the courts or other duly constituted official tribunals; and appearance before administrative agencies, the courts or other duly constituted official tribunals;
(e) "legal arbitration, conciliation and mediation" means the preparation of documents to be submitted to, the preparation for and appearance before, an arbitrator, conciliator or mediator in any dispute involving the application and interpretation of law. It does not include arbitration, conciliation and mediation services in disputes not involving the application and interpretation of law, which fall under services incidental to management consulting. It also does not include acting as an arbitrator, conciliator or mediator. As a sub-category, international legal arbitration, conciliation or mediation services refers to the same services when the dispute involves parties from two or more countries.

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With respect to Market access (mode 3):

In the EU: Specific non-discriminatory legal form requirements apply in each Member State.

With respect to Most-favoured-nation treatment (all modes):

In the EU: A Member State that imposes nationality or residency requirements for the practise of domestic law may partially or entirely waive such requirements on the basis of its national law, a bilateral agreement or international convention, and on condition of reciprocity.

With respect to Market access (mode 3), National treatment (all modes), Local presence:

In the EU: Legal representation of persons before the European Union Intellectual Property Office (EUIPO) may only be undertaken by a legal practitioner qualified in one of the Member States of the EEA and having their place of business within the EEA, to the extent that they are entitled, within the said Member State, to act as a representative in trade mark matters or in industrial property matters and by professional representatives whose names appear on the list maintained for this purpose by the EUIPO. (Part of CPC 861)

In AT: EEA or Swiss nationality as well as residency (commercial presence) is required for the practice of legal services in respect of domestic (European Union and Member State) law, including representation before courts. Only lawyers of EEA or Swiss nationality are allowed to provide legal services through commercial presence. The practice of legal services in respect of public international law and home country law is only allowed on a cross-border basis. Equity participation and shares in the operating result of any law firm by foreign lawyers (who must be fully qualified in their home country) is allowed up to 25 %; the rest must be held by fully qualified EEA or Swiss lawyers and only the latter may exercise decisive influence in the decision making of the law firm.

In BE: Foreign lawyers may practise as legal consultants. Lawyers who are members of foreign (non-EU) Bars and want to establish in Belgium but do not meet the conditions for registration on the Tableau of fully qualified lawyers, on the EU-list or on the List of Trainee Lawyers, may request registration on the so-called "B-List". Only at the Brussels Bar there exists such a "B-List". A lawyer on the B-list is allowed to give advice. Representation before "the Cour de Cassation" is subject to nomination on a specific list.

In BG: Reserved to nationals of a Member State, of another State which is a party to the Agreement on the EEA, or of the Swiss Confederation who has been granted authorisation to pursue the profession of lawyer according to the legislation of any of the aforementioned countries. A foreign national (except for the above mentioned) who has been authorised to pursue the profession of lawyer in accordance with the legislation of his or her own country, may appeal before judicial bodies of the Republic of Bulgaria as defence-counsel or mandatory of a national of his or her own country, acting on a specific case, together with a Bulgarian attorney-at-law, in cases where this has been envisaged in an agreement between the Bulgarian and the respective foreign State, making a preliminary request to this effect to the Chairperson of the Supreme Bar Council. Countries shall be designated by the Minister of Justice, upon request of the Chairperson of the Supreme Bar Council. In order to provide legal mediation, a foreign national must have a permit for long-term or permanent residence in the Republic of Bulgaria and has been entered in the Uniform Register of Mediators with the Minister of Justice. In Bulgaria, full national treatment on the establishment and operation of companies, as well as on the supply of services, may be extended only to companies established in, and citizens of, countries with whom bilateral agreements on mutual legal assistance have been or will be concluded

In CY: EEA or Swiss nationality is required. Only advocates enrolled in the Bar may be partners or shareholders or members of the board of directors in a law company in Cyprus.

In CZ: Full admission to the Czech Bar Association and residence (commercial presence) is required.

In DE: Only lawyers with EEA and Swiss qualification may be admitted to the Bar and are thus entitled to provide legal services in respect of domestic law. Commercial presence is required in order to obtain full admission to the Bar. Exemptions may be granted by the competent bar association.

For foreign lawyers (with other than EEA and Swiss qualification) there may be restrictions for holding shares of a law firm which provides legal services in domestic law. Foreign lawyers or law firms can offer legal services in foreign law and in public international law if they prove expert knowledge.

A professional company may only become shareholder in a German law firm if it is admitted to the German Bar and takes one of the legal forms listed in Article 59b of the Federal Lawyers Act. The shareholder has to participate actively in the law firm. Branches of foreign law firms may provide legal services if they have been admitted to the Bar. Such Bar admission requires qualification of shareholders as lawyers or patent attorneys in a state whose corresponding legal profession is recognised by regulation of the German Ministry of Justice as having a comparable education and professional status (section 206 Federal Lawyers Act and section 157 Federal Patent Lawyers Act). The branch must have a separate management with power of agency in Germany and at least one manager of the branch with power of attorney must be admitted to the German bar.

In DK: Legal services provided under the title "advokat" (advocate) or any similar title, as well as representation before the courts, is reserved for advocates with a Danish license to practice. European Union, EEA and Swiss advocates may practice under the title of their country of origin.

Without prejudice to the EU reservation above, shares of a law firm can only be owned by advocates who actively practice law in the firm, its parent company or its subsidiary company, other employees in the firm, or another law firm registered in Denmark. Other employees in the firm may collectively only own less than 10 % of the shares and of the voting rights, and in order to be shareholders they must pass an exam on the rules of particular importance for the practice of law.

Only advocates who actively practice law in the firm, its parent company or its subsidiary company, other shareholders, and representatives of employees, may be members of the board. The majority of the members of the board must be advocates who actively practice law in the firm, its parent company or its subsidiary company. Only advocates who actively practice law in the firm, its parent company or its subsidiary company, and other shareholders having passed the exam mentioned above, may be a director of the law firm.

In EE: Residency (commercial presence) is required for the practice of legal services in respect of domestic (European Union and Member State) law, and participation in criminal proceedings representation before the Supreme Court.

In EL: EEA or Swiss nationality and residency (commercial presence) is required for the practice of legal services in respect of domestic (European Union and Member State) law, including representation before courts.

In ES: EEA or Swiss nationality is required for the practice of legal services in respect of domestic law, including representation before courts. The competent authorities may grant nationality waivers. Professional address is required in order to provide any legal services.

In FI: EEA or Swiss residency and Bar membership is required for the use of the professional title of "advocate" (in Finnish "asianajaja" or in Swedish "advokat"). Legal services, including Finnish domestic law, may also be provided by non-Bar members.

In FR: Residency or establishment in the EEA is required for full admission to the Bar, which is necessary for the practice of legal services in respect of domestic law, including representation before courts. Representation before "the Cour de Cassation" and "Conseil d'Etat" is subject to quotas and reserved for nationals of France and the European Union. Members of a Bar in India may register as foreign legal consultant in France to offer certain legal services in France on a temporary or permanent basis, in respect of Indian law and public international law. A business address within the jurisdiction of the French Bar of registration or establishment in the EEA is required to practice on a permanent basis.

In HR: European Union nationality is required for the practice of legal services in respect of domestic (European Union and Member State) law, including representation before courts. In proceedings involving public international law, parties may be represented before arbitration courts and ad hoc courts by foreign lawyers who are members of their home country bar association. Only a lawyer who has the Croatian title of lawyer can establish a law firm. Firms of India can establish branches in Croatia.

In HU: Full admission to the Bar is subject to EEA or Swiss nationality and residency (commercial presence) for the practice of legal services in respect of domestic law, including representation before courts. Foreign lawyers may provide legal advice on home country and public international law in partnership with a Hungarian attorney or a law firm. A cooperation contract concluded with a Hungarian attorney (ügyvéd) or law firm (ügyvédi iroda) is required. A foreign legal adviser cannot be a member of a Hungarian law firm. A foreign lawyer is not authorised for the preparation of documents to be submitted to, or act as the client's legal representative before an arbitrator, conciliator or mediator in any dispute.

In LT: EEA or Swiss nationality and residency (commercial presence) is required for the practice of legal services in respect of domestic (European Union and Member State) law, including representation before courts.

Attorneys from foreign countries can practice as advocates in court only in accordance with international agreements, including specific provisions regarding representation before courts.

In LU: EEA or Swiss nationality and residency (commercial presence) is required for the practice of legal services in respect of domestic law, including representation before courts.

The Council of the Order may, on the basis of reciprocity, agree to waive the nationality requirement for a foreign national.

In LV: EEA or Swiss nationality is required for the practice of domestic law, including representation before courts. Attorneys from foreign countries can practice as advocates in court only in accordance with bilateral agreements on mutual legal assistance.

For European Union or foreign advocates, special requirements exist. For example, participation in court proceedings in criminal cases is only permitted in association with an advocate of the Latvian Collegium of Sworn Advocates. European Union nationality is required for patent attorneys.

In MT: EEA or Swiss nationality as well as residency (commercial presence) is required for the practice of legal services in respect of domestic law, including representation before courts.

In NL: Only locally-licensed lawyers registered in the Dutch registry can use the title "advocate". Instead of using the full term "advocate", (non-registered) foreign lawyers are obliged to mention their home country professional organisation for the purposes of their activities in the Netherlands.

In PT: residency (commercial presence) is required in order to practice Portuguese domestic law. For representation before courts, full admission to the Bar is required. Foreigners holding a diploma awarded by any Faculty of Law in Portugal, may register with the Portuguese Bar (Ordem dos Advogados), under the same terms as Portuguese nationals.

Other foreigners holding a Degree in Law which has been acknowledged by a Faculty of Law in Portugal may register as members of the Bar Association provided they undergo the required training and pass the final assessment and admission exam. Only law firms where the shares belong exclusively to lawyers admitted to the Portuguese Bar can practise in Portugal.

Legal consultation is allowed in any area of foreign and public international law by jurists of recognized merit, masters and doctors in law (even if non-lawyers and non-university professors), provided they have their professional residence ("domiciliação") in Portugal, pass an admission exam and are registered in the Bar.

In RO: A foreign lawyer may not make oral or written conclusions before the courts and other judicial bodies, except for international arbitration.

In SE: (with respect also to Most-favoured-nation treatment) EEA or Swiss residency is required for admission to the Bar and use of the title of "advokat". Exemptions may be granted by the board of the Swedish Bar Association. Without prejudice to the EU reservation above, admission to the Bar is not necessary for the practice of Swedish domestic law. A member of the Swedish Bar Association may not be employed by anyone other than a Bar member or a company conducting the business of a Bar member. However, a Bar member may be employed by a foreign company conducting the business of an advocate, provided that the company in question is domiciled in a country within the European Union, the EEA or Switzerland. Subject to an exemption from the Board of the Swedish Bar Association, a member of the Swedish Bar Association may also be employed by a non-European Union law firm.

Bar members conducting their practice in the form of a company or a partnership may not have any other objective and may not carry out any other business than the practice of an advocate. Collaboration with other advocate businesses is permitted, however, collaboration with foreign businesses requires permission by the Board of the Swedish Bar Association. Only a Bar member may directly or indirectly, or through a company, practise as an advocate, own shares in the company or be a partner. Only a member may be a member or deputy member of the Board or deputy managing director, or an authorised signatory or secretary of the company or the partnership.

In SI: Representing clients before the court against payment is conditioned by commercial presence in Republic of Slovenia. A foreign lawyer who has the right to practice law in a foreign country may perform legal services or practice law under the conditions laid down in Article 34a of the Attorneys Act, provided the condition of actual reciprocity is fulfilled.

Without prejudice to the EU reservation on non-discriminatory legal form requirements, commercial presence for appointed attorneys by the Slovene Bar Association is restricted to sole proprietorship, law firm with limited liability (partnership) or to a law firm with unlimited liability (partnership) only. The activities of a law firm shall be restricted to the practice of law. Only attorneys may be partners in a law firm.

In SK: EEA nationality as well as residency (commercial presence) in the Slovak Republic is required for the practice of legal services in respect of domestic law, including representation before courts. For non-EU lawyers, actual reciprocity is required.

Measures:

EU: Article 120 of Regulation (EU) 2017/1001 of the European Parliament and of the Council[1];

Article 78 of Council Regulation (EC) No 6/2002 of 12 December 2001[2].

AT: Rechtsanwaltsordnung (Lawyers Act) – RAO, RGBl. Nr. 96/1868, Articles 1 and 21c.;

Europäisches Rechtsanwaltsgesetz – EIRAG, BGBl. Nr. 27/2000 as amended; § 41 EIRAG.

BE: Belgian Judicial Code (Articles 428-508).

BG: Attorney Law; Law for Mediation; and Law for the Notaries and Notarial Activity.

CY: Advocates Law (Chapter 2), as amended.

CZ: Act No. 85/1996 Coll., the Legal Profession Act.

DE: Bundesrechtsanwaltsordnung (BRAO; Federal Lawyers Act);

Gesetz über die Tätigkeit europäischer Rechtsanwälte in Deutschland (EuRAG); and
§ 10 Rechtsdienstleistungsgesetz (RDG).

DK: Retsplejeloven (Administration of Justice Act) chapters 12 and 13 (Consolidated Act No. 1284 of 14 November 2018).

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1 Regulation (EU) 2017/1001 of the European Parliament and of the Council of 14 June 2017 on the European Union trade mark (OJ EU L 154, 16.6.2017, p. 1).

2 Council Regulation (EC) No 6/2002 of 12 December 2001 on Community designs (OJ EC L 3, 5.1.2002, p. 1).

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EE: Advokatuuriseadus (Bar Association Act);

Tsiviilkohtumenetluse seadustik (Code of Civil Procedure); halduskohtumenetluse seadustik (Code of Administrative Court Procedure); kriminaalmenetluse seadustik (Code of Criminal Procedure); and

Väärteomenetluse seadustik (Code of Misdemeanour Procedure).

EL: New Lawyers' Code n. 4194/2013.

ES: Real Decreto 135/2021, de 2 de marzo, por el que se aprueba el Estatuto General de la Abogacía Española, Article 9.1.a.

FI: Laki asianajajista (Advocates Act) (496/1958), ss. 1 and 3; and Oikeudenkäymiskaari (4/1734) (Code of Judicial Procedure).

FR: Loi 71-1130 du 31 décembre 1971, Loi 90- 1259 du 31 décembre 1990 and Ordonnance du 10 septembre 1817 modifiée.

HR: Legal Profession Act (OG 9/94, 117/08, 75/09, 18/11).

HU: Act LXXVIII of 2017 on the professional activities of attorneys-at-law.

LT: Law on the Bar of the Republic of Lithuania of 18 March 2004 No. IX-2066 as last amended on 7 November 2024 by law No XIV-3055.

LU: Loi du 16 décembre 2011 modifiant la loi du 10 août 1991 sur la profession d'avocat.

LV: Criminal Procedure Law, s. 79; and Advocacy Law of the Republic of Latvia, s. 4; The Law on Industrial Property Institutions and Procedures Chapter XVIII (Articles 119 – 136).

MT: Code of Organisation and Civil Procedure (Cap. 12).

NL: Advocatenwet (Act on Advocates).

PT: Law 145/2015, 9 set., alterada p/ Lei 23/2020, 6 jul. (art.º 194 substituído p/ art.º 201.º; e art.º 203.º substituído p/ art.º 213.º);

Portuguese Bar Statute (Estatuto da Ordem dos Advogados) and Decree-Law 229/2004, Articles 5, 7 – 9;

Decree-law 88/2003, Articles 77 and 102;

Solicitadores Public Professional Association Statute (Estatuto da Câmara dos Solicitadores), as amended by Law 49/2004, mas alterada p/ Lei 154/2015, 14 set; by Law 14/2006 and by Decree-Law n.º 226/2008 alterado p/ Lei 41/2013, 26 jun;

Law 78/2001, Articles 31, 4 Alterada p/ Lei 54/2013, 31 jul.;

Regulation of family and labour mediation (Ordinance 282/2010), alterada p/ Portaria 283/2018, 19 out;

Law 21/2007 on criminal mediation, Article 12;

Law 22/2013, 26 fev., alterada p/ Lei 17/2017, 16 maio, alterada pelo Decreto-Lei 52/2019, 17 abril.

RO: Attorney Law; Law for Mediation; and

Law for the Notaries and the Notarial Activity.

SK: Act 586/2003 on Advocacy, Articles 2 and 12.

SE: Rättegångsbalken (The Swedish Code of Judicial Procedure) (1942:740); and
Swedish Bar Association Code of Conduct adopted 29 August 2008.

SI: Zakon o odvetništvu, Uradni list RS, št. 18/93, nazadnje spremenjeno št. 130/22 (Attorneys Act, Official Gazette of the Republic of Slovenia, No. 18/93, as last amended No. 130/22).

SK: Act 586/2003 on Advocacy, Articles 2 and 12.

With respect to Market access (mode 3), National treatment (mode 3):

In PL: Foreign lawyers may establish only in the form of a registered partnership, a limited partnership or a limited joint-stock partnership.

Measures:

PL: Act of 5 July 2002 on the provision by foreign lawyers of legal assistance in the Republic of Poland, Article 19; The Law on Tax Advisory.

With respect to Local presence:

In DE: Non-discriminatory legal form requirements apply for tax advisors.

In IE, IT: Residency (commercial presence) is required for the practice of legal services in respect of domestic (European Union and Member State) law, including representation before courts.

Measures:

DE: Steuerberatungsgesetz (Tax Advisory Act, 4. November 1975 (BGBl I., p. 2735), last amended by Article 50 of the law of 10. August 2021 (BGBl. I , p. 2436): §§ 3, 34, 40 (1), 49, 50a.

IE: Solicitors Acts 1954-2011.

IT: Royal Decree 1578/1933, Article 17 law on the legal profession.

(b) Patent agents, industrial property agents, intellectual property attorneys (Patent related part of CPC 879, 861, 8613)

With respect to Market access (mode 3), National treatment (mode 3), Local presence:

In DE: Only patent lawyers having EEA and Swiss qualifications may be admitted to the Bar and are thus entitled to provide patent agent services in Germany in domestic law. Commercial presence is required in order to obtain full admission to the Bar. Exemptions may be granted by the bar association. Foreign patent lawyers can offer legal services in foreign law when they prove expert knowledge, registration is required for legal services in Germany. Foreign (other than EEA and Swiss qualification) patent lawyers may not establish a firm together with national patent lawyers.

Foreign (other than EEA and Swiss) patent lawyers may have their commercial presence only in the form of a Patentanwalts-GmbH or Patentanwalt-AG by acquiring a minority share.

As of 1 August 2022 a professional company may only become shareholder in a German patent law firm if such professional company is admitted to the German Patent Chamber and takes one of the legal forms listed in Article 52b of the Patent Attorney Regulation. Foreign patent law firms may provide services if they have been admitted to the German Patent Chamber. Such admission requires qualification of shareholders as lawyers, tax accountants, auditors or patent attorneys and in case of branches a manager with power of agency in Germany.

In FR: To be registered on the industrial property agent services list, establishment or residency in the EEA is required. EEA nationality is required for natural persons. To represent a client in front of the national intellectual property office, establishment in the EEA is required. Provision only through SCP (société civile professionnelle), SEL (société d'exercice libéral) or any other legal form, under certain conditions. Irrespective of the legal form, more than half of the shares and voting rights must be held by EEA professionals. Law firms may be entitled to provide industrial property agent services (see reservation for legal services).

With respect to National treatment (all modes), Local presence:

In AT: EEA or Swiss nationality is required for the practice of patent agency services, residency there is required.

In BG, and CY: EEA or Swiss nationality is required for the practice of patent agency services.

In EE: Estonian or EU nationality as well as permanent residency is required for the practice of patent agency services.

In ES: Establishment in a Member State, commercial presence, as well as permanent residency, are required for the practice of patent agency services.

With respect to National treatment (all modes):

In PT: EEA nationality is required for the practice of industrial property agent services.

With respect to Local presence:

In FI and HU: EEA residency is required for the practice of patent agency services.

In SI: Residency in Slovenia is required for a holder/applicant of industrial property rights (patents, trademarks, design protection) to act before the Slovenian Intellectual Property Office without a patent agent or trademark and design agent. Alternatively, a patent agent or a trademark and design agent registered in Slovenia is required for the main purpose of services of process, notification, etc.

Measures:

AT: Patentanwaltsgesetz (Patent Attorney Act), BGBl. 214/1967 as amended, §§ 2 and 16a.

BG: Chapter 8b of the Act on Patents and Registration of Utility Models.

CY: Advocates Law (Chapter 2), as amended.

DE: Patentanwaltsordnung (PAO). Gesetz über die Tätigkeit europäischer Patentanwälte in Deutschland (EuPAG) and § 10 Rechtsdienstleistungsgesetz (RDG).

EE: Patendivoliniku seadus (Patent Agents Act) § 2, § 14.

ES: Ley 24/2015, de 24 de julio, de Patentes, Articles 175, 176 and 177. Ley 17/2009, de 23 de noviembre, sobre el libre acceso a las actividades de servicios y su ejercicio, Article 3.2.

FI: Tavaramerkkilaki (Trademarks Act) (7/1964);

Laki auktorisoiduista teollisoikeusasiamiehistä (Act on Authorised Industrial Property Attorneys) (22/2014); and

Laki kasvinjalostajanoikeudesta (Plant Breeder's Right Act) 1279/2009; and Mallioikeuslaki (Registered Designs Act) 221/1971.

FR: Code de la propriété intellectuelle.

HU: Act XXXII of 1995 on Patent Attorneys.

PT: Decree-Law 15/95, as modified by Law 17/2010, by Portaria 1200/2010, Article 5, and by Portaria 239/2013; and Law 9/2009.

SI: Zakon o industrijski lastnini, Uradni list RS, št. 51/06 – uradno prečiščeno besedilo, nazadnje spremenjeno št. 85/25 (Industrial Property Act, Official Gazette of the Republic of Slovenia, No. 51/06 – official consolidated text, as last amended No. 85/25).

With respect to National treatment (all modes), Local presence:

In IE: For establishment, at least one of the directors, partners, managers or employees of a company have to be registered as a patent or intellectual property attorney in Ireland. Cross-border basis requires EEA nationality and commercial presence, principal place of business in a Member State of the EEA, qualification under the law of a Member State of the EEA.

Measures:

IE: Section 85 and 86 of the Trade Marks Act 1996, as amended;

Rule 51 Rule 51A and Rule 51B of the Trade Marks Rules 1996, as amended;

Section 106 and 107 of the Patent Act 1992, as amended; and

Register of Patent Agent Rules S.I. 580 of 2015.

(c) Accounting and bookkeeping services (CPC 8621 other than auditing services, 86213, 86219, 86220)

With respect to Market access (mode 3), National treatment (mode 3), Local presence:

In AT: The capital interests and voting rights of foreign accountants, bookkeepers, qualified according to the law of their home country, in an Austrian enterprise may not exceed 25 %. The service supplier must have an office or professional seat in the EEA (CPC 862).

In FR: Establishment or residency is required. Provision through any company form except SNC (Société en nom collectif) and SCS (Société en commandite simple). Specific conditions apply to SEL (sociétés d'exercice libéral), AGC (Association de gestion et comptabilité) and SPE (Société pluri-professionnelle d'exercice) (CPC 86213, 86219, 86220).

In IT: Residence or business domicile is required for enrolment in the professional register, which is necessary for the provision of accounting and bookkeeping services (CPC 86213, 86219, 86220).

In PT: (with respect also to Most-favoured-nation treatment) Residence or business domicile is required for enrolment in the professional register by the Chamber of Certified Accountants (Ordem dos Contabilistas Certificados), which is necessary for the provision of accounting services, provided that there is reciprocal treatment for Portuguese nationals.

Measures:

AT: Wirtschaftstreuhandberufsgesetz (Public Accountant and Auditing Profession Act, BGBl. I Nr. 58/1999), § 12, § 65, § 67, § 68 (1) 4; and

Bilanzbuchhaltungsgesetz (BibuG), BGBL. I Nr. 191/2013, §§ 7, 11, 28.

FR: Ordonnance 45-2138 du 19 septembre 1945.

IT: Legislative Decree 139/2005; and

Law 248/2006.

PT: Decree-Law n.º452/99, changed by Law n.º 139/2015, september 7th.

With respect to Local presence:

In SI: Establishment in the European Union is required in order to provide accounting and bookkeeping services (CPC 86213, 86219, 86220).

Measures:

SI: Zakon o storitvah na notranjem trgu, Uradni list RS, št. 21/10 in 75/23 (Act on Services in the Internal Market, Official Gazette of the Republic of Slovenia, No. 21/10 and 75/23).

(d) Auditing services (CPC – 86211, 86212 other than accounting and bookkeeping services)

With respect to National treatment (all modes), Most-favoured-nation treatment (all modes):

In the EU: Supply of statutory auditing services requires approval by the competent authorities of a Member State that may recognise the equivalence of the qualifications of an auditor who is a national of India or of any third country subject to reciprocity (CPC 8621).

Measures:

EU: Directive 2013/34/EU of the European Parliament and of the Council[1]; and Directive 2006/43/EC of the European Parliament and of the Council[2].

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1 Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ EU L 182, 29.6.2013, p. 19).

2 Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC (OJ EU L 157, 9.6.2006, p. 87).

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With respect to Market access (mode 3):

In BG: Non-discriminatory legal form requirements may apply.

Measures:

BG: Independent Financial Audit Act.

With respect to Market access (mode 3), National treatment (mode 3), Local presence:

In AT: The capital interests and voting rights of foreign auditors, qualified according to the law of their home country, in an Austrian enterprise may not exceed 25 %. The service supplier must have an office or professional seat in the EEA.

Measures:

AT: Wirtschaftstreuhandberufsgesetz (Public Accountant and Auditing Profession Act, BGBl. I Nr. 58/1999), § 12, § 65, § 67, § 68 (1) 4.

With respect to Market access (mode 3), Local presence:

In DK: Provision of statutory auditing services requires Danish approval as an auditor. Approval requires residency in a Member State of the EEA. Voting rights in approved audit firms of auditors and audit firms not approved in accordance with regulation implementing the Council Directive 2006/43/EC based on Article 54(3)(g) of the Treaty on statutory audit must not exceed 10 % of the voting rights.

In FR: (with respect also to Most-favoured-nation treatment) For statutory audits, establishment or residency is required. Nationals of India may provide statutory auditing services in France, subject to reciprocity. Provision through any company form except those in which partners are considered to be traders ("commerçants"), such as SNC (Société en nom collectif) and SCS (Société en commandite simple).

In PL: Establishment in the European Union is required in order to provide auditing services. Legal form requirements apply.

Measures:

DK: Revisorloven (The Danish Act on Approved Auditors and Audit Firms), Act No. 1287 of 20/11/2018.

FR: Code de commerce

PL: Act of 11 May 2017 on statutory auditors, audit firms and public oversight - Journal of Laws of 2017, item 1089.

With respect to Market access (all modes), National treatment (all modes):

In CY: Authorisation is required. Professional associations (partnerships) between natural persons are permitted.

In SK: Only an enterprise in which at least 60 % of capital interests or voting rights are reserved to Slovak nationals or nationals of a Member State may be authorised to carry out audits in the Slovak Republic.

Measures:

CY: Auditors Law of 2017 (Law 53(I)/2017).

SK: Act No. 423/2015 on Statutory audit.

With respect to Market access (mode 3), National treatment (mode 1), Local presence:

In DE: Auditing companies ("Wirtschaftsprüfungsgesellschaften") may only adopt legal forms admissible within the EEA. General partnerships and limited commercial partnerships may be recognised as 'Wirtschaftsprüfungsgesellschaften' if they are listed as trading partnerships in the commercial register on the basis of their fiduciary activities, Article 27 WPO. However, auditors from third countries registered in accordance with Article 134 WPO may carry out the statutory audit of annual fiscal statements or provide the consolidated financial statements of a company with its headquarters outside the European Union, whose transferable securities are offered for trading in a regulated market.

Measures:

DE: Handelsgesetzbuch, (HGB; Code of Commercial Law); Gesetz über eine Berufsordnung der Wirtschaftsprüfer (Wirtschaftsprüferordnung, WPO, Public Accountant Act).

With respect to National treatment (all modes):

In ES: statutory auditors must be a national of a Member State. This reservation does not apply to the auditing of non-European Union companies listed in a Spanish regulated market.

Measures:

ES: Ley 22/2015, de 20 de julio, de Auditoría de Cuentas (new Auditing Law: Law 22/2015 on Auditing services).

With respect to Market access (mode 3), National treatment (mode 3):

In EE: Legal form requirements apply. The majority of the votes represented by the shares of an audit firm shall belong to sworn auditors subject to supervision of a competent authority of a Member State of the EEA, who have acquired their qualification in a Member State of the EEA, or to audit firms. At least three-fourths of the persons representing an audit firm on the basis of law shall have acquired their qualifications in a Member State of the EEA.

Measures:

EE: Auditors Activities Act (Audiitortegevuse seadus) § 76-77.

With respect to National treatment (mode 3), Most-favoured-nation treatment (mode 3), Local presence:

In SI: Commercial presence is required. A third country audit entity may hold shares or form partnerships in a Slovenian audit company provided that, under the law of the country in which the third-country audit entity is incorporated, Slovenian audit companies may hold shares or form partnership in an audit entity in that country (reciprocity requirement).

Measures:

SI: Zakon o revidiranju, Uradni list RS, št. 65/08, nazadnje spremenjeno št. 85/24 (Auditing Act, Official Gazette of the Republic of Slovenia, No. 65/08, as last amended No. 85/24); and

Zakon o gospodarskih družbah, Uradni list RS, št. 65/09 – uradno prečiščeno besedilo, nazadnje spremenjeno št. 77/25 (Companies Act, Official Gazette of the Republic of Slovenia, No. 65/09 – official consolidated text, as last amended No. 77/25).

With respect to Local presence:

In BE: An establishment in Belgium is required where the professional activity will take place and where acts, documents and correspondence relating to it will be maintained, and to have at least one administrator or manager of the establishment approved as auditor.

In FI: EEA residency required for at least one of the auditors of a Finnish Limited Liability company and of companies which are under the obligation to carry out an audit. An auditor must be a locally-licensed auditor or a locally-licensed audit firm.

In HR: Auditing services may be provided only by juridical persons established in Croatia or by natural persons resident in Croatia.

In IT: Residency is required for the provision of auditing services by natural persons.

In LT: Establishment in the EEA is required for the provision of auditing services.

In SE: Only auditors approved in Sweden and auditing firms registered in Sweden may perform statutory auditing services. EEA residency is required. The titles of "approved auditor" and "authorised auditor" may only be used by auditors approved or authorised in Sweden. Auditors of co-operative economic associations and certain other enterprises who are not certified or approved accountants must be resident within the EEA, unless the Government, or a Government authority appointed by the Government, in a particular case allows otherwise.

Measures:

BE: Law of December 7th 2016 on the organization of the profession and the public supervision of auditors (Public Audit Act).

FI: Tilintarkastuslaki (Auditing Act) (459/2007), Sectoral laws requiring the use of locally licensed auditors.

HR: Audit Act (OG 146/05, 139/08, 144/12), Article 3.

IT: Legislative Decree 58/1998, Articles 155, 158 and 161;

Decree of the President of the Republic 99/1998; and

Legislative Decree 39/2010, Article 2.

LT: Law on Audit of 15 June 1999 No. VIII -1227 (a new version: Law on the Audit of Financial Statements and Other Assurance Services on 25 of June 2024 Nr. XIV-2812).

SE: Revisorslagen (Auditors Act) (2001:883);

Revisionslag (Auditing Act) (1999:1079);

Aktiebolagslagen (Companies Act) (2005:551);

Lag om ekonomiska föreningar (The Co-operative Economic Associations Act) (2018:672); and

Others, regulating the requirements to make use of approved auditors.

(e) Taxation advisory services (CPC 863, not including legal advice and legal representation on tax matters, which are to be found under legal services)

With respect to Market access (mode 3), National treatment (mode 3), Local presence:

In AT: The capital interests and voting rights of foreign tax advisors, qualified according to the law of their home country, in an Austrian enterprise may not exceed 25 %. The service supplier must have an office or professional seat in the EEA.

Measures:

AT: Wirtschaftstreuhandberufsgesetz (Public Accountant and Auditing Profession Act, BGBl. I Nr. 58/1999), § 12, § 65, § 67, § 68 (1) 4.

With respect to Market access (mode 3), Local presence:

In FR: Establishment or residency is required. Provision through any company form except SNC (Société en nom collectif) and SCS (Société en commandite simple). Specific conditions apply to SEL (sociétés d'exercice libéral), AGC (Association de gestion et comptabilité) and SPE (Société pluri-professionnelle d'exercice).

Measures:

FR: Ordonnance 45-2138 du 19 septembre 1945.

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With respect to Local presence:

In HU: EEA residency is required for the supply of taxation advisory services.

In IT: Residency is required.

Measures:

HU: Act 150 of 2017 on taxing; Government Decree 2018/263 on the registration and training of taxation advisory activities.

IT: Legislative Decree 139/2005; and Law 248/2006.

(f) Architecture and urban planning services, engineering and integrated engineering services (CPC 8671, 8672, 8673 and 8674)

With respect to Market access (mode 3):

In FR: An architect may only establish in France in order to provide architectural services using one of the following legal forms (on a non-discriminatory basis): SA et SARL (sociétés anonymes, à responsabilité limitée), EURL (Entreprise unipersonnelle à responsabilité limitée), SCP (en commandite par actions), SCOP (Société coopérative et participative), SELARL (société d'exercice libéral à responsabilité limitée), SELAFA (société d'exercice libéral à forme anonyme), SELAS (société d'exercice libéral) or SAS (Société par actions simplifiée), or as an individual or as a partner in an architectural firm (CPC 8671).

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Measures:

FR: Loi 90-1258 relative à l'exercice sous forme de société des professions libérales;

Décret 95-129 du 2 février 1995 relatif à l'exercice en commun de la profession d'architecte sous forme de société en participation;

Décret 92-619 du 6 juillet 1992 relatif à l'exercice en commun de la profession d'architecte sous forme de société d'exercice libéral à responsabilité limitée SELARL, société d'exercice libéral à forme anonyme SELAFA, société d'exercice libéral en commandite par actions SELCA; and

Loi 77-2 du 3 janvier 1977.

With respect to Local presence:

In BG: For consultants that implement assessment of the compliance of the investment designs and/or exercise construction supervision establishment in Bulgaria is required according to the Bulgarian Commercial Act or registration in the Commercial register of a Member State of the European Union or the EEA.

Measures:

BG: Article 167, Paragraph 1, Spatial Development Act.

With respect to National treatment (all modes):

In HR: A design or project created by a foreign architect, engineer or urban planner must be validated by an authorised person in Croatia with regard to its compliance with Croatian Law (CPC 8671, 8672, 8673 and 8674).

Measures:

HR: Act on Physical Planning and Building Activities (OG118/18, 110/19); Physical Planning Act (OG 153/13, 39/19).

With respect to Market access (mode 3), National treatment (all modes), Local presence:

In CY: Nationality and residency condition applies for the provision of architecture and urban planning services, engineering and integrated engineering services (CPC 8671, 8672, 8673 and 8674).

Measures:

CY: Law 41/1962 as amended; Law 224/1990 as amended; and

Law 29(i)2001 as amended.

With respect to Local presence:

In CZ: Residency in the EEA is required.

In HU: EEA residency is required for the supply of the following services, insofar as they are being supplied by a natural person present in the territory of Hungary: architectural services, engineering services (only applicable to graduate trainees), integrated Engineering services and landscape architectural services (CPC 8671, 8672, 8673 and 8674).

In IT: Residency or professional domicile/business address in Italy is required for enrolment in the professional register, which is necessary for the exercise of engineering services (CPC 8672, 8673 and 8674).

In SK: Residency in the EEA is required for registration in the professional chamber, which is necessary for the exercise of architectural and engineering services (CPC 8671, 8672, 8673 and 8674).

Measures:

CZ: Act no. 360/1992 Coll. on practice of profession of authorised architects and authorised engineers and technicians working in the field of building constructions.

HU: Act LVIII of 1996 on the Professional Chambers of Architects and Engineers.

IT: Royal Decree 2537/1925 regulation on the profession of architect and engineer;
Law 1395/1923; and

Decree of the President of the Republic (D.P.R.) 328/2001.

SK: Act 138/1992 on Architects and Engineers, Articles 3, 15, 15a, 17a and 18a.

With respect to Market access (mode 1), National treatment (mode 1):

In BE: The provision of architectural services includes control over the execution of the works (CPC 8671 and 8674). Foreign architects authorised in their host countries and wishing to practice their profession on an occasional basis in Belgium are required to obtain prior authorisation from the Council of Order in the geographical area where they intend to practice their activity.

Measures:

BE: Law of February 20, 1939 on the protection of the title of the architect's profession; and

Law of 26th June 1963, which creates the Order of Architects Regulations of December 16th, 1983 of ethics established by national Council in the Order of Architects (Approved by Article 1st of A.R. of April 18th, 1985, M.B., May 8th, 1985).

Reservation No. 3 – Professional services (health related and retail of pharmaceuticals)

Sector – sub-sector:	Professional services – medical (including psychologists) and dental services; midwives, nurses, physiotherapists and paramedical personnel; veterinary services; retail sales of pharmaceutical, medical and orthopaedic goods and other services provided by pharmacists
Industry classification:	CPC 9312, 93191, 932 and 63211
Obligations concerned:	Market access
	National treatment
	Most-favoured-nation treatment
	Senior management and boards of directors
	Local presence
Level of government:	EU / Member State (unless otherwise specified)

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Description:

(a) Medical, dental, midwives, nurses, physiotherapists and para-medical services (CPC 852, 9312 and 93191)

With respect to National treatment (all modes), Most-favoured-nation treatment (all modes)

In IT: European Union nationality is required for the services provided by psychologists, foreign professionals may be allowed to practice based on reciprocity (part of CPC 9312).

Measures:

IT: Law 56/1989 on the psychologist profession.

With respect to National treatment (all modes), Local presence:

In CY: Cypriot nationality and residency condition applies for the provision of medical (including psychologists), dental, midwives, nurses, physiotherapists and para-medical services.

Measures:

CY: Registration of Doctors Law (Chapter 250) as amended;

Registration of Dentists Law (Chapter 249) as amended;

Law 75(I)/2013 – as amended – Podologists;

Law 33(I)/2008 – as amended – Medical Physics;

Law 34(I)/2006 – as amended – Occupational Therapists;

Law 9(I)/1996 – as amended – Dental Technicians;

Law 68(I)/1995 – as amended – Psychologists;

Law 16(I)/1992 – as amended – Opticians;

Law 23(I)/2011 – as amended – Radiologists/Radiotherapists;

Law 31(I)/1996 – as amended – Dieticians/Nutritionists;

Law 140/1989 – as amended – Physiotherapists; and

Law 214/1988 – as amended – Nurses.

With respect to Market Access (all modes), Local presence:

In DE (applies also to the regional level of government): Geographical restrictions may be imposed on professional registration, which apply to nationals and non-nationals alike.

Doctors (including psychologists, psychotherapists and dentists) need to register with the regional associations of statutory health insurance physicians or dentists (kassenärztliche or kassenzahnärztliche Vereinigungen), if they wish to treat patients insured by the statutory sickness funds. This registration can be subject to quantitative restrictions based on the regional distribution of doctors. For dentists this restriction does not apply. Registration is necessary only for doctors participating in the public health scheme. Non-discriminatory restrictions on the legal form of establishment required to provide these services may exist (§ 95 SGB V).

For midwives services, access is restricted to natural persons only. For medical and dental services, access is possible for natural persons, licensed medical care centres and mandated bodies. Establishment requirements may apply.

Regarding telemedicine, the number of ICT (information and communications technology) – service suppliers may be limited to guarantee interoperability, compatibility and necessary safety standards. This is applied in a non-discriminatory way (CPC 9312 and 93191).

Measures:

DE: Bundesärzteordnung (BÄO; Federal Medical Regulation);

Gesetz über die Ausübung der Zahnheilkunde (ZHG);

Gesetz über den Beruf der Psychotherapeutin und des Psychotherapeuten (PsychThG; Act on the Provision of Psychotherapy Services);

Gesetz über die berufsmäßige Ausübung der Heilkunde ohne Bestallung (Heilpraktikergesetz);

Gesetz über das Studium und den Beruf von Hebammen(HebG); Bundes-Apothekerordnung;

Additional legislation with regard to midwives can exist on regional level.

Gesetz über die Pflegeberufe (PflBG);

Sozialgesetzbuch Fünftes Buch (SGB V; Social Code, Book Five) - Statutory Health Insurance.

Regional level:

Heilberufekammergesetz des Landes Baden-Württemberg;

Gesetz über die Berufsausübung, die Berufsvertretungen und die Berufsgerichtsbarkeit der Ärzte, Zahnärzte, Tierärzte, Apotheker sowie der Psychologischen Psychotherapeuten und der Kinder- und Jugendlichenpsychotherapeuten (Heilberufe-Kammergesetz – HKaG) in Bayern;

Berliner Heilberufekammergesetz (BlnHKG);

Hamburgisches Kammergesetz für die Heilberufe (HmbKGH); Gesetz über die Berufsgerichtsbarkeit der Heilberufe; Hamburgisches Gesetz über die Ausübung des Berufs der Hebamme und des Entbindungspflegers (Hamburgisches Hebammengesetz);

Heilberufsgesetz Brandenburg (HeilBerG);

Bremisches Gesetz über die Berufsvertretung, die Berufsausübung, die Weiterbildung und die Berufsgerichtsbarkeit der Ärzte, Zahnärzte, Psychotherapeuten, Tierärzte und Apotheker (Heilberufsgesetz – HeilBerG);

Heilberufsgesetz Mecklenburg-Vorpommern (Heilberufsgesetz M-V – HeilBerG);

Heilberufsgesetz (HeilBG NRW);

Heilberufsgesetz (HeilBG Rheinland-Pfalz);

Gesetz über die öffentliche Berufsvertretung, die Berufspflichten, die Weiterbildung und die Berufsgerichtsbarkeit der Ärzte/ Ärztinnen, Zahnärzte/ Zahnärztinnen, psychologischen Psychotherapeuten/ Psychotherapeutinnen und Kinder- und Jugendlichenpsychotherapeuten/psychotherapeutinnen, Tierärzte/Tierärztinnen und Apotheker/Apothekerinnen im Saarland (Saarländisches Heilberufekammergesetz – SHKG);

Gesetz über Berufsausübung, Berufsvertretungen und Berufsgerichtsbarkeit der Ärzte, Zahnärzte, Tierärzte, Apotheker sowie der Psychologischen Psychotherapeuten und der Kinder und Jugendlichenpsychotherapeuten im Freistaat Sachsen (Sächsisches Heilberufekammergesetz – SächsHKaG) and Thüringer Heilberufegesetz.

With respect to Market access (all modes), National treatment (mode 3), Local presence:

In FR, while European Union investors may choose from a wider range of legal forms, foreign investors are limited to the legal forms of société d'exercice libéral (SEL) and société civile professionnelle (SCP).

For medical, dental and midwifery services, French nationality is required. However, foreign nationals may be granted access within annually established quotas.

The provision of medical, dental and midwifery services, as well as services provided by nurses, may be carried out through a société d'exercice libéral (SEL) in one of the following forms: SEL à forme anonyme, SEL à responsabilité limitée, SEL par actions simplifiée, or SEL en commandite par actions, or through a cooperative company (société coopérative), which is limited to independent general and specialised practitioners only. Such services may also be provided through a société interprofessionnelle de soins ambulatoires (SISA), a form used exclusively for an association of healthcare professionals who deliver multidisciplinary healthcare (maisons de santé pluriprofessionnelles – MSP).

Measures:

FR: Loi 90-1258 relative à l'exercice sous forme de société des professions libérales, Loi n°2011-940 du 10 août 2011 modifiant certaines dipositions de la loi n°2009-879 dite HPST, Loi n°47-1775 portant statut de la coopération; and Code de la santé publique.

With respect to Market access (mode 3):

In AT: Specific non-discriminatory legal form requirements may apply (CPC 9312, part of 9319). Cooperation of physicians for the purpose of ambulatory public healthcare, so-called group practices, can take place only under the legal form of Offene Gesellschaft/OG or Gesellschaft mit beschränkter Haftung/GmbH. Only physicians may act as associates of such a group practice. They must be entitled to independent medical practice, registered with the Austrian Medical Chamber and actively pursue the medical profession in the practice. Other persons may not act as associates of the group practice and may not take share in its revenues or profits (part of CPC 9312).

Measures:

AT: Medical Act, BGBl. I Nr. 169/1998, §§ 52a – 52c;

Federal Act Regulating High Level Allied Health Professions, BGBl. Nr. 460/1992; and

Federal Act regulating Medical Masseurs lower and upper level, BGBl. Nr. 169/2002.

With respect to market access (Mode 3):

In BG: The practice of non-conventional medicine for beneficial impact on individual health is reserved to citizens of the European Union, EEA, and Switzerland.

Measures:

BG: Health Act (HA) and Ordinance No. 7 of 2005 on the requirements for the activities of persons practicing non-conventional methods for beneficial impact on individual health regulate the practice of such non-conventional methods.

(b) Veterinary services (CPC 932)

With respect to Market access (all modes), National treatment (all modes), Most-favoured-nation treatment (all modes):

In AT: Only nationals of a Member State of the EEA may provide veterinary services. The nationality requirement is waived for nationals of a non-Member State of the EEA where there is a European Union agreement with that non-Member State of the EEA providing for national treatment with respect to investment and cross-border trade of veterinary services.

In ES: Membership in the professional association is required for the practice of the profession and requires European Union nationality, which may be waived through a bilateral professional agreement. The provision of veterinary services is restricted to natural persons.

In FR: EEA nationality is required for the supply of veterinary services, but the nationality requirement may be waived subject to reciprocity. The legal forms available to a company providing veterinary services are limited to SCP (Société civile professionnelle) and SEL (Société d'exercice liberal).

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Other legal forms of company provided for by French domestic law or the law of another Member State of the EEA and having their registered office, central administration or principal place of business therein may be authorised, under certain conditions.

Measures:

AT: Tierärztegesetz (Veterinary Act), BGBl. Nr. 16/1975, §3 (2) (3).

ES: Real Decreto 126/2013, de 22 de febrero, por el que se aprueban los Estatutos Generales de la Organización Colegial Veterinaria Española; Articles 62 and 64.

FR: Code rural et de la pêche maritime.

With respect to Market access (mode 3), National treatment (all modes), Local presence:

In CY: Nationality and residency condition applies for the provision of veterinary services.

In EL: EEA or Swiss nationality is required for the supply of veterinary services.

In HR: Only persons established in a Member State for the purpose of conducting veterinary activities can supply cross border veterinary services in the Republic of Croatia. Only European Union nationals can establish a veterinary practice in the Republic of Croatia.

In HU: EEA nationality is required for membership of the Hungarian Veterinary Chamber, necessary for supplying veterinary services. Authorisation for establishment is subject to an economic needs test. Main criteria: labour market conditions in the sector.

Measures:

CY: Law 169/1990 as amended.

EL: Presidential Degree 38/2010, Ministerial Decision 165261/IA/2010 (Gov. Gazette 2157/B).

HR: Veterinary Act (OG 83/13, 148/13, 115/18), Articles 3 (67), Articles 105 and 121.

HU: Act CXXVII of 2012 on the Hungarian Veterinary Chamber and on the conditions how to supply Veterinary services.

With respect to Local presence:

In CZ: Physical presence in the territory is required for the supply of veterinary services.

In IT and PT: Residency is required for the supply of veterinary services.

In PL: Physical presence in the territory is required for the supply of veterinary services to pursue the profession of veterinary surgeon present in the territory of Poland, non- European Union nationals have to pass an exam in Polish language organized by the Polish Chambers of Veterinary Surgeons.

In SI: Only persons established in a Member State for the purpose of conducting veterinary activities can supply cross border veterinary services in the Republic of Slovenia.

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With respect to Market access (all modes), Local presence:

In SK: Residency in the EEA is required for registration in the professional chamber, which is necessary for the exercise of the profession. The provision of veterinary services is restricted to natural persons.

Measures:

CZ: Act No. 166/1999 Coll. (Veterinary Act), §58-63, 39; and

Act No. 381/1991 Coll. (on the Chamber of Veterinary Surgeons of the Czech Republic), paragraph 4.

IT: Legislative Decree C.P.S. 233/1946, Articles 7-9; and

Decree of the President of the Republic (DPR) 221/1950, paragraph 7.

PL: Law of 21st December 1990 on the Profession of Veterinary Surgeon and Chambers of Veterinary Surgeons.

PT: Decree-Law 368/91 (Statute of the Veterinary Professional Association) alterado p/ Lei 125/2015, 3 set.

SI: Pravilnik o priznavanju poklicnih kvalifikacij veterinarjev, Uradni list RS, št. 71/08, nazadnje spremenjeno št. 10/20 (Rules on the Recognition of Professional Qualifications for Veterinarians, Official Gazette of the Republic of Slovenia, No. 71/08, as last amended No. 10/20); and

Zakon o storitvah na notranjem trgu, Uradni list RS, št. 21/10 in 75/23 (Act on Services in the Internal Market, Official Gazette of the Republic of Slovenia, No. 21/10 and 75/23).

SK: Act 442/2004 on Private Veterinary Doctors and the Chamber of Veterinary Doctors, Article 2.

With respect to Market access (mode 3), Local presence:

In DE (applies also to the regional level of government): Residency in the EEA is required for registration with the professional chamber. The supply of veterinary services is restricted to natural persons. Telemedicine may only be provided in the context of a primary treatment involving the prior physical presence of a veterinary.

In DK and NL: The supply of veterinary services is restricted to natural persons.

In IE: The supply of veterinary services is restricted to natural persons or partnerships.

In LV: The supply of veterinary services is restricted to natural persons.

Measures:

DE: Bundes-Tierärzteordnung (BTÄO; Federal Code for the Veterinary Profession).

Regional level:

Acts on the Councils for the Medical Profession of the Länder (Heilberufs- und Kammergesetze der Länder) and (based on these)

Baden-Württemberg, Gesetz über das Berufsrecht und die Kammern der Ärzte, Zahnärzte, Tierärzte Apotheker, Psychologischen Psychotherapeuten sowie der Kinder- und Jugendlichenpsychotherapeuten (Heilberufe-Kammergesetz – HBKG);

Bayern, Gesetz über die Berufsausübung, die Berufsvertretungen und die Berufsgerichtsbarkeit der Ärzte, Zahnärzte, Tierärzte, Apotheker sowie der Psychologischen Psychotherapeuten und der Kinder- und Jugendlichenpsychotherapeuten (Heilberufe-Kammergesetz – HKaG);

Berliner Heilberufekammergesetz (BlnHKG);

Brandenburg, Heilberufsgesetz (HeilBerG);

Bremen, Gesetz über die Berufsvertretung, die Berufsausübung, die Weiterbildung und die Berufsgerichtsbarkeit der Ärzte, Zahnärzte, Psychotherapeuten, Tierärzte und Apotheker (Heilberufsgesetz – HeilBerG);

Hamburg, Hamburgisches Kammergesetz für die Heilberufe (HmbKGH);

Hessen, Gesetz über die Berufsvertretungen, die Berufsausübung, die Weiterbildung und die Berufsgerichtsbarkeit der Ärzte, Zahnärzte, Tierärzte, Apotheker, Psychologischen Psychotherapeuten und Kinder- und Jugendlichenpsychotherapeuten (Heilberufsgesetz);

Mecklenburg-Vorpommern, Heilberufsgesetz (HeilBerG);

Niedersachsen, Kammergesetz für die Heilberufe (HKG);

Nordrhein-Westfalen, Heilberufsgesetz NRW (HeilBerg);

Rheinland-Pfalz, Heilberufsgesetz (HeilBG);

Saarland, Gesetz Nr. 1405 über die öffentliche Berufsvertretung, die Berufspflichten, die Weiterbildung und die Berufsgerichtsbarkeit der Ärzte/Ärztinnen, Zahnärzte/Zahnärztinnen, Tierärzte/Tierärztinnen und Apotheker/Apothekerinnen im Saarland (Saarländisches Heilberufekammergesetz – SHKG);

Sachsen, Gesetz über Berufsausübung, Berufsvertretungen und Berufsgerichtsbarkeit der Ärzte, Zahnärzte, Tierärzte, Apotheker sowie der Psychologischen Psychotherapeuten und der Kinder- und Jugendlichenpsychotherapeuten im Freistaat Sachsen (Sächsisches Heilberufekammergesetz – SächsHKaG);

Sachsen-Anhalt, Gesetz über die Kammern für Heilberufe Sachsen-Anhalt (KGHB-LSA);

Schleswig-Holstein, Gesetz über die Kammern und die Berufsgerichtsbarkeit für die Heilberufe (Heilberufekammergesetz – HBKG);

Thüringen, Thüringer Heilberufegesetz (ThürHeilBG); and

Berufsordnungen der Kammern (Codes of Professional Conduct of the Veterinary Practitioners' Councils).

DK: Lovbekendtgørelse nr. 40 af lov om dyrlæger af 15. januar 2020 (Consolidated act no. 40 of January 15th, 2020, on veterinary surgeons).

IE: Veterinary Practice Act 2005.

LV: Veterinary Medicine Law.

NL: Wet dieren 2011.

(c) Retail sales of pharmaceuticals, medical and orthopaedic goods and other services provided by pharmacists (CPC 63211)

With respect to Market access (mode 3), National treatment (mode 3), Senior management and boards of directors:

In AT: The retail of pharmaceuticals and specific medical goods to the public may only be carried out through a pharmacy. Nationality of a Member State of the EEA or the Swiss Confederation is required in order to operate a pharmacy. Nationality of a Member State of the EEA or the Swiss Confederation is required for leaseholders and persons in charge of managing a pharmacy.

Measures:

AT: Apothekengesetz (Pharmacy Law), RGBl. Nr. 5/1907 as amended, §§ 3, 4, 12;

Arzneimittelgesetz (Medication Act), BGBl. Nr. 185/1983 as amended, §§ 57, 59, 59a; and

Medizinproduktegesetz (Medical Products Law), BGBl. Nr. 657/1996 as amended, § 99.

With respect to Market Access (mode 3), National Treatment (mode 3):

In DE: Only natural persons (pharmacists) are permitted to operate a pharmacy. Nationals of other countries or persons who have not passed the German pharmacy exam may only obtain a licence to take over a pharmacy which has already existed during the preceding three years. The total number of pharmacies per person is restricted to one pharmacy and up to three branch pharmacies.

In FR: EEA or Swiss nationality is required in order to operate a pharmacy.
Foreign pharmacists may be permitted to establish within annually established quotas. Pharmacy opening must be authorised and commercial presence including sale at a distance of medicinal products to the public by means of information society services, must take one of the legal forms which are allowed under national law on a non-discriminatory basis: société d'exercice libéral (SEL) anonyme, par actions simplifiée, à responsabilité limitée unipersonnelle or pluripersonnelle, en commandite par actions, société en noms collectifs (SNC) or société à responsabilité limitée (SARL) unipersonnelle or pluripersonnelle only.

Measures:

DE: Gesetz über das Apothekenwesen (ApoG; German Pharmacy Act);

Bundes-Apothekerordnung (BApO);

Gesetz über den Verkehr mit Arzneimitteln (AMG);

Medizinprodukterecht-Durchführungsgesetz (MPDG); and

Verordnung zur Regelung der Abgabe von Medizinprodukten (MPAV).

FR: Code de la santé publique; and

Loi 90-1258 du 31 décembre 1990 relative à l'exercice sous forme de société des professions libérales and Loi 2015-990 du 6 août 2015.

With respect to National treatment (mode 3):

In EL: European Union nationality is required in order to operate a pharmacy.

In HU: EEA nationality is required in order to operate a pharmacy.

In LV: In order to commence independent practice in a pharmacy, a foreign pharmacist or pharmacist's assistant, educated in a state which is not a Member State or a Member State of the EEA, must work for at least one year in a pharmacy in a Member State of the EEA under the supervision of a pharmacist.

In SI: The retail of pharmaceuticals and specific medical goods to the public may only be carried out through a pharmacy. Only natural persons (pharmacists) are permitted to operate a pharmacy. Nationality of a Member State of the EEA or the Swiss Confederation is required for leaseholders and persons in charge of managing a pharmacy. Mail or internet order of pharmaceuticals requiring a prescription is prohibited. Mail or internet order of non-prescription medicines requires special state permission.

Measures:

EL: Law 5607/1932 as amended by Laws 1963/1991 and 3918/2011; The Presidential Decree 64/2018 (Government Gazette 124/issue A/11-7-2018).

HU: Act XCVIII of 2006 on the General Provisions Relating to the Reliable and Economically Feasible Supply of Medicinal Products and Medical Aids and on the Distribution of Medicinal Products.

LV: Pharmaceutical Law, s. 38.

SI: Zakon o lekarniški dejavnosti, Uradni list RS, št. 85/16, nazadnje spremenjeno št. 112/24 (Pharmacy Practice Act, Official Gazette of the Republic of Slovenia, No. 85/16, as last amended No. 112/24); and

Zakon o zdravilih, Uradni list RS, št. 17/14, nazadnje spremenjeno št. 27/25 (Medicinal Products Act, Official Gazette of the Republic of Slovenia, No. 17/14, as last amended No. 27/25).

With respect to Market access (mode 3):

In BG: Managers of pharmacies must be qualified pharmacists and may only manage one pharmacy in which they themselves work. A quota (not more than 4) exists for the number of pharmacies which may be owned per person in the Republic of Bulgaria.

In DK: Only natural persons, who have been granted a pharmacist-licence from the Danish Health and Medicines Authority, are permitted to provide retail services of pharmaceuticals and specific medical goods to the public.

In ES, HR, HU, and PT: Establishment authorisation is subject to an economic needs test.

Main criteria: population and density conditions in the area.

In IE: The mail order of pharmaceuticals is prohibited, with the exception of non-prescription medicines.

In MT: Issuance of Pharmacy licences under specific restrictions. No person shall have more than one licence in his name in any town or village (Regulation 5(1) of the Pharmacy Licence Regulations (LN279/07)), except in the case where there are no further applications for that town or village (Regulation 5(2) of the Pharmacy Licence Regulations (LN279/07)).

In PT: In commercial companies where the capital is represented by shares, these shall be nominative. A person shall not hold or exercise, at the same time, directly or indirectly, ownership, operation or management of more than four pharmacies.

Measures:

BG: Law on Medicinal Products in Human Medicine, arts. 222, 224, 228.

DK: Apotekerloven (Danish Pharmacy Act) LBK nr. 1040 03/09/2014.

ES: Ley 16/1997, de 25 de abril, de regulación de servicios de las oficinas de farmacia (Law 16/1997, of 25 April, regulating services in pharmacies), Articles 2, 3.1; and

Real Decreto Legislativo 1/2015, de 24 de julio por el que se aprueba el Texto refundido de la Ley de garantías y uso racional de los medicamentos y productos sanitarios (Ley 29/2006).

HR: Health Care Act (OG 100/18, 125/19).

HU: Act XCVIII of 2006 on the General Provisions Relating to the Reliable and Economically Feasible Supply of Medicinal Products and Medical Aids and on the Distribution of Medicinal Products.

IE: Irish Medicines Boards Acts 1995 and 2006 (No. 29 of 1995 and No. 3 of 2006); Medicinal Products (Prescription and Control of Supply) Regulations 2003, as amended (S.I. 540 of 2003); Medicinal Products (Control of Placing on the Market) Regulations 2007, as amended (S.I. 540 of 2007); Pharmacy Act 2007 (No. 20 of 2007); Regulation of Retail Pharmacy Businesses Regulations 2008, as amended, (S.I. No 488 of 2008).

MT: Pharmacy Licence Regulations (LN279/07) issued under the Medicines Act (Cap. 458).

PT: Decree-Law 307/2007, Articles 9, 14 and 15 Alterado p/ Lei 26/2011, 16 jun., alterada:

– p/ Acórdão TC 612/2011, 24/01/2012,
– p/ Decreto-Lei 171/2012, 1 ago.,
– p/ Lei 16/2013, 8 fev.,
– p/ Decreto-Lei 128/2013, 5 set.,
– p/ Decreto-Lei 109/2014, 10 jul.,
– p/ Lei 51/2014, 25 ago.,
– p/ Decreto-Lei 75/2016, 8 nov.; and Ordinance 1430/2007revogada p/ Portaria 352/2012, 30 out.

With respect Market access (mode 3), National treatment (all modes), Most-favoured-nation treatment (mode 3), Local presence:

In IT: The practice of the profession is possible only for natural persons enrolled in the register, as well as for juridical persons in the form of partnerships, where every partner of the company must be an enrolled pharmacist. Enrolment in the pharmacist professional register requires nationality of a Member State or residency and the practice of the profession in Italy. Foreign nationals having the necessary qualifications may enrol if they are citizens of a country with whom Italy has a special agreement, authorising the exercise of the profession, under condition of reciprocity (D. Lgsl. CPS 233/1946 Articles 7-9 and D.P.R. 221/1950 paragraphs 3 and 7). New or vacant pharmacies are authorised following a public competition. Only nationals of a Member State enrolled in the Register of pharmacists ("albo") are able to participate in a public competition.

Establishment authorisation is subject to an economic needs test. Main criteria: population and density conditions in the area.

Measures:

IT: Law 362/1991, Articles 1, 4, 7 and 9;

Legislative Decree CPS 233/1946, Articles 7-9; and

Decree of the President of the Republic (D.P.R. 221/1950, paragraphs 3 and 7).

With respect to Market access (all modes), National treatment (all modes):

In CY: Nationality requirement applies for the provision of retail sales of pharmaceuticals, medical and orthopaedic goods and other services provided by pharmacists (CPC 63211).

Measures:

CY: Pharmacy and Poisons Law (Chapter 254) as amended.

With respect to Market access (all modes):

In BG The retail of pharmaceuticals and specific medical goods to the public may only be carried out through a pharmacy. The mail order of pharmaceuticals is prohibited, with the exception of non-prescription medicines.

In EE: The retail of pharmaceuticals and specific medical goods to the public may only be carried out through a pharmacy. Mail order sale of medicinal products as well as delivery by post or express service of medicinal products ordered through the Internet is prohibited. Establishment authorisation is subject to an economic needs test. Main criteria: density conditions in the area.

In EL: Only natural persons, who are licenced pharmacists, and companies founded by licenced pharmacists, are permitted to provide retail services of pharmaceuticals and specific medical goods to the public.

In ES: Only natural persons, who are licenced pharmacists, are permitted to provide retail services of pharmaceuticals and specific medical goods to the public. Each pharmacist cannot obtain more than one licence.

In LU: Only natural persons are permitted to provide retail services of pharmaceuticals and specific medical goods to the public.

In NL: Mail order of medicine is subject to requirements.

Measures:

BG: Law on Medicinal Products in Human Medicine, arts.219, 222, 228, 234(5).

EE: Ravimiseadus (Medicinal Products Act), RT I 2005, 2, 4; § 29 (2) and § 41 (3); and Tervishoiuteenuse korraldamise seadus (Health Services Organisation Act, RT I 2001, 50, 284).

EL: Law 5607/1932 as amended by Laws 1963/1991 and 3918/2011.

ES: Ley 16/1997, de 25 de abril, de regulación de servicios de las oficinas de farmacia (Law 16/1997, of 25 April, regulating services in pharmacies), Articles 2, 3.1; and

Real Decreto Legislativo 1/2015, de 24 de julio por el que se aprueba el Texto refundido de la Ley de garantías y uso racional de los medicamentos y productos sanitarios (Ley 29/2006).

LU: Loi du 4 juillet 1973 concernant le régime de la pharmacie (annex a043);

Règlement grand-ducal du 27 mai 1997 relatif à l'octroi des concessions de pharmacie (annex a041); and

Règlement grand-ducal du 11 février 2002 modifiant le règlement grand-ducal du 27 mai 1997 relatif à l'octroi des concessions de pharmacie (annex a017).

NL: Geneesmiddelenwet, article 67.

With respect to National treatment (mode 3), Local presence:

In BG: Permanent residency is required for pharmacists.

Measures:

BG: Law on Medicinal Products in Human Medicine, arts. 146, 161, 195, 222, 228.

With respect to Local presence:

In DE, SK: Residency is required in order to obtain a licence as a pharmacist or to open a pharmacy for the retail of pharmaceuticals and certain medical goods to the public.

Measures:

DE: Gesetz über das Apothekenwesen (ApoG; German Pharmacy Act);

Gesetz über den Verkehr mit Arzneimitteln (AMG);

Gesetz über Medizinprodukte (MPG);

Verordnung zur Regelung der Abgabe von Medizinprodukten (MPAV).

SK: Act 362/2011 on pharmaceuticals and medical devices, Article 6; and

Act 578/2004 on healthcare providers, medical employees, professional organisation in healthcare.

Reservation No. 4 – Research and development services

Sector – sub-sector:	Research and development (R&D) services
Industry classification:	CPC 851, 853
Obligations concerned:	Market access
	National treatment
	Local presence
Level of government:	EU / Member State (unless otherwise specified)

Description:

With respect to Market access (all modes), National treatment (all modes), Local presence:

In the EU: For publicly funded research and development (R&D) services benefitting from funding provided by the European Union at the European Union level, exclusive rights or authorisations may only be granted to nationals of the Member States and to juridical persons of the European Union having their registered office, central administration or principal place of business in the European Union (CPC 851, 853).

For publicly funded R&D services benefitting from funding provided by a Member State exclusive rights or authorisations may only be granted to nationals of the Member State concerned and to juridical persons of the Member State concerned having their headquarters in that Member State (CPC 851, 853).

Measures:

EU: All currently existing and all future European Union research or innovation framework programmes, including the Horizon 2020 Rules for Participation and regulations pertaining to Joint Technology Initiatives (JTIs), and the European Institute for Innovation and Technology (EIT), as well as existing and future national, regional or local research programmes.

Reservation No. 5 – Real estate services

Sector – sub-sector:	Real estate services
Industry classification:	CPC 821, 822
Obligations concerned:	Market access
	National treatment
	Most-favoured-nation treatment
	Local presence
Level of government:	EU / Member State (unless otherwise specified)

Description:

With respect to Market Access (mode 3), National Treatment (all modes), Local presence:

In CY: For the supply of real estate services, nationality and residency condition applies.

Measures:

CY: The Real Estate Agents Law 71(1)/2010 as amended.

With respect to Local presence:

In CZ: Residency for natural persons and establishment for juridical persons in the Czech Republic are required to obtain the licence necessary for the provision of real estate services.

In IE: Establishment is required for the supply of real estate services and auction of property other than land.

In HR: Commercial presence in EEA is required to supply real estate services.

In PT: EEA residency is required for natural persons. EEA incorporation is required for juridical persons.

Measures:

CZ: Trade Licensing Act.

IE: Measure: Property Services (Regulation) Act 2011

HR: Real Estate Brokerage Act (OG 107/07 and 144/12), Article 2.

PT: Decree-Law 211/2004 (Articles 3 and 25), as amended and republished by Decree-Law 69/2011.

With respect to National treatment (mode 3), Local presence:

In DK: For the supply of real estate services by a natural person present in the territory of Denmark, only authorised real estate agent who are natural persons that have been admitted to the Danish Business Authority's real estate agent register may use the title of "real estate agent". The act requires that the applicant be a Danish resident or a resident of the European Union, EEA or the Swiss Confederation.

The Act on the sale of real estate is only applicable when providing real estate services to consumers. The Act on the sale of real estate does not apply to the leasing of real estate (CPC 822).

Measures:

DK: Lov om formidling af fast ejendom m.v. lov. nr. 526 af 28.05.2014 (The Act on the sale of real estate).

With respect to Market access (mode 1), National treatment (mode 1), Most-favoured-nation treatment (mode 1):

In SI: In so far as India allows Slovenian nationals and enterprises to supply real estate agent services, Slovenia will allow nationals of India and enterprises to supply real estate agent services under the same conditions, in addition to the fulfilment of the following requirements: the right to perform real estate agency activities in the country of origin, submission of an appropriate certificate attesting to the absence of a criminal conviction for an offence against property or the economy punishable by more than three months of imprisonment, registration in the register of real estate agents maintained by the competent (Slovenian) ministry.

Measures:

SI: Zakon o nepremičninskem posredovanju, Uradni list RS, št. 72/06 – uradno prečiščeno besedilo, nazadnje spremenjeno št. 116/23 (Real Estate Agencies Act, Official Gazette of the Republic of Slovenia, No. 72/06 – official consolidated text, as last amended No. 116/23).

Reservation No. 6 – Business services

Sector – sub-sector:	Business services - rental or leasing services without operators; services related to management consulting; technical testing and analyses; related scientific and technical consulting services; services incidental to agriculture; security services; placement services; translation and interpretation services and other business services
Industry classification:	Part of CPC 612, part of 621, part of 625, 831, part of 85990, 86602, 8675, 8676, 87201, 87202, 87203, 87204, 87205, 87206, 87209, 87901, 87902, 87909, 88 and part of 893
Obligations concerned:	Market access
	National treatment
	Most-favoured-nation treatment
	Local presence
Level of government:	EU / Member State (unless otherwise specified)

Description:

(a) Rental or leasing services without operators (CPC 83103, CPC 831)

With respect to Market Access (mode 3), National Treatment (mode 3):

In SE: To fly the Swedish flag, proof of dominating Swedish operating influence must be shown in case of foreign ownership interests in ships. Dominating Swedish operating influence means that the operation of the ship is located in Sweden and that the ship also has more than half of the shares of either Swedish ownership or ownership of persons in another EEA country. Other foreign ships may under certain conditions be granted an exemption from this rule where they are rented or leased by Swedish juridical persons through bareboat charter contracts (CPC 83103).

Measures:

SE: Sjölagen (Maritime Law) (1994:1009), Chapter 1, § 1.

With respect to Local presence:

In SE: Suppliers of rental or leasing services of cars and certain off-road vehicles (terrängmotorfordon) without a driver, rented or leased for a period of less than one year, are obliged to appoint someone to be responsible for ensuring, among other things, that the business is conducted in accordance with applicable rules and regulations and that the road traffic safety rules are followed. The responsible person must reside in the EEA (CPC 831).

Measures:

SE: Lag (1998: 492) om biluthyrning (Act on renting and leasing cars).

(b) Rental or leasing services and other business services related to aviation

With respect to Market access (all modes), National treatment (all modes), Most-favoured-nation treatment (all modes):

In the EU: For rental or leasing of aircraft without crew (dry lease), aircraft used by an air carrier of the European Union are subject to applicable aircraft registration requirements. A dry lease agreement to which a European Union carrier is a party shall be subject to requirements in the European Union or national law on aviation safety, such as prior approval and other conditions applicable to the use of third countries' registered aircraft. To be registered, aircraft may be required to be owned either by natural persons meeting specific nationality criteria or by enterprises meeting specific criteria regarding ownership of capital and control (CPC 83104).

With respect to computer reservation system (CRS) services, where European Union air carriers are not accorded, by CRS services suppliers operating outside the European Union, equivalent (meaning non-discriminatory) treatment to the treatment provided by European Union CRS service suppliers to air carriers of a third country in the European Union, or where European Union CRS services suppliers are not accorded, by non-European Union air carriers, equivalent treatment to the treatment provided by air carriers in the European Union to CRS service suppliers of a third country, measures may be taken to accord the equivalent discriminatory treatment, respectively, to the non-European Union air carriers by the CRS services suppliers operating in the European Union, or to the non-European Union CRS services suppliers by European Union air carriers.

Measures:

EU: Regulation (EC) No 1008/2008 of the European Parliament and of the Council[1]; and Regulation (EC) No 80/2009 of the European Parliament and of the Council[2].

With respect to National treatment (all modes), Local presence:

In BE: Private (civil) aircraft belonging to natural persons who are not nationals of a Member State of the EEA may only be registered if they are domiciled or resident in Belgium without interruption for at least one year. Private (civil) aircraft belonging to foreign legal entities not formed in accordance with the law of a Member State of the EEA may only be registered if they have a seat of operations, an agency or an office in Belgium without interruption for at least one year (CPC 83104).

Measures:

BE: Arrêté Royal du 15 mars 1954 réglementant la navigation aérienne.

1 Regulation (EC) No 1008/2008 of the European Parliament and of the Council of 24 September 2008 on common rules for the operation of air services in the Community (OJ EU L 293, 31.10.2008, p. 3).

2 Regulation (EC) No 80/2009 of the European Parliament and of the Council of 14 January 2009 on a Code of Conduct for computerised reservation systems and repealing Council Regulation (EEC) No 2299/89 (OJ EU L 35, 4.2.2009, p. 47).

(c) Services related to management consulting – arbitration and conciliation services (CPC 86602)

With respect to National treatment (mode 1), Local presence:

In BG: For mediation services, permanent or long-term residency in the Republic of Bulgaria is required for citizens of countries other than a Member State of the EEA or the Swiss Confederation.

In HU: A notification, for admission into the register, to the minister responsible for justice is required for the pursuit of mediation (such as conciliation) activities.

Measures:

BG: Mediation Act, Art. 8.

HU: Act LV of 2002 on Mediation.

(d) Technical testing and analysis services (CPC 8676)

With respect to Market Access (all modes), National Treatment (all modes):

In CY: The provision of services by chemists and biologists requires nationality of a Member State.

In FR: The professions of biologist are reserved for natural persons, EEA nationality required.

Measures:

CY: Registration of Chemists Law of 1988 (Law 157/1988), as amended.

FR: Code de la Santé Publique.

With respect to Market Access, (mode 1), National treatment (mode 3), Local presence:

In BG: Establishment in Bulgaria according to the Bulgarian Commercial Act and registration in the Commercial register is required for provision of technical testing and analysis services.

For the periodical inspection for proof of technical condition of road transport vehicles, the person should be registered in accordance with the Bulgarian Commercial Act or the Non-Profit Legal Persons Act, or else be registered in another Member State of the EEA.

The testing and analysis of the composition and purity of air and water may be conducted only by the Ministry of Environment and Water of Bulgaria, or its agencies.

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Measures:

BG: Technical Requirements towards Products Act;

Measurement Act;

Clean Ambient Air Act; and

Article 148, Paragraph 2, Road Traffic Act;

Water Act;

Ordinance N-32 for the periodical inspection for proof of technical condition of road transport vehicles.

With respect to National treatment (all modes), Most-favoured-nation treatment (mode 1), Local presence:

In IT: For biologists, chemical analysts, agronomists and "periti agrari", residency and enrolment in the professional register are required. Third country nationals can enrol under condition of reciprocity.

Measures:

IT: Biologists, chemical analysts: Law 396/1967 on the profession of biologists; and Royal Decree 842/1928 on the profession of chemical analysts.

(e) Related scientific and technical consulting services (CPC 8675)

With respect to National treatment (all modes), Most-favoured-nation treatment (all modes), Local presence:

In IT: Residency or professional domicile in Italy is required for enrolment in the geologists' register, which is necessary for the practice of the professions of surveyor or geologist in order to provide services relating to the exploration and the operation of mines, etc. Nationality of a Member State is required; however, foreigners may enrol under condition of reciprocity.

Measures:

IT: Geologists: Law 112/1963, Articles 2 and 5; D.P.R. 1403/1965, Article 1.

With respect to Market access (mode 3), National treatment (all modes), Local presence:

In BG: For natural persons, nationality and residency of a Member State of the EEA or the Swiss Confederation is required in order to execute functions pertinent to geodesy, cartography and cadastral surveying. For legal entities, trade registration under the legislation of a Member State of the EEA or the Swiss Confederation is required.

Measures:

BG: Article 16-17, Cadastre and Property Register Act; and Article 24, Paragraph 1, Geodesy and Cartography Act.

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With respect to National treatment (all modes):

In CY: Nationality requirement applies for the provision of relevant services.

Measures:

CY: Law 224/1990 as amended.

With respect to Market access (all modes), National treatment (mode 3):

In FR: For surveying, access through SEL (anonyme, à responsabilité limitée ou en commandite par actions), SCP (Société civile professionnelle), SA and SARL (sociétés anonymes, à responsabilité limitée) only. For exploration and prospecting services establishment is required. This requirement may be waived for scientific researchers, by decision of the Minister of scientific research, in agreement with the Minister of Foreign affairs.

Measures:

FR: Loi 46-942 du 7 mai 1946 and décret n°71-360 du 6 mai 1971.

With respect to Market access (mode 3), National treatment (all modes), Local presence:

In HR: Services of basic geological, geodetic and mining consulting as well as related environmental protection consulting services in the territory of Croatia can be carried out only jointly with or through domestic juridical persons.

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Measures:

HR: Ordinance on requirements for issuing approvals to juridical persons for performing professional environmental protection activities (OG No.57/10), Arts. 32-35.

(f) Services incidental to agriculture (part of CPC 88)

With respect to Market Access (mode 3), National treatment (all modes), Most-favoured-nation treatment (mode 1), Local Presence:

In IT: For biologists, chemical analysts, agronomists and "periti agrari", residency and enrolment in the professional register are required. Third country nationals can enrol under condition of reciprocity.

Measures:

IT: Biologists, chemical analysts: Law 396/1967 on the profession of biologists; and Royal Decree 842/1928 on the profession of chemical analysts.

With respect to Market access (all modes), Most-favoured-nation treatment (all modes):

In PT: The professions of biologist, chemical analyst and agronomist are reserved for natural persons. For third country nationals, reciprocity regime applies in the case of engineers and technical engineers (and not a citizenship requirement). For biologists, there is not a citizenship requirement nor a reciprocity requirement.

Measures:

PT: Decree Law 119/92 alterado p/ Lei 123/2015, 2 set. (Ordem Engenheiros);

Law 47/2011 alterado p/ Lei 157/2015, 17 set. (Ordem dos Engenheiros Técnicos); and

Decree Law 183/98 alterado p/ Lei 159/2015, 18 set. (Ordem dos Biólogos).

(g) Security Services (CPC 87302, 87303, 87304, 87305, 87309)

With respect to Market access (all modes), National treatment (all modes), Local presence:

In IT: Nationality of a Member State and residency is required in order to obtain the necessary authorisation to supply security guard services and the transport of valuables.

In PT: The provision of security services by a foreign supplier on a cross-border basis is not allowed.

A nationality requirement exists for specialised personnel.

Measures:

IT: Law on public security (TULPS) 773/1931, Articles 133-141; Royal Decree 635/1940, Article 257.

PT: Law 34/2013 alterada p/ Lei 46/2019, 16 maio; and Ordinance 273/2013 alterada p/ Portaria 106/2015, 13 abril.

With respect to National treatment (mode 3), Most-favoured-nation treatment (mode 3), Local presence:

In DK: Residence requirement for individuals applying for an authorisation to provide security services. Residence is also required for managers and the majority of members of the board of a legal entity applying for an authorisation to conduct security services. However, residence for management and boards of directors is not required to the extent it follows from international agreements or orders issued by the Minister for Justice.

Measures:

DK: Lovbekendtgørelse 2016-01-11 nr. 112 om vagtvirksomhed.

With respect to Local presence:

In EE: Residency is required for security guards.

Measures:

EE: Turvaseadus (Security Act) § 21, § 22.

(h) Placement Services (CPC 87201, 87202, 87203, 87204, 87205, 87206 and 87209)

With respect to Market access (all modes), National treatment (all modes) (applies to the regional level of government):

In BE: In all Regions in Belgium, a company having its head office outside the EEA has to demonstrate that it supplies placement services in its country of origin. In the Walloon Region, a specific type of legal entity (régulièrement constituée sous la forme d'une personne morale ayant une forme commerciale, soit au sens du droit belge, soit en vertu du droit d'un Etat membre ou régie par celui-ci, quelle que soit sa forme juridique) is required to supply placement services. A company having its head office outside the EEA has to demonstrate that it fulfils the conditions as set out in the Decree (for instance on the type of legal entity). In the German-speaking community, a company having its head office outside the EEA has to fulfil the admission criteria established by the mentioned Decree (CPC 87202).

Measures:

BE: Flemish Region: Article 8, § 3, Besluit van de Vlaamse Regering van 10 december 2010 tot uitvoering van het decreet betreffende de private arbeidsbemiddeling.

Walloon Region: Décret du 3 avril 2009 relatif à l'enregistrement ou à l'agrément des agences de placement (Decree of 3 April 2009 on registration of placement agencies), Article 7; and Arrêté du Gouvernement wallon du 10 décembre 2009 portant exécution du décret du 3 avril 2009 relatif à l'enregistrement ou à l'agrément des agences de placement (Decision of the Walloon Government of 10 December 2009 implementing the Decree of 3 April 2009 on registration of placement agencies), Article 4.

German-speaking community: Dekret über die Zulassung der Leiharbeitsvermittler und die Überwachung der privaten Arbeitsvermittler / Décret du 11 mai 2009 relatif à l'agrément des agences de travail intérimaire et à la surveillance des agences de placement privées, Article 6.

With respect to National treatment (all modes), Local presence:

In DE: Nationality of a Member State of the EEA or a commercial presence in the European Union is required in order to obtain a licence to operate as a temporary employment agency pursuant to Sec. 3 paragraphs 3 to 5 of the Act on temporary agency work (Arbeitnehmerüberlassungsgesetz). The licence or its extension shall be refused if establishments, parts of establishments or ancillary establishments which are not located in the EEA are intended to execute the temporary employment pursuant to Sec. 3 paragraph 2 of the Act on temporary agency work (Arbeitnehmerüberlassungsgesetz). The Federal Ministry of Labour and Social Affairs may issue a regulation concerning the placement and recruitment of non-EEA personnel for specified professions e.g. for health and care related professions.

In ES: Prior to the start of the activity, placement agencies are required to submit a sworn statement certifying the fulfilment of the requirements stated by the current legislation (CPC 87201 and 87202).

Measures:

DE: Gesetz zur Regelung der Arbeitnehmerüberlassung (AÜG);

Sozialgesetzbuch Drittes Buch (SGB III; Social Code, Book Three) – Employment Promotion;

Verordnung über die Beschäftigung von Ausländerinnen und Ausländern (BeschV; Ordinance on the Employment of Foreigners).

ES: Real Decreto-ley 8/2014, de 4 de julio, de aprobación de medidas urgentes para el crecimiento, la competitividad y la eficiencia (tramitado como Ley 18/2014, de 15 de octubre).

(i) Translation and interpretation services (CPC 87905)

With respect to Market access (all modes), National treatment (mode 3):

In BG: To carry out official translation activities foreign natural persons are required to hold a permit for long-term, prolonged or permanent residency in the Republic of Bulgaria.

Measures:

BG: Regulation for the legalisation, certification and translation of documents; and
Order of the Minister of Foreign Affairs for establishing a temporary regime for certification under Article 21 (a), Paragraph 2 of the abovementioned Regulation.

With respect to Market access (all modes):

In HU: Official translations, official certifications of translations, and certified copies of official documents in foreign languages may only be provided by the Hungarian Office for Translation and Attestation (OFFI).

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In PL: Only natural persons may be sworn translators.

Measures:

HU: Decree of the Council of Ministers No. 24/1986 on Official translation and interpretation.

PL: Act of 25 November 2004 on the profession of sworn translator or interpreter (Journal of Laws from 2019 item 1326).

With respect to Local presence:

In FI: Residency in the EEA is required for certified translators.

Measures:

FI: Laki auktorisoiduista kääntäjistä (Act on Authorised Translators) (1231/2007), s. 2(1).

With respect to National treatment (all modes):

In CY: For the provision of official and certified translations by sworn translators, registration to the Register of Sworn Translators upon approval by the Council for the Registration of Sworn Translators is necessary. Nationality and residency requirements apply.

In HR: EEA nationality is required for certified translators.

Measures:

CY: The Registration and Regulation of the Sworn Translators Services Law 2019 (45(I)/2019).

HR: Ordinance on permanent court interpreters (OG 88/2008), Article 2.

(j) Other business services (part of CPC 612, part of 621, part of 625, 87901, 87902, 88493, part of 893, part of 85990 and 87909)

With respect to Market access (mode 3), Local presence:

In SE: Pawn-shops must be established as a limited liability company or as a branch (part of CPC 87909).

Measures:

SE: Pawn shop act (1995:1000).

With respect to Market access (mode 3), Local presence:

In CZ: Only an authorised package company is allowed to supply services relating to packaging take-back and recovery and must be a juridical person established as a joint-stock company (CPC 88493).

Measures:

CZ: Act. 477/2001 Coll. (Packaging Act) paragraph 16.

With respect to Market access (mode 3), Local presence:

In NL: To provide hallmarking services, commercial presence in the Netherlands is required. The hallmarking of precious metal Articles is currently exclusively granted to two Dutch public monopolies (part of CPC 893).

Measures:

NL: Waarborgwet 1986.

With respect to Market access (mode 3), National treatment (mode 3)

In PT: Nationality of a Member State is required for the provision of collection agency services and credit reporting services (CPC 87901 and 87902).

Measures:

PT: Law 49/2004.

With respect to Market access (mode 3), National treatment (mode 3), Local presence:

In CZ: Auction services are subject to licence. To obtain a licence (for the supply of voluntary public auctions), a company must be incorporated in the Czech Republic and a natural person is required to obtain a residency permit, and the company, or natural person must be registered in the Commercial Register of the Czech Republic (part of CPC 612, part of 621, part of 625 and part of 85990).

Measures:

CZ: Act no.455/1991 Coll.;

Trade Licence Act; and

Act no. 26/2000 Coll., on public auctions.

With respect to Market access (mode 1):

In SE: The economic plan for a building society must be certified by two persons. These persons must be publicly approved by authorities in the EEA (CPC 87909).

Measures:

SE: Bostadsrättslag (Co-operative Building Societies Act (1991:614).

Reservation No. 7 – Communication services

Sector – sub-sector: Communication services – postal and courier services

Industry classification: Part of CPC 71235, part of 73210, part of 751

Obligations concerned: Market access

Level of government: EU / Member State (unless otherwise specified)

Description:

With respect to Market access (all modes):

In the EU: The organisation of the siting of letter boxes on the public highway, the issuing of postage stamps and the provision of the registered mail service used in the course of judicial or administrative procedures may be restricted in accordance with national legislation. Licensing systems may be established for those services for which a general universal service obligation exists. These licences may be subject to particular universal service obligations or a financial contribution to a compensation fund.

Measures:

EU: Directive 97/67/EC of the European Parliament and of the Council[1].

[1] Directive 97/67/EC of the European Parliament and of the Council of 15 December 1997 on common rules for the development of the internal market of Community postal services and the improvement of quality of service (OJ EC L 15, 21.1.1998, p. 14).

Reservation No. 8 – Construction Services

Sector – Sub-sector: Construction and related engineering services

Industry Classification: CPC 51

Obligations concerned: National treatment

Level of government: EU / Member States (unless otherwise specified)

Description:

With respect National treatment (all modes):

In CY: Nationality requirement.

Measure:

CY: The Registration and Control of Contractors of Building and Technical Works Law of 2001 (29 (I) / 2001-2013), Articles 15 and 52.

Reservation No. 9 – Distribution services

Sector – Sub-sector:	Distribution services – general, distribution of tobacco
Industry Classification:	CPC 3546, part of 621, 6222, 631 and part of 632
Obligations concerned:	Market access
	National treatment
	Local presence
Level of government:	EU / Member States (unless otherwise specified)

Description:

(a) Distribution services (CPC 3546, 631, 632 except 63211, 63297, 62276 and part of 621)

With respect to Market access (mode 3):

In PT: A specific authorisation scheme exists for the installation of certain retail establishments and shopping centres. This relates to shopping centres that have a gross leasable area equal or greater than 8,000 m^2, and retail establishments having a sales area equal or exceeding 2,000 m^2, when located outside shopping centres. Main criteria: Contribution to a multiplicity of commercial offers; assessment of services to consumer; quality of employment and corporate social responsibility; integration in urban environment; contribution to eco-efficiency (CPC 631, 632 except 63211, 63297).

Measures:

PT: Decree-Law No. 10/2015, 16 January.

With respect to Market access (all modes), National treatment (all modes):

In CY: Nationality requirement exists for distribution services provided by pharmaceutical representatives (CPC 62117).

Measures:

CY: Law 74(I) 2002 as amended.

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With respect to Market access (mode 3), Local presence:

In LT: The distribution of pyrotechnics is subject to licensing. Only the juridical persons of the European Union may obtain a licence (CPC 3546).

In PL: Intermediaries in the trade of medicinal products must be registered and have a place of residence or registered office in the territory of the Republic of Poland.

Measures:

LT: Law on Supervision of Civil Pyrotechnics Circulation (23 March 2004. No. IX-2074).

PL: Pharmaceutical Law, art. 73a (Journal of Laws of 2020, item 944, 1493).

(b) Distribution of tobacco (part of CPC 6222, 62228, part of 6310 and 63108)

With respect to Market access (all modes), National treatment (all modes):

In ES: There is a state monopoly on retail sales of tobacco. Establishment is subject to a Member State nationality requirement. Only natural persons may operate as a tobacconist. Each tobacconist cannot obtain more than one license (CPC 63108).

In FR: State monopoly on wholesale and retail sales of tobacco. Nationality requirement for tobacconists (buraliste) (part of CPC 6222 and part of 6310).

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Measures:

ES: Law 14/2013 of 27 September 2014.

FR: Code général des impôts.

With respect to Market access (all modes), National treatment (all modes):

In AT: Only natural persons may apply for an authorisation to operate as a tobacconist.

Priority is given to nationals of a Member State of the EEA (CPC 63108).

Measures:

AT: Tabakmonopolgesetz (Tobacco Monopoly Act) 1996, § 5 and § 27.

With respect to Market access (all modes), Local presence (mode 1):

In IT: In order to distribute and sell tobacco, a licence is needed. The licence is granted through public procedures. The granting of licences is subject to an economic needs test. Main criteria: population and geographical density of existing selling points (part of CPC 6222, part of 6310).

Measures:

IT: Legislative Decree 184/2003;

Law 165/1962;

Law 3/2003;

Law 1293/1957;

Law 907/1942; and

Decree of the President of the Republic (D.P.R.) 1074/1958.

Reservation No. 10 – Education services

Sector – Sub-sector:	Education services (privately funded)
Industry Classification:	CPC 921, 922, 923, 924
Obligations concerned:	Market access
	National treatment
	Senior management and boards of directors
	Local presence
Level of government:	EU / Member States (unless otherwise specified)

Description:

With respect to Market access (all modes), National treatment (mode 3), Senior management and boards of directors:

In CY: Nationality of a Member State is required for owners and majority shareholders in a privately funded school. Nationals of India may obtain authorisation from the Minister (of Education) in accordance with the specified form and conditions.

Measures:

CY: Private Schools Law of 2019 (N. 147(I)/2019), as amended; The Institutions of Tertiary Education Law 1996 (N. 67(I)/1996) as amended; the Private Universities (Establishment, Operation and Control) Law 2005 (N. 109(I)/2005) as amended; and the Quality Assurance and Accreditation in Higher Education and the Establishment and Operation of an Agency on Related Matters Law 2015 (N. 136(I)/2015) as amended.

With respect to Market access (all modes), National treatment (all modes):

In BG: Privately funded primary and secondary education services may only be supplied by authorised legal entities under the Bulgarian law or under the laws of a Member State. Foreign owned kindergartens and schools may be established or transformed at the request of foreign legal entities in accordance with international agreements and conventions. Foreign higher education institutions cannot establish subsidiaries in the territory of Bulgaria. Foreign higher education institutions may open faculties, departments, institutes and colleges in Bulgaria only within the structure of Bulgarian higher education institutions and in cooperation with them (CPC 921 and 922).

Measures:

BG: Pre-school and School Education Act; and

The Higher Education Act, Paragraph 4 of the additional provisions.

With respect to Market access (mode 3), National treatment (mode 3):

In SI: Privately funded elementary schools may be founded by Slovenian persons only. The service supplier must establish a registered office or branch office (CPC 921).

Measures:

SI: Zakon o organizaciji in financiranju vzgoje in izobraževanja, Uradni list RS, št. 16/07 – uradno prečiščeno besedilo, nazadnje spremenjeno št. 22/25, člen 40 (Organisation and Financing of Education Act, Official Gazette of the Republic of Slovenia, No. 16/07 – official consolidated text, as last amended No. 22/25, Article 40).

With respect to Local presence:

In CZ and SK: Establishment in a Member State is required to apply for state approval to operate as a privately funded higher education institution. This reservation does not apply to post-secondary technical and vocational education services (CPC 923 except CPC 92310).

Measures:

CZ: Act No. 111/1998, Coll. (Higher Education Act), § 39; and

Act No. 561/2004 Coll. on Pre-school, Basic, Secondary, Tertiary Professional and Other Education (the Education Act).

SK: Law No. 131 2002 on Universities.

With respect to Market access (all modes):

In ES and IT: An authorisation is required in order to open a privately funded university which issues recognised diplomas or degrees. An economic needs test is applied. Main criteria: population and density of existing establishments.

In ES: The procedure involves obtaining the advice of the Parliament.

In IT: This is based on a three-year programme and only Italian juridical persons may be authorised to issue state-recognised diplomas (CPC 923).

Measures:

ES: Ley Orgánica 2/2023, de 22 de marzo, del Sistema Universitario (Organic Law 2/2023, of March 22, of the University System. Article 4).

IT: Royal Decree 1592/1933 (Law on secondary education);

Law 243/1991 (Occasional public contribution for private universities);

Resolution 20/2003 of CNVSU (Comitato nazionale per la valutazione del sistema universitario); and

Decree of the President of the Republic (DPR) 25/1998.

With respect to Market access (all modes), National treatment (mode 3), Senior management and boards of directors:

In EL: Nationality of a Member State is required for owners and a majority of the members of the board of directors in privately funded primary and secondary schools, and for teachers in privately funded primary and secondary education (CPC 921, 922). Education at university level shall be provided by institutions which are fully self-governed public law legal persons or non-profit branches of foreign universities following an evaluation(Law 5094/2024 permits the establishment by European Union residents (natural or juridical persons) of private post-secondary education institutions granting certificates which are not recognised as being equivalent to university degrees (CPC 923).

Measures:

EL: Laws 682/1977, 284/1968, 2545/1940, Presidential Degree 211/1994 as amended by Presidential Degree 394/1997, Constitution of Hellas, Article 16, paragraph 5; Law 3549/2007; and Law 3696/2008 Establishment and Operation of Colleges and other provisions (Government Gazette 177/issue A/25-8-2008). Law 5094/2024.

With respect to Market access (all modes):

In AT: The provision of privately funded university level education services in the area of applied sciences requires an authorisation from the competent authority, the AQ Austria (Agency for Quality Assurance and Accreditation Austria). An investor seeking to provide such services must have his primary business being the supply of such services, and must submit a needs assessment and a market survey for the acceptance of the proposed study programme. The competent Ministry may deny the approval if the decision of the accreditation authority does not comply with national educational interests. The applicant for a private university requires an authorisation from the competent authority (AQ Austria - Agency for Quality Assurance and Accreditation Austria). The competent Ministry may deny the approval if the decision of the accreditation authority does not comply with national educational interests (CPC 923).

Measures:

AT: Fachhochschulgesetz (University of Applied Sciences Act), BGBl. I Nr. 340/1993 as amended, § 2, 8; Privathochschulgesetz (Private Higher Education Act), BGBl. I Nr. 77/2020, § 2; and Hochschulqualitätssicherungsgesetz (Act on Quality Assurance in Higher Education), BGBl. Nr. 74/2011 as amended, § 25 (3).

With respect to Market access (all modes), National treatment (all modes), Most-favoured-nation treatment (mode 3):

In FR: Nationality of a Member State is required in order to teach in a privately funded educational institution (CPC 921, 922 and 923). However, nationals of India may obtain an authorisation from the relevant competent authorities in order to teach in primary, secondary and higher level educational institutions. Nationals of India may also obtain an authorisation from the relevant competent authorities in order to establish and operate or manage primary, secondary or higher level educational institutions. Such authorisation is granted on a discretionary basis.

Measures:

FR: Code de l'éducation.

With respect to – Market access (all modes), National treatment (all modes);

In MT: Service suppliers seeking to provide privately funded higher or adult education services must obtain a licence from the Ministry of Education and Employment. The decision on whether to issue a licence may be discretionary (CPC 923 and 924).

Measures:

MT: Legal Notice 296 of 2012.

Reservation No. 11 – Environmental services

Sector – sub-sector:	Environmental services – processing and recycling of used batteries and accumulators, old cars and waste from electrical and electronic equipment; protection of ambient air and climate cleaning services of exhaust gases
Industry classification:	Part of CPC 9402, 9404
Obligations concerned:	Local presence
Level of government:	EU / Member State (unless otherwise specified)

Description:

With respect to Local presence:

In LT: For processing and recycling of used batteries and accumulators, old cars and waste from electrical and electronic equipment, establishment of legal entity in LT or EEA is required.

In SE: Only entities established in Sweden or having their principal seat in Sweden are eligible for accreditation to perform control services of exhaust gas (CPC 9404).

In SK: For processing and recycling of used batteries and accumulators, waste oils, old cars and waste from electrical and electronic equipment, incorporation in the EEA is required (residency requirement) (part of CPC 9402).

Measures:

LT: Law on Waste Management of 16-06-1998 Nr. VIII-787, as amended on 18-07-2024 No. XIV-2961.

SE: The Vehicles Act (2002:574).

SK: Act 79/2015 on Waste.

Reservation No. 12 – Financial Services

Sector – sub-sector:	Financial services – insurance and banking
Industry Classification:	Not applicable
Obligations concerned:	Market access
	National treatment
	Senior management and boards of directors
	Local presence
Level of government:	EU / Member State (unless otherwise specified)

Description:

(a) Insurance and Insurance-related Services

With respect to Market access (all modes), National treatment (all modes):

In IT: Access to the actuarial profession through natural persons only. Professional associations (no incorporation) among natural persons permitted. European Union nationality is required for the practice of the actuarial profession, except for foreign professionals who may be allowed to practice based on reciprocity.

Measures:

IT: Article 29 of the code of private insurance (Legislative decree no. 209 of 7 September 2005); and Law 194/1942, Article 4, Law 4/1999 on the register.

With respect to Market access (mode 3), National treatment (mode 3), Local presence:

In BG: Pension insurance shall be carried out as a joint-stock company licensed in accordance with the Code of Social Insurance and registered under the Commerce Act or under the legislation of another Member State (no branches).

In BG, ES, PL and PT: Direct branching is not permitted for insurance intermediation, which is reserved to companies formed in accordance with the law of a Member State (local incorporation is required). For Poland, residency requirement for insurance intermediaries.

Measures:

BG: Insurance Code, articles 12, 56-63, 65, 66 and 80 paragraph 4, Social Insurance Code Art. 120a–162, Art. 209–253, Art. 260–310.

ES: Reglamento de Ordenación, Supervisión y Solvencia de Entidades Aseguradoras y Reaseguradoras (RD 1060/2015, de 20 de noviembre de 2015), article 36.

PL: Act on insurance and reinsurance activity of September 11, 2015 (Journal of Laws of 2020, item 895 and 1180); Act on insurance distribution of December 15, 2017 (Journal of Laws 2019, item 1881); Act on the organization and operation of pension funds of August 28, 1997 (Journal of Laws of 2024, item 1113); Act of 6 March 2018 on rules regarding economic activity of foreign entrepreneurs and other foreign persons in the territory of the Republic of Poland.

PT: Article 7 of Decree-Law 94-B/98 revoked by Decree-Law 2/2009, January 5th; and chapter I, Section VI of Decree-Law 94-B/98, articles 34, nr. 6, 7, and article 7 of Decree-Law 144/2006, revoked by Law 7/2019, January 16th. Article 8 of the legal regime governing the business of insurance and reinsurance distribution, approved by Law 7/2019, of January 16th.

With respect to National treatment (mode 3)

In AT: The management of a branch office must consist of at least two natural persons resident in Austria.

In BG: Residency requirement for the members of managing and supervisory body of (re)insurance undertakings and every person authorised to manage or represent the (re)insurance undertaking. At least one of the persons managing and representing the pension insurance company shall be fluent in the Bulgarian language.

Measures:

AT: Insurance Supervision Act 2016, Article 14 para. 1 no. 3, Federal Law Gazette I No. 34/2015 (Versicherungsaufsichtsgesetz 2016, § 14 Abs. 1 Z 3, BGBl. I Nr. 34/2015).

BG: Insurance Code, articles 12, 56-63, 65, 66 and 80 paragraph 4,

Social Insurance Code, Art. 120a–162, Art. 209–253, Art. 260–310.

With respect to Market access (mode 3), National treatment (mode 3)

In BG: Before establishing a branch or agency to provide insurance, a foreign insurer or reinsurer must have been authorised to operate in its country of origin in the same classes of insurance as those it wishes to provide in Bulgaria.

The income of the supplementary voluntary pension funds, as well as similar income directly connected with voluntary pension insurance, carried out by persons who are registered under the legislation of another Member State and who may, in compliance with the legislation concerned, perform voluntary pension insurance operations, shall not be taxable according to the procedure established by the Corporate Income Tax Act.

In ES: Before establishing a branch or agency in Spain in order to provide certain classes of insurance, a foreign insurer must have been authorised to operate in the same classes of insurance in its country of origin for at least five years.

In PT: In order to establish a branch or agency, foreign insurance undertakings must have been authorised to carry out the business of insurance or reinsurance, according to the relevant national law for at least five years.

Measures:

BG: Insurance Code, articles 12, 56-63, 65, 66 and 80 paragraph 4,

Social Insurance Code, Art. 120a–162, Art. 209–253, Art. 260–310.

ES: Reglamento de Ordenación, Supervisión y Solvencia de Entidades Aseguradoras y Reaseguradoras (RD 1060/2015, de 20 de noviembre de 2015), article 36.

PT: Article 7 of Decree-Law 94-B/98 and chapter I, Section VI of Decree-Law 94-B/98, articles 34, nr. 6, 7, and article 7 of Decree-Law 144/2006; Article 215 of legal regime governing the taking up and pursuit of the business of insurance and reinsurance, approved by Law 147/2005, of September 9th.

With respect to Market access (mode 3):

In AT: In order to obtain a licence to open a branch office, foreign insurers must have a legal form corresponding or comparable to a joint stock company or a mutual insurance association in their home country.

Measures:

AT: Insurance Supervision Act 2016, Article 14 para. 1 no. 1, Federal Law Gazette I No. 34/2015 (Versicherungsaufsichtsgesetz 2016, § 14 Abs. 1 Z 1, BGBl. I Nr. 34/2015).

With respect to Market access (mode 3), National treatment (mode 1), Local presence:

In EL: Insurance and reinsurance undertakings with head offices in third countries may operate in Greece via establishing a subsidiary or a branch, where branch in this case does not take any specific legal form, as it means a permanent presence in the territory of a Member State (i.e. Greece) of an undertaking with head office outside the European Union, which receives authorisation in that Member State (Greece) and which pursues insurance business.

Measures:

EL: Art. 130 of the Law 4364/ 2016 (Gov. Gazette 13/ A/ 05.02.2016).

With respect to National treatment (mode 1), Local presence:

In AT: Promotional activity and intermediation on behalf of a subsidiary not established in the European Union or of a branch not established in Austria (except for reinsurance and retrocession) are prohibited.

In DK: No persons or companies (including insurance companies) may, for business purposes, assist in effecting direct insurance for persons resident in Denmark, for Danish ships or for property in Denmark, other than insurance companies licensed by Danish law or by Danish competent authorities.

With respect to Market access (mode 1):

In SE: The supply of direct insurance by a foreign insurer is allowed only through the mediation of an insurance service supplier authorised in Sweden, provided that the foreign insurer and the Swedish insurance company belong to the same group of companies or have an agreement of cooperation between them.

With respect to Local presence:

In DE, HU and LT: The supply of direct insurance services by insurance companies not incorporated in the European Union requires the setting up and authorisation of a branch.

In SE: The provision of insurance intermediation services by undertakings not incorporated in the EEA requires the establishment of a commercial presence (local presence requirement).

In SK: Air and maritime transport insurance, covering the aircraft/vessel and responsibility, can be underwritten only by insurance companies established in the European Union or by the branch office of the insurance companies not established in the European Union authorised in the Slovak Republic.

Measures:

AT: Insurance Supervision Act 2016, Article 13 para. 1 and 2, Federal Law Gazette I No. 34/2015 (Versicherungsaufsichtsgesetz 2016, § 13 Abs. 1 und 2, BGBl. I Nr. 34/2015).

DE: Versicherungsaufsichtsgesetz (VAG) for all insurance services; in connection with Luftverkehrs-Zulassungs-Ordnung (LuftVZO) only for compulsory air liability insurance.

DK: Lov om finansiel virksomhed jf. lovbekendtgørelse 182 af 18. februar 2015.

HU: Act LX of 2003.

LT: Law on Insurance, 18 of September, 2003 m. Nr. IX-1737, last amendment 13 of June 2019 Nr. XIII-2232.

SE: Lagen om försäkringsdistribution (Insurance Distribution Act) (Chapter 3, section 3, 2018:1219); and Lagen om utländska försäkringsgivares och tjänstepensionsinstituts verksamhet i Sverige (Act on foreign insurers and institutions for occupational retirement provision business in Sweden) (Chapter 4, section 1 and 10, 1998:293).

SK: Act 39/2015 on insurance.

(b) Banking and other financial services

With respect to Market Access (mode 3), National treatment (mode 3), Local Presence:

In BG: For pursuing the activities of lending with funds which are not raised through taking of deposits or other repayable funds, acquiring holdings in a credit institution or another financial institution, financial leasing, guarantee transactions, acquisition of claims on loans and other forms of financing (factoring, forfeiting, etc.), non-bank financial institutions are subject to registration regime with the Bulgarian National Bank ("BNB"). The financial institution shall have its main business in the territory of Bulgaria.

Non-EEA banks may pursue banking activity in Bulgaria after obtaining a license from BNB for taking up and pursuing of business activities in the Republic of Bulgaria through a branch.

In IT: In order to be authorised to operate the securities settlement system or to provide central securities depository services with an establishment in Italy, a company is required to be incorporated in Italy (no branches).

In the case of collective investment schemes other than undertakings for collective investment in transferable securities ("UCITS") harmonised under European Union legislation, the trustee or depository is required to be established in Italy or in another Member State and have a branch in Italy.

Management enterprises of investment funds not harmonised under European Union legislation are also required to be incorporated in Italy (no branches).

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Only banks, insurance enterprises, investment firms and enterprises managing UCITS harmonised under European Union legislation having their legal head office in the European Union, as well as UCITS incorporated in Italy, may carry out the activity of pension fund resource management.
In providing the activity of door-to-door selling, intermediaries must utilise authorised financial salesmen resident within the territory of a Member State.

Representative offices of non- European Union intermediaries cannot carry out activities aimed at providing investment services, including trading for own account and for the account of customers, placement and underwriting financial instruments (branch required).

In PT: Pension fund management may be provided only by specialised companies incorporated in Portugal for that purpose and by insurance companies established in Portugal and authorised to take up life insurance business, or by entities authorised to provide pension fund management in other Member States. Direct branching from non-European Union countries is not permitted.

Measures:

BG: Law of Credit Institutions, article 2, paragraph 5, article 3a and article 17;

Code Of Social Insurance, articles 121, 121b, 121f; and

Currency Law, article 3.

IT: Legislative Decree 58/1998, articles 1, 19, 28, 30-33, 38, 69 and 80;

Joint Regulation of Bank of Italy and Consob 22.2.1998, articles 3 and 41;

Regulation of Bank of Italy 25.1.2005;

Title V, Chapter VII, Section II, Consob Regulation 16190 of 29.10.2007, articles 17-21, 78-81, 9-111; and subject to:

Regulation (EU) No 909/2014 of the European Parliament and of the Council of 23 July 2014 on improving securities settlement in the European Union and on central securities depositories and amending Directives 98/26/EC and 2014/65/EU and Regulation (EU) No 236/2012.

PT: Decree-Law 12/2006, as amended by Decree-Law 180/2007 Decree-Law 357-A/2007, Regulation 7/2007-R, as amended by Regulation 2/2008-R, Regulation 19/2008-R, Regulation 8/2009. Article 3 of the legal regime governing the establishment and functioning of pension funds and their management entities approved by Law 27/2020, of July 23rd.

With respect to Market access (mode 3), National treatment (mode 3):

In HU: Branches of non-EEA investment fund management companies may not engage in the management of European investment funds and may not provide asset management services to private pension funds.

Measures:

HU: Act CCXXXVII of 2013 on Credit Institutions and Financial Enterprises; and Act CXX of 2001 on the Capital Market.

With respect to Market access (mode 1), National treatment (mode 3):

In BG: A bank shall be managed and represented jointly by at least two persons. The persons who manage and represent the bank shall be personally present at its management address. Juridical persons may not be elected members of the managing board or the board of directors of a bank.

In SE: A founder of a savings bank shall be a natural person.

Measures:

BG: Law on Credit Institutions, article 10; Code Of Social Insurance, Articles 121, 121b, 121f; and Article 3, Currency Law.

SE: Sparbankslagen (Savings Bank Act) (1987:619), Chapter 2, § 1.

With respect to National treatment (mode 3):

In HU: The board of directors of a credit institution shall have at least two members recognised as resident according to foreign exchange regulations and having had prior permanent residence in Hungary for at least one year.

Measures:

HU: Act CCXXXVII of 2013 on Credit Institutions and Financial Enterprises;

Act CCXXXVII of 2013 on Credit Institutions and Financial Enterprises; and

Act CXX of 2001 on the Capital Market.

With respect to Market access (mode 3):

In RO: Market operators are juridical persons set up as joint stock companies according to the provisions of the Company law. Alternative trading systems (Multilateral trading facility (MTF) pursuant to MiFID II Directive) can be managed by a system operator set up under the conditions described above or by an investment firm authorised by ASF (Autoritatea de Supraveghere Financiară – Financial Supervisory Authority).

In SI: A pension scheme may be provided by a mutual pension fund (which is not a legal entity and is therefore managed by an insurance company, a bank or a pension company), a pension company or an insurance company. Additionally, a pension scheme can also be offered by pension scheme providers established in accordance with the regulations applicable in a Member State.

Measures:

RO: Law no. 126 of 11 June 2018 regarding financial instruments and Regulation no. 1/2017 for the amendment and supplement of Regulation no. 2/2006 on regulated markets and alternative trading systems, approved by Order of NSC no. 15/2006 – ASF – Autoritatea de Supraveghere Financiară – Financial Supervisory Authority.

SI: Zakon o pokojninskem in invalidskem zavarovanju, Uradni list RS, št. 48/22 – uradno prečiščeno besedilo, nazadnje spremenjeno št. 133/23 (Pension and Disability Insurance Act, Official Gazette of the Republic of Slovenia, No. 48/22 – official consolidated text, as last amended No. 133/23).

With respect to Local presence:

In HU: Non-EEA companies may provide financial services or engage in activities auxiliary to financial services solely through a branch in Hungary.

Measures:

HU: Act CCXXXVII of 2013 on Credit Institutions and Financial Enterprises; and Act CXX of 2001 on the Capital Market.

Reservation No. 13 – Health services and social services

Sector – sub-sector:	Health services and social services
Industry classification:	CPC 931 and 933
Obligations concerned:	Market access
	National treatment
Level of government:	EU / Member State (unless otherwise specified)

Description:

With respect to Market access (mode 3):

In DE (applies also to the regional level of government): Rescue services and "qualified ambulance services" are organised and regulated by the Länder. Most Länder delegate competences in the field of rescue services to municipalities. Municipalities are allowed to give priority to not-for-profit operators. This applies equally to foreign as well as domestic service suppliers (CPC 931, 933). Ambulance services are subject to planning, permission and accreditation. Regarding telemedicine, the number of ICT (information and communications technology) service suppliers may be limited to guarantee interoperability, compatibility and necessary safety standards. This is applied in a non-discriminatory way.

In HR: Establishment of some privately funded social care facilities may be subject to needs based limits in particular geographical areas (CPC 9311, 93192, 93193 and 933).

In SI: Healthcare activities which are not allowed to be performed as private healthcare services are: healthcare activities at the tertiary healthcare level (university clinical centres, health institutes), public health, emergency medicine (emergency medical assistance and urgent rescue transportation), transfusion medicine activities, activities related to the supply of human organs and substances of human origin, activities related to the supply of donated tissues and cells of human origin intended for treatment, medically assisted reproduction with donated reproduction cells of human origin, forensic medicine, pharmacy service and pathology services (CPC 931).

Measures:

DE: Bundesärzteordnung (BÄO; Federal Medical Regulation):

Gesetz über die Ausübung der Zahnheilkunde (ZHG);

Gesetz über den Beruf der Psychotherapeutin und des Psychotherapeuten (PsychThG; Act on the Provision of Psychotherapy Services);

Gesetz über die berufsmäßige Ausübung der Heilkunde ohne Bestallung (Heilpraktikergesetz);

Gesetz über das Studium und den Beruf der Hebammen (HebG);

Gesetz über den Beruf der Notfallsanitäterin und des Notfallsanitäters (NotSanG);

Gesetz über die Pflegeberufe (PflBG);

Gesetz über die Berufe in der Physiotherapie (MPhG);

Gesetz über den Beruf des Logopäden (LogopG);

Gesetz über den Beruf des Orthoptisten und der Orthoptistin (OrthoptG);

Gesetz über den Beruf der Podologin und des Podologen (PodG);

Gesetz über den Beruf der Diätassistentin und des Diätassistenten (DiätAssG);

Gesetz über den Beruf der Ergotherapeutin und des Ergotherapeuten (ErgThg);
Bundesapothekerordnung (BapO);

Gesetz über den Beruf des pharmazeutisch-technischen Assistenten (PTAG);

Gesetz über technische Assistenten in der Medizin (MTAG);

Gesetz zur wirtschaftlichen Sicherung der Krankenhäuser und zur Regelung der Krankenhauspflegesätze (Krankenhausfinanzierungsgesetz – KHG);

Gewerbeordnung (German Trade, Commerce and Industry Regulation Act);

Sozialgesetzbuch Fünftes Buch (SGB V; Social Code, Book Five) – Statutory Health Insurance;

Sozialgesetzbuch Sechstes Buch (SGB VI; Social Code, Book Six) – Statutory Pension Insurance;

Sozialgesetzbuch Siebtes Buch (SGB VII; Social Code, Book Seven) – Statutory Accident Insurance;

Sozialgesetzbuch Neuntes Buch (SGB IX; Social Code, Book Nine) – Rehabilitation and Participation of Persons with Disabilities;

Sozialgesetzbuch Elftes Buch (SGB XI; Social Code, Book Eleven) – long-term care insurance.

Personenbeförderungsgesetz (PBefG; Act on Public Transport).

Regional level:

Gesetz über den Rettungsdienst (Rettungsdienstgesetz – RDG) in Baden-Württemberg;

Bayerisches Rettungsdienstgesetz (BayRDG);

Gesetz über den Rettungsdienst für das Land Berlin (Rettungsdienstgesetz);

Gesetz über den Rettungsdienst im Land Brandenburg (BbgRettG);

Bremisches Hilfeleistungsgesetz (BremHilfeG);

Hamburgisches Rettungsdienstgesetz (HmbRDG);

Gesetz über den Rettungsdienst für das Land Mecklenburg-Vorpommern (RDGM-V);

Niedersächsisches Rettungsdienstgesetz (NRettDG);

Gesetz über den Rettungsdienst sowie die Notfallrettung und den Krankentransport durch Unternehmer (RettG NRW);

Landesgesetz über den Rettungsdienst sowie den Notfall- und Krankentransport (RettDG);

Saarländisches Rettungsdienstgesetz (SRettG);

Sächsisches Gesetz über den Brandschutz, Rettungsdienst und Katastrophenschutz (SächsBRKG);

Rettungsdienstgesetz des Landes Sachsen-Anhalt (RettDG LSA);

Schleswig-Holsteinisches Rettungsdienstgesetz (SHRDG);

Thüringer Rettungsdienstgesetz (ThüRettG).

Landespflegegesetze:

Gesetz zur Umsetzung der Pflegeversicherung in Baden-Württemberg (Landespflegegesetz – LPflG);

Gesetz zur Ausführung der Sozialgesetze (AGSG);

Gesetz zur Planung und Finanzierung von Pflegeeinrichtungen (Landespflegeeinrichtungsgesetz – LPflegEG);

Gesetz über die pflegerische Versorgung im Land Brandenburg (Landespflegegesetz – LPflegeG);

Gesetz zur Ausführung des Pflege-Versicherungsgesetzes im Lande Bremen und zur Änderung des Bremischen Ausführungsgesetzes zum Bundessozialhilfegesetz (BremAGPflegeVG);

Hamburgisches Landespflegegesetz (HmbLPG);

Hessisches Ausführungsgesetz zum Pflege-Versicherungsgesetz;

Landespflegegesetz (LPflegeG M-V);

Gesetz zur Planung und Förderung von Pflegeeinrichtungen nach dem Elften Buch Sozialgesetzbuch (Niedersächsisches Pflegegesetz – NPflegeG);

Gesetz zur Weiterentwicklung des Landespflegerechts und Sicherung einer unterstützenden Infrastruktur für ältere Menschen, pflegebedürftige Menschen und deren Angehörige (Alten- und Pflegegesetz Nordrhein-Westfalen – APG NRW);

Landesgesetz zur Sicherstellung und Weiterentwicklung der pflegerischen Angebotsstruktur (LPflegeASG) (Rheinland-Pfalz);

Gesetz Nr. 1694 zur Planung und Förderung von Angeboten für hilfe-, betreuungs- oder pflegebedürftige Menschen im Saarland (Saarländisches Pflegegesetz);

Sächsisches Pflegegesetz (SächsPflegeG);

Schleswig-Holstein: Ausführungsgesetz zum Pflege-Versicherungsgesetz (Landespflegegesetz – LPflegeG);

Thüringer Gesetz zur Ausführung des Pflege-Versicherungsgesetzes (ThürAGPflegeVG).

Landeskrankenhausgesetz Baden-Württemberg;

Bayerisches Krankenhausgesetz (BayKrG);

Berliner Gesetz zur Neuregelung des Krankenhausrechts;

Krankenhausentwicklungsgesetz Brandenburg (BbgKHEG);

Bremisches Krankenhausgesetz (BrmKrHG);

Hamburgisches Krankenhausgesetz (HmbKHG);

Hessisches Krankenhausgesetz 2011 (HKHG 2011);

Krankenhausgesetz für das Land Mecklenburg-Vorpommern (LKHG M-V);

Niedersächsisches Krankenhausgesetz (NKHG);

Krankenhausgestaltungsgesetz des Landes Nordrhein-Westfalen (KHGG NRW);

Landeskrankenhausgesetz Rheinland-Pfalz (LKG Rh-Pf);

Saarländisches Krankenhausgesetz (SKHG);

Gesetz zur Neuordnung des Krankenhauswesens (Sächsisches Krankenhausgesetz – SächsKHG);

Krankenhausgesetz Sachsen-Anhalt (KHG LSA);

Gesetz zur Ausführung des Krankenhausfinanzierungsgesetzes (AG-KHG) in Schleswig-Holstein;

Thüringisches Krankenhausgesetz (Thür KHG).

HR: Health Care Act (OG 150/08, 71/10, 139/10, 22/11, 84/11, 12/12, 70/12, 144/12).

SI: Zakon o zdravstveni dejavnosti, Uradni list RS, št. 23/05 – uradno prečiščeno besedilo, nazadnje spremenjeno št. 32/25 (Health Services Act, Official Gazette of the Republic of Slovenia, No. 23/05 – official consolidated text, as last amended No. 32/25);

Zakon o zdravljenju neplodnosti in postopkih oploditve z biomedicinsko pomočjo, Uradni list RS, št. 70/00, nazadnje spremenjeno št. 100/24 (Treatment of Infertility and Procedures for Fertilization with Biomedical Assistance Act, Official Gazette of the Republic of Slovenia, No. 70/00, as last amended No. 100/24);

Zakon o preskrbi s krvjo, Uradni list RS, št. 104/06 (Blood Supply Act, Official Gazette of the Republic of Slovenia, No. 104/06);

Zakon o pridobivanju in presaditvi delov človeškega telesa zaradi zdravljenja, Uradni list RS, št. 56/15, nazadnje spremenjeno št. 186/21 (Act of the Procurement and transplantation of human organs for the treatment, Official Gazette of the Republic of Slovenia No. 56/15, as last amended No. 186/21);

Zakon o kakovosti in varnosti človeških tkiv in celic, namenjenih za zdravljenje, Uradni list RS, št. 61/07, nazadnje spremenjeno št. 56/15 (Act on the Quality and Safety of Human Tissues and Cells Intended for Treatment, Official Gazette of the Republic of Slovenia No. 61/07, as last amended No. 56/15); and

Zakon o lekarniški dejavnosti, Uradni list RS, št. 85/16, nazadnje spremenjeno št. 112/24 (Pharmacy Practice Act, Official Gazette of the Republic of Slovenia, No. 85/16, as last amended No. 112/24).

With respect to Market access (mode 3), National treatment (mode 3):

In FR: For hospital and ambulance services, residential health facilities (other than hospital services) and social services, an authorisation is necessary in order to exercise management functions. The authorisation process takes into account the availability of local managers.

Companies can take any legal forms, except those reserved to liberal professions.

Measures:

FR: Loi 90-1258 relative à l'exercice sous forme de société des professions libérales, Loi n°2011-940 du 10 août 2011 modifiant certaines dispositions de la loi n°2009-879 dite HPST, Loi n°47-1775 portant statut de la coopération; and Code de la santé publique.

Reservation No. 14 – Tourism and travel related services

Sector – sub-sector:	Tourism and travel related services - hotels, restaurants and catering; travel agencies and tour operators services (including tour managers); tourist guides services
Industry classification:	CPC 641, 642, 643, 7471 and 7472
Obligations concerned:	Market access
	National treatment
	Senior management and boards of directors
	Local presence
Level of government:	EU / Member State (unless otherwise specified)

Description:

With respect to Market access (mode 3), National treatment (all modes), Senior management and boards of directors, Local presence:

In BG: Incorporation (no branches) is required. Tour operation or travel agency services may be provided by a person established in the EEA and the Swiss Confederation if, upon establishment in the territory of Bulgaria, the said person presents a copy of a document certifying the right thereof to practice that activity and a certificate or another document issued by a credit institution or an insurer containing data of the existence of insurance covering the liability of the said person for damage which may ensue as a result of a culpable non-fulfilment of professional duties. The number of foreign managers may not exceed the number of managers who are Bulgarian nationals, in cases where the public (state or municipal) share in the equity capital of a Bulgarian company exceeds 50 %. EEA and the Swiss Confederation nationality requirement for tourist guides (including mountain guides and ski instructors) (CPC 641, 642, 643, 7471 and 7472).

Measures:

BG: Law for Tourism, Articles 61, 113 and 146.

With respect to Market access (all modes), National treatment (all modes), Local Presence:

In CY: A licence to establish and operate a tourism and travel company or agency, as well as the renewal of an operating licence of an existing company or agency, shall be granted only to European Union persons. No non-resident company except those established in another Member State, can provide in the Republic of Cyprus, on an organised or permanent basis, the activities referred to under Article 3 of the abovementioned Law, unless represented by a resident company. The provision of tourist guide services and travel agencies and tour operators services requires nationality of a Member State (CPC 7471 and 7472).

Measures:

CY: The Tourism and Travel Offices and Tourist Guides Law 1995 (Law 41(I)/1995) as amended.

With respect to Market access (all modes), National treatment (all modes), Most-favoured-nation treatment (all modes):

In EL: Third-country nationals have to obtain a diploma from the Tourist Guide Schools of the Greek Ministry of Tourism, in order to be entitled to the right of practicing the profession. By exception, the right of practicing the profession can be temporarily (up to one year) accorded to third-country nationals under certain explicitly defined conditions, by way of derogation of the above-mentioned provisions, in the event of the confirmed absence of a tourist guide for a specific language.

With respect to Market access (all modes), National treatment (all modes):

In ES (for Spain applies also to the regional level of government): Nationality of a Member State is required for the provision of tourist guide services (CPC 7472).

In HR: EEA or Swiss nationality is required for hospitality and catering services in households and rural homesteads (CPC 641, 642, 643, 7471 and 7472).

Measures:

EL: Presidential Degree 38/2010, Ministerial Decision 165261/IA/2010 (Gov. Gazette 2157/B), Article 50 of the law 4403/2016, Article 47 of the law 4582/2018 (Gov. Gazette 208/A).

ES: Andalucía: Decreto 8/2015, de 20 de enero, Regulador de guías de turismo de Andalucía;

Aragón: Decreto 21/2015, de 24 de febrero, Reglamento de Guías de turismo de Aragón;

Cantabria: Decreto 51/2001, de 24 de julio, Article 4, por el que se modifica el Decreto 32/1997, de 25 de abril, por el que se aprueba el reglamento para el ejercicio de actividades turísticoinformativas privadas;

Castilla y León: Decreto 25/2000, de 10 de febrero, por el que se modifica el Decreto 101/1995, de 25 de mayo, por el que se regula la profesión de guía de turismo de la Comunidad Autónoma de Castilla y León;

Castilla la Mancha: Decreto 86/2006, de 17 de julio, de Ordenación de las Profesiones Turísticas;

Cataluña: Decreto Legislativo 3/2010, de 5 de octubre, para la adecuación de normas con rango de ley a la Directiva 2006/123/CE, del Parlamento y del Consejo, de 12 de diciembre de 2006, relativa a los servicios en el mercado interior, Article 88;

Comunidad de Madrid: Decreto 84/2006, de 26 de octubre del Consejo de Gobierno, por el que se modifica el Decreto 47/1996, de 28 de marzo;

Comunidad Valenciana: Decreto 90/2010, de 21 de mayo, del Consell, por el que se modifica el reglamento regulador de la profesión de guía de turismo en el ámbito territorial de la Comunitat Valenciana, aprobado por el Decreto 62/1996, de 25 de marzo, del Consell;

Extremadura: Decreto 37/2015, de 17 de marzo;

Galicia: Decreto 42/2001, de 1 de febrero, de Refundición en materia de agencias de viajes, guias de turismo y turismo activo;

Illes Balears: Decreto 136/2000, de 22 de septiembre, por el cual se modifica el Decreto 112/1996, de 21 de junio, por el que se regula la habilitación de guía turístico en las Islas Baleares; Islas Canarias: Decreto 13/2010, de 11 de febrero, por el que se regula el acceso y ejercicio de la profesión de guía de turismo en la Comunidad Autónoma de Canarias, Article 5;

La Rioja: Decreto 14/2001, de 4 de marzo, Reglamento de desarrollo de la Ley de Turismo de La Rioja;

Navarra: Decreto Foral 288/2004, de 23 de agosto. Reglamento para actividad de empresas de turismo activo y cultural de Navarra.

Principado de Asturias: Decreto 59/2007, de 24 de mayo, por el que se aprueba el Reglamento regulador de la profesión de Guía de Turismo en el Principado de Asturias; and

Región de Murcia: Decreto n.º 37/2011, de 8 de abril, por el que se modifican diversos decretos en materia de turismo para su adaptación a la ley 11/1997, de 12 de diciembre, de turismo de la Región de Murcia tras su modificación por la ley 12/2009, de 11 de diciembre, por la que se modifican diversas leyes para su adaptación a la directiva 2006/123/CE, del Parlamento Europeo y del Consejo de 12 de diciembre de 2006, relativa a los servicios en el mercado interior.

HR: Hospitality and Catering Industry Act (OG 85/15, 121/16, 99/18, 25/19, 98/19, 32/20 and 42/20); and Act on Provision of Tourism Services (OG No. 130/17, 25/19, 98/19 and 42/20).

With respect to Market access (all modes), National treatment (all modes):

In HU: The supply of travel agent and tour operator services, and tourist guide services on a cross-border basis is subject to a licence issued by the Hungarian Trade Licensing Office. Licences are reserved to EEA nationals and juridical persons having their seats in the Member States of the EEA (CPC 7471 and 7472).

In IT (applies also to the regional level of government): tourist guides from non-European Union countries need to obtain a specific licence from the region in order to act as a professional tourist guide. Tourist guides from Member States can work freely without the requirement for such a licence. The licence is granted to tourist guides demonstrating adequate competence and knowledge (CPC 7472).

Measures:

HU: Act CLXIV of 2005 on Trade, Government Decree No. 213/1996 (XII.23.) on Travel Organisation and Agency Activities.

IT: Law 135/2001 Articles 7.5 and 6; and

Law 40/2007 (DL 7/2007).

Reservation No. 15 – Recreational, cultural and sporting services

Sector – sub-sector:	Recreational services; news agency services, other sporting services
Industry classification:	CPC 962 and part of 96419
Obligations concerned:	Market access
	National treatment
	Senior management and boards of directors
Level of government:	EU / Member State (unless otherwise specified)

Description:

(a) News and press agencies (CPC 962)

With respect to National treatment (mode 3), Senior management and boards of directors:

In CY: Establishment and operation of press agencies/sub-agencies in the Republic is granted only to citizens of the Republic or European Union citizens or to legal entities governed by citizens of the Republic or European Union citizens.

Measures:

CY: Press Law (N.145/89) as amended.

(b) Other sporting services (CPC 96419)

With respect to National treatment (all modes), Senior management and boards of directors:

In AT (applies to the regional level of government): The operation of ski schools and mountain guide services is governed by the laws of the Bundesländer. The provision of these services may require nationality of a Member State of the EEA. Enterprises may be required to appoint a managing director who is a national of a Member State of the EEA.

With respect to National treatment (all modes):

In CY: Nationality requirement for the establishment of a dance school and nationality requirement for physical instructors.

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Measures:

AT: Kärntner Schischulgesetz, LGBL. Nr. 53/97;

Kärntner Berg- und Schiführergesetz, LGBL. Nr. 25/98;

NÖ- Sportgesetz, LGBL. Nr. 5710;

OÖ- Sportgesetz, LGBl. Nr. 93/1997;

Salzburger Schischul- und Snowboardschulgesetz, LGBL. Nr. 83/89;

Salzburger Bergführergesetz, LGBL. Nr. 76/81;

Steiermärkisches Schischulgesetz, LGBL. Nr. 58/97;

Steiermärkisches Berg- und Schiführergesetz, LGBL. Nr. 53/76;

Tiroler Schischulgesetz. LGBL. Nr. 15/95;

Tiroler Bergsportführergesetz, LGBL. Nr. 7/98;

Vorarlberger Schischulgesetz, LGBL. Nr. 55/02 §4 (2)a;

Vorarlberger Bergführergesetz, LGBL. Nr. 54/02; and

Wien: Gesetz über die Unterweisung in Wintersportarten, LGBL. Nr. 37/02.

CY: Law 65(I)/1997 as amended;

Law 17(I) /1995 as amended; and

the 1995/2012 Gymnastics Private Schools Regulations, as amended.

Reservation No. 16 – Transport services and services auxiliary to transport services

Sector – sub-sector:	Transport services – fishing and water transportation – any other commercial activity undertaken from a ship; water transportation and auxiliary services for water transport; rail transport and auxiliary services to rail transport; road transport and services auxiliary to road transport; services auxiliary to air transport services; provision of combined transport services
Industry classification:	CPC 5133, 5223, 711, 712, 721, 741, 742, 743, 744, 745, 748, 749, 7461, 7469, 83103, 86751, 86754, 8730 and 882
Obligations concerned:	Market access
	National treatment
	Most-favoured-nation treatment
	Senior management and boards of directors
	Local presence
Level of government:	EU / Member State (unless otherwise specified)

Description:

(a) Maritime transport and auxiliary services for maritime transport. Any commercial activity undertaken from a ship (CPC 5133, 5223, 721, Part of 742, 745, 74540, 74520, 74590 and 882)

With respect to Market access (all modes), National treatment, (all modes), Senior management and boards of directors, Most-favoured-nation treatment (all modes):

In BG: Feeder services and the repositioning of empty containers are considered as cabotage in national legislation, when provided in Bulgarian maritime waters, and are reserved to fleets operating under the national or European Union flag, or under other flags, provided this is stipulated under an international treaty, to which the Republic of Bulgaria is a party, or a decision of the Council of Ministers.

In ES: Cabotage navigation for commercial purposes is reserved for Spanish merchant ships, except as provided in European Union regulations. Feedering and repositioning of empty containers for commercial purposes are considered cabotage under the relevant national laws.

Exceptionally, when there are no suitable and available Spanish merchant ships, and for the time that such circumstance lasts, Spanish shipping companies may be authorised by the relevant Ministry to use foreign merchant ships to carry out cabotage activities.

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In EL: Feedering services and repositioning of empty containers between Greek ports are considered as "cabotage" according to the "Communication of the Commission on the interpretation of Council Regulation (EEC) No 3577/92 applying the principle of freedom to provide services to maritime transport within Member States (maritime cabotage)" and therefore are reserved for European Union flagged vessels in accordance with the article 166, par. 1 of the Code of Public Maritime Law. The provision of maritime cabotage services by non-European Union flagged vessels may be allowed by a ministerial decision, on a case by case basis, when there are no vessels allowed to perform maritime cabotage, in exceptional situations of transport needs and for the transport of special cargoes, in accordance with art. 166 para 4 of the Code of Public Maritime Law.

Measures:

BG: Merchant Shipping Code, Article 6.

ES: Real Decreto Legislativo 2/2011, de 5 de septiembre, por el que se aprueba el Texto Refundido de la Ley de Puertos del Estado y de la Marina Mercante (Royal Legislative Decree 2/2011, 5 September, Approving the Consolidated Text of the Law on State Ports and the Merchant Marine).

EL: Code of Public Maritime Law (L. 187/1973).

With respect to Market access (all modes):

In the EU: For port services, the managing body of a port, or the competent authority, may limit the number of providers of port services for a given port service.

Measures:

EU: Article 6 of Regulation (EU) 2017/352 of the European Parliament and of the Council[1].

With respect to Market access (all modes), National treatment (all modes), Senior management and boards of directors, Local presence:

In BG: The carriage and any activities related to hydraulic-engineering and underwater technical works, prospecting and extraction of mineral and other inorganic resources, pilotage, bunkering, receipt of waste, water-and-oil mixtures and other such, performed by vessels in the internal waters, and the territorial sea of Bulgaria, may only be performed by vessels flying the Bulgarian flag or vessels flying the flag of another Member State.

The number of the service suppliers at the ports may be limited depending on the objective capacity of the port, which is decided by an expert commission, set up by the Minister of Transport, Information Technology and Communications.

Nationality requirement for supporting services. The master and the chief engineer of the vessel shall mandatorily be nationals of a Member State of the EEA, or of the Swiss Confederation (CPC 5133, 5223, 721, 74520, 74540, 74590 and 882).

[1] Regulation (EU) 2017/352 of the European Parliament and of the Council of 15 February 2017 establishing a framework for the provision of port services and common rules on the financial transparency of ports (OJ EU L 57, 3.3.2017, p. 1).

Measures:

BG: Merchant Shipping Code; Law For the Sea Water, Inland Waterways and Ports of the Republic of Bulgaria; Ordinance for the condition and order for selection of Bulgarian carriers for carriage of passengers and cargoes under international treaties; and Ordinance 3 for servicing of unmanned vessels.

With respect to Market access (all modes):

In BG: Regarding supporting services for public transport carried out in Bulgarian ports, in ports having national significance, the right to perform supporting activities is granted through a concession contract. In ports having regional significance, this right is granted by a contract with the owner of the port (CPC 74520, 74540 and 74590).

Measures:

BG: Merchant Shipping Code; Law For the Sea Water, Inland Waterways and Ports of the Republic of Bulgaria.

With respect to Local presence:

In DK: Pilotage-providers may only conduct pilotage service in Denmark, if they are domiciled in the EEA and registered and approved by the Danish Authorities in accordance with the Danish Act on Pilotage (CPC 74520).

Measures:

DK: Danish Pilotage Act, §18.

With respect to Market access (all modes), National treatment (all modes), Most-favoured-nation treatment (all modes):

In DE (applies also to the regional level of government): A vessel that does not belong to a national of a Member State may only be used for activities other than transport and auxiliary services in the German federal waterways after specific authorisation. Waivers for non-European Union vessels may only be granted if no European Union vessels are available or if they are available under very unfavourable conditions, or on the basis of reciprocity. Waivers for vessels flying under the Indian flag may be granted on the basis of reciprocity (§ 2 paragraph 3 KüSchVO). All activities falling within the scope of the pilot law are regulated and accreditation is restricted to nationals of the EEA or the Swiss Confederation. Provision and Operation of facilities for pilotage is restricted to public authorities or companies, which are designated by them.

For rental or leasing of seagoing vessels with or without operators, and for rental or leasing without operator of non-seagoing vessels, the conclusion of contracts for freight transport by ships flying a foreign flag or the chartering of such vessels may be restricted, depending on the availability of ships flying under the German flag or the flag of another Member State.

Transactions between residents and non-residents concerning:

(i) rental of inland waterway transport vessels, which are not registered in the economic area;

(ii) transport of freight with such inland waterway transport vessels; or

(iii) towing services by such inland waterway transport vessels,

within the economic area may be restricted (Water transport, Supporting services for water transport, Rental of ships, Leasing services of ships without operators (CPC 721, 745, 83103, 86751, 86754 and 8730)).

Measures:

DE: Gesetz über das Flaggenrecht der Seeschiffe und die Flaggenführung der Binnenschiffe (Flaggenrechtsgesetz; Flag Protection Act);

Verordnung über die Küstenschifffahrt (KüSchV);

Gesetz über die Aufgaben des Bundes auf dem Gebiet der Binnenschiffahrt (Binnenschiffahrtsaufgabengesetz – BinSchAufgG);

Verordnung über Befähigungszeugnisse in der Binnenschiffahrt (Binnenschifferpatentverordnung – BinSchPatentV);

Gesetz über das Seelotswesen (Seelotsgesetz – SeeLG);

Gesetz über die Aufgaben des Bundes auf dem Gebiet der Seeschiffahrt (Seeaufgabengesetz – SeeAufgG); and

Verordnung zur Eigensicherung von Seeschiffen zur Abwehr äußerer Gefahren (See-Eigensicherungsverordnung – SeeEigensichV).

With respect to Market access (all modes), National treatment (all modes):

In FI: supporting services for maritime transport when provided in Finnish maritime waters are reserved to fleets operating under the national, European Union or Norwegian flag (CPC 745).

Measures:

FI: Merilaki (Maritime Act) (674/1994); and

Laki elinkeinon harjoittamisen oikeudesta (Act on the Right to Carry on a Trade) (122/1919), s. 4.

With respect to Market access (mode 3):

In EL: Public monopoly imposed in port areas for cargo handling services (CPC 741).

In IT: An economic needs test is applied for maritime cargo-handling services. Main criteria: number of and impact on existing establishments, population density, geographic spread and creation of new employment (CPC 741).

Measures:

EL: Code of Public Maritime Law (Legislative Decree 187/1973).

IT: Shipping Code;

Law 84/1994; and

Ministerial decree 585/1995.

(b) Rail transport and auxiliary services to rail transport (CPC 711 and 743)

With respect to Market access (all modes), National treatment (all modes):

In BG: Only nationals of a Member State may provide rail transport or supporting services for rail transport in Bulgaria. A licence to carry out passenger or freight transportation by rail is issued by the Minister of Transport to railway operators registered as traders (CPC 711 and 743).

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Measures:

BG: Rail Transport Act, Articles 37 and 48.

With respect to Market access (mode 3):

In LT: The exclusive rights for the provision of transit services are granted to railway undertakings which are owned, or whose stock is 100 % owned, by the state (CPC 711).

Measures:

LT: Railway transport Code of the Republic of Lithuania of 22 April 2004 No. IX-2152 as amended by 8 June 2006 No. X-653.

(c) Road transport and services auxiliary to road transport (CPC 712, 7121, 7122, 71222 and 7123)

With respect to Market access (all modes), National treatment (all modes):

In AT: (with respect also to Most-favoured-nation treatment): For passenger and freight transportation, exclusive rights or authorisations may only be granted to nationals of the Contracting Parties of the EEA and to juridical persons of the European Union having their headquarters in Austria. Licences are granted on non–discriminatory terms, under conditions of reciprocity (CPC 712).

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Measures:

AT: Güterbeförderungsgesetz (Goods Transportation Act), BGBl. Nr. 593/1995; § 5;

Gelegenheitsverkehrsgesetz (Occasional Traffic Act), BGBl. Nr. 112/1996; § 6; and

Kraftfahrliniengesetz (Law on Scheduled Transport), BGBl. I Nr. 203/1999 as amended, §§ 7 and 8.

With respect to National Treatment (all modes), Most-favoured-nation treatment (all modes):

In EL: For operators of road freight transport services. In order to engage in the occupation of road freight transport operator a Hellenic licence is needed. Licences are granted on non–discriminatory terms, under condition of reciprocity (CPC 7123).

Measures:

EL: Licensing of road freight transport operators: Greek law 3887/2010 (Government Gazette A' 174), as amended by Article 5 of law 4038/2012 (Government Gazette A' 14).

With respect to Market access (mode 3):

In IE: Economic needs test for intercity bussing services. Main criteria: number of and impact on existing establishments, population density, geographical spread, impact on traffic conditions and creation of new employment (CPC 7121 and CPC 7122).

In MT: Taxis – numerical restrictions on the number of licences apply.

Karozzini (horse drawn carriages): Numerical Restrictions on the number of licences apply (CPC 712).

In PT: Economic needs test for limousine services. Main criteria: number of and impact on existing establishments, population density, geographic spread, impact on traffic conditions and creation of new employment (CPC 71222).

Measures:

IE: Public Transport Regulation Act 2009.

MT: Taxi Services Regulations (SL499.59).

PT: Decree-Law 41/80, August 21.

With respect to Market access (mode 3), Local presence:

In CZ: Incorporation in the Czech Republic is required (no branches).

Measures:

CZ: Act no. 111/1994 Coll., on Road Transport.

With respect to National treatment (all modes), Most-favoured-nation treatment (all modes), Local presence:

In SE: In order to engage in the occupation of road transport operator, a Swedish licence is needed. Criteria for receiving a taxi licence include that the company has appointed a natural person to act as the transport manager (a de facto residency requirement – see the Swedish reservation on types of establishment).

Criteria for receiving a licence for other road transport operators require that the company be established in the European Union, have an establishment situated in Sweden and have appointed a natural person to act as the transport manager, who must be a resident in the European Union.

Measures:

SE: Yrkestrafiklag (2012:210) (Act on professional traffic);

Yrkestrafikförordning (2012:237) (Government regulation on professional traffic);

Taxitrafiklag (2012:211) (Act on Taxis); and

Taxitrafikförordning (2012:238) (Government regulation on taxis).

With respect to Local presence:

In SK: Provision of road transport services requires incorporation or residency in a Member State.

Measures:

SK: Coll. 56/2012 on Road Transport.

(d) Services auxiliary to air transport services

With respect to Market access (mode 3), National treatment (mode 3):

In PL: For storage services of frozen or refrigerated goods and bulk storage services of liquids or gases at airports, the possibility to supply certain categories of services will depend on the size of the airport. The number of suppliers in each airport may be limited due to available space constraints, and to not less than two suppliers for other reasons.

Measures:

PL: Polish Aviation Law of 3 July 2002, Articles 174.2 and 174.3 3.

With respect to Market access (all modes), National treatment (all modes), Most-favoured-nation treatment (all modes), Local Presence:

In the EU: For groundhandling services, establishment within the European Union territory may be required. The level of openness of groundhandling services depends on the size of airport. The number of suppliers in each airport may be limited. For "big airports", this limit may not be less than two suppliers. Reciprocity is required.

In BE (applies also to the regional level of government): For groundhandling services, reciprocity is required.

Measures:

EU: Council Directive 96/67/EC of 15 October 1996[1].

BE: Arrêté Royal du 6 novembre 2010 réglementant l'accès au marché de l'assistance en escale à l'aéroport de Bruxelles-National (Article 18);

Besluit van de Vlaamse Regering betreffende de toegang tot de grondafhandelingsmarkt op de Vlaamse regionale luchthavens (Article 14); and

Arrêté du Gouvernement wallon réglementant l'accès au marché de l'assistance en escale aux aéroports relevant de la Région wallonne (Article 14).

1 Council Directive 96/67/EC of 15 October 1996 on access to the groundhandling market at Community airports (OJ EC L 272, 25.10.1996, p. 36).

(e) Supporting services for all modes of transport (part of CPC 748)

With respect to Local presence:

The EU (applies also to the regional level of government): Customs clearance services may only be provided by European Union residents or juridical persons established in the European Union.

Measures:

EU: Regulation (EU) No 952/2013 of the European Parliament and of the Council[1]

(f) Provision of combined transport services (CPC 711, 712, 7212, 741, 742, 743, 744, 745, 748 and 749)

With respect to Market access (mode 3), Local presence:

The EU (applies also to the regional level of government): With the exception of FI: only hauliers established in a Member State who meet the conditions of access to the occupation and access to the market for transport of goods between Member States may, in the context of a combined transport operation between Member States, carry out initial or final road haulage legs which form an integral part of the combined transport operation and which may or may not include the crossing of a frontier. Limitations affecting any given modes of transport apply.

[1] Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ EU L 269, 10.10.2013, p. 1).

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Necessary measures can be taken to ensure that the motor vehicle taxes applicable to road vehicles routed in combined transport are reduced or reimbursed.

Measures:

EU: Directive 1992/106/EEC of 7 December 1992 on the establishment of common rules for certain types of combined transport of goods between Member States.

Reservation No. 17 – Mining and Energy related activities

Sector – sub-sector:	Mining and quarrying – energy producing materials; mining and quarrying – metal ores and other mining; Energy related activities – production, transmission and distribution on own account of electricity, gas, steam and hot water; pipeline transportation of fuels; storage and warehouse of fuels transported through pipelines; and services incidental to energy distribution
Industry classification:	CPC 5115, 63297, 713, part of 742, 8675, 883 and 887
Obligations concerned:	Market access
	National treatment
	Senior management and boards of directors
	Local presence
	Most-favoured-nation treatment
Level of government:	EU / Member State (unless otherwise specified)

Description:

(a) Mining and quarrying (CPC 5115, 7131, 8675 and 883)

With respect to Market access (mode 3):

In IT (applies also to the regional level of government for exploration): Mines belonging to the State have specific exploration and mining rules. Prior to any exploitation activity, a permit for exploration is needed ("permesso di ricerca", Article 4 Royal Decree 1447/1927). This permit has a duration, defines exactly the borders of the ground under exploration and more than one exploration permit may be granted for the same area to different persons or companies (this type of licence is not necessarily exclusive). In order to cultivate and exploit minerals, an authorisation ("concessione", Article 14) from the regional authority is required CPC 8675, 883).

Measures:

IT: Exploration services: Royal Decree 1447/1927; and

Legislative Decree 112/1998, Article 34.

With respect to Market access (mode 3), National treatment (mode 3), Local presence:

In SK: For mining, activities related to mining and geological activity, incorporation in the EEA is required (no branching). Mining and prospecting activities covered by Act of the Slovak Republic 44/1988 on protection and exploitation of natural resources are regulated on a non-discriminatory basis, including through public policy measures seeking to ensure the conservation and protection of natural resources and the environment such as the authorisation or prohibition of certain mining technologies. For greater certainty, such measures include the prohibition of the use of cyanide leaching in the treatment or refining of minerals, the requirement of a specific authorisation in the case of fracking for activities of prospecting, exploration or extraction of oil and gas, as well as prior approval by local referendum in the case of nuclear/radioactive mineral resources. This does not increase the non-conforming aspects of the existing measure for which the reservation is taken.
(CPC 5115, 7131, 8675 and 883).

Measures:

SK: Act 51/1988 on Mining, Explosives and State Mining Administration; and Act 569/2007 on Geological Works, Act 44/1988 on protection and exploitation of natural resources.

With respect to Market access (mode 3), Local presence:

In FI: The exploration for and exploitation of mineral resources are subject to a licensing requirement, which is granted by the Government in relation to the mining of nuclear material. A permit of redemption for a mining area is required from the Government. Permission may be granted to a natural person resident in the EEA or a juridical person established in the EEA. An economic needs test may apply (CPC 5115, 883, 8675).

In IE: Exploration and mining companies operating in Ireland are required to have a presence there. In the case of minerals exploration, there is a requirement that companies (Irish and foreign) employ either the services of an agent or a resident exploration manager in Ireland while work is being undertaken. In the case of mining, it is a requirement that a State Mining Lease or License be held by a company incorporated in Ireland. There are no restrictions as to ownership of such a company (CPC 883).

Measures:

FI: Kaivoslaki (Mining Act) (621/2011); and

Ydinenergialaki (Nuclear Energy Act) (990/1987).

IE: Minerals Development Acts 1940 – 2017; and Planning Acts and Environmental Regulations.

With respect to Local presence:

In LT: All subsurface mineral resources (energy, metals, industrial and construction minerals) in Lithuania are of exclusive state-ownership. Licenses of geological exploration or exploitation of mineral resources may be granted to a natural person resident in the European Union and in the EEA or a juridical person established in the European Union and in the EEA.

Measures:

LT: The Constitution of the Republic of Lithuania, 1992, The Underground Law No. I-1034, 1995, new redaction from 01-07-2020 as amended on 08-06-2023 No. XIV-2040.

With respect to Market access (mode 3), National treatment (mode 3), Most-favoured-nation treatment (mode 3), Local presence:

In SI: The exploration for and exploitation of mineral resources, including regulated mining services, are subject to establishment in or citizenship of the EEA, the Swiss Confederation or an OECD Member, or of a third country on condition of material reciprocity. Compliance with the condition of reciprocity is verified by the Ministry responsible for mining (CPC 883, CPC 8675).

Measures:

SI: Zakon o rudarstvu, Uradni list RS, št. 14/14 – uradno prečiščeno besedilo, nazadnje spremenjeno št. 81/24 (Mining Act, Official Gazette of the Republic of Slovenia, No. 14/14 – official consolidated text, as last amended No. 81/24).

(b) Production, transmission and distribution on own account of electricity, gas, steam and hot water; pipeline transportation of fuels; storage and warehouse of fuels transported through pipelines; services incidental to energy distribution (CPC 63297, 713, part of 742, 74220 and 887)

With respect to Market access (mode 3):

In DK: The owner or user intending to establish gas infrastructure or a pipeline for the transport of crude or refined petroleum and petroleum products and of natural gas must obtain a permit from the local authority before commencing work. The number of such permits which are issued may be limited (CPC 7131).

In MT: EneMalta plc has a monopoly for the provision of electricity (CPC 887).

Measures:

DK: Lov om naturgasforsyning, LBK 1127 05/09/2018, lov om varmeforsyning, LBK 64 21/01/2019, lov om Energinet, LBK 997 27/06/2018. Bekendtgørelse nr. 1257 af 27. november 2019 om indretning, etablering og drift af olietanke, rørsystemer og pipelines (Order no. 1257 of November 27th, 2019, on the arrangement, establishment and operation of oil tanks, piping systems and pipelines).

MT: EneMalta Act Cap. 272 and EneMalta (Transfer of Assets, Rights, Liabilities & Obligations) Act Cap. 536.

With respect to Market access (mode 3), National treatment (al modes), Senior management and boards of directors, Local presence:

In AT: With regard to the transportation of gas authorisation is only granted to nationals of a Member State of the EEA domiciled in the EEA. Enterprises and partnerships must have their seat in the EEA. The operator of the network must appoint a Managing Director and a Technical Director who is responsible for the technical control of the operation of the network, both of whom must be nationals of a Member State of the EEA. With regard to the activity performed by a balance responsible party authorisation is only granted to Austrian citizens or citizens of another Member State of the European Union or of the EEA.

The competent authority may waive the nationality and domiciliation requirements where the operation of the network is considered to be in the public interest.

For the transportation of goods other than gas and water, the following applies:

(i) with regard to natural persons, authorisation is only granted to EEA-nationals who must have a seat in Austria; and

(ii) enterprises and partnerships must have their seat in Austria. An Economic Needs Test or interest test is applied. Cross border pipelines must not jeopardise Austria's security interests and its status as a neutral country. Enterprises and partnerships have to appoint a managing director who must be a national of a Member State of the EEA. The competent authority may waive the nationality and seat requirements if the operation of the pipeline is considered to be in the national economic interest (CPC 713).

Measures:

AT: Rohrleitungsgesetz (Law on Pipeline Transport), BGBl. Nr. 411/1975 as amended, §§ 5, 15; Gaswirtschaftsgesetz 2011 (Natural Gas Act), BGBl. I Nr. 107/2011 as amended, §§ 43, 44, 90, 93.

With respect to Market access (mode 3), National treatment (all modes), Senior management and boards of director, Local presence (applies only to the regional level of government):

In AT: With regard to transmission and distribution of electricity authorisation is only granted to nationals of a Member State of the EEA domiciled in the EEA. If the operator appoints a managing director or a leaseholder, the domicile requirement is waived.

Juridical persons (enterprises) and partnerships must have their seat in the EEA. They must appoint a managing director or a leaseholder, both of whom must be nationals of a Member State of the EEA domiciled in the EEA.

The competent authority may waive the domicile and nationality requirements where the operation of the network is considered to be in the public interest (CPC 887).

Measures:

AT: Burgenländisches Elektrizitätswesengesetz 2006, LGBl. Nr. 59/2006 as amended;

Niederösterreichisches Elektrizitätswesengesetz, LGBl. Nr. 7800/2005 as amended;

Oberösterreichisches Elektrizitätswirtschafts- und - organisationsgesetz 2006), LGBl. Nr. 1/2006 as amended;

Salzburger Landeselektrizitätsgesetz 1999 (LEG),LGBl. Nr. 75/1999 as amended;

Tiroler Elektrizitätsgesetz 2012 – TEG 2012, LGBl. Nr. 134/2011 as amended;

Vorarlberger Elektrizitätswirtschaftsgesetz, LGBl. Nr. 59/2003 as amended;

Wiener Elektrizitätswirtschaftsgesetz 2005 – WElWG 2005, LGBl. Nr. 46/2005 as amended;

Steiermärkisches Elektrizitätswirtschafts- und Organisationsgesetz(ELWOG), LGBl. Nr. 70/2005 as amended;

Kärntner Elektrizitätswirtschafts-und Organisationsgesetz(ELWOG), LGBl. Nr. 24/2006 as amended.

With respect to Market access (mode 3), Local presence:

In CZ: For electricity generation, transmission, distribution, trading, and other electricity market operator activities, as well as gas generation, transmission, distribution, storage and trading, as well as heat generation and distribution, authorisation is required. Such authorisation may only be granted to a natural person with a residence permit or a juridical person established in the European Union. Exclusive rights exist with regard to electricity and gas transmission and market operator licences (CPC 7131, 63297, 742, 887).

In LT: The licences for transmission, distribution, public supply and organizing of trade of electricity may only be issued to juridical persons established in the Republic of Lithuania or branches of foreign juridical persons or other organisations of another Member State established in the Republic Lithuania. The permits to generate electricity, develop electricity generation capacities and build a direct line may be issued to individuals with residency in the Republic of Lithuania or to juridical persons established in the Republic of Lithuania, or to branches of juridical persons or other organisations of another Member States established in the Republic of Lithuania. This reservation does not apply to consultancy services related to the transmission and distribution on a fee or contract basis of electricity (CPC 887).

In the case of fuels, establishment is required. Licences for transmission and distribution, storage of fuels and liquefaction of natural gas may only be issued to juridical persons established in the Republic of Lithuania or branches of juridical persons or other organisations (subsidiaries) of another Member State established in the Republic Lithuania.

This reservation does not apply to consultancy services related to the transmission and distribution on a fee or contract basis of fuels (CPC 713 and CPC 887).

In PL: the following activities are subject to licensing under the Energy Law Act:

(i) generation of fuels or energy, except for: generation of solid or gaseous fuels; generation of electricity using electricity sources of the total capacity of not more than 50 MW other than renewable energy sources; cogeneration of electricity and heat using sources of the total capacity of not more than 5 MW other than renewable energy sources; generation of heat using the sources of the total capacity of not more than 5 MW;

(ii) storage of gaseous fuels in storage installations, liquefaction of natural gas and regasification of liquefied natural gas at LNG installations, as well as the storage of liquid fuels, except for: the local storage of liquid gas at installations of the capacity of less than 1 MJ/s capacity and the storage of liquid fuels in retail trade;

(iii) transmission or distribution of fuels or energy, except for: the distribution of gaseous fuels in grids of less than 1 MJ/s capacity and the transmission or distribution of heat if the total capacity ordered by customers does not exceed 5 MW;

(iv) trade in fuels or energy, except for: the trade in solid fuels; the trade in electricity using installations of voltage lower than 1 kV owned by the customer; the trade in gaseous fuels if their annual turnover value does not exceed the equivalent of EUR 100,000; the trade in liquid gas, if the annual turnover value does not exceed EUR 10,000; and the trade in gaseous fuels and electricity performed on commodity exchanges by brokerage houses which conduct the brokerage activity on the exchange commodities on the basis of the Act of 26 October 2000 on commodity exchanges, as well as the trade in heat if the capacity ordered by the customers does not exceed 5 MW. The limits on turnover do not apply to wholesale trade services in gaseous fuels or liquid gas or to retail services of bottled gas.

A licence may only be granted by the competent authority to an applicant that has registered their principal place of business or residence in the territory of a Member State of the EEA or the Swiss Confederation (CPC 63297, 74220 and CPC 887).

Measures:

CZ: Act No. 458/2000 Coll on Business conditions and public administration in the energy sectors (The Energy Act).

LT: Law on Natural Gas of the Republic of Lithuania of 10 October 2000 No VIII-1973, new redaction from 1 August 2011 No XI-1564, last amendment 25 June 2020 No. XIII-3140; Law on Electricity of the Republic of Lithuania of 20 July 2000 No VIII-1881, new redaction from 7 February 2012, last amendment 20 of October 2020 No. XIII-3336; Law on Necessary measures to protect against non-safe nuclear electrical threats from third countries of 20 April 2017 No XIII-306, last amendment on 19 December 2019 No. XIII-2705; [IN1: and] Law on Renewable energy sources of the Republic of Lithuania of 12 May 2011 No. XI-1375.

PL: Energy Law Act of 10 April 1997, Articles 32 and 33.

With respect to Local presence:

In SI: The production, trading, supply to final customers, transmission and distribution of electricity and natural gas is subject to establishment in the European Union (CPC 7131 and CPC 887).

Measures:

SI: Energetski zakon, Uradni list RS, št. 38/24 (Energy Act, Official Gazette of the Republic of Slovenia, No. 38/24); and Zakon o rudarstvu, Uradni list RS, št. 14/14 – uradno prečiščeno besedilo, nazadnje spremenjeno št. 81/24 (Mining Act, Official Gazette of the Republic of Slovenia, No. 14/14 – official consolidated text, as last amended No. 81/24).

Reservation No. 18 – Agriculture, fishing and manufacturing

Sector – sub-sector:	Services incidental to agriculture, hunting, forestry; animal and reindeer husbandry, fishing and aquaculture; publishing, printing and reproduction of recorded media
Industry classification:	CPC 881, 882 and 88442
Obligations concerned:	Market access
	National treatment
	Most-favoured-nation treatment
	Senior management and boards of directors
	Local presence
Level of government:	EU / Member State (unless otherwise specified)

Description:

(a) Services incidental to agriculture, hunting and forestry (CPC 881)

With respect to National treatment (mode 3)

In the EU: The intervention agencies designated by the Member States of the European Union shall buy cereals which have been harvested in the European Union. No export refund shall be granted on rice imported from and re-exported to any third country. Only European Union rice producers may claim compensatory payments.

Measures:

EU: Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (Single CMO Regulation).

With respect to Market access (all modes), National treatment (all modes):

In FI: Only nationals of a Member State of the EEA resident in the reindeer herding area may own reindeer and practice reindeer husbandry. Exclusive rights may be granted.

In SE: The Sami people are granted an exclusive right to reindeer husbandry.

Measures:

FI: Poronhoitolaki (Reindeer Husbandry Act) (848/1990), Chapter 1, s. 4, Protocol 3 to the Accession Treaty of Finland.

SE: Reindeer Husbandry Act (1971:437), section 1.

(b) Services incidental to fishing and aquaculture (CPC 882)

With respect to Market access (all modes), National treatment (all modes):

In BG: The taking of marine and river-living biological resources, performed by vessels in the internal marine waters, and the territorial sea of Bulgaria, shall be performed by vessels flying the flag of Bulgaria. A foreign ship (third country vessel) may not engage in commercial fishing in the exclusive economic zone save on the basis of an agreement between Bulgaria and the flag state. While passing through the exclusive economic zone, foreign fishing ships may not maintain their fishing gear in operational mode

In FR: A French vessel flying the French flag may be issued a fishing authorisation or may be allowed to fish on the basis of national quotas only when a real economic link on the territory of the France is established and the vessel is directed and controlled from a permanent establishment located on the territory of France (CPC 882).

Measures:

BG: Article 49, Law on the maritime spaces, inland waterways and ports of the Republic of Bulgaria

FR: Code rural et de la pêche maritime.

(c) Services incidental to manufacturing - Publishing, printing and reproduction of recorded media (CPC 88442)

With respect to Market access (all modes), National treatment (all modes), Local presence:

In LV: Only juridical persons incorporated in Latvia, and natural persons of Latvia have the right to found and publish mass media. Branches are not allowed (CPC 88442).

Measures:

LV: Law on the Press and Other Mass Media, s. 8.

With respect to National treatment (all modes), Local presence:

In SE: Natural persons who are owners of periodicals that are printed and published in Sweden must reside in Sweden or be nationals of a Member State of the EEA. Owners of such periodicals who are juridical persons must be established in the EEA. Periodicals that are printed and published in Sweden and technical recordings must have a responsible editor, who must be domiciled in Sweden (CPC 88442).

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Measures:

SE: Freedom of the press act (1949:105);

Fundamental law on Freedom of Expression (1991:1469); and

Act on ordinances for the Freedom of the Press Act and the Fundamental law on Freedom of Expression (1991:1559).

EUROPEAN
COMMISSION

Brussels, 11.9.2026
COM(2026) 482 final

ANNEX 5

ANNEX

to the

Proposal for a Council Decision

on the conclusion of the Free Trade Agreement between the European Union and the Republic of India

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ANNEX 8-F

SCHEDULE OF FUTURE MEASURES OF THE EUROPEAN UNION

Headnotes

1. This Schedule sets out, pursuant to Article 8.9 (Non-conforming measures), the specific sectors, sub-sectors or activities for which the European Union may maintain existing, or adopt new or more restrictive, measures that do not conform with obligations imposed by:

(a) Article 8.4 (1) and (2) (Market access) on market access;

(b) Article 8.4 (3) (Market access) on local presence;

(c) Article 8.5(1) to (5) (National treatment) on national treatment;

(d) Article 8.6 (Most-favoured-nation treatment); or

(e) Article 8.5(6) (National treatment) on senior management and boards of directors.

2. Each reservation in this Schedule sets out the following elements:

(a) "sector" refers to the general sector in which the reservation is taken;

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(b) "sub-sector" refers to, where applicable, the specific sector in which the reservation is taken;

(c) "industry classification" refers, where applicable, to the activity covered by the non-conforming measure in accordance with the CPC or as otherwise expressly described in a Party's reservation;

(d) "obligations concerned" specifies the obligations referred to in paragraph 1 that, pursuant to Article 8.9 (Non-conforming measures), do not apply to the sectors, sub-sectors or activities listed in the reservation;

(e) "description" sets out the scope of the sector, sub-sector or activities covered by the reservation; and

(f) "existing measures", where specified, identifies, for transparency purposes, existing measures that apply to the sector, sub-sector or activities covered by the reservation.

3. In the interpretation of a reservation, all elements of the reservation shall be considered. The "description" element shall prevail over all other elements.

4. For the purposes of this Schedule, "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).

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5. For the purposes of this Schedule, a reservation for a requirement to have a local presence in the territory of the European Union is taken against Article 8.4(3) (Market access), and not against Article 8.4(1) and (2) (Market access) or Article 8.5(1) to (5) (National treatment).

6. A reservation taken at the level of the European Union applies to a measure of the European Union, to a measure of a Member State at the central level or to a measure of a government within a Member State, unless the reservation excludes a Member State. A reservation taken by a Member State applies to a measure of a government at the central, regional or local level within that Member State. For the purposes of the entries of Belgium, the central level of government covers the federal government and the governments of the regions and the communities as each of them holds equipollent legislative powers. For the purposes of the entries of the European Union and its Member States, a regional level of government in Finland means the Åland Islands.

7. The list of reservations 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 (Market access) or Article 8.5 (National treatment). 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 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 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.

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8. For greater certainty, for the European Union, the obligation to grant national treatment does not entail the requirement to extend to persons of India the treatment granted in a Member State, pursuant to the Treaty on the Functioning of the European Union, or any measure adopted pursuant to that Treaty, including their implementation in the Member States, to:

(a) natural persons or residents of another Member State; or

(b) juridical persons constituted or organised under the law of another Member State or of the European Union and having their registered office, central administration or principal place of business in the European Union.

9. Treatment granted to juridical persons established by service suppliers of India in accordance with the law of the European Union and having their registered office, central administration or principal place of business within the European Union, is without prejudice to any condition or obligation, consistent with Chapter 8 (Trade in services), which may have been imposed on such juridical persons when established in the European Union, and which continue to apply.

10. For greater certainty, non-discriminatory measures do not constitute a market access limitation within the meaning of Article 8.4(1) and (2) (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;

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(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 an enterprise be qualified or practice a certain profession such as lawyers or accountants.

11. If the European Union has set out in this Schedule a reservation which applies to mode 1 or mode 3, the reservation also applies to temporary stay of natural persons of India, to the extent that the measure consistent with a condition or qualification specified in that reservation affects the temporary stay in the European Union of natural persons of India covered under Annex 8-A (Entry and temporary stay of natural persons).

12. Article 8.5 (National treatment) and Article 8.6 (Most-favoured-nation treatment) of this Agreement do not apply to any measure that constitutes an exception to, or a derogation from, Articles 3 or 4 of the TRIPS Agreement, as specifically provided for in Articles 3 to 5 of the TRIPS Agreement.

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13. The reservations of a Party are without prejudice to the rights and obligations of the Parties under GATS.

14. This Schedule applies only to the territory of the European Union in accordance with Article 1.3(bb)(i) (General definitions) and is only relevant in the context of trade relations between the European Union and its Member States with India. It does not affect the rights and obligations of the Member States under European Union law.

15. With respect to financial services, unlike foreign subsidiaries, branches established directly in a Member State by a non-European Union financial institution are not, with certain limited exceptions, subject to prudential regulations harmonised at European Union level which enable such subsidiaries to benefit from enhanced facilities to set up new establishments and to provide cross-border services throughout the European Union. Therefore, such branches receive an authorisation to operate in the territory of a Member State under conditions equivalent to those applied to domestic financial institutions of that Member State, and may be required to satisfy a number of specific prudential requirements such as, in the case of banking and securities, separate capitalisation and other solvency requirements and reporting and publication of accounts requirements or, in the case of insurance, specific guarantee and deposit requirements, a separate capitalisation, and the localisation in the Member State concerned of the assets representing the technical reserves and at least one third of the solvency margin.

16. This Schedule shall be read in conjunction with Annex 8-G (Scope, definitions and obligations related to international maritime transport services of the European Union).

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17. The following abbreviations are used in the list of reservations below:

EU European Union, including all its Member States

AT Austria

BE Belgium

BG Bulgaria

CY Cyprus

CZ Czech Republic

DE Germany

DK Denmark

EE Estonia

EL Greece

ES Spain

FI Finland

FR France

HR Croatia

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HU Hungary

IE Ireland

IT Italy

LT Lithuania

LU Luxembourg

LV Latvia

MT Malta

NL The Netherlands

PL Poland

PT Portugal

RO Romania

SE Sweden

SI Slovenia

SK Slovak Republic

List of reservations:

Reservation No. 1 – All sectors

Reservation No. 2 – Professional services – other than health-related services

Reservation No. 3 – Professional services – health related and retail of pharmaceuticals

Reservation No. 4 – Business services – Research and development services

Reservation No. 5 – Business services – Real estate services

Reservation No. 6 – Business services – Rental or leasing services

Reservation No. 7 – Business services – Collection agency services and Credit reporting services

Reservation No. 8 – Business services – Placement services

Reservation No. 9 – Business services – Security and investigation services

Reservation No. 10 – Business services – Other business services

Reservation No. 11 – Telecommunication services

Reservation No. 12 – Construction services

Reservation No. 13 – Distribution services

Reservation No. 14 – Education services

Reservation No. 15 – Environmental services

Reservation No. 16 – Financial services

Reservation No. 17 – Health and social services

Reservation No. 18 – Tourism and travel related services

Reservation No. 19 – Recreational, cultural and sporting services

Reservation No. 20 – Transport services and auxiliary transport services

Reservation No. 21 – Agriculture, fishing and water

Reservation No. 22 – Mining and energy-related activities

Reservation No. 23 – Other services not included elsewhere

Reservation No. 1 – All sectors

Sector:	All sectors
Obligations concerned:	Market access
	National treatment
	Most-favoured-nation treatment
	Senior management and boards of directors
	Local presence

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

(a) Establishment

With respect to Market access (mode 3):

In the EU: Services considered as public utilities at a national or local level may be subject to public monopolies or to exclusive rights granted to private operators.

Public utilities exist in sectors such as related scientific and technical consulting services, research and development (R&D) services on social sciences and humanities, technical testing and analysis services, environmental services, health services, transport services and services auxiliary to all modes of transport. Exclusive rights on such services are often granted to private operators, for instance operators with concessions from public authorities, subject to specific service obligations. Given that public utilities often also exist at the sub-central level, detailed and exhaustive sector-specific scheduling is not practical. This reservation does not apply to telecommunications and to computer and related services.

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With respect to Market access (all modes), National treatment (all modes):

In FI: Restrictions on the right for natural persons, who do not enjoy regional citizenship in Åland, and for juridical persons, to acquire and hold real property on the Åland Islands without obtaining permission from the competent authorities of the Åland Islands. Restrictions on the right of establishment and right to carry out economic activities by natural persons, who do not enjoy regional citizenship in Åland, or by any enterprise, without obtaining permission from the competent authorities of the Åland Islands.

Existing measures:

FI: Ahvenanmaan maanhankintalaki (Act on land acquisition in Åland) (3/1975), s. 2; and Ahvenanmaan itsehallintolaki (Act on the Autonomy of Åland) (1144/1991), s. 11.

With respect to National treatment (mode 3), Market access (mode 3), Senior management and boards of directors:

In FR: Pursuant to Articles L151-1 and 153-1 sec of the financial and monetary code, foreign investments in France in sectors listed in Article R151-3 of the financial and monetary code are subject to prior approval from the Minister for the Economy.

Existing measures:

FR: As set out in the description element as indicated above.

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With respect to National treatment (mode 3), Senior management and boards of directors:

In FR: Limiting foreign participation in newly privatised companies to a variable amount, determined by the government of France on a case-by-case basis, of the equity offered to the public. For establishing in certain commercial, industrial or artisanal activities, a specific authorisation is needed if the managing director is not a holder of a permanent residence permit.

With respect to Market access (mode 3):

In HU: Establishment should take a form of limited liability company, joint-stock company or representative office. Initial entry as a branch is not permitted except for financial services.

With respect to Market access (mode 3), National treatment (mode 3):

In BG: Certain economic activities related to the exploitation or use of State or public property are subject to concessions granted under the provisions of the Concessions Act.

In commercial corporations in which the State or a municipality holds a share in the capital exceeding 50 %, any transactions for disposition of fixed assets of the corporation, actions to conclude any contracts for acquisition of participating interest, lease, joint activity, credit, securing of receivables, as well as incurring any obligations arising under bills of exchange, are subject to authorisation or permission by the Public Enterprises and Control Agency or other state or regional bodies, whichever is the competent authority. This reservation does not apply to mining and quarrying, which are subject to a separate reservation in Annex 8-E (Existing Measures of the European Union).

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In IT: The government may exercise certain special powers in juridical persons operating in the areas of defence and national security, and in certain activities of strategic importance in the areas of energy, transport and communications. This applies to all juridical persons carrying out activities considered of strategic importance in the areas of defence and national security, not only to privatised companies.

If there is a threat of serious injury to the essential interests of defence and national security, the government has following special powers to:

(a) impose specific conditions in the purchase of shares;

(b) veto the adoption of resolutions relating to special operations such as transfers, mergers, splitting up and changes of activity; or

(c) reject the acquisition of shares, where the buyer seeks to hold a level of participation in the capital that is likely to prejudice the interests of defence and national security.

Any resolution, act or transaction (such as transfers, mergers, splitting up, change of activity or termination) relating to strategic assets in the areas of energy, transport and communications shall be notified by the concerned company to the Prime Minister's office. In particular, acquisitions by any person outside the European Union that give this person control over the company shall be notified.

The Prime Minister may exercise the following special powers to:

(a) veto any resolution, act and transaction that constitutes an exceptional threat of serious injury to the public interest in the security and operation of networks and supplies;

(b) impose specific conditions in order to guarantee the public interest; or

(c) reject an acquisition in exceptional cases of risk to the essential interests of the State.

The criteria on which to evaluate the real or exceptional threat and conditions and procedures for the exercise of the special powers are laid down in the law.

Existing measures:

IT: Law 56/2012 on special powers in companies operating in the field of defence and national security, energy, transport and communications; and

Decree of the Prime Minister DPCM 253 of 30 November 2012 defining the activities of strategic importance in the field of defence and national security.

With respect to Market access (mode 3), National treatment (mode 3), Most-favoured nation treatment (mode 3), Senior management and boards of directors:

In LT: Enterprises, sectors, zones, assets and facilities of strategic importance to national security.

Existing measures:

LT: Law on the Protection of Objects of Importance to Ensuring National Security of the Republic of Lithuania of 10 October 2002 No. IX-1132 (as last amended on 24 November 2022 – No. XIV-1599).

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With respect to National treatment (mode 3), Senior management and boards of directors:

In SE: Discriminatory requirements for founders, senior management and boards of directors when new forms of legal association are incorporated into Swedish law.

(b) Acquisition of real estate

With respect to National treatment (mode 3), Market access (mode 3), Senior management and boards of directors:

In HU: The acquisition of state-owned properties.

With respect to Market access (mode 3), National treatment (mode 3):

In HU: The acquisition of arable land by foreign juridical persons and non-resident natural persons.

In LV: The acquisition of rural land by nationals of India or of a third country.

In SK: Foreign companies or natural persons may not acquire agricultural and forest land outside the borders of the built-up area of a municipality and some other land (e.g. natural resources, lakes, rivers, public roads etc.).

Existing measures:

HU: Act CXXII of 2013 on the circulation of agricultural and forestry land (Chapter II (Paragraph 6-36) and Chapter IV (Paragraph 38-59)); and

Act CCXII of 2013 on the transitional measures and certain provisions related to Act CXXII of 2013 on the circulation of agricultural and forestry land (Chapter IV (Paragraph 8-20)).

LV: Law on land privatisation in rural areas, ss. 28, 29, 30.

SK: Act No 44/1988 on protection and exploitation of natural resources;

Act No 229/1991 on regulation of the ownership of land and other agricultural property;

Act No 460/1992 Constitution of the Slovak Republic;

Act No 180/1995 on some measures for land ownership arrangements;

Act No 202/1995 on Foreign Exchange;

Act No 503/2003 on restitution of ownership to land;

Act No 326/2005 on Forests; and

Act No 140/2014 on the acquisition of ownership of agricultural land.

With respect to National treatment (mode 3), Local presence:

In BG: Persons that are resident or established in Bulgaria for more than five years may acquire ownership of agricultural land. Juridical persons established for less than five years may also acquire ownership of agricultural land if the partners in the company, the members of the association or the founders of the joint-stock company meet the five year residency requirements. Foreign nationals, as well as foreign juridical persons established in compliance with the legislation of a third state, may acquire the right to own land on the basis of an international agreement, in accordance with Article 22 of the Constitution of the Republic of Bulgaria, as well as through inheritance under the law. Foreign nationals, as well as foreign juridical persons established in compliance with the legislation of a third state, may acquire the right to own forest territories on the basis of an international agreement, in accordance with Article 22, paragraph 2 of the Constitution of the Republic of Bulgaria, as well as through inheritance under the law (Law on Forests, Article 23, paragraph 5).

In EE: Foreign persons that are not from the European Economic Area (hereinafter referred to as "EEA") or from members of the Organisation for Economic Co-operation and Development (hereinafter referred to as "OECD") can acquire an immovable asset which contains agricultural or forest land only with the authorisation of the county governor and of the municipal council, and must prove as prescribed by law that the immovable asset will, according to its intended purpose, be used efficiently, sustainably and purposefully.

Existing measures:

BG: Constitution of the Republic of Bulgaria, Article 22, paragraph 2 and Article 23 paragraph 5; and Law on Forests, Article 10.

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EE: Kinnisasja omandamise kitsendamise seadus (Restrictions on Acquisition of Immovables Act) Chapters 2 and 3.

With respect to Market access (all modes), National treatment (all modes):

In LT: Any measure which is consistent with the commitments taken by the European Union and which are applicable in Lithuania in GATS with respect to land acquisition. The land plot acquisition procedure, terms and conditions, as well as restrictions shall be established by the Constitutional Law, the Law on Land and the Law on the Acquisition of Agricultural Land. However, local governments (municipalities) and other national entities of Members of the OECD and North Atlantic Treaty Organization conducting economic activities in Lithuania, which are specified by the constitutional law in compliance with the criteria of European Union and other integration which Lithuania has embarked on, are permitted to acquire into their ownership non-agricultural land plots required for the construction and operation of buildings and facilities necessary for their direct activities.

Existing measures:

LT: Constitution of the Republic of Lithuania;

The Constitutional Law of the Republic of Lithuania on the Implementation of Paragraph 3 of Article 47 of the Constitution of the Republic of Lithuania of 20 June 1996 No. I-1392, new redaction 20 March 2003 No IX-1381, last amendment 12 January 2018 No XIII-981; Law on land 26 April 1994 No I-446, new redaction 27 January 2004 No. IX-1983, last amendment 26 June 2020 No XIII-3165; Law on acquisition of agricultural land of 28 January 2003 No IX-1314, new redaction from 1 January 2018 No XIII-801, last amendment 14 May 2020 No XIII-2935; and Forest Law of 22 November 1994 No I-671, new redaction 10 April 2001 No IX-240, last amendment 25 June 2020 No XIII-3115.

(c) Recognition

With respect to National treatment (all modes):

In the EU: The European Union directives on mutual recognition of diplomas and other professional qualification only apply to the citizens of the European Union. The right to practise a regulated professional service in one Member State does not grant the right to practise in another Member State.

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(d) Most-Favoured-Nation Treatment

With respect to Most-favoured-nation treatment (all modes):

In the EU: According differential treatment to a third country pursuant to any international investment treaties or other trade agreement in force or signed prior to the date of entry into force of this Agreement.

In the EU: According differential treatment to a third country pursuant to any existing or future bilateral or multilateral agreement which:

(i) creates an internal market in services and investment;

(ii) grants the right of establishment; or

(iii) requires the approximation of legislation in one or more economic sectors.

An "internal market in services and investments" means an area without internal frontiers in which the free movement of services, capital and persons is ensured.

The "right of establishment" means an obligation to abolish in substance all barriers to establishment among the parties to the bilateral or multilateral agreement by the entry into force of that agreement. The right of establishment shall include the right of nationals of the parties to the bilateral or multilateral agreement to set up and operate enterprises under the same conditions provided for nationals under the law of the party where such establishment takes place.

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The "approximation of legislation" means:

(i) the alignment of the legislation of one or more of the parties to the bilateral or multilateral agreement with the legislation of the other Party or parties to that agreement; or

(ii) the incorporation of common legislation into the law of the parties to the bilateral or multilateral agreement.

Such alignment or incorporation shall take place, and shall be deemed to have taken place, only at such time that it has been enacted in the law of the party or parties to the bilateral or multilateral agreement.

Existing measures:

EU: Agreement on the European Economic Area;

Stabilisation Agreements;

EU-Swiss Confederation bilateral agreements; and

Deep and Comprehensive Free Trade Agreements.

In the EU: According differential treatment with respect to the entry of natural persons of a third country into the territory of the EU.

In the EU: According differential treatment relating to the right of establishment to nationals or enterprises through existing or future bilateral agreements between the following Member States: BE, DE, DK, EL, ES, FR, IE, IT, LU, NL, PT and any of the following countries or principalities: Andorra, Monaco, San Marino and the Vatican City State.

In DK, FI, SE: Measures taken by Denmark, Finland and Sweden aimed at promoting Nordic cooperation, such as:

(i) financial support to research and development (R&D) projects (the Nordic Industrial Fund);

(ii) funding of feasibility studies for international projects (the Nordic Fund for Project Exports); and

(iii) financial assistance to companies utilising environmental technology (the Nordic Environment Finance Corporation). The purpose of the Nordic Environment Finance Corporation (NEFCO) is to promote investments of Nordic environmental interest, with a focus on Eastern Europe.

In PL: Preferential conditions for establishment or the cross-border supply (mode 1) of services, which may include the elimination or amendment of certain restrictions embodied in the list of reservations applicable in Poland, may be extended through commerce and navigation treaties.

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In PT: Waiving nationality requirements for the exercise of certain activities and professions by natural persons supplying services for countries in which Portuguese is the official language (Angola, Brazil, Cape Verde, Guinea-Bissau, Equatorial Guinea, Mozambique, São Tomé & Principe and East Timor).

(e) Arms, munition and war material

With respect to Market access (all modes), National treatment (all modes), Most-favoured-nation treatment (all modes), Senior management and boards of directors, Local presence:

In the EU: Production or distribution of, or trade in, arms, munitions and war material. War material is limited to any product which is solely intended and made for military use in connection with the conduct of war or defence activities.

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Reservation No. 2 – Professional services – other than health-related services

Sector:	Professional services – legal services: services of notaries and by bailiffs; accounting and bookkeeping services; auditing services, taxation advisory services; architecture and urban planning services, engineering services, and integrated engineering services
Industry classification:	Part of CPC 861, part of 87902, 862, 863, 8671, 8672, 8673, 8674 and part of 879
Obligations concerned:	Market access
	National treatment
	Senior management and boards of directors
	Most-favoured-nation treatment

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

(a) Legal services

With respect to Market access (all modes), National treatment (all modes), Senior management and boards of directors:

In the EU, with the exception of SE: The supply of legal advisory, legal authorisation, documentation and certification services, provided by legal professionals entrusted with public functions, such as notaries, "huissiers de justice" or other "officiers publics et ministériels", and with respect to services provided by bailiffs who are appointed by an official act of government (part of CPC 861 and part of 87902).

With respect to Most-favoured-nation treatment (all modes):

In BG: Full national treatment on the establishment and operation of companies, as well as on the supply of services, may be extended only to companies established in, and citizens of, the countries with whom preferential arrangements have been concluded (part of CPC 861).

In LT: Attorneys from foreign countries can participate as advocates in court only in accordance with international agreements (part of CPC 861), including specific provisions regarding representation before courts.

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(b) Accounting and bookkeeping services (CPC 8621 other than auditing services, 86213, 86219 and 86220)

With respect to Market access (mode 1):

In HU: Cross-border activities for accounting and bookkeeping.

Existing measures:

HU: Act C of 2000; and Act LXXV of 2007.

(c) Auditing services (CPC – 86211 and 86212 other than accounting and bookkeeping services)

With respect to National treatment (mode 1):

In BG: In order to perform an independent financial audit, the auditors (individuals or audit companies) must be entered in the register administered by the Commission for Public Oversight of Registered Auditors (CPOSA). Auditors who have acquired legal capacity in a third country may be registered under the following conditions and subject to reciprocity:

(i) an individual auditor must pass examinations in Bulgarian commercial, tax and social security law in Bulgarian (equivalent to the requirements for Bulgarian citizens); or

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(ii) a foreign audit company seeking to be registered as a statutory auditor in Bulgaria must ensure that three quarters of the members of the management bodies and the registered auditors carrying out statutory financial audits on behalf of the company meet requirements equivalent to those of statutory auditors that are Bulgarian citizens, including passing the relevant examinations, as provided in the Independent Financial Audit Act (IFAA).

Existing Measures:

BG: Independent Financial Audit Act.

With respect to National treatment (mode 3), Market access (mode 3), Senior management and boards of directors:

In CZ: Only a juridical person in which at least 60 % of capital interests or voting rights are reserved to nationals of the Czech Republic or of the Member States is authorised to carry out audits in the Czech Republic.

Existing Measures:

CZ: Law of 14 April 2009 no. 93/2009 Coll., on Auditors, as amended.

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With respect to Market access (mode 1):

In HU: Cross-border supply (mode 1) of auditing services.

Existing Measures:

HU: Act C of 2000; and Act LXXV of 2007.

In PT: Cross-border supply (mode 1) of auditing services.

(d) Architecture and urban planning services (CPC 8674)

With respect to Market Access (mode 1), National treatment (mode 1):

In HR: Cross-border supply (mode 1) of urban planning.

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Reservation No. 3 – Professional services – health-related and retail of pharmaceuticals

Sector:	Health-related professional services and retail sales of pharmaceutical, medical and orthopaedic goods, other services provided by pharmacists
Industry classification:	CPC 63211, 85201, 9312, 9319 and 93121
Obligations concerned:	Market access
	National treatment
	Senior management and boards of directors
	Local presence
	Most-favoured-nation treatment

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

(a) Medical and dental services; services provided by midwives, nurses, physiotherapists, psychologists and paramedical personnel (CPC 63211, 85201, 9312, 9319 and 932)

With respect to Market access (all modes), National treatment (all modes), Senior management and boards of directors:

In BG: The supply of all health-related professional services, whether publicly or privately funded, including medical and dental services, services provided by nurses, midwives, physiotherapists and paramedical personnel and services provided by psychologists (CPC 9312 and part of 9319).

In FI: The supply of all health-related professional services, whether publicly or privately funded, including medical and dental services, services provided by midwives, physiotherapists and paramedical personnel and services provided by psychologists, excluding services provided by nurses (CPC 9312 and 93191).

Existing measures:

BG: Law for Medical Establishment, Professional Organisation of Medical Nurses, Midwives and Associated Medical Specialists Guild Act.

FI: Laki yksityisestä terveydenhuollosta (Act on Private Health Care) (152/1990).

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With respect to Market Access (all modes), National treatment (all modes):

In CZ, MT: The supply of all health-related professional services, whether publicly or privately funded, including the services provided by professionals such as medical doctors, dentists, midwives, nurses, physiotherapists, paramedics, psychologists, as well as other related services (CPC 9312 and part of 9319).

Existing Measures:

CZ: Act No 296/2008 Coll., on Safeguarding the Quality and Safety of Human Tissues and Cells Intended for Use in Man ("Act on Human Tissues and Cells");

Act No 378/2007 Coll., on Pharmaceuticals and on Amendments to Some Related Acts (Act on Pharmaceuticals);

Act No. 268/2014 Coll. on medical devices and amending Act No 634/2004 Coll. on administrative fees, as subsequently amended;

Act No. 285/2002 Coll., on the Donating, Taking and Transplanting of Tissues and Organs and on Amendment to Certain Acts (Transplantation Act);

Act No. 372/2011 Coll., on health services and on conditions of their provision; and

Act No. 373/2011 Coll., on specific health services).

With respect to Local presence:

In the EU, with the exception of NL and SE: The supply of all health-related professional services, whether publicly or privately funded, including the services provided by professionals such as medical doctors, dentists, midwives, nurses, physiotherapists, paramedics, and psychologists, as well as the exercise of Indian traditional medicine, requires residency. These services may only be provided by natural persons physically present in the territory of the European Union (CPC 9312 and part of 93191).

In NL and SE: The exercise of Indian traditional medicine requires residency. These services may only be provided by natural persons physically present in the territory of the country (CPC 9312 and part of 93191).

In BE: The cross-border supply whether publicly or privately funded of all health-related professional services, including medical, dental and midwives services and services provided by nurses, physiotherapists, psychologists and paramedical personnel (part of CPC 85201, 9312 and part of 93191).

In PT: (Also with respect to Most-favoured-nation treatment (mode 1)) concerning the professions of physiotherapists, paramedical personnel and podiatrists, foreign professionals may be allowed to practice based on reciprocity.

(b) Veterinary services (CPC 932)

With respect to Market access (mode 3), National treatment (all modes), Local presence:

In BG: A veterinary medical establishment may be established by a person.

The practice of veterinary medicine is only allowed for nationals of the EEA and for permanent residents (physical presence is required for permanent residents).

With respect to Market access (mode 1), National treatment (mode 1):

In BE, LV: Cross-border supply (mode 1) of veterinary services.

(c) Retail sales of pharmaceutical, medical and orthopaedic goods, other services provided by pharmacists (CPC 63211)

With respect to Market access (mode 3), Local presence:

In the EU, with the exception of EL, IE, LU, LT, NL: For restricting the number of suppliers entitled to provide a particular service in a specific local zone or area on a non-discriminatory basis. An economic needs test may therefore be applied, taking into account such factors as the number of and impact on existing establishments, transport infrastructure, population density or geographic spread.

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In the EU, with the exception of BE, BG, EE, ES, IE, IT: Mail order is only possible from Member States of the EEA, thus establishment in any of those countries is required for the retail of pharmaceuticals and specific medical goods to the general public in the European Union.

In BE: The retail sales of pharmaceuticals and specific medical goods are only possible from a pharmacy established in Belgium.

In BG, EE, ES, IT, LT: Cross-border (mode 1) retail sales of pharmaceuticals.

In CZ: Retail sales are only possible from Member States.

In IE, LT: Cross-border (mode 1) retail of pharmaceuticals requiring a prescription.

With respect to Market access (all modes), National treatment (all modes), Senior management and boards of directors:

In FI: Retail sales of pharmaceutical products and of medical and orthopaedic goods.

With respect to Market access (all modes), National treatment (all modes), Senior management and boards of directors:

In SE: Retail sales of pharmaceutical goods and the supply of pharmaceutical goods to the general public.

Existing measures:

AT: Arzneimittelgesetz (Medication Act), BGBl. Nr. 185/1983 as amended, §§ 57, 59 and 59a; and

Medizinproduktegesetz (Medical Products Law), BGBl. Nr. 657/1996 as amended, § 99.

BE: Arrêté royal du 21 janvier 2009 portant instructions pour les pharmaciens; and Arrêté royal du 10 novembre 1967 relatif à l'exercice des professions des soins de santé.

CZ: Act No. 378/2007 Coll., on Pharmaceuticals, as amended; and Act No. 372/2011 Coll., on Health services, as amended.

FI: Lääkelaki (Medicine Act) (395/1987).

SE: Law on trade with pharmaceuticals (2009:366);

Regulation on trade with pharmaceuticals (2009:659); Act concerning the Trade of Certain Non-prescription Medicinal Products (2009:730); and

The Swedish Medical Products Agency has adopted further regulations, the details can be found at (LVFS 2009:9).

Reservation No. 4 – Business services - Research and development services

Sector:	Research and development services
Industry classification:	CPC 851, 852 and 853
Obligations concerned:	Market access
	National treatment

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

In RO: Cross-border supply (mode 1) of research and development services.

Existing measures:

RO: Governmental Ordinance no. 6 / 2011;

Order of Minister of Education and Research no. 3548 / 2006; and Governmental Decision no. 134/2011.

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Reservation No. 5 – Business services - Real estate services

Sector:	Real estate services
Industry classification:	CPC 821 and 822
Obligations concerned:	Market access
	National treatment

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

In CZ, HU: Cross-border supply (mode 1) of real estate services.

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Reservation No. 6 – Business services - Rental or leasing services

Sector:	Rental or leasing services without operators
Industry classification:	CPC 832
Obligations concerned:	Market access
	National treatment

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

In BE, FR: Cross-border supply (mode 1) of leasing or rental services without operator concerning personal and household goods.

Reservation No. 7 – Business services - Collection agency services and Credit reporting services

Sector:	Collection agency services, credit reporting services
Industry classification:	CPC 87901 and 87902
Obligations concerned:	Market access
	National treatment
	Local presence

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

In the EU, with the exception of ES, LV, SE: With regard to the supply (mode 1) of collection agency services and credit reporting services.

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Reservation No. 8 – Business services - Placement services

Sector:	Business Services – placement services
Industry classification:	CPC 87201, 87202, 87203, 87204, 87205, 87206 and 87209
Obligations concerned:	Market access
	National treatment
	Senior management and boards of directors
	Local presence

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

With respect to Market access (all modes), National treatment (all modes), Senior management and boards of directors, Local presence:

In the EU, with the exception of HU, SE: Supply services of domestic help personnel, other commercial or industrial workers, nursing and other personnel (CPC 87204, 87205, 87206 and 87209).

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In BG, CY, CZ, DE, EE, FI, LT, LV, MT, PL, PT, RO, SI, SK: Executive search services (CPC 87201).

In AT, BG, CY, CZ, EE, FI, LT, LV, MT, PL, PT, RO, SI, SK: The establishment of placement services of office support personnel and other workers (CPC 87202).

In AT, BG, CY, CZ, DE, EE, FI, LT, LV, MT, PL, PT, RO, SI, SK: Supply services of office support personnel (CPC 87203).

With respect to Market access (mode 1), National treatment (mode 1):

In the EU with the exception of BE, HU, SE: The cross-border supply (mode 1) of placement services of office support personnel and other workers (CPC 87202).

In IE: The cross-border supply (mode 1) of executive search services (CPC 87201).

In FR, IE, IT, NL: The cross-border supply (mode 1) of services of office personnel (CPC 87203).

With respect to Market access (all modes):

In DE: To restrict the number of suppliers of placement services.

In ES: To restrict the number of suppliers of executive search services and placement services (CPC 87201 and 87202).

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In FR: These services can be subject to a state monopoly (CPC 87202).

In IT: To restrict the number of suppliers of supply services of office personnel (CPC 87203).

With respect to Market access (mode 3), National treatment (mode 3):

In DE: The Federal Ministry of Labour and Social Affairs may issue a regulation concerning the placement and recruitment of non-European Union and non-EEA personnel for specified professions (CPC 87201, 87202, 87203, 87204, 87205, 87206 and 87209).

Existing measures:

AT: §§97 and 135 of the Gewerbeordnung (Austrian Trade Act), Federal Law Gazette Nr. 194/1994 as amended; and

Arbeitskräfteüberlassungsgesetz/AÜG (Temporary Employment Act), Federal Law Gazette Nr. 196/1988 as amended.

BG: Employment Promotion Act, Articles 26, 27, 27a and 28.

CY: Private Employment Agency Law N. 126(I)/2012 as amended, Law N. 174(I)/2012.

CZ: Act on Employment (435/2004).

DE: Gesetz zur Regelung der Arbeitnehmerüberlassung (AÜG);

Sozialgesetzbuch Drittes Buch (SGB III; Social Code, Book Three) - Employment Promotion;

Verordnung über die Beschäftigung von Ausländerinnen und Ausländern (BeschV; Ordinance on the Employment of Foreigners).

DK: §§ 8a – 8f in law decree no. 73 of 17th of January 2014 and specified in decree no. 228 of 7th of March 2013 (employment of seafarers); and Employment Permits Act 2006. S1(2) and (3).

EL: Law 4052/2012 (Official Government Gazette 41 A) as amended to some of its provision by the law N.4093/2012 (Official Government Gazette 222 A).

ES: Real Decreto-ley 8/2014, de 4 de julio, de aprobación de medidas urgentes para el crecimiento, la competitividad y la eficiencia, artículo 117 (tramitado como Ley 18/2014, de 15 de octubre).

FI: Laki julkisesta työvoima-ja yrityspalvelusta (Act on Public Employment and Enterprise Service) (916/2012).

HR: Labour Market Act (OG 118/18, 32/20);

Labour Act (OG 93/14, 127/17, 98/19);

Aliens Act (OG 130/11m 74/13, 67/17, 46/18, 53/20).

IE: Employment Permits Act 2006. S1(2) and (3).

IT: Legislative Decree 276/2003 Articles 4, 5.

LT: Lithuanian Labour Code of the Republic of Lithuania approved by Law No XII-2603 of 14 September 2016 of the Republic of Lithuania, last amendment 15 October 2020 No XIII-3334;
The Law on the Legal Status of Aliens of the Republic of Lithuania of 29 April 2004 No. IX-2206, last amendment 10 November 2020 No XIII-3412.

LU: Loi du 18 janvier 2012 portant création de l'Agence pour le développement de l'emploi (Law of 18 January 2012 concerning the creation of an agency for employment development – ADEM).

MT: Employment and Training Services Act, (Cap 343) (Articles 23 to 25); and Employment Agencies Regulations (S.L. 343.24).

PL: Act of 20 March 2025 on labour market and employment services.

PT: Decree-Law No 260/2009 of 25 September, as amended by Law No. 5/2014 of 12 February; Law No. 28/2016 of the 23 August, and Law No. 146/2015 of 9 September (access and provision of services by placement agencies).

RO: Law no. 156/2000 on the protection of Romanian citizens working abroad, republished, and Government Decision no. 384/2001 for approving the methodological norms for applying the Law no. 156/2000, with subsequent amendments;

Ordinance of the Government no. 277/2002, as modified by Government Ordinance No. 790/2004 and Government Ordinance No. 1122/2010; and

Law no. 53/2003 – Labour Code, republished, with subsequent amendments and supplement and the Government Decision no 1256/2011 on the operating conditions and authorisation procedure for temporary work agency.

SI: Zakon o urejanju trga dela, Uradni list RS, št. 80/10, nazadnje spremenjeno št. 62/24 (Labour Market Regulation Act, Official Gazette of the Republic of Slovenia, No. 80/10, as last amended No. 62/24); and

Zakon o zaposlovanju, samozaposlovanju in delu tujcev, Uradni list RS, št. 91/21 – uradno prečiščeno besedilo, 42/23 in 32/25 (Employment, Self-employment and Work of Aliens Act, Official Gazette of the Republic of Slovenia, No. 91/21 – official consolidated text, 42/23 and 32/25).

SK: Act No 5/2004 on Employment Services; and Act No 455/1991 on Trade Licensing.

Reservation No. 9 – Business services - Security and investigation services

Sector:	Business services – security and investigation services
Industry classification:	CPC 87301, 87302, 87303, 87304, 87305 and 87309
Obligations concerned:	Market access
	National treatment
	Senior management and boards of directors
	Local presence

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

(a) Security services (CPC 87302, 87303, 87304, 87305 and 87309)

With respect to Market access (all modes), National treatment (all modes), Senior management and boards of directors, Local presence:

In BG, CY, CZ, EE, LT, LV, MT, PL, RO, SI, SK: The supply of security services.

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In DK, HR, HU: The supply of the following subsectors: guard services (87305) in HR and HU, security consultation services (87302) in HR, airport guard services (part of 87305) in DK and armoured car services (87304) in HU.

With respect to National Treatment (mode 3), Senior management and boards of directors:

In BE: Nationality of a Member State is required for boards of directors of juridical persons supplying guard and security services (87305) as well as consultancy and training relating to security services (87302). The senior management of companies providing guard and security consultancy services required to be resident nationals of a Member State.

National treatment (mode 3), Senior management and boards of directors, Local presence:

In ES: The cross-border supply (mode 1) of security services. Nationality requirements exist for private security personnel.

With respect to Local presence:

In FI: Licences to supply security services may be granted only to natural persons resident in the EEA or juridical persons established in the EEA.

With respect to National treatment (mode 3), Senior management and boards of directors, Local presence:

In FR: Nationality requirements for managing directors and directors in FR.

With respect to Market access (mode 1), National treatment (mode 1):

In BE, FI, FR, PT: The supply of security services by a foreign provider on a cross-border basis is not allowed.

Existing measures:

BE: Loi réglementant la sécurité privée et particulière, 2 Octobre 2017.

BG: Private Security Business Act.

CZ: Trade Licensing Act.

DK: Regulation on aviation security.

ES: Ley 5/2014, de 4 de abril, de Seguridad Privada (Law 5/2014, of April 4, 2014, on Private Security.

FI: Laki yksityisistä turvallisuuspalveluista 1885/2015 (Private Security Services Act).

LT: Law on security of Persons and Assets 8 July 2004 No. IX-2327.

LV: Security Guard Activities Law (Sections 6, 7 and 14).

PL: Act of 22 August 1997 on the protection of persons and property (Journal of Laws of 2016, item 1432 as amended).

PT: Law 34/2013 alterada p/ Lei 46/2019, 16 maio; and Ordinance 273/2013. alterada p/ Portaria 106/2015, 13 abril.

SI: Zakon o zasebnem varovanju, Uradni list RS, št. 17/11 (Private Security Act, Official Gazette of the Republic of Slovenia, No. 17/11).

(b) Investigation services (CPC 87301)

With respect to Market access (all modes), National treatment (all modes), Senior management and boards of directors, Local presence:

In the EU, with the exception of AT, SE: The supply of investigation services.

Reservation No. 10 – Business services - Other business services

Sector, sub-sector:	Business services – other business services (translation and interpretation services, duplicating services, services incidental to energy distribution and services incidental to manufacturing)
Industry classification:	CPC 87905, 87904, 884 and 887
Obligations concerned:	Market access
	National treatment
	Senior management and boards of directors
	Local presence
	Most-favoured-nation treatment

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

(a) Translation and interpretation services (CPC 87905)

With respect to Local presence:

In HR: Cross-border supply (mode 1) of translation and interpretation of official documents.

(b) Duplicating services (CPC 87904)

With respect to Market access (mode 1), National treatment (mode 1):

In HU: Cross-border supply (mode 1) of duplicating services.

(c) Services incidental to energy distribution and services incidental to manufacturing (Part of CPC 884 and 887 other than advisory and consulting services)

With respect to Market access (all modes), National treatment (all modes), Senior management and boards of directors, Local presence:

In HU: Services incidental to energy distribution, and cross-border supply (mode 1) of services incidental to manufacturing, with the exception of advisory and consulting services relating to these sectors.

(d) Maintenance and repair of vessels, rail transport equipment and aircraft and parts thereof (part of CPC 86764, 86769 and 8868)

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With respect to Market access (mode 1), National treatment (mode 1), Local presence:

In the EU, with the exception of DE, EE, HU: Cross-border supply (mode 1) of maintenance and repair services of rail transport equipment.

In the EU, with the exception of CZ, EE, HU, LU, SK: The cross-border supply (mode 1) of maintenance and repair services of inland waterway transport vessels.

In the EU, with the exception of EE, HU, LV: The cross-border supply (mode 1) of maintenance and repair services of maritime vessels.

In the EU, with the exception of AT, EE, HU, LV, PL: The cross-border supply (mode 1) of maintenance and repair services of aircraft and parts thereof (part of CPC 86764, 86769 and 8868).

In the EU: The cross-border supply (mode 1) of services of statutory surveys and certification of ships.

Existing measures:

EU: Regulation (EC) No 391/2009 of the European Parliament and the Council[1].

[1] Regulation (EC) No 391/2009 of the European Parliament and the Council of 23 April 2009 on common rules and standards for ship inspection and survey organisations (OJ L 131, 28.5.2009, p. 11).

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(e) Other business services related to aviation

With respect to Most-favoured-nation treatment (all modes):

In the EU: According differential treatment to a third country pursuant to existing or future bilateral agreements relating to the following services:

(i) the selling and marketing of air transport services;

(ii) computer reservation system (CRS) services;

(iii) maintenance and repair of aircrafts and parts; or

(iv) rental or leasing of aircraft without crew.

With respect to Market access (all modes), National treatment (all modes), Most-favoured-nation treatment (all modes), Senior management and boards of directors, Local presence:

In the EU: Services related to or in support of air services, including, but are not limited to: Services provided by using an aircraft whose primary purpose is not the transportation of goods or passengers, such as aerial fire-fighting, flight training, sightseeing, spraying, surveying, mapping, photography, parachute jumping, glider towing, helicopter-lift for logging and construction, and other airborne agricultural, industrial and inspection services; the rental of aircraft with crew; and airport operation services.

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Reservation No. 11 – Telecommunication services

Sector:	Satellite broadcast transmission services
Obligations concerned:	Market access
	National treatment

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

In BE: Satellite broadcast transmission services.

Reservation No. 12 – Construction services

Sector: Construction services

Industry classification: CPC 51

Obligations concerned: Market access

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

In LT: The right to prepare design documentation for construction works of exceptional significance is only given to a design enterprise registered in Lithuania or a foreign design enterprise which has been approved by an institution authorised by the Government for those activities. The right to perform technical activities in the main areas of construction may be granted to a non-Lithuanian person who has been approved by an institution authorised by the Government of Lithuania.

Reservation No. 13 – Distribution services

Sector:	Distribution services
Industry classification:	CPC 62117, 62251, 8929, part of 62112, 62226 and part of 631
Obligations concerned:	Market access
	National treatment
	Senior management and boards of directors
	Local presence

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

(a) Distribution of pharmaceuticals

With respect to Local presence:

In BG: Cross-border wholesale distribution of pharmaceuticals (CPC 62251).

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With respect to Market access (all modes), National treatment (all modes), Senior management and boards of director:

In FI: Distribution of pharmaceutical products (CPC 62117, 62251 and 8929).

Existing measures:

BG: Law on Medicinal Products in Human Medicine; Law on Medical Devices.

FI: Lääkelaki (Medicine Act) (395/1987).

(b) Distribution of alcoholic beverages

With respect to Market access (all modes), National treatment (all modes), Senior management and boards of director and Local presence:

In FI: Distribution of alcoholic beverages (part of CPC 62112, 62226, 63107 and 8929).

Existing measures:

FI: Alkoholilaki (Alcohol Act) (1102/2017).

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With respect to Market access (all modes):

In SE: Imposing a monopoly on retail sales of liquor, wine and beer (except non-alcoholic beer). Currently Systembolaget AB has such governmental monopoly on retail sales of liquor, wine and beer (except non-alcoholic beer). Alcoholic beverages are beverages with an alcohol content over 2.25 % per volume. For beer, the limit is an alcohol content over 3.5 % per volume (part of CPC 631).

Existing measures:

SE: The Alcohol Act (2010:1622).

(c) Other distribution (part of CPC 621, 62228, 62251, 62271, part of 62272, 62276, 63108 and part of 6329)

With respect to Market access (mode 1), National treatment (mode 1), Local presence:

In BG: Wholesale distribution of chemical products, precious metals and stones, medical substances and products and objects for medical use; tobacco and tobacco products and alcoholic beverages.

Bulgaria reserves the right to adopt or maintain any measure with respect to the services provided by commodity brokers.

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Existing measures:

BG: Law on Medicinal Products in Human Medicine;

Law on Medical Devices;

Law of Veterinary Activity;

Law for Prohibition of Chemical Weapons and for Control over Toxic Chemical Substances and Their Precursors;

Law for Tobacco and Tobacco Products;

Law on excise duties and tax warehouses; and

Law on wine and spirits.

Reservation No. 14 – Education services

Sector:	Education services
Industry classification:	CPC 92
Obligations concerned:	Market access
	National treatment
	Senior management and boards of directors
	Local presence

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

With respect to Market access (all modes), National treatment (all modes), Senior management and boards of director:

In the EU: Educational services which receive public funding or State support in any form. Where the supply of privately funded education services by a foreign provider is permitted, participation of private operators in the education system may be subject to concession allocated on a non-discriminatory basis.

In the EU, with the exception of CZ, NL, SE, SK: With respect to the supply of privately funded other education services, which means other than those classified as being primary, secondary, higher and adult education services (CPC 929).

In CY, FI, MT, RO: The supply of privately funded primary, secondary, and adult education services (CPC 921, 922 and 924).

In AT, BG, CY, FI, MT, RO: The supply of privately funded higher education services (CPC 923).

In CZ, SK: The majority of the members of the board of directors of an establishment providing privately funded education services must be nationals of that country (CPC 921, 922, 923 for SK other than 92310 and 924).

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In SI: Privately funded elementary schools may be founded by Slovenian persons only. The service supplier must establish a registered office or a branch. The majority of the members of the board of directors of an establishment providing privately funded secondary or higher education services must be Slovenian nationals (CPC 922 and 923).

In SE: Educational services suppliers that are approved by public authorities to provide education. This reservation applies to privately funded educational services suppliers with some form of State support, inter alia educational service suppliers recognised by the State, educational services suppliers under State supervision or education which entitles to study support (CPC 92).

In SK: EEA residency is required for suppliers of all privately funded education services other than post-secondary technical and vocational education services. An economic needs test may apply and the number of schools being established may be limited by local authorities (CPC 921, 922, 923 other than 92310 and 924).

With respect to Market access (mode 1), National treatment (mode 1), Local presence:

In BG, IT, SI: To restrict the cross-border supply of privately funded primary education services (CPC 921).

In BG, IT: To restrict the cross-border supply of privately funded secondary education services (CPC 922).

In AT: To restrict the cross-border supply of privately funded adult education services by means of radio or television broadcasting (CPC 924).

Existing measures:

BG: Pre-school and School Education Act; The Higher Education Act, Paragraph 4 of the additional provisions; and Article 22, Vocational Education and Training Act.

FI: Perusopetuslaki (Basic Education Act) (628/1998);

Lukiolaki (General Upper Secondary Schools Act) (629/1998);

Laki ammatillisesta koulutuksesta (Vocational Training and Education Act) (630/1998);

Laki ammatillisesta aikuiskoulutuksesta (Vocational Adult Education Act) (631/1998); and

Ammattikorkeakoululaki (Polytechnics Act) (351/2003); and Yliopistolaki (Universities Act) (558/2009).

IT: Royal Decree 1592/1933 (Law on secondary education);

Law 243/1991 (Occasional public contribution for private universities);

Resolution 20/2003 of CNVSU (Comitato nazionale per la valutazione del sistema universitario); and

Decree of the President of the Republic (DPR) 25/1998.

SK: Act 245/2008 on education;

Act 131/2002 on Universities; and

Act 596/2003 on State Administration in Education and School Self- Administration.

Reservation No. 15 – Environmental services

Sector:	Environmental services: waste and soil management
Industry classification:	CPC 9401, 9402, 9403 and 94060
Obligations concerned:	Market access

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

In DE: The supply of waste management services other than advisory services, and with respect to services relating to the protection of soil and the management of contaminated soils, other than advisory services.

Reservation No. 16 – Financial services

Sector:	Financial services
Industry classification:	Not applicable
Obligations concerned:	Market access
	National treatment
	Senior Management and Boards of Directors
	Local presence

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

(a) All financial services

With respect to Market access (mode 3):

In the EU: The right to require a financial service supplier, other than a branch, when establishing in a Member State to adopt a specific legal form, on a non-discriminatory basis.

With respect to Market access (mode 1), National treatment (mode 1):

In the EU: the right to adopt or maintain any measure with respect to the cross-border supply (mode 1) of all financial services other than:

In the EU, except for BE, CY, EE, LT, LV, MT, PL, RO, SI:

(i) direct insurance services (including co-insurance) and direct insurance intermediation for the insurance of risks relating to:

(A) maritime transport 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; and

(B) goods in international transit;

(ii) reinsurance and retrocession;

(iii) services auxiliary to insurance;

(iv) the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and

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(v) advisory and other auxiliary financial services relating to banking and other financial services as described in point (a)(ii)(L) of Article 8-C.2 (Definitions), but not intermediation as described in that point.

In BE:

(i) direct insurance services (including co-insurance) and direct insurance intermediation for the insurance of risks relating to:

(A) maritime transport 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; and

(B) goods in international transit;

(ii) reinsurance and retrocession;

(iii) services auxiliary to insurance;

(iv) the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services;

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In CY:

(i) direct insurance services (including co-insurance) for the insurance of risks relating to:

(A) maritime transport 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; and

(B) goods in international transit;

(ii) insurance intermediation;

(iii) reinsurance and retrocession;

(iv) services auxiliary to insurance;

(v) the trading for own account or for the account of customers, whether on an exchange or an over-the-counter market or otherwise of transferrable securities;

(vi) the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and

(vii) advisory and other auxiliary financial services, relating to banking and other financial services as described in point (a)(ii)(L) of Article 8-C.2 (Definitions), but not intermediation as described in that point.

In EE:

(i) direct insurance (including co-insurance);

(ii) reinsurance and retrocession;

(iii) insurance intermediation;

(iv) services auxiliary to insurance

(v) acceptance of deposits;

(vi) lending of all types;

(vii) financial leasing;

(viii) all payment and money transmission services; guarantees and commitments;

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(ix) trading for own account or for account of customers, whether on an exchange, in an over-the-counter market;

(x) 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;

(xi) money broking;

(xii) asset management, such as cash or portfolio management, all forms of collective investment management, custodial, depository and trust services;

(xiii) settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;

(xiv) provision and transfer of financial information, and financial data processing and related software; and

(xv) advisory and other auxiliary financial services relating to banking and other financial services as described in point (a)(ii)(L) of Article 8-C.2 (Definitions), but not intermediation as described in that point.

In LT:

(i) direct insurance services (including co-insurance) for the insurance of risks relating to:

(A) maritime transport 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; and

(B) goods in international transit;

(ii) reinsurance and retrocession;

(iii) services auxiliary to insurance;

(iv) acceptance of deposits;

(v) lending of all types;

(vi) financial leasing;

(vii) all payment and money transmission services; guarantees and commitments;

(viii) trading for own account or for account of customers, whether on an exchange, in an over-the-counter market;

(ix) 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;

(x) money broking;

(xi) asset management, such as cash or portfolio management, all forms of collective investment management, custodial, depository and trust services;

(xii) settlement and clearing services for financial assets, including securities, derivative products, and other negotiable instruments;

(xiii) provision and transfer of financial information, and financial data processing and related software; and

(xiv) advisory and other auxiliary financial services relating to banking and other financial services as described in point (a)(ii)(L) of Article 8-C.2 (Definitions), but not intermediation as described in that point.

In LV:

(i) direct insurance services (including co-insurance) for the insurance of risks relating to:

(A) maritime transport 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; and

(B) goods in international transit;

(ii) reinsurance and retrocession; and

(iii) services auxiliary to insurance

(iv) 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;

(v) the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and

(vi) advisory and other auxiliary financial services relating to banking and other financial services as described in point (a)(ii)(L) of Article 8-C.2 (Definitions), but not intermediation as described in that point.

In MT:

(i) direct insurance services (including co-insurance) for the insurance of risks relating to:

(A) maritime transport 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; and

(B) goods in international transit;

(ii) reinsurance and retrocession;

(iii) services auxiliary to insurance;

(iv) the acceptance of deposits;

(v) lending of all types;

(vi) the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and

(vii) advisory and other auxiliary financial services relating to banking and other financial services as described in point (a)(ii)(L) of Article 8-C.2 (Definitions), but not intermediation as described in that point.

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In PL:

(i) direct insurance services (including co-insurance) for the insurance of risks relating to goods in international trade;

(ii) reinsurance and retrocession of risks relating to goods in international trade;

(iii) direct insurance services (including co-insurance and retrocession) and direct insurance intermediation for the insurance of risks relating to:

(A) maritime transport 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; and

(B) goods in international transit;

(iv) the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and

(v) advisory and other auxiliary financial services relating to banking and other financial services as described in point (a)(ii)(L) of Article 8-C.2 (Definitions), but not intermediation as described in that point.

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In RO:

(i) direct insurance services (including co-insurance) and direct insurance intermediation for the insurance of risks relating to:

(A) maritime transport 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; and

(B) goods in international transit;

(ii) reinsurance and retrocession; and

(iii) services auxiliary to insurance

(iv) acceptance of deposits;

(v) lending of all types;

(vi) guarantees and commitments;

(vii) money broking;

(viii) the provision and transfer of financial information, and financial data processing and related software; and

(ix) advisory and other auxiliary financial services relating to banking and other financial services as described in point (a)(ii)(L) of Article 8-C.2 (Definitions), but not intermediation as described in that point.

In SI:

(i) direct insurance services (including co-insurance) and direct insurance intermediation for the insurance of risks relating to:

(A) maritime transport 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; and

(B) goods in international transit;

(ii) reinsurance and retrocession;

(iii) services auxiliary to insurance;

(iv) lending of all types;

(v) the acceptance of guarantees and commitments from foreign credit institutions by domestic legal entities and sole proprietors;

(vi) the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and

(vii) advisory and other auxiliary financial services relating to banking and other financial services as described in point (a)(ii)(L) of Article 8-C.2 (Definitions), but not intermediation as described in that point.

(b) Insurance and insurance-related services

With respect to Market access (mode 1), National treatment (mode 1):

In BG: Transport insurance, covering goods, insurance of vehicles as such and liability insurance regarding risks located in Bulgaria may not be underwritten by foreign insurance companies directly.

In DE: If a foreign insurance company has established a branch in Germany, it may conclude insurance contracts in Germany relating to international transport only through the branch established in Germany.

Existing measures:

DE: Luftverkehrsgesetz (LuftVG); and

Luftverkehrszulassungsordnung (LuftVZO).

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With respect to Market Access (all modes), National treatment (all modes):

In ES: Residence is required, or alternatively to have two years of experience, for the actuarial profession.

With respect to Local presence:

In FI: The supply of insurance broker services is subject to a permanent place of business in the EU.

Only insurers having their head office in the European Union or having their branch in Finland may offer direct insurance services, including co-insurance.

In FR: Insurance of risks relating to ground transport may be underwritten only by insurance firms established in the European Union.

In IT: Transport insurance of goods, insurance of vehicles and liability insurance regarding risks located in Italy may be underwritten only by insurance companies established in the European Union, except for international transport involving imports into Italy. Cross-border supply (mode 1) of actuarial services.

In PT: Air and maritime transport insurance, covering goods, aircraft, hull and liability can be underwritten only by enterprises of the European Union. Only natural persons of, or enterprises established in, the European Union may act as intermediaries for such insurance business in Portugal.

Existing measures:

FI: Laki ulkomaisista vakuutusyhtiöistä (Act on Foreign Insurance Companies) (398/1995);

Vakuutusyhtiölaki (Insurance Companies Act) (521/2008); and

Laki vakuutusten tarjoamisesta (Act on Insurance Distribution) (234/2018).

FR: Code des assurances.

IT: Article 29 of the code of private insurance (Legislative decree no. 209 of 7 September 2005), Law 194/1942 on the actuarial profession.

PT: Article 3 of Law 147/2015, Article 8 of Law 7/2019.

With respect to Market access (mode 3), National treatment (mode 3):

In SK: Foreign nationals may establish an insurance company in the form of a joint stock company or may conduct insurance business through their branches having a registered office in the Slovak Republic. The authorisation in both cases is subject to the evaluation of the supervisory authority.

Existing measures:

SK: Act 39/2015 on Insurance.

With respect to Market access (all modes), National treatment (mode 3):

In FI: At least one half of the members of the board of directors and the supervisory board, and the managing director of an insurance company providing statutory pension insurance shall have their place of residence in the EEA, unless the competent authorities have granted an exemption. Foreign insurers cannot obtain a licence in Finland as a branch to carry out statutory pension insurance. At least one auditor shall have his permanent residence in the EEA.

For other insurance companies, residency in the EEA is required for at least one member of the board of directors, the supervisory board and the managing director. At least one auditor shall have his permanent residence in the EEA. The general agent of an insurance company of India must have his place of residence in Finland, unless the company has its head office in the European Union.

Existing measures:

FI: Laki ulkomaisista vakuutusyhtiöistä (Act on Foreign Insurance Companies) (398/1995); Vakuutusyhtiölaki (Insurance Companies Act) (521/2008);

Laki vakuutusten tarjoamisesta (Act on Insurance Distribution) (234/2018); and

Laki työeläkevakuutusyhtiöistä (Act on Companies providing statutory pension insurance) (354/1997).

(c) Banking and other Financial Services

With respect to Market Access (mode 3), Local presence:

The EU: Only juridical persons having their registered office in the European Union can act as depositories of the assets of investment funds. The establishment of a specialised management company, having its head office and registered office in the same Member State, is required to perform the activities of management of common funds, including unit trusts, and where allowed under national law, investment companies.

In EE: For acceptance of deposits, requirement of authorisation by the Estonian Financial Supervision Authority and registration under Estonian law as a joint-stock company, a subsidiary or a branch.

In SK: Investment services can only be provided by management companies which have the legal form of a joint-stock company with equity capital in accordance with the law.

Existing measures:

EU: Directive 2009/65/EC of the European Parliament and of the Council[1]; and Directive 2011/61/EU of the European Parliament and of the Council[2].

EE: Krediidiasutuste seadus (Credit Institutions Act) § 206 and §21.

SK: Act 566/2001 on Securities and Investment Services; and Act 483/2001 on Banks.

With respect to National treatment (mode 3), Senior management and boards of directors:

In FI: At least one of the founders, the members of the board of directors, the supervisory board, the managing director of banking services providers and the person entitled to sign the name of the credit institution shall have their permanent residence in the EEA. At least one auditor shall have his permanent residence in the EEA.

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1 Directive 2009/65/EC of the European Parliament and of the Council of 13 July 2009 on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS) (OJ EU L 302, 17.11.2009, p. 32).

2 Directive 2011/61/EU of the European Parliament and of the Council of 8 June 2011 on Alternative Investment Fund Managers and amending Directives 2003/41/EC and 2009/65/EC and Regulations (EC) No 1060/2009 and (EU) No 1095/2010 (OJ EU L 174, 1.7.2011, p. 1).

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Existing measures:

FI: Laki liikepankeista ja muista osakeyhtiömuotoisista luottolaitoksista (Act on Commercial Banks and Other Credit Institutions in the Form of a Limited Company) (1501/2001);

Säästöpankkilaki (1502/2001) (Savings Bank Act);

Laki osuuspankeista ja muista osuuskuntamuotoisista luottolaitoksista (1504/2001)

(Act on Cooperative Banks and Other Credit Institutions in the Form of a Cooperative Bank);

Laki hypoteekkiyhdistyksistä (936/1978) (Act on Mortgage Societies);

Maksulaitoslaki (297/2010) (Act on Payment Institutions);

Laki ulkomaisen maksulaitoksen toiminnasta Suomessa (298/2010) (Act on the Operation of Foreign Payment Institution in Finland); and

Laki luottolaitostoiminnasta (Act on Credit Institutions) (121/2007).

With respect to Market access (mode 3), National treatment (mode 3) and Local presence:

In IT: Services of "consulenti finanziari" (financial consultants). In providing the activity of door-to-door selling, intermediaries must utilise authorised financial salesmen resident within the territory of a Member State.

Existing measures:

IT: Articles 91-111 of Consob Regulation on Intermediaries (no. 16190 of 29 October 2007).

With respect to Market access (mode 3), National treatment (mode 3), Senior management and boards of directors, Local presence:

In LT: Only banks having their registered office or branch in Lithuania and authorised to provide investment services in the EEA may act as the depositories of the assets of pension funds. At least one head of a bank's administration must speak the Lithuanian language.

Existing measures:

LT: Law on Banks of the Republic of Lithuania of 30 March 2004 No IX-2085, as amended by the Law No XIII-729 of 16 November 2017;

Law on Collective Investment Undertakings of the Republic of Lithuania of 4 July 2003 No IX-1709, as amended by the Law No XIII-1872 of 20 December 2018;

Law on Supplementary Voluntary Pension Accumulation of the Republic of Lithuania of 3 June 1999 No VIII-1212 (as revised in Law No XII-70 of 20 December 2012);

Law on Payments of the Republic of Lithuania of 5 June 2003 No. IX-1596, last amendment 17 of October 2019 Nr. XIII-2488; and

Law on Payment Institutions of the Republic of Lithuania of 10 December 2009 No. XI-549 (new version of the Law: No XIII-1093 of 17 April 2018).

With respect to Market access (mode 1):

In FI: For payment services, residency or domicile in Finland may be required.

Reservation No. 17 – Health and social services

Sector:	Health and social services
Industry classification:	CPC 93, 931, other than 9312, part of 93191, 9311, 93192, 93193 and 93199
Obligations concerned:	Market access
	National treatment
	Most-favoured-nation treatment
	Senior management and boards of directors

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

(a) Health services – hospital, ambulance, residential health services (CPC 93, 931, other than 9312, part of 93191, 9311, 93192, 93193 and 93199)

With respect to Market access (mode 3), National treatment (mode 3), Senior management and boards of directors:

In the EU: For the supply of all health services which receive public funding or State support in any form.

In the EU: For all privately funded health services, other than privately funded hospital, ambulance, and residential health facilities services other than hospital services. The participation of private operators in the privately funded health network may be subject to concession on a non-discriminatory basis. An economic needs test may apply. Main criteria: number of and impact on existing establishments, transport infrastructure, population density, geographic spread, and creation of new employment.

This reservation does not relate to the supply of all health-related professional services, including the services supplied by professionals such as medical doctors, dentists, midwives, nurses, physiotherapists, paramedics, and psychologists, which are covered by other reservations (CPC 931 other than 9312 and part of 93191).

In AT, PL, SI: The supply of privately funded ambulance services (CPC 93192).

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In BE: the establishment of privately funded ambulance and residential health facilities services other than hospital services (CPC 93192 and 93193).

In BG, CY, CZ, FI, MT, SK: The supply of privately-funded hospital, ambulance, and residential health services other than hospital services (CPC 9311, 93192 and 93193).

In FI: Supply of other human health services (CPC 93199).

Existing measures:

CZ: Act No. 372/2011 Coll. on Health Care Services and Conditions of Their Provision.

FI: Laki yksityisestä terveydenhuollosta (Act on Private Health Care) (152/1990).

With respect to Market access (mode 3), National treatment (Mode 3), Most-favoured nation treatment (Mode 3), Senior management and boards of directors:

In DE: The supply of the Social Security System of Germany, where services may be provided by different companies or entities involving competitive elements which are thus not "Services carried out exclusively in the exercise of governmental authority". To accord better treatment in the context of a bilateral trade agreement with regard to the supply of health and social services (CPC 93).

With respect to Market access (mode 3), National treatment (Mode 3):

In DE: The ownership of hospitals run by the German Forces.

To nationalise other key privately funded hospitals (CPC 93110).

In FR: To the supply of privately funded laboratory analysis and testing services.

With respect to Market Access (mode 1), National treatment (mode 1):

In FR: The supply of privately funded laboratory analysis and testing services (part of CPC 9311).

Existing measures:

FR: Code de la Santé Publique

(b) Health and social services, including pension insurance

With respect to Market access (mode 1), National treatment (mode 1), Local presence:

In the EU, with the exception of HU: The cross-border supply (mode 1) of health services, social services, and activities or services forming part of a public retirement plan or statutory system of social security. This reservation does not relate to the supply of all health-related professional services, including the services provided by professionals such as medical doctors, dentists, midwives, nurses, physiotherapists, paramedics, and psychologists, which are covered by other reservations (CPC 931 other than 9312 and part of 93191).

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In HU: The cross-border supply (mode 1) of all hospital, ambulance, and residential health services other than hospital services, which receive public funding (CPC 9311, 93192 and 93193).

(c) Social services, including pension insurance

With respect to National treatment (mode 3), Market access (mode 3), Senior management and boards of directors:

In the EU: The supply of all social services which receive public funding or State support in any form, and activities or services forming part of a public retirement plan or statutory system of social security. The participation of private operators in the privately funded social network may be subject to concession on a non-discriminatory basis. An economic needs test may apply. Main criteria: number of and impact on existing establishments, transport infrastructure, population density, geographic spread, and creation of new employment.

In BE, CY, DE, DK, EL, ES, FR, IE, IT, PT: The supply of privately funded social services other than services relating to convalescent and rest houses and old people's homes.

In CZ, FI, HU, MT, PL, RO, SK, SI: The supply of privately funded social services.

In DE: The Social Security System of Germany, where services are provided by different companies or entities involving competitive elements and might therefore not fall under the definition of the "Services carried out exclusively in the exercise of governmental authority".

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Existing measures:

FI: Laki yksityisistä sosiaalipalveluista (Private Social Services Act) (922/2011).

IE: Health Act 2004 (S. 39); and

Health Act 1970 (as amended –S.61A).

IT: Law 833/1978 Institution of the public health system;

Legislative Decree 502/1992 Organisation and discipline of the health field; and Law 328/2000 Reform of social services.

Reservation No. 18 – Tourism and travel related services

Sector:	Tourist guides services
Industry classification:	CPC 7472
Obligations concerned:	National treatment
	Most-favoured-nation treatment

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

With respect to National treatment (all modes):

In FR: To require nationality of a Member State for the supply of tourist guide services.

With respect to National treatment (all modes), Most-favoured-nation treatment (all modes):

In LT: In so far as India allows nationals of Lithuania to provide tourist guide services, Lithuania will allow nationals of India to provide tourist guide services under the same conditions.

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Reservation No. 19 – Recreational, cultural and sporting services

Sector:	Recreational, cultural and sporting services
Industry classification:	CPC 962, 963, 9619 and 964
Obligations concerned:	Market access
	National treatment
	Senior management and boards of directors
	Local presence

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

(a) Libraries, archives, museums and other cultural services (CPC 963)

With respect to Market access (all modes), National treatment (all modes), Senior management and boards of director, Local presence:

In the EU, with the exception of AT and, for mode 3, in LT: The supply of library, archive, museum and other cultural services.

In AT and LT: A licence or concession may be required for establishment.

(b) Entertainment services, theatre, live bands and circus services (CPC 9619 and 964 other than 96492)

With respect to Market Access (mode 1), National treatment (mode 1):

In the EU, with the exception of AT, SE: The cross-border supply (mode 1) of entertainment services, including theatre, live bands, circus and discotheque services.

With respect to Market access (all modes), National treatment (all modes), Senior management and boards of director, Local presence:

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In CY, CZ, FI, MT, PL, RO, SI, SK: With respect to the supply of entertainment services, including theatre, live bands, circus and discotheque services.

In BG: The supply of the following entertainment services: circus, amusement park and similar attraction services, ballroom, discotheque and dance instructor services, and other entertainment services.

In EE: The supply of other entertainment services except for cinema theatre services.

In LT, LV: The supply of all entertainment services other than cinema theatre operation services.

In CY, CZ, LV, PL, RO, SK: The cross-border supply (mode 1) of sporting and other recreational services.

(c) News and press agencies (CPC 962)

With respect to Market access (mode 3), National treatment (mode 3), Most-favoured-nation treatment (mode 3):

In FR: Foreign participation in existing companies publishing publications in the French language may not exceed 20 % of the capital or of voting rights in the company. The establishment of press agencies of India is subject to conditions set out in domestic regulation. The establishment of press agencies by foreign investors is subject to reciprocity.

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Existing measures:

FR: Ordonnance n° 45-2646 du 2 novembre 1945 portant règlementation provisoire des agences de presse; and Loi n° 86-897 du 1 août 1986 portant réforme du régime juridique de la presse.

With respect to Market access (mode 1):

In HU: For supply of news and press agencies services.

(d) Gambling and betting services (CPC 96492)

With respect to Market access (all modes), National treatment (all modes), Senior management and boards of director:

In the EU: The supply (all modes) of gambling activities, which involve wagering a stake with pecuniary value in games of chance, including in particular lotteries, scratch cards, gambling services offered in casinos, gambling arcades or licensed premises, betting services, bingo services and gambling services operated by and for the benefit of charities or non-profit-making organisations.

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Reservation No. 20 – Transport services and auxiliary transport services

Sector:	Transport services
Obligations concerned:	Market access
	National treatment
	Most-favoured-nation treatment
	Senior management and boards of directors
	Local presence

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

(a) Maritime transport – any other commercial activity undertaken from a ship

With respect to Market access (all modes), National treatment (all modes), Senior management and boards of directors:

In the EU: The nationality of the crew on a seagoing or non-seagoing vessel.

With respect to Market access (mode 3), National treatment (mode 3), Most-favoured-nation treatment (mode 3):

In the EU, except LV, MT: Only persons of the European Union may register a vessel and operate a fleet under the national flag of the state of establishment (applies to all commercial marine activity undertaken from a seagoing ship, including fishing, aquaculture, and services incidental to fishing; international passenger and freight transportation (CPC 721); and services auxiliary to maritime transport).

With respect to Market access (all modes):

In MT: Exclusive rights exist for the maritime link to mainland Europe through Italy with Malta (CPC 7213, 7214, part of 742, 745 and part of 749).

With respect to Market access (mode 1), National treatment (mode 1), Local Presence:

In SK: Foreign investors must have their principal office in the Slovak Republic in order to apply for a licence enabling them to provide a service (CPC 722).

With respect to Market access (all modes), National treatment (all modes), Most-favoured-nation treatment (all modes), Senior management and boards of directors:

In FI: Feeder services and repositioning of owned or leased containers on a non-revenue basis are considered as cabotage in national legislation, when provided in Finnish maritime waters, are reserved to fleets operating under the national, European Union or Norwegian flag.

In SE: In accordance with national legislation, cabotage is reserved to ships operating under Swedish or a Member State flag, or as prescribed by relevant agreements. Feeder services are considered as cabotage under Swedish law. Pursuant to point(2)(d) of Annex 8-G (Scope, definitions and obligations related to international maritime transport services of the European Union), vessels from India can undertake feeder services in Sweden, insofar as Swedish vessels can operate under similar conditions in India.

Existing measures:

FI: Merilaki (Maritime Act) (674/1994); and Laki liikenteen palveluista (Act on Transport Services) (320/2017).

SE: Förordning om tillstånd till sjöfart i inrikes trafik med utländskt fartyg m.m. (1974:235) (Swedish maritime cabotage ordinance on domestic shipping by foreign vessels).

(b) Auxiliary services to maritime transport

With respect to Market access (all modes), National treatment (all modes), Senior management and boards of directors, Local presence:

In the EU: The supply of pilotage and berthing services. For greater certainty, regardless of the criteria which may apply to the registration of ships in a Member State, the European Union reserves the right to require that only ships registered on the national registers of Member States may provide pilotage and berthing services (CPC 7452).

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In the EU, with the exception of LT, LV: Only vessels carrying the flag of a Member State may provide pushing and towing services (CPC 7214).

With respect to Market access (mode 3), National treatment (mode 1), Local presence:

In LT: Only juridical persons of Lithuania or juridical persons of a Member State with branches in Lithuania that have a Certificate issued by the Lithuanian Maritime Safety Administration may provide pilotage and berthing, pushing and towing services (CPC 7214 and 7452).

With respect to Market access (all modes) National treatment (mode 1), Local presence:

In BE: Cargo handling services can only be operated by accredited workers, eligible to work in port areas designated by royal decree (CPC 741).

Existing measures:

BE: Loi du 8 juin 1972 organisant le travail portuaire;

Arrêté royal du 12 janvier 1973 instituant une Commission paritaire des ports et fixant sa dénomination et sa compétence;

Arrêté royal du 4 septembre 1985 portant agrément d'une organisation d'employeur (Anvers);

Arrêté royal du 29 janvier 1986 portant agrément d'une organisation d'employeur (Gand);

Arrêté royal du 10 juillet 1986 portant agrément d'une organisation d'employeur (Zeebrugge);

Arrêté royal du 1er mars 1989 portant agrément d'une organisation d'employeur (Ostende); and

Arrêté royal du 5 juillet 2004 relatif à la reconnaissance des ouvriers portuaires dans les zones portuaires tombant dans le champ d'application de la loi du 8 juin 1972 organisant le travail portuaire, tel que modifié.

(c) Rail transport and auxiliary services to rail transport

With respect to Market access (all modes), National treatment (all modes), Local presence:

In the EU: Railway passenger transportation (CPC 7111).

With respect to Market access (all modes), Local presence:

In the EU: Railway freight transportation (CPC 7112)

In LT (with respect only to Market access): Maintenance and repair services of rail transport equipment are subject to a state monopoly (CPC 86764, 86769 and part of 8868).

In SE (with respect only to Market access): Maintenance and repair services of rail transport equipment are subject to an economic needs test when an investor intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints (CPC 86764, 86769 and part of 8868).

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Existing measures:

SE: Planning and Building Act (2010:900).

(d) Road transport (passenger transportation, freight transportation, international truck transport services) and services auxiliary to road transport

With respect to Market access (all modes), National treatment (all modes), Senior management and boards of directors, Local presence:

In the EU:

(i) to require establishment and to limit the cross-border supply (mode 1) of road transport services (CPC 712).

(ii) to limit the supply of cabotage within a Member State by foreign investors established in another Member State (CPC 712).

(iii) an economic needs test may apply to taxi services in the European Union setting a limit on the number of service suppliers. Main criteria: Local demand as provided in applicable laws (CPC 71221).

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Existing measures:

EU: Regulation (EC) No 1071/2009 of the European Parliament and of the Council of 21 October 2009 establishing common rules concerning the conditions to be complied with to pursue the occupation of road transport operator and repealing Council Directive 96/26/EC; Regulation (EC) No 1072/2009 of the European Parliament and of the Council of 21 October 2009 on common rules for access to the international road haulage market; and

Regulation (EC) No 1073/2009 of the European Parliament and of the Council of 21 October 2009 on common rules for access to the international market for coach and bus services, and amending Regulation (EC) No 561/2006.

With respect to Market access (Mode 3):

In BE: A maximum number of licences can be fixed by law (CPC 71221).

In IT: An economic needs test is applied to limousine services. Main criteria: number of and impact on existing establishments, population density, geographical spread, impact on traffic conditions and creation of new employment.

An economic needs test is applied to intercity bussing services. Main criteria: number of and impact on existing establishments, population density, geographical spread, impact on traffic conditions and creation of new employment.

An economic needs test is applied to the supply of freight transportation services. Main criteria: local demand (CPC 712).

With respect to Market access (all modes), National treatment (all modes), Local presence:

In BG, DE: For passenger and freight transportation, exclusive rights or authorisations may only be granted to persons of the European Union having their headquarters in the European Union. Incorporation is required. Condition of nationality of a Member State for natural persons (CPC 712).

In MT (only with respect to Market access (all modes), National treatment (all modes)): For public bus service: The entire network is subject to a concession which includes a Public Service Obligation agreement to cater for certain social sectors (such as students and the elderly) (CPC 712).

With respect to Market Access (all modes), National treatment (all modes):

In FI: Authorisation is required to provide road transport services, which is not extended to foreign registered vehicles (CPC 712).

With respect to Market access (mode 3), National treatment (mode 3):

In FR: The supply of intercity bussing services (CPC 712).

With respect to Market access (Mode 3):

In ES: For passenger transportation, an economic needs test applies to services provided under CPC 7122. Main criteria: local demand. An economic needs test applies for intercity bussing services. Main criteria: number of and impact on existing establishments, population density, geographical spread, impact on traffic conditions and creation of new employment.

In SE: Maintenance and repair services of road transport equipment are subject to an economic needs test when a supplier intends to establish its own terminal infrastructure facilities. Main criteria: space and capacity constraints (CPC 6112, 6122, 86764, 86769 and part of 8867).

In SK: For freight transportation, an economic needs test is applied. Main criteria: local demand (CPC 712).

With respect to Local presence:

In BG: To require establishment for supporting services to road transport (CPC 744).

Existing measures:

EU: Regulation (EC) No 1071/2009 of the European Parliament and of the Council[1]; Regulation (EC) No 1072/2009 of the European Parliament and of the Council[2]; and Regulation (EC) No 1073/2009 of the European Parliament and of the Council[3].

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1 Regulation (EC) No 1071/2009 of the European Parliament and of the Council of 21 October 2009 establishing common rules concerning the conditions to be complied with to pursue the occupation of road transport operator and repealing Council Directive 96/26/EC (OJ EU L 300, 14.11.2009, p. 51).

2 Regulation (EC) No 1072/2009 of the European Parliament and of the Council of 21 October 2009 on common rules for access to the international road haulage market (OJ L 300, 14.11.2009, p. 72).

3 Regulation (EC) No 1073/2009 of the European Parliament and of the Council of 21 October 2009 on common rules for access to the international market for coach and bus services, and amending Regulation (EC) No 561/2006 (OJ L 300 14.11.2009, p. 88).

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FI: Laki kaupallisista tavarankuljetuksista tiellä (Act on Commercial Road Transport) 693/2006;

Laki liikenteen palveluista (Act on Transport Services) 320/2017;

Ajoneuvolaki (Vehicles Act) 1090/2002.

IT: Legislative decree 285/1992 (Road Code and subsequent amendments) Article 85;

Legislative Decree 395/2000 Article 8 (road transport of passengers);

Law 21/1992 (Framework law on non-scheduled public road transport of passengers);

Law 218/2003 Article 1 (transport of passenger through rented buses with driver); and

Law 151/1981 (framework law on public local transport).

SE: Planning and Building Act (2010:900).

(e) Space transport and rental of space craft

With respect to Market access (all modes), National treatment (all modes), Senior management and boards of directors, Local presence:

In the EU: The supply of space transport services and the supply of rental of space craft services (CPC 733 and part of 734).

(f) Most-favoured-nation exemptions

With respect to Most-favoured-nation treatment (all modes):

– Transport (cabotage) other than maritime transport

In FI: According differential treatment to a third country pursuant to existing or future bilateral agreements exempting vessels registered under the foreign flag of a specified other third country or foreign registered vehicles from the general prohibition from providing cabotage transport (including combined transport, road and rail) in Finland on the basis of reciprocity (part of CPC 711, part of 712 and part of 722).

– Supporting services for maritime transport

In BG: In so far as India allows service suppliers from Bulgaria to supply cargo-handling services and storage and warehouse services in sea and river harbours, including services relating to containers and goods carried by containers, Bulgaria will allow service suppliers from India to supply cargo-handling services and storage and warehouse services in sea and river harbours, including services relating to containers and goods carried by containers under the same conditions (part of CPC 741 and part of 742).

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– Rental or leasing of vessels

In DE: Chartering-in of foreign ships by consumers resident in Germany may be subject to a condition of reciprocity (CPC 7213, 7223 and 83103).

– Road and rail transport

In the EU: To accord differential treatment to a third country pursuant to existing or future bilateral agreements relating to international road haulage (including combined transport – road or rail) and passenger transport, concluded between the European Union or the Member States and that third country (CPC 7111, 7112, 7121, 7122 and 7123). That treatment may:

(i) reserve or limit the supply of the relevant transport services between the contracting Parties or across the territory of the contracting Parties to vehicles registered in each contracting Party[1]; or

(ii) provide for tax exemptions for such vehicles.

– Road transport

In BG: Measures taken under existing or future agreements, which reserve or restrict the supply of these kinds of transportation services and specify the terms and conditions of this supply, including transit permits or preferential road taxes, in the territory of Bulgaria or across the borders of Bulgaria (CPC 7121, 7122 and 7123).

[1] With regard to Austria**,** the part of the most-favoured-nation treatment exemption regarding traffic rights covers all countries with whom bilateral agreements on road transport or other arrangements relating to road transport exist or may be considered in future.

In CZ: Measures that are taken under existing or future agreements, and which reserve or limit the supply of transport services and specify operating conditions, including transit permits or preferential road taxes of a transport services into, in, across and out of the Czech Republic to the contracting parties concerned (CPC 7121, 7122 and 7123).

In ES: Authorisation for the establishment of a commercial presence in Spain may be refused to service suppliers whose country of origin does not accord effective market access to service suppliers of Spain (CPC 7123).

Existing measures:

ES: Ley 16/1987, de 30 de julio, de Ordenación de los Transportes Terrestres.

In HR: Measures applied under existing or future agreements on international road transport and which reserve or limit the supply of transport services and specify operating conditions, including transit permits or preferential road taxes of transport services into, in, across and out of Croatia to the parties concerned (CPC 7121, 7122 and 7123).

In LT: Measures that are taken under bilateral agreements and which set the provisions for transport services and specify operating conditions, including bilateral transit and other transport permits for transport services into, through and out of the territory of Lithuania to the contracting parties concerned, and road taxes and levies (CPC 7121, 7122 and 7123).

In SK: Measures that are taken under existing or future agreements, and which reserve or limit the supply of transport services and specify operating conditions, including transit permits or preferential road taxes of a transport services into, in, across and out of the Slovak Republic to the contracting parties concerned (CPC 7121, 7122 and 7123).

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– Rail transport

In BG, CZ, SK: For existing or future agreements, and which regulate traffic rights and operating conditions, and the supply of transport services in the territory of Bulgaria, the Czech Republic and the Slovak Republic and between the countries concerned (CPC 7111 and 7112).

– Air transport - Services auxiliary to air transport

The EU: According differential treatment to a third country pursuant to existing or future bilateral agreements relating to ground-handling services.

– Road and rail transport

In EE: when according differential treatment to a country pursuant to existing or future bilateral agreements on international road transport (including combined transport-road or rail), reserving or limiting the supply of a transport services into, in, across and out of Estonia to the contracting Parties to vehicles registered in each contracting Party, and providing for tax exemption for such vehicles (part of CPC 711, part of 712 and part of 721).

– All passenger and freight transport services other than maritime and air transport

In PL: In so far as India allows the supply of transport services into and across the territory of India by passenger and freight transport suppliers of Poland, Poland will allow the supply of transport services by passenger and freight transport suppliers of India into and across the territory of Poland under the same conditions.

Reservation No. 21 – Agriculture, fishing and water

Sector:	Services incidental to agriculture, hunting, forestry, fishing; collection, purification and distribution of water
Industry classification:	CPC 8811, 8812, 8813 other than advisory and consultancy services and 882
Obligations concerned:	Market access
	National treatment
	Most-favoured-nation treatment
	Senior management and boards of directors
	Local presence

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

(a) Services incidental to agriculture, hunting and forestry

With respect to Market access (mode 3), National treatment (Mode 3):

In HR: Services incidental to agricultural and hunting activities.

In HU: Services incidental to agriculture, hunting, and forestry (CPC 8811, 8812 and 8813 other than advisory and consultancy services).

Existing measures:

HR: Agricultural Land Act (OG 20/18, 115/18, 98/19).

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(b) Services incidental to fishing (CPC 882)

With respect to Market access (all modes), National treatment (all modes), Most-favoured-nation treatment (all modes), Senior management and boards of directors:

In the EU:

(i) In particular within the framework of the Common Fisheries Policy, and of fishing agreements with a third country, access to and use of the biological resources and fishing grounds situated in maritime waters coming under the sovereignty or the jurisdiction of Member States or entitlements for fishing under a Member State fishing licence, including:

(A) regulating the landing of catches by vessels flying the flag of India or a third country with respect to the quotas allocated to them or, only with respect to vessels flying the flag of a Member State, requiring that a proportion of the total catch is landed in European Union ports;

(B) determining a minimum size for a company in order to preserve both artisanal and coastal fishing vessels;

(C) according differential treatment pursuant to existing or future bilateral agreements relating to fisheries; and

(D) requiring the crew of a vessel flying the flag of a Member State to be nationals of Member States.

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(ii) A fishing vessel's entitlement to fly the flag of a Member State only if:

(A) it is wholly owned by:

(I) companies incorporated in the European Union; or

(II) Member State nationals;

(B) its day-to-day operations are directed and controlled from within the European Union; and

(C) any charterer, manager or operator of the vessel is a company incorporated in the European Union or a national of a Member State.

(iii) A commercial fishing licence granting the right to fish in the territorial waters of a Member State may only be granted to vessels flying the flag of a Member State.

(iv) The establishment of marine or inland aquaculture facilities.

(v) Points (a), (b), (c) (other than with respect to most-favoured nation treatment) and (d) of paragraph 1; points (a)(i), (b) and (c) of paragraph 2, and paragraph 3 only apply to measures which are applicable to vessels or to enterprises irrespective of the nationality of their beneficial owners.

With respect to Market access (mode 3):

In FR: Nationals of non-European Union countries cannot participate in French maritime State property for fish, shellfish or algae farming.

With respect to Market access (all modes), National treatment (all modes), Most-favoured nation treatment (mode 3):

In BG: The taking of marine and river-living resources, performed by vessels in the internal marine waters, and the territorial sea of Bulgaria, shall be performed by vessels flying the flag of Bulgaria. A foreign ship (third country vessel) may not engage in commercial fishing in the exclusive economic zone save on the basis of an agreement between Bulgaria and the flag state. While passing through the exclusive economic zone, foreign fishing ships may not maintain their fishing gear in operational mode.

Existing measures:

BG: Article 49, Law on the maritime spaces, inland waterways and ports of the Republic of Bulgaria.

(c) Collection, purification and distribution of water

With respect to Market access (all modes), National treatment (all modes), Local presence:

In the EU: For services relating to the collection, purification and distribution of water to household, industrial, commercial or other users, including the supply of drinking water, and water management.

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Reservation No. 22 – Mining and Energy related activities

Sector:	Services incidental to mining and quarrying – energy producing materials; mining and quarrying – metal ores and other mining; Energy-related activities – production, transmission and distribution on own account of electricity, gas, steam and hot water; pipeline transportation of fuels; storage and warehouse of fuels transported through pipelines; and services incidental to energy distribution
Industry classification:	CPC 613, 62271, 63297, 7131, 71310, 742, 7422, part of 88 and 887.
Obligations concerned:	Market access
	National treatment
	Senior management and boards of directors
	Local presence

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

(a) Services Incidental to Mining and Energy – general (CPC 613, 62271, 63297, 7131, 742, 7422 and 887 other than advisory and consulting services)

With respect to Market access (all modes), National treatment (all modes), Senior management and boards of directors, Local presence:

In the EU: Where a Member State permits foreign ownership of a gas or electricity transmission system, or an oil and gas pipeline transport system, with respect to enterprises of India controlled by persons of a third country which accounts for more than 5 % of the European Union's oil, natural gas or electricity imports, in order to guarantee the security of the energy supply of the European Union as a whole, or of an individual Member State. This reservation does not apply to advisory and consultancy services provided as services incidental to energy distribution.

This reservation does not apply to HR, HU, LT (for LT, only CPC 7131) with regard to the pipeline transport of fuels, nor to LV with regard to services incidental to energy distribution, nor to SI with regard to services incidental to the distribution of gas (CPC 7131 and 887 other than advisory and consultancy services).

In CY: For the manufacture of refined petroleum products in so far as the investor is controlled by a person of a third country which accounts for more than 5 % of the European Union's oil or natural gas imports, as well as to the manufacture of gas, distribution of gaseous fuels through mains on own account, the production, transmission and distribution of electricity, the pipeline transportation of fuels, services incidental to electricity and natural gas distribution other than advisory and consulting services, wholesale services of electricity, retailing services of motor fuel, electricity and non-bottled gas (CPC 613, 62271, 63297, 7131 and 887 other than advisory and consulting services).

In FI: The transmission and distribution networks and systems of energy and of steam and hot water. The quantitative restrictions in the form of monopolies or exclusive rights for the importation of natural gas, and for the production and distribution of steam and hot water. Currently, natural monopolies and exclusive rights exist (CPC 7131 and 887 other than advisory and consultancy services).

In FR: The electricity and gas transmission systems and oil and gas pipeline transport (CPC 7131).

With respect to Market access (all modes), National treatment (all modes), Senior management and boards of directors, Local presence:

In BE: The energy distribution services, and services incidental to energy distribution (CPC 887 other than consultancy services).

With respect to Market access (mode 3), National treatment (all modes), Local presence:

In BE: For energy transmission services, regarding the types of legal entities and to the treatment of public or private operators to whom BE has conferred exclusive rights. Establishment is required within the European Union (CPC 71310).

In BG: For services incidental to energy distribution (part of CPC 88).

In PT: For services incidental to the production, transmission and distribution of electricity, the manufacturing of gas, the pipeline transportation of fuels, wholesale services of electricity, retailing services of electricity and non-bottled gas, and services incidental to electricity and natural gas distribution. Concessions for electricity and gas sectors are assigned only to limited companies with their headquarters and effective management in Portugal (CPC 7131, 7422 and 887 other than advisory and consulting services).

In SK: An authorisation is required for the production, transmission and distribution of electricity, manufacture of gas and distribution of gaseous fuels, production and distribution of steam and hot water, pipeline transportation of fuels, wholesale and retail of electricity, steam and hot water, and services incidental to energy distribution, including services in the area of energy efficiency, energy savings and energy audit. An authorisation may only be granted if those activities are compliant with the National Energy Policy, and only to a natural person with permanent residency in the EEA or a juridical person of the EEA. An economic needs test is applied, and the application may be denied only if the market is saturated.

Existing measures:

BG: Energy Act.

CY: The Petroleum (pipelines) Law, Chapter 273 as amended; The Petroleum Law Chapter 272 as amended; Specifications, Sustainability Criteria and Emissions Reduction of Fuels Laws, Law 106(I)/2022 as amended;

The Regulating of the Gas Market Laws of 2004, Law 183(I)/2004 as amended; and

The Regulation of the Electricity Market Law of 2021, Law 130(I)/2021 as amended.

FI: Sähkömarkkinalaki (Electricity Market Act) (386/1995); Maakaasumarkkinalaki (Natural Gas Market Act) (587/2017).

FR: Code de l'énergie.

PT: Decree-Law 230/2012 and Decree-Law 231/2012, 26 October - Natural Gas; Decree-Law 215-A/2012, and Decree-Law 215-B/2012, 8 October – Electricity; and Decree-Law 31/2006, 15 February – Crude oil/Petroleum products.

SK: Act 51/1988 on Mining, Explosives and State Mining Administration;

Act 569/2007 on Geological Works;

Act 251/2012 on Energy; and

Act 657/2004 on Thermal Energy.

(b) Electricity (CPC 62271, 887 other than advisory and consulting services)

With respect to Market access (all modes), National treatment (all modes), Senior management and boards of directors:

In CY: For services incidental to the generation, transmission, distribution and supply of electricity, persons may apply to CERA for a license only (a) in the case of a natural person if it is a national of and resident in the European Union, or (b) in the case of a juridical person, if it is established in the European Union and constituted under the law of a Member State and has its registered office, central administration or principal place of business within the European Union.

In FI: The importation of electricity. With respect to cross-border trade, the wholesale and retail of electricity.

In FR: Only companies where 100 % of the capital is held by the French State, by another public sector organisation or by Electricité de France (EDF), may own and operate electricity transmission or distribution systems.

With respect to Market Access (all modes), National treatment (all modes):

In BG: For services incidental to the production of electricity and the production of heat.

In LT: Wholesale and retail services and trading of electricity that originates from non-safe nuclear sources.

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In PT: The activities of electricity transmission and distribution are carried out through exclusive concessions of public service.

With respect to Market access (mode 3), National treatment (mode 3), Most-favoured-nation treatment (mode 3), Local presence:

In BE: An individual authorisation for the production of electricity of a capacity of 25 MW or above requires establishment in the European Union, or in a third country which has a regime similar to that enforced by Directive 96/92/EC of the European Parliament and of the Council[1] in place, and where the company has an effective and continuous link with the economy.

The production of electricity within the offshore territory of BE is subject to concession and a joint venture obligation with a juridical person of the European Union, or with a juridical person of a third country having a regime similar to that of Directive 2003/54/EC of the European Parliament and of the Council [2], particularly with regard to conditions relating to the authorisation and selection.

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1 Directive 96/92/EC of the European Parliament and of the Council of 19 December 1996 concerning common rules for the internal market in electricity (OJ L 27, 30.1.1997, p. 20).

2 Directive 2003/54/EC of the European Parliament and of the Council of 26 June 2003 concerning common rules for the internal market in electricity and repealing Directive 96/92/EC (OJ L 176, 15.7.2003, p. 37).

Additionally, the juridical person should have its central administration or its head office in a Member State or a third country meeting the above criteria, where it has an effective and continuous link with the economy.

The construction of electrical power lines which link offshore production to the transmission network of Elia requires authorisation and the company must meet the previously specified conditions, except for the joint venture requirement.

With respect to National treatment (mode 1), Local presence:

In BE: An authorisation is necessary for the supply of electricity by an intermediary having customers established in Belgium who are connected to the national grid system or to a direct line whose nominal voltage is higher than 70,000 volts. That authorisation may only be granted to a person of the EEA.

With respect to Market access (mode 3):

In FR: For services incidental to the production of electricity.

Existing measures:

BE: Arrêté Royal du 11 octobre 2000 fixant les critères et la procédure d'octroi des autorisations individuelles préalables à la construction de lignes directes;

Arrêté Royal du 20 décembre 2000 relatif aux conditions et à la procédure d'octroi des concessions domaniales pour la construction et l'exploitation d'installations de production d'électricité à partir de l'eau, des courants ou des vents, dans les espaces marins sur lesquels la Belgique peut exercer sa juridiction conformément au droit international de la mer; and Arrêté Royal du 12 mars 2002 relatif aux modalités de pose de câbles d'énergie électrique qui pénètrent dans la mer territoriale ou dans le territoire national ou qui sont installés ou utilisés dans le cadre de l'exploration du plateau continental, de l'exploitation des ressources minérales et autres ressources non vivantes ou de l'exploitation d'îles artificielles, d'installations ou d'ouvrages relevant de la juridiction belge.

Arrêté royal relatif aux autorisations de fourniture d'électricité par des intermédiaires et aux règles de conduite applicables à ceux-ci.

Arrêté royal du 12 juin 2001 relatif aux conditions générales de fourniture de gaz naturel et aux conditions d'octroi des autorisations de fourniture de gaz naturel.

CY: The Regulation of the Electricity Market Law of 2021, Law 130(I)/2021 as amended.

FI: Sähkömarkkinalak (Electricity Market Act) 588/2013.

FR: Code de l'énergie.

LT: Law on Necessary measures to protect against non-safe nuclear electrical threats from third countries of 20 April 2017 No XIII-306 (last amendment 19 December 2019, No XIII-2705).

PT: Decree-Law 215-A/2012; and

Decree-Law 215-B/2012, 8 October – Electricity.

(c) Fuels, gas, crude oil or petroleum products (CPC 613, 62271, 63297, 7131, 71310, 742, 7422, part of 88 and 887 other than advisory and consulting services)

With respect to Market Access (all modes), National treatment (all modes), Senior management and boards of directors:

In FI: To prevent control or ownership of a liquefied natural gas (LNG) terminal (including those parts of the LNG terminal used for storage or re-gasification of LNG) by foreign persons for energy security reasons.

In FR: Only companies where 100 % of the capital is held by the French State, by another public sector organisation or by ENGIE, may own and operate gas transmission or distribution systems for reasons of national energy security.

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With respect to Market Access (all modes), National treatment (all modes):

In BE: For bulk storage services of gas, regarding the types of legal entities and the treatment of public or private operators to whom Belgium has conferred exclusive rights. Establishment is required within the European Union for bulk storage services of gas (part of CPC 742).

In BG: For pipeline transportation, storage and warehousing of petroleum and natural gas, including transit transmission (CPC 71310 and part of 742).

In PT: For the Cross-border supply (mode 1) of storage and warehousing services of fuels transported through pipelines (natural gas). Also, concessions relating to the transmission, distribution and underground storage of natural gas and the reception, storage and regasification terminal of LNG are awarded through contracts concession, following public calls for tenders (CPC 7131 and 7422).

With respect to Market access (mode 1), National treatment (mode 1), Local presence:

In BE: The pipeline transport of natural gas and other fuels is subject to an authorisation requirement. An authorisation may only be granted to a person established in a Member State (in accordance with Article 3 of the AR of 14 May 2002).

Where the authorisation is requested by a company:

(i) the company must be established in accordance with Belgian law, or the law of another Member State, or the law of a third country, which has undertaken commitments to maintain a regulatory framework similar to the common requirements specified in Directive 98/30/EC of the European Parliament and the Council[1]; and

(ii) the company must hold its administrative seat, its principal establishment or its head office within a Member State, or a third country, which has undertaken commitments to maintain a regulatory framework similar to the common requirements specified in Directive 98/30/EC, provided that the activity of this establishment or head office represents an effective and continuous link with the economy of the third country concerned (CPC 7131).

In BE: In general, the supply of natural gas to customers (customers being both distribution companies and consumers whose overall combined consumption of gas arising from all points of supply attains a minimum level of one million cubic metres per year) established in Belgium is subject to an individual authorisation provided by the minister, except where the supplier is a distribution company using its own distribution network. Such an authorisation may only be granted to persons of the European Union.

[1] Directive 98/30/EC of the European Parliament and the Council of 22 June 1998 concerning common rules for the internal market in natural gas (OJ L 204, 21.7.1998, p. 1).

With respect to Market access (all modes):

In HU: The supply of pipeline transport services requires establishment. Services may be provided through a Contract of Concession granted by the state or the local authority. The supply of this service is regulated by the Hungarian Concession Law (CPC 7131).

With respect to Market access (mode 1):

In LT: For pipeline transportation of fuels and services auxiliary to pipeline transport of goods other than fuel.

Existing measures:

BE: Arrêté Royal du 14 mai 2002 relatif à l'autorisation de transport de produits gazeux et autres par canalisations; and
Loi du 12 avril 1965 relative au transport de produits gazeux et autres par canalisations (Article 8.2).

BG: Energy Act.

FI: Maakaasumarkkinalaki (Natural Gas Market Act) (587/2017).

FR: Code de l'énergie.

HU: Act XVI of 1991 about Concessions.

LT: Law on Natural Gas of the Republic of Lithuania of 10 October 2000 No VIII-1973.

PT: Decree-Law 230/2012 and Decree-Law 231/2012, 26 October - Natural Gas; Decree-Law 215-A/2012, and Decree-Law 215-B/2012, 8 October – Electricity; and Decree-Law 31/2006, 15 February – Crude oil/Petroleum products.

(d) Nuclear (CPC 887))

With respect to Market access (all modes), National treatment (all modes), Senior management and boards of directors:

In DE: For the production, processing or transportation of nuclear material and generation or distribution of nuclear-based energy.

With respect to Market Access (all modes), National treatment (all modes):

In AT, FI: for the production, processing distribution or transportation of nuclear material and generation or distribution of nuclear-based energy.

In BE: For the production, processing or transportation of nuclear material and generation or distribution of nuclear-based energy.

With respect to Market access (mode 3), National treatment (mode 3), Senior management and boards of directors:

In HU, SE: For services incidental to the processing of nuclear fuel and nuclear-based electricity generation.

With respect to National treatment (mode 3), Market access (mode 3), Senior management and boards of directors:

In BG: For services incidental to the processing of fissionable and fusionable materials or the materials from which they are derived, as well as to the trade therewith, to the maintenance and repair of equipment and systems in nuclear energy production facilities, to the transportation of those materials and the refuse and waste matter of their processing, to the use of ionising radiation, and on all other services relating to the use of nuclear energy for peaceful purposes (including engineering and consulting services and services relating to software etc.).

With respect to Market access (mode 3), National treatment (mode 3):

In FR: services incidental to the manufacturing, production, processing, generation, distribution or transportation of nuclear material must respect the obligations of an Euratom-India Agreement.

Existing measures:

AT: Bundesverfassungsgesetz für ein atomfreies Österreich (Constitutional Act for a Non-nuclear Austria) BGBl. I Nr. 149/1999.

BG: Safe Use of Nuclear Energy Act.

FI: Ydinenergialaki (Nuclear Energy Act) (990/1987).

HU: Act CXVI of 1996 on Nuclear Energy; and

Government Decree Nr. 72/2000 on Nuclear Energy.

SE: The Swedish Environmental Code (1998:808); and Act on Nuclear Activities (1984:3).

Reservation No. 23 – Other services not included elsewhere

Sector:	Other services not included elsewhere
Industry classification:	CPC 9703, part of 612, part of 621, part of 625 and part of 85990
Obligations concerned:	Market access
	National treatment
	Senior management and boards of directors,
	Local presence

Description:

The EU reserves the right to adopt or maintain any measure with respect to the following:

(a) Funeral, cremation services and undertaking services (CPC 9703)

With respect to Market access (mode 3), National treatment (mode 3):

In FI: Cremation services and operation or maintenance of cemeteries and graveyards can only be performed by the state, municipalities, parishes, religious communities or non-profit foundations or societies.

With respect to Market access (all modes), National treatment (all modes), Senior management and boards of directors, Local presence:

In DE: Only juridical persons established under public law may operate a cemetery. The creation and operation of cemeteries and services related to funerals.

In PT: Commercial presence is required to provide funeral and undertaking services. EEA nationality is required in order to become a technical manager for entities providing funeral and undertaking services.

In SE: Church of Sweden or local authority monopoly on cremation and funeral services.

In CY, SI: Funeral, cremation and undertaking services.

Existing measures:

FI: Hautaustoimilaki (Act on Burial Service) (457/2003).

PT: Decree-Law 10/2015, of 16 January, alterado p/ Lei 15/2018, 27 março.

SE: Begravningslag (1990:1144) (Act of Burials); Begravningsförordningen (1990:1147) (Ordinance of Burials).

(b) Other business-related services

With respect to Local presence:

In FI: Require establishment in Finland or elsewhere in the EEA in order to provide electronic identification services.

Existing measures:

FI: Laki vahvasta sähköisestä tunnistamisesta ja sähköisistä luottamuspalveluista 617/2009 (Act on Strong Electronic Identification and Electronic Trust Services 617/2009).

(c) New services

With respect to Market access (all modes), National treatment (all modes), Senior management and boards of directors, Local presence:

In the EU: For the provision of new services other than those classified in the United Nations Provisional Central Product Classification (CPC), 1991.

ANNEX 8-G

SCOPE, DEFINITIONS AND OBLIGATIONS RELATED TO INTERNATIONAL MARITIME TRANSPORT SERVICES OF THE EUROPEAN UNION

SECTION A

SCOPE AND DEFINITIONS

1. This Annex applies to measures of the European Union affecting the supply of international maritime transport services.

2. For the purposes of this Annex, Annex 8-E (Schedule of existing measures of the European Union) and Annex 8-F (Schedule of future measures of the European Union), the following definitions apply:

(a) "container station and depot services" means activities that consist of storing, stuffing, stripping or repairing of containers and making containers available for shipment, whether in port areas or inland;

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(b) "customs clearance services" means activities consisting of carrying out, on behalf of another party, customs formalities concerning import, export or through transport of cargoes, irrespective of whether these services are the main activity of the service supplier or a usual complement of its main activity;

(c) "door-to-door or multimodal transport operations" means the transport of international cargo using more than one mode of transport, including an international sea-leg, under a single transport document;

(d) "feeder services" means, without prejudice to the scope of activities that may be considered cabotage under the relevant national laws and regulations, the pre- and onward transportation by sea of international cargo, including containerised, break bulk and dry or liquid bulk cargo, between ports located in the territory of the Union, provided such international cargo is "en route", that is, directed to a destination, or coming from a port of shipment, outside the territory of the European Union;

(e) "international cargo" means cargo transported between a port of the European Union and a port of India or of a third country, or between ports of different Member States;

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(f) "international maritime transport services" means the transport of passengers or cargo by sea-going vessels between a port of the European Union and a port of India or of a third country, or between ports of different Member States, including the direct contracting with providers of other transport services, with a view to covering door-to-door or multimodal transport operations under a single transport document, but does not include the right to provide such other transport services;

(g) "maritime agency services" means activities that consist of representing, within a given geographic area, as an agent the business interests of one or more shipping lines or shipping companies, for the following purposes:

(i) marketing and sales of maritime transport and related services, from quotation to invoicing, issuance of bills of lading on behalf of the lines or companies, acquisition and resale of the necessary related services, preparation of documentation and provision of business information; or

(ii) acting on behalf of the lines or companies organising the call of the ship or taking over cargoes when required;

(h) "maritime auxiliary services" means maritime cargo handling services, customs clearance services, container station and depot services, maritime agency services, maritime freight forwarding services, and storage and warehousing services;

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(i) "maritime cargo handling services" means activities exercised by stevedore companies, including terminal operators but not including the direct activities of dockers if the workforce is organised independently of the stevedoring or terminal operator companies. Such activities include the organisation and supervision of:

(i) loading or discharging of cargo to or from a ship;

(ii) the lashing or unlashing of cargo; and

(iii) the reception or delivery and safekeeping of cargoes before shipment or after discharge;

(j) "maritime freight forwarding services" means the activity consisting of organising and monitoring shipment operations on behalf of shippers, through the arrangement of transport and related services, preparation of documentation and provision of business information; and

(k) "storage and warehousing services" means storage services of frozen or refrigerated goods, bulk storage services of liquids or gases, and other storage or warehousing services.

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SECTION B

OBLIGATIONS

For the purposes of Chapter 8 (Trade in services), Annex 8-E (Schedule of existing measures of the European Union) and Annex 8-F (Schedule of future measures of the European Union), the European Union understands that, with respect to its commitments for international maritime transport services the principle of unrestricted access to the international maritime markets and trades on a commercial and non-discriminatory basis shall be implemented by:

(a) according to ships flying the flag of India, or operated by service suppliers of India, treatment no less favourable than that accorded to its own vessels or international maritime transport services suppliers, or to vessels or international maritime transport service suppliers of a third country with regard to, among others:

(i) access to port facilities;

(ii) the use of port infrastructure and services of ports, such as pilotage, towing and tug assistance, provisioning, bunkering and watering, garbage collecting and ballast waste disposal, port captain's services, navigation aids, emergency repair facilities, anchorage, berth, berthing and unberthing services and shore-based operational services essential to ship operations, including communications, water and electrical supplies;

(iii) the use of maritime auxiliary services;

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(iv) access to customs facilities; and

(v) the assignment of berths and facilities for loading and unloading, including related fees and charges, specifications and quality;

(b) permitting international maritime transport service suppliers of India, subject to the authorisation by the competent authority where applicable, to re-position owned or leased empty containers, which are not being carried as cargo against payment, between ports of a Member State;

(c) permitting international maritime transport service suppliers of India to provide feeder services between ports of a Member State, subject to the authorisation by the competent authority where applicable;

(d) not introducing cargo-sharing arrangements in future agreements with third countries concerning international maritime transport services, including dry and liquid bulk and liner trade, and terminating, within a reasonable period of time, such cargo-sharing arrangements in case they exist in previous agreements; and

(e) not adopting or maintaining a measure that requires all or part of any international cargo to be transported exclusively by vessels registered in the European Union or owned or controlled by natural persons of the European Union.

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ANNEX 8-H

SCHEDULE OF SPECIFIC COMMITMENTS OF INDIA

Explanatory notes to the Schedule of specific commitments of India

1. Alphabets 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); or

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).

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3. 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.

4. The 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 (Market access) or Article 8.5 (National treatment). 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, such measures continue to apply.

5. The Schedules of the European Union in Annexes 8-E (Existing measures of the European Union) and 8-F (Future measures of the European Union) shall not be used to interpret India's commitments or obligations under Chapter 8 (Trade in services).

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
I. HORIZONTAL COMMITMENTS (Applicable for all sectors included in this Schedule)			
(i) Social services	1), 2), 3) and 4): Unbound with respect to social services established or maintained for a public purpose, such as income security, social security, insurance and social welfare. Such services may be subject to public monopolies or to exclusive rights granted to private operators.		

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(ii) Legal entity	3) (a) Unless otherwise specified in the sectoral commitments, commercial presence shall take the form of incorporation of a company in accordance with the law of India; or (b) Certain limited activities may also be undertaken as permitted under Foreign Exchange Management Act (hereinafter referred to as "FEMA") and any other applicable law by a foreign entity through liaison office or 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) As provided under the column for Limitations on market access (hereinafter referred to as "Market Access column" or "MA column").	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(iii) FDI policy related	3) In addition and without prejudice to equity and other restrictions specified in sectoral commitments of this Schedule, Market Access (hereinafter referred to as "MA") and National Treatment (hereinafter referred to as "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 and amendments to applicable FEMA regulations shall not be applied in a manner so as to nullify or impair the benefits under the terms of a specific commitment.[1]	3) 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 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 and amendments to applicable FEMA regulations shall not be applied in a manner so as to nullify or impair the benefits under the terms of a specific commitment.[2]	

[1] It is understood that India's commitments are without prejudice to any policies or regulations that it may adopt or maintain with a view to ensuring national security.

[2] It is understood that India's commitments are without prejudice to any policies or regulations that it may adopt or maintain with a view to ensuring national security.

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(iv) Residency of director		3) At least one director and manager of a company incorporated in India must be resident of India.	
(v) Acquisition of immoveable property		3) A person resident outside India, who has established in India a branch office or other place of business authorized by the Reserve Bank of India (hereinafter referred to "RBI"), other than a liaison office, may acquire immoveable property when such acquisition is necessary for or incidental to carrying on of the permitted activity.	
(vi) Payments to a foreign collaborator resulting from technology transfer		3) Payments to a foreign collaborator resulting from technology transfer or on the use of trademarks and brand names of the foreign collaborator will be regulated.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(vii) Taxation		1), 3) and 4) Taxation law for domestic and foreign service suppliers, as per the provisions of the relevant applicable law shall apply.	
(viii) Entry and temporary stay of a natural person of the European Union	4) Unbound except for measures concerning the entry and temporary stay of natural persons of the European Union covered under Annex 8-A (Entry and temporary stay of natural persons), and subject to the terms of that Annex and this Schedule.	4) Unbound except as indicated in the MA column for the categories of natural persons of the European Union covered under Annex 8-A (Entry and temporary stay of natural persons), and subject to the terms of that Annex and this Schedule.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(ix) Requirements for e-commerce entity[1]	1), 2) and 4): An e-commerce entity shall appoint a nodal person of contact or an alternate senior designated functionary who is resident in India, to ensure compliance with the provisions of the Consumer Protection Act, 2019 or the rules made thereunder.	3) An e-commerce entity shall appoint a nodal person of contact or an alternate senior designated functionary who is resident in India, to ensure compliance with the provisions of the Consumer Protection Act, 2019 or the rules made thereunder.	
(x) TRIPS related	1), 2), 3) and 4): Unbound for all measures that constitute exception to, or derogation from, Articles 3 or 4 of the TRIPS Agreement, as specifically provided for in Articles 3, 4, and 5 of that Agreement.	1), 2), 3) and 4): Unbound for all measures that constitute exception to, or derogation from, Articles 3 or 4 of the TRIPS Agreement, as specifically provided for in Articles 3, 4, and 5 of that Agreement.	

[1] An e-commerce entity is as defined in Consumer Protection (E-Commerce) Rules, 2020, made under Consumer Protection Act, 2019, as amended from time to time.

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
II. SECTOR SPECIFIC COMMITMENTS[1]			
1. BUSINESS SERVICES A. Professional services			
(b) Accounting and book-keeping services (CPC 862**) (excluding auditing services)	1) None 2) None 3) None, except that commercial presence can only take the form of sole proprietorship, partnership or limited liability partnership firms. 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None 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), 3) and 4) Services requiring use of title of Chartered Accountant or Cost and Works Accountant under applicable domestic law can be rendered only subject to registration with the relevant professional body under a scheme of reciprocity.	

[1] It is understood that India's commitments are without prejudice to any policies or regulations that it may adopt or maintain with a view to ensuring national security.

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(b) Auditing services (CPC 862**)	1) Unbound 2) None 3) None except that commercial presence can only take the form of sole proprietorship, partnership or limited liability partnership firms. 4) Unbound except as indicated in the horizontal section. 2) and 4) Local presence may be required.	1) Unbound 2) None 3) None 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. 2), 3) and 4) Services requiring use of title of Chartered Accountant or Cost and Works Accountant under applicable domestic law can be rendered only subject to registration with the relevant professional body under a scheme of reciprocity.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(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 representation before tax authorities or tribunals)	1) None 2) None 3) Unbound 4) Unbound	1) None 2) None 3) Unbound 4) Unbound	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(d) Architectural services (CPC 8671)	1) None 2) None 3) None except that commercial presence would be only through sole proprietorship or incorporation as partnership firm constituted by architects.	1), 2) and 3) None except that services requiring use of title and style of 'Architect' under applicable national law shall be subject to registration with the relevant professional body under a scheme of reciprocity.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	4) Unbound except for the categories of natural persons specified in the horizontal section who: (a) undertake the function as a consultant or designer in India for a specific project with the prior permission of the Central Government; or (b) are recognized as 'Architect' under applicable Member States' law, subject to registration of such person with relevant professional body under a scheme of reciprocity between India and that Member State. 1), 2) and 4) Residency is required for services requiring use of title and style of 'Architect' under applicable national law	4) Unbound except for the categories of persons indicated in the MA column and subject to restrictions specified in the horizontal section.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(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.	
(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.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(g) Urban planning and landscape architectural services (CPC 8674)	1) None 2) None 3) None except that commercial presence would be only through sole proprietorship or incorporation as partnership firm constituted by architects.	1), 2) and 3) None except that services requiring use of title and style of 'Architect' under applicable national law shall be subject to registration with the relevant professional body under a scheme of reciprocity.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	4) Unbound except for the categories of natural persons specified in the horizontal section who: (a) undertake the function as a consultant or designer in India for a specific project with the prior permission of the Central Government; or (b) are recognized as 'Architect' under applicable Member States' law, subject to registration of such person with the relevant professional body under a scheme of reciprocity between India and that Member State. 1), 2) and 4) Residency is required for services requiring use of title and style of 'Architect' under applicable national law.	4) Unbound except for the categories of persons indicated in the MA column and subject to restrictions specified in the horizontal section.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(h) Medical and dental services (CPC 9312)	1) Unbound except 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 treatment will be brought in. 4) Unbound except for categories of natural persons specified in the horizontal section, who are involved in charitable purposes, and subject to permissions from relevant authorities.	1) None 2) None 3) None 4) Unbound except for the categories of persons indicated in the MA column and subject to restrictions specified in the horizontal section. 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 law.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(i) Veterinary services (CPC 932)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section. 1), 2) and 4): Residency is required under applicable law	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(j) Services provided by midwives, nurses, physiotherapists and para-medical personnel (CPC 93191)	1) Unbound except 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 treatment will be brought in. 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3 None 4) Unbound except as indicated in the horizontal section.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
B. Computer and related services (CPC 841, 842, 843, 844, 845 and 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 (hereinafter referred to as "R&D") 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.			

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(a) R&D services on the following natural sciences only: 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)	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.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(a) R&D services in agricultural sciences (CPC 85104)	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.	
(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.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
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.	
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), 2) and 4) Local presence may be required.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
E. Rental/Leasing Services (without operators)			
(a) Rental/leasing services without operators relating to ships (CPC 83103) (excluding the services of actual international transport of cargo)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section. 1), 2) and 4) Local presence may be required.	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.	
(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), 2) and 4) Local presence may be required.	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.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(c) Rental/leasing services without operator relating to other transport equipment (CPC 83101, 83102 and 83105) (excluding Railroad transport and multimodal transport)	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.	
(d) Rental/leasing services without operators relating to other machinery and equipment (CPC 83106, 83107, 83108 and 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.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(e) Other (CPC 832)			
Rental/leasing service concerning personal and household goods (CPC 832)	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.	
F. Other business services			
(a) Advertising services Sale of leasing services of advertising space of time (CPC 87110) 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 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.	

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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** and 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.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(e) Technical testing and analysis services (CPC 8676)	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) 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.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(h) Services incidental to mining (CPC 883 and 5115)	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 incidental to energy distribution (CPC 887**), excluding energy trading and load dispatch functions	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section. 1), 2) and 4) Local presence may be required.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(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), 2) and 4) Local presence may be required.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	
(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.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(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 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.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(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 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(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.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(t) Specialty design services (CPC 87907**)	1) None 2) None 3) None except that commercial presence would be only through sole proprietorship or incorporation as partnership firm constituted by architects.	1), 2), 3) None except that services requiring use of title and style of 'Architect' under applicable national law shall be subject to registration with the relevant professional body under a scheme of reciprocity.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	4) Unbound except for the categories of natural persons specified in the horizontal section who: (a) undertake the function as a consultant or designer in India for a specific project with the prior permission of the Central Government; or (b) are recognized as 'Architect' under applicable Member States' law, subject to registration of such person with the relevant professional body under a scheme of reciprocity between India and that Member State. 1), 2), and 4) Residency is required for services requiring use of title and style of 'Architect' under applicable national law.	4) Unbound except for the categories of persons indicated in the MA column and subject to restrictions specified in the horizontal section.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
Other: 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	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section. 1), 2) and 4) Local presence may be required.	1) None 2) None 3) None except that there may be requirements related to Senior Management and Boards of Directors. 4) Unbound except as indicated in the horizontal section.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(ii) Other telephone-based support services (CPC Ver. 1.1/2 – 85939): This subclass includes: (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) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the horizontal section.	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the horizontal section.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
2C. TELECOMMUNICATIONS SERVICES[1]			
(a) Voice telephone services (CPC 7521**) and Cellular mobile telephone (b) Packet switched Data Transmission Services (CPC 7523**) (i) Radio Paging Services (ii) Internet Services (c) Circuit switched data transmission services (CPC 7523**)	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 100 %. For foreign investment more than 49 %, Government approval would be required.	1) Unbound 2) None 3)(i) None except the following: – The Chief Officer in charge of Technical Network Operations, Chief Security Officer and officer/officials of the licensee companies dealing with the lawful interception of messages, shall be resident Indian citizens. – The majority Directors on the Board of the licensee company shall be Indian citizens.	

[1] Excluding broadcasting services and measures affecting such services.

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(d) Telex Service (CPC 7523**) (e) Telegraph Services (CPC 7522**) (f) Facsimile Services (CPC 7521** and CPC 7529**) (g) Private Leased Circuit Services (CPC 7522** and 7523**) (o) Others (i) V-Sat Services (ii) Global Mobile Personal Communications Services (iii) Infrastructure Providers (Category I)	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. 4) Unbound except as indicated in the horizontal commitments.	– 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 annually. – 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. 3)(ii) Unbound for Indian Government Public Sector Undertakings. 4) Unbound except as indicated in the horizontal commitments.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional 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 store and forward, store and retrieve (CPC 7523**) (n) On-line information and data processing (CPC 843**)	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. For foreign investment more than 49 %, Government approval would be required. 4) Unbound except as indicated in the horizontal commitments.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal commitments.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES (Excluding services covered under Coasting Trade as defined in India's domestic law.)			
A. General construction work for buildings (CPC 512) B. General Construction work for civil engineering (CPC 513**) C. Installation and assembly work (CPC 514 and 516) D. Building completion and finishing work (CPC 517) E. Other (CPC 511, 515 and 518)	1) None 2) None 3) None except: (i) Foreign investment in construction of farm houses is prohibited. (ii) Construction services relating to petroleum sector shall be subject to economic needs tests and other applicable regulatory requirements. (iii) Subject to relevant state and local law. 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None As provided in MA column, and additionally all 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.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
		State and local level regulations, including land-use requirements, building bye-laws and provision of community amenities and common facilities, shall apply. 4) Unbound except as indicated in the horizontal section.	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
4. DISTRIBUTION SERVICES (EXCLUDING DISTRIBUTION OF ARMS, MUNITIONS, EXPLOSIVES AND OTHER WAR MATERIAL AND LIVE ANIMALS)			
A. Commission agents' services			
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) Furniture, household goods, hardware and ironmongery (CPC 62115) Textiles, clothing and footwear (CPC 62116)	1) None 2) None 3) None subject to approval of the 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 law. 4) Unbound except as indicated in the horizontal section. 1), 2) and 4) Local presence may be required.	1) None 2) None 3) None except as indicated in MA column. 4) Unbound except as indicated in the horizontal section.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
B. Wholesale trade services			
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) Machinery, equipment and supplies (CPC 6228)	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 law. 4) Unbound except as indicated in the horizontal section. 1), 2) and 4) Local presence may be required.	1) None 2) None 3) None except as indicated in the MA column. 4) Unbound except as indicated in the horizontal section.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
C. Retailing Services			
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 FEMA.)	1) Unbound 2) Unbound 3) None except foreign investment up to 51 % allowed subject to conformity with India's Consolidated FDI Policy Circular of 2020 and FEMA regulations and any other law 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.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
D. Franchising Services			
Franchising Services in respect of Single Brand retailing services as specified in category C above.	1) Unbound 2) Unbound 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 law, 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.	
5. EDUCATIONAL SERVICES (only privately funded services)			

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
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 Member State of origin and subject to terms and conditions of approval from relevant authority in 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.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	

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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)			
A. Sewage services (CPC 9401)	1) None for consultancy services. 2) None 3) None subject to conformity with any law at state/local level, as applicable. 4) Unbound except as indicated in the horizontal section.	1) None for consultancy services. 2) None 3) None 4) Unbound except as indicated in the horizontal section.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
B. Refuse disposal services (CPC 9402) C. Sanitation and similar services (CPC 9403)	1) None for consultancy services. 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) None for consultancy services. 2) None 3) None 4) Unbound except as indicated in the horizontal section.	
D. Cleaning services of exhaust gases (CPC 94040)	1) None for consultancy services. 2) None 3) None subject to conformity with any law at state/local level, as applicable. 4) Unbound except as indicated in the horizontal section.	1) None for consultancy services. 2) None 3) None 4) Unbound except as indicated in the horizontal section.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
7. FINANCIAL SERVICES 1. All the commitments are subject to entry requirements, domestic laws, rules, regulations, guidelines and the terms and conditions of the RBI, Securities and Exchange Board of India (hereinafter referred to as "SEBI"), Insurance Regulatory and Development Authority of India (hereinafter referred to as "IRDAI") and any other competent authority in India. Such measures shall not be used as a means to nullify or impair the specific commitment in this schedule.			

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
2. For Financial Services, "(iv) Residency of Director" limitation on NT inscribed in the Horizontal Commitment of this Schedule shall be replaced as "3) The composition of the board and management of a company incorporated in India shall be as per the regulations notified by the relevant regulator of the sector."			
A. Insurance and Insurance Related Services			

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(i) Direct insurance (a) Life insurance	1) Unbound 2) Unbound 3) None except that commercial presence would be through incorporation of a company and subject to fulfilment of minimum capitalisation norms. 4) Unbound except as indicated in the horizontal section	1) Unbound 2) Unbound 3) As provided under the MA column and provided that at least one among the Chairperson of its Board, its Managing Director and its Chief Executive Officer, shall be a Resident Indian Citizen. 4) Unbound except as indicated in the horizontal section	

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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 insurance company.	1) Unbound 2) Unbound 3) As provided under MA column and provided that at least one among the Chairperson of its Board, its Managing Director and its Chief Executive Officer, shall be a Resident Indian Citizen. 4) Unbound except as indicated in the horizontal section.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	(ii) that Indian companies are statutorily required to take prior permission of the 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 and subject to fulfilment of minimum capitalisation norms. 4) Unbound except as indicated in the horizontal section.		

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(ii) Reinsurance and retrocession	1) and 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 and subject to fulfilment of minimum capitalisation norms. 4) Unbound except as indicated in the horizontal section.	1) Unbound 2) Unbound 3) For reinsurance companies incorporated in India, as provided under the MA column and provided that at least one among the Chairperson of its Board, its Managing Director and its Chief Executive Officer, shall be a Resident Indian Citizen. 4) Unbound except as indicated in the horizontal section.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(iii) Insurance intermediation	1) and 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 broker for the services obtained from them. 4) Unbound except as indicated in the horizontal section.	1) Unbound 2) Unbound 3) Unbound 4) Unbound except as indicated in the horizontal section.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(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 by Institute of Actuaries of India. 4) Unbound except as in the horizontal section.	1) None except for certification and residency requirements for actuarial services. 2) None 3) Auxiliary services, other than actuarial services: As provided under MA column and provided that residency requirements for key managerial personnel, restrictions on repatriation and compliance with disclosure requirements, shall apply as provided under law. Actuarial Services – Unbound 4) Unbound except as in the horizontal section.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
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		1) Unbound 2) Unbound 3) (i) Unbound for WOS (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 WOS would be subject to applicable guidelines / law.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(iv) Guarantees and 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	1) Unbound 2) Unbound 3) (i) In each of the services sub-sectors indicated in points (i)-(vi) in which commitments are being undertaken for banking and non-banking financial services companies, access is subject to fulfilment of minimum capitalisation norms and subject to regulations of the RBI and any other competent authority in India.	(iii) For transferable securities indicated in point (v) (C) in the sub-sector column, Unbound except as indicated in the MA column. 4) Unbound except as indicated in the horizontal section.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	(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 European Union banks, or (b) as a wholly owned subsidiary ("WOS") of a foreign bank licensed and supervised as a bank in its home country; or.		

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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 % (with 49 % under automatic route, and beyond 49 % with approval from the Government or RBI). The single mode of presence under points (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 banking and any other prudential requirements, that may be specified by the RBI.		

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	– the branch operations or WOS can also hold investment not exceeding 5 % in a private sector bank in India. In the private sector banks under point (c), any acquisition and maintenance of 5 % 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 RBI and periodic assessment 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 % 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 % of owned funds or 30 % of the invested company's capital whichever is lower.		

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	Licences for new foreign bank branches may be 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 %. Restrictions would be placed on further entry of new WOS 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. Foreign banks are subject to non-discriminatory resource allocation requirements.		

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	For transferable securities indicated in point (v) (C) of sub sector column – In addition to the above conditions, commercial presence through locally incorporated joint venture company with foreign investment not exceeding 74 %. The foreign investment participation will be limited to recognized foreign stock broking companies. 4) Unbound except as indicated in the horizontal section		

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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 capitalisation norms, and subject to regulations of the RBI, SEBI 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 MA column. 4) Unbound except as indicated in the horizontal section.	

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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 law (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 MA column. 4) Unbound except as indicated in the horizontal section.	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
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 capitalisation norms, and subject to regulations of the RBI, SEBI 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.	1) Unbound 2) Unbound 3) None except as indicated in the MA column. 4) Unbound except as indicated in the horizontal section.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
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 corporate restructuring and strategy.	1) Unbound except for research analysts' services by the entities of the European Union who have entered into an agreement with research analysts or research entities registered under the respective law of India. 2) Unbound 3) (i) Access is subject to fulfilment of minimum capitalisation norms, and subject to regulations of the RBI, SEBI 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.	1) Unbound except as indicated in the MA column. 2) Unbound 3) Unbound except as indicated in the MA column. 4) Unbound except as indicated in the horizontal section.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
Electronic payment systems	1) Access to respective Fast Payment Systems (hereinafter referred to as "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 law (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	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
8. HEALTH-RELATED AND SOCIAL SERVICES (only privately funded 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.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
9. TOURISM AND TRAVEL-RELATED SERVICES			
A. Hotels and other lodging services (CPC 641- 643)	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.	
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.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
C. Tourist guides services (CPC 7472)	1) Unbound 2) None 3) None except numerical ceiling in relation to the number of tourist guides is 500 guides. 4) Numerical ceiling in relation to the number of tourist guides is 500 guides. For others: Unbound except as indicated in horizontal section.	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services)			
A. Entertainment services (including theatre and live bands (CPC 9619**) Other entertainment services n.e.c. (CPC 96199) are excluded	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section.	1) Unbound 2) None 3) None 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.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
D. Sporting and other recreational services (CPC 964**) (excluding lottery, gambling, betting and online gaming 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.	

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
11. TRANSPORT SERVICES			
Headnote for Maritime transport services and Maritime auxiliary services: 1. The sectoral commitments as inscribed below are subject to the requirement that the chartering of any vessel, other than an Indian vessel, by a citizen of India or a non-resident Indian or an overseas citizen of India or a company or a co-operative society or a limited liability partnership or any other entity as the Central Government may specify, shall be subject to licensing requirements, wherever applicable, under applicable domestic law."			

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
2. In addition, and without prejudice to paragraph 1 of this Headnote and the sectoral limitations specified as below, all sectoral commitments are subject to non-discriminatory domestic law, entry requirements, rules and regulations and the terms and conditions of the Directorate General of Shipping, RBI and any other competent authority in India.			

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
A. Maritime transport services			
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: Preference will be given to Indian Flag vessels for government cargoes; and Government owned/ controlled cargo. Government policy on FOB/FAS will hold good.	1) (a) Liner shipping And (b) Bulk shipping (i) Dry, liquid and gas (other than LNG): None except as indicated in the Market Access column (ii) LNG: Unbound (c) Passenger: None 2) None	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:

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	For chartering a vessel for carriage of any government or privately owned/controlled cargoes for export or import, Indian flag vessels will have the first right of refusal for carrying cargoes. Only if such permission cannot be given to Indian Flag vessel, a foreign flag vessel be allowed to be in-chartered/taken on rental basis. (ii) LNG: Unbound (c) Passenger: None 2) None	3) (a) None except as indicated in the Market Access column. (b) Other forms of commercial presence for the supply of International Maritime Transport Services (as per definitions): Unbound 4) Unbound except as indicated in the horizontal section	1. Pilotage 2. Towing, tug assistance and pushing 3. Provisioning, fuelling and watering 4. Garbage collecting and ballast water disposal 5. Port Captain services

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	3) (a) None except for the 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 the supply of International Maritime Transport Services (as per definitions): Unbound 4) Unbound except as indicated in the horizontal section		6. Navigation aids water and electrical supplies including communications 7. Shore based operational services essential to ship operations, 8. Emergency repair facilities 9. Anchorage, berth and berthing services.

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
Maritime Auxiliary Services			
Maritime cargo handling services	1) Unbound 2) None 3) None except that commercial presence 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. 4) Unbound except as indicated in the horizontal section.	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section.	
Storage and Warehousing services in ports	1) Unbound 2) None 3) None except that commercial presence 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. 4) Unbound except as indicated in the horizontal section.	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
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 that commercial presence 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. 4) Unbound except as indicated in the horizontal section.	1) Unbound 2) None 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
Maritime agency services	1) None 2) None 3) None except that commercial presence 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. 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	
Maritime freight forwarding services	1) None 2) None 3) None except that commercial presence 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. 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
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 of 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 that commercial presence 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. 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
Ship broking service (CPC 748**)	1) Unbound 2) None 3) None except that commercial presence 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. 4) Unbound except as indicated in the horizontal section.	1) Unbound 2) None 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
Dredging and cable laying services in coastal waters	1) None subject to the condition that the supply of dredging and cable laying services in the coastal waters of India shall be subject to meeting requirements under the domestic law. For chartering a vessel for the supply of dredging and cable laying services in the coastal waters of India, Indian flag vessels will have the first right of refusal for such supply. Only if such permission cannot be given to Indian flag vessel, a foreign flag vessel be allowed to be in-chartered or taken on rental basis.	1) None except as indicated in the MA column. 2) Unbound 3) (a) None except as indicated in the MA column. (b) Other forms of commercial presence for the supply of services in coastal waters: Unbound 4) Unbound except as indicated in the horizontal section.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	2) Unbound 3) (a) None except for the 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. The commitment is subject to requirements of domestic law. (b) Other forms of commercial presence for the supply of services in coastal waters: Unbound 4) Unbound except as indicated in the horizontal section.		

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
Air Transport Services and Auxiliary Air Transport Services			
Air Transport Services			
Aircraft repair and maintenance services	1) None 2) None except that aircraft repair and maintenance services for Indian registered aircraft and their components can be rendered by the European Union Maintenance, Repair and Overhaul (MRO) service providers based on Directorate General of Civil Aviation's (hereinafter referred to as "DGCA") approval under a scheme of reciprocity between DGCA and European Union Aviation Safety Agency (hereinafter referred to as "EASA"). 3) None 4) Unbound except as indicated in the horizontal section.	1) None 2) None except as provided in the MA column. 3) None 4) Unbound except as indicated in the horizontal section.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
Auxiliary Air Transport Services India's commitments in airport operation and groundhandling services are as per the definitions agreed in Chapter 8 (Trade in services)			
Airport operation Services	1) Unbound 2) Unbound 3) None 4) Unbound	1) Unbound 2) Unbound 3) None. 4) Unbound	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
Groundhandling services	1) Unbound 2) Unbound 3) None except that (a) Categories of activities depend on the size of the airport. The number of service suppliers in each airport can be limited. For big airports, this limit may not be less than two services suppliers. (b) A groundhandling agency, with foreign ownership of 50 % or more of its paid-up capital shall not be allowed to undertake ground handling activities at the civil enclave. 4) Unbound	1) Unbound 2) Unbound 3) None except where (a) the European Union provides to groundhandling service suppliers of India treatment less favourable than the treatment provided by India to groundhandling service suppliers of the European Union; or	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
		(b) the European Union provides to groundhandling service suppliers of India treatment less favourable than the treatment provided to groundhandling service suppliers of the European Union or of a third country; India may provide to groundhandling service suppliers of the European Union differential treatment than the treatment provided to them under the regulations of India. 4) Unbound	

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ATTACHMENT TO SCHEDULES OF SPECIFIC COMMITMENTS OF INDIA:
DEFINITIONS RELATED TO MARITIME TRANSPORT SERVICES

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 and structures situated in the Exclusive Economic Zone (hereinafter referred to as "EEZ") of India or on the continental shelf of India.

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 or in the EEZ of India.

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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 or licensing of shipping service supplier is also 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 organisation and supervision of:

   – the loading or discharging of cargo to or from a ship;

   – the lashing or unlashing of cargo;

   – the reception or delivery and safekeeping of cargoes before shipment or after discharge.

   The organisation 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 organising 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 organising 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 or departments or based on loan or credit agreements with other countries, as well as exports by Indian Government agencies or 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/ lease) for the purposes of international trade (like tankers, dry bulk cargo vessels, cargo and freight vessels etc.).

Appendix 8-H-1

MOST-FAVOURED-NATION TREATMENT SECTORAL COVERAGE OF INDIA

1. The reference to the "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 differential treatment pursuant to:

   (a) any existing or future bilateral or multilateral agreement which:

      (i) creates an internal market in services and investment;

      (ii) grants the right of establishment of commercial presence; or

      (iii) requires the approximation of legislation in one or more economic sectors.

      An internal market on services and investment means an area without internal frontiers in which the free movement of services, capital, and persons is ensured.

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The right of establishment of commercial presence means an obligation to abolish in substance all barriers to establishment of commercial presence among the parties to the regional economic integration agreement by the entry into force of that agreement. The right of establishment of commercial presence shall include the right of nationals of the parties to the regional economic integration agreement to set up and operate juridical persons under the same conditions provided for nationals under the law of the country where such establishment takes place.

The approximation of legislation means:

(i) the alignment of the legislation of one or more of the parties to the regional economic integration agreement with the legislation of the other party or parties to that agreement; or

(ii) the incorporation of common legislation into the law of the parties to the regional economic integration agreement.

Such alignment or incorporation shall take place, and shall be deemed to have taken place, only at such time that it has been enacted in the law of the party or parties to the regional economic integration agreement.

(b) any existing or future bilateral or multilateral agreement between India and any country or countries included in the United Nations list of Least Developed Countries (hereinafter referred to as "LDCs") for as long as any such country or countries do not graduate from the LDC category.[1,2]

3. India reserves the right to adopt or maintain any measure that accord differential treatment with respect to the entry of natural persons of a third country into India.

4. India reserves the right to adopt or maintain any measures that accord differential treatment that constitutes exception to, or derogation from, Article 3 or 4 of the TRIPS Agreement, as specifically provided for in Articles 3, 4, and 5 of that Agreement.

5. Subject to paragraphs 2, 3 and 4, India shall accord to services and service suppliers of the European Union treatment no less favourable than that it accords to like services and service suppliers of a third country in respect of the following sectors and subsectors. For greater certainty, "treatment no less favourable" does not require India to accord treatment that is more favourable than that provided to like services or service suppliers of a third country. For example, if India accords treatment to services or service suppliers of a third country subject to certain conditions, it may apply the same conditions to like services or service suppliers of the European Union.

(a) Accounting and auditing services (CPC 862);

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1 In respect of LDCs that share land border with India, this paragraph shall apply even after graduation of such countries from the LDC category.

2 This subparagraph shall not apply to differential treatment accorded by India to services and service suppliers of any country that is party to a multilateral agreement covered by this subparagraph, if that country is not an LDC.

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(b) Taxation services (CPC 863);

(c) Architectural services (CPC 8671);

(d) Urban planning and landscape architectural services (CPC 8674);

(e) Engineering services (CPC 8672);

(f) Integrated engineering services (CPC 8673);

(g) Medical and dental services (CPC 9312);

(h) Veterinary services (CPC 932);

(i) Services provided by midwives, nurses, physiotherapists and paramedical personnel (CPC 93191);

(j) Consultancy services related to the installation of computer hardware (CPC 841);

(k) Software implementation services (CPC 842);

(l) Data processing services (CPC 843);

(m) Data base services (CPC 844);

(n) Other computer and related services (CPC 845, 849);

(o) R&D services on natural sciences and engineering (CPC 851);

(p) Interdisciplinary R&D services (CPC 853);

(q) Advertising services (CPC 871);

(r) Services incidental to agriculture (CPC 8811);

(s) Services incidental to manufacturing (CPC 884 and 885);

(t) Services incidental to forestry (CPC 8814);

(u) Management consulting services – excluding services relating to legal consultancy (part of CPC 865);

(v) Services related to management consulting (CPC 866);

(w) Related scientific and technical consulting services (CPC 8675);

(x) Building cleaning services (CPC 874);

(y) Photographic services (CPC 875);

(z) Packaging services (CPC 876);

(aa) Convention services (CPC 87909);

(bb) Interior design services (part of CPC 87907);

(cc) General construction work for buildings (CPC 512);

(dd) Installation and assembly work (CPC 514, 516);

(ee) Building completion and finishing work (CPC 517);

(ff) Whole sale trade services (CPC 622);

(gg) Retailing services (CPC 631, 632, 6111, 6113 and 6121);

(hh) Higher education services (CPC 923);

(ii) Adult education services (CPC 924);

(jj) Sewage services (CPC 9401);

(kk) Refuse disposal services (CPC 9402);

(ll) Sanitation and similar services (CPC 9403);

(mm) Other environmental services (CPC 9404, 9405, 9406 and 9409);

(nn) Hospital services (CPC 9311);

(oo) Hotels and restaurants (incl. catering) (CPC 641, 642 and 643);

(pp) Travel agencies and tour operators services (CPC 7471); and

(qq) Tourist guides services (CPC 7472).

ANNEX 14-A

CARBON BORDER ADJUSTMENT MEASURES

ARTICLE 14-A.1

Objectives and principles

The Parties acknowledge the need to strengthen and enhance their regulatory, economic and technical partnership to advance their efforts towards greenhouse gas emissions reduction. Cooperation between the Parties under this Annex shall complement the cooperation-related activities set forth in other Chapters of this Agreement and in other relevant agreements or arrangements and shall have, among others, the objectives of:

(a) enhancing efforts to reduce greenhouse gas emissions, including through regulatory cooperation, technical assistance and the mobilisation of financial resources, tools and instruments;

(b) facilitating the exchange of technical expertise and know-how towards building institutional capacity on carbon pricing mechanisms and assisting the respective industries towards compliance with carbon border adjustment measures; and

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(c) supporting SMEs in their efforts to reduce greenhouse gas emissions, including through technical support, to comply with carbon border adjustment measures.

ARTICLE 14-A.2

Most-favoured-nation treatment

For carbon border adjustment measures, the Parties shall apply no less favourable conditions to the other Party's goods than those applied to like goods from other third countries as regards any flexibilities granted in the implementation of their carbon border adjustment measures.

ARTICLE 14-A.3

Technical dialogue

The Parties shall engage in a technical dialogue covering, among others:

(a) technical exchanges on the implementation of carbon border adjustment measures, including:

(i) their product scope and embedded emissions coverage;

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(ii) monitoring, reporting and verification processes; and

(iii) the possibility to take into account the carbon price effectively paid in the other Party under a carbon emissions reduction scheme, calculated on greenhouse gases covered by such a measure and released during the production of goods;

(b) exchanges of information and technical data to facilitate the establishment of default values under carbon border adjustment measures or under other measures relevant for the implementation of carbon border adjustment measures;

(c) exploring the possibility of and, if relevant, conditions for, mutual recognition of accreditation bodies for the accreditation of verifiers, for the purposes of checking compliance with carbon border adjustment measures; and

(d) technical assistance, exchange of expertise and know-how on carbon emission reduction policies, including on points (a), (b) and (c).

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ARTICLE 14-A.4

Cooperation and support

1. The European Union shall endeavour to support India's greenhouse gas emission reduction efforts, in particular through the mobilisation of financial resources, tools, instruments and related investments, as appropriate.

2. Cooperation and support under this Annex may include technical assistance and capacity building, support to technological innovation, and sharing of information, data and best practices.

3. Cooperation and support under this Article shall aim to promote India's domestic greenhouse gas emission reduction and long-term industrial transformation.

4. The Parties recall that they have entered into a Memorandum of Understanding establishing a structured partnership platform to expand and deepen cooperation and support towards greenhouse gas emissions reduction. This Memorandum of Understanding is envisaged to provide a comprehensive framework combining, in particular, financial support, technical assistance and capacity building.

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ARTICLE 14-A.5

Institutional provisions

The Parties recall that Article 18.8 (Rapid reaction mechanism) applies to this Annex.

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ANNEX 17-A

RULES OF PROCEDURE FOR DISPUTE SETTLEMENT

RULE 1

Scope

1. In accordance with Article 17.21 (Rules of procedure), these Rules of Procedure apply to consultations and panel procedures under Chapter 17 (Dispute settlement).

2. In the event of an inconsistency between these Rules of Procedure and Chapter 17 (Dispute settlement), Chapter 17 (Dispute settlement) shall prevail to the extent of the inconsistency.

RULE 2

Definitions

For the purposes of this Annex:

(a) "adviser" means a person retained by a Party to advise or assist that Party in connection with a panel procedure;

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(b) "assistant" means a person who, under the terms of appointment and under the direction and control of a panellist, conducts research or provides assistance to that panellist or ADR provider;

(c) "non-working day" means, with regard to a Party, Saturday, Sunday and any other day officially designated by that Party as a public holiday and published in the Official Journal of the European Union or the Official Gazette of India, respectively; and

(d) "representative of a Party" means an employee of, or any person appointed by, a government department, agency or any other public entity of a Party who represents that Party for the purposes of a dispute under Chapter 17 (Dispute settlement).[1]

RULE 3

Notifications

1. Any request, notice, written submission or other document (hereinafter referred to as "notification") of:

(a) the panel shall be delivered to both Parties at the same time;

[1] For greater certainty, a non-governmental organisation shall not be a representative of a Party, unless agreed by the Parties.

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(b) a Party, addressed to the panel, shall be copied to the other Party at the same time; and

(c) a Party, addressed to the other Party, shall be copied to the panel at the same time.

2. Any notification shall be made by e-mail or, where appropriate, any other means of telecommunication that provides a record of its sending. Unless proven otherwise, such notification shall be deemed to be delivered on the date of its sending.

3. The date of sending shall be determined according to the time zone in Brussels, if the sending Party is the European Union, or New Delhi, if the sending Party is India.

4. Notifications shall be addressed to the Directorate-General responsible for Trade of the European Commission and to the Foreign Trade (Europe) Division of the Department of Commerce, Ministry of Commerce and Industry, Government of the Republic of India, respectively, or to their designated contact point.

5. Minor errors of a clerical nature in a notification related to a panel procedure may be corrected by delivering a new notification clearly indicating the changes. Such corrections shall not affect the timetable for the procedure. Any disagreement regarding whether or not the correction is of a clerical nature shall be resolved by the panel after consulting the Parties.

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6. If the last day for the delivery of a notification falls on a non-working day of the institutions of the European Union or of the Government of the Republic of India, or on any other day on which the offices of the European Union or of the Government of the Republic of India are officially closed, the time period for the delivery of the document shall end on the next working day.

RULE 4

Appointment of panellists

1. For the purposes of Article 17.7(9) (Establishment and composition of a panel), the complaining Party shall select by lot:

(a) a panellist from the individuals who have been formally proposed by a Party as panellists for its sub-list pursuant to points (a) or (b) of Article 17.8(2) (List of panellists), as applicable, or, in the absence of those, from the individuals who have been formally proposed by the other Party for that Party's sub-list;

(b) a chairperson from the individuals who have been formally proposed by one or both Parties for the sub-list of chairpersons pursuant to point (c) of Article 17.8(2) (List of panellists); if both Parties have formally proposed individuals for the sub-list of chairpersons, the complaining Party shall ensure that an equal number of names shall be drawn from each Party's proposals to constitute a joint pool of candidates from which the selection by lot shall be made.

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2. The complaining Party shall notify, in writing, each individual who has been selected to serve as a panellist of their selection. Each individual shall confirm their availability to both Parties within five days after the date of delivery of the notification.

3. The panellists shall accept their appointment by signing the appointment contracts. 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. The remuneration and expenses of the panellists shall be based on WTO standards on the date a complaining Party makes a request for the establishment of a panel pursuant to Article 17.7 (Establishment and composition of a panel). The remuneration and expenses of an assistant or assistants of a panellist shall not exceed 50 % of the remuneration and expenses of that panellist.

RULE 5

Organisational meeting and timetable

1. Unless the Parties agree otherwise, they shall meet the panel within seven days after the establishment of the panel in order to discuss such matters as the Parties or the panel deem appropriate, including the timetable of the panel procedure.

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2. The organisational meeting may be conducted by any means, including telephone, video-conference or other electronic means of communication, unless the Parties agree that it shall take place in person.

3. After consulting the Parties, the panel shall, as soon as practicable after the establishment of the panel and no later than seven days after the organisational meeting, determine the timetable of the panel procedure.

RULE 6

Written submissions

1. The complaining Party shall deliver its written submission no later than 20 days after the date of establishment of the panel, and no later than 15 days in cases of urgency. The Party complained against shall deliver its written submission no later than 30 days after the date of delivery of the written submission of the complaining Party, and no later than 25 days in cases of urgency.

2. If it is not possible to deliver a document, or any part thereof, including an exhibit, in electronic format, the Party submitting the document shall inform the panel and the other Party thereof and deliver, by the most expeditious means practicable, three paper copies of the document concerned to the panel and one copy to the other Party.

3. Documents delivered by electronic means should be in a searchable format, unless this is not practicable.

RULE 7

Operation of the panel

1. The chairperson of the panel shall preside at all its meetings. The panel may delegate to the chairperson the authority to make administrative and procedural decisions.

2. Unless otherwise provided for in Chapter 17 (Dispute settlement) or in these Rules of Procedure, the panel may conduct its activities through any means, including telephone, video-conference, or any other electronic means of communication.

3. The panel's deliberations shall be confidential. Only panellists may take part in the deliberations of the panel, but the panel may permit their assistants to be present during such deliberations.

4. The drafting of any decision or report shall remain the exclusive responsibility of the panel and shall not be delegated.

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5. If a procedural question arises that is not covered by Chapter 17 (Dispute settlement) or its Annexes, the panel, after consulting the Parties, may adopt an appropriate procedure that is compatible with those provisions.

6. The panel shall ensure a prompt settlement of the dispute. If the panel considers that there is a need to modify any of the time periods for the panel procedure other than the time periods set out in Chapter 17 (Dispute settlement) or to make any other procedural or administrative adjustment, it shall inform the Parties in writing of the reasons for the modification or adjustment and of the time period or adjustment needed. The panel may adopt the modification or adjustment after consultation of the Parties.

RULE 8

Replacement of panellists

1. If a panellist resigns or is unable to act, they shall notify the Parties and a successor panellist shall be appointed in accordance with Article 17.20 (Replacement of panellists) and 17.7 (Establishment and composition of a panel). The notification shall be sent to the Parties and to the other panellists.

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2. If a Party considers that a panellist does not comply with the requirements of Annex 17-B (Code of Conduct for panellist and alternative dispute resolution providers), and for this reason should be replaced, that Party shall notify the other Party within 15 days after the date on which it obtained sufficient evidence of the panellist's alleged non-compliance.

3. The Parties shall consult within 15 days after the date of the notification referred to in paragraph 2. Unless the Parties agree that there is no compliance issue, 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, they may remove the panellist and select a new panellist in accordance with Article 17.7 (Establishment and composition of a panel) and Article 17.20 (Replacement of panellists).

4. If the Parties fail to agree on the need to replace a panellist other than the chairperson of the panel, either Party may refer this matter to the chairperson of the panel, whose decision shall be final.

5. If the chairperson finds that the panellist does not comply with the requirements of Annex 17-B (Code of Conduct for panellist and alternative dispute resolution providers), the panellist shall be removed and a new panellist shall be selected in accordance with Article 17.7 (Establishment and composition of a panel) and Article 17.20 (Replacement of panellists).

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6. If the Parties fail to agree on the need to replace the chairperson of the panel, either Party may refer the matter to one of the other individuals on the sub-list of chairpersons established pursuant to Article 17.8 (Lists of panellists). The name shall be drawn by lot by the referring Party.[1] The decision by the selected individual on the need to replace the chairperson shall be final.

7. If the individual selected pursuant to paragraph 6 finds that the chairperson does not comply with the requirements of Annex 17-B (Code of Conduct for panellist and alternative dispute resolution providers), the chairperson shall be removed and a new chairperson shall be selected in accordance with Article 17.7 (Establishment and composition of a panel) and Article 17.20 (Replacement of panellists).

RULE 9

Hearings

1. Based on the timetable determined pursuant to Rule 5 (Organisational meeting and timetable), after consulting with the Parties and the other panellists, the chairperson of the panel shall notify to the Parties the date, time and venue of the hearing. That information shall be made publicly available by the Party in which the hearing takes place.

2. Unless the Parties agree otherwise, the hearing shall be held in Brussels if the complaining Party is India and in New Delhi if the complaining Party is the European Union. The hosting Party shall be in charge of the logistical administration of the hearing and, unless the Parties agree otherwise, bear the expenses derived therefrom.

[1] The referring Party shall give reasonable opportunity for representatives of the other Party to be present when the lot is drawn.

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3. Notwithstanding paragraph 2, the panel may decide, on request of a Party, to hold a virtual or hybrid hearing and make appropriate arrangements, taking into account the rights of due process.

4. The panel, on request of a Party or on its own initiative, may convene additional hearings if the Parties so agree.

5. All panellists shall be present during the entirety of the hearing.

6. Unless the Parties agree otherwise, the following persons may attend the hearing:

(a) representatives and advisers of a Party; and

(b) assistants, interpreters and other persons whose presence is required by the panel to assist the panel in its work, such as technicians or experts.

7. If the hearing is open to the public, it may be transmitted electronically to the public at the time of the hearing or at a later time, or through any other means that the Parties consider appropriate. Unless the Parties agree otherwise, registration for public viewing of the hearing shall be required. The panel may decide on further logistical arrangements.

8. Each Party shall deliver a written version of its oral statements before the panel within one day after the hearing.

9. No later than three 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 who will make oral arguments or presentations in the hearing on behalf of that Party and of other representatives and advisers who will be attending the hearing.

10. The panel shall conduct the hearing in a manner ensuring that the Parties are treated on an equal footing and are afforded equal time to present their arguments. All presentations and statements shall be made in the presence of the Parties, unless a Party chooses not to attend. The chairperson may set time limits for oral arguments.

11. The hearing should include the following:

(a) argument of the complaining Party;

(b) argument of the responding Party;

(c) the reply of the complaining Party;

(d) the counter-reply of the responding Party;

(e) closing statement of the complaining Party; and

(f) closing statement of the responding Party.

12. The panel may direct questions to either Party at any time during the hearing.

13. The panel shall arrange for a recording of the hearing to be delivered to the Parties as soon as possible after the hearing.

14. Each Party may deliver a supplementary written submission concerning any matter that arose during the hearing within 10 days after the conclusion of the hearing.

RULE 10

Written questions of the panel

1. The panel may at any time during the panel procedure submit questions in writing to one or both Parties. Any question submitted to one Party shall be copied to the other Party.

2. A Party shall copy its response to the panel's questions to the other Party. The other Party may provide comments in writing on that response within seven days after the delivery of the copy.

RULE 11

Confidentiality

1. Confidential information consists of:

(a) confidential business information;

(b) information that is protected against being made available to the public under this Agreement;

(c) information that is protected against being made available to the public, in the case of information of the complaining Party, under the law of the complaining Party, and in the case of information from the Party complained against, under the law of the Party complained against; or

(d) information the disclosure of which would impede law enforcement.

2. The panel shall meet in closed session if the submission and arguments of a Party contain confidential information. Each Party shall maintain the confidentiality of any hearing that is held in closed session.

3. Each Party and the panel shall treat as confidential any information designated by a Party as confidential pursuant to paragraph 1. If a Party submits to the panel a written submission which contains confidential information, it shall, on request of the other Party, also provide a submission without the confidential information, which may be made public.

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4. Nothing in these Rules of Procedure shall prevent a Party from disclosing statements of its own positions to the public.

5. If the Parties disagree on whether information qualifies as confidential, the panel shall decide, on request of a Party, after consultation with the Parties.

RULE 12

Ex parte contacts

1. The panel and each panellist shall not meet or contact a Party in the absence of the other Party.

2. A panellist shall not discuss any aspect of the subject matter of the panel procedure with the Parties in the absence of the other panellists.

3. Without prejudice to Rule 8 (Replacement of panellists), a Party shall not meet or contact a panellist in relation to the dispute. Any contact between a Party and an individual who is under consideration for selection as a panellist shall be limited to issues relating to that individual's availability and their appointment contract.

RULE 13

Urgent cases

In cases of urgency as referred to in Article 17.12 (Decision on urgency), the panel, after consulting the Parties, may adjust, as appropriate, the timetable for that dispute. The adjustments shall be without prejudice to the time periods specifically prescribed in Chapter 17 (Dispute settlement) and in these Rules of Procedure for cases of urgency. The panel shall, as a general rule, for cases of urgency halve the time periods applicable to other disputes, unless specifically provided otherwise in Chapter 17 (Dispute settlement) or in these Rules of Procedure. The panel shall notify the Parties of those adjustments.

RULE 14

Working language and translation

1. Within five days after the date of receipt of the request for consultations, the Parties shall endeavour to agree on a common working language for consultations and the panel procedure.

2. If the Parties are unable to agree on a common working language, the language in which this Agreement was negotiated shall be the working language for all aspects of the procedure.

3. Panel reports and decisions shall be issued in the working language.

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4. If a Party submits a document in a language that is not the working language, it shall at the same time submit a translation thereof at its own costs.

RULE 15

Other procedures

The Panel shall, after consulting the Parties, adjust the time periods set out in these Rules of Procedure in line with the time periods provided for the delivery of a report or decision by the panel pursuant to Article 17.16 (Reasonable period of time), Article 17.17 (Compliance review), Article 17.18 (Compensation and suspension of concessions or other obligations) and Article 17.19 (Review of any compliance measure taken after the adoption of temporary remedies).

ANNEX 17-B

CODE OF CONDUCT
FOR PANELLISTS AND ALTERNATIVE DISPUTE RESOLUTION PROVIDERS

RULE 1

Definitions

For the purposes of this Annex:

(a) "administrative staff" means, in respect of a panellist or ADR provider, persons under the direction and control of a panellist or ADR provider, other than assistants;

(b) "assistant" means an individual who, under the terms of appointment and under the direction and control of a panellist or ADR provider, conducts research or provides assistance to that panellist or ADR provider; and

(c) "candidate" means an individual who is under consideration for selection as a panellist pursuant to Article 17.7 (Establishment and composition of a panel).

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RULE 2

Provision of the Code of Conduct

The Parties shall provide this Code of Conduct to a candidate before their appointment as a panellist pursuant to Article 17.7 (Establishment and composition of a panel) or an ADR provider when they are requested to provide their services pursuant to Article 17.4 (Alternative dispute resolution).

RULE 3

Governing principles

1. In order to preserve the integrity and impartiality of the dispute settlement process, each candidate and panellist shall:

(a) get acquainted with this Code of Conduct;

(b) be independent and impartial;

(c) avoid direct or indirect conflicts of interests;

(d) avoid impropriety and the appearance of impropriety or bias;

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(e) observe high standards of conduct; and

(f) not be influenced by self-interest, outside pressure, political considerations, public clamour, prior affiliation with a Party, loyalty to a Party or fear of criticism.

2. 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 their duties.

3. 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 them. A panellist shall make every effort to prevent or discourage others from representing themselves as being in such position.

4. A panellist shall not allow past or existing financial, business, professional, personal, family, or social relationships or responsibilities to influence their conduct or judgement.

5. A panellist shall avoid entering into any relationship or acquiring any financial interest that is likely to affect their impartiality or that might reasonably create an appearance of impropriety or bias.

RULE 4

Disclosure obligations

1. Prior to the acceptance of their appointment as a panellist pursuant to Article 17.7 (Establishment and composition of a panel), a candidate requested to serve as a panellist 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 proceedings. To this end, a candidate shall make all reasonable efforts to become aware of any such interests, relationships and matters including financial, business, professional, personal, family or social interests and disclose them by a written communication to the Parties promptly after having been contacted to serve as a panellist.

2. The disclosure obligation pursuant to this Rule is a continuing duty which requires a panellist to disclose any such interests, relationships or matters that may arise during any stage of the proceedings, by a written communication to the Parties, and as soon as they become aware of them.

3. In case of doubt regarding whether an interest, relationship or matter must be disclosed, a candidate or panellist should err on the side of disclosure.

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RULE 5

Duties of panellists

1. A panellist shall comply with Chapter 17 (Dispute settlement) and Annex 17-A (Rules of Procedure for dispute settlement). In performing their duties, each panellist shall recognise that the prompt settlement of disputes is essential to the effective functioning of this Agreement.

2. Once appointed, a panellist shall perform their duties thoroughly and expeditiously throughout the proceedings, and with fairness and diligence.

3. The panellists shall work together in a collegial manner, so that all panellists are able to participate in all aspects of the proceedings.

4. A panellist shall consider only the issues raised in the proceedings and necessary for a decision and shall not delegate this duty to any other person.

5. A panellist shall take all appropriate steps to ensure that their assistants and administrative staff are aware of, and comply with, this Code of Conduct.

6. Once appointed in any panel procedure under Chapter 17 (Dispute settlement), a panellist shall refrain, for the duration of that procedure, from acting as counsel or party-appointed expert witness in any new or pending dispute, under this Agreement or another international agreement, that directly addresses the same measure in dispute or that arises out of the facts giving rise to the procedure under Chapter 17 (Dispute settlement).

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RULE 6

Maintenance of confidentiality

1. A panellist shall not, at any time, disclose any non-public information concerning the proceedings or acquired during the proceedings, nor use it except for the purpose of the proceedings. A panellist shall not, in any case, disclose or use such information to gain personal advantage or advantage for others or to adversely affect the interest of others.

2. A panellist shall not disclose a report or decision of the panel, or parts thereof, prior to its publication in accordance with Article 17.27(1) (Transparency).

3. A panellist shall not, at any time, disclose the deliberations of a panel, or any panellist's view, nor make any statements on the proceedings for which they have been appointed or on the issues in dispute in the proceedings.

RULE 7

Obligations of former panellists

1. Each former panellist shall avoid actions that may create the appearance that they were biased in carrying out their duties or derived advantage from the decision of the panel in which they served.

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2. Each former panellist shall comply with the obligations set out in Rule 6 (Maintenance of confidentiality).

RULE 8

Expenses

Each panellist shall keep a record and render to the Parties a final account of the time devoted to the proceedings and of their expenses, as well as the time and expenses of their assistants and administrative staff.

RULE 9

ADR providers

This Code of Conduct shall apply to ADR providers, mutatis mutandis.

ANNEX 17-C

MODEL Mediation PROCEDURES

SECTION A

OBJECTIVE

The objective of mediation is to facilitate the finding of a mutually agreed solution to a dispute through a comprehensive and expeditious procedure with the assistance of a mediator.

SECTION B

REQUEST FOR INFORMATION

1. At any time before the initiation of the mediation procedure, a Party may deliver a written request for information regarding a measure alleged to adversely affect trade between the Parties. The Party to which such request is made shall, within 30 days of the date of its delivery, deliver a written response.

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2. A Party is normally expected to avail itself of this provision before the initiation of the mediation procedure.

SECTION C

INITIATION OF THE MEDIATION PROCEDURE

1. A Party may at any time request to enter into a mediation procedure with respect to any measure by a Party alleged to adversely affect trade between the Parties.

2. The request shall be made by means of a written request delivered to the other Party. The request shall be sufficiently detailed to present the concerns of the requesting Party clearly and shall:

(a) identify the specific measure at issue;

(b) identify the adverse effects that the requesting Party considers the measure has or may have on trade between the Parties; and

(c) explain how the requesting Party considers that those effects are linked to the measure.

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3. The mediation procedure may only be initiated by mutual agreement of the Parties. The Party to which the request is made shall give sympathetic consideration to the request and deliver its written reply, indicating whether it is willing to consider mediation, within 30 days of the date of its delivery. Otherwise, the request shall be regarded as rejected.

SECTION D

SELECTION OF THE MEDIATOR

1. If the Party to which the request is made is willing to consider mediation, the Parties shall, within 30 days after the delivery of the reply referred to in paragraph 3 of Section C (Initiation of the mediation procedure) or any other period agreed by the Parties, endeavour to agree on a mediator or on a procedure to select the mediator. To that end, the Parties may have recourse to:

(a) a pre-established list of mediators, which the Joint Committee may adopt at any moment;

(b) the sub-list of chairpersons established pursuant to Article 17.8 (Lists of panellists); or

(c) any other means that may facilitate the selection of a mediator.

2. If the Parties are unable to agree on the mediator within the time period set out in paragraph 1, the request for mediation shall be regarded as rejected.

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3. The mediator shall not be a national of either Party or employed by either Party, unless the Parties agree otherwise.

4. The selected mediator is appointed by the signature of the appointment contracts.

5. The mediator shall comply with Annex 17-B (Code of Conduct for panellist and alternative dispute resolution providers).

SECTION E

CONDUCT OF THE MEDIATION PROCEDURE

1. Within 20 days after the appointment of the mediator, the Party which requested mediation shall deliver to the mediator and to the other Party a detailed written description of its concerns, in particular of the operation of the measure at issue and its alleged adverse effects on trade. Within 30 days after the date of delivery of this description, the other Party may deliver written comments. Either Party may include any information that it deems relevant in its description or comments.

2. The mediator shall assist the Parties in a transparent manner in bringing clarity to the measure at issue and its possible effects. In particular, the mediator may organise meetings between the Parties, consult the Parties jointly or individually, seek the assistance of, or consult with, relevant experts and provide any additional support requested by the Parties. The mediator shall consult with the Parties before seeking the assistance of, or consulting with, relevant experts.

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3 The mediator shall endeavour to offer advice and propose a solution for the consideration of the Parties. Such advice or solution shall not be binding on the Parties. The Parties may accept or reject the proposed solution, or agree on a different solution. The mediator shall not advise or comment on the consistency of the measure at issue with this Agreement.

4. The mediation procedure shall take place in the territory of the Party to which the request was addressed, or by mutual agreement in any other location or by any other means.

5. The Parties shall endeavour to reach a mutually agreed solution within 60 days after the appointment of the mediator. During the mediation procedure, the Parties may also consider possible interim solutions, particularly if the measure relates to perishable goods or seasonal goods or seasonal services.

6. Each Party may make a mutually agreed solution subject to the completion of any necessary internal procedures. Each Party shall take the measures necessary to implement the mutually agreed solution within the agreed time period. No later than at the expiry of the agreed time period the implementing Party shall inform the other Party, in writing, of any measure that it has taken to implement the mutually agreed solution.

7. Each Party may make public the fact that a mutually agreed solution has been reached.

8. Unless the Parties agree otherwise, the mediator shall deliver a draft factual report to the Parties, upon expiry of the time period referred to in paragraph 5, providing:

(a) a brief summary of the measure at issue;

(b) the procedures followed; and

(c) if applicable, any mutually agreed solution reached, including possible interim solutions.

The mediator shall allow the Parties 15 days to comment on the draft factual report. After considering the comments of the Parties received, the mediator shall, within 15 days, deliver a final factual report to the Parties. The factual report shall not include any interpretation of this Agreement.

9. The mediation procedure shall be terminated by:

(a) the adoption of a mutually agreed solution by the Parties, on the date of the adoption thereof;

(b) mutual agreement of the Parties at any stage of the procedure, on the date of that agreement;

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(c) a written declaration of the mediator, after consultation with the Parties, that further efforts to mediate would be to no avail, on the date of that declaration; or

(d) a written declaration of a Party after exploring mutually agreed solutions under the mediation procedure or after having considered any advice and solutions proposed by the mediator, on the date of that declaration.

10. Article 17.29 (Time periods) and Article 17.30 (Expenses) apply mutatis mutandis.

SECTION F

RELATIONSHIP TO DISPUTE SETTLEMENT PROCEDURES

A Party shall not rely on, or introduce as evidence, in other dispute settlement procedures under this Agreement or any other agreement, nor shall a panel take into consideration:

(a) positions taken by the other Party in the course of the mediation procedure or information gathered exclusively under the mediation procedure;

(b) the fact that the other Party has indicated its willingness to accept a solution to the measure subject to mediation;

(c) advice given or proposals made by the mediator; or

(d) the factual report submitted by the mediator.

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ANNEX 18-A

RULES OF PROCEDURE OF THE JOINT COMMITTEE

RULE 1

Role of the Joint Committee

The Joint Committee established pursuant to Article 18.1(1) (Joint Committee) is responsible for all matters referred to in Article 18.2 (Functions of the Joint Committee).

RULE 2

Composition and chair

1. The composition and chair of the Joint Committee is set out in Article 18.1(1) and (4) (Joint Committee).

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2. Each Party shall notify to the other Party, before the first meeting of the Joint Committee, the name, position and contact details of the designated official who shall act as the co-chair of the Joint Committee for that Party. Each Party shall promptly notify the other Party of any changes to those details.

RULE 3

Secretariat

1. Officials from the Directorate-General of Trade and Economic Security of the European Commission, or its successor, for the European Union, and from the Department of Commerce, Ministry of Commerce and Industry, or its successor, for India, shall act together as Secretariat of the Joint Committee (hereinafter referred to as "Secretariat").

2. Each Party shall notify to the other Party, before the first meeting of the Joint Committee, the name, position and contact details of the official who shall act as the member of the Secretariat for that Party. Each Party shall promptly notify the other Party of any changes to those details.

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RULE 4

Meetings

The meetings of the Joint Committee shall be convened by the co-chair of the Party hosting the meeting.

RULE 5

Delegations

No later than 14 days in advance of a meeting, the member of the Secretariat for each Party shall inform the member of the Secretariat of the other Party of the intended composition of the delegation of the European Union and of India, respectively, specifying the name and designation of each member of the delegation.

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RULE 6

Agenda for the meetings

1. No later than 28 days in advance of a meeting, the member of the Secretariat of the Party hosting the meeting shall send a proposal for a provisional agenda to the member of the Secretariat of the other Party with a deadline to provide comments which shall be at least seven days. The Secretariat shall, no later than 21 days in advance of the meeting, draw up the provisional agenda, taking into account any comments received.

2. The Joint Committee shall adopt the agenda at the beginning of the meeting. The Joint Committee shall consider only the items appearing on the adopted agenda. Items not appearing on the provisional agenda may be placed on the agenda by mutual agreement of the co-chairs.

RULE 7

Invitation of experts

The co-chairs of the Joint Committee may, by mutual agreement, invite experts who are not part of either Party's delegation, in particular persons other than government officials, to attend the meetings of the Joint Committee, on an ad hoc basis, in order to provide information on specific subjects. Those experts shall only attend the parts of the meeting where such specific subjects are discussed.

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RULE 8

Minutes

1. The member of the Secretariat of the Party hosting the meeting shall prepare draft minutes of each meeting no later than 15 days after the end of the meeting, unless otherwise decided by the co-chairs. The draft minutes shall be transmitted for comments to the member of the Secretariat of the other Party.

2. The minutes shall, as a general rule, summarise each item on the agenda, specifying where applicable:

(a) all documents submitted to the Joint Committee;

(b) any statement that one of the co-chairs of the Joint Committee requested to be entered in the minutes; and

(c) the decisions and recommendations adopted, statements agreed upon and conclusions adopted on specific items.

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3. The minutes shall include in an annex:

(a) a list of all decisions of the Joint Committee adopted by written procedure pursuant to Rule 9(2) (Decisions and recommendations) since the last meeting of the Joint Committee; and

(b) a list of the names and designation of all individuals who attended the meeting of the Joint Committee.

4. The Secretariat shall adjust the draft minutes on the basis of the comments received. The draft minutes, as revised, shall be approved by agreement of the co-chairs within 30 days after the date of the meeting, or by any other date agreed by the co-chairs. Once approved, two originals of the minutes shall be established by the Secretariat and each Party shall receive one original of the minutes.

5. Where the present rules apply to the meetings of specialised committees, the minutes of the meetings of specialised committees shall be made available for any subsequent meetings of the Joint Committee.

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RULE 9

Decisions and recommendations

1. The Joint Committee may adopt decisions and recommendations in respect of all matters where the Agreement so provides.

2. In the period between meetings, the Joint Committee may adopt decisions and recommendations by written procedure. In such cases, the co-chair of the Joint Committee shall send the proposed text of a draft decision or recommendation to the co-chair of the Joint Committee of the other Party in the working language of the Joint Committee, with a time period of at least one month to respond in writing. If the co-chair of the Joint Committee of the other Party does not agree or does not respond in writing, the draft decision or recommendation shall be discussed and may be adopted at the next meeting of the Joint Committee. The draft decision or recommendation shall be deemed to be adopted on the date on which the co-chair of the other Party agrees and shall be recorded in the minutes of the Joint Committee meeting pursuant to Rule 8(4) (Minutes).

3. Where the Joint Committee is empowered under the Agreement to adopt decisions or recommendations, such acts shall be entitled "Decision" or "Recommendation", respectively. The Secretariat shall provide any decision or recommendation with a sequential serial number and the date of adoption. Each decision shall provide for the date of its entry into force.

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4. The decisions and recommendations adopted by the Joint Committee shall be established in duplicate, authenticated by the co-chairs and each Party shall receive one original of those decisions or recommendations.

RULE 10

Transparency

1. The Joint Committee may meet in public, if the co-chairs mutually agree.

2. Each Party may decide to publish the decisions and recommendations of the Joint Committee in its respective official publication or online.

3. For the submission of documents to the Joint Committee or to specialised committees, Article 19.6(2) (Disclosure of information and treatment of confidential information) applies.

4. The Secretariat shall make public:

(a) the provisional agenda of a meeting of the Joint Committee before the meeting takes place; and

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(b) the agreed minutes of a meeting of the Joint Committee following their approval in accordance with Rule 8 (Minutes).

5. Publication of any documents pursuant to paragraphs 2 to 4 of this Rule shall comply with each Party's applicable data protection rules.

RULE 11

Languages

1. The working language of the Joint Committee is English.

2. The Joint Committee shall adopt decisions concerning the amendment or interpretation of the Agreement pursuant to points (d) and (e) of Article 18.2(2) (Functions of the Joint Committee), in the languages of the authentic texts of the Agreement. All other decisions of the Joint Committee shall be adopted in the working language.

3. Each Party shall be responsible for the translation of decisions and other documents into its own official languages, where relevant, and shall bear any expenses ssociated with such translations.

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RULE 12

Expenses

1. Each Party shall bear any expenses it incurs as a result of participating in the meetings of the Joint Committee, in particular staff, travel and subsistence expenses and video, postal or telecommunications expenses.

2. The Party hosting the meeting shall bear any expenses in connection with the organisation of meetings, the reproduction of documents and the provision of interpretation services to and from the working language of the Joint Committee.

RULE 13

Specialised committees and other bodies

1. Pursuant to point (d) of Article 18.2(1) (Functions of the Joint Committee), the Joint Committee shall supervise and coordinate the work of all specialised committees and other bodies established under the Agreement.

2. The Joint Committee shall be informed in writing of any contact points designated by specialised committees or other bodies established under this Agreement. Any relevant correspondence, documents and communications between the contact points of each specialised committee regarding the implementation of this Agreement shall be forwarded to the Secretariat simultaneously.

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