## About the RIS

The Research and Information System for the Non-Aligned and Other Developing Countries (RIS) is an autonomous research institution established with the financial support of the Government of India. RIS is India's contribution to the fulfilment of the long-felt need of the developing world for creating a 'Think Tank' on global issues in the field of international economic relations and development cooperation. RIS has also been envisioned as a forum for fostering effective intellectual dialogue among developing countries

RIS is also mandated to function as an advisory body to the Government of India on matters pertaining to multilateral economic and social issues, including regional and sub-regional cooperation arrangements, as may be referred to it from time to time. RIS functions in close association with various governmental bodies, research institutions, academicians, policy-makers, business and industry circles in India and abroad. RIS has a consultative status with UNCTAD and NAM and has conducted policy research and other activities in collaboration with other agencies, including UN-ESCAP, UNCTAD, UNU Group of 77, SAARC Secretariat, Asian Development Bank (ADB), The World Bank, and the South Centre.

RIS publication programme covers books, research monographs, discussion papers and policy briefs. It also publishes journals entitled South Asia Economic Journal, Asian Biotechnology and Development Review, and RIS Diary.

Core IV-B, Fourth Floor India Habitat Centre Lodhi Road New Delhi-110 003, India. Ph. 91-11-24682177-80 Fax: 91-11-24682173-74-75 Email: dgoffice@ris.org.in Website: http://www.ris.org.in

## WTO Market Access Negotiations and

 Indian Small Scale IndustryRajesh Mehta<br>and<br>Pooja Agarwal

RIS-DP \# 74/2004

Research and Information System for the Non-Aligned and Other Developing Countries

WTO Market Access Negotiations and
Indian Small Scale Industry

Rajesh Mehta
and
Pooja Agarwal

RIS-DP \# 74/2004

May 2004

Research and Information System for the
Core IV-B, Fourth Floor, India Habitat Centre
Lodhi Road, New Delhi - 110003 (India)
Tel: +91-11-2468 2177/2180; Fax: +91-11-2468 2173/74
Email: dgoffice@ris.org.in

[^0]
## Acknowlegement

An earlier version of this paper was presented at, "Cancun Ministerial Conference of WTO: Issues for SMEs", organized by FISME and Rajiv Gandhi Institute for Contemporary Studies held on August 29, 2003. The paper has been greatly benefited from the valuable inputs provided by participants of this seminar specially Shri Anil Bhardwaj-Director General, FISME, Shri Arun Goel-Academy of Business Studies, Mrs. Manisha Shridhar-Jt. Dev. Commissioner (WTO), DC-SSI, MoSSI and Shri R.GopalanJoint Secretary, Ministry of Commerce and Industry.

## Contents

## Page No.

I. Uruguay Round Commitments .....  3
I. 1 Product Classification ..... 3
II. 2 Some Observations ..... 4
II. Tariff Measures of Indian SSI 9
III. Doha Declaration: Mandate for WTO Negotiations ..... 11
III. 1 Issues for Developing Countries ..... 12
IV. The Present State of Negotiations on Modalities ..... 15
IV. 1 WTO-NGMA Formula ..... 15
IV.1.1 Formula ..... 16
IV.1.2 Sector-by-Sector/Zero-by-Zero Approach ..... 16
IV.1.3 Supplementary Modalities ..... 17
IV.1.4 Non-Tariff Barriers ..... 17
IV.1.5 NGMA-CD Modalities ..... 17
IV. 2 The Cancun Ministrial Draft .....  19
V. Possible Impact on Indian Small-Scale Industry: Some Preliminary Results ..... 19 ..... 19
V. 1 Formula
V. 2 Base Rates .....  20
V. 3 Proposed Bound Rates .....  21
V. 4 Zero for Zero Approach .....  22
V. 5 Special \& Differential Treatment ..... 23
VI. Concluding Remarks ..... 24
Tables
Table 1.2.1: Uruguay Round Commitments for Indian Small Scale Industry ................ 5
Table 1.2.2: Frequency Distribution of UR Bound Rates of .....  9
Indian Small Scale Industry
Table 2.2.1: Range of Tariff rates (2001-02) of Small Scale Industry ........................
Table 2.2.2: Difference Between Bound Rate and Tariff Rate (2001-02) of

Table 5.2.1: Range of Base Rates* of Small-Scale Industry, ........................................ 21 for WTO Round Negotiation

Table 5.3.1: Range of Proposed Bound Rates in the Post-Doha Round for Indian Small-scale Industrial Products (Based on Proposed NGMA-CD Formula)

## Annexures

Annexure 1: Commodities of Small Scale Industry, Tariff Rate 2001-02, $\qquad$ 28

UR Bound Rates and Proposed Bound Rate in
Post Negotiations for Alternate Values of B.

# WTO Market Access Negotiations and Indian Small 

 Scale Industry ${ }^{1}$
## Rajesh Mehta <br> Pooja Agarwal**

A large section of Indian small-scale industrial sector had been protected from the plundering rivalry of the large-scale industries. The ongoing trade liberalization and globalization talks can put these industries in problem. The main aim of this paper is to assess the implications of present round of World Trade Organisation (WTO) negotiations on Indian products, which are for exclusive manufacture by small-scale sector.

As a first step the analyses of the Uruguay round Commitments, Doha declaration and member countries' proposals, with special emphasis on the developing countries taking India as the case study, has been conducted. Further the structure and levels of bindings, base rates from where negotiations would start and tariff incidence for the products reserved for the exclusive manufacture of Indian small-scale industries has been studied. Finally the likely post negotiations scenarios for Indian small-scale industries have been presented.

The study finds some interesting results. At present around 66 per cent items of Indian small-scale industry are bound, which is higher than all India level. India cannot a priori exclude any item from negotiation in the present round. Our preliminary results based on alternate scenarios proves that the WTO-NGMA formula would cause the 53 per cent reduction in the current bindings of the products reserved for the exclusive production of small-scale industry in India.

The WTO Cancun Ministerial Text aims for bettering Non-agriculture Market Access (NAMA) through negotiations. Most of the products of Small Scale Sector fall under the negotiaion process of NAMA. The core element of

[^1]modalities for negotiations includes tariff reduction using an appropriate nonlinear formula. The WTO Negotiating Group on Market Access (NGMA) for non-agriculture products evolved a non-linear formula after the series of formal and informal consultations with various countries for one and a half-year. The formulation of NGMA was the result of Doha Ministerial Declaration that mandated the pursuance of such negotiations.

The consequential tariff reduction is a cause of major concern in developing countries as the access to principal destination markets of the developed world can cost them the opening up of their own markets for cheap imports. This foreign invasion of goods could be more detrimental for Indian medium and small-scale industries, which have been protected under the aegis of national interests.

Small-scale industry (SSI) can be defined ${ }^{2}$ as an industrial undertaking in which investment made on plant and machinery, whether hold on ownership terms or on lease/hire purchase basis, does not exceed a limit. The Government of India had been helping small-scale industries through various policy measures like reserving some economically viable and technologically feasible products for exclusive manufacture by SSI. Initially this list of reserved items started from 47 products but at present it has been extended to 811 products ${ }^{3}$

Today, SSI sector in India accounts for nearly 40 per cent of value addition in the manufacturing sector and about 80 per cent of manufacturing employment and nearly 35 per cent of exports (both direct and indirect). More than 32 lakh units are spread all over the country producing over 7,500 items and providing employment to more than 178 lakh persons ${ }^{4}$.

This paper is an attempt to provide an analysis of the impact of the nonlinear formula that was proposed by the chairman of the NGMA, on the tariff bindings of products reserved for exclusive manufacture in Small Scale sector in India. Section I gives the preview of the binding commitments of the smallscale industry in the Uruguay round. Section II provides the structure and level of Applied MFN Tariffs for the year 2001-02 of the small-scale industrial products. Section III reviews the Doha Declaration in the light of market access of nonagriculture products for developing countries. Section IV presents the current state of small-scale industry in the present round of WTO Negotiations. The possible impact of these negotiations on Indian Small-Scale Industry with some preliminary results is contained in Section V. Concluding remarks are given in last section VI

## I. Uruguay Round Commitments

The different rounds of General Agreement on Tariff and Trade (GATT)/World Trade Organization (WTO) system have led to increase in market access of industrial goods. This is being carried out by trade liberalisation process, including removal of quantitative restrictions ( QRs ) and providing tariff (custom) cuts on a large number of commodities by different countries across the world.

In the early rounds of the GATT, including last Uruguay Round, member countries agreed to: (i) provide tariff liberalisation on large number of commodities/items, and (ii) remove all types of prohibitions or restrictions (other than duties, i.e. tariff). In the tariff liberalisation, member countries have submitted to the WTO the "offer rates", sometimes called "bound level" or "bound trade of duty", for agreed commodities/items. The member countries are required to maintain the applied rate at or below the "bound rates".

India has agreed to make adjustments in tariff rates to the level of "bound rates" for more than 3300 commodities. It has also agreed to phase out quantitative restrictions on all commodities (except for around 700 commodities at 8 -digit or 10 -digit HS level, for security and other reasons) by $2002 / 3$, as per mutual agreements with major trading partners and WTO. Other member countries of WTO have also taken steps for tariff liberalisation and removal of Quantitative Restrictions (QRs). In fact, developed countries had also undertaken similar commitment in earlier rounds of multilateral trading arrangements. It was for the first time that developing countries, like India, had taken part in tariff negotiations in Uruguay Round (UR). ${ }^{5}$

In short it can be assessed that in the Uruguay Round (UR), developing countries had taken part in negotiations on trade liberalisation in comprehensive way. These countries are now committed to reduce the tariff rates for a large number of commodities/lines. As a result, a number of tariff bindings for industrial products (including products of small-scale sector) of developing countries have increased from 13 per cent to 61 per cent. And almost all the commodities of developed countries are bound at present and the level of average tariff rate is very low (around 4 per cent).

## I.1 Product Classification

The definition of the products contained in Indian small-scale industry is based on industrial classification, while 'binding' is carried out as per Harmonised

System (HS of International Trade Classification (ITC). They are converted into HS Classification at 8-digit level based on Abid Hussain Committee report and Mehta ${ }^{6}$ (1999). This Harmonised System (HS) of coding and description of commodities has been adopted by the Export and Import Policy administered by the Ministry of Commerce with effect from October 1995, sometimes known as India HS-1996.

The two-digit HS coding and description of commodities (broad commodity groups) is called as HS Chapter. The products of Small Scale Industry falls under 49 broad commodity groups (defined by Chapters of HS Classification).

The HS Chapters in which larger number of commodities of small scale industry fall are:

HS Chapter 39: Plastics and Articles thereof,
HS Chapter 62: Articles of apparel and clothing accessories not knitted or crocheted and

HS Chapter 84: Nuclear reactors, boilers, machinery and mechanical appliances; Parts thereof.

## I. 2 Some Observations

Total number of commodities (or tariff lines at 8 -digit HS) belong to Indian small-scale industry is 2016. (Table1.2.1) Out of which 137 commodities are contained in HS Chapter 39 (Plastics and Articles thereof). Majority of the products i.e. 366 falls in HS Chapter 62 (Articles of apparel and clothing accessories not knitted or crocheted). And the 223 belong to HS Chapter 84 (Nuclear reactors, boilers, machinery and mechanical appliances; Parts thereof). Rest of the items is spread in other 46 chapters. Out of these 2016, India has bound 1336 products earlier in Uruguay Round of WTO negotiations. Rests of the 680 products were left Unbound.

As it is clear from the Table above that 97 commodities of HS Chapter 39 (Plastic and articles therof) are bound and 40 were left unbound. 241 lines falling in HS Chapter 62 (Articles of Apparel and Clothing Accessories not Knitted or Crocheted) are bound the remaining 125 product lines were kept unbound. In the case of Chapter 84 (Nuclear Reactors, Boilers, Machinery and Mechanical Appliances; Parts thereof), 216 commodities out of 223 are bound while the rest 7 are unbound.
Table 1.2.1: Uruguay Round Commitments for Indian Small Scale Industry

| HS <br> Chp. | Description ${ }^{\text {a }}$ | Number of 8 -digit leve Bound | riff Lines at of HS-1996. Un-bound | Total |
| :---: | :---: | :---: | :---: | :---: |
| 25 | Salt; Sulphur; Earths and Stone; Plastering Materials, Lime and Cement | 10 | 0 | 10 |
| 27 | Mineral Fuels, Mineral Oils and Products of their Distillation; Bituminous Substance; Mineral Waxes | 5 | 3 | 8 |
| 28 | Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare-earth Metals, of Radioactive Elements of Isotopes | 52 | 0 | 52 |
| 29 | Organic Chemicals | 75 | 0 | 75 |
| 32 | Tanning or Dyeing Extracts, Tannins and their Derivatives; Dyes, Pigments and other Colouring Matter; Paints and Varnishes; Putty and other Mastics; inks | 61 | 11 | 72 |
| 33 | Essential Oils and Resinoids; Perfumery Cosmetic or Toilet Preparations | 4 | 11 | 15 |
| 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 | 5 | 8 | 13 |
| 35 | Albuminoidal Substance; Modified Starches; Glues; Enzymes | 4 | 0 | 4 |
| 36 | Explosives, pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations | ations 0 | 2 | 2 |
| 38 | Miscellaneous Chemical Products | 14 | 0 | 14 |
| 39 | Plastics and Articles thereof | 97 | 40 | 137 |
| 40 | Rubber and Articles thereof | 9 | 11 | 20 |
| 41 | Raw Hides and Skins (Other than Furskins) and Leather | 48 | 0 | 48 |
| 42 | Articles of Leather; Saddlery and Harness; Travel Goods, Handbags and similar containers; Articles of Animal Gut (other than Silk-worm Gut) | ; 0 | 17 | 17 |

Table 1.2.1. continued
$\left.\begin{array}{llrrr}\hline \begin{array}{l}\text { HS } \\ \text { Chp. }\end{array} & \text { Description } & \begin{array}{c}\text { Number of Tariff Lines at } \\ \text { 8-digit level of } \\ \text { Bound }\end{array} \\ & & \text { Total } \\ \text { Un-bound }\end{array}\right]$
$\left.\begin{array}{llrrr}\begin{array}{l}\text { HS } \\ \text { Chp. }\end{array} & \text { Description } & \begin{array}{c}\text { Number of Tariff Lines at } \\ \text { 8-digit level of HS-1996. } \\ \text { Bound }\end{array} \\ \hline \text { Un-bound }\end{array}\right]$
Table 1.2.1. continued
$\left.\begin{array}{llrl}\hline \begin{array}{l}\text { HS } \\ \text { Chp. }\end{array} & \text { Description } & \begin{array}{c}\text { Number of Tariff Lines at } \\ \text { 8-digit level of HS-1996. } \\ \text { Bound }\end{array} \\ \text { Un-bound }\end{array}\right]$

Table 1.2.2: Frequency Distribution of UR Bound Rates of Indian Small Scale Industry

| Bound Rate (\%) | No. of lines ( at 8-digit HS-1996) |
| :---: | :---: |
| 0 | 4 |
| 10 | 2 |
| 20 | 26 |
| 25 | 195 |
| 28 | 1 |
| 30 | 2 |
| 35 | 183 |
| 40 | 922 |
| 41 | 1 |
| Total | $\mathbf{1 3 3 6}$ |

Source: Annexure 1.
Table 1.2.2 gives range and frequency ditribution of the UR bound rtes of India small-scale industry. The range of binding rates is $0-40$ per cent. Within 1336 bound lines, 1106 products were bound above 30 per cent. And the bindings of the remaining 230 commodities was less than and equal to 30 per cent.

So this is clear by now that in the Uruguay round majority of small- scale products were bound and that too by higher rates.

## II. Tariff Measures of Indian SSI

Tariff levied on India's imported products is based on different duties. First is the Basic Duty (BD). Usually this duty is expressed as a percentage of Assessable Value (AV). This AV is sum total of value of goods at time and place of importation (cif value) and landing charges as a percentage of cif value. The rates of basic duty are specified as the 'scheduled rates of basic customs duty'. In literature they are known as 'statutory rates'. These scheduled rates are further categorised into the standard rate i.e. MFN rate and the preferential rate. The standard rates of basic duty are generally ad valorem barring some exceptions. However these standard rates does not determine the actual duty rates applicable on different goods. Preferential rates are applicable on imports from preferential areas.

The second type of duty levied on goods imported is called as Additional Customs Duty (Addl) that is popularly known as countervailing duty (CVD). In 1999-2000 budget, government of India announced a surcharge on basic customs duty (SCD) for all imported articles. Further in the budget for 1998-99, a special additional duty of customs (SAdd) was also introduced. All duties of

Table 2.2.1: Range of Tariff rates (2001-02) of Small Scale Industry

| Tariff Rate (\%) | No. of lines (at 8-digit HS-1996) |
| :---: | :---: |
| 0 | 6 |
| 5 | 39 |
| 15 | 38 |
| 20 | 1 |
| 25 | 383 |
| 35 | 1549 |
| Total | $\mathbf{2 0 1 6}$ |

customs, i.e. basic, surcharge and additional duties are included in the cif value for imposition of SAdd. And all these duties i.e. BD, Addl, SCD, SAdd and various exemption notifications issued by the government collectively determine the actual duty rates levied. These rates are also called as effective duty rates. ${ }^{7}$

The negotiations in the present WTO round will be conducted on the basis of bound rate. For unbound items two times applied tariff rates of the year 2001 would be considered as base rate. Table 2.2.1 below summarizes the range of tariff rates (2001-02) of Indian Small-Scale industry.

Out of total 2016 lines, the applied tariff imposed on 1549 lines is 35 per cent. While on 461 lines applied tariff rates lies between $5-25$ per cent (200102 ). Only 6 out of 2016 lines are freely imported (2001-02).

Difference between MFN Applied rate (2001-02) and bound rate was not significant for most of items. This fact is evident from Table 2.2.2. For 449

Table 2.2.2: Difference Between Bound Rate and Tariff Rate (2001-02) of Bound Items of Indian Small-Scale Industry

| Difference (\% points) | No. of lines (at 8-digit HS-1996) |
| :---: | :---: |
| 0 | 449 |
| 5 | 647 |
| 10 | 12 |
| 13 | 1 |
| 15 | 196 |
| 20 | 30 |
| 25 | 1 |
| Total | $\mathbf{1 3 3 6}$ |

bound commodities this difference (Applied Rate-Bound Rate) lies near zero. And for maximum number of commodities the difference between applied and bound rate is 5 per cent. For the rest 240 items this difference is significantly visible between the 10 to 25 percentage points.

## III. Doha Declaration: Mandate for WTO Negotiations

The fourth ministerial conference of WTO was held in Doha, Qatar in November 2001. The ministerial declaration contained the comprehensive mandate on number of issues. As a part of this mandate (paragraph16) it was decided that the negotiations on market access for non-agriculture goods (which includes most of products of Indian small-scale sector) should be conducted. Paragraph 16 says that,
"We agree to negotiations which shall aim, by modalities to be agreed, to reduce or as appropriate eliminate tariffs, including the reduction or elimination of tariff peaks, high tariffs, and tariff escalation, as well as non-tariff barriers, in particular on products of export interest to developing countries. Product coverage shall be comprehensive and without a priori exclusions. The negotiations shall take fully into account the special needs and interests of developing and leastdeveloped country participants, including through less than full reciprocity in reduction commitments. To this end, the modalities to be agreed will include appropriate studies and capacity-building measures to assist least-developed countries to participate effectively in the negotiations"
cf, WTO, Ministerial Declaration, WT/MIN (01)/DEC/W/1, Nov. 14, 2001, Doha, 9-14, November 2001.

The declaration is a comprehensive document for member countries. Some salient features of the declaration are:

- Reduction or as appropriate elimination of tariffs.
- Reduction or as appropriate elimination of tariff peaks
- Reduction or as appropriate elimination of tariff escalation.
- Reduction or as appropriate elimination of non-tariff barriers, in particular on products of export interest to developing countries.
- Special and differential treatment.

A number of developing countries, including India, were intially opposed to the inclusion of "market access of industrial sector" in the on going new
round of WTO negotiations. They had probably taken this stand because the average level of developed countries' tariff rate is low. It was presumed that the inclusion of industrial tariffs in the new round (of WTO) would not increase market access for developing countries, because the further reduction in tariff rates of developed countries cannot be substantial. On the other hand, developing countries may have to give market access to its trading partners by significantly further cutting down their tariff rates and spread of tariff bindings. Considering this it is important to highlight the issues, which are of major consideration for developing countries.

## III. 1 Issues for Developing Countries

In the negotiation process it is well known that there is mounting pressure on developing countries to reduce or eliminate its tariffs. Developing countries should give emphasis on the following aspects for negotiation on NAMA:

1. Elimination of Tariffs: Developing countries should completely reject the issue of elimination of tariffs as one of the core objects of the Doha declaration. Elimination of tariffs will lead to very high reductions by developing countries as compared to that of developed countries. It will not be consistent with 'development dimension' and the principle of 'less than full reciprocity' of the present round.
2. Reduction of Tariffs: Developing countries should not concentrate on reduction in the average tariff but their concerns should be focussed on other key aspects like non-ad valorem duties, peak tariffs, tariff escalation, 'credit for autonomous liberalisation', non-tariff barriers, etc.
3. Non-Ad valorem Duties: A large number of developed countries have imposed specific and complex duties, rather than ad valorem rates on a large number of commodities as compared to the number of commodities by developing countries. It has been noticed that these specific duties conceal the fact that the developed countries are indirectly imposing high and peak tariffs without explicitly mentioning them in multilateral forums, including WTO. Although most of the countries believe that the specific duties should be replaced by ad valorem rates, no decision was made in the UR. In fact, a significant number of UR bound rates had been committed in the form of specific duties.

Non-ad valorem duties are not suitable for analytical and comparative purposes, and require more common ad valorem tariffs. Hence these specific
duties are converted to ad valorem equivalence (AVEs), if possible. A number of studies show that the ad valorem equivalence of a large number of products, whose customs duties are defined in the form of specific and complex tariffs in national custom tariff schedules/WTO bound rates, is very high.

The custom tariff database of the US for August 1999 also proves the abovementioned observation. In this database, the US defines specific duties for around 600 industrial commodities (national lines) and provides the corresponding ad valorem equivalent rates of most of the specific duties. It shows that the average tariff rate (i.e. AVEs) of commodities with non-ad valorem duties is almost three times higher than the average tariff rate of industrial commodities whose custom duty is defined in the form of ad valorem rates. In this context, it is worth highlighting that ad valorem equivalence of bound rates is still not available in the literature.
4. Tariff Peaks: The recent statistics of custom duties show that the average tariff rates of different countries have declined. However, it has been noticed that the problem of high tariffs is still prevalent in certain sectors. These high tariffs are generally noticed in developed countries. The unusually high tariffs in the frequency distributions of tariff rates are called 'peak tariffs' in literature. After the tariff commitments of the UR, peak tariffs seem to be a major hurdle in the market access of certain industrial sectors, particularly in products, where developing countries have export potential.

In most of the existing literature, a cut-off point for the identification of commodities with peak tariffs has generally been carried out. The level of cut-off point is generally taken as 12 per cent (and sometimes 10 per cent or 15 per cent). All those commodities, whose tariff rate is more than 12 per cent ad valorem rate, are called commodities with peak tariffs. In the existing literature the selection of a cut-off point is arbitrary and has no relation with average tariff. Although this method is simple, it has number of disadvantages for developing and LDCs countries like (i) no relation with average bound or applied rates, and (ii) no distinction is made between different groups of countries (developed, developing, and least developed countries).

In this context, it should be remembered that tariff negotiations in the multilateral rounds take into consideration different elements like the level of average tariff rates, present level of applied rates and depth of tariff cuts.

But little emphasis is given on tariff peaks, particularly of developed countries.
5. Tariff Escalation: Tariff escalation occurs when tariff levels increase with the level of processing, providing high level of effective protection to the importing countries' processing sectors. Tariff escalation has been a major concern for developing countries, which fear that it may inhibit their efforts to industrialisation.

Tariff structures of different countries have traditionally displayed significant escalation favouring domestic processors for a large number of commodities. It was expected that tariff commitments in the UR would provide for gradual reduction of escalation by applying relatively higher cuts to finished goods. However, rapidly rising tariffs have been noticed from low rates for raw material to higher rates for intermediate goods and sometime peak tariffs for finished products. The tariff escalation has continued after the UR for a large number of sectors, particularly, metals, textile \& textile products, leather \& rubber products and to some extent wood \& wood products. The results, based on estimated average tariff rates at different stages of processing, confirm the persistent high tariff escalation for a large number of developed countries/commodities. In Japan, tariff escalation is evident in a number of sectors, most notably between semi-processed and fully processed items, particularly in sectors like textile, petroleum refinery, rubber products, metals and footwear. In case of the EU, significant tariff escalations have been noticed in sectors such as textile, leather products, wood products, industrial chemicals and rubber products. The UR has also lead to appearance of tariff in textile, leather \& rubber products, etc.
6. Non-tariff Barriers: In the GATT, the developed countries have been the forceful advocates of open and liberal trade and their message to developing countries has been to follow a similar process. In a truly amazing act of self-denial, they have an impressive array of new measures of protection and government interventions. These have been imposed through different instruments, including non-tariff barriers (NTBs).

To quote an example, Japan is imposing 16 broad categories of NTBs on its imported goods. At least one or other type of these NTBs has been imposed on 2742 commodities (or lines) of the Japan's industrial sector. A significant number of Japan's imported items were subject to multiple types of NTBs and most of these items belong to commodity groups like mineral fuel,
organic chemical, pharmaceutical product, furskin and artificial fur and wood \& wood products. Apart from these types of tariff barriers, the imports of a large number of commodities require licenses, must meet particular specifications, and are imported through specific agencies, etc.

The incidence of hard-core NTBs for different commodity groups varies significantly from one country to another. The hard-core NTBs have been frequently noticed in sectors like pharmaceutical products, essential oils, soap \& organic surface, chemicals products, leather and leather products, wood and wood products, textiles (particularly in the markets of Canada, Japan and the European Union), iron \& steel, plant \& machinery and miscellaneous manufactured products (in European Union and Australia), in a large number of major trading partners of developing countries.

The non-tariff barriers continue to affect the growth of world trade and the UR could not tackle these issues successfully. On the one hand the exporting countries generally term them as NTBs, the imposing countries insist that 'these instruments are policy objectives' ${ }^{8}$.

## IV. The Present State of Negotiations on Modalities

The Doha mandate called for the pursuance of negotiations for market access. In this regard a Negotiating Group on Market Access (NGMA) was created within WTO. After a series of consultations with member countries for around one and a half-year the chairman of the NGMA submitted a draft paper that contained the framework of modalities of negotiations. It is interesting to study the key elements of this draft proposal:

## IV. 1 WTO-NGMA Formula ${ }^{9}$

As part of negotiations a number of meetings of NGMA have been held and member countries have submitted many proposals ${ }^{10}$, particularly relating to Modalities:

The different modalities can be categorised into following five broad categories.

1. Request and offer

Formulae
3. Sector by sector
4. Zero for Zero
5. Mixed

A list of formulae submitted by some members to NGMA is given in WTO ${ }^{11}$. Based on different submissions, the chairman of NGMA has prepared a document 'Draft Elements of Modalities for Negotiations on Non-Agricultural Products', WTO, TN/MA/W/35/Rev. 119 August 2003.

The major components of the NGMA Chairman Draft (NGMA-CD) are:

## IV.1.1 Formula

The application of the formula will be based on the following elements:

- Base rate: tariff reduction or elimination on all non-agricultural products ${ }^{12}$ from the bound rates after full implementation of current concessions ${ }^{13}$. However, for unbound items, the basis for commencing the tariff reductions shall be two times the MFN applied rate ${ }^{14}$;
- the base year for MFN applied tariff rates shall be 2001;
- non-ad valorem duties shall be converted to ad valorem equivalents;
- HS nomenclature: negotiations to commence on the basis of Harmonized System (HS) 1996, and negotiations to be finalized in HS2002 nomenclature; ${ }^{15}$ and
- for import data, the years 1999-2001, hereinafter "reference period", shall be used in order to mitigate yearly fluctuations.

All non-agricultural tariffs shall be reduced on a line-by-line basis using the following formula ${ }^{16}$ applied to the base rates outlined in above paragraph:

$$
t_{1}=\frac{B \times t_{a} \times t_{0}}{B \times t_{a}+t_{0}}
$$

where,
$\mathrm{t}_{1} \quad$ is the final rate, to be bound in ad valorem terms
$t_{0}$ is the base rate
$t_{a}$ is the average of the base rates
$B$ is a coefficient with a unique value to be determined by the participants (member countries of the WTO).
IV.1.2. Sector-by-Sector/Zero-by-Zero Approach

The NGMA-CD has also proposed a sectoral elimination approach, in addition to the application of formula, for seven sectors: Electronics \& Electrical goods; Fish \& Fish products; Footwear; Leather goods; Motor Vehicle parts \& components; Stones, Gems, \& Precious Metals; and Textiles \& Clothing.

## IV.1.3 Supplementary Modalities

In addition to the above two approaches the NGMA-CD proposes that member countries should adopt other procedures for additional tariff reduction and elimination.

## IV.1.4 Non-Tariff Barriers

The Chairman summarises some elements for reductions or elimination of nontariff barriers. ${ }^{17}$ The above components do not summarise elements of 'special \& differential treatments', 'newly acceded members' and 'appropriate study and capacity building', given in Appendix II.

## IV.1.5 NGMA-CD Modalities

Keeping the priorities of developing countries, the following paragraphs give some pointed observations on NGMA-CD modalities:

The core modality is based on formula. The formula proposed in NGMACD is a modified version of Swiss Formula. Swiss formula does not incorporate the structure and average level of tariff rates of individual member countries, while the NGMA-CD proposed 'Modified Swiss Formula' take cares of average tariffs of member countries. However, this formula (like Swiss formula) also depends upon the (magic) value of coefficient B. In Tokyo Round, the value of $B$ was taken as 14 (and 16 in some cases). In this modified formula of NGMA$C D$ we cannot take $B=14$ or 16 ; because it will not lead to deeper reduction as per guidelines of the Doha declaration. The draft proposal is silent on the value of coefficient B.

The zero-by-zero approach for tariff elimination of seven sectors, i.e. Electronics \& Electrical goods; Fish \& Fish products; Footwear; Leather goods; Motor Vehicle parts \& components; Stones, Gems \& Precious Metals; and Textiles \& Clothing; is similar to information technology agreement (ITA). Although the NGMA-CD talks about Special and Differential (S\&D) treatment for implementation period in these sectors, but it adds very specifically that approach will be applicable to all the products of these sectors, even for developing countries. In other words, India and other developing countries have to eliminate tariffs on all lines of these sectors. These sectors constitute a major share of developing countries trade. As mentioned earlier, it is not easy for developing countries to accept the elimination of all tariff lines even in an extended time frame.

The NGMA-CD is completely silent on tariff escalation of non-agricultural products. The formula does indirectly capture it. In case the NGMA-CD formula is used, the rate of the tariff escalation may declined as compared to as that of Uruguay Round ${ }^{18}$. However, the 'supplementary modalities' of NGMA-CD may lead to increase in tariff escalation. This may not meet the priorities of developing countries. In this context the draft proposal for market access for agricultural ${ }^{19}$ is very clear. The proposal says that "for developed countries...... where the tariff on a processed product is higher than the tariff for the product in its primary form, the rate of tariff reduction for the processed product shall be equivalent to that for the product in its primary form multiplied, at a minimum, by a factor of $1.3^{\prime \prime}$. In other words, the proposal for market access for agriculture suggest that the binding rate of finished products should be reduced by more than 30 per cent as compared to that of raw-materials, if the pre-millennium round tariff of the final product is higher than that of the raw material.

The NGMA-CD proposal is very clear that all items whose duties are defined in the form of specific and complex form should be included in negotiations. It says "... Non-ad valorem duties shall be converted to ad valorem equivalents (AVEs) according to the procedures..." The NGMA-CD proposal also mentions the formula for working out ad-valorem equivalence of specific duties using simple methods. However, it is well known how some of these specific duties are defined and it is very difficult to calculate ad-valorem equivalence of these duties ${ }^{20}$. The NGMA-CD proposes that in such case of "Non-ad valorem tariffs for which AVEs cannot be calculated by the Secretariat because of the technical nature of the duties concerned shall be assumed to have an AVE equivalent to the tariff average $\left(\mathrm{t}_{a}\right)$ as used in the formula". India and developing countries should keep to close watch on this, because it has been noticed that the ad valorem equivalence of specific duties, indeed, is relatively very high as compared to those commodities whose duties are defined in the form of ad-valorem rates.

NGMA-CD is still not clear about coverage of NTBs to be dealt. It is probably not very clear about how to deal with non-tariff barriers. It is still talking about (i) identification and examination of various types of NTBs, (ii) categorisation, (iii) collection of information and (iv) inter-linkage with other bodies of WTO. It says that modalities could include request/offer, horizontal or vertical approaches. Developing countries should ask for clear interpretation of such steps towards NTBs.

As a part of Special and Differential Treatment, the NGMA-CD proposal says that "for developing countries ..." up to 5 per cent of tariff lines may
remain unbound provided that no more than 1 per cent ( 1 per cent of the total value of a member's imports) could be taken in one HS chapter. Both these conditions of 5 per cent tariff lines and 1 per cent import value is very strict.

## IV. 2 The Cancun Ministerial Draft

The Cancun ministerial text drafts circulated on 24 August 2003 (JOB (03)/ 150/Rev.1) and later on 13 September 2003 (JOB (03)/150/Rev.2) reaffirmed the adoption of the modalities proposed by NGMA chairman Girard. In this context it is worth noting that certain amendments could be observed in the ministerial text reflecting the pressures from different countries. Although both draft Cancun ministerial drafts had referred to the adoption of the constructive work undertaken by NGMA but the exact formula is not defined in these texts. They are just talking about a 'non-linear formula' that should get adopted. The non-linear formula can also mean swiss formula suggested in EC-US-Canada proposal. As the supplementary modalities the export interests of developing countries are taken care in the draft Cancun ministerial text as it talks about sectorial tariff elimination or harmonisation element. But the sectors are not identified specifically in this text. Here the flexibility provision in participation and product coverage is made available to developing countries. The Cancun Draft provides another flexibility to developing countries to either apply less than half of the formula cuts to up to 10 per cent of tariff lines and that these tariff lines do not exceed 10 per cent of total value of a member's imports or keep up to 5 per cent of tariff lines unbound provided they do not exceed 5 per cent of the total value of a member's imports. But at the same time this flexibility cannot be used to exclude entire HS Chapter. The Cancun draft stresses on proceeding negotiations on non-tariff barriers. The ministerial text is bit clear about coverage of NTBs to be dealt. The Non-Tariff Barriers (NTBs) had been considered as the integral part of negotiations. Thereby all member countries have been instructed to intensify their work on NTBs. All participant nations have to make notifications on NTBs by 31 October 2003. The possibility of supplementary modalities such as zero-by-zero approach for tariff elimination, tariff harmonisation and 'request and offer' approach are kept open. This very well gives the flexibility to developing countries to accept or reject the elimination of all tariff lines even in an extended time frame.

## V. Possible Impact on Indian Small-Scale Industry: Some Preliminary Results

Discussions on WTO negotiations have been going on for the last one and a half-year. All the items of small-scale industry will be bound. Negotiations for
this round will take place from bound value and if commodity is unbound two times applied MFN rate will be taken as the base (as mentioned earlier). Reduction will be based on a non-linear formula ${ }^{21}$. There is a provision in the WTO-NGMA draft proposal that for some sectors there will be complete tariff elimination. There is also provision for the very few commodities, which are highly sensitive due to some strategic reasons, and can be left unbound or bound at high level.

## V. 1 Formula

After the series of formal and informal consultations with member nations the chairman of NGMA had released a draft containing elements of modalities for non-agriculture market access negotiations. The key feature of these modalities is the non-linear formula to be used for tariff cutting exercise. The application of the formula will be based on the following elements:

- base rate: tariff reduction or elimination on all non-agricultural products ${ }^{22}$ from the bound rates after full implementation of current concessions ${ }^{23}$. However, for unbound items, the basis for commencing the tariff reductions shall be two times the MFN applied rate ${ }^{24}$;
- the base year for MFN applied tariff rates shall be 2001;
- non-ad valorem duties shall be converted to ad valorem equivalents;
- HS nomenclature: negotiations to commence on the basis of Harmonized System (HS) 1996, and negotiations to be finalized in HS2002 nomenclature; ${ }^{25}$ and
- for import data, the years 1999-2001, hereinafter "reference period", shall be used in order to mitigate yearly fluctuations.

All non-agricultural tariffs shall be reduced on a line-by-line basis using the following formula ${ }^{26}$ applied to the base rates outlined in above paragraph:

$$
t_{1}=\frac{B \times t_{a} \times t_{0}}{B \times t_{a}+t_{0}}
$$

where,
$\mathrm{t}_{1} \quad$ is the final rate, to be bound in ad valorem terms
$\mathrm{t}_{0} \quad$ is the base rate
$t_{a}$ is the average of the base rates
$B$ is a coefficient with a unique value to be determined by the participants (member countries of the WTO).

## V. 2 Base Rates

The tariff cutting exercise will start from the Uruguay Round bound rates that are base rates. For unbound items two times applied MFN rate of 2001 will be considered as the base rate (for the negotiations in present round). In Table

Table 5.2.1: Range of Base Rates* of Small-Scale Industry, for WTO Round Negotiation

| Base rate (\%) | No. of lines(at 8-digit level of HS 1996) |
| :---: | :---: |
| 0 | 4 |
| 10 | 11 |
| 20 | 26 |
| 25 | 195 |
| 28 | 1 |
| 30 | 4 |
| 35 | 183 |
| 40 | 922 |
| 41 | 1 |
| 50 | 26 |
| 70 | 643 |
| Total | 2016 |

[^2]5.2.1, we have presented the range of these base rates for millennium round negotiations of the small-scale industry. It is clear by now that for unbound items whose applied rates are around 25 and 35 per cent their base rate is coming around 50 and 70 per cent. The base rate for majority (922) of the lines is 40 per cent. So it is clearly visible that for most of the commodities of smallscale industry base rates are lying on relatively higher side

## V. 3 Proposed Bound Rates

In our earlier study ${ }^{27}$ the bound rates were collected for all non-agricultural commodities defined in HS-1996 at 6-digit level. For this study the bindings of the products belonging to small-scale sector have been taken out to conduct some simulations.

If the WTO negotiations are met then the average tariff of products of small-scale industry will fall from 47.3 per cent (base rate) to varying values depending upon the magic value of the fixed coefficient (B) given in the formula.

It is clear from Table 5.3.1 that if $B=1$ then the average would fall from 47.3 per cent to 22.2 per cent. The peak tariff in this case would be around 27.5 per cent. And maximum number of products i.e. 922 products would be bound at 21.1 per cent. Annexure 1 gives the details of 2,4 and 8 -digit HS-1996 Classification of all 2016 items along with tariff rate for the year 2001-02,Final Bound Rates as on 1.1.2001, Base Rates from where negotiations would begin and proposed bound rates for alternate values of B.

Table 5.3.1: Range of Proposed Bound Rates in the Post-Doha Round for Indian Small-scale Industrial Products (Based on Proposed NGMA-CD Formula)(\%)

| Base <br> rate | $\mathbf{B}=\mathbf{0 . 2 5}$ | $\mathbf{B}=\mathbf{0 . 5}$ | $\mathbf{B}=\mathbf{1}$ | $\mathbf{B}=\mathbf{1 . 5}$ | $\mathbf{B}=\mathbf{2}$ | No. of <br> Tariff Lines |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 4 |
| 10 | 5.3 | 6.9 | 8.2 | 8.7 | 9.0 | 11 |
| 20 | 7.1 | 10.5 | 13.8 | 15.4 | 16.3 | 26 |
| 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 | 195 |
| 28 | 8.0 | 12.4 | 17.2 | 19.7 | 21.3 | 1 |
| 30 | 8.1 | 12.8 | 17.9 | 20.7 | 22.4 | 4 |
| 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 | 183 |
| 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 | 922 |
| 41 | 8.8 | 14.4 | 21.3 | 25.4 | 28.1 | 1 |
|  | 50 | 9.1 | 15.4 | 23.5 | 28.6 | 32.0 |
| Average | $\mathbf{4 7 . 3}$ | $\mathbf{8 . 8}$ | $\mathbf{1 4 . 7}$ | $\mathbf{2 2 . 2}$ | $\mathbf{2 6 . 9}$ | $\mathbf{3 0 . 0}$ |

## V. 4 Zero for Zero Approach

A sectorial elimination approach is also proposed in WTO draft proposal in order to eliminate and bind all tariffs of seven identified sectors. These products fall under:

HS Chapters 3: Fish and crustaeans, molluscs and other aquatic invertebrates,
HS Chapters 15: Animals or vegetable fats and oils and their cleavage product; prepared edible fats; animal or vegetable waxes

HS Chapters 16: Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

HS Chapter 42: Articles of leather; saddlery and harness; travel goods; handbags and similar containers; articles of animal gut (other than silk-worm gut)

HS Chapters 50-64: Manuscripts, typescripts and plans; Silk; Wool, fine or coarse animal hair, horse hair yarn and woven fabric; Cotton; Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; Man-made staple fibres; Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and
cables and articles thereof; Carpets and other textile floor coverings; Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; Impregnated, coated, covered or laminated textile fabrics; textile articles of kind suitable for industrial use; Knitted or crocheted fabrics; Articles of apparel and clothing accessories, knitted or crocheted; Articles of apparel and clothing accessories, not knitted or crocheted; Other made up textile articles; sets; worn clothing and worn textile articles; rags; Footwear, gaiters and the like; parts of such articles;

HS Chapter 71: Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellary;

HS 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 85 and

HS Chapter 87: Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof 87).

The total number of items identified for sectoral elimination falling under the purview of small scale industry is 654.If the small scale industry finds these items as highly sensitive to imports than it can suggest the government of India to remove such products from sectoral elimination. But the trade statistics for this industry for the year 1999-2000 shows that total export value (i.e. Rs.3489959.3 Lakhs) of small-scale industry is three times greater than its total import value (Rs.1315694.4 Lakhs) for the same year. So the huge export potential of this industry goes to prove that if these sectors are made free for international trade than definitely Indian small-scale industry stands to gain huge market access in the rest of the world.

## V. 5 Special \& Differential Treatment

Under the S\&D treatment provision developing countries are granted flexibility to keep 5 per cent of their tariff lines unbound provided they do not exceed 5 per cent of their total import value or apply less than formula cuts to 10 per cent of tariff lines providing their import value does not exceed 10 per cent of our total imports.and not more than one per cent is taken from one HS chapter. So this restricts small-scale industries to keep all their products unbound. The total number of products falling under industrial sector at 8 -digit HS
classification is 9467. So 5 per cent of this comes around to 450 items and 10 per cent comes around 947 products. Hence Indian Industry (including small-scale products) cannot keep more than 947 items under sensitive list. And they have to take care that whatever products are identified as sensitive their import value should not exceed 10 per cent of total India's imports. In an earlier report ${ }^{28}$ it was found that 562 items of Indian Industrial sector are import-sensitive that constitutes 5.9 per cent of total lines (at 8 -digit HS level). Out of these 562 lines, items belonging to small-scale industry are only 78.That means hardly 0.8 percent of Indian non-agricultural products falling under exclusive manufacure of small-scale industry are sensitive. These figures are safe enough to protect small-scale sector from foreign invasion, if the identification of sensitive items is done, keeping in view objectives of small-scale sector

## VI. Concluding Remaks

At present, the 21 per cent of Indian industrial (or non-agricultural) products are reserved for exclusive manufacture by small-scale sector. In terms of product coverage at 8 -digit HS level, total numbers of tariff lines for small-scale industry are 2016 out of total 9467 Indian industrial items. The import value of the products of small-scale industry constituted around 8 per cent of total nonagricultural imports for the year 1999-2000. Out of this 2016 commodities 1336 were bound i.e. 66 per cent of total small-scale sector. This coverage of the bound items under WTO/GATT process is higher than percentage coverage of lines under all products of Indian industrial sector.

The $4^{\text {th }}$ ministerial conference of WTO held in Doha in Nov. 2001 gives the mandate for the negotiation on market access for non-agricultural goods, which includes small-scale industry. This mandate is the cause of concern for Indian small-scale industry. The declarations highlights reduction and elimination of tariffs, tariff peaks, high tariffs, tariff escalation and non-tariff barriers. Product coverage should be comprehensive and without a priori exclusions. After the adoption of Doha agenda, the member countries of WTO's Negotiating Group on Market Access (NGMA) submitted a number of proposals relating to "modalities". The chairman of NGMA submitted a draft proposal of modalities after a series of formal and informal consultations. The core modality/formula submitted by NGMA takes into account most of the concerns of the developing countries. As per NGMA proposal, the tariff cutting exercise in the present round of negotiations would start from base rates. The average value of base rates of the products of small-scale industry is 47.3 per cent. The NGMA formula
can bring this average of 47.3 per cent down to 22.2 percent if the unit value of fixed coefficient B (as defined in NGMA formula) gets accepted.

It is not easy for small-scale industry to completely accept the tariff elimination in seven sectors, even in an extended framework. Keeping in view the contribution of small-scale industry to national economy, it needs to be appreciated that tariff is an important instrument for making domestic and trade policies for small-scale industry. On the domestic front tariff elimination, it may be recalled, will lead to substantial reduction in customs revenue that is the main form of revenue receipt for the developing countries. The developing countries therefore, should be given full advantage of "less than full reciprocity".

As a special and differential treatment, developing countries are allowed either to apply less than formula cuts or keep few lines unbound. In this context, a large number of proposals have been submitted by different countries. These proposals show that there is significant difference in perception among developed and developing countries. The latest Cancun ministerial draft text suggest less than formula cuts (but all commodities bound) for 10 per cent of tariff line or 5 per cent of lines unbound. Obviously, these lines should be import-sensitive, and may belong to strategic industries including small-scale industry. Small-scale industry should identify these tariff lines, and submit a proposal to Indian negotiators so that the coverage of tariff lines should not be more for small-scale industry as compared to Indian industrial sector.

## Endnotes

An earlier version of this study was presented in, "Cancun Ministerial Conference of WTO: Issues for SMEs" Organized by FISME and Rajiv Gandhi Institute for Contemporary Studies held on August 29, 2003.
2 Definition as in the year 2001 stated in Report by Planning Commission, March 2001.
${ }^{3}$ "Report of The Study Group on Development of Small Scale Enterprises", Dr. S.P.Gupta, Chairman, Planning Commission, Government of India", New Delhi, March 2001.
${ }^{4}$ "Report of The Study Group on Development of Small Scale Enterprises", Dr. S.P.Gupta, Chairman, Planning Commission, Government of India", New Delhi, March 2001.
5 Mehta, R. and S.K. Mohanty (2001), WTO and Industrial Tariff: An Empirical Analysis for India, RIS.
${ }^{6}$ Mehta, R. (1999), Tariff and Non-Tariff Barriers of Indian Economy: A Profile, RIS
7 Mehta, R. and S.K. Mohanty (2001), ibid, and Academy of Business Studies, 2003-04.
8 Based on Mehta, R. (2003) Indian Industrial Tariff: Towards Development Round Negotiations, RIS and Mehta, R. (2001), WTO, Liberalisation and Industrial Sector: The Case of Market Access, RIS Occasional Paper No. 63.
9 "Draft elements of modalities for negotiations on non-agriculture products", TN/MA/ W/35,Rev.1, WTO 19 August 2003.

10 Different countries have submitted a number of proposals. Among these proposals India has made three submissions.
11 "Formula approaches to tariff negotiations, Note by the Secretariat, Revision, TN/MA/ S/3/Rev.2", WTO, 11 April 2003.
12 All products not covered by the WTO Agreement on Agriculture.
${ }^{13}$ Credit may be given for autonomous liberalization provided that the items were bound on an MFN basis in the WTO since the conclusion of Uruguay Round. Thus, in the following cases, credit will accrue by using the base rate that was in place before the autonomous liberalization took place, and the formula reduction would be applied to this higher basis. In the case of items that were not previously bound, two times the MFN applied rate or the new bound rate, which ever is higher, for the year the liberalization took place would be the basis. It is noted that in the cases of the Ministerial Declaration on the Expansion of Trade in Information Technology Products, further initiatives in the Pharmaceutical zero-for-zero sector, and certain other individual initiatives, the bound rate was reduced to zero and through the application of the formula, credits would not be relevant. Thus, for the remaining items, credit could be given for the tariff lines noted in the following WTO documents which have been given legal effect through certifications: European Communities (WT/Let/178), Hungary (WT/Let/441), India (WT/Let/374), Korea (WT/Let/302), Pakistan (WT/Let/424), Sri Lanka (WT/Let/398), and the United States (WT/Let/182).
14 When the MFN applied rate in the base year is less than 2.5 per cent, 5 per cent shall be used as the basis.
15 If Members so desire, they may commence with HS2002 nomenclature if the corresponding concordance tables are provided.
16 All numbers used in the formula will be calculated to one significant decimal point.
17 Para 13 of "Draft elements of modalities for negotiations on non-agricultural products", TN/MA/W/35, WTO, 16 May 2003.
18 Uruguay Round led to increases in tariff escalation particularly for products in which developing countries have export potential. See, Mehta and Mohanty (2001) and UNCTAD (1999-2000) The Post-UR Tariff Environment for Developing Countries: Tariff Peaks and Tariff Escalation, TD/B/COM/1/14/Rev/1, 14, September, among others.
19 WTO (2003), Negotiations on Agriculture First Draft of Modalities for the Further Commitments, Committee on Agriculture, TN/AG/W/1/Rev.1, 18 March 2003.
20 See for example UNCTAD, TRAINS, Winter 1998; and Mehta and Mohanty (2001).
21 Mehta and Agarwal (2003) WTO NON-Agriculture Market Access Modalities-A Case Study of Impact on a Developing Country, RIS Discussion Paper No. 59, 2003.
22 All products not covered by the WTO Agreement on Agriculture.
${ }^{23}$ Credit may be given for autonomous liberalization provided that the items were bound on an MFN basis in the WTO since the conclusion of Uruguay Round. Thus, in the following cases, credit will accrue by using the base rate that was in place before the autonomous liberalization took place, and the formula reduction would be applied to this higher basis. In the case of items that were not previously bound, two times the MFN applied rate or the new bound rate, which ever is higher, for the year the
liberalization took place would be the basis. It is noted that in the cases of the Ministerial Declaration on the Expansion of Trade in Information Technology Products, further initiatives in the Pharmaceutical zero-for-zero sector, and certain other individual initiatives, the bound rate was reduced to zero and through the application of the formula, credits would not be relevant. Thus, for the remaining items, credit could be given for the tariff lines noted in the following WTO documents which have been given legal effect through certifications: European Communities (WT/Let/178), Hungary (WT/Let/441), India (WT/Let/374), Korea (WT/Let/302), Pakistan (WT/Let/424), Sri Lanka (WT/Let/398), and the United States (WT/Let/182).
24 When the MFN applied rate in the base year is less than 2.5 per cent, 5 per cent shall be used as the basis
25 If Members so desire, they may commence with HS2002 nomenclature if the corresponding concordance tables are provided
26 All numbers used in the formula will be calculated to one significant decimal point.
27 Mehta and Agarwal (2003), ibid.
28 Mehta, R. (2003), ibid.

Annexure 1: Commodities of Small Scale Industry, Tariff Rate 2001-02, UR Bound Rates and Proposed Bound Rate in Post Negotiations for Alternate Values of B.

| Chapter Heading | 4-Digit HS Heading | Description | HS <br> Code | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | Bound Rate ${ }^{1}$ (\%) | Base Rate ${ }^{2}$ | Likely Post-Negotiation <br> Rates (\%) under <br> alternate Scenarios of <br> $\mathrm{B}=0.25,0.5,1.0,1.5$ and 2.0 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ \mathbf{0 . 2 5} \\ \hline \end{array}$ | $\begin{aligned} & \mathbf{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \hline \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
| Salt; Sulphur; Earths and Stone; Plastering Materials, Lime and Cement | Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur | Sulphur of all kinds other than Sublimed Sulphur, Precipitated Sulphur and Colloidal Sulphur | 250300.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Sulphur Recovered as a By-Product in Refining of Crude Oil | 250300.01 | 5 | 10 | 10 | 5.3 | 6.9 | 8.2 | 8.7 | 9.0 |
|  |  | Sulphur recovered as by-product in fertilizer <br> plants | 250300.02 | 5 | 10 | 10 | 5.3 | 6.9 | 8.2 | 8.7 | 9.0 |
|  |  | Sulphur other than sublimed sulphur, precipated sulphur, colloidal sulphur or that recovered as ab | 250300.09 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  |  | 250305.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Gypsum; Anhydrite; Plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders | Calcined Plaster | 252020.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Plasters | 252020.02 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 28.25 | Quicklime | 252210.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Slaked Lime | 252220.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Hydraulic Lime | 252230.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Mineral Fuels, Mineral Oils and Products of their Distillation; <br> Bituminous <br> Substance: | Coal; Briquettes, ovoids and similar solid fuels manufactured from coal | Anthracite Agglomerated | 270120.01 | 15 | UB | 30 | 8.1 | 12.8 | 17.9 | 20.7 | 22.4 |
|  |  | Other Solid Fuels From Coal | 270120.09 | 15 | UB | 30 | 8.1 | 12.8 | 17.9 | 20.7 | 22.4 |
|  | Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; Retort carbon | Retort Carbon (Gas Carbon) | 270400.01 | 15 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Coke \& Semi-Coke of Lignite or of Peat | 270400.02 | 15 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Hard Coke of Coal | 270400.03 | 15 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Soft Coke of Coal | 270400.04 | 15 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Other Cokes of Coal | 270400.09 | 15 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |


| Chapter Heading | 4-Digit HS Heading | Description | $\begin{gathered} \text { HS } \\ \text { Code } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | Bound Rate ${ }^{1}$ (\%) | Base Rate ${ }^{2}$ | $\begin{array}{r} \text { Like } \\ \text { alte } \\ \mathbf{B}=\mathbf{0} . \end{array}$ |  | $\begin{aligned} & \text { st-Ne } \\ & \text { (\%) } \\ & \text { e Sce } \\ & \text { 5,1.0, } \end{aligned}$ | gotia <br> under <br> arios <br> .5 an | tion <br> of <br> d 2.0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathrm{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
| Substance; Mineral Waxes | Oil 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 | Napthalene | 270740.00 | 25 | UB | 50 | 9.1 | 15.4 | 23.5 | 28.6 | 32.0 |
| Inorganic <br> Chemicals; <br> Organic or <br> Inorganic <br> Compounds of <br> Precious Metals, <br> of Rare-earth <br> Metals, of <br> Radioactive <br> Elements of <br> Isotopes | Hydrogen Chloride (hydrochloric acid); Chlorosulphuric acid | Hydrogen Chloride(Hydrochloric Acid) | 280610.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Sulphuric acid; Oleum | Sulphuric Acid | 280700.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Oleum | 280700.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Nitric acid; Sulphonitric acids | Nitric Acid Concentrated | 280800.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Nitric Acid Diluted | 280800.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Other inorganic acids and other inorganic oxygen compounds of nonmetals | Silicon Dioxide | 281122.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Ammonia, anhydrous or in aqueous solutions | Ammonia in Aqueous Solution | 281420.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Sodium hydroxide (caustic soda); Potassium hydroxide (caustic potash) Peroxides of sodium or potassium | Naoh in Aqs Soln (Soda Lye or Lqd Soda) | 281512.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | \|Zinc oxide; Zinc peroxide | Zinc Oxide | 281700.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Zinc Peroxide | 281700.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Artificial corrundum, whether or not chemically defined; Aluminium oxide; Aluminium hydroxide | Aluminium Hydroxide | 281830.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Hydrozine and hydroxylamine and their inorganic salts; other inorganic bases; Other metal oxides, hydroxides and peroxides | Cadmium Oxide | 282590.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts | Ammomium Fluoride | 282611.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Chlorides, Chloride Oxides and Chloride hydroxides Bromides and bromide oxides iodides and iodide oxides | Chloride of Nickel | 282735.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Chlorides of Zinc | 282736.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Chlorides of Barium | 282738.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Cuprous Chloride | 282739.04 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Chloride;Nes | 282739.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading | 4-Digit HS Heading | Description | HS <br> Code | $\begin{gathered} \text { TR01-02 } \\ \text { (\%) } \end{gathered}$ | Bound Rate ${ }^{1}$ (\%) | Base <br> Rate ${ }^{2}$ | $\begin{array}{\|c} \hline \mathbf{L i k} \\ \text { alt } \\ \mathbf{B}=\mathbf{0} \\ \hline \end{array}$ | ly Po <br> Rates <br> rnat <br> 25,0. | $\begin{aligned} & \text { st-Ne } \\ & \text { (\%) } \\ & \text { e Sce } \\ & \text { 5,1.0, } \end{aligned}$ | gotia <br> unde <br> ario <br> .5 an | tion <br> of <br> d 2.0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{gathered} \mathrm{B}= \\ 0.25 \end{gathered}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathrm{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Chloride Oxids \& Chlride Hydroxds of Coppr | 282741.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Potassium Iodide | 282760.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Idodies and Oxyiodides | 282760.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Souphides; Polysulphides | Other Sulphides | 283090.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Sulphites; Thiosulphates | Potassium Metabisulphite | 283220.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | sulphates; alums; Peroxosulphates (persulphates) | Sodium Pyrosulphate | 283319.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Magnesium Sulphate | 283321.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Aluminium Sulphate (Iron Free) | 283322.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Nickel Sulphate | 283324.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Copper Sulphate | 283325.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Zinc Sulphate | 283326.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Barium Sulphate | 283327.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Ferrous Sulphate | 283329.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 283329.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Nitrites;Nitrates | Potassium Nitrate | 283421.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Sodium Nitrate,Nitrogen Cntnt>16.3\%By Wt | 283429.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Barium Nitrate | 283429.04 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Nitrates | 283429.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates | Others | 283529.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Carbonates; Peroxocarbonates (percarbonates); Commercial ammonium carbonates containing ammonium carbamate | Cmmrcl Ammnm Carbont \& other Ammnm Carbonts | 283610.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Barium Carbonate | 283660.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Carbonates \& Bicarbonates | 283699.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Cyanides, cyanide oxides and complex cyanides | Others | 283719.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Ammonium Sulphocyanide | 283720.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Potassium Ferricyanide | 283720.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Potassium Ferrocyanide | 283720.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Sodium Ferrocyanide | 283720.04 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Sodium Nitropruside(Sod Nitroferricyanide) | 283720.05 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Complex Cyanides | 283720.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Fulminates cyanates and thiocyanates | Thiocyanates | 283800.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading | $\begin{gathered} \hline \text { 4-Digit HS } \\ \text { Heading } \end{gathered}$ | Description | HS Code | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | $\begin{gathered} \hline \text { Bound } \\ \text { Rate }^{1} \\ (\%) \end{gathered}$ | $\begin{aligned} & \text { Base } \\ & \text { Rate } \end{aligned}$ | $\begin{array}{\|r} \hline \text { Likel } \\ \text { R } \\ \text { alte } \\ B=0.2 \end{array}$ | ly Po <br> Rates <br> rnate <br> 25,0.5 | $\begin{aligned} & \text { st-Ne } \\ & \text { (\%) } \\ & \text { e Scen } \\ & \mathbf{5 , 1 . 0 , 1} \end{aligned}$ | gotia <br> nder <br> arios <br> .5 an | tion <br> of d 2.0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \mathbf{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  | Silicates; commercial alkali metal silicates | Other Sodium Silicates | 283919.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Potassium Silicates | 283920.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Magnesium Trisilicate | 283990.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 283990.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Organic Chemicals | Cyclic hydrocarbons | Benzene | 290220.00 | 15 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Toluene | 290230.00 | 15 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  | Halogenated derivatives of hydrocarbons | 1-1-1- trichloro ethane (methyl chloroform) ozone deplecting, a saturated chlorinated derivative of | 290313.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | 1-1-2 trichloroethane (chloroform for anaesthetic use), a saturated chlorinated derivative of acycl | 290313.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Para-Dichlorobenzene | 290361.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Benzyl Chloride | 290369.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. | Saturated Methanol (Methyl Alcohol) | 290511.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Propyl and Isopropyl Alcohol (Propanols) | 290512.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Saturated Butan-1-OI(N-Butyl Alcohol) | 290513.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Saturtd Pntanl (Amyl Alchl) \& Ismrs thereof | 290515.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Halogenated, sulphonate, nitrated or nitrosated derivatives of phenols or phenol-alcohols | Drvtvs of Phenol/Phenol Alcohol containing Onlyhalogen Substituents and Their Salts | 290810.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Ethers, ether-alochols, etherpheonols, ether-alcohol-phenols, alcohol peroxides,ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives. | Diethyl Ether | 290911.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Acyclic Ethrs \& Thr Halgntd,Slphntd Nitrated or Nitrosated Derivatives | 290919.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Cyclanic, Cyclenic/Cycltrpenc Ethrs \& Thir Halgntd Slphntd Nitrtd/Nitrstd Drvts | 290920.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Anisole and Their Derivatives n.e.s. | 290930.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | 4 chloro 2 nitro anisole | 290930.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Diphenyl Oxide | 290930.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Ortho Nitro Anisole | 290930.04 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Musk Ambrette | 290930.05 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | 2-2 Oxydiethanol (diethylene glycol, digol) | 290941.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Monomthyl Ethrs of Ethylene Glycol or of Diethylene Glycol | 290942.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading | $\begin{aligned} & \text { 4-Digit HS } \\ & \text { Heading } \end{aligned}$ | Description | HS <br> Code | $\begin{gathered} \text { TR01-02 } \\ (\%) \end{gathered}$ | $\begin{gathered} \text { Bound } \\ \text { Rate }^{1} \\ (\%) \end{gathered}$ | Base <br> Rate ${ }^{2}$ | $\begin{array}{\|c\|} \hline \text { Likely Post-Negotiation } \\ \text { Rates (\%) under } \\ \text { alternate Scenarios of } \\ \mathbf{B}=\mathbf{0 . 2 5 , 0 . 5 , 1 . 0 , 1 . 5} \text { and } 2.0 \\ \hline \end{array}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Monobutyl Ethers of Ethylene Glycol or of Diethylene Glycol | 290943.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Monoalkyl Ethers of Ethylene Glycol or of Diethylene Glycol | 290944.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Guaiac0 Ethers | 290949.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 290949.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated der | 290950.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Isoeugenol | 290950.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Potassium Guaiacol Sulphonate | 290950.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Alchl Peroxides,Ethr Peroxides,Ketone Peroxides \& Thr Halgntd Slphntd Nitrated or Nitrosated Deriva | 290960.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivates. | Acetone | 291411.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Saturated acyclic monocarboxylic acids | Sodium Formate | 291512.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | and their anhydrides, halides, peroxides | Others | 291512.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | and peroxyacids; their halogenated, | Acetic Acid | 291521.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | sulphonated, nitrated or nitrosated | Other Acetic Acid \& Its Salts,Nes | 291529.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | derivatives | Ethyl Acetate | 291531.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Esters of Acetic Acid \& Drvtvs n.e.s. | 291539.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Stearic Acid | 291570.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Unsaturated acyclic monocarboxylic | Benzyl Benzoate | 291631.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | acids, cyclic manocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives | Other Salts and Esters of Benzoic Acid | 291631.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Polycarboxylic acids, their anyhydrides, | Dibutyl Phthalate | 291739.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | halides, peroxides and peroxyacids, their | Dioctl Phthalate | 291739.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | halogenated sulphonated, nitrated or | Dimethyl Phthalate | 291739.04 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | nitrosated derivatives. | Others | 291739.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading | 4-Digit HS <br> Heading | Description | HS <br> Code | $\begin{gathered} \hline \text { TR01-02 } \\ \text { (\%) } \end{gathered}$ | Bound Rate ${ }^{1}$ (\%) | Base <br> Rate ${ }^{2}$ | $\begin{array}{\|r} \hline \text { Likel } \\ \mathbf{R} \\ \text { alte } \\ \mathbf{B}=0.2 \end{array}$ |  | $\begin{aligned} & \text { ost-Ne } \\ & \text { (\%) u } \\ & \text { e Scen } \\ & \mathbf{5 , 1 . 0 , 1} \end{aligned}$ | gotia <br> under <br> arios <br> .5 an | $\begin{aligned} & \text { tion } \\ & \text { of } \\ & \text { d } 2.0 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ \mathbf{0 . 2 5} \\ \hline \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | $B=1$ | $\begin{aligned} & \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  | Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. | Potassium Bitartrate | 291813.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Metroprolol Tartrate | 291813.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Salts and Esters of Tartaric Acid | 291813.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Potassium Citrate | 291815.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Sodium Citrate | 291815.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Bismuth Cirtrate | 291815.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Disodium Hidrogen Cirtate | 291815.04 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Ferric Ammonium Citrate | 291815.05 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Salts and Esters of Citric Acid | 291815.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Calcium Gluconate | 291816.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Methyl Salicylate | 291823.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Phosphoric esters and their salts, including lactophosphates; their halogenated, sulpho-nated, nitrated or nitrosated derivatives | Calcium Glycerophosphate | 291900.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Glycerophosphate Acid | 291900.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Sodium Glycerophosphate | 291900.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Tricresyl Phosphate | 291900.04 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 291900.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Easters of other inorganic acids (excluding easters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives. | Dimethyl Sulphate | 292090.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Oxygen-function amino-compounds. | Para Aminophenol | 292229.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Para Acetyl Aminophenol(Paracetamol) | 292229.14 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 292229.19 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Carboxyimide-fuction compounds (including saacharian and its salts) and imine-function compounds. | Saccharin and Its Salts | 292511.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Organo-sulphur compounds. | Dithiocarbonates(Xanthates) | 293010.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Hetrocyclic compound with nitrogen hetero-atom(s) only | 3 carboxy (para sulpho phenyl) 5 pyrazolone other than compounds containing an unfused pyrazole rin | 293319.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | 1 (2:5 Dichloro 4 sulphophenyl) 3 methyl 5 pyrazolone | 293319.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | 3 Methyl 1 (4 sulpho-o-toluyl 5 pyrazolone) | 293319.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading | 4-Digit HS <br> Heading | Description | $\begin{array}{\|c\|} \hline \text { HS } \\ \text { Code } \end{array}$ | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | Bound <br> Rate ${ }^{1}$ <br> (\%) | Base Rate ${ }^{2}$ | Likely Post-Negotiation Rates (\%) under alternate Scenarios of $B=0.25,0.5,1.0,1.5$ and 2.0 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline B= \\ 0.25 \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & B= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Phenyl-Methyl Pyrazolone | 293319.04 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | 1 phenyl 5 pyrazolone 3 carboxylic acid ethylester | 293319.05 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other 1 (m-sulphophenyl) 3 pyrazolone | 293319.06 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Analgin | 293319.07 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Xyphenbutazone | 293319.08 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 293319.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | 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 | Nctnc Acid \& Nctnmd(Niacinamide/Niacine | 293629.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Tanning or <br> Dyeing Extracts, Tannins and their Derivatives; Dyes, Pigments and other Colouring Matter; Paints and Varnishes; Putty and other Mastics; inks | 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. | Acid Yellows | 320412.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Acid Oranges(Azo) | 320412.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Acid Red (Azo) | 320412.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Acid Violets (Azo) | 320412.04 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Acid Blues(Azo) | 320412.05 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Acid Browns(Azo) | 320412.07 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Acid Blacks(Azo) | 320412.08 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Basic Yellow 2(Auramine 0) Non-Azo | 320413.11 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Basic Violet 1(Methyl Violet) Non-Azo | 320413.41 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Basic Violet 10(Rhodamin B) Non-Azo | 320413.42 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others Basic Violet (Non-Azo) | 320413.49 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Basic Blue 9(Methylene Blue) Non-Azo | 320413.51 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others Basic Blue (Non-Azo) | 320413.59 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Basic Green 4(Malachit Green) Non-Azo | 320413.61 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others Basic Green (Non-Azo) | 320413.69 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Direct Yellow 12(Chrysopaenine G) Azo | 320414.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others Direct Yellow (Azo) | 320414.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Direct Oranges (Azo) | 320414.11 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Direct Red (Congo Red) Azo | 320414.21 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others Direct Red (Azo) | 320414.29 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Direct Violets (Azo) | 320414.31 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading | 4-Digit HS Heading |
| :---: | :---: |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |


| Description | HS Code | $\begin{array}{\|c} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | Bound Rate ${ }^{1}$ (\%) | Base Rate ${ }^{2}$ | $\begin{array}{\|c\|} \hline \text { Likely Post-Negotiation } \\ \text { Rates (\%) under } \\ \text { alternate Scenarios of } \\ \mathbf{B}=\mathbf{0 . 2 5 , 0 . 5 , 1 . 0 , 1 . 5} \text { and } 2.0 \\ \hline \end{array}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ \mathbf{0 . 2 5} \\ \hline \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
| Others Direct Blue (Azo) | 320414.49 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Direct Green (Azo) | 320414.51 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Direct Brown (Azo) | 320414.52 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Direct Black (Azo) | 320414.53 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Reactive Yellows | 320416.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Reactive Oranges | 320416.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Reactive Reds | 320416.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Reactive Violets | 320416.04 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Reactive Blues | 320416.05 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Reactive Browns | 320416.07 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Reactive Blacks | 320416.08 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Pigment Blue 15(Pathalocyanin Blue) | 320417.41 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Azoic Couplng Compnt 2(Napthol As) | 320419.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Azoic Couplng Compnt 4(Napthol As-Bo) | 320419.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Azoic Couplng Compnt 5(Napthol Asg) | 320419.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Azoic Couplng Compnt 7(Napthol Assw) | 320419.04 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Azoic Couplng Compnt 8(Napthol Astr) | 320419.05 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Azoic Couplng Compnt 14(Napthol Asph) | 320419.07 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Azoic Couplng Compnt 17(Napthol Asbs) | 320419.11 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Azoic Couplng Compnt 18(Napthol Asd) | 320419.12 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Azoic Couplng Compnt 20(Napthol Asol) | 320419.13 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Other Azoic Couplng Compnt(Napthol Others) | 320419.19 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Azoic Diazo Compnt 2(Fst Orng G/Gc Base) | 320419.22 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Azoic Diazo Compnt 3(Fst Scrlt Giggs Base) | 320419.23 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Azoic Diazo Compnt 4(Fst Grmnt Gbc Base) | 320419.24 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Azoic Diazo Compnt 5 (Fst Red B Base) | 320419.25 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Azoic Diazo Compnt 10(Fst Red R Base) | 320419.27 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Azoic Diazo Compnt 11(Fst Red Tr Base) | 320419.28 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Azoic Diazo Compnt 12 (Fst Scrlt G Bse | 320419.31 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Azoic Diazo Compnt 13(Fst Scrlt R Base) | 320419.32 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Azoic Diazo Compnt 20(Fst Blue Bb Base) | 320419.33 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Azoic Diazo Compnt 32(Fst Red Kb Base) | 320419.35 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading | 4-Digit HS Heading | Description | HS <br> Code | $\begin{array}{\|c} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | Bound Rate ${ }^{1}$ (\%) | Base <br> Rate ${ }^{2}$ | Likely Post-Negotiation Rates (\%) under alternate Scenarios of $B=0.25,0.5,1.0,1.5$ and 2.0 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline B= \\ 0.25 \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \hline \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Azoic Diazo Compnt 41(Fst Violet B Base) | 320419.36 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Azoic Diazo Compnt 48(Fst Blue B Base | 320419.37 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Azoic Diazo Compnt(other Fst Colr <br> Bse) <br> Oler | 320419.39 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Food Yellows | 320419.79 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Food Red 5 to 8(Poncean) | 320419.81 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Food Red,Others | 320419.89 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Other colouring matter; Preparations as specified in Note 3 to this Chapter; other than those of heading No. 32.03, 32.04 or 32.05; Inorganic products of a kind used as luminophores, whether or not chemically defined. | Other Preparations | 320649.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquidlustres 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. Free | Vitrifiable Enamel \& Glazes | 320720.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Other paints and varnishes (including | Distempers | 321000.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | enamels, lacquers and distempers) <br> Prepared water pigments of a kind used for furnishing leather. | Metalic Powder/Flaks Preprd As Paints | 321000.03 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Prepared driers. | Prepared driers | 321100.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Pigments (including metallic powders | Stampng Foils | 321210.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind | Pigmnts in Linseed Oil,Whte Sprt,Sprt of Trpntn, Varnish or other Pnts or Enml Media | 321290.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | used in the manufacture of paints (including enamels); Stamping foils; Dyes and other colouring matter put up in forms or packings for retail sale. | Dys in Form/Pckng of a Kind Sold By Retail | 321290.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Artists', students' or signboard painters' | Colours in Sets | 321310.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |


| Chapter Heading | $\begin{aligned} & \text { 4-Digit HS } \\ & \text { Heading } \end{aligned}$ | Description | HS <br> Code | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | Bound Rate ${ }^{1}$ (\%) | Base Rate ${ }^{2}$ | $\begin{array}{r} \text { Like } \\ \text { I } \\ \text { alte } \\ \mathbf{B}=\mathbf{0} .2 \end{array}$ | ly Po <br> Rates <br> rnat <br> 25,0.5 | $\begin{aligned} & \text { ost-Ne } \\ & \text { (\%) u } \\ & \text { e Scen } \\ & \mathbf{5 , 1 . 0 , 1} \end{aligned}$ | gotia under arios .5 an | tion <br> of <br> d 2.0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{c\|} \hline \mathbf{B}= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathrm{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  | colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings. | Other (other than in Sets) | 321390.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid. | Lithographic Ink \& Jelly | 321519.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Newspaper Ink | 321519.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Prtng Ink \& Printrs Colrs | 321519.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Essential Oils and Resinoids; Perfumery Cosmetic or Toilet Preparations | 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 | Mixtrs of Aromtic Chemicls \& Esntl Oils As Perfume Base | 330290.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Synthetic Essential Oils | 330290.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Aleuritic Acid | 330290.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others(Alcoholic Solutions for Perfumery) | 330290.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Perfumes and toilet waters. | Eau-De-Cologne | 330300.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Rose Water | 330300.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Keora Water | 330300.03 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Perfumes and Perfumery Compounds (excl. Aqs Dstlts) not for Rtl Sale | 330300.04 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Perfmes Containing Spirit for Retail Sale | 330300.05 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Spirituous Toilet Preparations N E S | 330300.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Preparations for use on the hair. | Hair Oil | 330590.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | 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 | Tooth Powder | 330610.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Tooth Paste | 330610.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Pre-shave, shaving or after-shave preparations. dersonal deodorants. bath | 'Agarbatti' \& other Odoriferous Prpns Whichoperate by Burning | 330741.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |


| Chapter Heading | $\begin{aligned} & \text { 4-Digit HS } \\ & \text { Heading } \end{aligned}$ | Description | $\begin{gathered} \text { HS } \\ \text { Code } \end{gathered}$ | TR01-02 <br> (\%) | Bound Rate ${ }^{1}$ (\%) | Base <br> Rate ${ }^{2}$ | $\begin{array}{\|c\|} \hline \text { Likely Post-Negotiation } \\ \text { Rates (\%) under } \\ \text { alternate Scenarios of } \\ \mathbf{B}=\mathbf{0 . 2 5 , 0 . 5 , 1 . 0 , 1 . 5} \text { and } 2.0 \\ \hline \end{array}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ \mathbf{0 . 2 5} \\ \hline \end{array}$ | $\begin{aligned} & \hline \mathbf{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \hline \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  | 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. | Others | 330749.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Soap, Organic | 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; Paper, wadding, felt and non wovens, impregnated coated or covered with soap or detergent. | Bars \& Blcks of not Less than 500 Gms in Wt | 340119.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Surface-Active |  | Flakes Chips and Powder | 340119.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Tablets and Cakes | 340119.03 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Preparations, <br> Lubricating |  | Household \& Laundry Soaps n.e.s.E.G.Lqd) | 340119.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Preparations, | Artificial waxes and prepared waxes | Other | 340410.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Artificial Waxes, |  | Arffcl Waxes Polyethylene Glycol | 340420.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Prepared Waxes, |  | Sealing Wax (incl. Bottle Sealing Wax) in Sticks Cakes or Similar Forms | 340490.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Polishing or |  | Polyethylene Wax | 340490.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Scouring <br> Preparations, |  | Artfcl Waxes(incl. Wtr Soluble Waxes) Prpd Waxes not Emulsified/Cntng Slvnts | 340490.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Candles and | 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 No. 34.04 | $\begin{aligned} & \text { Polishes Crms \& Similar Prpns for } \\ & \text { Ftwear/Lthr } \\ & \hline \end{aligned}$ | 340510.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Similar Articles, Modelling Pastes, |  | Polishs Crms \& Similar Prpns for the Mantnanc of Wooden Furniture Floors/other Woodwrk | 340520.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| "Dental Waxes" and Dental |  | Polishes and Composition for Application to Metal incl. Diamond Polishng Powdr/Paste | 340590.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Preparations with a Basis of Plaster |  | Other Polishes and Creams | ${ }^{340590.09}$ | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Albuminoidal | 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 weioht of 1 kg . | $\begin{array}{l}\text { Prdcts for Use As Glues/Adhsvs Put Up for } \\ \text { Retl Sale As Glues/Adhsvs not exceeding } 1 \mathrm{Kg}\end{array}$ <br> 保 | 350610.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Substance; |  | Adhsvs Bsd On Rbr/Plstc(incl. Artfcl Resns) | 350691.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Modified <br> Starches; Glues; |  | Synthetic Glue With Phenol Urea/Cresol(with(with Formaldehyde) As the Main Component | 350699.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading <br> Enzymes | 4-Digit HS <br> Heading <br> weight of 1 kg. | Description | HS <br> Code | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ (\%) \end{array}$ | Bound Rate ${ }^{1}$ (\%) | Base Rate ${ }^{2}$ | $\begin{gathered} \text { Likely Post-Negotiation } \\ \text { Rates (\%) under } \\ \text { alternate Scenarios of } \\ \mathbf{B}=\mathbf{0 . 2 5 , 0 . 5 , 1 . 0 , 1 . 5} \text { and } 2.0 \\ \hline \end{gathered}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline B= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathrm{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Prepared Glues Nes | ${ }^{350699.09}$ | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Explosives, <br> pyrotechnic <br> products; <br> matches; <br> pyrophoric alloys; <br> certain <br> combustible <br> preparations | Fireworks, signalling fiares, rain rockets, fog signals and other pyrotechnic articles. | Fireworks | 360410.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Matches, other than pyrotechnic articles of heading No. 36.04 | Matches Safety | 360500.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Miscellaneous Chemical Products | 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 alphater-pineol as the main consitutent. | Spirit of Turpentine (Wood) | 380510.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Spirit of Turpentine (Gum \& Sulphate) | 380510.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Pine Oil | 380520.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and prepartions (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included. | Textile Assistants Mordanting Agents | 380991.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Textile Assistants Desizing Agents | 380991.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Textile Assistants Dispersing Agents | 380991.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Textile Assistants Emulsifying Agents | 380991.04 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Txtl Assistant Hydro-Sulphite Formaldehydecompound(Rongalite or Formusul) | 380991.05 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Textile Assistants-Textile Preservatives | 380991.06 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Textile Assistants Water Proofing Agents | 380991.07 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Textile Assistants | 380991.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Preprd Glzings,Drssngsetc for Texl Indstry | 380991.19 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading | 4-Digit HS Heading | Description | HS <br> Code | $\begin{array}{\|c} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | Bound Rate ${ }^{1}$ (\%) | Base <br> Rate ${ }^{2}$ | $\begin{array}{\|c\|} \hline \text { Likely Post-Negotiation } \\ \text { Rates (\%) under } \\ \text { alternate Scenarios of } \\ \mathbf{B}=\mathbf{0 . 2 5 , 0 . 5 , 1 . 0 , 1 . 5} \text { and } 2.0 \\ \hline \end{array}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \mathbf{B}= \\ & \mathbf{0 . 5} \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \hline \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  | Anti-knoc preparations, oxidation inhibitos, gum inhibitors, viscosity imporvers, anti-corrosive preparations and othe prepared additives, for mineral oils(including gasonline) or for other liquids used for the same purposes as mineral oils | Other Prepared Additives Anti-Corrsive Prpns \& other Prpd Additvs | 381190.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | 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. | Rubber Chemical-n.e.s.(E.G.Blowing Agent) | 381230.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Plastics and Articles thereof | Polymers of vinyl chloreide or of toher halogenated olefins, in primary forms | PVC not mixed with any other substances | 390410.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | P.V.C. By Emulsion Method Resins | 390421.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | P.V.C.Resins By Suspension Method | 390421.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Pvc in Primary Forms-Others | 390421.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Pvc By Emulsion Method Resins | 390422.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Pvc Resins By Suspension Method | 390422.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Pvc in Primary Forms Others | 390422.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Polyvinyl Derivatives | 390430.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others in Primary Forms | 390430.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Polyacetals, other polyethers and epoxide resins, in primary forms Polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms | Alkyd Resins | 390750.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Polyethylene Terephthalate | 390760.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Maleic Resins | 390791.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Polyester or Contract Resins | 390791.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Unsatrtd Polystr in Primary Forms | 390791.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Amino-resins, phenolic resins and polyurethanes, in primary forms | Polyurethanes | 390950.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Monofilament of which any crosssectional dimension exceeds 1 mm , rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of platics | Rods of Polyethylene | 391610.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 391610.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Monofil Rds Stcks \& Profil Shapes of Pvc | 391620.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Monfl Rds Stcks \& Profil Shaps of Co Pvc | 391620.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Phenoplast | 391690.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading | 4-Digit HS <br> Heading | Description | $\begin{gathered} \text { HS } \\ \text { Code } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | Bound Rate ${ }^{1}$ (\%) | Base Rate ${ }^{2}$ | Likely Post-NegotiationRates (\%) underalternate Scenarios of$\mathbf{B}=\mathbf{0 . 2 5 , 0 . 5 , 1 . 0 , 1 . 5}$ and 2.0 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathrm{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Aminoplast | 391690.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Alkyds and Polyesters | 391690.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Polyamids | 391690.04 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Polyurethanes | 391690.05 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Epoxide-Resins(incl. Waste \& Scrap) | 391690.06 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Polypropylene | 391690.07 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Acrylc Mthcrylc \& Acrylomthcrylc Plymrs | 391690.08 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Plymrstn \& Coplymrstn Prdcts of Plystyren | 391690.11 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Polymethyl Methacrylate | 391690.12 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Regenarated Cellulose | 391690.13 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Clulse Ntrte \& Celuld Plstczd \& Nonplstczd | 391690.14 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Vulcanized Fibre (Rod etc) | 391690.15 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Cellulose Acetate and Acetate Butyrate <br> (Plasticized and Non-Plasticized <br> Viny | 391690.16 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Vinyl Plastic | 391690.17 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Plymrsn \& Coplymrsn Prdcts | 391690.19 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Tubes, pipes and hoses, and fittings | Artfcl Guts of Hrdnd Prtn/of Celulsc Mtrls | 391710.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | therefor (for example, joints, elbows, | Tubes of Polyethylene | 391721.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | fianges), of plastics | Others | 391721.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Tubes Pipes \& Hoses of Plymrs of Propylene | 391722.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Pvc in the Form of Seamless Tubes | 391723.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 391723.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Seamless Tube of Copolymers of Vinyl Acetate and Vinyl Chloride | 391729.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | (Smless Tbe of Plymrs \& Cplymrs of Plystrne | 391729.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Tube of Cellulose Nitrate and Celluloid <br> Plasticized and Non-Plasticized | 391729.04 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Tube of Cellulose Acetate/Acetate Butyrate | 391729.06 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Tube of Vinyl Plstcs (Plstczd Non-Plstczd) | 391729.07 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Tubes Pipes \& Hoses of other Plstcs | 391729.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Flexible Tubes Pipes and Hoses Having a Minimum Burst Pressure of 27.6 Mpa | 391731.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading | 4-Digit HS Heading | Description | HS <br> Code | $\begin{gathered} \text { TR01-02 } \\ \text { (\%) } \end{gathered}$ | Bound Rate ${ }^{1}$ (\%) | Base <br> Rate ${ }^{2}$ |  | ly Po <br> Rates <br> rnate <br> 25,0.5 | $\begin{aligned} & \text { st-Ne } \\ & \text { (\%) u } \\ & \text { e Scen } \\ & \mathbf{0 , 1 . 0 , 1} \end{aligned}$ | gotia <br> under <br> arios <br> .5 an | tion <br> of <br> d 2.0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline B= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \hline \mathbf{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \hline B= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Tubes Pipes \& Hoses not Reinforced/otherwisecombined With other materials without Fitngs | 391732.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Tubes Pipes \& Hoses not Reinforced/otherwisecombined With other materials With Fittings | 391733.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Tubes Pipes and Hoses | 391739.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Fittings for Tubes Pipes \& Hoses of Plstc | 391740.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles Wall or ceiling coverings of platics, as defined in Note 9 to this Chapter | Flr Cvrngs etc of Plymrs of Vinyl Chloride | 391810.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Floor Coverings of Linoxyn | 391890.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Floor Covering etc of Others | 391890.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials | Sheets of Polyethylene | 392010.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 392010.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Pltes Shts etc. of Polymrs of Propyln | 392020.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Pltes Shts etc. of Polymrs of Styrene | 392030.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Pltes etc of Polymrs of Vinyl Chlrde,Rigid | 392041.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Plts etc of Plymrs of Vinyl Chlrde,Flxible | 392042.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Sheets of Polymethyl Methacrylate | 392051.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other (Exil Sheet of Polymethyl Methacrylte) | 392051.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Polyacrylate Sheets | 392059.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 392059.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Pltes Shts etc of Plycrbnts | 392061.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Pltes Shts etc of Plyethyln Terephthalte | 392062.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Pltes Shts etc of Unstritd Polyesters | 392063.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Polyester Chips | 392069.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Packaging Polyester Film | 392069.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Sun/Dust Controlled Polyester Film | 392069.04 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Polyester Film(excl. Packaging/Sun/Dust | 392069.05 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 392069.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Cellophane/Transparent Paper | 392071.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Sheets of Cellulose Nitrate and Celluloid (Plasticized and Non-Plasticized) | 392071.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading | $\begin{aligned} & \text { 4-Digit HS } \\ & \text { Heading } \end{aligned}$ | Description | $\begin{gathered} \hline \text { HS } \\ \text { Code } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | $\begin{gathered} \hline \text { Bound } \\ \text { Rate }^{1} \\ (\%) \end{gathered}$ | $\begin{aligned} & \hline \text { Base } \\ & \text { Rate } \end{aligned}$ | $\begin{array}{r} \text { Like } \\ \mathrm{F} \\ \text { alte } \\ \mathrm{B}=\mathbf{0} .2 \end{array}$ | ly Po <br> Rates <br> rnate <br> 25,0.5 | $\begin{aligned} & \text { ost-Ne } \\ & \text { (\%) } \\ & \text { e Scen } \\ & \mathbf{5 , 1 . 0 , 1} \end{aligned}$ | gotia <br> under <br> arios <br> .5 an | tion <br> of d 2.0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ \mathbf{0 . 2 5} \\ \hline \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | B=1 | $\begin{aligned} & \mathrm{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Other Plates Sheets Film Foil \& Strip of Regenerated Cellulose | 392071.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Pltes Shts etc of Vulcanised Fibre | 392072.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Sheets of Cellulose Acetate (Non-PIstczd) | 392073.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Sheets of Cellulose Acetate (Plasticized) | 392073.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others (excl. Sheets) | 392073.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Of other plastics | 392079.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Pltes Shts etc of Polyvinyl Butyral | 392091.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Polyamide Fluoride Film (Kapton) | 392092.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other | 392092.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Pltes Shts etc of Amino-Resins | 392093.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Pltes Shts etc of Phenolic Resins | 392094.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Pltes Shts Flm Fol \& Strp of Plyvnyl Actat | 392099.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Film Sheets Rebbon of Vinyl Plastics | 392099.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Copolymers of Vinyl Chloride \& Vinyl <br> Actatin the Form of Pltes Shts Strp Flm/Foil | 392099.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Polytetrafluroethylene (Ptfe) Sheet | 392099.04 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Plts Shts Flm etc of other Plsts of Hd3920 | 392099.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Other plates, sheets, film foil and strip, of plastics | Pltes Shts etc of Polymrs of Styrene | 392111.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Pltes etc of Polymrs of Vinyl Chlorde | 392112.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Pltes etc of Polyurethanes | 392113.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Pltes etc of Regnrtd Celuse | 392114.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Pltes Shts etc of other Plstcs Celulr | 392119.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Pltes Shts Flm Foil etc of Hd 3921 | 392190.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics | Baths Shower-Baths and Wash-Basins | 392210.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Lavatory Seats and Covers | 392220.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Sanitary Articles | 392290.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Articles for the conveyance or packing of goods, of plastics Stoppers, lids, caps and other closure, of plastics | Plastic Container for Audio/Video Casette Cassete Tapes,Floppy Disc etc | 392310.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Watchbox Jewellery Box and Similar Container of Plastics | 392310.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Boxes,Cases etc of Plastics | 392310.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Sacks \& Bags of Polyethylene (incl. Cones) | 392321.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |


| Chapter Heading | 4-Digit HS Heading | Description | $\begin{gathered} \text { HS } \\ \text { Code } \end{gathered}$ | $\begin{array}{\|c} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | Bound Rate ${ }^{1}$ (\%) | Base <br> Rate ${ }^{2}$ | Likely Post-Negotiation Rates (\%) under alternate Scenarios of $B=0.25,0.5,1.0,1.5$ and 2.0 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \hline \mathbf{B}= \\ & 1.5 \\ & \hline \end{aligned}$ | $B=2$ |
|  |  | Sacks \& Bags (incl. Cones)of other Plastics | 392329.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Crbys Bttls Flsks \& Similar Articles of Plstcs | 392330.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Spls Cops Bobbins \& Similar Spprts of Plstcs | 392340.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Stoprs Lids Caps \& other Clsres of Plstcs | 392350.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Articles for the Cnvynce/Pckng of Goods | 392390.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Tableware, kitchenware, other household articles and toilet articles, of plastics | Tableware \& Kitchenware of Plastics | 392410.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Toilet Articles | 392490.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Articles (excl.udng Toilet) | 392490.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Builders'ware of plastics not elsewhere specified or included | Resrvrs Tanks Vats \& Similar Contnr Upto <br> 30ol <br> Dor | 392510.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Doors Wndows \& Thr Frms Thrshlds for <br> Doors | 392520.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Shutters Blinds(incl. Venetian Blinds)\& Similar Articles \& Parts thereof | 392530.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Builders Ware of Plastics | 392590.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14. | Plastic Sticker Whether not Printed Embossed/Impregnated | 392610.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Plastics stickers for garments | 392610.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Others | 392610.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Approns | 392620.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Collar stays, Patties Butterfly, Shoulder pads and other stays (Plastic) | 392620.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Others | 392620.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Cellulose Adhesive Tapes | 392630.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Others | 392630.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Bangles \& Beads of Plastics | 392640.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Table and Other Household Furniture of Plastic for Decoration | 392640.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Decorative Sheets Plastic Immitation Jwellery,n.e.s. | 392640.03 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Plastic Immitation Jwellery Nes | 392640.04 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Sequine and Beads | 392640.05 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Others | 392640.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Pvc Belt Conveyor | 392690.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |


| Chapter Heading | 4-Digit HS <br> Heading | Description | HS <br> Code | $\begin{gathered} \text { TR01-02 } \\ \text { (\%) } \end{gathered}$ | Bound Rate ${ }^{1}$ (\%) | Base Rate ${ }^{2}$ | Likely Post-NegotiationRates (\%) underalternate Scenarios of$\mathbf{B}=\mathbf{0 . 2 5 , 0 . 5 , 1 . 0 , 1 . 5}$ and 2.0 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | $B=1$ | $\begin{aligned} & \mathrm{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Polypropylene Articles,n.e.s. | 392690.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Couplers/Packing Rings/O-Rings,etc. | 392690.03 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | H.D.P.E. Insulating Linear | 392690.04 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Plastic, PVC or Nylon lasts with or without steel hinges | 392690.05 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Rings, Buckles, tacks, washers and other decorative fittings made of plastic used as trimmings and embellishments for leather products | 392690.06 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Others | 392690.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Rubber and Articles thereof | Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber | 'Camel-Black'Strps for Retreading rubber Tyrs | 400610.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Latex Foam Sponge | 400690.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Vulcanised rubber thread and cord | Vulcanised rubber thread and cord | 400700.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber | Plts,Shts,Strp of Cellular Rubber | 400811.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, fianges) | Tubes,Pipes \& Hoses of Vulcnsd rubber not Reinforced/otherwse Combined with other Materials without | 400910.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Tubes,Pipes \& Hoses of Vulcnsd rubber Reinforced/otherwse Cmbnd Only with Metal Materials without F | 400920.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Tubes, Pipes \& Hoses of Vulcnsd rubber Reinforced/otherwse Cmbnd Only with Textile Materials withou | 400930.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Tubes.Pipes \& Hoses of Vulcnsd rubber Reinforced/otherwse Combined with other Materials without Fit | 400940.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Radiator Hose | 400950.11 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | New pneumatic tyres, of rubber | Multicellulr Polyurethane(Mcp) Tublss Tyre | 401150.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Tyres | 401150.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Inner tubes, of rubber | Inner Tubes of Rubber used On Bicycles | 401320.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Hygienic or pharmaceutical articles (including teats), of vulcanised rubber | Hot Water Bottles | 401490.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Ice Bags | 401490.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |


| Chapter Heading | 4-Digit HS Heading | Description | HS Code | $\begin{array}{c\|} \hline \text { TR01-02 } \\ (\%) \end{array}$ | Bound Rate ${ }^{1}$ (\%) | Base <br> Rate ${ }^{2}$ | Likely Post-Negotiation Rates (\%) under alternate Scenarios of $B=0.25,0.5,1.0,1.5$ and 2.0 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \mathbf{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \hline \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  | other than hard rubber, with or without fittings of hard rubber | Feeding Bottle Nipple | 401490.03 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Hygnc \& Phrmctl Articles(incl. Teats) n.e.s. of Unhardened Vulcnsd Rubber With/without Fittings of | 401490.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Other articles of vulcanised rubber other than hard rubber | Erasers | 401692.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Rubber Ring(O-Ring) | 401693.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Inflatable Articles | 401695.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Hard rubber (for example, ebonite) in all forms, including waste and scrap; Articles of hard rubber | Others | 401700.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Raw Hides and Skins (Other than Furskins) and Leather | Leather of bovine or equine animals, without hair on, other than leather of heading No. 41.08 or 41.09 | Buffalo Calf Skns Chrome Tnnd (Unfisished) | 410410.01 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Buffalo Calf Skns Vgtbl Tnnd (Unfisished) | 410410.02 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Cow Calf Skins Chrome Tannd (Unfinished) | 410410.03 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Cow Calf Skins Vegetable Tannd(Unfinished) | 410410.04 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Kids (Young Eqne Skins)Tannd (Unfinishd) | 410410.05 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Box and Willow Calf (Chrome) | 410410.06 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Finished Chrome and Semi-Chrome Upper Leather Produced From Calf Skins | 410410.11 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Fnshd Calf Lethr of Vgtbl (Chrom) Tannage | 410410.12 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Other Dressed-And Finished Calf Skins | 410410.19 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Bufalo Hids(incl. Ktais) Chrm Tnd (Unfishd) | 410410.21 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Bufalo Hids(incl. Ktais)Vgtbl Tnd(Unfnshd) | 410410.22 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Bovine hides (excluding buffalo) bark tanned (unfinished) | 410410.23 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | $\begin{array}{l}\text { Bvne Hids (excl. Buffalo)Chrm Tnd } \\ \text { (Unfnshd) }\end{array}$ <br> Ond | 410410.24 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Other Bovine Hids-Tanned(Unfinished) | 410410.29 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Chrom Tanned Splits | 410410.31 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Semi-Chrome Diaphragm Leather | 410410.32 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Other Chrome Tanned Leather | 410410.39 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Other Leather of Vegetable Tannage | 410410.49 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Others | 410410.59 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Buffalo Hides Vgtbl Tanned(Unfinished) | 410421.01 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Other Bovine Animals Hids Bark Tnnd <br> (Unfnshd) | 410421.09 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |


| Chapter Heading | $\begin{aligned} & \text { 4-Digit HS } \\ & \text { Heading } \end{aligned}$ |
| :---: | :---: |
|  | Sheet or lamb skin leather, without wool on, other than leather of heading No. 41.08 or 41.09 <br> Goat or kid skin leather, without hair on, other than leather of heading No. 41.08 or 41.09 |
|  | Leather of other animals, without hair on, other than leather of heading No. 41.08 or 41.09 |
|  | Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; Leather dust, powder and flour |


| Description | HS <br> Code | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | $\begin{gathered} \hline \text { Bound } \\ \text { Rate }^{1} \\ (\%) \end{gathered}$ | Base <br> Rate ${ }^{2}$ | $\begin{array}{r} \text { Likel } \\ \mathbf{R} \\ \text { alte } \\ \mathbf{B}=0.2 \end{array}$ | ly Po <br> Rates <br> rnat <br> 25,0.5 | $\begin{aligned} & \text { st-Ne } \\ & \text { (\%) u } \\ & \text { e Scen } \\ & \mathbf{5 , 1 . 0 , 1} \end{aligned}$ | gotia <br> under <br> arios <br> .5 an | tion <br> of <br> d 2.0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ \mathbf{0 . 2 5} \\ \hline \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | $B=1$ | $\begin{array}{l\|} \mathrm{B}= \\ 1.5 \end{array}$ | $B=2$ |
| Buffalo Hides (incl. Katais) | 410422.01 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
| Other Bovine Hides-Chrome <br> Tanned(Unfnshd) <br> Ol | 410422.02 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
| Other Bovine Hides-Tanned (Unfinished) | 410422.09 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
| Bovine Leather E.I.Tanned (Finished) | 410429.04 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
| Bovine Leather Otherwise Finished ,Tanned | 410429.05 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
| Other | 410429.09 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
| Suedes incl.uing Grain Finished | 410431.01 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
| Other Lethr of Bovine Cattle and Bovine Lether Full Grain \& Grain Splits | 410431.09 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
| Chrome Tanned Splits | 410439.01 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
| Chrome Uppers | 410439.02 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
| Bark Tanned Case Sides | 410439.03 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
| Buffalo Sole Leather | 410439.04 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
| Chrome Tanned Sides | 410439.05 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
| Semi-Chrome Crust Leather | 410439.06 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
| Gasmeter Leather | 410439.07 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
| Semi-Chrome Diaphragm Leather | 410439.08 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
| Others | 410439.09 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
| $\begin{aligned} & \text { Sheep/Lmb Skn Lthr-Vgtbl Pre-Tnnd whether } \\ & \text { or not Splt } \\ & \hline \end{aligned}$ | 410511.00 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
| Chrome and Semi-Chrome Sheep Suede | 410519.03 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
| Vegetable Pre-Tanned Lthr of Goat/Kid | 410611.00 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
| Chrome and Semi-Chrome Goat Suede | 410619.01 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
| Wet Blue Chrome Tanned Goat Leather | 410619.03 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
| Hairless Leather of Swine | 410710.00 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
| Vegetable Pre-Tanned Leather of Reptile | 410721.00 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
| Other Reptile Leather | 410729.00 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
| Lether of other Animals (Except Swine/Rptles) | 410790.01 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
| Cuttings of Leather | 411000.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading | 4-Digit HS Heading | Description | $\begin{aligned} & \text { HS } \\ & \text { Code } \end{aligned}$ | $\begin{gathered} \text { TR01-02 } \\ \text { (\%) } \end{gathered}$ | Bound <br> Rate ${ }^{1}$ <br> (\%) | Base <br> Rate ${ }^{2}$ | Likely Post-Negotiation Rates (\%) under alternate Scenarios of $B=0.25,0.5,1.0,1.5$ and 2.0 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{gathered} \mathrm{B}= \\ 0.25 \end{gathered}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathrm{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
| Articles of <br> Leather; Saddlery and Harness; Travel Goods, Handbags and similar containers; Articles of Animal Gut (other than Silk-worm Gut) | Saddlery and harness for any animals (including traces, leads, knee pads, muzzies, saddle cloths, saddle bags, dog coats and the like), of any material | Saddlery and harness for any animal (including traces, leads, knee pads, muzzl | 420100.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; Travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarettecases, tobacco-pouches, tool bags, sports bags, bottlet cases, jewellery boxes, powder-boxes, cutlery cases and similar containers of leather or of composition leather, sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper | Travel Goods(Trunks etc)of Leather | 420211.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Toilet Cases of Leather | 420211.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Handbags of Leather for Ladies | 420221.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Leather Hand Bags. | 420221.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other articles With Outer Surfce of Lthr of <br> Composition of Leather/of Patent Leather | 420291.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Articles of apparel and clothing accessories, of leather or composition leather | Jackets and Jerseys | 420310.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Articles of Apparel | 420310.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Gloves for Sports | 420321.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Mittens and Mitts for Sports | 420321.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Gloves other than for Sports | 420329.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Mittens and Mitts other than for Sports | 420329.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Belts \& Bandoliers | 420330.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Clothing Acssories | 420340.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses | Picking Bands \& Straps for Txtl Machinery | 420400.03 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Gloves for Use in Industry | 420400.06 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Others | 420400.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Wood and Articles | Wood in the rough, whether or not stripped of bark or sapwood. or roughlv | Wood Treated with Paint Stan Creste/other Prsvt | 440310.00 | 5 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |


| Chapter Heading <br> of Wood; Wood Charcoal | stripped of bark or sapwood, or roughly squared | Description | $\begin{gathered} \text { HS } \\ \text { Code } \end{gathered}$ | $\begin{gathered} \text { TR01-02 } \\ \text { (\%) } \end{gathered}$ | Bound Rate ${ }^{1}$ (\%) | Base <br> Rate ${ }^{2}$ | $\begin{array}{\|c\|} \hline \text { Likely Post-Negotiation } \\ \text { Rates (\%) under } \\ \text { alternate Scenarios of } \\ \mathbf{B}=\mathbf{0 . 2 5 , 0 . 5 , 1 . 0 , 1 . 5} \text { and } 2.0 \\ \hline \end{array}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{c\|} \hline \mathbf{B}= \\ 0.25 \end{array}$ | $\begin{aligned} & B= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathrm{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Sawlogs \& Veneerlogs in Rough whether or not Stripd of Bark or Merely Rough Down | 440320.01 | 5 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Poles pilling \& posts coniferous | 440320.02 | 5 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Coniferous Nes | 440320.09 | 5 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Dark Red/Light Red Meranti \& Meranti Bakau | 440341.00 | 5 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Teak Wood in Rough | 440349.01 | 5 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Others | 440349.09 | 5 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Oak Wood in Rough | 440391.00 | 5 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Beech Wood in Rough | 440392.00 | 5 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Andaman Padauk(Pterocarous Dalbaergioides) | 440399.01 | 5 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Bonsom (phoebe goalparensis) | 440399.02 | 5 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Gurgan (Dipterocarpus Alatus) | 440399.03 | 5 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Khair (acacia catachu) | 440399.04 | 5 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Lampati (duabanga grandiflora) | 440399.05 | 5 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Laurel (Terminalia Alata) | 440399.06 | 5 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Paliwood (palaquium elliplicum) | 440399.07 | 5 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Red sauders (pterocarpus sautatinus) | 440399.08 | 5 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Rose Wood (Dalbergea Latifolia) | 440399.11 | 5 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Sal (Chorea Robusta) | 440399.12 | 5 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Sandal Wood (Santalum Alburn) | 440399.13 | 5 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Semul (bombax ceiba) | 440399.14 | 5 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Walnut wood (juglans rejia) | 440399.15 | 5 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Anjam (hardwickia binata) | 440399.16 | 5 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Birch (Betulla Spp) | 440399.17 | 5 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Sissoo (dalbergia sissoo) | 440399.18 | 5 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | White cedar (dysozylummala-baricum) | 440399.21 | 5 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Other | 440399.29 | 5 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  | Hoopwood; Split poles; Piles, pickets | Hoopwood etc Coniferous | 440410.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | and stakes of wood, pointed but not sawn lengthwise; Wooden sticks, roughlv trimmed but not turned, bent or | Wooden Stiks Semi Finished for Mfg of Walking Stik,Tool-Handle,Splt Pols Piles,Pickets,Staks etc. | 440420.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading | 4-Digit HS Heading | Description | HS <br> Code | $\begin{gathered} \text { TR01-02 } \\ \text { (\%) } \end{gathered}$ | Bound Rate ${ }^{1}$ (\%) | Base Rate ${ }^{2}$ | $\begin{array}{\|r} \text { Like } \\ \text { I } \\ \text { alte } \\ \mathrm{B}=\mathbf{0 .} \end{array}$ | ly Po <br> Rates <br> rnat 25,0.5 | $\begin{aligned} & \text { sst-Ne } \\ & \text { (\%) u } \\ & \text { e Scen } \\ & \mathbf{x , 1 . 0 , 1} \end{aligned}$ | gotia <br> nder <br> arios <br> .5 an | tion <br> of $\mathrm{d} 2.0$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \end{array}$ | $\begin{aligned} & B= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \hline \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  | 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 | Drawn Wood | 440420.02 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Wool wool; Wood flour | Wood wool; Wood flour | 440500.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm | Doglas Fir (Psudotsuga Menziesie) | 440710.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Pine (Pinus Spp) | 440710.02 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Coniferous Wood Articles | 440710.09 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Virola, Mahogany (Sietenia spp.), Imbuia and <br> Balsa Balsa | 440724.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Dark Red Meranti, Light Red Meranti and Meranti Bakau | 440725.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan | 440726.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Sawn/Chipped Teak Wood | 440729.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Tropical Woods Sawn or Chipped | 440729.09 | 25 | 35 | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Sawn/Chipped Wood of Oak | 440791.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Sawn/Chipped Wood of Beech | 440792.00 | 25 | 35 | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Sawn/Chipped Wood of Birch(Betula Spp) | 440799.01 | 25 | 35 | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Sawn/Chipped Wood of Willow | 440799.02 | 25 | 35 | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Others | 440799.09 | 25 | 35 | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  | Densified wood, in blocks, plates, strips or profile shapes | Densified wood, in blocks, plates, strips or profile shapes | 441300.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | 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 | Cases Boxes Crates Drums and Similar Packings Cable-Durms of Wood | 441510.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Tools, tool bodies, tool handles broom or brush bodies and handles, of wood; Boot or shoe lasts and trees, of wood | Tools, tool bodies, tool handles, broom or brush bodies and handles, or wood;d | 441700.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and | Windows French Windows and Their Frames | 441810.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Doors,Their Frames and Thresholds | 441820.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Parquet Panels | 441830.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |


| Chapter Heading | 4-Digit HS Heading | Description | $\begin{gathered} \hline \text { HS } \\ \text { Code } \end{gathered}$ | $\begin{array}{\|c} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | $\begin{gathered} \hline \text { Bound } \\ \text { Rate }^{1} \\ (\%) \end{gathered}$ | Base Rate ${ }^{2}$ | $\begin{array}{r} \text { Like } \\ \mathrm{F} \\ \text { alte } \\ \mathrm{B}=0.2 \end{array}$ | $\begin{aligned} & \text { ly Po } \\ & \text { Rates } \\ & \text { rnate } \\ & 25,0.5 \end{aligned}$ | $\begin{aligned} & \text { ost-Ne } \\ & \text { (\%) } \\ & \text { e Scen } \\ & \mathbf{5 , 1 . 0 , 1} \end{aligned}$ | gotia <br> under <br> arios <br> .5 an | tion <br> of d 2.0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline B= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \mathbf{B}= \\ & 0.5 \end{aligned}$ | B=1 | $\begin{aligned} & \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  | shakes | Shutterng for Concrete Constructional Work | 441840.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Shingles and shakes | 441850.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Builders Joinery etc | 441890.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Tableware and kitchenware, of wood | Household Utensils of Wood | 441900.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | $\begin{aligned} & \text { Standrd Lamps,Table Lamps \& Lithting } \\ & \text { Fittings of Wood } \\ & \hline \end{aligned}$ | 441900.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Domstc Decorative Articles of Wood Nes | 441900.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Parts of Domestic Decorative Articles used As Table/Kitchenware | 441900.11 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Paper and paperboard; Article of Paper pulp, of Paper or of Paperboard | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No. 48.01 or 48.03; Hand-made paper and paperboard | Hand Made Paper | 480210.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Hand-Made Paperboard | 480210.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Photographic Base Paper Uncoated | 480220.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 480220.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Carbonising Base Paper | 480230.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Walpaper Base | 480240.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | India Paper | 480251.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Litho \& Offset Paper | 480251.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Duplicating Paper | 480251.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Airmail Paper. | 480251.04 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Tissue Paper | 480251.05 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 480251.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | $\begin{aligned} & \hline \text { Litho \& Ofset Papr(Wegng>=40 } \\ & \text { But<=150G/Sm) } \\ & \hline \end{aligned}$ | 480252.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Drawing Paper | 480252.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Duplicationg Paper | 480252.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Account Book Paper | 480252.04 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Bank Bond \& Cheque Paper | 480252.05 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Currency NOte Paper | 480252.06 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 480252.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Litho \& Offset Paper | 480253.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Drawing Paper. | 480253.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Duplicating Paper | 480253.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Bank Bond \& Cheque Paper | 480253.04 | 35 | 40 | 40 | 8.7 | 14.3 | 21. | 25.0 | 27.6 |


| Chapter Heading | 4-Digit HS Heading | Description | HS <br> Code | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | Bound Rate ${ }^{1}$ (\%) | Base Rate ${ }^{2}$ | $\begin{array}{r} \text { Like } \\ \text { F } \\ \text { alte } \\ \mathbf{B}=\mathbf{0} .2 \\ \hline \end{array}$ | ly Po <br> Rates <br> rnat <br> 25,0.5 | $\begin{aligned} & \text { st-Ne } \\ & \text { (\%) u } \\ & \text { e Scen } \\ & \mathbf{5 , 1 . 0 , 1} \end{aligned}$ | gotia <br> under <br> arios <br> .5 an | tion <br> of <br> d 2.0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathrm{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Other | 480253.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Drawing Paper | 480260.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Poster Paper | 480260.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Printing Paper Dyed or Marbeld in Mass | 480260.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Account Book Paper | 480260.04 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Computer Paper | 480260.05 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Printing/Writing Paper n.e.s. | 480260.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | 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 | Toilet or facial tissue stock or napkin stock, smlr paper of a kind used for hsehld/sanitary purp., | 480300.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Uncoated kraft paper and paper-board, in rolls or sheets, other than that of heading No. 48.02 or 48.03 | Krft Liner Unbleached | 480411.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Kraft Liner | 480419.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Sack Kraft Paper Unbleached | 480421.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Sack Kraft Paper | 480429.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Craft Paper \& Paperboard Weighing <br> $150 \mathrm{G} / \mathrm{M} 2$ or Less Unbleached | 480431.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | 150 G/M2 or Less Unbleached |  |  |  |  |  |  |  |  |  |
|  |  | $\begin{aligned} & \hline \begin{array}{l} \text { Other Crft Papr \& Paprbord } \\ \text { Wghng }<=150 \mathrm{G} / \mathrm{M} 2 \\ \hline \end{array} \mathrm{l} \\ & \hline \end{aligned}$ | 480439.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Krft Papr/Paprbord Weing More than 150G/M2 but Less than 225G/M2 Unbleached | 480441.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Krft Papr/Paprbird Weing > $150 \mathrm{G} / \mathrm{M} 2$ But<225G/M2 Blchd Uniformly With 95\% Fibre containing Woo | 480442.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Krft Par \& Paprbord Weing Above 150G/M2 but Below 225G/M2 | 480449.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Krft Papr/Paprbord Weing/225G/M2 Unblchd | 480451.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Krft Papr \& Paprbord Weing>=225G/M2 Blechd Uniformly 95 Prcnt of the Fbrs Are Wood Fibr From | 480452.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading | 4-Digit HS Heading | Description | HS <br> Code | $\begin{gathered} \text { TR01-02 } \\ \text { (\%) } \end{gathered}$ | Bound Rate ${ }^{1}$ (\%) | Base Rate ${ }^{2}$ | $\begin{array}{\|r\|} \hline \text { Likel } \\ \mathrm{R} \\ \text { alte } \\ \mathbf{B}=0.2 \end{array}$ | ly Po <br> Rates <br> rnat <br> 25,0.5 | $\begin{aligned} & \text { ost-Ne } \\ & \text { (\%) u } \\ & \text { e Scen } \\ & \mathbf{5 , 1 . 0 , 1} \end{aligned}$ | gotia <br> under <br> arios <br> .5 an | tion <br> of <br> d 2.0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{c\|} \hline \mathbf{B}= \\ 0.25 \end{array}$ | $\begin{aligned} & B= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & B= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Other Krft Papr/Paprbord Weing 225G/M2/More | 480459.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Vegetable Parchiment, Greaseproof Papers, Tracing Papers and Glassine and Other Glazed Transparent or Translucent Papers, in rolls or Sheets | Tracing Papers | 480630.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of the kind described in heading No. 48.03, 48.09 or 48.10 (See note for size below) | Tard Bituminisd/Asphaltd Papr and Paprbord | 481110.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Adhesive Paper in Large Rolls or Sheets | 481121.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Self Adhesive Papr and Parbord | 481121.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Hand Made Papr and Paprbord Rules Lind or Squrd but not otherwise Printd | 481190.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Chromo and Art Paper Coated | 481190.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Building Board of Papr or Pulp Impregnatd | 481190.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Chormo Board | 481190.04 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Hand Made Papr and Paprbord Rules Lind or Squrd but not otherwise Printd | 481190.05 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Raw Base Papr for Sentisitisng Coatd | 481190.06 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Chromo and Art Paper Coated | 481190.07 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Building Board of Papr or Pulp Impregnatd | 481190.08 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Matrix Board | 481190.11 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 481190.19 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Wallpaper and similar wall coverings; Window transparencies of paper | Ingrain Paper | 481410.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Walpapr \& Similar Walcovrngs consisting of Papr Coatd/Covrd On Face Side With a Graind Embosd Colrd | 481420.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Walpapr \& Similar Walcoverngs Consistng of Papr Covrd On Face Side with Plaitng Materlw/N Bound in | 481430.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Wallpaper and Wallcoverings | 481490.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Carbon paper, self-copy paper and other copying or transfer papers (other than | Carbon or Simlr Copying Paprs. | 481610.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Duplicator Stencils | 481630.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |


| Chapter Heading | $\begin{aligned} & \text { 4-Digit HS } \\ & \text { Heading } \end{aligned}$ | Description | $\begin{gathered} \text { HS } \\ \text { Code } \end{gathered}$ | $\begin{gathered} \text { TR01-02 } \\ (\%) \end{gathered}$ | Bound Rate ${ }^{1}$ (\%) | Base Rate ${ }^{2}$ | $\begin{array}{\|c\|} \hline \text { Likely Post-Negotiation } \\ \text { Rates (\%) under } \\ \text { alternate Scenarios of } \\ \mathbf{B}=\mathbf{0 . 2 5 , 0 . 5 , 1 . 0 , 1 . 5} \text { and } 2.0 \\ \hline \end{array}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \mathbf{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  | those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes | Monotype \& Newstape Paper in Strips,Width not Exceeding 15 Cm With Perforated Edges | 481690.04 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing as assortment of paper stationery | Envelopes | 481710.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Toilet paper and similar paper, cellulose | Handkerchips,Clng/Facial Tissu \& Towels | 481820.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | wadding or webs of cellulose fibres, of a kind used for household or sanitary | Santry Towls \& Tampns Napkins \& Similar <br> Artcl | 481840.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | purposes, in rolls of a width not exceeding 36 cm , or cut to size or shape; | Articles of Papr Mache excl. Artwre\&Mounded | 481890.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for | Plain or Embosd Seals Made of Papr Lamintdpapr or Papr Gaskts | 481890.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres | Articles Nes of Papr Pulp Papr/Paprbord and of Celulose Wadng | 481890.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Cartons, boxes, cases, bags and other | Boxes of Corrugated Paper \& Paper Board | 481910.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | packing containers, of paper, | Cartns\&Cases of Corrugated Papr\&Paprbrd | 481910.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | paperboard, cellulose wadding or webs | Boxes of Non-Crrugated Paper \& Paperboard | 481920.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | of cellulose fibres; Box files, letter trays, | Flong Cartns\&Cases of Non-Crrgtd Papr\&Brd | 481920.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | and similar articles, of paper or | Sacks, Bags Width of Base 40 Cm and Above | 481930.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | shops or the like | Other Sacks \& Bags incl.udng Cones | 481940.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar | Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, dia | 482010.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | articles, exercise books, blotting-pads, | Letter Pads | 482010.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | binders (loose-leaf or other), folders, file | Exercese Books | 482020.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |


| Chapter Heading | $\begin{aligned} & \text { 4-Digit HS } \\ & \text { Heading } \end{aligned}$ | Description | HS <br> Code | $\begin{array}{\|c} \hline \text { TR01-02 } \\ (\%) \end{array}$ | $\begin{gathered} \text { Bound } \\ \text { Rate }^{1} \\ (\%) \end{gathered}$ | $\begin{aligned} & \text { Base } \\ & \text { Rate }^{2} \end{aligned}$ | Likely Post-Negotiation Rates (\%) under alternate Scenarios of $B=0.25,0.5,1.0,1.5$ and 2.0 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline B= \\ 0.25 \end{array}$ | $\begin{aligned} & B= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & B= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  | 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 | Binders Folders \& File Covers | 482030.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Paper or paperboard labels of all kinds, whether or not printed | Paper Tag | 482110.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Prntd Paper or Paperboard | 482110.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Labels | 482190.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened) | Paper Tube of All Kinds | 482290.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | 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 | Other Gumd Oradhesve Papr in Strips/Rols | 482319.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Prutd Rols,Shts\&Dials for Slfrridng Aprts | 482340.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Trays,Dishes,Plates,Cups and the Like of Paper or Paper Board | 482360.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Others | 482390.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Printed Books, <br> Newspapers, <br> Pictures and other <br> Products of the <br> Printing Industry; <br> Manuscripts, <br> Typescripts and <br> Plans | Transfers (decalcomanias) | Transfers(Decalcomanias) Vitrifiable | 490810.00 | 25 | UB | 50 | 9.1 | 15.4 | 23.5 | 28.6 | 32.0 |
|  |  | Other Transfers | 490890.00 | 25 | UB | 50 | 9.1 | 15.4 | 23.5 | 28.6 | 32.0 |
|  | Printed or illustrated postcards; Printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings | Greetings Cards | ${ }^{490900.09}$ | 25 | UB | 50 | 9.1 | 15.4 | 23.5 | 28.6 | 32.0 |
|  | Calendars of any kind, printed, including calendar blocks | Others | 491000.00 | 25 | UB | 50 | 9.1 | 15.4 | 23.5 | 28.6 | 32.0 |
|  | Other printed matter, including printed picture and photographs | Posters, Printed | 491110.01 | 25 | UB | 50 | 9.1 | 15.4 | 23.5 | 28.6 | 32.0 |
|  |  | Trde Advitsg materials Comrcl Catalge \& Like | 491110.02 | 25 | UB | 50 | 9.1 | 15.4 | 23.5 | 28.6 | 32.0 |
|  |  | Printed Inlay Cards etc. | 491110.03 | 25 | UB | 50 | 9.1 | 15.4 | 23.5 | 28.6 | 32.0 |
|  |  | Other Advitsg Matter Printed | 491110.09 | 25 | UB | 50 | 9.1 | 15.4 | 23.5 | 28.6 | 32.0 |
| Wadding, Felt and Nonwovens; | Rubber thread and cord, textile covered; Textile yarn, and strip and the like of hoadina Nn 5404 ar 5405 imnragnatad | Rubber Thread Andcord,Textile Covered | 560410.00 | 20 | 20 | 20 | 7.1 | 10.5 | 13.8 | 15.4 | 16.3 |


| Chapter Heading | 4-Digit HS Heading | Description | $\begin{gathered} \text { HS } \\ \text { Code } \end{gathered}$ | $\begin{array}{\|c} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | Bound Rate ${ }^{1}$ (\%) | Base <br> Rate ${ }^{2}$ | $\begin{array}{\|r} \hline \text { Like } \\ \text { F } \\ \text { alte } \\ \mathbf{B}=0.2 \\ \hline \end{array}$ |  | $\begin{aligned} & \text { ost-Ne } \\ & \text { (\%) } \\ & \text { e Scen } \\ & \mathbf{5 , 1 . 0 , 1} \end{aligned}$ | gotia <br> unde <br> ario <br> .5 an | ion <br> of $12.0$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \hline \mathbf{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \hline \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
| Special Yarns; <br> Twine, Cordage, <br> Ropes and Cables <br> and Articles <br> thereof | heading No. 54.04 or 54.05 impregnated, coated, covered or sheathed with rubber or plastics |  |  |  |  |  |  |  |  |  |  |
| Impregnated, Coated, Covered or Laminated Textile Fabrics; Textile Articles of a Kind Suitable for Industrial Use | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02 | Imitaion Leather Cloth of Cotton Laminated Pltd etc With Pvc | 590310.01 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Other Fabrc Imprgntd, Lamntd Pltd and Coated With Pvc | 590310.09 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Imitation Leather Cloth of Cotton Lamntd Platd,Coatd,etc with Polyurethane | 590320.01 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Other Fabrcs Impgrntd Lamntnd Pltd and Coated With Polyurethane | 590320.09 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Imitation Leather Cloth of Cotton Lamntd Pltd etc With other Plastcs | 590390.01 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Polyethylene Laminated Jute Fabrics | 590390.02 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Other Fabrc Pltd Lamntd Coatd Impregnated With other Plastics | 590390.09 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  | Rubberised textile fabrics, other than those of heading No. 59.02 | Rubbrsd Txtl Fbrcs,Knttd/Crocheted, of Cttn | 590691.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Rubberised Textile Fabrics,Knttd/Crochetd,of Other Textile Material | 590691.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Insulating Tape,Electrical-of Cotton | 590699.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Rubberised Cotton Fabrics other than Knitted or Crocheted Fabrics | 590699.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Rubberised Textile Fabrics of Other materialsexcpt Rubberised Knitted/Crocheted Goods | 590699.11 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | 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 | Wicks \& Gas Mantle Fabrics etc.of Cotton | 590800.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Gas Mantles of Rayon | 590800.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 590800.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials | Hose Piping \& Similar Tubing of Cotton | 590900.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading | 4-Digit HS Heading | Description | $\begin{aligned} & \text { HS } \\ & \text { Code } \end{aligned}$ | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | Bound Rate ${ }^{1}$ (\%) | Base Rate ${ }^{2}$ | $\begin{array}{\|c\|} \hline \text { Likely Post-Negotiation } \\ \text { Rates (\%) under } \\ \text { alternate Scenarios of } \\ \mathbf{B}=0.25,0.5,1.0,1.5 \text { and } 2.0 \\ \hline \end{array}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ \mathbf{0 . 2 5} \\ \hline \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | $B=1$ | $\begin{aligned} & \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  | 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 | Cotton Canvas Ply Belting | 591000.01 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  | Textile products and articles, for technical uses, specified in Note 7 to this Chapter | Others | 591190.09 | 35 | 35 | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
| Knitted or Crocheted Fabrics | Pile fabrics, including long pile fabrics and terry fabrics, knitted or crocheted | Other Pile Fabrics of Man-Made Fibres | 600192.00 | $\begin{array}{r} 25 / \mathrm{Rs} 100 \mathrm{per} \\ \mathrm{~kg} .-\mathrm{H} \end{array}$ | $\begin{array}{r} 25 \text { or Rs } 100 \\ \text { per kg. }-\mathrm{H} \end{array}$ | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
| Articles of apparel | Men's or boys' overcoats, capes, cloaks, anoraks (including skijackets), wind- | Men's or boys' overcoat etc of wool or fine animal hair, knitted or crocheted | 610110.00 | $\begin{array}{r} \hline 35 / \text { Rs } 700 \text { per } \\ \text { piece }-\mathrm{H} \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 700 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
| and clothing accessories, | cheaters, wind-jackets and similar articles, knitted or crocheted, other than | Men's or boys' overcoats, capes, cloaks, anoraks etc of cotton, knitted or crocheted | 610120.00 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 540 \mathrm{per} \\ \text { piece }-\mathrm{H} \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 540 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
| knitted or | artices, those of heading No. 61.03 . | Men's or boys' overcoats etc of synthetic fibres, knitted or crocheted | 610130.01 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 530 \mathrm{per} \\ \text { piece }-\mathrm{H} \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 530 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
| crocheted | Women's or girl's overcoats, car-coats, capes, cloaks, anoraks (including | Women's or girls' overcoats etc of wool/fine animals hair, knitted or crocheted | 610210.00 | 35/Rs 595 per piece -H | $\begin{array}{r} 35 \text { or Rs } 595 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  | skijackets), wind-cheaters, wind-jackets and similar articles, knitted or | Women's or girls' overcoats, car-coats, capes etc of cotton, knitted or crocheted | 610220.00 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 425 \mathrm{per} \\ \text { piece }-\mathrm{H} \\ \hline \end{array}$ | $\begin{array}{r} 40 \text { or Rs } 425 \\ \text { per piece- } \mathrm{H} \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | crocheted, other than those of heading No. 61.04. | Women's or girls' overcoats etc of synthetic fibres, knitted or crocheted | 610230.01 | $35 /$ Rs 475 per piece -H | $\begin{array}{r} 40 \text { or Rs } 475 \\ \text { per piece-H } \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, | Men's or boys' suits of wool/fine animal hair, knitted or crocheted | 610311.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | breeches and shorts (other than swimwear), knitted or crocheted. | Men's or boys' suits of synthetic fibres, knitted or crocheted | 610312.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Men's or boys' suits of cotton, knitted or crocheted | 610319.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Men's or boys' ensembles of wool/fine animal hair, knitted or crocheted | 610321.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Men's or boys' ensembles of cotton, knitted or <br> crocheted | 610322.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Men's or boys' ensembles of synthetic fibres, knitted or crocheted | 610323.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |


| Chapter Heading | 4-Digit HS Heading | Description | HS <br> Code | $\begin{gathered} \text { TR01-02 } \\ \text { (\%) } \end{gathered}$ | Bound Rate ${ }^{1}$ (\%) | Base <br> Rate ${ }^{2}$ | Likely Post-Negotiation Rates (\%) under alternate Scenarios of $B=0.25,0.5,1.0,1.5$ and 2.0 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{c\|} \hline \mathbf{B}= \\ 0.25 \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{array}{l\|} \hline B= \\ 1.5 \end{array}$ | $B=2$ |
|  |  | Men's or boys' jackets \& blazers of wool/fine animal hair, knitted or crocheted | 610331.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Men's or boys' jackets \& blazers of cotton, knitted or crocheted | 610332.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Men's or boys' jackets \& blazers of synthetic fibres, knitted or crocheted | 610333.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Men's or boys' trousers, shorts etc of wool/fine animals hair, knitted or crocheted | 610341.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Men's or boys' trousers, shorts etc of cotton, knitted or crocheted | 610342.00 | 35 | 35 | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Men's or boys' trousers, shorts etc of synthetic fibres, knitted or crocheted | 610343.00 | 35 | 35 | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  | Women's girls' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted. | Women's or girls' suits of wool/fine animals hair, knitted or crocheted | 610411.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Women's or girls' cotton suits, other than hand crocheted | 610412.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Women's or girls' suits,of synthetic fibres, other than hand crocheted | 610413.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Women's or girls' ensembles of wool/fine | 610421.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Women's or girls' ensembles of synthetic fibres, knitted or crocheted | 610423.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Women's or girls' jackets of wool/fine animal hair, knitted or crocheted | 610431.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Women's or girls' jackets of synthetic fibres, knitted or crocheted | 610433.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Women's or girls' dresses of wool or fine <br> animal hair, knitted or crocheted | 610441.00 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 255 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} \hline 35 \text { or Rs } 255 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Women's or girls' cotton dresses, other than hand crocheted | 610442.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Women's or girls' dresses of synthetic fibres, other than hand crocheted | 610443.02 | $\begin{array}{\|r\|} \hline 35 / \text { Rs } 255 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 255 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | $\begin{array}{\|l\|} \hline \text { Women's or girls' skirts \& divided skirts of } \\ \text { wool or fine animal hair, knitted or crocheted } \\ \hline \end{array}$ | 610451.00 | 35/Rs 110 per piece-H | $\begin{array}{r} 40 \text { or Rs } 110 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Women's or girls' cotton skirts \& divided skirts other than hand crocheted | 610452.02 | 35/Rs 110 per piece-H | $\begin{array}{r} 40 \text { or Rs } 110 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Women's or girls' skirts \& divided skirts of synthetic fibres excl. hand crocheted | 610453.02 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 110 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 40 \text { or Rs } 110 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading | 4-Digit HS Heading | Description | HS <br> Code | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | Bound Rate ${ }^{1}$ (\%) | Base Rate ${ }^{2}$ | $\begin{array}{\|r} \hline \text { Like } \\ \text { R } \\ \text { alte } \\ B=0.2 \\ \hline \end{array}$ | ly Po <br> Rates <br> rnat <br> 25,0.5 | $\begin{aligned} & \text { ost-Ne } \\ & \text { (\%) u } \\ & \text { e Scen } \\ & \mathbf{5 , 1 . 0 , 1} \end{aligned}$ | gotia nder arios .5 an | tion <br> of <br> d 2.0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{c\|} \hline \mathbf{B}= \\ 0.25 \end{array}$ | $\begin{aligned} & \mathbf{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Women's or girls' trousers, shorts etc of wool/fine animal hair, knitted or crocheted | 610461.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Women's or girls' trousers, shorts etc of cotton, knitted or crocheted | 610462.00 | 35/Rs 98 per piece-H | 35 or Rs 98 per piece-H | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Women's or girls' trousers, shorts etc of synthetic fibres, knitted or crocheted | 610463.00 | 35/Rs 98 per piece-H | 35 or Rs 98 per piece-H | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  | Men's or boys' shirts, knitted or crocheted | Men's or boys' knit shirts (except t-shirts) \& sweat shirts of cotton, other than hand crocheted | 610510.03 | 35/Rs 83 per piece-H | 35 or Rs 83 per piece-H | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Men's or boys' other shirts of cotton, knitted or crocheted | 610510.09 | 35/Rs 83 per piece-H | 35 or Rs 83 per piece-H | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Men's or boys' shirts of synthtc fbrs except hand crocheted | 610520.02 | 35/Rs 83 per piece-H | 35 or Rs 83 per piece-H | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Men's or boys' shirts of other fibres (excl. silk), knitted or crocheted | 610590.09 | $\begin{array}{r} \text { 35/Rs } 90 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{aligned} & 35 \text { or Rs } 90 \\ & \text { per piece-H } \end{aligned}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  | Women's or girls' blouses, shirts and shrit-blouses, knitted or crocheted. | Women's or girls, blouses, shirts and shirtblouses of cotton, knitted or crocheted | 610610.00 | 35/Rs 90 per piece-H | $\begin{array}{r} 35 \text { or Rs } 90 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Women's or girls, blouses, shirts and shirtblouses of synthetic fibres, knitted or crocheted | 610620.01 | 35/Rs 25 per piece-H | 35 or Rs 25 per piece-H | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Women's or girls, blouses, shirts and shirtblouses of wool/fine animal hair, knitted or crocheted | 610690.01 | $\begin{array}{\|r\|r\|} \hline 35 / \mathrm{Rs} & 135 \text { per } \\ & \text { piece- } \mathrm{H} \end{array}$ | $\begin{array}{r} 40 \text { or Rs } 135 \\ \text { per piece-H } \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted. | $\begin{aligned} & \text { Men's or boys' underpants and briefs of cotton, } \\ & \text { handloom, hand crocheted } \end{aligned}$ | 610711.01 | 35/Rs 24 per piece-H | $\begin{aligned} & 35 \text { or Rs } 24 \\ & \text { per piece-H } \\ & \hline \end{aligned}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | $\begin{array}{\|l\|} \hline \text { Men's or boys' underpants and briefs of cotton, } \\ \text { handloom, other than hand crocheted } \\ \hline \end{array}$ | 610711.02 | 35/Rs 24 per piece-H | $\begin{aligned} & 35 \text { or Rs } 24 \\ & \text { per piece-H } \end{aligned}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Men's or boys' underpants and briefs of synthetic fibres, other than hand crocheted | 610712.02 | $35 / \mathrm{Rs} 30$ per piece-H | $\begin{aligned} & 35 \text { or Rs } 30 \\ & \text { per piece-H } \\ & \hline \end{aligned}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Men's or boys' underpants and briefs of other fibres (excl. silk), knitted or crocheted | 610719.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Men's or boys' nightshirts \& pyjamas of synthetic fibres, other than hand crocheted | 610722.12 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Men's or boys' nightshirts \& pyjamas of other fibres, knitted or crocheted | 610729.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Men's or boys' bathrobes, dressing gowns, etc of synthetic fibres, not elastic nor rubberised, knit | 610792.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |


| Chapter Heading | $\begin{gathered} \text { 4-Digit HS } \\ \text { Heading } \end{gathered}$ | Description | HS <br> Code | $\begin{gathered} \text { TR01-02 } \\ \text { (\%) } \end{gathered}$ | Bound Rate ${ }^{1}$ (\%) | Base <br> Rate ${ }^{2}$ | $\begin{array}{r} \text { Like } \\ \text { F } \\ \text { alte } \\ \mathbf{B}=\mathbf{0 . 2} \\ \hline \end{array}$ | $\begin{aligned} & \text { ly Po } \\ & \text { Rates } \\ & \text { rnat } \\ & 25,0.5 \end{aligned}$ | $\begin{aligned} & \text { st-Ne } \\ & \text { (\%) } \\ & \text { e Sce } \\ & \text { 5,1.0, } \end{aligned}$ | gotia <br> unde <br> ario <br> .5 an | tion <br> of <br> d 2.0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ \mathbf{0 . 2 5} \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathrm{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Men's or boys' bathrobes, dressing gowns, etc of wool or fine animals hair, not elastic nor rubberi | 610799.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted | Women's or girls' slips and petticoats of cotton, handloom, other than hand crocheted | 610819.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Women's or girls' slips and petticoats of other fibres (excl. silk), knitted or crocheted | 610819.29 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Women's or girls' briefs \& panties of cotton, handloom, except hand crocheted | 610821.02 | $\begin{array}{r} \hline 35 / \mathrm{Rs} 25 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | 35 or Rs 25 per piece-H | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Women's or girls' briefs \& panties of other fibres (excl. silk), knitted or crocheted | 610829.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Women's or girls' nightdresses \& pyjamas of cotton, except hand crocheted | 610831.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Women's or girls' nightdresses \& pyjamas of synthetic fibres, other than hand crocheted | 610832.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Women's or girls' nightdresses \& pyjamas of other fibres (excl. silk), knitted or crocheted | 610839.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Women's or girls' bathrobes, dressing gowns, etc of cotton, knitted or crocheted | 610891.00 | $\begin{array}{r} \hline 35 / \mathrm{Rs} 65 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | 40 or Rs 65 per piece-H | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Women's or girls' bathrobes, dressing gowns, etc of synthetic fibres, knitted or crocheted | 610892.01 | $\begin{array}{r} \hline \text { 35/Rs } 60 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{aligned} & 40 \text { or Rs } 60 \\ & \text { per piece- } \end{aligned}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Women's or girls' bathrobes, dressing gowns, etc of wool/fine animal hair, knitted or crocheted | 610899.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | T-shirts, singlets and other vests, knitted or crocheted | T-shirts, singlets \& other vests, hand crocheted of cotton | 610910.01 | 35/Rs 45 per piece-H | 35 or Rs 45 per piece-H | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | T-shirts, singlets \& other vests, not hand crocheted, of cotton | 610910.02 | $\begin{array}{r} \text { 35s } 45 \text { per } \\ \text { piece-H } \end{array}$ | 35 or Rs 45 per piece-H | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | T-shirts, singlets \& other vests, of synthetic fibres, not hand crocheted | 610990.02 | 35/Rs 50 per piece-H | $\begin{array}{\|l\|} \hline 35 \text { or Rs } 50 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  | Jerseys, pullovers, cardigans, waistcoasts and similar articles, knitted or crocheted | Jerseys of wool/fine animal hair, knitted or crocheted | 611010.01 | $\begin{array}{\|r\|} \hline 35 / \text { Rs } 275 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 275 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Sweatrs \& cardigns of wool/fine animals hair, knitted or crocheted | 611010.02 | 35/Rs 275 per piece-H | $\begin{array}{r} 35 \text { or Rs } 275 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Pullovr,waistcoats etc of wool/fine animals hair, knitted or crocheted | 611010.09 | $\begin{array}{\|r\|} \hline 35 / \text { Rs } 275 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 275 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Jersey, pullovers, cardigans etc of cotton, not hand crocheted | 611020.02 | $\begin{array}{r} 35 / \mathrm{Rs} 85 \text { per } \\ \text { piece-H } \end{array}$ | 35 or Rs 85 per piece-H | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |


| Chapter Heading | $\begin{aligned} & \text { 4-Digit HS } \\ & \text { Heading } \end{aligned}$ | Description | HS Code | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | $\begin{gathered} \text { Bound } \\ \text { Rate }^{1} \\ (\%) \end{gathered}$ | Base Rate ${ }^{2}$ | $\begin{array}{r\|} \hline \text { Like } \\ \mathrm{F} \\ \text { alte } \\ \mathrm{B}=0.2 \end{array}$ | $\begin{aligned} & \text { ly Pos } \\ & \text { Rates } \\ & \text { rnate } \\ & \text { 25,0.5, } \end{aligned}$ | $\begin{aligned} & \begin{array}{l} \text { st-Ne } \\ \text { (\%) u } \\ \text { e Scen } \\ \mathbf{p , 1 . 0 , 1} \end{array} \end{aligned}$ | gotia <br> under <br> arios <br> .5 an | tion <br> of $\text { Id } 2.0$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ \mathbf{0 . 2 5} \\ \hline \end{array}$ | $\begin{aligned} & \mathbf{B}= \\ & \mathbf{0 . 5} \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathbf{B}= \\ & 1.5 \\ & \hline \end{aligned}$ | $\mathrm{B}=2$ |
|  |  | Jersey, pullovers, cardigans etc, of synthetic fibres, except hand crocheted | 611030.02 | 35/Rs 110 per piece-H | 35 or Rs 110 per piece- | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  | Babies' garments and clothing accessories, knitted or crocheted | Babies' garments \& clothing accessories of wool/fine animl hair, knitted or crocheted | ${ }^{611110.00}$ | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | $\begin{array}{l}\text { Babies' garments, etc of synthetic fibres, other } \\ \text { than hand crocheted }\end{array}$ | 611130.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Babies' garments \& clothing accessories of <br> regenerated fibres (rayon etc), hand crocheted | 611190.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Track suits, ski suits amd swimwear, knitted or crocheted | Track suits of cotton | 611211.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Track suits of synthetic fibres | 611212.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Ski suits of wool/fine animals hair | 611220.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Ski suits of cotton | 611220.04 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Ski suits of synthetic fibres | 611220.05 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Men's/boy's swimwear of synthetic fibres | 611231.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Men's/boy's swimwear of other fibres | 611239.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Women's/girls' swimwear of synthetic fibres | 611241.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Women's/girls' swimwear of other fibres | 611249.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Other garments, knitted or crocheted | Other garments of cotton | 611420.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other garments of synthetic fibres | 611430.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted | Panty hose \& tights of synthetic fibres measuring per single yarn 67 decitex or more | 611512.00 | 35 | 35 | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Panty hose \& tights of wool/fine animals hair | 611519.01 | 35 | 35 | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Women's hosiery of cotton measuring < 67 decitex | 611520.01 | 35 | 35 | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Women's hosiery of other fibres measuring < <br> 67 decitex | 611520.09 | 35 | 35 | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Women's other hosiery goods of wool/fine animals hair | 611591.00 | 35 | 35 | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Women's other hosiery goods of cotton | 611592.00 | 35 | 35 | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Women's other hosiery goods of synthetic fibres | 611593.00 | 35 | 35 | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  | Gloves, mittens and mitts, knitted or crocheted | Other gloves, mittens and mitts of wool or fine | 611691.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other gloves etc of cotton | 611692.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other gloves etc of synthetic fibres | 611693.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |


| Chapter Heading | 4-Digit HS Heading | Description | HS Code | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | $\begin{gathered} \text { Bound } \\ \text { Rate }^{1} \\ (\%) \end{gathered}$ | Base <br> Rate ${ }^{2}$ | Likely Post-Negotiation Rates (\%) under alternate Scenarios of $B=0.25,0.5,1.0,1.5$ and 2.0 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \hline \mathbf{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \hline \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  | Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories | Shawls, scarves, mufflers, mantillas, veils etc of cotton, hand-knitted/crocheted | 611710.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Shawls, scarves, mufflers, mantillas, veils etc of cotton, not hand knittd/hand crocheted | 611710.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Shawls, scarves, mufflers, mantillas, veils etc of wool, hand knitted/hand crocheted | 611710.11 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Shawls, scarves, mufflers, mantillas, veils etc of wool, not hand knitted/hand crocheted | 611710.12 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Shawls, scarves, mufflers, mantillas, veils etc of man-made fibres, hand knitted/hand crocheted | 611710.31 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Shawls, scarves, mufflers, mantillas, veils etc of man-made fibres, not hand knitted/hand crocheted | 611710.32 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Ties, bow ties and cravats of cotton, hand knitted/hand crocheted | 611720.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Ties, bow ties and cravats of cotton, not hand knitted/hand crocheted | 611720.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Ties, bow ties and cravats of wool, hand knitted/hand crocheted | 611720.11 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Ties, bow ties and cravats of wool, not hand knitted/hand crocheted | 611720.12 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Ties, bow ties and cravats of man-made fibres, other than hand knitted or hand crocheted | 611720.32 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other accessories (excl. shawls, scarves, mufflers, mantillas, veils, ties, bow ties, and cravats) | 611780.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other accessories (excl. shawls, scarves, mufflers, mantillas, veils, ties, bow ties, and cravats) | 611780.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other accessories (excl. shawls, scarves, mufflers, mantillas, veils, ties, bow ties, and cravats) | 611780.11 | ${ }^{35}$ | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other accessories (excl. shawls, scarves, mufflers, mantillas, veils, ties, bow ties, and cravats) | 611780.12 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other accessories (excl. shawls, scarves, mufflers, mantillas, veils, ties, bow ties, and cravats) | 611780.31 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |


| Chapter Heading | $\begin{aligned} & \hline \text { 4-Digit HS } \\ & \text { Heading } \end{aligned}$ | Description | HS <br> Code | $\begin{array}{\|c} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | Bound Rate ${ }^{1}$ (\%) | Base Rate ${ }^{2}$ | Likely Post-Negotiation Rates (\%) under alternate Scenarios of $B=0.25,0.5,1.0,1.5$ and 2.0 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathbf{B}= \\ & 1.5 \\ & \hline \end{aligned}$ | $B=2$ |
|  |  | Other accessories (excl. shawls, scarves, mufflers, mantillas, veils, ties, bow ties, and cravats) | 611780.32 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Articles of Apparel and Clothing Accessories not Knitted or Crocheted | Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including skijackets), wind-cjeaters. Womdjackets and similar articles, other than those of heading No. 62.03 | Overcoats,Raincoats,Carcoats,Capes,Cloaks and Similar Articles of Wool/Fine Animal Hair | 620111.00 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 385 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | 35 or Rs 385 per piece-H | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Raincoats,Handloom, of Cotton | 620112.01 | $\begin{array}{r} 35 / \mathrm{Rs} 385 \text { per } \\ \text { piece-H } \end{array}$ | 35 or Rs 385 per piece-H | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Other Articles of Cotn,Handloom | 620112.09 | $\left.\begin{array}{\|c\|} \hline 35 / \text { Rs } 385 \text { per } \\ \text { piece-H } \end{array} \right\rvert\,$ | $\begin{array}{r} 35 \text { or Rs } 385 \\ \text { per piece-H } \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Raincoats,Millmade, of Cotton | 620112.11 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 385 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 385 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Other Articles of Cotton,Millmade | 620112.19 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 385 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 385 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Raincoats, Handloom of Mn-Made Fibres | 620113.01 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 320 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 40 \text { or Rs } 320 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Articles of Man-Made Fibres,Handloom | 620113.09 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 320 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 40 \text { or Rs } 320 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Raincoats, Millmade of Manmade Fibres | 620113.11 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 320 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 40 \text { or Rs } 320 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Articles of Man-Made Fibres,Millmade | 620113.19 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 320 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 40 \text { or Rs } 320 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | $\begin{aligned} & \hline \text { Carcoats,Capes,Cloaks \& Similar Articles of } \\ & \text { Slk } \\ & \hline \end{aligned}$ | 620119.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Overcoats,Raincoats,Carcoats,Capes Cloaks and Similar Articles of Other Textile Fibres | 620119.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | $\begin{aligned} & \text { Other Similar Articles of Wool/Fine Animal } \\ & \text { Hair } \end{aligned}$ | 620191.00 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 220 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 220 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Other Similar Articles Handlm,Handprntd of <br> Cotton | 620192.01 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 210 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 210 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Other Similar Ctn Articles Handlm,not Hand Prntd | 620192.02 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 210 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 210 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Other Similar Ctn Articles MImde Hand Prntd | 620192.11 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 210 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 210 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Other Similar Ctn Articles Mlmde not Hand Prntd | 620192.12 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 210 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 210 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Other Similar Articles of Man-Made Fibres, <br> Hand Printed | 620193.01 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 180 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 180 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Other Similar Articles of Man-Made <br> Fibres,other than Hand Printed | 620193.02 | $\begin{array}{\|r\|} \hline 35 / \text { Rs } 180 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 180 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |


| Chapter Heading | $\begin{aligned} & \text { 4-Digit HS } \\ & \text { Heading } \end{aligned}$ | Description | HS <br> Code | $\begin{gathered} \text { TR01-02 } \\ \text { (\%) } \end{gathered}$ | $\begin{gathered} \hline \text { Bound } \\ \text { Rate }^{1} \\ (\%) \end{gathered}$ | Base <br> Rate ${ }^{2}$ | $\begin{array}{\|c\|} \hline \text { Likely Post-Negotiation } \\ \text { Rates (\%) under } \\ \text { alternate Scenarios of } \\ \mathbf{B}=0.25,0.5,1.0,1.5 \text { and } 2.0 \\ \hline \end{array}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | $B=1$ | $\begin{aligned} & \mathrm{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Other Similar Articls of Silk | 620199.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Similar Articles of other Fibres | 620199.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Woman's and girls' overcoats, car-coats, capes, cloaks, anoraks (including skijackets), wind-cjeaters. Womdjackets and similar articles, other than those of heading No. 62.04 | Coats of Wool or Fine Animal Hair | 620211.01 | $\begin{array}{\|r\|} \hline \text { 35/Rs } 385 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 385 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Capes,Cloaks and Similar Articles of Wool or Fine Animal Hair | 620211.09 | $\begin{array}{\|r\|} \hline \text { 35/Rs } 385 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | 35 or Rs 385 per piece-H | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Coat etc of Cotton,Handloom,other than Hand Printed and Hand Embroidered | 620212.01 | $\begin{array}{\|r\|} \hline 35 / \text { Rs } 210 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 210 \\ \text { per piece- } \mathrm{H} \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Coats etc of Cotton,Millmade, other than Hand Printed and Hand Embroidered | 620212.02 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 210 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 210 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Coats etc of Cotton other than Hand Printed but Hand Embroidered | 620212.11 | $\begin{array}{\|r\|} \hline 35 / \text { Rs } 210 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 210 \\ \text { per piece-H } \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Coats etc of Cotn,Hand Prntd \& Hand <br> Embrdrd | 620212.12 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 210 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 210 \\ \text { per piece- } \mathrm{H} \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Coats etc of Cotn,Hand Prntd not Hand Embrdrd | 620212.13 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 210 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 210 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Other Coats etc of Cotton | 620212.19 | $\begin{array}{\|r\|} \hline 35 / \text { Rs } 210 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 210 \\ \text { per piece-H } \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Coats etc of Man Made Fibres not Hand Prntd and Hand Embroidered | 620213.01 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 385 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 385 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Coats etc of Man Made Fibres other than Hand Printed but Hand Embroidered | 620213.02 | $\begin{array}{\|r\|} \hline 35 / \text { Rs } 385 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 385 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Coats etc of Man Made Fibres,Hand Printed and Hand Embroidered | 620213.03 | $\begin{array}{\|r\|} \hline 35 / \text { Rs } 385 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 385 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Coats etc of Man-Made Fibres,Hand Printed other than Hand Embroidered | 620213.04 | $\begin{array}{\|r\|} \hline \text { 35/Rs } 385 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 385 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Other Coats etc of Man Made Fibres | 620213.09 | $\begin{array}{\|r\|} \hline \text { 35/Rs } 385 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 385 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Coats of Silk | 620219.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Coats of All Other Fbres | 620219.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Articles of Other Textile Materials | 620219.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Wind \& Ski-Jackets, Wind Cheaters | 620291.01 | $\begin{array}{\|r\|} \hline 35 / \text { Rs } 220 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} \hline 35 \text { or Rs } 220 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Other Similar Garments | 620291.09 | $\begin{array}{\|r\|} \hline 35 / \text { Rs } 220 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 220 \\ \text { per piece-H } \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Wind \& Ski Jackets, Wind Cheaters | 620292.02 | 35/Rs 160 per piece-H | $\begin{array}{r} 35 \text { or Rs } 160 \\ \text { per piece-H } \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |


| Chapter Heading | 4-Digit HS <br> Heading |
| :--- | :--- |
|  |   <br>   <br>  Men's or boys' suits, ensembles, jackets, <br> blazers, trousers, bib and brace overalls, <br> breeches and shorts (other than <br> swimear) <br>   |
|  |  |


| Description | $\begin{gathered} \text { HS } \\ \text { Code } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | Bound <br> Rate ${ }^{1}$ <br> (\%) | Base Rate ${ }^{2}$ | Likely Post-NegotiationRates (\%) underalternate Scenarios of$\mathbf{B}=\mathbf{0 . 2 5 , 0 . 5 , 1 . 0 , 1 . 5}$ and 2.0 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathrm{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
| Others than Hand Printed and Hand <br> Embriodered | 620292.09 | $\begin{array}{\|r\|} \hline 35 / \text { Rs } 160 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | 35 or Rs 160 per piece-H | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
| Wind \& Ski-Jackets, Wind Cheaters | 620293.02 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 220 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 220 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
| Others Hand Printed and Hand Embroidered | 620293.09 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 220 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 220 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
| Wind \& Ski-Jackets of Silk | 620299.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Other Similar Garments of Silk | 620299.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Wind \& Ski-Jackets of All Other Fibres | 620299.11 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Other Similar Garments, of Other Fibres | 620299.19 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Suits of Wool or Fine Animal Hair | 620311.00 | $\begin{aligned} & \hline 35 / \text { Rs } 1100 \\ & \text { per piece-H } \\ & \hline \end{aligned}$ | $\begin{array}{r} \hline 35 \text { or Rs } 1100 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
| Suits of Synthetic Fibres | 620312.00 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 720 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 40 \text { or Rs } 720 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Suits of Cotton,Handloom | 620319.01 | $\begin{aligned} & 35 / \text { Rs } 1110 \\ & \text { per piece-H } \\ & \hline \end{aligned}$ | $\begin{array}{r} 40 \text { or Rs } 1110 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Suits of Cotton,Millmade | 620319.02 | $\begin{aligned} & 35 / \text { Rs } 1110 \\ & \text { per piece-H } \end{aligned}$ | $\begin{array}{r} 40 \text { or Rs } 1110 \\ \text { per piece- } \mathrm{H} \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Suits of Silk | 620319.11 | $\begin{aligned} & 35 / \text { Rs } 1110 \\ & \text { per piece-H } \end{aligned}$ | $\begin{array}{r} \hline 40 \text { or Rs } 1110 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Suits of Other Textile Fibres | 620319.29 | $\begin{aligned} & 35 / \text { Rs } 1110 \\ & \text { per piece-H } \end{aligned}$ | $\begin{array}{r} 40 \text { or Rs } 1110 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Ensembles of Wool of Fine Animal Hair | 620321.00 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 145 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 40 \text { or Rs } 145 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Ensembles of Cotton | 620322.00 | $\begin{array}{\|r\|} \hline 35 / \text { Rs } 145 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 40 \text { or Rs } 145 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Ensembles of Synthetic Fibres | 620323.00 | $\begin{array}{\|r\|} \hline 35 / \text { Rs } 145 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 40 \text { or Rs } 145 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Ensembles of Other Textile Materials | 620329.00 | 35/Rs 145 per <br> piece-H | $\begin{array}{r} 40 \text { or Rs } 145 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Jackets \& Blazers of Wool/Fine Animals Hair | 620331.00 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 815 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | 35 or Rs 815 per piece-H | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
| Cotn Jackts \& Blzrs,Handloom,Hand Prntd | 620332.01 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 440 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 440 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
| Cottn Jackts \& Blzrs,Millmade,Hand Prntd | 620332.02 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 440 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 440 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
| Cottn Jackts \& Blzrs,Handloom not Hand Prntd | 620332.11 | $35 / \mathrm{Rs} 440$ per piece-H | $\begin{array}{r} 35 \text { or Rs } 440 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |


| Chapter Heading | $\begin{aligned} & \text { 4-Digit HS } \\ & \text { Heading } \end{aligned}$ | Description | HS Code | $\begin{array}{\|c} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | Bound Rate ${ }^{1}$ (\%) | Base <br> Rate ${ }^{2}$ | Likely Post-Negotiation Rates (\%) under alternate Scenarios of $B=0.25,0.5,1.0,1.5$ and 2.0 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \mathbf{B}= \\ & \mathbf{0 . 5} \end{aligned}$ | $B=1$ | $\begin{aligned} & \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Cotn Jckts \& Blzrs,Millmade not Hand Prntd | 620332.12 | $\begin{array}{\|r\|} \hline 35 / \text { Rs } 440 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 440 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Jackets \& Blazers of Syn Fibrs Hand Printd | 620333.01 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 320 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 40 \text { or Rs } 320 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Jackets \& Blazers of Syn Fibr not Hand Prntd | 620333.02 | $35 /$ Rs 320 per piece-H | $\begin{array}{r} 40 \text { or Rs } 320 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Jackets \& Blazers of Silk | 620339.01 | $\begin{array}{\|r\|} \hline 35 / \text { Rs } 755 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 755 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Jackets \& Blazers of Other Fibres | 620339.09 | $\begin{array}{\|c\|} \hline 35 / \mathrm{Rs} 755 \text { per } \\ \text { piece-H } \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 755 \\ \text { per piece-H } \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Trousers,Bib \& Brace Overalls Breeches \& Shorts of Wool/Fine Animals Hair,Men'S/Boys' | 620341.00 | $35 /$ Rs 285 per piece-H | $\begin{array}{r} 35 \text { or Rs } 285 \\ \text { per piece-H } \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Trousers etc of Cotton,Handloom | 620342.01 | $\begin{array}{\|r\|} \hline \text { 35/Rs } 135 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 135 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Trousers etc of Cotton,Millmade | 620342.02 | 35/Rs 135 per piece-H | $\begin{array}{r} 35 \text { or Rs } 135 \\ \text { per piece-H } \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Trousers,Bib \& Brace,Overalls,Breeches \& Shorts of Synthetic Fibrs,Men'S or Boys' | 620343.00 | 35/Rs 110 per <br> piece-H | $\begin{array}{r} 35 \text { or Rs } 110 \\ \text { per piece-H } \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Trousers,Breeches and Like of Silk | 620349.01 | $\begin{array}{\|r\|} \hline 35 / \text { Rs } 110 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 40 \text { or Rs } 110 \\ \text { per piece- } \mathrm{H} \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Trousers,Breeches \& Like of Other Fibres | 620349.09 | 35/Rs 110 per piece-H | $\begin{array}{r} 40 \text { or Rs } 110 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Women's or girls' suits, ensembles, jackets, blazers, trousers, bib and brace | Suits of Wool or Fine Animal Hair | 620411.00 | $\begin{array}{\|r\|} \hline 35 / \text { Rs } 550 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 40 \text { or Rs } 550 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | overalls, breeches and shorts (other than swimwear) | Suits of Cotton, Handloom,Hand Prntd \& Hand Embroidered | 620412.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Suits of Cotton, Hand Prntd, other than Hand Embroidered | 620412.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Suits of Ctn not Hand Prntd but Hand Embroidrd | 620412.03 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Suits, of Cotton,Handloom,other than Hand Prnted and Hand Embroidered | 620412.11 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Suits of Cotton Millmade,other than Hand Printed and Hand Embroidered | 620412.12 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Suits other than Hand Prntd \& Hand Embroidredof Synthetic Fibres | 620413.01 | 35/Rs 550 per piece-H | $\begin{array}{r} 40 \text { or Rs } 550 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Suits,Hand Embroidered other than Hand Prntd of Synthetic Fbres | 620413.02 | 35/Rs 550 per piece-H | $\begin{array}{r} 40 \text { or Rs } 550 \\ \text { per piece-H } \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading | $\begin{aligned} & \hline \text { 4-Digit HS } \\ & \text { Heading } \end{aligned}$ | Description | $\begin{gathered} \text { HS } \\ \text { Code } \end{gathered}$ | TR01-02(\%) | $\begin{gathered} \hline \text { Bound } \\ \text { Rate }^{1} \\ (\%) \end{gathered}$ | Base <br> Rate ${ }^{2}$ | $\begin{aligned} & \text { Likely Post-Negotiation } \\ & \text { Rates (\%) under } \\ & \text { alternate Scenarios of } \\ & \mathrm{B}=0.25,0.5,1.0,1.5 \text { and } 2.0 \\ & \hline \end{aligned}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \mathbf{B}= \\ & 0.5 \end{aligned}$ | B=1 | $\begin{aligned} & \mathbf{B}= \\ & 1.5 \\ & \hline \end{aligned}$ | $B=2$ |
|  |  | $\begin{aligned} & \text { Suits,Hand Prntd \& Hand Embridered of } \\ & \text { Synthetic Fibres } \\ & \hline \end{aligned}$ | 620413.03 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 550 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 40 \text { or Rs } 550 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | $\begin{aligned} & \text { Suits,Hand Prntd other than Hand } \\ & \text { Embroidered of Synthetic Fibres } \\ & \hline \end{aligned}$ | 620413.04 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 550 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 40 \text { or Rs } 550 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Suits of Silk excl. Sequinned/Beaded with | 620419.01 | $\begin{array}{\|r\|} \hline 35 / \text { Rs } 500 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 40 \text { or Rs } 500 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Suits of Silk, Others | 620419.02 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 500 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 40 \text { or Rs } 500 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Suits of All Other Fibres | 620419.09 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 500 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 40 \text { or Rs } 500 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Ensembles of Wool or Fine Animal Hair | 620421.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Costumes,Handloom,other than Hand Printed and Hand Embroideredd of Cotn | 620422.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Costumes,Millmade, other than Hand Printed and Hand Embroidered of Cotn | 620422.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Cotn Costumes, Hand Prntd \& Hand Embrdered | 620422.03 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Cotn Costumes, Hand Prntd not Hand <br> Embrdered | 620422.04 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Blouses Combind with Skirts,Trousers/Shortshandloom Excpt Hand Prntd \& Hand Embroidrd | 620422.11 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | $\begin{array}{\|l\|} \hline \text { Blouses Combind with } \\ \text { Skirts,Trousers/Shortsmillmade,other than } \end{array}$ Handprntd \& Hand Embroidrd | 620422.12 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Ensembles of Cotton | 620422.29 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | $\begin{array}{\|l} \hline \text { Costumes Excpt Hand Prntd \& Hand } \\ \text { Embroideredof Synthetic Fibres } \\ \hline \end{array}$ | 620423.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Costumes,Excpt Hand Prntd but Hand Embroidrdof Synthetic Fibres | 620423.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Costumes,Hand Prntd \& Hand Embroidered of <br> Synthetic Fibres | 620423.03 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | $\begin{aligned} & \text { Costumes,Hand Prntd Excpt Hand } \\ & \text { Embroidered of Synthetic Fibres } \\ & \hline \end{aligned}$ | ${ }^{620423.04}$ | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Ensembles of Synthetic Fibres | 620423.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Costumes of Silk-Seqnd/Beaded with Chattons | 620429.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Costumes of Silk | 620429.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Costumes of All Other Fibres | 620429.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |


| Chapter Heading | 4-Digit HS Heading | Description | $\begin{gathered} \text { HS } \\ \text { Code } \end{gathered}$ | TR01-02(\%) | Bound <br> Rate ${ }^{1}$ <br> (\%) | Base Rate ${ }^{2}$ | Likely Post-Negotiation Rates (\%) under alternate Scenarios of $B=0.25,0.5,1.0,1.5$ and 2.0 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline B= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & B= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \hline \mathbf{B}= \\ & 1.5 \end{aligned}$ | $\mathrm{B}=2$ |
|  |  | Other Ensembles of Other Textile Materials | 620429.19 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Jackets of Wool or Fine Animal Hair | 620431.00 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 370 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 40 \text { or Rs } 370 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Jackets,Handloom,other than Hand Printed and Hand Embroidered of Cotton | 620432.01 | $\begin{array}{r} \hline 35 / \mathrm{Rs} 650 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 650 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Jackets, other than Hand Printed and Hand Embroidered of Cotton,Millmade | 620432.02 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 650 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 650 \\ \text { per piece- } \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Jackets,other than Hand Printed but Hand Embroidered of Cotton | 620432.03 | $\begin{array}{\|c\|c\|} \hline \text { pect-1 } \\ \hline \begin{array}{c} 35 / R 5 \\ \text { piece-H0 } \end{array} \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 650 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Cotn Jackets, Hand Prntd \& Hand Embrdered | 620432.04 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 650 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 650 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Cotn Jackets,Hand Prntd not Hand Embrdered | 620432.05 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 650 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 650 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Jackets, other than Hand Prntd \& Hand Embrodredof Synthetic Fibres | 620433.01 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 390 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 390 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Jackets,Excpt Hand Prntd but Hand Embroidrd <br> of Synthetic Fibres of Synthetic Fibres | 620433.02 | $\begin{array}{r} 35 / \mathrm{Rs} 390 \text { per } \\ \text { piece-H } \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 390 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Jackets,Hand Printed and Hand Embroidered of Synthetic Fibres | 620433.03 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 390 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 390 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Jackets,Hand Printed Excpt Hand Embroidered of Synthetic Fibres | 620433.04 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 390 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 390 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Jackets and Blazers of Silk Sequinned or Beaded With Chattons/Embroidered | 620439.01 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 350 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 350 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Jackets \& Blazers of Silk, Others | 620439.02 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 350 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 350 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Jackets of All other Fibres | 620439.09 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 350 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 350 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | House Coats and Like Dresses of Wool | 620441.01 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 145 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 145 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Blazers of Wool \& Fine Animal Hair | 620441.02 | $\begin{array}{\|c\|} \hline 35 / R s \\ \text { piece-H } \\ \text { per } \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 145 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Other Dresses incl. Uniform Dress | 620441.09 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 145 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 145 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Cotton House Coats and Like <br>  <br> Hen Hand Embroidered | 620442.01 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 116 \text { per } \\ \text { piece-H } \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 116 \\ \text { per piece-H } \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |


| Chapter Heading | 4-Digit HS Heading | Description | $\begin{gathered} \hline \text { HS } \\ \text { Code } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ (\%) \end{array}$ | Bound Rate ${ }^{1}$ (\%) | Base Rate ${ }^{2}$ | Likely Post-Negotiation Rates (\%) under alternate Scenarios of $B=0.25,0.5,1.0,1.5$ and 2.0 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline B= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \mathbf{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Other Dresses of Cottn incl. Uniform Dress Handloom other than Hand Prntd \& Hand Embroidered | 620442.09 | $\begin{array}{\|r\|} \hline 35 / \text { Rs } 116 \text { per } \\ \text { piece-H } \end{array}$ | $\begin{array}{r} \hline 35 \text { or Rs } 116 \\ \text { per piece-H } \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Cotn House Coats \& Like <br> Dresses,,Mlmde,therthan Hand Printed and <br> Hand Embroidered Hand Embroidered | 620442.11 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 116 \text { per } \\ \text { piece-H } \end{array}$ | $\begin{array}{r} \hline 35 \text { or Rs } 116 \\ \text { per piece-H } \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Other Dresses of Cottn Inc Unifrm Dress, Mlmade other than Hand Printed \& Hand Embroidered | 620442.19 | $\begin{array}{r} \text { 35/Rs } 116 \text { per } \\ \text { piece-H } \end{array}$ | $\begin{array}{r} \hline 35 \text { or Rs } 116 \\ \text { per piece-H } \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Drss, other than Hand Prntd but Hand Embroidered of Cotton | 620442.21 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 116 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} \hline 35 \text { or Rs } 116 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Cotn Dresses,Hand Prntd \& Hand Embridered | 620442.22 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 116 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 116 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | $\begin{aligned} & \hline \text { Cotn Dresses,Hand Prntd not Hand } \\ & \text { Embroidered } \end{aligned}$ | 620442.23 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 116 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 116 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Blazers of Cotton | 620442.31 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 116 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 116 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | House Coats and Like Dresses,other than Hand Printed and Hand Embroidered | 620443.01 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 145 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 145 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Dresses incl. Uniform Dress,n.e.e.s. other than Hand Printed \& Hand Embroiered | 620443.09 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 145 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 145 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | $\begin{aligned} & \text { Dresses Excpt Hand Prntd but Hand } \\ & \text { Embroidrd of Synthetic Fibres } \\ & \hline \end{aligned}$ | 620443.11 | $\begin{array}{\|r\|} \hline 35 / \text { Rs } 145 \text { per } \\ \text { piece-H } \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 145 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Dresses,Hand Printed \& Hand Embroidered of <br> Synthetic Fibres | 620443.12 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 145 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 145 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Dresses, Hand Printed Excpt Hand <br> Embroideredof Synthetic Fibres | 620443.13 | $\begin{array}{r} 35 / \mathrm{Rs} 145 \text { per } \\ \text { piece-H } \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 145 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Blazers of Synthetic Fibres | 620443.21 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 145 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 145 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Dresses of Artificial Fibres | 620444.00 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 145 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 145 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | House Coats and Like Dresses of Silk <br> Sequinned/Beaded With Chattons/Embroidered | 620449.01 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 145 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 145 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | $\begin{array}{l}\text { House Coats \& Like Dresses of Silk excl. } \\ \text { Sequinned/Beaded with Chattons/Embroidered }\end{array}$ | 620449.02 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 145 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | 35 or Rs 145 per piece-H | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Dresses incl. Uniform Dress, of Silk | 620449.09 | $\begin{array}{\|r\|} \hline 35 / R s ~ \\ 145 \text { per } \\ \text { piece-H } \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 145 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Dresses of Other Fibres | 620449.19 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 145 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 145 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |


| Chapter Heading | $\begin{aligned} & \text { 4-Digit HS } \\ & \text { Heading } \end{aligned}$ | Description | $\begin{gathered} \text { HS } \\ \text { Code } \end{gathered}$ | TR01-02 <br> (\%) | $\begin{gathered} \text { Bound } \\ \text { Rate }^{1} \\ \text { (\%) } \end{gathered}$ | Base <br> Rate ${ }^{2}$ | Likely Post-Negotiation Rates (\%) under alternate Scenarios of $B=0.25,0.5,1.0,1.5$ and 2.0 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \hline \mathbf{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \hline \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Skrts \& Dvded Skrts of Wool/Fine Animals Hair | 620451.00 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 485 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 485 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Skirts \& Divided Skirts,Handloom,other than Hand Prntd \& Hand Embroidered of Cotton | 620452.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Cotn Skirts \& Dvd Skirts,Millmade,other than Hand Printed and Hand Embroidered | 620452.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Cotton Skirts \& Divided Skirts,Hand Embroidered other than Hand Printed | 620452.03 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Skirts and Divided Skirts,Hand Printed and Hand Hand Embroidered of Cotton | 620452.04 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Skirts and Divided Skirts,Hand Printed other than Hand Embroidered of Cotton | 620452.05 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Syn Skirts \& Dividd Skirts,other than Hand Printed and Hand Embroidered | 620453.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Syn Skirts \& Dividd Skirts,other than Hand Printed but Hand Embroidered | 620453.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Skirts and Divided Skirts,Hand Printed and Hand Embroidered of Synthetic Fibres | 620453.03 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Skirts and Divided Skirts,Hand Printed other than Hand Embroidered of Syn Fibres | 620453.04 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Skirts and Divided Skirts of Silk, Hand Printed and Hand Embroidered | 620459.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Skirts and Divided Skirts of Silk,other than Hand Printed but Hand Embroidered | 620459.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Skirts and Divided Skirts of Silk,Hand Printed other than Hand Embroidered | 620459.03 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Skirts and Divided Skirts,of Silk, other than Hand Printed and Hand Embroidered | 620459.04 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Skirts \& Divided Skirts of Silk-Sequinned Beaded With Chattons/Embroidered | 620459.05 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Skirts and Divided Skirts of Other Fibres | 620459.19 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Trsts,SIcks \& Shrts of Wool/Fne Animl Hair | 620461.01 | 35/Rs 285 per piece-H | $\begin{array}{r} \hline 40 \text { or Rs } 285 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Similar Garments of Wool/Fine Animl Hair | 620461.09 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 285 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 40 \text { or Rs } 285 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Trousers,Slacks,Shorts,Handloom,other than Hand Printed and Hand Embroidered | 620462.01 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 135 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 135 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |


| Chapter Heading | $\begin{aligned} & \text { 4-Digit HS } \\ & \text { Heading } \end{aligned}$ | Description | $\begin{gathered} \hline \text { HS } \\ \text { Code } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | $\begin{gathered} \text { Bound } \\ \text { Rate }^{1} \\ (\%) \end{gathered}$ | Base <br> Rate ${ }^{2}$ | $\begin{gathered} \text { Likely Post-Negotiation } \\ \text { Rates (\%) under } \\ \text { alternate Scenarios of } \\ \mathbf{B}=\mathbf{0 . 2 5 , 0 . 5 , 1 . 0 , 1 . 5} \text { and } 2.0 \\ \hline \end{gathered}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \mathbf{B}= \\ & \mathbf{0 . 5} \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathrm{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Other Similar Garments,Handloom,other thanhand Printed and Hand Embroidered | 620462.09 | $35 /$ Rs 135 per <br> piece-H | 35 or Rs 135 per piece-H | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Trousers,Slacks,Shorts,Millmade,other than Hand Printed and Hand Embroidered | 620462.11 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 135 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 135 \\ \text { per piece-H } \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Other Similar Garments,Millmade, other than <br> Hand Printed and Hand Embroidered | 620462.19 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 135 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 135 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Trousers,Slacks,Shorts,Powerloom,other than Hand Printed and Hand Embroidered | 620462.21 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 135 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 135 \\ \text { per piece-H } \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Other Similar Garments,Powerloom,other than Hand Printed and Hand Embroidered | 620462.29 | $35 / \mathrm{Rs} 135$ per <br> piece-H$\|$ | $\begin{array}{r} 35 \text { or Rs } 135 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Trousers,Bib,Shorts,etc other than Hand Printed but Hand Embroidered | 620462.31 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 135 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | 35 or Rs 135 per piece-H | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Trousers,Bib,Shorts etc,Hand Printed and Hand Embroidered | 620462.32 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 135 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 135 \\ \text { per piece-H } \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Trousers,Bib,Shorts,etc Hand Printed other | 620462.33 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 135 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | 35 or Rs 135 per piece-H | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Trousers,Bib and Brace Overalls,Breeches \& Shorts Excpt Hand Prntd \& Hand Embroidrd | 620463.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  |  <br> Shorts,Excpt Hand Prnted but Hand Embroidrd | 620463.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Trousers,Bib and Brace Overalls,Breeches \& Shorts Hand Prntd and Hand Embroidered | 620463.03 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Trousers,Bib and Brace Overalls,Breeches \& Shorts,Hand Pnrtd Excpt Hand Embroidered | 620463.04 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Trousers Bib etc of Slk Seqnd/Bded/Embrdrd | 620469.01 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 135 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} \hline 35 \text { or Rs } 135 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  |  <br> Shorts of Slk excl. Slk-Seqnd/Bded/Embrdrd | 620469.02 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 135 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 135 \\ \text { per piece-H } \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Trousers,Bib etc of Other Fibres | 620469.09 | $35 / \mathrm{Rs} 135$ per <br> piece-H | $\begin{array}{r} 35 \text { or Rs } 135 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  | Men's or boys' shirts | Men's/Boy's Shirts of Wool/Fine Animals Hair | 620510.00 | $\begin{array}{\|r\|} \hline \text { prectrer } \\ \hline \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{\|r} \hline 40 \text { or Rs } 200 \\ \text { per piece-Herer } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Cotn Dress Shirts,Handlm,not Hand Printed | 620520.01 | $\begin{array}{\|} 35 / \mathrm{Rs} 85 \text { per } \\ \text { piece-H } \end{array}$ | $\begin{array}{\|c} \hline 40 \text { or Rs } 85 \\ \text { per piece- } \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Cotn Dress Shirts,Milmde, not Hand Printed | 620520.02 | $\begin{array}{\|} 35 / \mathrm{Rs} 85 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{\|l\|} \hline 40 \text { or Rs } 85 \\ \text { per piece-H } \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Cotn Sports Shirts,Handlm,not Hand Prntd | 620520.03 | $\begin{array}{\|} 35 / \mathrm{Rs} 85 \text { per } \\ \text { piece-H } \end{array}$ | $\begin{array}{\|l\|} \hline 40 \text { or Rs } 85 \\ \text { per piece-H } \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading | $\begin{aligned} & \text { 4-Digit HS } \\ & \text { Heading } \end{aligned}$ | Description | $\begin{gathered} \text { HS } \\ \text { Code } \end{gathered}$ | TR01-02 <br> (\%) | $\begin{gathered} \text { Bound } \\ \text { Rate }^{1} \\ \text { (\%) } \end{gathered}$ | Base Rate ${ }^{2}$ | $\begin{gathered} \text { Likely Post-Negotiation } \\ \text { Rates (\%) under } \\ \text { alternate Scenarios of } \\ \mathbf{B}=\mathbf{0 . 2 5 , 0 . 5 , 1 . 0 , 1 . 5} \text { and } 2.0 \\ \hline \end{gathered}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \hline B= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Cotn Sports Shirts,Mlmade not Hand Pnrited | 620520.04 | $\begin{array}{r} \hline 35 / \mathrm{Rs} 85 \text { per } \\ \text { piece- } \\ \hline \end{array}$ | $\begin{aligned} & \hline 40 \text { or Rs } 85 \\ & \text { per piece-H } \\ & \hline \end{aligned}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Cotn T.Shirts,Handloom,Not Hand Printed | ${ }^{620520.05}$ | $35 /$ Rs 85 per piece- | 40 or Rs 85 per piece-H | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Cotn T,Shirts,Handloom,Hand Printed | 620520.06 | $\begin{array}{r} \text { 35/Rs } 85 \text { per } \\ \text { piece-H } \end{array}$ | 40 or Rs 85 per piece-H | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Cotn T.Shirts,Millmade,Not Hand Printed | 620520.07 | $\begin{array}{r} 35 / \mathrm{Rs} 85 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{\|} 40 \text { or Rs } 85 \\ \text { per piece-H } \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Cotn T.Shirts,Millmade,Hand Printed | 620520.08 | $35 / \mathrm{Rs} 85$ per piece-H | $\begin{aligned} & 40 \text { or Rs } 85 \\ & \text { per piece-H } \end{aligned}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Cotn Work Shirts,Handlm,Not Hand Prntd | 620520.11 | $\begin{array}{r} 35 / \mathrm{Rs} 85 \text { per } \\ \text { piece- } \\ \hline \end{array}$ | $\begin{aligned} & 40 \text { or Rs } 85 \\ & \text { per piece-H } \end{aligned}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Cotn Work Shirts,MImade,Not Hand Prnted | 620520.12 | $\begin{array}{r} 35 / \mathrm{Rs} 85 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{aligned} & 40 \text { or Rs } 85 \\ & \text { per piece-H } \end{aligned}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Cotn Kurtas,Handlm, not Hand Printed | ${ }^{620520.13}$ | $\begin{array}{r} 35 / \mathrm{Rs} 85 \text { per } \\ \text { piece- } \\ \hline \end{array}$ | $\begin{array}{\|c} \hline 40 \text { or Rs } 85 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Coton Kurtas,Millmade,Not Hand Printed | 620520.14 | $\begin{array}{r} \text { 35/Rs } 85 \text { per } \\ \text { piece- } \end{array}$ | $\begin{aligned} & 40 \text { or Rs } 85 \\ & \text { per piece-H } \end{aligned}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Cotn Shrts,Inc Krtas,Handlm,Hand <br> Prntd | 620520.15 | $\begin{array}{r} 35 / \mathrm{Rs} 85 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{aligned} & 40 \text { or Rs } 85 \\ & \text { per piece-H } \end{aligned}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Cotn Shrts,Inc Kurtas,MImde Hand <br> Prntd | 620520.16 | $\begin{array}{r} 35 / \mathrm{Rs} 85 \text { per } \\ \text { piece- } \\ \hline \end{array}$ | 40 or Rs 85 per piece-H | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Shirts,Hand Printed of Manmade Fibres | 620530.01 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 120 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 40 \text { or Rs } 120 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Shirts,Not Hand Prntd of Manmade Fibres | 620530.02 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 120 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 40 \text { or Rs } 120 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Shirts of Silk,Hand Printed | 620590.01 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 95 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{aligned} & 40 \text { or Rs } 95 \\ & \text { per piece-H } \end{aligned}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Shirts of Silk, other than Hand Printed | 620590.02 | $\begin{array}{r} 35 / \mathrm{Rs} 95 \text { per } \\ \text { piece-H } \end{array}$ | $\begin{aligned} & 40 \text { or Rs } 95 \\ & \text { per piece-H } \end{aligned}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Shirts of Other Fibres | 620590.19 | $\begin{array}{\|} \hline 35 / \mathrm{Rs} 95 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{aligned} & 40 \text { or Rs } 95 \\ & \text { per piece- } \end{aligned}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Women's or girls' blouses, shirts and | Blouses,Shirts etc of Silk,Hand Printed | 620610.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | shirt-blouses | Blouse,Shirts etc of Silk,Excpt Hand Prntd | 620610.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Blouses,Sirts etc of Slk Sequinned/Beaded With Chattons \& Embroidered | 620610.03 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Others | 620610.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |


| Chapter Heading | $\begin{aligned} & \text { 4-Digit HS } \\ & \text { Heading } \end{aligned}$ | Description | $\begin{gathered} \text { HS } \\ \text { Code } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | $\begin{gathered} \text { Bound } \\ \text { Rate }^{1} \\ (\%) \end{gathered}$ | Base <br> Rate ${ }^{2}$ |  | ly Po <br> Rates <br> rnate <br> 5,0.5 | $\begin{aligned} & \text { st-Ne } \\ & \text { (\%) u } \\ & \text { e Scen } \\ & \mathbf{5 , 1 . 0 , 1} \end{aligned}$ | gotia <br> nder <br> arios <br> .5 an | tion <br> of $\text { Id } 2.0$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \mathbf{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Women's or Girls' Blouses,Shirts \& Shirt Blouses of Wool/Fine Animal Hair | 620620.00 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 135 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | 40 or Rs 135 per piece-H | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Blouses,Handloom other than Hand Printed <br> and Hand Embroidered of Cotton | 620630.01 | $\begin{array}{r} 35 / \mathrm{Rs} 95 \text { per } \\ \text { piece-H } \end{array}$ | 35 or Rs 95 per piece-H | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Blouses etc,Millmade,other than Hand Printed and Hand Embroidered of Cotton | 620630.02 | 35/Rs 95 per piece-H | $\begin{aligned} & 35 \text { or Rs } 95 \\ & \text { per piece-H } \end{aligned}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Cotton Dress Shirts,Handloom not Hand Prntd | 620630.11 | $\begin{array}{\|} \hline \text { 35/Rs } 95 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{\|c} \hline 35 \text { or Rs } 95 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Other Shirts etc of Cotton Handloom, other than Hand Printed | 620630.19 | $\begin{array}{\|} \text { 35/Rs } 95 \text { per } \\ \text { piece-H } \end{array}$ | $\begin{aligned} & 35 \text { or Rs } 95 \\ & \text { per piece-H } \end{aligned}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Cotn Dress Shirts,Millmade,not Hand Prntd | 620630.21 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 95 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{aligned} & 35 \text { or Rs } 95 \\ & \text { per piece-H } \end{aligned}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Other Shirts etc of Cotton Millmade, other than Hand Printed | 620630.29 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 95 \text { per } \\ \text { piece-H } \end{array}$ | $\begin{array}{\|l\|} \hline 35 \text { or Rs } 95 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Blouses etc other than Hand Printed but Hand Embroidered of Cotton | 620630.31 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 95 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{aligned} & 35 \text { or Rs } 95 \\ & \text { per piece-H } \end{aligned}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | $\begin{array}{l}\text { Blouses etc,Hand Printed \& Hand Embroidrd } \\ \text { of Cotton }\end{array}$ | 620630.32 | $\begin{array}{r} 35 / \mathrm{Rs} 95 \text { per } \\ \text { piece-H } \end{array}$ | 35 or Rs 95 per piece-H | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | $\begin{array}{l}\text { Blouse etc,Handprntd, not Hand Embrdrd of } \\ \text { Cotn }\end{array}$ | 620630.33 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 95 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{aligned} & \hline 35 \text { or Rs } 95 \\ & \text { per piece- } \mathrm{H} \\ & \hline \end{aligned}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | $\begin{array}{\|l} \hline \text { Blouses etc,Excpt Hand Prntd \& Hand } \\ \text { Embroidrd of Manmade Fibrs } \\ \hline \end{array}$ | 620640.01 | $\begin{array}{\|r\|} \hline 35 / \text { Rs } 120 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 40 \text { or Rs } 120 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Blouses etc other than Hand Printed but Hand <br> Embroidered of Manmade Fibres | 620640.02 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 120 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 40 \text { or Rs } 120 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | $\begin{array}{l}\text { Blouses etc, Hand Prntd \& Hand Embroidered } \\ \text { of Manmade Fibres }\end{array}$ | 620640.03 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 120 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 40 \text { or Rs } 120 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | $\begin{aligned} & \text { Blouses etc,Hand Prntd Excpt Hand } \\ & \text { Embroidrd of Manmade Fibrs } \end{aligned}$ | 620640.04 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 120 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 40 \text { or Rs } 120 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Blouses,Shirts etc of other Txtl Materials | 620690.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, | Cotn Undrpnts \& Brfs,Handlm,Hand Prntd | 620711.01 | $\begin{array}{\|} \hline 35 / \mathrm{Rs} 28 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{\|r\|} \hline 35 \text { or Rs } 28 \\ \text { per piece }-\mathrm{H} \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  | bathrobes, dressing gowns and similar articles | Cotn Undrpnt \& Brfs,Handlm not Hand Prntd | 620711.02 | $\begin{array}{r} \text { 35/Rs } 28 \text { per } \\ \text { piece-H } \end{array}$ | $\begin{array}{r} 35 \text { or Rs } 28 \\ \text { per piece }-\mathrm{H} \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Cotn Underpnts \& Briefs,Mlmde, Hand Prntd | 620711.03 | $\begin{array}{\|} 35 / \mathrm{Rs} 28 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{aligned} & 35 \text { or Rs } 28 \\ & \text { per piece }-\mathrm{H} \\ & \hline \end{aligned}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Cotn Undrpnts \& Briefs,Mlmde not Hand <br> Prntd | 620711.04 | $\begin{array}{\|} 35 / \mathrm{Rs} 28 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{aligned} & \begin{array}{l} 35 \text { or Rs } 28 \\ \text { per piece-H } \end{array} \end{aligned}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |


| Chapter Heading | 4-Digit HS Heading | Description | $\begin{gathered} \text { HS } \\ \text { Code } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ (\%) \end{array}$ | $\begin{gathered} \text { Bound } \\ \text { Rate }^{1} \\ (\%) \end{gathered}$ | $\begin{aligned} & \text { Base } \\ & \text { Rate }^{2} \end{aligned}$ | $\begin{gathered} \text { Likely Post-Negotiation } \\ \text { Rates (\%) under } \\ \text { alternate Scenarios of } \\ \mathbf{B}=0.25,0.5,1.0,1.5 \text { and } 2.0 \\ \hline \end{gathered}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline B= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \mathbf{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \hline \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Undrpnt \& Brfs of Synthtc Fibrs,Hand Prntd | 620719.01 | $\begin{array}{r} 35 / \mathrm{Rs} 30 \text { per } \\ \text { piece-H } \end{array}$ | $\begin{aligned} & 40 \text { or Rs } 30 \\ & \text { per piece--H } \end{aligned}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Underpants and Briefs of Synthetic Fibres, other than Hand Printed | 620719.02 | $\begin{array}{r} 35 / \mathrm{Rs} 30 \text { per } \\ \text { piece-H } \end{array}$ | $\begin{aligned} & \hline 40 \text { or Rs } 30 \\ & \text { per piece-H } \end{aligned}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Underpants and Briefs of Wool | 620719.11 | $\left.\begin{array}{r} 35 / \mathrm{Rs} 30 \text { per } \\ \text { piece-H } \end{array} \right\rvert\,$ | $\begin{aligned} & 40 \text { or Rs } 30 \\ & \text { per piece-H } \\ & \hline \end{aligned}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Underpants and Briefs of Silk | 620719.12 | $\begin{array}{r} 35 / \mathrm{Rs} 30 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{\|c} 40 \text { or Rs } 30 \\ \text { per piece-H } \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Underpants and Briefs of Other Fibres | 620719.19 | $\begin{array}{r} 35 / \mathrm{Rs} 30 \text { per } \\ \text { piece-H } \end{array}$ | $\begin{aligned} & 40 \text { or Rs } 30 \\ & \text { per piece- } \mathrm{H} \end{aligned}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Nightshrts \& Pyjms,Handloom,other than Hand Printed of Cotton | 620721.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Nightshrts \& Pyjms,Mlmade,other than Hand Printed of Cotton | 620721.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Others | 620721.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Nightshrts \& Pyjms of Man-Made Fibres | 620722.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Nightshrts \& Pyjms of other Txtl materials | ${ }^{620729.00}$ | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Dressing Gowns and Bathrobes,Handloom, other than Hand Printed of Cotton | 620791.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39. |
|  |  | Dressing Gowns and Bathrobes, Millmade, other than Hand Printed of Cotn | 620791.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Dressing Gowns,Bathrobes,etc(incl. Aprons),Powerloom of Cotton | 620791.03 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Cotn Under Shirts,Handlm,Not Hand Printed | 620791.04 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Cotn Under Shirts,Mlmade,Not Hand Printed | 620791.05 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Others | 620791.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Similar Garments of Man-Made Fbres | 620792.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Dressing Gowns and Bathrobes of Silk | 620799.01 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 70 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{\|l\|} \hline 40 \text { or Rs } 70 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Similar Garments of Silk | 620799.09 | $\begin{array}{r} 35 / \mathrm{Rs} 70 \text { per } \\ \text { piece-H } \end{array}$ | $\begin{aligned} & 40 \text { or Rs } 70 \\ & \text { per piece-H } \end{aligned}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Dressing Gowns and Bathrobes of Wool and Fine Animal Hair | 620799.11 | $\begin{array}{r} 35 / \mathrm{Rs} 70 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{\|l} \hline 40 \text { or Rs } 70 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Similar Garments of Wool | 620799.19 | $\begin{array}{\|c\|} \hline 35 / \mathrm{Rs} 70 \text { per } \\ \text { piece-H } \end{array}$ | $\begin{aligned} & 40 \text { or Rs } 70 \\ & \text { per piece-- } \end{aligned}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | All Other Similar Garments of Other Fibres | 620799.29 | $\begin{array}{r} 35 / \mathrm{Rs} 70 \text { per } \\ \text { piece-H } \end{array}$ | $\begin{aligned} & 40 \text { or Rs } 70 \\ & \text { per piece-H } \end{aligned}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading | 4-Digit HS Heading | Description | HS Code | $\begin{array}{\|c} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | $\begin{gathered} \hline \text { Bound } \\ \text { Rate }^{1} \\ (\%) \end{gathered}$ | Base <br> Rate ${ }^{2}$ | Likely Post-Negotiation Rates (\%) under alternate Scenarios of $B=0.25,0.5,1.0,1.5$ and 2.0 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{gathered} B= \\ 0.25 \end{gathered}$ | $\begin{aligned} & B= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  | Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges,bathrobes, dressing gowns and similar articles | $\begin{aligned} & \text { Slips and Petticoats,Hand Printed of Man } \\ & \text { Made Fibres } \\ & \hline \end{aligned}$ | 620811.01 | $\begin{array}{\|} \hline 35 / \mathrm{Rs} 80 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{\|l\|} \hline 40 \text { or Rs } 80 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Slips and Petticoats,Excpt Hand Prntd of <br> Manmade Fibres <br> Sper | 620811.02 | $\begin{array}{\|c\|} \hline 35 / \mathrm{Rs} 80 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{\|l\|} \hline 40 \text { or Rs } 80 \\ \text { per piece-H } \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Slips and Petticoats of Cotton,Handloom, other than Hand Printed | 620819.01 | 35/Rs 60 per piece-H | 40 or Rs 60 per piece-H | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Slips and Petticoats of Cotton,Millmade, other than Hand Printed | 620819.02 | $\begin{array}{\|} 35 / \mathrm{Rs} 60 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{aligned} & 40 \text { or Rs } 60 \\ & \text { per piece- } \end{aligned}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Slips, Peticoats of other Txtl Mtrl | 620819.09 | $\begin{array}{\|} 35 / \mathrm{Rs} 60 \text { per } \\ \text { piece-H } \end{array}$ | $\begin{aligned} & 40 \text { or Rs } 60 \\ & \text { per piece-H } \end{aligned}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Cotn Nightdrss \& Pyjms,Handlm,Not Hand Prntd | 620821.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Cotn Nightdrss \& Pyjms,MImde,Not Hand Prntd | 620821.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Nightdresses \& Pyjamas,Hand Printed of Manmade Fibres | 620822.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Nightdresses \& Pyjamas,Excpt Hand Prntd of Manmade Fibres | 620822.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Nightdresses \& Pyjamas of Silk,Hand Prntd | 620829.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Nightdrsss \& Pyjms of Silk,Excpt Hand Prntd | 620829.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Nightdresses and Pyjamas of Wool | 620829.11 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Nightresses \& Pyjamas of Other Fibres | 620829.29 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Dressing Gowns and Bathrobes,Handloom, <br> other than Hand Printed \& Hand Embroidrd | 620891.01 | $\begin{array}{r} 35 / \mathrm{Rs} 95 \text { per } \\ \text { piece-H } \end{array}$ | $\begin{aligned} & \hline 40 \text { or Rs } 95 \\ & \text { per piece-H } \end{aligned}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Dressing Gowns and Bathrobes,Millmade <br> other than Hand Printed \& Hand Embroidrd | 620891.02 | $\begin{array}{\|} 35 / \mathrm{Rs} 95 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{aligned} & 40 \text { or Rs } 95 \\ & \text { per piece-H } \end{aligned}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Similar Grmnts (incl. Aprons),Powerloom | 620891.03 | $\begin{array}{r} 35 / \mathrm{Rs} 95 \text { per } \\ \text { piece-H } \end{array}$ | $\begin{array}{\|l\|} \hline 40 \text { or Rs } 95 \\ \text { per piece-H } \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Similar Grmnts,Handloom,Excpt Hand Prntd | 620891.04 | 35/Rs 95 per piece-H | $40 \text { or Rs } 95$ per piece-H | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Similar Grmnts,Millmade,Excpt Hand Prntd | 620891.05 | $\begin{array}{\|} 35 / \mathrm{Rs} 95 \text { per } \\ \text { piece-H } \end{array}$ | $\begin{aligned} & 40 \text { or Rs } 95 \\ & \text { per piece-H } \end{aligned}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Similar Garments,Handloom,Hand Printed | 620891.06 | $\begin{array}{\|} 35 / \mathrm{Rs} 95 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{aligned} & 40 \text { or Rs } 95 \\ & \text { per piece-H } \end{aligned}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Similar Garments,Millmade,Hand <br> Printed | 620891.07 | $\begin{array}{\|} 35 / \mathrm{Rs} 95 \text { per } \\ \text { piece-H } \end{array}$ | $\begin{aligned} & 40 \text { or Rs } 95 \\ & \text { per piece-H } \end{aligned}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Dressing Gowns and Bathrobes | 620892.01 | $\begin{array}{r} 35 / \mathrm{Rs} 65 \text { per } \\ \text { piece-H } \end{array}$ | 40 or Rs 65 per piece-H | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading | 4-Digit HS Heading | Description | $\begin{gathered} \text { HS } \\ \text { Code } \end{gathered}$ | TR01-02 <br> (\%) | $\begin{gathered} \text { Bound } \\ \text { Rate }^{1} \\ (\%) \end{gathered}$ | Base <br> Rate ${ }^{2}$ | Likely Post-Negotiation Rates (\%) under alternate Scenarios of $B=0.25,0.5,1.0,1.5$ and 2.0 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline B= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \hline B= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \hline \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Others | 620892.09 | $\begin{array}{\|} \hline 35 / \mathrm{Rs} 65 \text { per } \\ \text { piece-H } \end{array}$ | 40 or Rs 65 per piece-H | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Dressing Gowns and Bathrobes of Wool | 620899.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | $\begin{array}{\|l\|} \hline \text { Dressing Gowns and Bathrobes of Silk } \\ \text { Sequinned/Beaded With Chattons/Embroidered } \end{array}$ | 620899.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Dressing Gowns and Bathrobes of Slk excl. Seqnd/Beaded With Chattons \& Embrdrd | 620899.03 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Similar Garments of Other Fibres | 620899.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Babies' garments and clothing accessories | Babies' Garments and Clothing Accessories of Wool or Fine Animal Hair | 620910.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Babies Garments and Clothing Accessories, Handloom other than Hand Printed and Hand Embroiderd of C | 620920.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | $\begin{aligned} & \hline \text { Babies Garments and Clothing } \\ & \text { Access,Handlmhandprinted and Hand } \\ & \text { Embroidered of Cotton } \end{aligned}$ | 620920.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Babies Garments and Clothing Access,Mlmadeother than Hand Printed \& Hand Embroideredof Cotton | 620920.03 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Cotn Garments and Clothing Access Milmade Hand Printed and Hand Embroidered of Babis | 620920.04 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Babies Grmnts and Clothing Accessories, Powerloom other than Hand Printed and Hand Embroidered of C | 620920.05 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Babies Garments and Clothing Accessories, Pwrlm Handprntd \& Hand Embroidered of Cotn | 620920.06 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Babies Grmnts \& Clothng Accssrs Excpt Hand Printed and Hand Embroidered of Syn Fibres | 620930.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Babies Garments and Clothing Accessres other than Hand Printed,But Hand Embroiderdof Synthetic Fibr | 620930.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Babies Garments \& Clthng Access,Hand Printed and Hand Embroidered of Syn Fibres | 620930.03 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Babies Garments \& Clothing Accessories, Hand Printed other than Hand Embroidered of Synthetic Fibre | 620930.04 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Babies Garments \& Clothing Access of Silk | 620990.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |


| Chapter Heading | $\begin{aligned} & \text { 4-Digit HS } \\ & \text { Heading } \end{aligned}$ | Description | HS Code | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | $\begin{gathered} \hline \text { Bound } \\ \text { Rate }^{1} \\ (\%) \end{gathered}$ | $\begin{aligned} & \text { Base } \\ & \text { Rate } \end{aligned}$ | $\begin{array}{\|r} \hline \text { Like } \\ \text { F } \\ \text { alte } \\ B=0.2 \end{array}$ | $\begin{aligned} & \text { ly Po } \\ & \text { Rates } \\ & \text { rnate } \\ & 25,0.5 \end{aligned}$ | $\begin{aligned} & \begin{array}{l} \text { st-Ne } \\ \text { (\%) u } \\ \text { e Scen } \\ \mathbf{5 , 1 . 0 , 1} \end{array} \end{aligned}$ | gotia <br> nder <br> arios <br> .5 an | tion <br> of $\text { 1d } 2.0$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ \mathbf{0 . 2 5} \\ \hline \end{array}$ | $\begin{aligned} & \mathbf{B}= \\ & \mathbf{0 . 5} \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathbf{B}= \\ & 1.5 \\ & \hline \end{aligned}$ | $B=2$ |
|  |  | Babies Grmnts \& Clthng Access of other Fibr | 20990.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Garments made up of fabrics of heading No. 56.02, 56.03, 59.06 or 59.07 | Garments,Made Up of Fabrics of Heading No. 5602 or 5603 | 621010.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Outer Garments,Men'S and Boys' of Rubberised Textile Fabrics | 621020.01 | $\begin{array}{r} 35 / \mathrm{Rs} 365 \text { per } \\ \text { piece-H } \end{array}$ | 40 or Rs 365 per piece-H | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Outr Grmnts,Men'S \& Boys' of the Fbrcs Imprgntd,Coatd,Covrd/Lamntd with Prprtn of Celulos Dervtvs \& | 621020.02 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 365 \text { per } \\ \text { piece-H } \end{array}$ | $\begin{array}{r} 40 \text { or Rs } 365 \\ \text { per piece-H } \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Outer Garments,Men'S \& Boys' of Textile Fabrics,Otherwise Impregnated or Coated | 621020.03 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 365 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} \hline 40 \text { or Rs } 365 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Outr Grmnts Women'S \& Girls' of the Fbrcs Imprgntd,Coatd,Covrd/Laminated with Preprtnof Celulos Der | 621030.01 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 305 \text { per } \\ \text { piece-H } \end{array}$ | $\begin{array}{r} 40 \text { or Rs } 305 \\ \text { per piece-H } \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Outer Garments,Women'S and Girls' of Rubberised Textile Fabrics | 621030.02 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 305 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{\|} \hline 40 \text { or Rs } 305 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Outr Grmnts,Women'S \& Girls' of Textile Fabrics,Otherwise Impregnated | 621030.03 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 305 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 40 \text { or Rs } 305 \\ \text { per piece- }-\mathrm{H} \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Personal Protective Garments(E.G.Bullet Proof Jackets,Bomb Disposal Jackets etc) | 621040.01 | $\begin{array}{r} 35 / \mathrm{Rs} 65 \text { per } \\ \text { piece-H } \end{array}$ | $\begin{array}{\|l\|} \hline 40 \text { or Rs } 65 \\ \text { per piece- } \mathrm{H} \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 621040.09 | $\begin{array}{\|} \hline \text { 35/Rs } 65 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{aligned} & \hline 40 \text { or Rs } 65 \\ & \text { per piece-H } \\ & \hline \end{aligned}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Women'S or Girls' Garments | 621050.00 | $35 / \mathrm{Rs} 65$ per piece-H | $\begin{aligned} & \hline 40 \text { or Rs } 65 \\ & \text { per piece-H } \\ & \hline \end{aligned}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Track suits, ski suits and swimwear; other garments | Swimwear for Men'S or Boys' | 621111.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Swimwear for Women'S or Girls' | 621112.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Ski Suits | 621120.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Garments of Wool or Fine Animal Hair for Men'S or Boys' | 621131.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Grmmts of Ctn for Men'S or Boys' | 621132.00 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 135 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} \hline 40 \text { or Rs } 135 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Grmnts of Man-Mde Fbrs for Men'S/Boys' | 621133.00 | $\begin{array}{\|r\|} \hline 35 / \text { Rs } 135 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 41 \text { or Rs } 135 \\ \text { per piece-H } \\ \hline \end{array}$ | 41 | 8.8 | 14.4 | 21.3 | 25.4 | 28.1 |
|  |  | Other Grmnts of other Txtl Mtrls for Mns/Boys | 621139.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Garments, of Wool or Fine Animal Hair,For Women'S or Girls' | 621141.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Kurta and Salwar With Duppatta or without Dupptta With or without Embroidered | 621142.01 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 135 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} \hline 40 \text { or Rs } 135 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading | 4-Digit HS Heading | Description | HS <br> Code | $\begin{array}{\|c} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | $\begin{gathered} \text { Bound } \\ \text { Rate }^{1} \\ (\%) \end{gathered}$ | Base <br> Rate ${ }^{2}$ | $\begin{array}{\|r} \text { Like } \\ \text { F } \\ \text { alte } \\ B=0.2 \end{array}$ | ly Po <br> Rates <br> rnat <br> 25,0.5 | $\begin{aligned} & \text { ost-Ne } \\ & \text { (\%) u } \\ & \text { e Scen } \\ & \mathbf{5 , 1 . 0 , 1} \end{aligned}$ | gotia <br> under <br> arios <br> .5 an | tion <br> of $\mathrm{d} 2.0$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ \mathbf{0 . 2 5} \\ \hline \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | $B=1$ | $\begin{aligned} & \hline \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Other Garments,Handloom Excpt Hand Printed | 621142.02 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 135 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 40 \text { or Rs } 135 \\ \text { per piece- }-\mathrm{H} \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Garments,Millmade,Excpt Hand Printed | 621142.03 | 35/Rs 135 per piece-H | $\begin{array}{r} 40 \text { or Rs } 135 \\ \text { per piece- } \mathrm{H} \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Garments,Handoom,Hand Printed | 621142.04 | 35/Rs 135 per piece-H | $\begin{array}{r} 40 \text { or Rs } 135 \\ \text { per piece- } \mathrm{H} \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Garments,Millmade,Hand Printed | 621142.05 | $\begin{array}{\|r\|} \hline 35 / \text { Rs } 135 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 40 \text { or Rs } 135 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Garments of Man-Made Fibres | 621143.00 | $\begin{array}{\|r\|} \hline \text { 35/Rs } 135 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 40 \text { or Rs } 135 \\ \text { per piece-H } \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Garments of Other Textile Materials | 621149.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Brassieres, girdles, corsets, braces, suspenders, garters, and similar articles and parts thereof, whether or not knitted or crocheted | Brassiers of Cotton,Handloom | 621210.01 | $\begin{array}{r} \hline 35 / \mathrm{Rs} 30 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | 35 or Rs 30 per piece-H | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Brassiers of Cotton,Millmade | 621210.02 | $\begin{array}{r} \hline 35 / \mathrm{Rs} 30 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{\|} \hline 35 \text { or Rs } 30 \\ \text { per piece-H } \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Brassiers of Other Textile Fibres | 621210.19 | 35/Rs 30 per piece-H | 35 or Rs 30 per piece-H | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Girdles and Panty Girdles,Handloom | 621220.01 | $\begin{array}{r} \text { 35/Rs } 30 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{aligned} & 40 \text { or Rs } 30 \\ & \text { per piece- } \mathrm{H} \end{aligned}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Girdles and Panty Girdles,Millmade | 621220.02 | $\begin{array}{r} 35 / \mathrm{Rs} 30 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{aligned} & 40 \text { or Rs } 30 \\ & \text { per piece-H } \end{aligned}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Corset,Corset Belts,Handloom | 621230.01 | 35/Rs 30 per piece-H | $\begin{aligned} & 40 \text { or Rs } 30 \\ & \text { per piece- } \mathrm{H} \end{aligned}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Corset,Corset Belts,Millmade | 621230.02 | $\begin{array}{r} \text { 35/Rs } 30 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{aligned} & 40 \text { or Rs } 30 \\ & \text { per piece- } \mathrm{H} \end{aligned}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Suspndr Belts,Braces etc \& the Lke,Handloom | 621290.01 | $\begin{array}{r} 35 / \mathrm{Rs} 30 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 40 \text { or Rs } 30 \\ \text { per piece- } \mathrm{H} \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Suspndr Belts,Braces etc \& the Lke,Millmad | 621290.02 | 35/Rs 30 per piece-H | $\begin{array}{\|} \hline 40 \text { or Rs } 30 \\ \text { per piece- } \mathrm{H} \\ \hline \end{array}$ | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Handkerchiefs | Handkerchiefs of Silk or Silk Waste | 621310.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Handkerchiefs of Cotton,Handloom | 621320.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Handkerchiefs of Cotton,Millmade | 621320.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Handkerchiefs of Man Made Fibre | 621390.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Handkerchiefs of Other Txtl materials | 621390.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Shawls, scarves, mufflers, mantillas, veils and the like | Scarves of Silk Measuring 60 Cm or Less other than Hand Printed | 621410.01 | $\begin{array}{r} 35 / \mathrm{Rs} 390 \text { per } \\ \text { piece-H } \end{array}$ | $\begin{array}{r} 35 \text { or Rs. } 390 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |


| Chapter Heading | 4-Digit HS Heading | Description | HS <br> Code | $\begin{array}{\|c} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | Bound Rate ${ }^{1}$ (\%) | Base Rate ${ }^{2}$ | $\begin{array}{\|c\|} \hline \text { Likely Post-Negotiation } \\ \text { Rates (\%) under } \\ \text { alternate Scenarios of } \\ \mathbf{B}=0.25,0.5,1.0,1.5 \text { and } 2.0 \\ \hline \end{array}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | $B=1$ | $\begin{aligned} & \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  | veils and the like | Scrvs of Slk Msrng $60 \mathrm{Cm} / \mathrm{Less}$, Hand Printed | 621410.02 | 35/Rs 390 per piece-H | $\begin{array}{r} 35 \text { or Rs. } 390 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Shawls,Stoles,Scarves,etc(Excd 60 Cm$)$ of Silk,Zari Embroidered | 621410.03 | $\begin{array}{\|r\|} \hline 35 / \mathrm{Rs} 390 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs. } 390 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Shawls etc(Excd 60 Cm ) of Silk,Hand-Prntd | 621410.04 | $\begin{array}{\|r\|} \hline 35 / \text { Rs } 390 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs. } 390 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Shwls,Scrvs,etc(Excd 60 Cm ) of Slk,Others | 621410.09 | $\begin{array}{\|r\|} \hline \text { 35/Rs } 390 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs. } 390 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Shawls of Wool | 621420.01 | 35/Rs $\begin{array}{r}180 \text { per } \\ \text { piece-H }\end{array}$ | $\begin{array}{r} 35 \text { or Rs. } 180 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Scarves of Wool | 621420.02 | $\begin{array}{\|r\|} \hline \text { 35/Rs } 180 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs. } 180 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Mufflers of Wool | 621420.03 | 35/Rs $\begin{array}{r}180 \text { per } \\ \text { piece-H }\end{array}$ | $\begin{array}{r} 35 \text { or Rs. } 180 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Shwls,Scrvs,Mufflers etc of Synthtc Fbrs | 621430.00 | 35 | 35 | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Shwls Scrvs,Mufflrs etc of Artificial Fbrs | 621440.00 | 35 | 35 | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Abrabroomal,Cotton,Handloom | 621490.01 | $\begin{array}{r} \hline 35 / \mathrm{Rs} 75 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | 35 or Rs. 75 per piece-H | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Abrabroomal,Cotton,Millmade | 621490.02 | 35/Rs 75 per piece-H | 35 or Rs. 75 per piece-H | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Chadars,Cotton,Grey | 621490.11 | 35/Rs 75 per piece-H | 35 or Rs. 75 per piece-H | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Chadars,Cotton, White Bleached | 621490.12 | $\begin{array}{r} 35 / \mathrm{Rs} 75 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs. } 75 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Chadars,Cotton Hand Printed | 621490.13 | 35/Rs 75 per piece-H | 35 or Rs. 75 per piece-H | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Chadars,Cotton,Hand Dyed | 621490.14 | $\begin{array}{r} \hline \text { 35/Rs } 75 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | 35 or Rs. 75 per piece-H | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Chadars,Cotton,n.e.s. | 621490.19 | 35/Rs 75 per piece-H | $\begin{array}{r} 35 \text { or Rs. } 75 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Odhani,Cotton,Grey | 621490.21 | 35/Rs 75 per piece-H | 35 or Rs. 75 per piece-H | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Odhani,Cotton, White Bleached | 621490.22 | 35/Rs 75 per piece-H | $\begin{array}{r} 35 \text { or Rs. } 75 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Odhani,Cotton,Hand Printed | 621490.23 | 35/Rs 75 per piece-H | 35 or Rs. 75 per piece-H | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Odhani,Cotton,Hand Dyed | 621490.24 | 35/Rs 75 per piece-H | 35 or Rs. 75 <br> per piece-H | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |


| Chapter Heading | 4-Digit HS Heading | Description | HS <br> Code | $\begin{array}{\|c} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | Bound Rate ${ }^{1}$ (\%) | Base Rate ${ }^{2}$ | $\begin{array}{\|r} \hline \text { Likel } \\ \mathrm{R} \\ \text { alte1 } \\ \mathbf{B}=0.2 \\ \hline \end{array}$ | ly Po <br> Rates <br> rnat <br> 25,0.5 | $\begin{aligned} & \text { st-Ne } \\ & \text { (\%) u } \\ & \text { e Scen } \\ & \mathbf{5 , 1 . 0 , 1} \end{aligned}$ | gotia nder arios .5 an | $\begin{aligned} & \text { tion } \\ & \text { of } \\ & \text { s } 2.0 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{c\|} \hline \mathbf{B}= \\ 0.25 \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathrm{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Odhani,Cotton,n.e.s. | 621490.29 | 35/Rs 75 per piece-H | 35 or Rs. 75 per piece-H | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Scarves,Cotton,Handloom | 621490.31 | 35/Rs 75 per piece-H | $\begin{array}{r} \hline 35 \text { or Rs. } 75 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Scarves,Cotton,Millmade | 621490.32 | 35/Rs 75 per piece-H | $35 \text { or Rs. } 75$ per piece-H | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Shawls,Mufflers,etc of Cotton,Handloom | 621490.41 | $\begin{array}{r} \hline 35 / \mathrm{Rs} 75 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs. } 75 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Shawls,Mufflers,etc of Cotton,Millmade | 621490.42 | $\begin{array}{r} \hline \text { 35s } 75 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs. } 75 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Shawls Muffelers etc of Manmade Fibre | 621490.43 | $35 /$ Rs 75 per piece-H | $\begin{array}{r} \hline 35 \text { or Rs. } 75 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Shawls,Scarves,etc of other Txtl Fibres | 621490.49 | $\begin{array}{r} \hline 35 / \mathrm{Rs} 75 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs. } 75 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  | Ties, bow ties and cravats | Ties,Bow Ties \& Cravats,Handprinted | 621510.01 | 35/Rs 55 per piece-H | $\begin{array}{r} 35 \text { or Rs. } 55 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Ties,Bow Ties \& Cravats,Excpt Hand Prntd | 621510.02 | $\begin{array}{r} \hline 35 / \mathrm{Rs} 55 \mathrm{per} \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} \hline 35 \text { or Rs. } 55 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Ties,Bow Ties \& Cravats of Man-Made Fibres | 621520.00 | $35 /$ Rs 55 per piece-H | $\begin{array}{r} 35 \text { or Rs. } 55 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Ties,Bow Ties \& Cravats of Cotn,Handloom | 621590.01 | $35 /$ Rs 55 per piece-H | $\begin{array}{r} 35 \text { or Rs. } 55 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Ties,Bow Ties \& Cravats of Cotn,Millmade | 621590.02 | $\begin{array}{r} \text { 35s } 55 \text { per } \\ \text { piece-H } \\ \hline \end{array}$ | $\begin{array}{r} 35 \text { or Rs. } 55 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  |  | Ties,Bow Ties \& Cravats of other Txtl Fibrs | 621590.19 | $35 /$ Rs 55 per piece-H | $\begin{array}{r} 35 \text { or Rs. } 55 \\ \text { per piece-H } \\ \hline \end{array}$ | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
|  | Gloves, mittens, and mitts | Gloves, mittens and mitts. | 621600.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Gloves,Mittens \& Mitts of Cotton,Handloom | 621600.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Gloves,Mittens \& Mitts of Cotton,Millmade | 621600.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Gloves,Mittens \& Mitts of other Txtl Fibrs | 621600.19 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No.62.12 | Accssrs for Articles of Apprl of Cotn,Handloom | 621710.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Accssrs for Articles of Apprl of Cotn,Millmad | 621710.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Accessories for Articles of Apparel of Wool | 621710.04 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Accessories for Articles of Apparel of Silk | 621710.05 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Mde Up Accssrs of Rgnrtd Fibres(Rayon etc) | 621710.06 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Accssrs for Articles of Apprl of other Fibres | 621710.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |


| Chapter Heading | $\begin{gathered} \text { 4-Digit HS } \\ \text { Heading } \end{gathered}$ | Description | HS Code | $\begin{gathered} \text { TR01-02 } \\ \text { (\%) } \end{gathered}$ | $\begin{gathered} \text { Bound } \\ \text { Rate }^{1} \\ \text { (\%) } \end{gathered}$ | Base Rate ${ }^{2}$ | Likely Post-Negotiation Rates (\%) under alternate Scenarios of $B=0.25,0.5,1.0,1.5$ and 2.0 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \mathbf{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Stokng,Socks \& Socktts,etc,Cotn,Handloom | 621710.11 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Stokng,Socks \& Socktts,etc of Cotn,Millmad | 621710.12 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Stokngs,Socks \& Socktts etc of other Fibres | 621710.19 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Collars and Cuffs etc of Cotton-Handloom | 621790.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Collars and Cuffs etc of Cotton,Millmade | 621790.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Collars,Shirts Front and Cuffs of Silk | 621790.11 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Collars,Shirts Fronts and Cuffs of Wool | 621790.12 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Intr Lng Mtrls of All Txtl Fbrcs | 621790.13 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Others and Trimmings of Other Textile Fibres | 621790.19 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Other Made Up | Blankets and travelling rugs | Blankets and travelling rugs, handloom, of synthetic fibres | 630140.01 | 35 | 35 | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
| Textiles Articles; <br> Sets; Worn <br> Clothing And <br> Worn Textile <br> Articles; Rags |  | Blankets \& travelling rugs, of synthetic fibres, other than handloom | 630140.09 | 35 | 35 | 35 | 8.4 | 13.6 | 19.6 | 23.0 | 25.1 |
| Footwear, | Footwear withouter sole of rubber, plastics, leatheror composition leather | Other sports footwear with outer soles of leather | 640319.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Headgear, | and uppers of feather | All leather closed toe footwear | 640320.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Umbrellas, Sun |  | All leather open toe footwear | 640320.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Umbrellas, |  | Leather soles with embroidered uppers | 640320.03 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Walking-Sticks, Seat-Sticks, |  | Kolapuri chappals and similar footwear with outer soles of leather, and uppers which consist of lea | 640320.04 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Whips, Riding- |  | Others | 640320.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Crops and Parts |  | All leather shoes | 640351.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Thereof; Prepared |  | Others | 640351.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other footwear with outer soles of leather | 640359.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Feathers and Articles Made |  | Leather boots \& other footwear with rubber soles | 640391.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Therewith; |  | Leather footwear of plastic \& synthetic sole | 640391.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Leather sandals with rubber sole | 640399.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Artificial Flowers; |  | Leather sandals with plastic/synthetic sole | 640399.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Articles of Human | Footwear withouter sole of rubber, | Others | 640419.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |


| Chapter Heading | 4-Digit HS Heading | Description | $\begin{aligned} & \text { HS } \\ & \text { Code } \end{aligned}$ | $\begin{gathered} \text { TR01-02 } \\ \text { (\%) } \end{gathered}$ | Bound <br> Rate ${ }^{1}$ <br> (\%) | Base <br> Rate ${ }^{2}$ | Likely Post-Negotiation Rates (\%) under alternate Scenarios of $B=0.25,0.5,1.0,1.5$ and 2.0 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{gathered} \mathbf{B}= \\ 0.25 \end{gathered}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathrm{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
| Hair | plastics, leatheror composition leather and uppers of textile materials | Footwear with outer soles of leather/composition leather and with upper of textile materials | 640420.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Other footwear | Other footwear with uppers of leather/composition leather | 640510.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Parts of footwear removable in-sole, heel cushions and similar articles gaiters, leggings and similar articles, and parts thereof | Outer soles \& heels of rubber/plastics | 640620.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Leather soles | 640699.03 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Umbrellas, Sun Umbrellas, Walking-sticks,Seat-sticks, Whips, Ridingcrops, and Parts thereof | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas) | Garden or similar umbrellas | 660110.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Having a telescopic shaft | 660191.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other umbrellas | 660199.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Parts, trimmings and accessories of articles of heading No.66.01 or 66.02 | Plastic handles, with/without stems, of umbrella | 660310.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other umbrella-handles with or without stems, umbrella stems and sticks | 660310.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Umbrella frames incl. frames mounted on shafts (sticks) | 660320.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Umbrella ribs | 660390.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other fittings of umbrella and sunshade and part of walking sticks | 660390.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials | Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No. 68.01; Mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; Artificially coloured granules, chippings and | Marble blocks/tiles, polished | 680221.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 680221.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Granite blocks/tiles, polished | 680223.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 680223.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Articles of plaster or of compositions based on plaster | Board, sheets, panels, tiles and similar articles, not ornamented based on plaster, faced/reinforce | 680911.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other boards, sheets, panels etc non <br> ornamented | 680919.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Articles of cement, of concrete or of artificial stone, whether or not reinforced | Cement tiles for mosaic | 681019.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 681019.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Articles of asbestos-cement, of cellutose | Asbestos cement pipes | 681130.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading | 4-Digit HS Heading <br> fibre-cement or the like | Description | $\begin{gathered} \text { HS } \\ \text { Code } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | $\begin{gathered} \text { Bound } \\ \text { Rate }^{1} \\ \text { (\%) } \end{gathered}$ | Base Rate ${ }^{2}$ | $\begin{array}{\|r\|} \hline \text { Like } \\ \text { F } \\ \text { alte } \\ \mathbf{B}=\mathbf{0 . 2} \end{array}$ | $\begin{aligned} & \text { y Po } \\ & \text { lates } \\ & \text { rnate } \\ & \mathbf{5 , 0 . 5} \end{aligned}$ | (\%) Sce ,1.0, | otia <br> der <br> rios <br> 5 an | tion <br> of <br> d 2.0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{c\|} \hline \mathbf{B}= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \mathbf{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{array}{l\|} \mathbf{B}= \\ 1.5 \end{array}$ | $B=2$ |
|  |  | Others (tubes, tube fitting etc) | 681130.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Fabricated asbestos fibres; Mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; Articles of such mixtures orof asbestos (for example, thread, woven fabric, clothing, headgear, footwear, footwear, gaskets) wthether or not reinforced, other thangoods of heading No.68.11 or 68.13 | Rope | 681230.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 681230.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Articles of stone or of other mineral substances (including carbon fibres, articles or carbon fibres and articles of peat), not elsewhere specified or included | Articles containing magnesite dolomite/chromite | 681591.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 681599.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Ceramic Products | Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths | Fire clay bricks and shapes | 690290.01 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  | Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, support, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths | Others | 690310.09 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Silicon carbide crucibles | 690320.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Ceramic building bricks, flooring blocks, support or filler ties and the like | Flooring blocks, support/filler tiles etc | 690490.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Roofing tiles, chimney-pots, chimney liners, architectural ornaments and other ceramic constructional goods | Roofing tiles | 690510.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Ceramic pipes, conduits, guttering and pipe fittings | Ceramic pipes, conduits, guttering and pipe fittings | 690600.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading | 4-Digit HS <br> Heading | Description | HS <br> Code | $\begin{array}{\|c} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | $\begin{gathered} \hline \text { Bound } \\ \text { Rate }^{1} \\ \text { (\%) } \end{gathered}$ | Base Rate ${ }^{2}$ | $\begin{array}{\|c\|} \hline \text { Likely Post-Negotiation } \\ \text { Rates (\%) under } \\ \text { alternate Scenarios of } \\ \mathbf{B}=\mathbf{0 . 2 5 , 0 . 5 , 1 . 0 , 1 . 5} \text { and } 2.0 \\ \hline \end{array}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | $B=1$ | $\begin{aligned} & \hline \mathbf{B}= \\ & 1.5 \\ & \hline \end{aligned}$ | $B=2$ |
|  | Ceramic wares for laboratory, chemicals or other technical uses; Ceramic troughs, tube 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, of porcelain | 690911.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china | Ceramic tableware (e.g. of imitation porcelain/or semi-porcelain) | 691200.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Toilet articles other than porcelain/china | 691200.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Clay articles as tableware, kitchenware etc | 691200.03 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Others | 691200.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Glass and Glassware | Glass in balls (other than microspheres of heading No. 70.18), rods or tubes, unworked | Glass in balls | 700210.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Drawn glass and blown glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked | Window glass (sheet glass) | 700420.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 700420.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Window glass (sheet glass) | 700490.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 700490.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Glass of heading No. 70.03, 70.04 or 70.05, nemt. Edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials | Glass of heading no. 70.03, 70.04 or 70.05 , bent, edge-worked, engraved, drilled, enamelled or othe | 700600.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Glass Mirrors, Whether or Not Framed, Including Rear-view Mirrors | Other unframed glass mirrors | 700991.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18) | Glassware of glass ceramics | 701310.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |


| Chapter Heading | $\begin{aligned} & \text { 4-Digit HS } \\ & \text { Heading } \end{aligned}$ | Description | $\begin{gathered} \text { HS } \\ \text { Code } \end{gathered}$ | $\begin{array}{\|c} \hline \text { TR01-02 } \\ (\%) \end{array}$ | $\begin{gathered} \text { Bound } \\ \text { Rate }^{1} \\ (\%) \end{gathered}$ | Base <br> Rate ${ }^{2}$ | $\begin{gathered} \hline \text { Likely Post-Negotiation } \\ \text { Rates (\%) under } \\ \text { alternate Scenarios of } \\ \mathbf{B}=\mathbf{0 . 2 5 , 0 . 5 , 1 . 0 , 1 . 5} \text { and } 2.0 \\ \hline \end{gathered}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline B= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \mathbf{B}= \\ & \mathbf{0 . 5} \end{aligned}$ | B=1 | $\begin{aligned} & \mathrm{B}= \\ & 1.5 \end{aligned}$ | $\mathrm{B}=2$ |
|  | 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, shell or similar forms | Other articles of glass of heading 7016 | 701690.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or | Laboratory glasses etc of fused quartz or other fused | 701710.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Lassware, whether or not graduated or calibrated | Laboratory hygienic/pharmaceutical glassware of other glass having a linear coeffcient of expansion | 701720.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other graduated/calibrated laboratory glassware | 701790.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other pharmaceutical glass-ware | 701790.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other hygienic glass-ware | 701790.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other laboratory glassware | 701790.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Glass beads, imitation pearls, imitation | Bangles | 701810.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | precious or semi-precious and articles thereof other than imitation jewellery; Glass eyes other than prosthetic articles; Statuettes and other ornaments of lampworked glass, other than imitation jewelllery; Glass microspheres not exceeding 1 mm in diameter | Beads, imitation pearls, imitation precious \& semi precious stones (chatons) | 701810.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Glass fibres (including glass wool) and articles thereof ( for example, yarn, woven fabrics) | Other (webs mattresses boards etc) | 701939.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Natural or Cultured Pearls, Precious or sEmiprecious Stones, | Articles of goldsmiths' silversmiths; <br> wares and parts thereof, of precious <br> metal or of metal clad with precious <br> metal | Manufactures of silver whether or not plated or clad with precious metal | 711411.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |


| Chapter Heading | 4-Digit HS Heading | Description | HS <br> Code | $\begin{array}{\|c} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | Bound Rate ${ }^{1}$ (\%) | Base Rate ${ }^{2}$ | $\begin{array}{\|r} \hline \text { Likel } \\ \mathrm{R} \\ \text { alte } \\ \mathrm{B}=0.2 \\ \hline \end{array}$ | ly Po <br> Rates <br> rnat <br> 25,0.5 | $\begin{aligned} & \text { ost-Ne } \\ & \text { (\%) } \\ & \text { e Sce } \\ & \mathbf{5 , 1 . 0} \end{aligned}$ | gotia <br> nder <br> arios <br> .5 an | tion <br> of $\mathrm{d} 2.0$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ \mathbf{0 . 2 5} \\ \hline \end{array}$ | $\begin{aligned} & \hline \mathbf{B}= \\ & \mathbf{0 . 5} \end{aligned}$ | $B=1$ | $\begin{aligned} & \mathbf{B}= \\ & 1.5 \\ & \hline \end{aligned}$ | $B=2$ |
| Precious Metals, Metals Clad with Precious Metal, and Articles thereof; limitation Jewellery; Coin |  |  |  |  |  |  |  |  |  |  |  |
| Iron and Steel | Other bars and rods of other alloy steel; Angels, shapes and sections, of other alloy steel; Hollow drill bars and rods, of alloy or non-alloy steel. | Bright bars of other alloy steel | 722810.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | $\begin{aligned} & \hline \begin{array}{l} \text { Bright bars of alloy tool steel, hot-rolled, hot- } \\ \text { drawn or extruded } \end{array} \\ & \hline \end{aligned}$ | 722830.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Bright bars of other steel, hot-rolled, hot-drawn | 722830.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Bright bars of alloy tool steel | 722860.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Wire of other alloy steel | Tinned wire, not insulated | 722990.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Bronze coated wire, not insulated | 722990.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Trapezoidal wire, not insulated | 722990.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Half-round wire, not insulated | 722990.04 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Crimped wire, not insulated | 722990.05 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Copper coated wire, not insulated | 722990.06 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Electrode quality wire not insulated | 722990.07 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Wire rope quality, not insulated | 722990.08 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Wire (excl. wire type lead), not insulated | 722990.11 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | ACSR quality wire, not insulated | 722990.12 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Spring wire, not insulated | 722990.13 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | High tensile wire,not insulated | 722990.14 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Hardened \& tempered wire,not insulated | 722990.15 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | All others wire,not insulated | 722990.19 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | High tensile quality wire, insulated | 722990.21 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Electrode quality wire, insulated | 722990.22 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Galvanized wire, insulated | 722990.23 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Copper/bronze coated wire, insulated | 722990.24 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other insulated wire | 722990.29 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading | $\begin{aligned} & \text { 4-Digit HS } \\ & \text { Heading } \end{aligned}$ | Description | HS <br> Code | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | Bound Rate ${ }^{1}$ (\%) | Base <br> Rate ${ }^{2}$ | $\begin{array}{r} \text { Like } \\ \text { alte } \\ \mathbf{B}=\mathbf{0} . \end{array}$ |  | $\begin{aligned} & \text { ost-Ne } \\ & \text { (\%) } \\ & \text { e Scen } \\ & 5,1.0,1 \end{aligned}$ | gotia unde ario | tion <br> of <br> d 2.0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | B=1 | $\begin{aligned} & \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | $\begin{array}{l}\text { Shaped \& profiled wires of cross-section half- } \\ \text { round }\end{array}$ | 722990.31 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Shaped and profiled wires of cross-sectionflat <br> and rectangular <br> She | 722990.32 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Shaped \& profiled wire of cross-section 'T' shaped | 722990.33 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Shaped \& profiled wire of cross-section 'z' shaped | 722990.34 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Shaped \& profiled wires of cross-section-other shape | 722990.39 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Crimped wire other than 72299005 | 722990.41 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 722990.49 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Articles of iron or steel | Tubes, pipes and hollow profiles, of cast iron | Rain water pipe of cast iron | 730300.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Soil pipe of cast iron | 730300.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Spun pipe of cast iron | 730300.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other tubes, pipes and hollow profiles, of cast iron | 730300.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel | Pipes of iron or steel, of a kind used for oil or gas pipelines | 730410.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Blanks for tubes, pipes of iron or steel | 730410.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Drill pipes of iron/steel of a kind used in drilling for oil or gas | 730421.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Casing, tubing of iron/steel of a kind used in drilling for oil or gas | 730429.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Circular cross section cold-rolled tube/pipe etc, of iron or non-alloy steel, with outer diameter u | 730431.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Circular cross sectional cold-rolled tube/pipe etc, of iron or non-alloy steel, above 114.3 mm but | 730431.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Circular cross sectional cold rolled tube/pipe etc , of iron or non-alloy steel, with more than 219 | 730431.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Tube/pipe etc of circular cross-section with outer diameter, upto 114.3 mm , not cold rolled/cold dr | 730439.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Tube/pipe etc of circular cross-section with outer diameter 114.3 mm but<=219.1 mm not cold rolled/ | 730439.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading | 4-Digit HS Heading | Description | HS Code | TR01-02 <br> (\%) | $\begin{gathered} \text { Bound } \\ \text { Rate }^{1} \\ \text { (\%) } \end{gathered}$ | Base <br> Rate ${ }^{2}$ | Likely Post-Negotiation Rates (\%) under alternate Scenarios of $B=0.25,0.5,1.0,1.5$ and 2.0 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline B= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \hline \mathbf{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \hline \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Tube, pipe etc of circular cross-section with outer diameter>219.1 mm,not cold rolled/cold drawn, o | 730439.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other tubes, pipes and hollow profile, of circular cross-section, of stainless steel, colddrawn or | 730441.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other tube, pipe \& hollow profile of circular <br> cross-section of other stainless steel | 730449.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other tube/pipe etc of circular cross section with outer diameter upto 114.3 mm , cold rolled or col | 730451.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Tube/pipe etc of circular cross section with outer diameter $>114.3 \mathrm{~mm}$ but $<=219.1 \mathrm{~mm}$, cold rolled or | 730451.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Tubes, pipes etc of circular cross-section with outer diameter>219.1 mm, cold rolled or cold drawn | 730451.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Tubes/pipes etc, of other alloy steel, of <br> circular cross-section with outer diameter upto circular cros114.3 mm , | 730459.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Tubes/pipes etc, of other alloy steel, of circular cross-section with outer diameter>114.3 but<=219 | 730459.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Tubes/pipes etc, of other alloy steel, of circular cross-section with outer diameter $>219.1 \mathrm{~mm}$, not | 730459.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other seamless tubes/pipes and hollow profiles | 730490.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Tube or pipe fittings (for example, | SG iron cast fititings | 730711.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | couplings, elbows, sleeves), of iron or | Others cast fittings of non-malleable cast iron | 730711.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other cast fititings | 730719.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Galvanised flanges of stainless steel | 730721.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Non-galvanised flanges of stainless steel | 730721.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Galvanised threaded elbows etc. of stainless steel | 730722.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Non-galvanised threaded elbows etc. of stainless steel | 730722.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Galvanised butt welding fittings of stainless steel | 730723.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading | $\begin{aligned} & \text { 4-Digit HS } \\ & \text { Heading } \end{aligned}$ | Description | $\begin{gathered} \text { HS } \\ \text { Code } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | $\begin{gathered} \text { Bound } \\ \text { Rate }^{1} \\ (\%) \end{gathered}$ | Base Rate ${ }^{2}$ | $\begin{aligned} & \text { Likely Post-Negotiation } \\ & \text { Rates (\%) under } \\ & \text { alternate Scenarios of } \\ & \mathrm{B}=0.25,0.5,1.0,1.5 \text { and } 2.0 \\ & \hline \end{aligned}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \end{array}$ | $\begin{aligned} & B= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathrm{B}= \\ & 1.5 \\ & \hline \end{aligned}$ | $B=2$ |
|  |  | Non-galvanised butt welding fittings of stainless steel | 730723.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Galvanised other fittings of stainless steel | 730729.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Non-galvanised other fittings of stainless steel | 730729.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Galvanised flanges of other iron or steel | 730791.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Non-galvanised flanges of other iron or steel | 730791.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Galvanised threaded elbows, bends and sleeves of other iron or steel | 730792.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Non-galvanised threaded elbows, bends and sleeves of other iron or steel | 730792.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Galvanised butt welding fitting of other iron/steel | 730793.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Non galvanised butt welding fitting of other iron/steel | 730793.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Galvanised other tube/pipe fittings of other iron/steel | 730799.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | $\begin{array}{l}\text { Non-galvanised other tube/pipe fittings of other } \\ \text { iron/stel }\end{array}$ | 730799.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Structures (excluding prefabricated buildings of heading No.94.06) and parts | Doors, windows \& their frames \& thresholds for doors of iron or steel | 730830.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | of structured (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs roofling frameworks doors and windows and their frames and thresholds for doors, shutters, balustrades, pillarsand columns), of iron or steel; Plates, rods angles, shapes, sections, tubes and the like prepared for use in structures, of iron or steel | Props \& similar equipment for scaffolding, shuttering or pit-propping of iron or steel | 730840.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Reservoirs, tanks, vats and similar | G.I.tanks of iron or steel | 730900.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | containers for any material (other than | G.I.barrels \& drums of iron or steel | 730900.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | compressed or liquefied gas), or iron or | Pressed steel tanks of iron or steel | 730900.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | steel, of a capacity exceeding 300 ll , | Pressure vessels of iron or steel | 730900.04 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | whether or not lined or he but not fitted with mechanical or thermal equipment | Reservoirs, tanks, vats etc.of iron/steel n.e.s. | 730900.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading | 4-Digit HS Heading | Description | $\begin{gathered} \text { HS } \\ \text { Code } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | $\begin{gathered} \text { Bound } \\ \text { Rate }^{1} \\ (\%) \end{gathered}$ | Base <br> Rate ${ }^{2}$ | $\begin{array}{\|r} \hline \text { Lik! } \\ \text { alt } \\ \text { alt } \\ \mathbf{B}=\mathbf{0} \\ \hline \end{array}$ | $\begin{aligned} & \text { ly Po } \\ & \text { Rates } \\ & \text { ernat } \\ & \mathbf{2 5 , 0 . 5} \end{aligned}$ | $\begin{aligned} & \text { st-Ne } \\ & \text { (\%) } \\ & \text { e Sce } \\ & \mathbf{5 , 1 . 0 ,} \end{aligned}$ | gotia <br> under <br> arios <br> .5 an | tion <br> of $\text { 1d } 2.0$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline B= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \hline \mathbf{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \hline \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  | 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 3001, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment | Tin plate containers of a capacity of more than 50 litre, but not exceeding 300 litre of iron or st | 731010.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Trunks \& suitcases of a capacity of more than 50 litre, but not exceeding 300 litre of iron or stee | 731010.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 731010.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Tin plate containers which are to be closed by soldering or crimping of a capacity of less than 50 | 731021.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 731021.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Tin plate containers of capacity less than 50 litres, of iron or steel | 731029.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Trunks \& suitcases of capacity less than 50 litres, of iron or steel | 731029.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 731029.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Stranded Wire, Ropes, Cables, Plaited Bands, Slings and the like, or Iron or Steel, Not Electrically Insulated | Stranded wire of iron or steel, not electrically insulated | 731210.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | 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 | Barbed iron or steel wire | 731300.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel | Wire gauze (wire cloth, wire mesh) of iron or steel | 731419.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 731419.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Wire netting of iron or steel | 731420.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other cloth, grill, netting and fencing of expanded metal of iron/steel. | 731450.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Chain and parts thereof, of iron or steel | Roller chain of iron or steel. | 731511.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Lifting \& hoisting chain of iron or steel | 731512.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Ship chain of iron or steel | 731512.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 731512.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Parts of articulated link chain of iron or steel | 731519.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Skid chain of iron or steel | 731520.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Stud-link chain of iron or steel | 731581.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other chain, welded link of iron or steel | 731582.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading | $\begin{aligned} & \text { 4-Digit HS } \\ & \text { Heading } \end{aligned}$ | Description | HS Code | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | $\begin{gathered} \text { Bound } \\ \text { Rate }^{1} \\ (\%) \end{gathered}$ | Base Rate ${ }^{2}$ | $\begin{array}{r} \text { Like } \\ \mathrm{F} \\ \text { alte } \\ \mathrm{B}=0.2 \end{array}$ | ly Po <br> Rates <br> rnate <br> 25,0.5 | st-Ne <br> (\%) <br> Scen <br> ,1.0,1 | gotia <br> unde <br> ario <br> .5 an | tion <br> of <br> d 2.0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & \mathbf{0 . 5} \\ & \hline \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Key chain of iron or steel | 731589.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others of iron or steel | 731589.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Parts of chain (excl. articulated chain) of iron or steel | 731590.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No.83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper | Nails for animal shoes of iron or steel | 731700.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | $\begin{array}{l}\text { Nails for fixing heel strips \& toe plates of iron } \\ \text { or steel }\end{array}$ | 731700.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Wire nails of iron or steel | 731700.03 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Screws, bolts, nuts, coach-screws hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel | Screw machine, threaded of iron or steel | 731811.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other threaded coach screws of iron or steel | 731811.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other wood screws, threaded of iron or steel | 731812.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Screw hooks \& screw rings, threaded of iron or steel | 731813.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Self-tapping screws, threaded of iron or steel | 731814.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other screws \& bolts whether or not with nuts or washers, threaded, of iron or steel | 731815.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Threaded nuts of iron or steel | 731816.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other threaded articles of iron or steel | 731819.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Spring washers \& other lock washers, nonthreaded of iron or steel | 731821.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other washers, non-threaded of iron or steel | 731822.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Rivets, non-threaded of iron or steel | 731823.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Cotters \& cotter pins, non-threaded of iron or steel | 731824.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other non-threaded articles of iron or steel | 731829.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilletos and similar articles, for use in the hand, of iron or steel; Safety pins of iron or steel, not elsewhere specified or included | Safety pins of iron or steel | 731920.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Hair pins of iron or steel | 731930.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Others | 731930.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other articles of 7319 | 731990.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Springs and leaves for spirngs, of iron or steel | Leaf springs for motor vehicles of iron or steel | 732010.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |


| Chapter Heading | 4-Digit HS Heading | Description | $\begin{gathered} \text { HS } \\ \text { Code } \end{gathered}$ | $\begin{array}{c\|} \hline \text { TR01-02 } \\ (\%) \end{array}$ | $\begin{gathered} \text { Bound } \\ \text { Rate }^{1} \\ (\%) \end{gathered}$ | Base Rate ${ }^{2}$ | Likely Post-Negotiation Rates (\%) under alternate Scenarios of $B=0.25,0.5,1.0,1.5$ and 2.0 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline B= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \hline B= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \hline \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  | Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), nar-becues, braziers, gas-rings, plate warmers and similar non-electric domestic appliance,s and parts thereof, of iron or steel | Cookers \& kitchen stoves for gas or other fuels, of iron or steel | 732111.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other stoves for gas or other fuels, of iron or steel | 732111.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other cooking apparatus of iron or steel for gas or other fuels | 732111.19 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Table, kitchen or other household articles and parts thereof, of iron or stee; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel | Iron/steelwool; pot scourers \& scouring or polishing pads, gloves \& the like | 732310.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Cast iron pans, not enameled | 732391.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other utensils of casti iron not enamelled | 732391.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other household articles of cast iron, | 732392.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other household articles of stainless steel | 732393.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Ghamellas of iron (other than cast iron) or steel enamelled | 732394.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Galvanised iron bucket | 732394.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Utensils of iron or steel,n..e.s. | 732394.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Parts of articles used for domestic purposes of iron or steel | 732399.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other utensils of galvanised iron | 732399.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Sanitary ware and parts thereof, of iron or steel | Sinks \& wash basins of stainless steel | 732410.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Baths of casti iron, whether or not enamelled | 732421.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other baths of iron or steel | 732429.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other sanitary ware incl. parts | 732490.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Other cast articlesof iron or steel | Other articles of non-malleable cast iron | 732510.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Grinding balls \& similar articles for mills of malleable cast iron | 732591.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Rudders \& other steering or rudder equipment for ships or boats of malleable cast iron | 732599.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Drain covers of malleable cast iron | 732599.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Plates \& frames for sewage water/similar system of malleable cast iron | 732599.03 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other cast articles of iron or steel | 732599.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Other articles of iron or steel | $\begin{aligned} & \begin{array}{l} \text { Enamelled iron ware (excl. utensil \& sign } \\ \text { board) } \end{array} \\ & \hline \end{aligned}$ | 732690.12 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |


| Chapter Heading | $\begin{aligned} & \hline \text { 4-Digit HS } \\ & \text { Heading } \end{aligned}$ | Description | $\begin{gathered} \hline \text { HS } \\ \text { Code } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | Bound Rate ${ }^{1}$ (\%) | Base Rate ${ }^{2}$ | $\begin{gathered} \text { Likely Post-Negotiation } \\ \text { Rates (\%) under } \\ \text { alternate Scenarios of } \\ \mathbf{B}=0.25,0.5,1.0,1.5 \text { and } 2.0 \end{gathered}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline B= \\ 0.25 \end{array}$ | $\mathrm{B}=$ | $\mathrm{B}=1$ | $\begin{aligned} & B= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Finished \& semi-finished steel forgings e.g.flanges for steel pipes \& tubes | 732690.15 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Copper and Articles thereof | Cloth (including endless bands), grill and netting, of copper wire; Expanded metal of copper | Wire gauze \& netting | 741490.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Expanded metal of copper \& copper alloys | 741490.11 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Nails, tacks, drawing pins, staples (other than those of heading No.83.05) and similar articles, of copper or of iron or steel with heads of copper; Screws, bolts, nuts, screw hooks, revets, cotters, cotterpins, washers (including spring washers) and similar articles, of copper | Washers (incl. spring washers), not threaded | 741521.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Rivets (excl. tubular \& bifurcated) | 741539.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper | Oil pressure stove | 741700.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other stoves | 741700.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Nickel and articles thereof | Other articles of nickel | Articles of nickel \& nickel alloys, n.e.s. | 750890.09 | 15 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Aluminium and articles thereof | Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated | Other strnded wire, cables plaited bands etc of aluminium | 761490.00 | 25 | UB | 50 | 9.1 | 15.4 | 23.5 | 28.6 | 32.0 |
|  | Other articles of aluminium | Nails, tacks, staples (excl. heading no. 8305) screws, bolts, nuts, screw, hooks, rivets etc. | 761610.00 | 25 | UB | 50 | 9.1 | 15.4 | 23.5 | 28.6 | 32.0 |
|  |  | Cloth, grill, netting \& fencing, of aluminium wire | 761691.00 | 25 | UB | 50 | 9.1 | 15.4 | 23.5 | 28.6 | 32.0 |
|  |  | Expanded metal of aluminium \& aluminium alloys | 761699.01 | 25 | UB | 50 | 9.1 | 15.4 | 23.5 | 28.6 | 32.0 |
|  |  | Chains | 761699.02 | 25 | UB | 50 | 9.1 | 15.4 | 23.5 | 28.6 | 32.0 |
|  |  | Others | 761699.09 | 25 | UB | 50 | 9.1 | 15.4 | 23.5 | 28.6 | 32.0 |
| Tin and Articles thereof | Oteher articles of tin | Other articles of tin. | 800700.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Tools, Implements, Cutlery, Spoons and Forks, of | Hand tools, the following: Spades, shovels, mattocks, picks, hoes, forks and rakes: Axes, bill hooks and similar hewing tools; Secateurs of any kind; scythes,sickles, hay knives, hedge shears, | Spades \& shovels, of base metal | 820110.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Forks, of base metal | 820120.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Mattocks, picks, hoes \& rakes, of base metal | 820130.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | $\begin{array}{l}\text { Axes, billhooks \& similar hewing tools, of base } \\ \text { metal }\end{array}$ | 820140.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |


|  | Chapter Heading <br> and Forks, of Base Metal; Parts Thereof Base Metal | $\begin{aligned} & \text { 4-Digit HS } \\ & \text { Heading } \end{aligned}$ | Description | $\begin{gathered} \text { HS } \\ \text { Code } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | Bound Rate ${ }^{1}$ (\%) | Base <br> Rate ${ }^{2}$ | Likely Post-Negotiation <br> Rates (\%) under <br> alternate Scenarios of <br> $\mathbf{B}=\mathbf{0 . 2 5 , 0 . 5 , 1 . 0 , 1 . 5}$ and 2.0 <br> $\boldsymbol{B}=\mathbf{B}=\mathbf{B}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \hline B= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \hline B= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | timber wedges and other tools of a kind used | $\begin{array}{\|l} \hline \begin{array}{l} \text { One-handed secaturs (including poultry } \\ \text { shears), of base metal } \end{array} \\ \hline \end{array}$ | 820150.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  |  | Hedge shears, two-handed pruning shears \& similar two-handed shears, of base metal | 820160.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  |  | Other handtools used in agriculture/horticulture/forestry, of base metal | 820190.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades) | Metal working hand saws, of base metal | 820210.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  |  | Wood working \& similar hand saw, all type, of base metal | 820210.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  |  | Other hand saws, of base metal | 820210.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  |  | Band saw blades, of base metal | 820220.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| $\stackrel{\ominus}{\triangleright}$ |  |  | Circular saw blades, of base metal, with working part of steel (incl. slitting or slotting saw blad | 820231.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  |  | Other circular saw blades (incl. slitting/slotting saw blade) \& parts, of base metal | 820239.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  |  | Chain saw blades, of base metal | 820240.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  |  | Hack saw blades, of base metal, machine operated | 820291.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  |  | Hack saw blades, of base metal, hand operated | 820291.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  |  | Hack saw frames, of base metal | 820291.03 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  |  | Other saw blades, of base metal | 820299.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools | Files, rasps \& similar tools, of base metal | 820310.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  |  | Pliers, pincers, tweezers \& similar tools, of base metal | 820320.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  |  | Metal cutting shears \& similar tools, of base metal | 820330.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  |  | Perforating punches \& pipe cutters, of base <br> metal | 820340.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  |  | Others, nes | 820340.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles | Hand-operated spaners non adjustable, non adjustable, of base metal | 820411.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  |  | $\begin{aligned} & \begin{array}{l} \text { Hand-operated wrenchs (excl. tap wrenchs) } \\ \text { non-adjustable, of base metal } \\ \hline \end{array} \\ & \hline \end{aligned}$ | 820411.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  |  | Hand-operated spanners - adjustable, of base metal | 820412.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |


| Chapter Heading | $\begin{aligned} & \text { 4-Digit HS } \\ & \text { Heading } \end{aligned}$ | Description | $\begin{gathered} \hline \text { HS } \\ \text { Code } \end{gathered}$ | $\begin{array}{\|c} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | Bound Rate ${ }^{1}$ (\%) | $\begin{aligned} & \hline \text { Base } \\ & \text { Rate } \end{aligned}$ | $\begin{array}{r} \text { Like } \\ \mathrm{F} \\ \text { alte } \\ \mathrm{B}=0.2 \end{array}$ | $\begin{aligned} & \text { ly Po } \\ & \text { Rates } \\ & \text { rnate } \\ & 25,0.5 \end{aligned}$ | $\begin{aligned} & \text { st-Ne } \\ & \text { (\%) } \\ & \text { e Scer } \end{aligned}$ | gotia <br> nder <br> arios <br> .5 an | tion <br> of $\text { Id } 2.0$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline B= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \mathbf{B}= \\ & 0.5 \end{aligned}$ | B=1 | $\begin{aligned} & \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Hand-operated wrenchs (excluding tape wrenchs) adjustable, of base metal | 820412.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Interchangeable spanner sockets, with or without handles, of base metal | 820420.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Hand tools (including glaziers diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks | Drilling threading or tapping tools, of base metal | 820510.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Hammers \& sledge hammers, of base metal | 820520.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Wood working hand tools, of base metal | 820530.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other tools for working wood, of base metal | 820530.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Screwdrivers, of base metal | 820540.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Household tools, of base metal | 820551.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Grease guns (excl. compressed air type), of base metal | 820559.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Metal working hand tools, of base metal | 820559.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Hand tools for specified uses, of base metal, such as, watch making tools, goldsmith tools | 820559.03 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Others, nes | 820559.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Blow lamps, of base metal | 820560.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Vices, clamps \& the like, of base metal | 820570.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Anvils \& portable forges, of base metal | 820580.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Grinding wheels with frameworks hand/pedal operated, of base metal | 820580.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Ganage tools in sets, of base metal | 820590.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Sets of handtools, of base metal, n.e.s. | 820590.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale | Tools of two or more of the headings nos. 8202 to 8205 , put up in sets for retail sale, of base met | 820600.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | 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 meetal, and rock drilling or earth boring tools | Rock drilling or earth boring tools with working part of cermets, of base metal | 820713.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other rock drilling or earth boring tools , incl. parts, of base metal | 820719.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Dies for drawing or extruding metal, of base metal | 820720.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Tools for pressing, stamping or punching, of base metal | 820730.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Chasers for tapping or threading, of base metal | 820740.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |


| Chapter Heading | 4-Digit HS <br> Heading | Description | $\begin{array}{\|c\|} \hline \text { HS } \\ \text { Code } \end{array}$ | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | Bound <br> Rate ${ }^{1}$ <br> (\%) | Base <br> Rate ${ }^{2}$ | Likely Post-Negotiation Rates (\%) under alternate Scenarios of $\mathrm{B}=0.25,0.5,1.0,1.5$ and 2.0 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ \mathbf{0 . 2 5} \\ \hline \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \hline \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Other tools for tapping \& threading, of base metal | 820740.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Tools for drilling other than rock drilling, of base metal | 820750.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Reamers for boring or broaching, of base metal | 820760.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other tools for boring/broaching, of base metal | 820760.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Milling cutters, of base metal | 820770.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other tools for milling, of base metal | 820770.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Tools for turning, of base metal | ${ }^{820780.00}$ | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Metal working handtools, of base metal | 820790.01 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Wood working handtools, of base metal | 820790.02 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Power operated hand hold tools, of base metal | 820790.03 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Lathe tools \& tool belts, of base metal | 820790.04 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Others, nes | 820790.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Knives and cutting blades, for machines or for mechanical appliances | Knives \& cutting blades for metal working machines, of base metal | 820810.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Knives \& cutting blades for wood working machines, of base metal | 820820.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Knives \& cutting blades for kitchen appliances of for machines used by food industry, of base metal | 820830.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Knives \& cutting blades for agriculture, horticulture or forestry machines, of base metal | 820840.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Knives \& cutting blades for paper cutting machines, of base metal | 820890.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Bell skiving knives | 820890.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Band knife for spliting machine | 820890.03 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Cutting and Clicking dies | 820890.04 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Others, nes | 820890.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Plates, sticks, tips and the like for tools, | Tungsten carbide tips | 820900.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | unmounted, of cermets | Others, nes | 820900.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Knives with cutting blades, serrated or | Sets of assorted articles, of base metal | 821110.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | not (including pruning knives), other | Table knives having fixed blades, of base metal | 821191.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | than knives of heading No. 82.08, and | Other knives having fixed blades, of base metal | 821192.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | blades therefor. | Pocket knives, of base metal | 821193.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |


| Chapter Heading | $\begin{gathered} \hline \text { 4-Digit HS } \\ \text { Heading } \end{gathered}$ | Description | $\begin{gathered} \text { HS } \\ \text { Code } \end{gathered}$ | $\begin{gathered} \text { TR01-02 } \\ (\%) \end{gathered}$ | $\begin{gathered} \text { Bound } \\ \text { Rate }^{1} \\ (\%) \end{gathered}$ | $\begin{aligned} & \text { Base } \\ & \text { Rate }^{2} \end{aligned}$ | Likely Post-Negotiation Rates (\%) under alternate Scenarios of $B=0.25,0.5,1.0,1.5$ and 2.0 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ \mathbf{0 . 2 5} \\ \hline \end{array}$ | $\begin{array}{\|l\|} \hline \mathbf{B}= \\ 0.5 \\ \hline \end{array}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Other knives, of base metal | 821193.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Blades of hdg 8211 | 821194.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Handles of base metal | 821195.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Razors and razor blades (including razor blade blanks in strips) | Twine type shaving system, of base metal | 821210.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other razors, of base metal | 821210.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Other articles of cutlery (for example, hari clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files) | Paper knives, letter openers, erasing knives, pencil sharpeners \& blades therefore, of base metal | 821410.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Manicure or pedicure sets \& instruments (including nail files), of base metal | 821420.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Handles of cutlery of base metal | 821490.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Others, nes | 821490.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Spoons, forks, ladles, skimmers, cakeservers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware | Sets of assorted articles, of base metal containing one article plated with precious metal | 821510.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other sets of assorted articles, of base metal | 821520.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Spoons, forks and similar table/kitchen ware, of base metal, plated with precious metal | 821591.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other articles not in sets | 821599.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Miscellaneous Articles of Base Metal | Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating licks, of base metal; keys for any of the foregoing articles, of base metal | Other locks, of base metal | 830140.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | 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, hatpegs, brackets and similar fixtures; Castors with mountings of base metal; Automatic door closers of base metal | Builder's hardware, of base metal | 830241.03 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |


| Chapter Heading | 4-Digit HS <br> Heading | Description | HS <br> Code | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | $\begin{gathered} \text { Bound } \\ \text { Rate }^{1} \\ (\%) \end{gathered}$ | Base Rate ${ }^{2}$ | $\begin{array}{\|c\|} \hline \text { Likely Post-Negotiation } \\ \text { Rates (\%) under } \\ \text { alternate Scenarios of } \\ \mathbf{B}=\mathbf{0 . 2 5 , 0 . 5 , 1 . 0 , 1 . 5} \text { and } 2.0 \\ \hline \end{array}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \mathbf{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  | Filing cabinets, card-index cabinets, paper tray, paper rests, pen tray, officestamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No. 94.03 | Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and | 830400.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, ppicture or similar frames, of base metal; mirrors of base metal | Parts of bells, gongs etc., of base metal | 830610.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Flexible tubing of base metal, with or without fittings | Flexible tubing of iron/steel with/without fittings | 830710.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Flexible tubing of other base metal with/without fittings | 830790.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awning, handbags, travel goods or other made up articles tubular or bifurcated rivets, of base metal; | Eyelets for footwear, of base metal | 830810.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Hooks and eyes, of base metal | 830810.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Tubular or bifurcated rivets, of base metal | 830820.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Buckles for footwear, of base metal | 830890.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Imitation zari spangles, of base metal | 830890.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Beads and spangles of base metal | 830890.03 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Fittings for travel requests \& leather goods, of base metal | 830890.04 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Others, nes | 830890.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | 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 | Crown corks, of base metal | 830910.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Aluminium caps and closures, of base metal | 830990.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Nuclear Reactors, Boilers, Machinery and Mechanical Appliances; Parts | Stem turbines and other vapour turbines | Turbines for Marine Propulson | 840610.00 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Other Turbines of an Output> 40 Mw | 840681.00 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Other Turbines of an Output < $=40 \mathrm{Mw}$ | 840682.00 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Parts of Turbines | 840690.00 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  | Compression-ignition internal combustion piston engines (diesel or | Out Board Engines | 840810.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Engns excl. Outboard, of Cylndr Cpcty<=25 Cc | 840810.11 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading <br> Appliances; Parts thereof | 4-Digit HS Heading | Description | HS Code | $\begin{gathered} \text { TR01-02 } \\ (\%) \end{gathered}$ | $\begin{gathered} \text { Bound } \\ \text { Rate }^{1} \\ (\%) \end{gathered}$ | Base <br> Rate ${ }^{2}$ | $\begin{array}{\|c\|} \hline \text { Likely Post-Negotiation } \\ \text { Rates (\%) under } \\ \text { alternate Scenarios of } \\ \mathbf{B}=\mathbf{0 . 2 5 , 0 . 5 , 1 . 0 , 1 . 5} \text { and } 2.0 \\ \hline \end{array}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{c\|} \hline \mathbf{B}= \\ 0.25 \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathrm{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  | semi-diesel engines) | Engines, excl. Outboard, of a Cylinder Capacity>25 Cc but <=50 Cc | 840810.12 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Engines, other than Outboard, of a Cylinder Capacity $>50$ Cc but <=100 Cc | 840810.13 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Engines, other than Outboard, of a Cylinder Capacity>100 Cc but <=250 Cc | 840810.14 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Engns,excl. Outboard,of Cylndr Cpcty>250 Cc | 840810.15 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Engns of Cylndr Cpcty<=50 Cc | 840820.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Engns of Cylndr Cpcty>50 Cc but <=250 Cc | 840820.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Engines of Cylndr Cpcty>250 Cc | 840820.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Stationary Engines of Cylndr Cpcty<=25 Cc | 840890.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | $\begin{aligned} & \text { Stationary Engines of Cylinder Capacity> } 25 \\ & \text { Cc but <= } 50 \mathrm{Cc} \\ & \hline \end{aligned}$ | 840890.02 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Stationary Engines of Cylndr Cpcty>50 Cc | 840890.03 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 840890.09 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Parts suitable for use solely or principlally with the engines of heading 8407 or 8408 | Other Cmponent Parts of Petrol Engines for Motor Vehicles | 840991.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Component Parts for Diesel Engines for Motor Vehicles,n.e.s. | 840999.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Pumps for liquids, whether or not fitted with a measuring device; Liquid elevators | Injection Pump for Diesel Engines | 841311.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Oil Pump for Internal Combustion Engines | 841311.02 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others Pumps for Dispnsng Fuel | 841311.09 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Water Pump for Internal Combustion Engines | 841319.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others Pumps | 841319.09 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Hand Pumps,excl. Those of 841311/841319 | 841320.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Fuel,Lubricating/Cooling Medium Pumps for Internal Combustion Piston Engines | 841330.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Concrete Pumps | 841340.00 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Reciprocating Pumps | 841350.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Metering \& Dosing Pumps | 841350.02 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 841350.09 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Gear Type Pumps | 841360.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Screw Type Pumps | 841360.02 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 841360.09 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Singl \& Multistage Chmcl \& Process Pumps | 841370.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |



| Chapter Heading | 4-Digit HS Heading | Description | $\begin{gathered} \hline \text { HS } \\ \text { Code } \end{gathered}$ | $\begin{gathered} \text { TR01-02 } \\ \text { (\%) } \end{gathered}$ | $\begin{gathered} \hline \text { Bound } \\ \text { Rate }^{1} \\ (\%) \end{gathered}$ | $\begin{aligned} & \hline \text { Base } \\ & \text { Rate } \end{aligned}$ | Likely Post-Negotiation Rates (\%) under alternate Scenarios of $B=0.25,0.5,1.0,1.5$ and 2.0 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline B= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \mathbf{B}= \\ & 0.5 \end{aligned}$ | B=1 | $\begin{aligned} & \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other;Heat pumps other than air conditioning machines of heading No. 84.15 | Refrigerating or Freezing Display Counters,Cabinets,Show-Cases and the Like | ${ }^{841850.00}$ | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Parts of Elctrcl Frncs(Or Sb-Hdg 841821, <br> 841822,841830 and 841840 ) | 841891.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Parts of Non-Elctrcl Frncs (of 841829, 841830 and 841840) | 841891.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Parts of Hdg 8418 | 841899.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materails by a process involving a change of temprature 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 | Auto Cleves | 841920.01 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Sterilisers,n.e.s. | 841920.09 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  | Dish washing 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-dhrink wrapping machinery); Machinery for aerating bevrages | Machinery for Clng/Dryng Botls/other Cntnrs | 842220.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Weighing machinery (excluding balances of a sinsitivity of 5 centigrams or better), including weight operated counting or checking machines; Weighing machine weights of all kinds | Personal Weighing Machines, incl. Baby Scales;Household Scales | 842310.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Beam Scale | 842381.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 842381.09 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Beam Scale | 842382.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 842382.09 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Beam Scale | 842389.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 842389.09 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


|  | Chapter Heading | 4-Digit HS <br> Heading | Description | HS <br> Code | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | Bound Rate ${ }^{1}$ (\%) | Base Rate ${ }^{2}$ | $\begin{gathered} \text { Likely Post-Negotiation } \\ \text { Rates (\%) under } \\ \text { alternate Scenarios of } \\ \mathbf{B}=0.25,0.5,1.0,1.5 \text { and } 2.0 \\ \hline \end{gathered}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \\ \hline \end{array}$ | $\begin{array}{l\|} \hline \mathbf{B}= \\ 0.5 \end{array}$ | $\mathrm{B}=1$ | $\begin{aligned} & \hline \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  |  | Weighing Machine Weight of All Kinds | 842390.01 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; Fire extinguishers, whether or not charged; Spray guns and similar appliances; Steam or sand blasting machines and similar jet projecting machines | Spray Guns \& Similar Appliances | 842420.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  |  | Applncs for Horticultural/Agricultural Work | 842481.00 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  |  | Paintng equipment incl. Electrostatic <br> Phosphtng,Pwdr Coatng equipment \& other <br> equipment equipment | 842489.01 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Pulley tackle and hoists; Wlinches and Capstans; Jacks | Built-In Jackng Systm used in Garage etc | 842541.00 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  |  | Other Jacks \& Hoists,Hydraulic | 842542.00 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
| $\stackrel{\ominus}{\mathrm{N}}$ |  |  | Other Jacks \& Hoists,For Raising Vehicles | 842549.00 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Other lifting, handling, loading or unloading machinery (for example,lifts, escalators, conveyors, teleferics) | Lifts for Goods \& Persons | 842810.01 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  |  | Skip Hoists | 842810.02 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  |  | Conveyors,Belt | 842820.01 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  |  | Conveyors,excl. Belt Conveyors | 842820.02 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  |  | Elevators | ${ }^{842820.03}$ | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  |  | Well Drilling Derrcks not Mountd On Lorries | 842831.01 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  |  | Rigs,Drilling | 842831.02 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  |  |  <br> Conveyrsfor Goods/Materials,Bucket Type | ${ }^{842832.00}$ | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  |  | Other Continuous Action Elevatrs \& Conveyrsfor Goods/Materials,Belt Type | ${ }^{842833.00}$ | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  |  | Other Cntns-Actn Elvtrs \& Cnveyrs for Goods | 842839.00 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  |  | Escalators and Moving Walkways | 842840.00 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  |  | Wagon marshalling equipment | 842850.01 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  |  | Wagon Tippers | 842850.02 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  |  | Others | 842850.09 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  |  | $\begin{aligned} & \hline \text { Teleferics,Chair-Lifts,Ski-Draglines: Traction } \\ & \text { Mechanisms for Funiculars } \end{aligned}$ | ${ }^{842860.00}$ | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  |  | Dust Trapping Equipment | 842890.01 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  |  | Coal handling plants | 842890.02 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  |  | Ash Handling Plants | 842890.03 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  |  | Others | 842890.09 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |


| Chapter Heading | 4-Digit HS Heading | Description | $\begin{gathered} \text { HS } \\ \text { Code } \end{gathered}$ | $\begin{array}{\|c} \hline \text { TR01-02 } \\ (\%) \end{array}$ | Bound Rate ${ }^{1}$ (\%) | Base <br> Rate ${ }^{2}$ | $\begin{array}{\|r} \hline \text { Likel } \\ \mathbf{R} \\ \text { alteı } \\ B=0.2 \\ \hline \end{array}$ | $\begin{aligned} & \text { ly Po } \\ & \text { Rates } \\ & \text { ernate } \\ & 25,0.5 \end{aligned}$ | $\begin{aligned} & \mathrm{st-Ne} \\ & \text { (\%) u } \\ & \text { e Scen } \\ & \mathbf{5 , 1 . 0 , 1} \end{aligned}$ | gotia <br> under <br> arios <br> .5 an | tion of 2.0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ \mathbf{0 . 2 5} \\ \hline \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | $B=1$ | $\begin{aligned} & \mathrm{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  | Agricultural, horticultural or forestry machinery for soil preparation or cultivation; Lawn or sports-grown rollers | Disc Ploughs | 843210.01 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Tractor Ploughs | 843210.02 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Ploughs,n.e.s. | 843210.09 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Disc Harrows | 843221.00 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Rotary Hoes | 843229.01 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Others | 843229.09 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Seeders,Planters \& Transplanters | 843230.00 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Manure Spreaders \& Fertiliser Distributors | 843240.00 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Lawn \& Sports Ground Rollers | 843280.01 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Rotary Tiller | 843280.02 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Others | 843280.09 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Parts of Agrcltrl Mchnry Fllng withn Hdg Nos843210,843221,843229,843230 \& 843240 | 843290.01 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Parts of Other Agricultural and Horticultural Machinery of Hdg No 843280 | 843290.02 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  | 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 No 84.37 | Mowrs for Lawns,Prks/Sprts <br> Grnds,Powered,with the Cutng Devc Rotatng in a Hrzntl Plane | 843311.00 | 25 | UB | 50 | 9.1 | 15.4 | 23.5 | 28.6 | 32.0 |
|  |  | Other Mowrs for Lawns,Parks/Sports Grounds | 843319.00 | 25 | UB | 50 | 9.1 | 15.4 | 23.5 | 28.6 | 32.0 |
|  |  | Other Mowrs,incl. Cutr Bars for Trctr Mountng | 843320.00 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Other Haymaking Machinery | 843330.00 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Straw/Fodder Balers,incl. Pick-Up Balers | 843340.00 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Combine Harvester-Threshers | 843351.00 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Other Threshing Machinery | 843352.00 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Root or Tuber Harvesting Machines | 843353.00 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Other Harvesting \& Threshing Machinery | 843359.00 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Winnowing \& Similar Cleaning Machines for Seed,Grain or Leguminous Vegetables | 843360.01 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Egg-Grading and Other Grading Machines Foragricultural Produce | 843360.02 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Parts | 843390.00 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  | Machines for cleaning, sorting or grading seed. grain or dried leguminous | Machines for Cleaning,Sorting or Grading Seed,Grain or Dried Leguminous Vegetables | 843710.00 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |



| Chapter Heading |  | Description | $\begin{gathered} \text { HS } \\ \text { Code } \end{gathered}$ | $\begin{gathered} \text { TR01-02 } \\ \text { (\%) } \end{gathered}$ | Bound Rate ${ }^{1}$ (\%) | Base <br> Rate ${ }^{2}$ | Likely Post-Negotiation Rates (\%) under alternate Scenarios of $B=0.25,0.5,1.0,1.5$ and 2.0 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | $B=1$ | $\begin{aligned} & \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Deep Hole | 845929.04 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Multi Head Drilling Machines | 845929.05 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 845929.09 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Boring-Milling machines, numerically controlled | 845931.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Vertical Trning or Boring | 845939.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 845939.09 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Jig,Boring Machines, Horizontal | 845940.01 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Jig,Boring Machines, Vertical | 845940.02 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Fine Boring Machines, Horizontal | 845940.03 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Fine Boring Machines, Vertical | 845940.04 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Cylinder Boring Machines | 845940.05 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 845940.09 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Horizontal | 845951.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Vertical | 845951.02 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Universal | 845951.03 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Horizontal | 845959.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Vertical | 845959.02 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Universal | 845959.03 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Ram Type | 845959.04 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Die-Sinking or Pantograph | 845959.05 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 845959.09 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Piono Milling | 845961.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Milling Machines,Bench and Hand | 845961.02 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 845961.09 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Bed Type, Horizontal | 845969.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Bed Type,Verticle | 845969.02 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Piono Milling,Single Column | 845969.03 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Plano Milling,Double Column | 845969.04 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Milling Machines, Bench and Hand | 845969.05 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 845969.09 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Die-Type(Screwing Machines) | 845970.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  <br>  <br> no. 84.58 <br>  <br>  <br> 4-Digit HS <br> Heading | Taping Machines | 845970.02 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading | $\begin{aligned} & \text { 4-Digit HS } \\ & \text { Heading } \end{aligned}$ | Description | $\begin{gathered} \text { HS } \\ \text { Code } \end{gathered}$ | $\begin{gathered} \text { TR01-02 } \\ \text { (\%) } \end{gathered}$ | Bound <br> Rate ${ }^{1}$ <br> (\%) | Base <br> Rate ${ }^{2}$ | Likely Post-Negotiation Rates (\%) under alternate Scenarios of $B=0.25,0.5,1.0,1.5$ and 2.0 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Hobbing \& Milling Machines | 845970.03 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Grinder Thread | 845970.04 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Rolling Machines | 845970.05 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 845970.09 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, cermets by means of grinding stones, abrasives or polishing products, other than gear cutting | Bench,Floor Stand \& Snag | 846029.12 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | 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 | Hack Saw | 846150.05 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Machine-tools (including presses) for working metal by forging, hammering or die-stamping; Machine-tools (including presses) for working metal by bending, folding straightening, flattening, shearing, punching or notching; | Hammers,Steam/Air,Single Frame | 846210.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Hammers,Steam/Air,Double Frame | 846210.02 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Hammers,Headers \& Upsetters | 846210.03 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Hammers,Double Actng Countr Blow,Air/Steam | 846210.04 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Hmmrs,Mchncl,incl. Drop Hammers,Jack <br> Hmmrs | 846210.05 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Forging Machines,n.e.s. | 846210.09 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Stamping Machines,Metal Working | 846210.11 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Friction Screw Presses | 846299.11 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Presses (Mchncl \& Manual) | 846299.19 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Parts and accessories suitable for use solely or principally with the machines or heading nos. 84.56 to 84.65 , including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; | Tool Holders of Any Type of Tool or Machine Tools for Working in the Hand | 846610.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 846610.09 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Work Holders | 846620.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading | 4-Digit HS Heading | Description | $\begin{gathered} \text { HS } \\ \text { Code } \end{gathered}$ | $\begin{gathered} \text { TR01-02 } \\ \text { (\%) } \end{gathered}$ | $\begin{gathered} \text { Bound } \\ \text { Rate }^{1} \\ (\%) \end{gathered}$ | Base <br> Rate ${ }^{2}$ | ```Likely Post-Negotiation Rates (%) under alternate Scenarios of B=0.25,0.5,1.0,1.5 and 2.0``` |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{c\|} \hline \mathbf{B}= \\ \mathbf{0 . 2 5} \\ \hline \end{array}$ | $\begin{aligned} & \mathbf{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathrm{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  | Tools for working in the hand, pneumatic hydraulic or with selfcontained non-electric motor | Grease Guns,Lubricators Ect. | 846789.01 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  | Machinery and apparutus for soldering, brazing or welding, or not capable of cutting, other than those of heading No. 85.15; Gas-operated surface tempering machines and appliances | Hand-Held Blow Lamp | 846810.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Gas-Operated Welding/Cutting Macines | 846820.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 846820.09 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Machinery \& Apparatus of Hdg 8468 | 846880.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Parts of Articles of Heading 8468 | 846890.00 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  | 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 mahcines, perforating or stapling machine | Duplicating machines | 847210.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Stapling Machines(Staplers) | 847290.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | 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; | Concrete Mixers | 847431.01 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  | Machines and mechanical appliances having individual functions, not specified or includedelsewhere in this chapter | Oil Seed Crushng/Grndng Mchnry (incl. Purifyng Tanks) | 847920.01 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Parts of the Machines for the Animal and Vegetable Fats \& Oil Industry | 847990.02 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  | Taps, cocks, vlaves and similar appliances for pipes, boilers shels,l tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves | Pressure-Reducing Valves | 848110.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Valves for Oleohydraulic/Pneumatic Trnsmsns | 848120.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Check Valves | 848130.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Safety/Relief Valves | 848140.00 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Taps,Cocks etc of Iron/Steel | 848180.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |



| Chapter Heading | 4-Digit HS <br> Heading | Description | $\begin{gathered} \text { HS } \\ \text { Code } \end{gathered}$ | $\begin{array}{\|c} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | $\begin{gathered} \hline \text { Bound } \\ \text { Rate }^{1} \\ (\%) \end{gathered}$ | Base Rate ${ }^{2}$ | $\begin{array}{\|c\|} \hline \text { Likely Post-Negotiation } \\ \text { Rates (\%) under } \\ \text { alternate Scenarios of } \\ B=0.25,0.5,1.0,1.5 \text { and } 2.0 \\ \hline \end{array}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \mathbf{B}= \\ & \mathbf{0 . 5} \end{aligned}$ | $B=1$ | $\begin{aligned} & \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
| Reproducers, and Parts and Accessories of Such Articles | compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); | Parts of electrical lighting/signalling equipment | 851290.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Electrical lighting or signalling equipment (excluding articles of heading No. 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles | Other electric portable lamps designed to function by their own source of energy | 851310.04 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Electric instantaneous or storage water heaters and immersion heaters: Electric | Electric instantaneous or storage water heaters \& immersion heaters | 851610.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | space heating apparatus and soil heating apparatus; Electro-thermic hair- | Other electric space heating apparatus \& electric soil heating apparatus | 851629.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | dressing apparatus (for example, hair | Electric smoothing irons | 851640.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | dryers, hair curlers, curling tong heaters) and hand dryers; Electric | Other ovens; cookers, cooking plates boiling rings, grillers \& roasters | 851660.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | smoothing irons; Other electrothermic | Coffee/tea makers | 851671.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | appliances of a kind used for domestic | Toasters | 851672.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | purposes; Electric heating resistors, | Electro thermic fluid heater | 851679.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | other than those of heading No. 85.45 | Others, nes | 851679.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Microphones and stands therefor; Loud- | Audio-frequency electric amplifiers | 851840.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | speakers, whether or not mounted in their enclosures; Headphones, earphones and combined mocrophone/speaker sets; | Electric sound amplifier sets | 851850.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Reception apparatus for radiotelephony, radio-telegraphy or radiobroadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock | Radio broadcast receivers with radio telephony/radio telegraphy etc combined with sound recording/r | 852721.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Reception apparatus for television, whether or not incorporating radiohroadrast receivers or sound ar viden | Reception apparatus for colour TV, whether or not incorporating radio-broadcast receivers or sound | 852812.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |



| Chapter Heading | 4-Digit HS Heading | Description | $\begin{gathered} \text { HS } \\ \text { Code } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | $\begin{gathered} \hline \text { Bound } \\ \text { Rate }^{1} \\ (\%) \end{gathered}$ | Base <br> Rate ${ }^{2}$ | $\begin{array}{r} \text { Like } \\ \text { F } \\ \text { alte } \\ \mathbf{B}=\mathbf{0} .2 \\ \hline \end{array}$ |  | ost-Ne <br> (\%) <br> e Scen <br> 5,1.0,1 | gotia <br> under <br> arios <br> 1.5 an | $\begin{aligned} & \text { ation } \\ & \text { r } \\ & \text { s of } \\ & \text { 1d } 2.0 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{gathered} \mathrm{B}= \\ 0.25 \end{gathered}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | B=1 | $\begin{aligned} & \mathrm{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Electrical resistance wires, insulated nichrome for a power handling capacity not exceeding 20 W | 853321.03 | 15 | 20 | 20 | 7.1 | 10.5 | 13.8 | 15.4 | 16.3 |
|  |  | Electrical resistance wire, insulated other than nichrome for a power handling capacity not exceedi | 853321.04 | 15 | 20 | 20 | 7.1 | 10.5 | 13.8 | 15.4 | 16.3 |
|  |  | Electrical resistance wire, bare, nichrome for a power handling capacity more than 20W | 853329.01 | 15 | 20 | 20 | 7.1 | 10.5 | 13.8 | 15.4 | 16.3 |
|  |  | Electrical resistance wire, bare, other than nichrome for a power handling capacity more than 20W | 853329.02 | 15 | 20 | 20 | 7.1 | 10.5 | 13.8 | 15.4 | 16.3 |
|  |  | Electrical resistance wire, insulated nichrome for a power handling capacity more than 20 W | 853329.03 | 15 | 20 | 20 | 7.1 | 10.5 | 13.8 | 15.4 | 16.3 |
|  |  | Electrical resistance wire, insulated excl. nichrome for a power handling capacity more than 20W | 853329.04 | 15 | 20 | 20 | 7.1 | 10.5 | 13.8 | 15.4 | 16.3 |
|  |  | Potentiometers, for a power handling capacity not exceeding 20 W | 853331.01 | 15 | 20 | 20 | 7.1 | 10.5 | 13.8 | 15.4 | 16.3 |
|  |  | Rheostats, for a power handling capacity not exceeding 20 W | 853331.02 | 15 | 20 | 20 | 7.1 | 10.5 | 13.8 | 15.4 | 16.3 |
|  |  | Other wirewound variable resistors, for a power handling capacity not exceeding 20 W | 853331.09 | 15 | 20 | 20 | 7.1 | 10.5 | 13.8 | 15.4 | 16.3 |
|  |  | Potentiometers for a power handling capacity more than 20 W | 853339.01 | 15 | 20 | 20 | 7.1 | 10.5 | 13.8 | 15.4 | 16.3 |
|  |  | Rheostats for a power handling capacity more than 20W | 853339.02 | 15 | 20 | 20 | 7.1 | 10.5 | 13.8 | 15.4 | 16.3 |
|  |  | Others | 853339.09 | 15 | 20 | 20 | 7.1 | 10.5 | 13.8 | 15.4 | 16.3 |
|  |  | Potentiometers | 853340.01 | 15 | 20 | 20 | 7.1 | 10.5 | 13.8 | 15.4 | 16.3 |
|  |  | Rheostats | 853340.02 | 15 | 20 | 20 | 7.1 | 10.5 | 13.8 | 15.4 | 16.3 |
|  |  | Thermistors | 853340.03 | 15 | 20 | 20 | 7.1 | 10.5 | 13.8 | 15.4 | 16.3 |
|  |  | Others | 853340.09 | 15 | 20 | 20 | 7.1 | 10.5 | 13.8 | 15.4 | 16.3 |
|  |  | Parts of articles of heading 8533 | 853390.00 | 0 | 0 | 0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
|  | Electrical apparatus for switching or protecting electrical circuits, or for | Isolating switches \& make-\&-break switches of plastic | 853530.01 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  | making connections to or in electrical circuits for voltage exceeding 1000 Volts | Isolating \& make-\&-break switches of other materials | 853530.09 | 25 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |



|  | Chapter Heading | 4-Digit HS Heading | Description | $\begin{gathered} \text { HS } \\ \text { Code } \end{gathered}$ | $\begin{array}{\|c} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | Bound Rate ${ }^{1}$ (\%) | Base <br> Rate ${ }^{2}$ | Likely Post-NegotiationRates (\%) underalternate Scenarios of$\mathrm{B}=\mathbf{0 . 2 5 , 0 . 5 , 1 . 0 , 1 . 5}$ and 2.0 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ \mathbf{0 . 2 5} \\ \hline \end{array}$ | $\begin{aligned} & \mathbf{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathrm{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | including sealed beam lamp units and ultra-violet or infra-red lamps; Arclamps | Miniature bulbs | 853929.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  |  | Oters | 853929.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Insulated (including enamelled or anodised) wire, cable (including co-axail 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 | Rubber insulated wire | 854419.03 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  |  | Co-axial cable | 854420.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  |  | Dry core paper insulated telephone cable | 854420.11 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  |  | Power cable with aluminium | 854420.12 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  |  | Other insulated cables, cords \& flexes for telephone \& telegraph purposes | 854420.19 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  |  | Paper insulated cables | 854420.21 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  |  | Plastic insulated cables \& flexes | 854420.22 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  |  | Rubber insulated cables \& flexes | 854420.23 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  |  | Varnished cambric insulated cables \& flexes | 854420.24 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| $\omega$ |  |  | Insulated cables, cords \& flexes,n.e..s. | 854420.29 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  |  | Ignition wiring sets \& other wiring sets of a kind used in vehicles, aircraft/ships | 854430.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Carbon electrodes, carbon brushes, | Carbon brushes | 854520.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | lamp carbons, battery carbons and other articlesof graphite or other carbon, with or without meta, of a kind used for electrical purposes | Carbon, blocks,plates \& bars for manufacture of electrical brushes | 854520.02 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Insulating fittings for eletrical machines, | Porcelain bushings below 6.6 KV | 854710.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | appliances or equipment, being fittings | Porcelain bushings 6.6 KV to 11KV | 854710.02 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | wholly of insulating material apart from | Porcelain bushings above 11 KV to 66 KV | 854710.03 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | any minor components of metal (for | Porcelain bushings above 66 KV | 854710.04 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | during moulding solely for purposes of | Other porcelain fittings for electrical equipment | 854710.09 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | assembly, other than insulators of | Insulating fittings of plastics | 854720.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | heading No.85.48; Electrical conduit | Electrical insulating fittings, wholly of glass | 854790.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | lined with insulating material | Other electrical insulating fittings other than glass \& porcelain | 854790.09 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  |  | Electrical conduit tubing \& joints therefor, of base metal lined with insulating material | 854790.11 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  |  | Electrical connectors | 854790.12 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  |  | Electrical wiring accessories, nes | 854790.19 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading | 4-Digit HS Heading | Description | HS <br> Code | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | Bound Rate ${ }^{1}$ (\%) | Base Rate ${ }^{2}$ | Likely Post-Negotiation Rates (\%) under alternate Scenarios of $B=0.25,0.5,1.0,1.5$ and 2.0 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ \mathbf{0 . 2 5} \\ \hline \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & \mathbf{0 . 5} \end{aligned}$ | $B=1$ | $\begin{aligned} & \hline \mathbf{B}= \\ & 1.5 \\ & \hline \end{aligned}$ | $B=2$ |
| Railway or tramway locomotives, rolling-stock and parts therof; railway or tramway tradck fixtures and fittings and parts therof; mechanical (including electromechanical) traffic signalling equipment of all kinds | Parts or railway or tramway locomotives or rolling-stock | Buffers for rolling stock, devices for railway | 860730.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other hooks and other coupling devices, and parts thereof | 860730.09 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Railway or tramway track fixtures and fittings; Mechanical (including electromechanical signalling, safety or traffic control equipment for traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; Parts of the foregoing | Railway \& tramway track fixtures \& fittings | 860800.03 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Mechanical equipment, not electrically powered for signalling/controlling road rail/other vehicles, | 860800.04 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Vehicles other than Railway or Tramway Rollinstock, and Parts and Accessories thereof | Bodies (including cabs), for the motor vehicles of heading Nos. 87.01 to 87.05 | Initial equipment | 870790.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Replacement parts | 870790.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Parts and accessories fo the motor vehicles of headings Nos. 87.01 to 87.05 | Other brakes \& servo-brakes \& parts thereof | 870839.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Radiators | 870891.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Silencers \& exhaust pipes | 870892.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Clutches \& parts thereof | 870893.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouse, dock areas or airports for short distance transport of goods; | Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and part | 870990.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Tanks and other armoured fighting vehicels, motorised, whether or not fitted with weapons, and parts of such vehicles | Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and part | 871000.00 | 0 | UB | 10 | 5.3 | 6.9 | 8.2 | 8.7 | 9.0 |


| Chapter Heading | $\begin{gathered} \text { 4-Digit HS } \\ \text { Heading } \end{gathered}$ | Description | HS <br> Code | $\begin{gathered} \text { TR01-02 } \\ \text { (\%) } \end{gathered}$ | Bound Rate ${ }^{1}$ (\%) | Base Rate ${ }^{2}$ | $\begin{array}{\|r} \hline \text { Likel } \\ \mathbf{R} \\ \text { alte } \\ \mathbf{B}=0.2 \end{array}$ | ly Po <br> Rates <br> rnat <br> 25,0.5 | $\begin{aligned} & \text { ost-Ne } \\ & \text { (\%) u } \\ & \text { e Scen } \\ & \mathbf{5 , 1 . 0 , 1} \end{aligned}$ | gotia <br> nder <br> arios <br> .5 an | tion <br> of <br> d 2.0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ \mathbf{0 . 2 5} \\ \hline \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | $B=1$ | $\begin{aligned} & \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  | Bicycles and other cycles (including delivery tricycles), not motorised | Others (cycles, rickshaws, delivery cyles, cycles, tricycles, toy bicycles, etc), not motorised | 871200.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Parts and accessories of vehicles of heading Nos. 87.11 to 87.13 | Saddles of motor cycles incl. mopeds | 871411.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other parts \& accessories of motor cycles (incl. mopeds) | 871419.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Motorcycls parts, mechanically propelled | 871420.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Motorcycle parts, not mechanically propelled | 871420.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Frames, forks \& parts thereof | 871491.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Bicycle rims | 871492.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Bicycle spokes | 871492.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Others | 871492.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Brakes, incl. coaster braking hubs \& hub brakes \& parts thereof | 871494.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Bicycle saddles | 871495.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Others | 871495.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Pedals \& crank-gear \& parts thereof | 871496.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Bicycle chain | 871499.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Others | 871499.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Baby carriages and parts thereof | Baby \& invalid carriages | 871500.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Parts of baby carriage | 871500.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Trailers and semi-trailers; Other vehicles, not mechanically propelled; Parts thereof | Hand propelled vehicles (e.g.hand-carts, rickshaws etc) | 871680.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Side cars | 871680.02 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Parts \& accessories of trailers | 871690.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Parts \& accessories of other vehicle not mechanically propelled | 871690.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Ships, Boats and Floating Structures | Cruise ships, excursion boats, ferryboats, cargo ships, barges and similar vessels for the transport of persons or goods | Ships | 890110.01 | 5 | UB | 10 | 5.3 | 6.9 | 8.2 | 8.7 | 9.0 |
|  |  | Launches | 890110.02 | 5 | UB | 10 | 5.3 | 6.9 | 8.2 | 8.7 | 9.0 |
|  |  | Boats | 890110.03 | 5 | UB | 10 | 5.3 | 6.9 | 8.2 | 8.7 | 9.0 |
|  |  | Barges | 890110.04 | 5 | UB | 10 | 5.3 | 6.9 | 8.2 | 8.7 | 9.0 |
|  |  | Others | 890110.09 | 5 | UB | 10 | 5.3 | 6.9 | 8.2 | 8.7 | 9.0 |
|  |  | Bulk carriers | 890190.01 | 5 | UB | 10 | 5.3 | 6.9 | 8.2 | 8.7 | 9.0 |
|  |  | Others | 890190.09 | 5 | UB | 10 | 5.3 | 6.9 | 8.2 | 8.7 | 9.0 |


| Chapter Heading | $\begin{aligned} & \text { 4-Digit HS } \\ & \text { Heading } \end{aligned}$ | Description | $\begin{gathered} \text { HS } \\ \text { Code } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ (\%) \end{array}$ | Bound Rate ${ }^{1}$ (\%) | $\begin{aligned} & \text { Base } \\ & \text { Rate }^{2} \end{aligned}$ | Likely Post-Negotiation <br> Rates (\%) under <br> alternate Scenarios of <br> $\mathbf{B}=\mathbf{0 . 2 5 , 0 . 5 , 1 . 0 , 1 . 5}$ and 2.0 <br> $\mathrm{~B}=$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline B= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \hline \mathbf{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \hline \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  | Fishing vessels; Factory ships and other vessels for processing or preserving fishery products | Trawlers \& other fishing vessels | 890200.01 | 5 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  |  | Other vessels for processing or preserving fishery products | 890200.02 | 5 | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
|  | Yachts and other vessels for pleasure or sports; Rowing boats and canoes | Inflatable yachts \& other vessels for pleasure sports; rowing boats \& canoes | 890310.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Sailboats, whether or not with auxiliary motor | 890391.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Motorboats excl. outboard motorboats | 890392.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Canoes | 890399.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Others | 890399.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Tugs and pusher craft | Tugs and pusher craft | 890400.00 | , | 25 | 25 | 7.7 | 11.8 | 16.0 | 18.2 | 19.5 |
| Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof | Optical fibres and optical fibre bundles; Optical fibres cables other than those of heading No. 85.44; 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 | Contact Lenses of Any Material,Unmounted | 900130.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Polarised Glass | 900140.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Others | 900140.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Frames and mountings for spectacles, goggles or the like, and parts thereof | Frames and Mountings of Plastics | 900311.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Parts of Spectacles,Goggles etc | 900390.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Image projectors, other than cinematographic; Photographic (other than cinematographic) enlargers and reducers | Photographic(other than Cinematographic) Enlarger \& Reducers | 900840.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Compound optical mocroscopes, including those for microphotography, microcinematography or microprojection | Stereoscopic Microscopes | 901110.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Microscopes,For Microphotography, Microcinematography/Microprojection | 901120.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Microscopes | 901180.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Direction finding compasses; Other navigational instruments and appliances | Drection Finding Compasses | 901410.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 901480.09 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Surveying (including phototgrammetrical surveying), hydrographic, oceanographic, hydrological meteorological or geophysical instruments and appliances, | Rangefinders | 901510.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Theodolites and Tacheometers | 901520.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Surveying Levels | 901530.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Photogrmtrcl Survying Instrmnts \& Applncs | 901540.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Hydrographic Instrument | 901580.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading | 4-Digit HS <br> Heading | Description | HS Code | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ (\%) \end{array}$ | $\begin{gathered} \hline \text { Bound } \\ \text { Rate }^{1} \\ (\%) \end{gathered}$ | Base <br> Rate ${ }^{2}$ | $\begin{gathered} \text { Likely Post-Negotiation } \\ \text { Rates (\%) under } \\ \text { alternate Scenarios of } \\ \mathbf{B}=\mathbf{0 . 2 5 , 0 . 5 , 1 . 0 , 1 . 5} \text { and } 2.0 \\ \hline \end{gathered}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \\ \hline \end{array}$ | $\begin{array}{\|l\|} \hline \mathbf{B}= \\ 0.5 \\ \hline \end{array}$ | B=1 | $\begin{aligned} & \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Meteorological Instruments | 901580.02 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Geophysical Instruments | 901580.03 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 901580.09 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Parts \& Accessores of Surveying,Phtogrmcl,Hydrogrphic Instrumnts etc. excl. Compasses | 901590.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Drawing, marking-out or mathematical calculating instruments (for example, | Drafting Tables \& Machines, whether or not Automatic | 901710.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | drafting machines, pantographs, | Drawing \& Marking Out Instruments;Pantograph | 901720.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | disc calculators); Instruments for measuring length, for use in the hand | Mathematical Calculating Instruments; Slide Rules, Disc Calculators \& the Like | 901720.02 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | (for example, measuring rods and tapes, | Calipers and Micrometers | 901730.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | micrometers, callipers), not specified or | Gauges,Plug | 901730.02 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | included elsewhere in this Chapter | Gauges,Ring | 901730.03 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Gauge,slip | 901730.04 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Measuring Rods and Tapes | 901780.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Msrng/Checking Instrmnts(Vernir etc) | 901780.09 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Parts \& Accessories of Articles of Hdg 9017 | 901790.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Hydrometers and similar floating | Clinical Thermometer | 902511.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Instruments, thermometers, pyrometers, | Others | 902511.09 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | barometers, hygrometers and | Digital Thermometers | 902519.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | psychrometers, recording or not, and nay combination of these instruments | Others | 902519.09 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Instruments and apparatus for measuring or checking the flow, level, pressure and other variables of liquids or gases (for example, flow meters, levelgauges, manometers, heat meters), excluding instruments and apparatus fo heading No. 90.26,90.14, 90.15, 90.28 or 90.32 | Gaugs Lvi(Lvil Indicators \& Lvl Regulators) | 902610.02 | 15 | 28 | 28 | 8.0 | 12.4 | 17.2 | 19.7 | 21.3 |
|  | Gas, liquid or electricity supply or production meters, including calibrating meters thereof | Liquid Meters | 902820.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading | 4-Digit HS Heading | Description | $\begin{gathered} \text { HS } \\ \text { Code } \end{gathered}$ | $\begin{array}{\|c} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | Bound Rate ${ }^{1}$ (\%) | Base <br> Rate ${ }^{2}$ | $\begin{array}{\|c\|} \hline \text { Likely Post-Negotiation } \\ \text { Rates (\%) under } \\ \text { alternate Scenarios of } \\ \mathbf{B}=\mathbf{0 . 2 5 , 0 . 5 , 1 . 0 , 1 . 5} \text { and } 2.0 \\ \hline \end{array}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline B= \\ 0.25 \\ \hline \end{array}$ | $\begin{aligned} & \mathrm{B}= \\ & 0.5 \end{aligned}$ | $B=1$ | $\begin{array}{l\|} \hline \mathbf{B}= \\ 1.5 \\ \hline \end{array}$ | $B=2$ |
|  | Revolution counters, production counters, taximeters, mileometers, pedometers, and the like Speed indicators and tachometers, other than those of heading No. 90.14 or 90.15 ; Stroboscopes | Other | 902910.09 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Automatic regulating or controlling instruments and apparatus | Manostats | 903220.00 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Elctrnc Automatic Regulators(Controllers) | 903289.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Clocks and Watches and parts thereof | Clocks with watch movements, excluding clocks of heading No. 91.04 | Clcks,Electrly Operated,With Watch Mvmnts | 910310.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Clocks With Watch Movements | 910390.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels | Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels. | 910400.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Other clocks | Alarm Clocks,Electrically Operated | 910511.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Alarm Clocks | 910519.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Wall Clocks,Electrically Operated | 910521.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Wall Clocks | 910529.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Electrically Operated Clocks | 910591.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Time Pieces | 910599.01 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Others | 910599.09 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Watch cases and parts thereof | Wtch Cases of Base Mtl, whether or not Gold/Slvr-Pltd | 911120.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Watch straps, watch bands and watch bracelets, and parts thereof | Watch Straps,Watch Bands etc of Precious Metal or Metal Clad With Precious Metal | 911310.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Watch Straps,Watch Bands etc of Base <br> Metal,whether or not Gold or Silver-Plated | 911320.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Other Watch Straps,Watch Bands etc | 911390.00 | 35 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  | Other clock or watch parts | Dials for Watches | 911430.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Arms and Ammunition; Parts and Accessories thereof | Parts and accessories of articles of heading Nos. 93.01 to 93.04 | Parts \& Accessories of Revolvers/Pistols | 930510.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Shotgun Barrels of Hdg.No. 9303 | 930521.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Seats (other than those of heading No. 94.02), whether or nto convertible into beds, and parts thereof | Upholstered Seats with Wooden Frames | 940161.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Seats with Wooden Frames | 940169.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Medical, surgical, dental or veterinary furniture (for example, operating tables, | Dentsts,Barbers/Similar Chairs | 940210.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Parts of Dentists,Brbrs/Similar Chairs | 940210.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |


| Chapter Heading | $\begin{aligned} & \text { 4-Digit HS } \\ & \text { Heading } \end{aligned}$ | Description | $\begin{gathered} \text { HS } \\ \text { Code } \end{gathered}$ | $\begin{gathered} \text { TR01-02 } \\ \text { (\%) } \end{gathered}$ | Bound Rate ${ }^{1}$ (\%) | Base Rate ${ }^{2}$ | $\begin{array}{r} \text { Like } \\ \text { I } \\ \text { alte } \\ \mathbf{B}=\mathbf{0} . \end{array}$ | ly Po <br> Rates <br> rnat <br> 25,0.5 | $\begin{aligned} & \text { ost-Ne } \\ & \text { (\%) u } \\ & \text { e Scen } \\ & \mathbf{5 , 1 . 0 , 1} \end{aligned}$ | gotia <br> nder <br> arios <br> .5 an | tion <br> of $\text { d } 2.0$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \end{array}$ | $\begin{aligned} & B= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
| Furniture; Bedding, <br> Mattresses, Mattress Supports, Cushions and similar stuffed furnishins; Lamps and Lighting Fittings, not elsewhere specified or | hospitalbeds 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 | Operating Tables | 940290.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Hospital Beds with Mechncl Fttngs | 940290.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Others | 940290.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Parts | 940290.11 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Other furniture and parts thereof | Steel Furniture | 940310.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Others | 940310.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Steel Furniture | 940320.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Others | 940320.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Cabinetware | 940330.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Others | 940330.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Wooden Frntr of a Knd used in the Kitchen | 940340.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Bed Stead | 940350.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Wooden Furniture used in Bedroom | 940350.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Wooden Furniture | 940360.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| included; <br> Illuminatd signs, Illuminated name-plates and the like; Prefabricated Buildings | Mattress supports; Articles of bedding and similar furnishing (for example, | Mattresses of Cellulr Rubbr/Plstcs whether or not Cvrd | 940421.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed of internally fitted with any material or of cellular rubber or plastics, whether or not covered | Others | 940490.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included | Hangng Lmps Complete Fitngs | 940510.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Wall Lamps | 940510.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Electric Lamps \& Lighting Fitngs | 940540.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Hurricane Lanterns | 940550.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Miner'S Safety Lamps | 940550.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Oil Pressure Lamps | 940550.03 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Solar Lanterns/Lamp etc | 940550.04 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Oil Lamps,Metal | 940550.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Parts of Lamps etc of Glass | 940591.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Parts of Lamps etc of Plastics | 940592.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | P.V.C. Conduit Pipes | 940599.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Others | 940599.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |


| Chapter Heading | 4-Digit HS <br> Heading | Description | $\begin{gathered} \text { HS } \\ \text { Code } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { TR01-02 } \\ \text { (\%) } \end{array}$ | $\begin{gathered} \text { Bound } \\ \text { Rate }^{1} \\ (\%) \end{gathered}$ | $\begin{aligned} & \text { Base } \\ & \text { Rate }^{2} \end{aligned}$ | Likely Post-Negotiation <br> Rates (\%) under <br> alternate Scenarios of <br> $\mathbf{B}=\mathbf{0 . 2 5 , 0 . 5 , 1 . 0 , 1 . 5}$ and 2.0 <br> $\mathrm{~B}=$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{B}= \\ 0.25 \end{array}$ | $\begin{aligned} & \hline \mathbf{B}= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \hline \mathbf{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  | Prefabricated buildings | Green House | 940600.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Others | 940600.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
| Toys, Games and Sports Requisites; Parts and Accessories thereof | Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); Dolls' carriages | Wheeled Toys Designed to Be Ridden,etc | 950100.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Dolls representing only human beings Other toys; Reduced-size ("scale") models and similar recreational models, working or not; Puzzles of all kinds | Dolls of Wood | 950210.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Electric Trains,incl. Tracks,Signals \& other Accessories Therefor | 950310.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Reducd Size('Scale')Modl Assmbly Kits,whether or not working Modls,excl. Those of Sbhdg No. 950310 | 950320.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Construction Sets \& Constrettl Toys | 950330.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Stffd Toys Rprsntng Animals/Non-Human Creatr | 950341.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Toys of Wood | 950349.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Toys of Metal | 950349.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Toys(excl..950310-950341) of Plastic | 950349.03 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Others | 950349.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Toy Musical Instrument and Apparatus | 950350.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Parts | 950350.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Puzzles | 950360.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Toys,Put Up in Sets or Outfits | 950370.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Toys \& Models Incorporating a Motor | 950380.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Parts | 950380.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Toy Gun | 950390.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Others | 950390.03 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Parts | 950390.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Article and equipment for general | Other Snow-Ski Equipment | 950619.00 | 25 | UB | 50 | 9.1 | 15.4 | 23.5 | 28.6 | 32.0 |
|  | physical exercise, gymnastics, athletics, | Foot Ball | 950662.04 | 25 | UB | 50 | 9.1 | 15.4 | 23.5 | 28.6 | 32.0 |
|  | other sports (including table-tennis) or | Basket Ball | 950662.06 | 25 | UB | 50 | 9.1 | 15.4 | 23.5 | 28.6 | 32.0 |
|  | out-door games, not specified or | Hockey Ball | 950669.03 | 25 | UB | 50 | 9.1 | 15.4 | 23.5 | 28.6 | 32.0 |
|  | included elsewhere in this Chapter; | Cricket Ball | 950669.04 | 25 | UB | 50 | 9.1 | 15.4 | 23.5 | 28.6 | 32.0 |
|  | Swimming pools and paddling pools | Other Gymnasti/Athletic Requisites | 950691.09 | 25 | UB | 50 | 9.1 | 15.4 | 23.5 | 28.6 | 32.0 |
|  |  | Badminton Shuttle Corks | 950699.01 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |


| Chapter Heading | 4-Digit HS Heading | Description | HS <br> Code | $\begin{gathered} \hline \text { TR01-02 } \\ \text { (\%) } \end{gathered}$ | Bound Rate ${ }^{1}$ (\%) | Base <br> Rate ${ }^{2}$ | Likely Post-Negotiation Rates (\%) under alternate Scenarios of $B=0.25,0.5,1.0,1.5$ and 2.0 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 8-digit Level |  |  |  |  | $\begin{gathered} \mathrm{B}= \\ 0.25 \end{gathered}$ | $\begin{aligned} & B= \\ & 0.5 \end{aligned}$ | $\mathrm{B}=1$ | $\begin{aligned} & \mathrm{B}= \\ & 1.5 \end{aligned}$ | $B=2$ |
|  |  | Hockey Sticks and Blades | 950699.05 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
|  |  | Sports Nets | 950699.07 | 25 | 40 | 40 | 8.7 | 14.3 | 21.1 | 25.0 | 27.6 |
| Miscellaneous Manufactured Articles | 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; Squeeges (other than roller squeegees) | Brooms \& Brushes,consisting of Twigs/other Vgtbl Mtrls Bound Togthr, with/witht Handls | 960310.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Tooth Brushes | 960321.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Savng,Hair,Nail,Eyelash and for Prsonal Use,Constutng parts of Applncs | 960329.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Artists Brushes, Writing Brusehs and similar brushes for Application of Cosmetics | 960330.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Paint,Distempers,Varnished/Similar Brushes(excl. Brushes of Hdg No.960330);Paint Pads \& Rollers | 960340.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Brushes Consisting Parts of Machines/Vehicles, etc. | 960350.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Articles of Hdg 9603 | 960390.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Buttons, press-fasteners, snap-fasteners and press-studs, buttton mould and other parts of these articles; Button blanks | Press-fasteners,Snap-fasteners \& Prss-Studs | 960610.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Parts of Press-fasteners,Snap-fasteners \& Press-Studs | 960610.02 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Buttons of Plastics,not covered with Txtl Mtrl | 960621.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Buttons Of base metal, not covered with Txtl Mtrl | 960622.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Slide fasteners and parts thereof | Jip Fasteners | 960711.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Jip Fasteners | 960719.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Ball point pens; Felt tipped and other porous-tipped pens and markers; Fountain pens, stylograph pens and other pens; Duplicating stylos; Propelling or sliding pencils; Penholders, pencil-holders and similar holders; Parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09 | Fountain Pen | 960839.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Nylon Fibre Tips for Pen | 960891.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Pen Nib \& Nib Points,n.e.s. | 960891.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Parts excl. Pen Nibs,Nib Points \& Pencil Leads | 960899.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  | Pencils (other than pencils of heading No. 96.08), crayons, pencil leads pastels, drawing charcoals, writing or drawing chalks and tailors' chalks | Pencil \& Crayons with Leads enclosed in Rgd <br> Shth <br> St | 960910.00 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Slate Pencils | 960990.01 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |
|  |  | Other Pencils | 960990.09 | 35 | UB | 70 | 9.6 | 16.9 | 27.2 | 34.2 | 39.2 |


${ }^{1}$. If Unbound, items are written as UB.
${ }^{2}$. Tariff rate, from where negotiations will start.
Notes: UB= Unbound, TR01-02= India’s MFN Basic Tariff Rate during 2001-02
Sources of Data: (i) Mehta, R. (2003), Indian Industrial Tariffs: Towards, WTO Development Round Negotiations, RIS.

## RIS Discussion Papers

Available at http://www.ris.org.in/risdiscussion_papers.html

DP\#73-2004 ASEAN-India Economic Relations: Current Status and Future Prospects by Rahul Sen, Mukul G. Asher and Ramkishen S. Rajan.
DP\#72-2004 National Innovation Systems and India's IT Capability: Are there any lessons for ASEAN Newcomers? by Nagesh Kumar and K J Joseph.
DP\#71-2004 Monetary Cooperation in South Asia: Potential and Prospects by Sweta Chaman Saxena and Mirza Allim Baig
DP\# 70-2004 India-ASEAN Cooperation in Information and Communication Technologies: Issues and Prospects by K.J. Joseph and Govindan Parayil
DP\# 69-2004 Issue Related to India's Energy Trading with Central Asian Countries by Barnali Nag.
DP\# 68-2004 Biotechnology in South Asia: Issues, Concerns and Opportunities by Sachin Chaturvedi.
DP\# 67-2004 Environment Issues in Free Trade Agreements in Asia and the Post-Cancun Challenges: Issues and Policy Options by Sachin Chaturvedi
DP\# 66-2003 How Do Infrastructure Facilities Affect Regional Income? An Investigation with South Asian Countries by Prabir De.
DP\# 65-2003 Liberalization, Foreign Direct Investment Flows and Economic Development:The Indian Experience in the 1990s by Nagesh Kumar.
DP\# 64-2003 India's Monetary Integration with East Asia: A Feasibility Study by Sweta Chaman Saxena.
DP\# 63-2003 Rise of Service Sector Outward Foreign Direct Investment from India: Trends, Patterns, and Determinants by Jaya Prakash Pradhan

DP\# 62-2003 Short-term Forecasting of India's Export: Developing a Framework by Countries and Commodities by Rajesh Mehta and Parul Mathur.

DP\# 61-2003 Evolving a National System of Biotechnology Innovation Some Evidence from Singapore by Sachin Chaturvedi.

DP\# 60-2003 "Ecosystemic Multifunctionality" - A Proposal for Special and Differentiated Treatment for Developing Country Agriculture in the Doha Round of Negotiations by A. Damodaran
DP\# 59-2003 WTO Non-Agriculture Marketaccess Modalities: A Case Study Of Impact On A Developing Country by Rajesh Mehta and Pooja Agarwal.
DP \# 58-2003 Implementation Issues in SPS: A developing Country Perspective for Development Agenda on the Meandering Pathways from Doha to Cancun by Rajesh Mehta and J. George.
DP \# 57-2003 WTO Negotiations Towards Cancun: Implication on Indian Paper and Newsprint Industry by Rajesh Mehta and Pooja Agarwal
DP \# 56-2003 Investment on the WTO Agenda: A Developing Country Perspective and the Way Forward for the Cancun Ministerial Conference by Nagesh Kumar.
DP \# 55-2003 Economic Cooperation Between India and Egypt, Abdel Hamid Saba Elregal.
DP \# 54-2003 Nepal-India Bilateral Trade Relations Problems and Prospects by Gyanu Raja Shrestha.
DP \# 53-2003 Economic Cooperation between India and Central Asian Republics with Special Reference to Uzbekistan by Abdurahim Okhunov Abduraxmonovich.
DP \# 52-2003 Performance Requirements as Tools of Development Policy: Lessons from Experiences of Developed and Developing Countries for the WTO Agenda on Trade and Investment by Nagesh Kumar.

DP \# 51-2003 India and the Asian Economic Community by Mukul G. Asher and Sadhna Srivastava.
DP \# 50-2003 ASEAN's Contribution to the Building of an Asian Economic Community by K.Kesavapany.
DP \# 49-2003 A Road to Common Prosperity - Examination of An FTA between India and China by Li Wei.
DP \# 48-2003 Regional Trade Liberalisation under SAPTA and India's Trade Linkages with South Asia: An Empirical Assessment by S.K. Mohanty.
DP \# 47-2003 Towards and Economic Community: Exploring the Past by Vineeta Shanker.

DP \# 46-2003 Towards a Multipolar World of International Finance by Ramgopal Agarwala and Gauri Modwel.
DP \# 45-2003 Possibility of Close Economic Cooperation between India and Singapore by S.K. Mohanty.
DP \# 44-2003 Determinants of Outward Foreign Direct Investment Form A Developing Country: The Case of Indian Manufacturing Firms by Nagesh Kumar and Jaya Prakash Pradhan.
DP \# 43-2003 Export Competitiveness in Knowledge-based Industries: A FirmLevel Analysis of Indian Manufacturing by Nagesh Kumar and Jaya Prakash Pradhan.
DP \# 42-2003 Export Performance of Indian Enterprises in Knowledge-based Industries: Recent Trends, Patterns and Implications by Nagesh Kumar and Jaya Prakash Pradhan.
DP \# 41-2003 Economic Co-operation Between India and Singapore: A Feasibility Study by Rajesh Mehta.
DP \# 40-2003 Liberalisation, Firm Size and R\&D Performance: A Firm Level Study of Indian Pharmaceutical Industry by Jaya Prakash Pradhan.
DP \# 39-2002 Addressing Sanitary and Phytosanitary Agreement: A Case Study of Select Processed Food Products in India by R. Mehta, M. Saqib, and J. George.

DP \# 38-2002 Analysis of Environment related Non-Tariff Measures in the European Union: Implications for South Asian Exports by S.K. Mohanty and T.R. Manoharan.
DP \# 37-2002 The Determinants of India's Exports: A Simultaneous ErrorCorrection Approach by Saikat Sinha Roy.
DP \# 36-2002 WTO and Product related Environmental Standards: Emerging Issues and Policy Options before India by Sachin Chaturvedi and Gunjan Nagpal.
DP \# 35-2002 India, the European Union and Geographical Indications (GI): Convergence of Interests and Challenges Ahead by Sachin Chaturvedi.
DP \# 34-2002 Towards an Asian Economic Community: The Relevance of India by Nagesh Kumar.
DP \# 33-2002 Towards an Asian Economic Community: Monetary and Financial Cooperation by Ramgopal Agarwala.

DP \# 32-2002 Towards an Asian Economic Community - Vision of Closer Economic Cooperation in Asia: An Overview by Nagesh Kumar.
DP \# 31-2002 WTO and Indian Poultry Sector: Lessons from State Support Measures in Select Countries by Rajesh Mehta.
DP \# 30-2002 Measuring Developments in Biotechnology: International Initiatives, Status in India and Agenda before Developing Countries by Sachin Chaturvedi.
DP \# 29-2002 Persistence in India's Manufactured Export Performance by Saikat Sinha Roy.
DP \# 28-2002 Status and Development of Biotechnology in India: An Analytical Overview by Sachin Chaturvedi.
DP \# 27-2002 Foreign Direct Investment, Externalities and Economic Growth in Developing Countries: Some Empirical Explorations and Implications for WTO Negotiations on Investment by Nagesh Kumar and Jaya Prakash Pradhan.
DP \# 26-2002 Infrastructure Availability, Foreign Direct Investment Inflows and Their Exportorientation: A Cross-Country Exploration by Nagesh Kumar.

DP \# 25-2002 Intellectual Property Rights, Technology and Economic Development: Experiences of Asian Countries by Nagesh Kumar
DP \# 24-2002 Potential of India's Bilateral Free Trade Arrangements: A Case Study of India and Thailand by Rajesh Mehta.
DP \# 23-2002 Establishment of Free Trade Arrangement Among BIMST-EC Countries: Some Issues by Rajesh Mehta
DP \# 22-2001 Product Standards and Trade in Environmentally Sensitive Goods: A study of South Asian Experience by Sachin Chaturvedi and Gunjan Nagpal.
DP \# 21-2001 Perceptions on the Adoption of Biotechnology in India by Biswajit Dhar.
DP \# 20-2001 Implementation of Article X of the Biological Weapons Convention in a Regime of Strengthened Intellectual Property Protection, by Biswajit Dhar.
DP \# 19-2001 Indian Software Industry Development in International and National Development Perspective by Nagesh Kumar.
DP \# 18-2001 Review of the WTO Agreement on Agriculture: The Current State of Negotiation by Biswajit Dhar and Sudeshna Dey.

DP \# 17-2001 The Public-Private debate in Agricultural Biotechnology and New Trends in the IPR Regime: Challenges before Developing Countries by Sachin Chaturvedi.
DP \# 16-2001 India-ASEAN Economic Co-operation with Special Reference to Lao PDR-India Economic Relations by Mr. Thatsaphone Noraseng, Senior Officer, Institute of Foreign Affairs, Ministry of Foreign Affairs, Lao PDR.
DP \# 15-2001 India-Central Asian Republics Economic Co-operation with Special Reference to Kazakhstan - India Economic Relations by N. Makhanov, Chief Economist, MoF, Republic of Kazakhstan.
DP \# 14-2001 WTO's Emerging Investment Regime and Developing Countries: The Way Forward for TRIMs Review and the Doha Ministerial Meeting by Nagesh Kumar.

DP \# 13-2001 Post-Reforms Export Growth in India: An Exploratory Analysis by Saikat Sinha Roy.
DP \# 12-2001 Indo-Japanese Trade: Recent Trends by Rajesh Mehta.
DP \# 11-2001 Alternate Forms of Trading Arrangements in Indian Ocean Basin: Implications for India from IOR-ARC by Rajesh Mehta and S.K. Mohanty.
DP \# 10-2001 India's Trade in 2020: A Mapping of Relevant Factors by Nagesh Kumar.
DP \# 9-2001 Market Access for Industrial Sector in WTO Negotiations: An Agenda for Developing Countries by Rajesh Mehta.

DP \# 8-2001 China as No.1: Threat or Opportunity? by Ramgopal Agarwala.
DP \# 7-2000 Liberalization, Outward Orientation and In-house R\&D Activity of Multinational and Local Firms: A Quantitative Exploration for Indian Manufacturing by Nagesh Kumar and Aradhana Agarwal.
DP \# 6-2000 Explaining the Geography and Depth of International Production: The Case of US and Japanese Multinational Enterprises by Nagesh Kumar.

DP \# 5-2000 Multinational Enterprises and M\&As in India: Patterns and Implications by Nagesh Kumar.
DP \# 4-2000 Natural Resource Accounting: Economic Valuation of Intangible Benefits of Forests by T.R. Manoharan.

DP \# 3-2000 Trade and Environment Linkages: A Review of Conceptual and Policy Issues by T.R. Manoharan, Beena Pandey and Zafar Dad Khan.

DP \# 2-2000 WTO Regime, Host Country Policies and Global Patterns of Multina Enterprises Activity: Implications of Recent Quantitative Studies for India by Nagesh Kumar.
DP \# 1-2000 World Trade Organisation and India-Challenges and Perspectives by V.R. Panchamukhi.


[^0]:    RIS Discussion Papers intend to disseminate preliminary findings of the research carried out at the institute to attract comments. The feedback and comments may be directed to the author(s).

[^1]:    An earlier version of this study was presented in, "Cancun Ministerial conference of WTO: Issues for SME's organized by FISME and Rajiv Gandhi Institute for Contemporary Studies held on August 29, 2003.

    * Senior Fellow, Research and Information System for the Non-Aligned and Other Developing Countries (RIS), India Habitat Centre, New Delhi-110 003, Email: rajeshmehta@ris.org.in
    ** Research Assistant, RIS, India Habitat Centre, New Delhi-110 003, Email: pooja@ris.org.in

[^2]:    * From where negotiations would start

