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.*



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

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

RIS Discussion Papers

WTO Market Access Negotiations and Indian Small Scale Industry

Rajesh Mehta and 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



Core IV-B, Fourth Floor, India Habitat Centre Lodhi Road, New Delhi – 110 003 (India) Tel: +91-11-2468 2177/2180; Fax: +91-11-2468 2173/74 Email: dgoffice@ris.org.in

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).

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.Gopalan-Joint Secretary, Ministry of Commerce and Industry.

Contents

Page No.

I.	Urug	uay Round Commitments	3
	I.1	Product Classification	3
	II.2	Some Observations	4
II.	Tarif	f Measures of Indian SSI	9
III.	Doha	a Declaration: Mandate for WTO Negotiations	11
	III.1	Issues for Developing Countries	12
IV.	The l	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.	Poss	ible Impact on Indian Small-Scale Industry: Some Preliminary Results	19
	V.1	Formula	20
	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.	Conc	luding Remarks	24
Tabl	26		

Tables

Table 1.2.1: Uruguay Round Commitments for Indian Small Scale Industry
Table 1.2.2: Frequency Distribution of UR Bound Rates of
Indian Small Scale Industry
Table 2.2.1: Range of Tariff rates (2001-02) of Small Scale Industry 10
Table 2.2.2: Difference Between Bound Rate and Tariff Rate (2001-02) of
Bound Items of Indian Small-Scale Industry 10

Table 5.2.1: Range of Base Rates* of Small-Scale Industry,	
for WTO Round Negotiation	
Table 5.3.1: Range of Proposed Bound Rates in the Post-Doha 22	
Round for Indian Small-scale Industrial Products	
(Based on Proposed NGMA-CD Formula)	

Annexures

Post Negotiations for Alternate Values of B.

WTO Market Access Negotiations and Indian Small Scale Industry¹

Rajesh Mehta^{*} 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

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

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 defined² 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 products³

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 persons⁴.

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 Mehta⁶(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.

HS Chp.	Description Nt 8-	mber of Ta digit level Bound	Number of Tariff Lines at 8-digit level of HS-1996. Bound 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	S,	c	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	Ś	∞	13
35	Albuminoidal Substance; Modified Starches; Glues; Enzymes	4	0	4
36	Explosives, pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	1s 0	2	7
38	Miscellaneous Chemical Products	14	0	14
39	Plastics and Articles thereof	67	40	137
40	Rubber and Articles thereof	6	11	20
	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;	0	17	17

HS Chp.	Description N 8	Number of Tariff Lines at 8-digit level of HS-1996. Bound Un-bound	riff Lines at of HS-1996. Un-bound	Total
44	Wood and Articles of Wood; Wood Charcoal	45	12	57
48	Paper and paperboard; Article of Paper pulp, of Paper or of Paperboard	57	31	88
49	Printed Books, Newspapers, Pictures and other Products of the Printing Industry; Manuscripts, Typescripts and Plans	0	∞	8
56	Wadding, Felt and Nonwovens; Special Yarns; Twine, Cordage, Ropes and Cables and Articles thereof	1	0	1
59	Impregnated, Coated, Covered or Laminated Textile Fabrics; Textile Articles of a Kind Suitable for Industrial Use	19	0	19
60	Knitted or Crocheted Fabrics	1	0	1
61	Articles of apparel and clothing accessories, knitted or crocheted	45	63	108
62	Articles of Apparel and Clothing Accessories not Knitted or Crocheted	241	125	366
63	Other Made Up Textiles Articles; Sets; Worn Clothing And Worn Textile Articles; Rags	2	0	0
64	Footwear, Headgear, Umbrellas, Sun Umbrellas, Walking-Sticks, Seat-Sticks, Whips, Riding-Crops and Parts Thereof; Prepared Feathers and Articles Made Therewith; Artificial Flowers; Articles of Human Hair	0	18	18
66	Umbrellas, Sun Umbrellas, Walking-sticks, Seat-sticks, Whips, Riding-crops, and Parts thereof	0	8	8
68	Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials	14	0	14
69	Ceramic Products	7	4	11
70	Glass and Glassware	15	б	18

Table 1.2.1. continued

Table 1.2.1. continued

HS Chp.	Description	Number of Tariff Lines at 8-digit level of HS-1996. Bound Un-bound	uriff Lines at of HS-1996. Un-bound	Total
71	Natural or Cultured Pearls, Precious or semi-precious Stones, Precious Metals, Metals Clad with Precious Metal, and Articles thereof; limitation Jewelry; Coin	0	1	1
72	Iron and Steel	30	0	30
73	Articles of iron or steel	74	46	120
74	Copper and Articles thereof	0	9	9
75	Nickel and articles thereof	1	0	1
76	Aluminium and articles thereof	0	9	9
80	Tin and Articles thereof	1	0	1
82	Tools, Implements, Cutlery, Spoons and Forks, of Base Metal; Parts Thereof Base Metal	4	86	06
83	Miscellaneous Articles of Base Metal	0	16	16
84	Nuclear Reactors, Boilers, Machinery and Mechanical Appliances; Parts thereof	216	L	223
85	Electrical Machinery and Equipment and Parts Thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and reproducers, Television Image and sound Recorders and Reproducers, and Parts and Accessories of Such Articles	, 111	11	122
86	Railway or tramway locomotives, rolling-stock and parts therof; rail-way or tramway tradck fixtures and fittings and parts therof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	4	0	4
87	Vehicles other than Railway or Tramway Rollin-stock, and Parts and Accessories thereof	11	18	29
89	Ships. Boats and Floating Structures	ю	12	15

Table 1.2.1. continued

7

6

Table 1.2.1. continued

ntinuea	
Cor.	
1.2.1	
Table	

Chp.	Chp.	Number of Tariff Lines at Total 8-digit level of HS-1996. Bound Un-bound	ber of larut Lines at git level of HS-1996. Bound Un-bound	Total
06	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	34	Ś	39
91	Clocks and Watches and parts thereof	13	2	15
93	Arms and Ammunition; Parts and Accessories thereof	0	2	2
94	Furniture; Bedding. Mattresses, Mattress Supports, Cushions and similar stuffed furnishings; Lamps and Lighting Fittings, not elsewhere specified or included; illuminated signs, Illuminated name-plates and the like; Prefabricated Buildings	0	34	34
95	Toys, Games and Sports Requisites; Parts and Accessories thereof	3	25	28
96	Miscellaneous Manufactured Articles	0	27	27
97	Works of Art, Collectors' Pieces and Antiques	0	1	1
	Total	1336	680	2016

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	1336

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	2016

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 (2001-02). 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	1336

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 initially 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 Formula⁹

As part of negotiations a number of meetings of NGMA have been held and member countries have submitted many proposals¹⁰, particularly relating to Modalities:

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

- 1. Request and offer
- 2. Formulae
- 3. Sector by sector
- 4. Zero for Zero
- 5. Mixed

A list of formulae submitted by some members to NGMA is given in WTO¹¹. 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.1 19 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:

- <u>Base rate:</u> tariff reduction or elimination on all non-agricultural products¹² from the <u>bound rates</u> after full implementation of current concessions¹³. However, for <u>unbound items</u>, the basis for commencing the tariff reductions shall be two times the MFN applied rate¹⁴;
- the <u>base year</u> for MFN applied tariff rates shall be 2001;
- <u>non-ad valorem duties</u> shall be converted to ad valorem equivalents;
- <u>HS nomenclature</u>: 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 "<u>reference period</u>", 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 formula¹⁶ 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,

- t₁ 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 NGMA-CD 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-CD 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 Round¹⁸. 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 agricultural¹⁹ 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". 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 "… <u>Non-ad valorem</u> 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 duties²⁰. 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 (t_a) 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 formula²¹. 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:

- <u>base rate:</u> tariff reduction or elimination on all non-agricultural products²² from the <u>bound rates</u> after full implementation of current concessions²³. However, for <u>unbound items</u>, the basis for commencing the tariff reductions shall be two times the MFN applied rate²⁴;
- the <u>base year</u> for MFN applied tariff rates shall be 2001;
- <u>non-ad valorem duties</u> shall be converted to *ad valorem* equivalents;
- <u>HS nomenclature</u>: 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 "<u>reference period</u>", 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 formula²⁶ 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,

- t_1 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
- \hat{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

* From where negotiations would start

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 small-scale industry base rates are lying on relatively higher side.

V.3 Proposed Bound Rates

In our earlier study²⁷ 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.

	Base rate	B=0.25	B=0.5	B=1	B=1.5	B=2	No. of 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	26
	70	9.6	16.9	27.5	34.2	39.2	643
Average	47.3	8.8	14.7	22.2	26.9	30.0	2016

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)(%)

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 report²⁸ 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 non-agricultural 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 4th 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 Code	TR01-02 (%)	Bound Rate ¹	Base Rate ²	1	Rates	ost-Ne (%)	under	r
					(%)				e Scei		
							B=0.	<u>25,0.</u>	5,1.0,1	1.5 an	ıd 2.0
		8-digit Level					B=	B=	B=1	B =	B=2
							0.25	0.5		1.5	
Salt; Sulphur;	Sulphur of all kinds, other than	Sulphur of all kinds other than Sublimed	250300.00	25	40	40	8.7	14.3	21.1	25.0	27.6
Earths and Stone;	sublimed sulphur, precipitated sulphur and colloidal sulphur	Sulphur, Precipitated Sulphur and Colloidal Sulphur									
Plastering Materials, Lime	· · · · · · · · · · · · · · · · · · ·	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
and Cement		Sulphur recovered as by-product in fertilizer 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 a b	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	Calcined Plaster	252020.01	25	40	40		14.3	21.1	25.0	27.6
	of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders	Other Plasters	252020.02	25	40	40	8.7	14.3	21.1	25.0	27.6
	Quicklime, slaked lime and hydraulic	Quicklime	252210.00	25	40	40	8.7	14.3	21.1	25.0	27.6
	lime, other than calcium oxide and	Slaked Lime	252220.00	25	40	40	8.7	14.3	21.1	25.0	27.6
	hydroxide of heading No. 28.25	Hydraulic Lime	252230.00	25	40	40		14.3	21.1	25.0	27.6
Mineral Fuels,	Coal; Briquettes, ovoids and similar	Anthracite Agglomerated	270120.01	15	UB	30	8.1	12.8	17.9	20.7	22.4
Mineral Oils and	solid fuels manufactured from coal	Other Solid Fuels From Coal	270120.09	15	UB	30		12.8	17.9	20.7	22.4
Products of their	Coke and semi-coke of coal, of lignite or	Retort Carbon (Gas Carbon)	270400.01	15	25	25		11.8	16.0	18.2	19.5
	of peat, whether or not agglomerated;	Coke & Semi-Coke of Lignite or of Peat	270400.02	15	25	25		11.8	16.0	18.2	19.5
Distillation;	Retort carbon	Hard Coke of Coal	270400.03	15	25	25		11.8	16.0	18.2	19.5
Bituminous		Soft Coke of Coal	270400.04	15	25	25		11.8	16.0	18.2	19.5
Substance:		Other Cokes of Coal	270400.09	15	25	25	7.7	11.8	16.0	18.2	19.5

Chapter Heading	4-Digit HS	Description	HS	TR01-02	Bound	Base			ost-Ne		
	Heading		Code	(%)	Rate ¹	Rate ²]	Rates	: (%)	under	r
					(%)		alte	ernat	e Scei	nario	s of
					(, -)						nd 2.0
		8-digit Level					B=		B=1		
		o-uigit Level					-		D=1		D=2
							0.25	0.5		1.5	
Substance;	Oil and other products of the distillation	Napthalene	270740.00	25	UB	50	9.1	15.4	23.5	28.6	32.0
Mineral Waxes	of high temperature coal tar similar products in which the weight of the										
	aromatic constituents exceeds that of the										ĺ
	non-aromatic constituents										ĺ
Inorganic	Hydrogen Chloride (hydrochloric acid);	Hydrogen Chloride(Hydrochloric Acid)	280610.00	35	40	40	8.7	14.3	21.1	25.0	27.6
U U	Chlorosulphuric acid	, , ,									
Chemicals;	Sulphuric acid; Oleum	Sulphuric Acid	280700.01	35	40	40	8.7	14.3	21.1	25.0	27.6
Organic or	-	Oleum	280700.02	35	40	40	8.7	14.3	21.1	25.0	27.6
Inorganic	Nitric acid; Sulphonitric acids	Nitric Acid Concentrated	280800.01	35	40	40	8.7	14.3	21.1	25.0	27.6
Compounds of	_	Nitric Acid Diluted	280800.02	35	40	40	8.7	14.3	21.1	25.0	27.6
Precious Metals,	Other inorganic acids and other	Silicon Dioxide	281122.00	35	40	40	8.7	14.3	21.1	25.0	27.6
/	inorganic oxygen compounds of non-										
of Rare-earth	metals										
Metals, of	Ammonia, anhydrous or in aqueous	Ammonia in Aqueous Solution	281420.00	35	40	40	8.7	14.3	21.1	25.0	27.6
Radioactive	solutions										
Elements of	Sodium hydroxide (caustic soda);	Naoh in Aqs Soln (Soda Lye or Lqd Soda)	281512.00	35	40	40	8.7	14.3	21.1	25.0	27.6
Isotopes	Potassium hydroxide (caustic potash)										
Isotopes	Peroxides of sodium or potassium	Zinc Oxide	281700.01	35	40	40	8.7	14.3	21.1	25.0	27.6
	Zinc oxide; Zinc peroxide	Zinc Oxide	281700.01	35	40		8.7	14.3	21.1	25.0	27.6
	Artificial corrundum, whether or not	Aluminium Hydroxide	281700.02	35	40	40	8.7	14.3	21.1	25.0	27.6
	chemically defined; Aluminium oxide;	Aluminum Hydroxide	281850.00	35	40	40	0.7	14.5	21.1	25.0	27.0
	Aluminium hydroxide										
	Hydrozine and hydroxylamine and their	Cadmium Oxide	282590.02	35	40	40	8.7	14.3	21.1	25.0	27.6
	inorganic salts; other inorganic bases;										
	Other metal oxides, hydroxides and										
	peroxides										
	Fluorides; fluorosilicates, fluoroalumi-	Ammomium Fluoride	282611.01	35	40	40	8.7	14.3	21.1	25.0	27.6
	nates and other complex fluorine salts										1
	Chlorides, Chloride Oxides and	Chloride of Nickel	282735.00	35	40		8.7	14.3	21.1	25.0	27.6
	Chloride hydroxides Bromides and	Chlorides of Zinc	282736.00	35	40	40	8.7	14.3	21.1	25.0	27.6
	bromide oxides iodides and iodide oxides	Chlorides of Barium	282738.00	35	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

	Heading	8-digit Level	Code	(%)	Rate ¹ (%)	Rate ²					· 1
		8-digit Level			(,,,)		alte	rnate	(%) ı e Scen 5,1.0,1	arios	s of
							B=	B =	B=1	B=	B=2
		5					0.25	0.5		1.5	
		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
C11-	hides; Polysulphides	Other Sulphides	283090.01	35	40	40	8.7	14.3	21.1	25.0	27.6
Supn	nites; Thiosulphates	Potassium Metabisulphite	283220.01	35	40	40	8.7	14.3	21.1	25.0	27.6
	ates; alums; Peroxosulphates	Sodium Pyrosulphate	283319.02	35	40	40	8.7	14.3	21.1	25.0	27.6
(persu	ulphates)	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
Nitrite	tes;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
phosp and po	phinates (hypophosphites), phonates (phosphites), phosphates polyphosphates	Others	283529.09	35	40	40	8.7	14.3	21.1	25.0	27.6
	onates; Peroxocarbonates (percar- tes); Commercial ammonium	Cmmrcl Ammnm Carbont & other Ammnm Carbonts	283610.00	35	40	40	8.7	14.3	21.1	25.0	27.6
carbo	onates containing ammonium	Barium Carbonate	283660.00	35	40	40	8.7	14.3	21.1	25.0	27.6
carba		Other Carbonates & Bicarbonates	283699.09	35	40	40	8.7	14.3	21.1	25.0	27.6
Cyani	ides, cyanide oxides and complex	Others	283719.09	35	40	40	8.7	14.3	21.1	25.0	27.6
cyanid	des	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
Fulmi	inates cyanates and thiocyanates	Thiocyanates	283800.03	35	40	40	8.7	14.3	21.1	25.0	27.6

Chapter Heading	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹ (%)	Base Rate ²]	Rates	ost-Ne (%) 1 e Scei	under	r
							B=0.	25,0.5	5,1.0,1	1.5 an	nd 2.0
		8-digit Level					B= 0.25	B= 0.5	B=1	B= 1.5	B=2
	Silicates; commercial alkali metal	Other Sodium Silicates	283919.00	35	40	40		14.3	21.1	25.0	27.6
	silicates	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	Cyclic hydrocarbons	Benzene	290220.00	15	25	25	7.7	11.8	16.0	18.2	19.5
Chemicals		Toluene	290230.00	15	25	25	7.7	11.8	16.0	18.2	19.5
Chemicais	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,	Saturated Methanol (Methyl Alcohol)	290511.00		40	40	8.7	14.3	21.1	25.0	27.6
	sulphonated, nitrated or nitrosated	Propyl and Isopropyl Alcohol (Propanols)	290512.01	35	40	40	8.7	14.3	21.1	25.0	27.6
	derivatives.	Saturated Butan-1-Ol(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,	Diethyl Ether	290911.00	35	40	40	8.7	14.3	21.1	25.0	27.6
	ether-alcohol-phenols, alcohol peroxides,ether peroxides, ketone	Other Acyclic Ethrs & Thr Halgntd,Slphntd Nitrated or Nitrosated Derivatives	290919.00	35	40	40		14.3	21.1	25.0	27.6
	peroxides (whether or not chemically defined), and their halogenated,	Cyclanic, Cyclenic/Cycltrpenc Ethrs & Thir Halgntd Slphntd Nitrtd/Nitrstd Drvts	290920.00	35	40	40		14.3	21.1	25.0	27.6
	sulphonated, nitrated or nitrosated	Anisole and Their Derivatives n.e.s.	290930.01	35	40	40	8.7	14.3	21.1	25.0	27.6
	sulphonated, nitrated or nitrosated derivatives.	4 chloro 2 nitro anisole	290930.02	35	40	40		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		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		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	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹	Base Rate ²]	Rates	ost-Ne (%) 1	unde	r
					(%)				e Scer 5,1.0,1		
		8-digit Level					B=		B=1		B=2
							0.25	0.5		1.5	
		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	Other Salts and Esters of Benzoic Acid	291631.09	35	40	40	8.7	14.3	21.1	25.0	27.6
	anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives										
	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	Description	HS	TR01-02	Bound	Base			ost-Ne		
	Heading		Code	(%)	Rate ¹	Rate ²			(%)		
					(%)		alte	ernate	e Scei	nario	s of
							B=0.	25,0.5	5,1.0,1	1.5 an	nd 2.0
		8-digit Level					B=	B=	B=1	B=	B=2
		o algio zever					0.25	0.5		1.5	
	Carboxylic acids with additional oxygen	Potassium Bitartrate	291813.01	35	40	40	8.7	14.3	21.1	25.0	27.6
	function and their anhydrides, halides,	Metroprolol Tartrate	291813.02	35	40	40	8.7	14.3	21.1	25.0	27.6
	peroxides and peroxyacids; their	Other Salts and Esters of Tartaric Acid	291813.09	35	40	40	8.7	14.3	21.1	25.0	27.6
	halogenated, sulphonated, nitrated or	Potassium Citrate	291815.01	35	40	40	8.7	14.3	21.1	25.0	27.6
	nitrosated derivatives.	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,	Calcium Glycerophosphate	291900.01	35	40	40	8.7	14.3	21.1	25.0	27.6
	including lactophosphates; their	Glycerophosphate Acid	291900.02	35	40	40	8.7	14.3	21.1	25.0	27.6
	halogenated, sulpho-nated, nitrated or	Sodium Glycerophosphate	291900.03	35	40	40	8.7	14.3	21.1	25.0	27.6
	nitrosated derivatives	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	
	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	
		1 (2:5 Dichloro 4 sulphophenyl) 3 methyl 5 pyrazolone	293319.02	35	40	40	8.7	14.3	21.1	25.0	
		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 Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹	Base Rate ²	1	Rates	ost-Ne (%) 1	under	r
					(%)				e Scer 5,1.0,1		
		8-digit Level					B=	B=	<u> </u>		B=2
		o uigit zever					0.25	_		1.5	
		Phenyl-Methyl Pyrazolone	293319.04	35	40	40		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			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			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	Nctnc Acid & Nctnmd(Niacinamide/Niacine	293629.03	35	40	40	8.7	14.3	21.1	25.0	27.6
	or not in any solvent										
Tanning or	Synthetic organic colouring matter,	Acid Yellows	320412.01	35	40	40	8.7	14.3	21.1	25.0	27.6
Dyeing Extracts,	whether or not chemically defined;	Acid Oranges(Azo)	320412.02	35	40	40	8.7	14.3	21.1	25.0	27.6
	Preparations as specified in Note 3 to	Acid Red (Azo)	320412.03	35	40	-		14.3	21.1	25.0	27.6
Tannins and their	this Chapter based on synthetic organic	Acid Violets (Azo)	320412.04	35	40			14.3	21.1	25.0	27.6
Derivatives; Dyes,	colouring matter; Synthetic organic products of a kind used as fluorescent	Acid Blues(Azo)	320412.05	35	40	40	8.7	14.3	21.1	25.0	27.6
Pigments and	brightening agents or as luminophores,	Acid Browns(Azo)	320412.07	35	40	40	8.7	14.3	21.1	25.0	27.6
other Colouring	whether or not chemically defined.	Acid Blacks(Azo)	320412.08	35	40	40	8.7	14.3	21.1	25.0	27.6
Matter; Paints		Basic Yellow 2(Auramine 0) Non-Azo	320413.11	35	40			14.3	21.1	25.0	27.6
and Varnishes;		Basic Violet 1(Methyl Violet) Non-Azo	320413.41	35	40			14.3	21.1	25.0	27.6
Putty and other		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		14.3	21.1	25.0	27.6
Mastics; inks		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			14.3	21.1	25.0	27.6
		Basic Green 4(Malachit Green) Non-Azo	320413.61 320413.69	35	40	40	8.7	14.3 14.3	21.1	25.0	27.6
		Others Basic Green (Non-Azo)		35	40	40			21.1	25.0	27.6
		Direct Yellow 12(Chrysopaenine G) Azo Others Direct Yellow (Azo)	320414.01 320414.09	35	40	40 40	8.7 8.7	14.3 14.3	21.1 21.1	25.0 25.0	27.6
		Direct Oranges (Azo)	320414.09	35	40 40			14.3	21.1	25.0	27.6
		6 ()	320414.11	35	40 40	40	8.7	14.3	21.1	25.0	27.6
		Direct Red (Congo Red) Azo Others Direct Red (Azo)	320414.21	35	40			14.3	21.1	25.0	27.6
		Direct Violets (Azo)	320414.29	35	40	40		14.3	21.1	25.0	27.6
L		Direct violets (A20)	520414.51		40	40	0.7	14.5	21.1	25.0	27.0

Chapter Heading	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹	Base Rate ²			ost-Ne (%) 1		
					(%)		alte	ernat	e Scer 5,1.0,1	narios	s of
		8-digit Level					B=		B=1		B=2
		6					0.25	0.5		1.5	
		Others Direct Blue (Azo)	320414.49	35	40	40		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 Code	TR01-02 (%)	Bound Rate ¹ (%)	Base Rate ²] alte	Rates ernate	st-Ne (%) e Scei	under narios	r s of
								/	/ /		d 2.0
		8-digit Level					B =		B=1		B=2
							0.25	0.5		1.5	
		Azoic Diazo Compnt 41(Fst Violet B Base)	320419.36	35	40	40		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 Bse)	320419.39	35	40	40		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	Other Preparations	320649.09	35	40	40	8.7	14.3	21.1	25.0	27.6
	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.										
	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	Vitrifiable Enamel & Glazes	320720.01	35	40	40	8.7	14.3	21.1	25.0	27.6
	flakes. Free										
	Other paints and varnishes (including	Distempers	321000.01	35	UB	70		16.9	27.2	34.2	39.2
	enamels, lacquers and distempers) 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	Pigmnts in Linseed Oil, Whte Sprt, Sprt of	321290.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
	media, in liquid or paste form, of a kind	Trpntn, Varnish or other Pnts or Enml Media									
	used in the manufacture of paints	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
	(including enamels); Stamping foils;										1
	Dyes and other colouring matter put up										
	in forms or packings for retail sale.		221210.00	25	LID.	70	0.6	16.0	07.0	24.0	20.2
	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	4-Digit HS	Description	HS	TR01-02	Bound	Base		ely Po			
	Heading		Code	(%)	Rate ¹	Rate ²]	Rates	(%)	under	•
					(%)		alte	ernate	e Scei	narios	s of
					, ,		B=0.	25,0.5	5,1.0,	1.5 an	d 2.0
		8-digit Level					B=	B=	B=1	B=	B=2
		o angle zover					0.25	-	2 1	1.5	
	colours, modifying tints, amusement	Other (other than in Sets)	321390.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	colours and the like, in tablets, tubes,										
	jars, bottles, pans or in similar forms or packings.										
	Printing ink, writing or drawing ink and	Lithographic Ink & Jelly	321519.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
	other inks, whether or not concentrated	Newspaper Ink	321519.02	35	UB	70	9.6	16.9	27.2	34.2	39.2
	or solid.	Other Prtng Ink & Printrs Colrs	321519.09	35	UB	70	9.6	16.9	27.2	34.2	39.2
Essential Oils and	Mixtures of odoriferous substances and	Mixtrs of Aromtic Chemicls & Esntl Oils As	330290.01	35	40	40	8.7	14.3	21.1	25.0	27.6
Resinoids;	mixtures (including alcoholic solutions)	Perfume Base Synthetic Essential Oils	330290.02	25	10	40	0.7	14.2	21.1	25.0	27.6
Perfumery	with a basis of one or more of these			35	40	40	8.7	14.3		25.0	
	substances, of a kind used as raw materials in industry; Other	Aleuritic Acid	330290.03	35	40	40	8.7	14.3	21.1	25.0	27.6
Cosmetic or Toilet	preparations based on odoriferous	Others(Alcoholic Solutions for Perfumery)	330290.09	35	40	40	8.7	14.3	21.1	25.0	27.6
Preparations	substances, of a kind used for the										
_	manufacture of beverages										
	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,	Tooth Powder	330610.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
	including denture fixative pastes and	Tooth Paste	330610.02	35	UB	70	9.6	16.9	27.2	34.2	39.2
	powders; Yarn used to clean between the										
	teeth (dental floss), in individual retail										
	packages		220741.00				0.5	14.0	07.0	24.2	20.0
	Pre-shave, shaving or after-shave	'Agarbatti' & other Odoriferous Prpns Whichoperate by Burning	330741.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	preparations. personal deodorants. bath	w menoperate by Burming	1								

Chapter Heading	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹ (%)	Base Rate ²	alte	ition r s of			
									5,1.0,1		
		8-digit Level					B=	B=	B=1	B=	B=2
							0.25	0.5		1.5	
	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	Bars & Blcks of not Less than 500 Gms in Wt	340119.01	35	UB	70		16.9	27.2	34.2	39.2
Surface-Active	and preparations for use as soap, in the	Flakes Chips and Powder	340119.02	35	UB	70		16.9	27.2	34.2	39.2
Agents, Washing	form of bars, cakes, moulded pieces or shapes, whether or not containing soap;	Tablets and Cakes	340119.03	35	UB	70		16.9	27.2	34.2	39.2
0 / 0	Paper, wadding, felt and non wovens,	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, Lubricating	impregnated coated or covered with soap or detergent.										
Preparations,	Artificial waxes and prepared waxes	Other	340410.00	35	40	40	8.7	14.3	21.1	25.0	27.6
Artificial Waxes,	· · · · · · · · · · · · · · · · · · ·	Artfcl 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		Artfcl Waxes(incl. Wtr Soluble Waxes) Prpd	340490.09	35	40	40		14.3	21.1	25.0	27.6
Preparations,		Waxes not Emulsified/Cntng Slvnts									
Candles and	Polishes and creams, for footwear, furniture, floors, coachwork, glass or	Polishes Crms & Similar Prpns for Ftwear/Lthr	340510.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
Similar Articles, Modelling Pastes,	similar preparations (whether or not in the form of paper, wadding, felt,	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	nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered	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	with such preparations), excluding waxes of heading No. 34.04	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	Prdcts for Use As Glues/Adhsvs Put Up for Retl Sale As Glues/Adhsvs not exceeding 1 Kg	350610.00	35	40	40	8.7	14.3	21.1	25.0	27.6
Substance;	included; products suitable for use as	Adhsvs Bsd On Rbr/Plstc(incl. Artfcl Resns)	350691.00	35	40	40	8.7	14.3	21.1	25.0	27.6
Modified	glues or adhesives, put up for retail sale	Synthetic Glue With Phenol	350699.01	35	40	40	8.7	14.3	21.1	25.0	27.6
Starches; Glues;	as glues or adhesives, not exceeding a net weight of 1kg.	Urea/Cresol(with(with Formaldehyde) As the Main Component									

Chapter Heading	4-Digit HS	Description	HS	TR01-02	Bound	Base		•	st-Ne	0	
	Heading		Code	(%)	Rate ¹	Rate ²			(%) ı		
					(%)				e Scer		
							B=0.	25,0.5	5,1.0,1	l.5 an	d 2.0
		8-digit Level					B=	B=	B=1	B=	B=2
		5					0.25	0.5		1.5	
Enzymes	weight of 1kg.	Prepared Glues Nes	350699.09	35	40		8.7	14.3	21.1	25.0	27.6
Explosives,	Fireworks, signalling fiares, rain	Fireworks	360410.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
pyrotechnic	rockets, fog signals and other										
products;	pyrotechnic articles. Matches, other than pyrotechnic articles	Matches Safety	360500.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
matches;	of heading No. 36.04	Matches Safety	500500.01	55	UB	70	9.0	10.9	21.2	54.2	39.2
	or nearing 100. 50.04										
pyrophoric alloys;											
certain											
combustible											
preparations											
Miscellaneous	Gum, wood or sulphate turpentine and	Spirit of Turpentine (Wood)	380510.01	35	40			14.3	21.1	25.0	27.6
Chemical	other terpenic oils produced by the	Spirit of Turpentine (Gum & Sulphate)	380510.02	35	40		8.7	14.3	21.1	25.0	27.6
Products	distillation or other treatment of	Pine Oil	380520.00	35	40	40	8.7	14.3	21.1	25.0	27.6
Trouucis	coniferous woods; crude dipentene; sulphite turpentine and other crude										
	para-cymene; pine oil containing										
	alphater-pineol as the main consitutent.										
	Finishing agents, dye carriers to	Textile Assistants Mordanting Agents	380991.01	35	40		8.7	14.3	21.1	25.0	27.6
	accelerate the dyeing or fixing of	Textile Assistants Desizing Agents	380991.02	35	40		8.7	14.3	21.1	25.0	27.6
	dyestuffs and other products and	Textile Assistants Dispersing Agents	380991.03	35	40		8.7	14.3	21.1	25.0	27.6
	prepartions (for example, dressings and mordants), of a kind used in the textile,	Textile Assistants Emulsifying Agents	380991.04	35	40		8.7	14.3	21.1	25.0	27.6
	paper, leather or like industries, not	Txtl Assistant Hydro-Sulphite	380991.05	35	40	40	8.7	14.3	21.1	25.0	27.6
	elsewhere specified or included.	Formaldehydecompound(Rongalite or Formusul)									1
	-	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		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 Code	TR01-02 (%)	Bound Rate ¹ (%)	Base Rate ²] alte	ation r s of nd 2.0			
		8-digit Level					B= 0.25	_	B=1	B= 1.5	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		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	Polymers of vinyl chloreide or of toher	PVC not mixed with any other substances	390410.00	35	40	40	8.7	14.3	21.1	25.0	27.6
Articles thereof	halogenated olefins, in primary forms	P.V.C. By Emulsion Method Resins	390421.01	35	40	40		14.3		25.0	
Anicies increoj		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	Alkyd Resins	390750.00	35	40	40	8.7	14.3	21.1	25.0	27.6
	epoxide resins, in primary forms	Polyethylene Terephthalate	390760.00	35	40	40	8.7	14.3	21.1	25.0	27.6
	Polycarbonates, alkyd resins, polyallyl	Maleic Resins	390791.01	35	40	40	8.7	14.3	21.1	25.0	27.6
	esters and other polyesters, in primary	Polyester or Contract Resins	390791.02	35	40	40	8.7	14.3	21.1	25.0	27.6
	forms	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	390950.00	35	40	40		14.3		25.0	
	polyurethanes, in primary forms	-								1	
	Monofilament of which any cross-	Rods of Polyethylene	391610.01	35	40	40	8.7	14.3	21.1	25.0	27.6
	sectional dimension exceeds 1 mm, rods,	Others	391610.09	35	40	40	8.7	14.3	21.1	25.0	27.6
	sticks and profile shapes, whether or not	Monofil Rds Stcks & Profil Shapes of Pvc	391620.01	35	40	40	8.7	14.3	21.1	25.0	27.6
	surface-worked but not otherwise	Monfl Rds Stcks & Profil Shaps of Co Pvc	391620.02	35	40	40	8.7	14.3	21.1	25.0	27.6
	worked, of platics	Phenoplast	391690.01	35	40	40		14.3		25.0	

Chapter Heading	4-Digit HS	Description	HS	TR01-02	Bound	Base		•		egotia	
	Heading		Code	(%)	Rate ¹	Rate ²			· /	undei	
					(%)		alte	ernate	e Scei	narios	s of
							B=0.	25,0.5	5,1.0,1	1.5 an	d 2.0
		8-digit Level					B=		B=1	_	B=2
		o uigit zever					0.25	0.5		1.5	
		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 (Plasticized and Non-Plasticized	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 The 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 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 Code	TR01-02 (%)	Bound Rate ¹	Base Rate ²			ost-Ne (%) 1		
			cout	(,,,,)	(%)				e Scer		
					(,,,,)				5,1.0,1		
		8-digit Level					B=		B=1		
		0-uight Level					0.25	0.5	D -1	1.5	D-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		14.3	21.1	25.0	
		Other Tubes Pipes and Hoses	391739.00	35	40	40		14.3	21.1	25.0	
		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	Flr Cvrngs etc of Plymrs of Vinyl Chloride	391810.00	35	40	40	8.7	14.3	21.1	25.0	27.6
	not self-adhesive, in rolls or in the form of tiles Wall or ceiling coverings of	Floor Coverings of Linoxyn	391890.01	35		40		14.3	21.1	25.0	27.6
	platics, as defined in Note 9 to this Chapter	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,	Sheets of Polyethylene	392010.01	35	40	40		14.3	21.1	25.0	27.6
	of plastics, non-cellular and not	Others	392010.09	35	40	40	8.7	14.3	21.1	25.0	27.6
	reinforced, laminated, supported or similarly combined with other materials	Pltes Shts etc. of Polymrs of Propyln	392020.00	35	40	40	8.7	14.3	21.1	25.0	27.6
	similarly combined with other materials	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 (Exl 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		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 8.7	14.3 14.3	21.1 21.1	25.0 25.0	27.6 27.6
		Pltes Shts etc of Unstrtd Polyesters	392063.00	35	40	40					27.6
		Polyester Chips Packaging Polyester Film	392069.01	35	40	40 40	8.7 8.7	14.3 14.3	21.1	25.0	27.6
		Sun/Dust Controlled Polyester Film	392069.03	35	40	40		14.3	21.1	25.0	27.6
		Polyester Film(excl. Packaging/Sun/Dust	392069.04 392069.05	35	40	40	8.7	14.3	21.1	25.0	27.6
		Others	392069.03	35	40	40	8.7	14.3	21.1	25.0	27.6
		Cellophane/Transparent Paper	392069.09	35	40	40		14.3	21.1	25.0	27.6
		Sheets of Cellulose Nitrate and Celluloid	392071.01	35	40	40	8.7	14.3	21.1	25.0	27.6
		(Plasticized and Non-Plasticized)	572071.02	55	40	40	0.7	14.5	21.1	25.0	27.0

Chapter Heading	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹	Base Rate ²				egotia undei	
					(%)					narios 1.5 an	
		8-digit Level					B= 0.25	B= 0.5	B=1	B= 1.5	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-Plstczd)	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 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 Plstcs of Hd3920	392099.09	35	40	40	8.7	14.3	21.1	25.0	27.6
	Other plates, sheets, film foil and strip,	Pltes Shts etc of Polymrs of Styrene	392111.00	35	40	40	8.7	14.3	21.1	25.0	27.6
	of plastics	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 Celulse	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,	Baths Shower-Baths and Wash-Basins	392210.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	bidets, lavatory pans, seats and covers,	Lavatory Seats and Covers	392220.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	flushing cisterns and similar sanitary ware, of plastics	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	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
	other closure, of plastics	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	HS Code	TR01-02 (%)	Bound Rate ¹	Base Rate ²]	Rates	ost-Ne (%) 1	under	r
					(%)			25,0.	e Scei 5,1.0,1	1.5 an	d 2.0
		8-digit Level					B=	B= 0.5	B=1	B= 1.5	B=2
		Sacks & Bags (incl. Cones)of other Plastics	392329.00	35	UB	70	0.25 9.6	16.9	27.2	34.2	39.2
		Crbys Bttls Flsks & Similar Articles of Plstcs	392329.00	35	UB	70		16.9	27.2	34.2	39.2
		Spls Cops Bobbins & Similar Africes of Pistes	392330.00	35	UB	70		16.9	27.2	34.2	39.2
		Stops Lids Caps & other Clsres of Plstcs	392340.00	35	UB	70		16.9	27.2	34.2	39.2
		Other Articles for the Cnvynce/Pckng of Goods	392390.00	35	UB	70		16.9	27.2	34.2	39.2
	Tableware, kitchenware, other	Tableware & Kitchenware of Plastics	392410.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	household articles and toilet articles, of	Toilet Articles	392490.01	35	UB	70		16.9	27.2	34.2	39.2
	plastics	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 30ol	392510.00	35	UB	70		16.9	27.2	34.2	39.2
	-	Doors Wndows & Thr Frms Thrshlds for Doors	392520.00	35	UB	70		16.9	27.2	34.2	39.2
		Shutters Blinds(incl. Venetian Blinds)& Similar Articles & Parts thereof	392530.00	35	UB	70		16.9	27.2	34.2	39.2
		Other Builders Ware of Plastics	392590.00	35	UB	70		16.9	27.2	34.2	39.2
	Other articles of plastics and articles of other materials of headings Nos. 39.01 to	Plastic Sticker Whether not Printed Embossed/Impregnated	392610.01	35	UB	70		16.9	27.2	34.2	39.2
	39.14.	Plastics stickers for garments	392610.02	35	UB	70		16.9	27.2	34.2	39.2
		Others	392610.09	35	UB	70		16.9	27.2	34.2	39.2
		Approns Collar stays, Patties Butterfly, Shoulder pads	392620.01 392620.02	35 35	UB UB	70 70		16.9 16.9	27.2 27.2	34.2 34.2	39.2 39.2
		and other stays (Plastic)									
		Others	392620.09	35	UB	70		16.9	27.2	34.2	39.2 39.2
		Cellulose Adhesive Tapes Others	392630.01 392630.09	35	UB UB	70 70		16.9 16.9	27.2	34.2 34.2	39.2
		Bangles & Beads of Plastics	392630.09	35	UB	70		16.9	27.2	34.2	39.2
		Table and Other Household Furniture of	392640.01	35	UB	70		16.9	27.2	34.2	39.2
		Plastic for Decoration Decorative Sheets Plastic Immitation	392640.02		UB	70			27.2	34.2	39.2
		Jwellery,n.e.s.		35				16.9			
		Plastic Immitation Jwellery Nes	392640.04	35	UB	70		16.9	27.2	34.2	39.2
		Sequine and Beads	392640.05	35	UB	70		16.9	27.2	34.2	39.2
		Others	392640.09	35	UB	70		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 Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹	Base Rate ²		Likely Post-Negotiatio Rates (%) under alternate Scenarios o						
					(%)				e Scer 5,1.0,1		~ ~ -			
		8-digit Level					B= 0.25	B= 0.5	B=1	B= 1.5	B=2			
		Polypropylene Articles, n.e.s.	392690.02	35	UB	70		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		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	Other forms (for example, rods, tubes	'Camel-Black'Strps for Retreading rubber Tyrs	400610.00	35	40	40	8.7	14.3	21.1	25.0	27.6			
Articles thereof	and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber	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,	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			
	joints, elbows, fianges)	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		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		16.9	27.2	34.2	39.2			
		Other Tyres	401150.09	35	UB	70		16.9	27.2	34.2	39.2			
	Inner tubes, of rubber	Inner Tubes of Rubber used On Bicycles	401320.00	35	UB	70		16.9	27.2	34.2	39.2			
	Hygienic or pharmaceutical articles	Hot Water Bottles	401490.01	35	UB	70		16.9	27.2	34.2	39.2			
	(including teats), of vulcanised rubber	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	TR01-02 (%)	Bound Rate ¹	Base Rate ²	1	Rates	ost-Ne (%)	unde	r
					(%)				e Scei 5,1.0,1		s of 1d 2.0
		8-digit Level	•				B= 0.25		B=1	B= 1.5	B=2
	other than hard rubber, with or without	Feeding Bottle Nipple	401490.03	35	UB	70		16.9	27.2	34.2	39.2
	fittings of hard rubber	Hygnc & Phrmctl Articles(incl. Teats) n.e.s. of Unhardened Vulcnsd Rubber With/without Fittings of	401490.09	35	UB	70		16.9	27.2	34.2	39.2
	Other articles of vulcanised rubber	Erasers	401692.00	35	UB	70		16.9	27.2	34.2	39.2
	other than hard rubber	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		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		16.9	27.2	34.2	39.2
Raw Hides and	Leather of bovine or equine animals,	Buffalo Calf Skns Chrome Tnnd (Unfisished)	410410.01	25	25	25	7.7	11.8	16.0	18.2	19.5
Skins (Other than	without hair on, other than leather of	Buffalo Calf Skns Vgtbl Tnnd (Unfisished)	410410.02	25	25	25	7.7	11.8	16.0	18.2	19.5
,	heading No. 41.08 or 41.09	Cow Calf Skins Chrome Tannd (Unfinished)	410410.03	25	25	25	7.7	11.8	16.0	18.2	19.5
Furskins) and		Cow Calf Skins Vegetable Tannd(Unfinished)	410410.04	25	25	25	7.7	11.8	16.0	18.2	19.5
Leather		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 (Unfnshd)	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
		Bvne Hids (excl. Buffalo)Chrm Tnd (Unfnshd)	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 (Unfnshd)	410421.09	25	25	25	7.7	11.8	16.0	18.2	19.5

Chapter Heading	4-Digit HS	Description	HS	TR01-02	Bound	Base	Like	ely Po	st-Ne	gotia	tion
	Heading	-	Code	(%)	Rate ¹	Rate ²]	Rates	(%)	under	r
	C			()	(%)				e Scei		
					()0)						nd 2.0
								/	/ /		
		8-digit Level					B =		B=1		B=2
							0.25			1.5	
		Buffalo Hides (incl. Katais)	410422.01	25	25	25	7.7	11.8	16.0	18.2	19.5
		Other Bovine Hides-Chrome	410422.02	25	25	25	7.7	11.8	16.0	18.2	19.5
		Tanned(Unfnshd) 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)	410422.09	25	25	25	7.7	11.8	16.0	18.2	19.5
		Bovine Leather Otherwise Finished , Tanned	410429.04	25	25	25	7.7	11.8	16.0	18.2	19.5
		Other	410429.03	25	25	25	7.7	11.8	16.0	18.2	19.5
		Suedes incl.uing Grain Finished	410429.09	25	25	25	7.7	11.8	16.0	18.2	19.5
		Other Lethr of Bovine Cattle and Bovine	410431.01	25	25	25	7.7	11.8	16.0	18.2	19.5
		Lether Full Grain & Grain Splits	410451.09	25	25	25	1.7	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
	Sheet or lamb skin leather, without wool	Sheep/Lmb Skn Lthr-Vgtbl Pre-Tnnd whether	410511.00	25	25	25	7.7	11.8	16.0	18.2	19.5
	on, other than leather of heading No.	or not Splt									
	41.08 or 41.09	Chrome and Semi-Chrome Sheep Suede	410519.03	25	25	25	7.7	11.8	16.0	18.2	19.5
	Goat or kid skin leather, without hair	Vegetable Pre-Tanned Lthr of Goat/Kid	410611.00	25	25	25	7.7	11.8	16.0	18.2	19.5
	on, other than leather of heading No.	Chrome and Semi-Chrome Goat Suede	410619.01	25	25	25	7.7	11.8	16.0	18.2	19.5
	41.08 or 41.09	Wet Blue Chrome Tanned Goat Leather	410619.03	25	25	25	7.7	11.8	16.0	18.2	19.5
	Leather of other animals, without hair	Hairless Leather of Swine	410710.00	25	25	25	7.7	11.8	16.0	18.2	19.5
	on, other than leather of heading No.	Vegetable Pre-Tanned Leather of Reptile	410721.00	25	25	25	7.7	11.8	16.0	18.2	19.5
	41.08 or 41.09	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
	Parings and other waste of leather or of	Cuttings of Leather	411000.01	25	40	40	8.7	14.3	21.1	25.0	27.6
	composition leather, not suitable for the										
	manufacture of leather articles; Leather										
	dust, powder and flour										

Chapter Heading	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹ (%)	Base Rate ²] alte	Rates ernat	ost-Ne (%) 1 e Scer 5,1.0,1	under narios	r s of
		8-digit Level					B=		B=1		
							0.25			1.5	
Articles of Leather; Saddlery and Harness;	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
Travel Goods,	Trunks, suit-cases, vanity-cases,	Travel Goods(Trunks etc)of Leather	420211.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
Handbags and	executive-cases, brief-cases, school	Toilet Cases of Leather	420211.02	35	UB	70	9.6	16.9	27.2	34.2	39.2
similar	satchels, spectacle cases, binocular cases,	Handbags of Leather for Ladies	420221.01	35	UB	70		16.9	27.2	34.2	39.2
	camera cases, musical instrument cases,	Other Leather Hand Bags.	420221.09	35	UB	70	9.6	16.9	27.2	34.2	39.2
containers; Articles of Animal Gut (other than Silk-worm Gut)	gun cases, holsters and similar containers; Travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette- cases, 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	Other articles With Outer Surfce of Lthr of 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	Jackets and Jerseys	420310.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
	accessories, of leather or composition	Other Articles of Apparel	420310.09	35	UB	70		16.9	27.2	34.2	39.2
	leather	Gloves for Sports	420321.01	35	UB	70		16.9	27.2	34.2	39.2
		Mittens and Mitts for Sports	420321.02	35	UB	70		16.9	27.2	34.2	39.2
		Gloves other than for Sports	420329.01	35	UB	70		16.9	27.2	34.2	39.2
		Mittens and Mitts other than for Sports	420329.02	35	UB	70		16.9	27.2	34.2	39.2
		Belts & Bandoliers	420330.00	35	UB	70		16.9	27.2	34.2	39.2
		Other Clothing Acssories	420340.00	35	UB	70		16.9	27.2	34.2	39.2
	Articles of leather or of composition	Picking Bands & Straps for Txtl Machinery	420400.03	35	UB	70		16.9	27.2	34.2	39.2
	leather, of a kind used in machinery or mechanical appliances or for other	Gloves for Use in Industry	420400.06	35	UB	70		16.9	27.2	34.2	39.2
	technical uses	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 strinned of bark or sanwood, or roughly	Wood Treated with Paint Stan Creste/other Prsvt	440310.00	5	25	25	7.7	11.8	16.0	18.2	19.5

$ \begin{tabular}{ l l l l l l l l l l l l l l l l l l l$	Chapter Heading	4-Digit HS	Description	HS	TR01-02	Bound	Base	Like	ely Po	ost-Ne	gotia	tion
of Wood; Wood stripped of bark or sapwood, or roughly squared Swligs & Vanevelops in Rough vhether or 440320.01 \$ 2.5 R-1 BE- DE- Dot Stripped of bark or sapwood, or roughly squared 40320.01 S S S S S S S S S S S S S S S S S S S		Heading		Code	(%)	Rate ¹	Rate ²]	Rates	(%) 1	ındeı	î.
Stripped of bark or sapwood, or roughly squared Stripp of Bark or Merely Rough Down 440320.01 5 25 27.7 11.8 16.0 18.2 19.5 Charcoal Sawlogs & Veneerlogs in Rough whether or Poles pilling k posts conferons 440320.02 5 25 27.7 11.8 16.0 18.2 19.5 Conferons Nen 440320.02 5 25 25 7.7 11.8 16.0 18.2 19.5 Dark Red/Light Red Meranti Bakut 44034.00 5 25 25 7.7 11.8 16.0 18.2 19.5 Others 44034.01 5 25 25 7.7 11.8 16.0 18.2 19.5 Others 44039.00 5 25 25 7.7 11.8 16.0 18.2 19.5 Others Others 44039.00 5 25 25 7.7 11.8 16.0 18.2 19.5 Bonson (phoche goalparensis) 44039.02 5 25 25 7.7 11.8						(%)		alte	ernat	e Scer	arios	s of
Stripped of bark or sapwood, or roughly squared Stripp of Bark or Merely Rough Down 440320.01 5 25 27.7 11.8 16.0 18.2 19.5 Charcoal Sawlogs & Veneerlogs in Rough whether or Poles pilling k posts conferons 440320.02 5 25 27.7 11.8 16.0 18.2 19.5 Conferons Nen 440320.02 5 25 25 7.7 11.8 16.0 18.2 19.5 Dark Red/Light Red Meranti Bakut 44034.00 5 25 25 7.7 11.8 16.0 18.2 19.5 Others 44034.01 5 25 25 7.7 11.8 16.0 18.2 19.5 Others 44039.00 5 25 25 7.7 11.8 16.0 18.2 19.5 Others Others 44039.00 5 25 25 7.7 11.8 16.0 18.2 19.5 Bonson (phoche goalparensis) 44039.02 5 25 25 7.7 11.8								B=0.	25.0.5	5.1.0.1	l.5 an	d 2.0
of Wood; Wood Charcoal stripped of bark or sapwood, or rough squared image of the spin of Bark or Merely Rough Down 440320.01 5 25 7.7 11.8 16.0 18.2 19.5 Does piling & posts conferous 440320.02 5 2.5 2.5 7.7 11.8 16.0 18.2 19.5 Dork Red/Lipht Red Meranit & Meranit Bakau 440320.09 5 2.5 7.7 11.8 16.0 18.2 19.5 Dark Red/Lipht Red Meranit & Meranit Bakau 440330.00 5 2.5 7.7 11.8 16.0 18.2 19.5 Others 440330.00 5 2.5 7.7 11.8 16.0 18.2 19.5 Others 440340.00 5 2.5 7.7 11.8 16.0 18.2 19.5 Others 440340.00 5 2.5 7.7 11.8 16.0 18.2 19.5 Others 440390.01 5 2.5 7.7 11.8 16.0 18.2 19.5 Bonos (nichob			8-digit Lovel							<u> </u>		
of Wood; Wood Charcoal stripped of bark or sapwood, or roughly squared Sawlogs & Veneverlogs in Rough Mether or Poles pilling & posts coniferous 440320.01 5 25 25 7.7 11.8 16.0 18.2 19.5 Charcoal Sawlogs & Veneverlogs in Rough Mether 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 Others 440340.09 5 25 25 7.7 11.8 16.0 18.2 19.5 Others 440340.09 5 25 25 7.7 11.8 16.0 18.2 19.5 Oak Wood in Rough 440390.00 5 25 25 7.7 11.8 16.0 18.2 19.5 Oak Wood in Rough 440390.01 5 25 25 7.7 11.8 16.0 18.2 19.5 Gurgan Opherocarpus Alatus) 440399.01			o-uigit Eevei					~	_	D -1		D -2
Charcoal ort Stripd of Bark or Merely Rough Down ort Stripd Of Bark ort Merely Rough Down ort Stripd Of Bark ort Merely Rough Down ort Stripd Of Bark ort Merely Rough Down delta Distript Di			Conders & Managelers in Dough ask other on	440220.01	5	25	25			16.0		10.5
Charcoal Poles piling & 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 RedLight Red Meranti & Meranti Bakuu 440341.00 5 25 25 7.7 11.8 16.0 18.2 19.5 Others 440349.01 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 Dak Wood in Rough 440390.0 5 25 25 7.7 11.8 16.0 18.2 19.5 Beech Wood in Rough 440390.0 5 25 25 7.7 11.8 16.0 18.2 19.5 Gurgan Ophoreoarpus Alausis 440390.0 5 25 25 7.7 11.8 16.0 18.2 19.5				440320.01	5	23	23	1.1	11.0	10.0	10.2	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 Dark Wood in Rough 440392.00 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 Borsom (Dhoche goalparensis) 440399.01 5 25 25 7.7 11.8 16.0 18.2 19.5 Gurgan (Dipterocarpus Alatus) 440399.01 5 25 25 7.7 11.8 16.0 18.2 19.5 Lampati (duabanga grandiflora) 440399.01 5 25 25 7.7 11.8 16.0 18.2 19.5 <td>Charcoal</td> <th>squarcu</th> <td></td> <td>440320.02</td> <td>5</td> <td>25</td> <td>25</td> <td>7.7</td> <td>11.8</td> <td>16.0</td> <td>18.2</td> <td>19.5</td>	Charcoal	squarcu		440320.02	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 Ouk Wood in Rough 44039.00 5 25 25 7.7 11.8 16.0 18.2 19.5 Beech Wood in Rough 44039.00 5 25 25 7.7 11.8 16.0 18.2 19.5 Andaman Padauk(Pterocarous Dalbaergioides) 44039.02 5 25 25 7.7 11.8 16.0 18.2 19.5 Gurgan (Dipterocarpus Alatus) 44039.03 5 25 25 7.7 11.8 16.0 18.2 19.5 Laurel (Terrinialia Alata) 44039.06 5 25 25 7.7 11.8 16.0 18.2 19.5 Ros wood (Dalbergea Latifolia) 44039.06 5 25 25 7.7 11.8 16.0 18.2 19.5 <tr< td=""><td></td><th></th><td>Coniferous Nes</td><td>440320.09</td><td>5</td><td>25</td><td>25</td><td>7.7</td><td>11.8</td><td>16.0</td><td>18.2</td><td>19.5</td></tr<>			Coniferous Nes	440320.09	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(Perocarous Dalbaergioides) 440399.01 5 25 25 7.7 11.8 16.0 18.2 19.5 Bonsom (phocb goalparensis) 440399.02 5 25 25 7.7 11.8 16.0 18.2 19.5 Bonsom (phocb goalparensis) 440399.04 5 25 25 7.7 11.8 16.0 18.2 19.5 Lampati (duabang gradiflora) 440399.05 5 25 25 7.7 11.8 16.0 18.2 19.5 Red suders (pterocarpus stautinus) 440399.07 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
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 Andman 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 catchu) 440399.03 5 25 25 7.7 11.8 16.0 18.2 19.5 Lauret (Terminalia Alata) 440399.06 5 25 25 7.7 11.8 16.0 18.2 19.5 Paliwood (palaquium ellipticum) 440399.07 5 25 25 7.7 11.8 16.0 18.2 <			Teak Wood in Rough	440349.01	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/Procarous Dalbaergioides, 440399.01 5 25 25 7.7 11.8 16.0 18.2 19.5 Bonsom (phoebe golparensis) 440399.02 5 25 25 7.7 11.8 16.0 18.2 19.5 Gurgan (Dipercoarpus Alatus) 440399.03 5 25 25 7.7 11.8 16.0 18.2 19.5 Lampati (duabang argandifora) 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 Red sanders (pterocarpus sautatinus) 440399.07 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			Others	440349.09	5	25	25	7.7	11.8	16.0	18.2	19.5
Andaman Padauk(Percocarous Dalbaergioides) 440399.01 5 25 25 7.7 11.8 16.0 18.2 19.5 Bonsom (phoche goalparensis) 440399.02 5 25 25 7.7 11.8 16.0 18.2 19.5 Gurgan (Dipterocarpus Alatus) 440399.04 5 25 25 7.7 11.8 16.0 18.2 19.5 Khair (accaic 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 (Terrinaita Alata) 440399.06 5 25 25 7.7 11.8 16.0 18.2 19.5 Red sauders (preocarpus sautatinus) 440399.01 5 25 25 7.7 11.8 16.0 18.2 19.5 Sandal Wool (Santalum Alburn) 440399.13 5 25 25 7.7 11.8 16.0			Oak Wood in Rough	440391.00	5	25	25	7.7	11.8	16.0	18.2	19.5
Bonsom (phoebe goalparensis) 440399.02 \$ 25 25 7.7 11.8 16.0 18.2 19.5 Gurgan (Dipterocarpus Alatus) 440399.03 \$ 25 25 7.7 11.8 16.0 18.2 19.5 Khair (acaia catachu) 440399.04 \$ 25 25 7.7 11.8 16.0 18.2 19.5 Lampati (duabanga grandifora) 440399.05 \$ 25 25 7.7 11.8 16.0 18.2 19.5 Laurel (Terninalia Alata) 440399.06 \$ 25 25 7.7 11.8 16.0 18.2 19.5 Red sauders (pterocarpus sautatinus) 440399.07 \$ 25 25 7.7 11.8 16.0 18.2 19.5 Rose Wood (Dalbergea Latifolia) 440399.11 \$ 25 25 7.7 11.8 16.0 18.2 19.5 Sandal Wood (Santalum Alburn) 440399.13 \$ 25 25 7.7 11.8 16.0 18			Beech Wood in Rough	440392.00	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 catchu) 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 (Cerninalia Alta) 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 (precarpus sautatinus) 440399.01 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			Andaman Padauk(Pterocarous Dalbaergioides)	440399.01	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 (durahanga grandiflora) 440399.05 5 25 25 7.7 11.8 16.0 18.2 19.5 Laurel (Terminalia Alta) 440399.06 5 25 25 7.7 11.8 16.0 18.2 19.5 Laurel (Terminalia Alta) 440399.06 5 25 25 7.7 11.8 16.0 18.2 19.5 Paliwood (palaquium ellipicum) 440399.07 5 25 25 7.7 11.8 16.0 18.2 19.5 Red sauders (pterocarpus sautatinus) 440399.12 5 25 25 7.7 11.8 16.0 18.2 19.5 Sand Wood (Sanalum Alburn) 440399.12 5 25 25 7.7 11.8 16.0 18.2 19.5 Walmut wood (juglans rejia) 440399.15 5 25 25 7.7 11.8 16.0 18.2			Bonsom (phoebe goalparensis)	440399.02	5	25	25		11.8	16.0	18.2	19.5
Lampati (duabanga grandiflora) 440399.05 5 2.5 2.7 11.8 16.0 18.2 19.5 Laurel (Terminalia Atata) 440399.06 5 2.5 2.5 7.7 11.8 16.0 18.2 19.5 Paliwood (palaquium elliplicum) 440399.06 5 2.5 2.5 7.7 11.8 16.0 18.2 19.5 Red sauders (pterocarpus sautatinus) 440399.07 5 2.5 2.5 7.7 11.8 16.0 18.2 19.5 Rose Wood (Dalbergea Latifolia) 440399.11 5 2.5 2.5 7.7 11.8 16.0 18.2 19.5 Sandal Wood (Stantlum Alburn) 440399.12 5 2.5 2.5 7.7 11.8 16.0 18.2 19.5 Sandal Wood (inglans rejia) 440399.12 5 2.5 2.5 7.7 11.8 16.0 18.2 19.5 Sandu Wood (inglans rejia) 440399.15 5 2.5 2.5 7.7 11.8 16.0			Gurgan (Dipterocarpus Alatus)	440399.03	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 (preocarpus sautatinus) 440399.07 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) 440399.15 5 25 25 7.7 11.8 16.0 18.2 19.5 Mainu twood (juglans rejia) 440399.15 5 25 25 7.7 11.8 16.0 18.2			Khair (acacia catachu)	440399.04	5	25	25		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 (precarpus 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) 440399.12 5 25 25 7.7 11.8 16.0 18.2 19.5 Semul (bombax ceiba) 440399.13 5 25 25 7.7 11.8 16.0 18.2 19.5 Semul (bombax ceiba) 440399.15 5 25 25 7.7 11.8 16.0 18.2 19.5 Mainu wood (juglans reja) 440399.16 5 25 25 7.7 11.8 16.0 18.2 19.5 Birch (Betulla Spp) 440399.17 5 25 25				440399.05	5				11.8			
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 Walmut 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 Sissoo (dalbergia sissoo) 440399.16 5 25 25 7.7 11.8 16.0 18.2 19.5 Sissoo (dalbergia sissoo) 440399.17 5 25 25 <td></td> <th></th> <td></td> <td></td> <td>5</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>					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 (Stantlum Alburn) 440399.12 5 25 25 7.7 11.8 16.0 18.2 19.5 Sandal Wood (Suantlum Alburn) 440399.14 5 25 25 7.7 11.8 16.0 18.2 19.5 Semul (bombax ceiba) 440399.15 5 25 25 7.7 11.8 16.0 18.2 19.5 Maint 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					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) 440399.13 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) 440399.15 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) 440399.17 5 25 25 7.7 11.8 16.0 18.2 19.5 Other 440399.21 5 25 25 7.7 11.8 16.0 18.2 19.5 Other 440399.21 5 25 25 7.7 11.8 16.0					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 (hardwicki abinata) 440399.15 5 25 25 7.7 11.8 16.0 18.2 19.5 Birch (Beulla Spp) 440399.17 5 25 25 7.7 11.8 16.0 18.2 19.5 Sisco (albergia sissoo) 440399.17 5 25 25 7.7 11.8 16.0 18.2 19.5 Sisco (albergia 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 1					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 (hardwicki binata) 440399.16 5 25 25 7.7 11.8 16.0 18.2 19.5 Anjam (hardwicki binata) 440399.16 5 25 25 7.7 11.8 16.0 18.2 19.5 Birch (Beulla 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					5							
Walmut 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) 440399.16 5 25 25 7.7 11.8 16.0 18.2 19.5 Sissoo (dalbergia sissoo) 440399.17 5 25 25 7.7 11.8 16.0 18.2 19.5 White codar (dysozylumnala-baricum) 440399.17 5 25 25 7.7 11.8 16.0 18.2 19.5 Wolte codar (dysozylumnala-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 Other 440399.29 5 25 25 7.7 11.8 16.0 18.2 19.5					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 Birch (Betulla Spp) 440399.17 5 25 25 7.7 11.8 16.0 18.2 19.5 Vertice codar (dysozylummala-baricum) 440399.21 5 25 25 7.7 11.8 16.0 18.2 19.5 Other 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 Other 440399.29 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 Mongood etc Conferous 440410.0					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 44040.00 25 40 40 8.7 14.3 21.0 25.0 27.6 and stakes of wood, pointed but not sawn lengthwise; Wooden sticks, Wooden stick Semi Finished for Mfg of 440420.01 25 40 40 8.7 14.3 21.1 25.0 27.6					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 21.0 25.0 27.6 and stakes of wood, pointed but not sawn lengthwise; Wooden sticks, Wooden stick Semi Finished for Mfg of 440420.01 25 40 40 8.7 14.3 21.1 25.0 27.6					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 and stakes of wood, pointed but not sawn lengthwise; Wooden sticks, Hoopwood etc Coniferous 440410.00 25 40 40 8.7 14.3 21.1 25.0 27.6					-							
Other 440399.29 5 25 25 7.7 11.8 16.0 18.2 19.5 Hoopwood; Split poles; Piles, pickets and stakes of wood, pointed but not sawn lengthwise; Wooden sticks, Hoopwood et Coniferous 440410.00 25 40 40 8.7 14.3 21.1 25.0 27.6 wooden sticks, Wooden sticks, Walking Stik, Tool-Handle,Splt Pols 440420.01 25 40 40 8.7 14.3 21.1 25.0 27.6					-							
Hoopwood; Split poles; Piles, pickets and stakes of wood, pointed but not sawn lengthwise; Wooden sticks, 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,Wooden Stiks Semi Finished for Mfg of Walking Stik, Tool-Handle, Splt Pols440420.012540408.714.321.125.027.6												
sawn lengthwise; Wooden sticks, Walking Stik, Tool-Handle, Splt Pols												
				440420.01	25	40	40	8.7	14.3	21.1	25.0	27.6
		sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or	Piles, Pickets, Staks etc.									i

Chapter Heading	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹ (%)	Base Rate ²] alte	Rates ernat	ost-Ne (%) 1 e Scer 5,1.0,1	under narios	r s of
		8-digit Level					B=0.		B=1		
		o-uigit Level					в_ 0.25	Б_ 0.5	D-1	Б_ 1.5	D-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	Doglas Fir (Psudotsuga Menziesie)	440710.01	25	40	40	8.7	14.3	21.1	25.0	27.6
	or peeled, whether or not planed, sanded	Pine (Pinus Spp)	440710.02	25	40	40	8.7	14.3	21.1	25.0	27.6
	or finger-jointed, of a thickness	Other Coniferous Wood Articles	440710.09	25	40	40	8.7	14.3	21.1	25.0	27.6
	exceeding 6 mm	Virola, Mahogany (Sietenia spp.), Imbuia and 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	
	Builders' joinery and carpentry of wood,	Windows French Windows and Their Frames	441810.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	including cellular wood panels,	Doors, Their Frames and Thresholds	441820.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	assembled parquet panels, shingles and	Parquet Panels	441830.00	35	UB	70	9.6	16.9	27.2	34.2	39.2

Chapter Heading	4-Digit HS	Description	HS	TR01-02	Bound	Base	Like	ely Po	ost-Ne	gotia	tion
	Heading	_	Code	(%)	Rate ¹	Rate ²]	Rates	(%)	under	r
					(%)		alte	ernat	e Scer	nario	s of
					(, -)						nd 2.0
		8-digit Level					B=		B=1		B=2
		o-uigit Level					0.25	0.5	D-1	1.5	D -2
	-h-h	Shutterng for Concrete Constructional Work	441840.00	35	UB	70		16.9	27.2	34.2	39.2
	shakes	Shingles and shakes	441840.00	35	UB	70		16.9	27.2	34.2	39.2
		Other Builders Joinery etc	441890.00	35	UB			16.9	27.2	34.2	39.2
	Tableware and kitchenware, of wood	Household Utensils of Wood	441900.01	35	UB			16.9	27.2	34.2	39.2
	Tableware and Richenware, or wood	Standrd Lamps, Table Lamps & Lithting Fittings of Wood	441900.02	35	UB	70		16.9	27.2	34.2	39.2
		Other Domstc Decorative Articles of Wood Nes	441900.09	35	UB			16.9	27.2	34.2	39.2
		Parts of Domestic Decorative Articles used As Table/Kitchenware	441900.11	35	UB			16.9	27.2	34.2	39.2
Paper and	Uncoated paper and paperboard, of a	Hand Made Paper	480210.01	35	40	40		14.3	21.1	25.0	27.6
paperboard;	kind used for writing, printing or other graphic purposes, and punch card stock	Hand-Made Paperboard	480210.02	35	40			14.3	21.1	25.0	27.6
Article of Paper	and punch tape paper, in rolls or sheets,	Photographic Base Paper Uncoated Others	480220.01 480220.09	35	40			14.3 14.3	21.1 21.1	25.0	27.6 27.6
pulp, of Paper or	other than paper of heading No. 48.01 or	Carbonising Base Paper	480220.09	35	40			14.3	21.1	25.0	27.6
of Paperboard	48.03; Hand-made paper and	Walpaper Base	480230.00	35	40			14.3	21.1	25.0	27.6
oj i upervouru	paperboard	India Paper	480251.01	35	40			14.3	21.1	25.0	27.6
		Litho & Offset Paper	480251.02	35	40			14.3	21.1	25.0	27.6
		Duplicating Paper	480251.03	35	40			14.3	21.1	25.0	27.6
		Airmail Paper.	480251.04	35	40			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
		Litho & Ofset Papr(Wegng>=40 But<=150G/Sm)	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			14.3	21.1	25.0	27.6
		Account Book Paper	480252.04	35	40	-		14.3	21.1	25.0	27.6
		Bank Bond & Cheque Paper	480252.05	35	40	-		14.3	21.1	25.0	27.6
		Currency NOte Paper	480252.06	35	40			14.3	21.1	25.0	27.6
		Others	480252.09	35	40	-		14.3	21.1	25.0	27.6
		Litho & Offset Paper	480253.01	35	40			14.3	21.1	25.0	27.6
		Drawing Paper.	480253.02	35	40			14.3	21.1	25.0	27.6
		Duplicating Paper	480253.03	35	40			14.3	21.1	25.0	27.6
		Bank Bond & Cheque Paper	480253.04	35	40	40	8.7	14.3	21.1	25.0	27.6

Chapter Heading	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹ (%)	Base Rate ²] alte	Rates ernat	ost-Ne (%) 1 e Scer	under narios	r s of
									5,1.0,1		
		8-digit Level					B =	_	B=1	-	B=2
			-				0.25	0.5		1.5	
		Other	480253.09	35	40	40		14.3	21.1	25.0	27.6
		Drawing Paper	480260.01	35	40	40		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		14.3	21.1	25.0	27.6
		Computer Paper	480260.05	35	40	40		14.3	21.1	25.0	27.6
		Printing/Writing Paper n.e.s.	480260.09	35	40	40		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,	Krft Liner Unbleached	480411.00	35	40	40	8.7	14.3	21.1	25.0	27.6
	in rolls or sheets, other than that of	Other Kraft Liner	480419.00	35	40	40		14.3	21.1	25.0	27.6
	heading No. 48.02 or 48.03	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 150 G/M2 or Less Unbleached	480431.00	35	40	40	8.7	14.3	21.1	25.0	27.6
		Other Crft Papr & Paprbord Wghng<=150G/M2	480439.00	35	40	40		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		14.3	21.1	25.0	27.6
		Other Krft Papr/Paprbird Weing > 150 G/M2 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		14.3	21.1	25.0	27.6
		Krft Papr/Paprbord Weing/225G/M2 Unblchd	480451.00	35	40	40		14.3	21.1	25.0	27.6
		Other Krft Papr & Paprbord Weing>=225G/M2 Blechd Uniformly 95 Prent 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 Code	TR01-02 (%)	Bound Rate ¹ (%)	Base Rate ²]	ely Po Rates ernate	(%) 1	unde	r
					(, .)		B=0.	25,0.5	5,1.0,1	1.5 an	nd 2.0
		8-digit Level					B=		B=1		B=2
		o algit Letter					0.25	0.5	~ -	1.5	
		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	Tracing Papers	480630.00	35	40	40	8.7	14.3	21.1	25.0	27.6
	and Other Glazed Transparent or Translucent Papers, in rolls or Sheets										
	Paper, paperboard, cellulose wadding	Tard Bituminisd/Asphaltd Papr and Paprbord	481110.00	35	40	40	8.7	14.3	21.1	25.0	27.6
	and webs of cellulose fibres, coated,	Adhesive Paper in Large Rolls or Sheets	481121.01	35	40	40	8.7	14.3	21.1	25.0	27.6
	impregnated, covered, surface-coloured,	Other Self Adhesive Papr and Parbord	481121.09	35	40	40	8.7	14.3	21.1	25.0	27.6
	surface-decorated or printed, in rolls or sheets, other than goods of the kind	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	
	described in heading No. 48.03, 48.09 or	Chromo and Art Paper Coated	481190.02	35	40	40	8.7	14.3	21.1	25.0	27.6
	48.10 (See note for size below)	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	
		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;	Ingrain Paper	481410.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	Window transparencies of paper	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 Consisting of Papr Covrd On Face Side with Plaiting 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		481610.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	copying or transfer papers (other than	Duplicator Stencils	481630.00	35	UB	70	9.6	16.9	27.2	34.2	39.2

	Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹ (%)	Base Rate ²]	Rates	st-Ne (%) 1 e Scei	under	
					(, .,				5,1.0,1		
		8-digit Level					B=		B=1		
		<u>-</u>					0.25	0.5		1.5	
s	hose 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		16.9	27.2	34.2	39.2
a F V F	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 stationerv	Envelopes	481710.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	Foilet 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 Artcl	481840.00	35	UB	70		16.9	27.2	34.2	39.2
	purposes, in rolls of a width not	Articles of Papr Mache excl. Artwre&Mounded	481890.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
	exceeding 36cm, or cut to size or shape; Handkerchiefs, cleansing tissues, towels,	Plain or Embosd Seals Made of Papr	481890.02	35	UB	70	9.6	16.9	27.2	34.2	39.2
	ablecloths, serviettes, napkins for	Lamintdpapr or Papr Gaskts									
	babies, tampons, bed sheets and similar	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
	household, sanitary or hospital articles, articles of apparel and clothing	or certaiose writing									1
	accessories, of paper pulp, paper,										
c	cellulose wadding or webs of cellulose fibres										
	Cartons, boxes, cases, bags and other	Boxes of Corrugated Paper & Paper Board	481910.01	35	UB	70		16.9	27.2	34.2	39.2
	packing containers, of paper,	Cartns&Cases of Corrugated Papr&Paprbrd	481910.09	35	UB	70		16.9	27.2	34.2	39.2
	paperboard, cellulose wadding or webs	Boxes of Non-Crrugated Paper & Paperboard	481920.01	35	UB	70		16.9	27.2	34.2	39.2
	of cellulose fibres; Box files, letter trays, and similar articles, of paper or	Flong Cartns&Cases of Non-Crrgtd Papr&Brd	481920.09	35	UB	70		16.9	27.2	34.2	39.2
	paperboards of a kind used in offices,	Sacks ,Bags Width of Base 40 Cm and Above	481930.00	35	UB			16.9	27.2	34.2	39.2
	shops or the like	Other Sacks & Bags incl.udng Cones	481940.00	35	UB			16.9	27.2	34.2	39.2
C	Registers, account books, note books, order books, receipt books, letter pads,	Registers, account books, note books, order books, receipt books, letter pads, memorandum	482010.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
	memorandum pads, diaries and similar	pads, dia Letter Pads	482010.02	35	UB	70	9.6	16.9	27.2	34.2	39.2
	articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file	Exercese Books	482010.02	35	UB	70		16.9	27.2	34.2	39.2

Chapter Heading	4-Digit HS	Description	HS	TR01-02	Bound	Base		ely Po			
	Heading		Code	(%)	Rate ¹	Rate ²]	Rates	(%) I	ınder	
					(%)		alte	ernate	Scer	arios	s of
					```		B=0.	25,0.5	.1.0.1	.5 an	d 2.0
		8-digit Level					B=		B=1		B=2
		o-uigit Level					0.25	0.5	<b>D</b> -1	1.5	D-2
	binders (loose-leaf or other), folders, file	Binders Folders & File Covers	482030.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	covers, manifold business forms,	bliders rolders & Flie Covers	482050.00	55	ОВ	70	9.0	10.9	21.2	34.2	39.2
	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	D	400110.01	25	UD	70	0.6	16.0	07.0	24.0	20.2
	Paper or paperboard labels of all kinds, whether or not printed	Paper Tag	482110.01	35	UB	70	9.6	16.9	27.2 27.2	34.2	39.2
	whether or not printed	Other Prntd Paper or Paperboard Other Labels	482110.09 482190.00	35	UB UB	70 70	9.6 9.6	16.9 16.9	27.2	34.2 34.2	39.2 39.2
	<b>N</b> 11 1 1 1 1 1				UB 40						
	Bobbins, spools, cops and similar supports of paper pulp, paper or	Paper Tube of All Kinds	482290.01	35	40	40	8.7	14.3	21.1	25.0	27.6
	paperboard (whether or not perforated										
	or hardened)										
	Other paper, paperboard, cellulose	Other Gumd Oradhesve Papr in Strips/Rols	482319.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	wadding and webs of cellulose fibres, cut	Prntd Rols, Shts&Dials for Slfrcrdng Aprts	482340.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	to size or shape; Other articles of paper	Trays, Dishes, Plates, Cups and the Like of	482360.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	pulp, paper, paperboard, cellulose	Paper or Paper Board									
	wadding or webs of cellulose fibres	Others	482390.09	35	UB	70	9.6	16.9	27.2	34.2	39.2
Printed Books,	Transfers (decalcomanias)	Transfers(Decalcomanias) Vitrifiable	490810.00	25	UB	50	9.1	15.4	23.5	28.6	32.0
Newspapers,		Other Transfers	490890.00	25	UB	50	9.1	15.4	23.5	28.6	32.0
Pictures and other	Printed or illustrated postcards; Printed cards bearing personal greetings,	Greetings Cards	490900.09	25	UB	50	9.1	15.4	23.5	28.6	32.0
Products of the	messages or announcements, whether or										
	not illustrated, with or without envelopes										
Printing Industry;	or trimmings										
Manuscripts,	Calendars of any kind, printed,	Others	491000.00	25	UB	50	9.1	15.4	23.5	28.6	32.0
Typescripts and	including calendar blocks										
Plans	Other printed matter, including printed	Posters, Printed	491110.01	25	UB	50	9.1	15.4	23.5	28.6	32.0
	picture and photographs	Trde Advrtsg materials Comrcl Catalge &	491110.02	25	UB	50	9.1	15.4	23.5	28.6	32.0
		Like Printed Inlay Cards etc.	491110.03	25	UB	50	9.1	15.4	23.5	28.6	32.0
		Other Advrtsg Matter Printed	491110.03	25	UB	50	9.1	15.4	23.5	28.6	32.0
W II EL	Rubber thread and cord, textile covered:	Rubber Thread Andcord Textile Covered	560410.00	20	20	20	7.1	10.5	13.8	15.4	16.3
Wadding, Felt	Textile varn, and strip and the like of	Rubber Filleau Andeolu, Fexilie Covereu	.00410.00	20	20	20	/.1	10.5	15.0	15.4	10.5
and Nonwovens;	heading No. 54 04 or 54 05 impregnated										

Chapter Heading	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹ (%)	Base Rate ²	ate ² Rates (%) alternate Sce B=0.25,0.5,1.0				r s of nd 2.0
		8-digit Level					B= 0.25		B=1	B= 1.5	B=2
Special Yarns; Twine, Cordage, Ropes and Cables and Articles thereof	heading No. 54.04 or 54.05 impregnated, coated, covered or sheathed with rubber or plastics										
Impregnated,	Textile fabrics impregnated, coated,	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
Coated, Covered or Laminated	covered or laminated with plastics, other than those of heading No. 59.02	Other Fabrc Imprgntd, Lamntd Pltd and Coated With Pvc	590310.09	25	25	25	7.7	11.8	16.0	18.2	19.5
Textile Fabrics;		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
Textile Articles of a Kind Suitable		Other Fabrcs Impgrntd Lamntnd Pltd and Coated With Polyurethane	590320.09	25	25	25		11.8	16.0	18.2	19.5
for Industrial Use		Imitation Leather Cloth of Cotton Lamntd Pltd etc With other Plastcs	590390.01	25	25	25		11.8	16.0	18.2	19.5
		Polyethylene Laminated Jute Fabrics	590390.02	25	25	25		11.8	16.0	18.2	19.5
		Other Fabrc Pltd Lamntd Coatd Impregnated With other Plastics	590390.09	25	25	25		11.8	16.0	18.2	19.5
	Rubberised textile fabrics, other than	Rubbrsd Txtl Fbrcs,Knttd/Crocheted,of Cttn	590691.01	35	40	40		14.3	21.1	25.0	27.6
	those of heading No. 59.02	Rubberised Textile Fabrics,Knttd/Crochetd,of Other Textile Material	590691.09	35	40	40		14.3	21.1	25.0	
		Insulating Tape, Electrical-of Cotton	590699.01	35	40	40		14.3	21.1	25.0	27.6
		Rubberised Cotton Fabrics other than Knitted or Crocheted Fabrics	590699.09	35	40	40		14.3	21.1	25.0	27.6
		Rubberised Textile Fabrics of Other materialsexcpt Rubberised Knitted/Crocheted Goods	590699.11	35	40	40		14.3	21.1	25.0	
	Textile wicks, woven, plaited or knitted,	Wicks & Gas Mantle Fabrics etc.of Cotton	590800.01	35	40	40	8.7	14.3	21.1	25.0	
	for lamps, stoves, lighters, candles or the	Gas Mantles of Rayon	590800.02	35	40	40	8.7	14.3	21.1	25.0	27.6
	like; Incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	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	Description	HS	TR01-02	Bound	Base	Like	ely Po	st-Ne	gotia	tion
	Heading		Code	(%)	Rate ¹	Rate ²	]	Rates	(%) ı	ındeı	•
					(%)		alte	ernat	e Scer	arios	s of
							B=0.	25.0.4	5,1.0,1	.5 an	d 2.0
		8-digit Level					B=		B=1		B=2
		o-uigit Level					0.25	_	D-1	1.5	<b>D</b> -2
	Transmission or conveyor belts or	Cotton Canvas Ply Belting	591000.01	25	25	25		11.8	16.0	18.2	19.5
	belting, of textile material, whether or										
	not impregnated, coated, covered or										
	laminated with plastics, or reinforced										
	with metal or other material	01	501100.00		25			10.4	10.4	22.0	25.4
	Textile products and articles, for technical uses, specified in Note 7 to this	Others	591190.09	35	35	35	8.4	13.6	19.6	23.0	25.1
	Chapter										
Knitted or	Pile fabrics, including long pile fabrics	Other Pile Fabrics of Man-Made Fibres	600192.00	25/Rs 100 per	25 or Rs 100	25	7.7	11.8	16.0	18.2	19.5
	and terry fabrics, knitted or crocheted			kgH	per kgH						
Crocheted				-							
Fabrics											
Articles of apparel	Men's or boys' overcoats, capes, cloaks,	Men's or boys' overcoat etc of wool or fine	610110.00	35/Rs 700 per	35 or Rs 700	35	8.4	13.6	19.6	23.0	25.1
and clothing	anoraks (including skijackets), wind-	animal hair, knitted or crocheted	(10100.00	piece -H	per piece-H			10.4	10.4	22.0	25.4
0	cheaters, wind-jackets and similar	Men's or boys' overcoats, capes, cloaks, anoraks etc of cotton, knitted or crocheted	610120.00	35/Rs 540 per piece -H	35 or Rs 540 per piece-H	35	8.4	13.6	19.6	23.0	25.1
accessories,	articles, knitted or crocheted, other than	Men's or boys' overcoats etc of synthetic	610130.01	35/Rs 530 per	35 or Rs 530	35	8.4	13.6	19.6	23.0	25.1
knitted or	those of heading No. 61.03.	fibres, knitted or crocheted	010120.01	piece -H	per piece-H	55	0.1	10.0	17.0	20.0	20.1
crocheted	Women's or girl's overcoats, car-coats,	Women's or girls' overcoats etc of wool/fine	610210.00	35/Rs 595 per	35 or Rs 595	35	8.4	13.6	19.6	23.0	25.1
	capes, cloaks, anoraks (including	animals hair, knitted or crocheted		piece -H	per piece-H						
	skijackets), wind-cheaters, wind-jackets	Women's or girls' overcoats, car-coats, capes	610220.00	35/Rs 425 per	40 or Rs 425	40	8.7	14.3	21.1	25.0	27.6
	and similar articles, knitted or	etc of cotton, knitted or crocheted Women's or girls' overcoats etc of synthetic	610230.01	piece -H	per piece-H 40 or Rs 475	40	8.7	14.3	21.1	25.0	27.6
	crocheted, other than those of heading No. 61.04.	fibres, knitted or crocheted	610230.01	35/Rs 475 per piece -H	40 or Rs 4/5 per piece-H	40	8.7	14.5	21.1	25.0	27.6
	Men's or boys' suits, ensembles, jackets,	Men's or boys' suits of wool/fine animal hair,	610311.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	blazers, trousers, bib and brace overalls,	knitted or crocheted	610312.00	35	UB	70	0.6	16.9	27.2	34.2	39.2
	breeches and shorts (other than	Men's or boys' suits of synthetic fibres, knitted or crocheted	610312.00	35	UB	/0	9.6	16.9	21.2	54.2	39.2
	swimwear), knitted or crocheted.	Men's or boys' suits of cotton, knitted or	610319.01	35	40	40	8.7	14.3	21.1	25.0	27.6
		crocheted	010517.01	55	10	10	0.7	11.5	21.1	20.0	27.0
		Men's or boys' ensembles of wool/fine animal	610321.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
		hair, knitted or crocheted									
		Men's or boys' ensembles of cotton, knitted or	610322.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
		crocheted Men's or boys' ensembles of synthetic fibres,	610323.00	35	UB	70	0.6	16.9	27.2	34.2	39.2
		knitted or crocheted	010523.00		UB	/0	9.6	16.9	21.2	54.2	39.2
	I	Annual of elocitoted									

Chapter Heading	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹	Base Rate ²	1	Rates	ost-Ne (%)	unde	r
					(%)				e Scei 5,1.0,1		
		8-digit Level					B= 0.25	B= 0.5	B=1	B= 1.5	B=2
		Men's or boys' jackets & blazers of wool/fine animal hair, knitted or crocheted	610331.00	35	UB	70		16.9	27.2	34.2	39.2
		Men's or boys' jackets & blazers of cotton, knitted or crocheted	610332.00	35	UB	70		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		16.9	27.2	34.2	39.2
		Men's or boys' trousers, shorts etc of wool/fine animals hair, knitted or crocheted Men's or boys' trousers, shorts etc of cotton,	610341.00 610342.00	35	UB 35	70 35		16.9 13.6	27.2	34.2 23.0	39.2 25.1
		knitted or crocheted Men's or boys' trousers, shorts etc of synthetic	610343.00	35	35	35		13.6	19.0	23.0	25.1
	Women's girls' suits, ensembles, jackets,	fibres, knitted or crocheted Women's or girls' suits of wool/fine animals	610411.00	35	UB	70		16.9	27.2	34.2	39.2
	blazers, trousers, bib and brace overalls, breeches and shorts (other than	hair, knitted or crocheted Women's or girls' cotton suits, other than hand	610412.02	35	UB	70	9.6	16.9	27.2	34.2	39.2
	swimwear), knitted or crocheted.	crocheted 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 animal hair, knitted or crocheted	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		16.9	27.2	34.2	39.2
		Women's or girls' jackets of wool/fine animal hair, knitted or crocheted	610431.00 610433.00	35	UB	70		16.9	27.2	34.2	39.2
		Women's or girls' jackets of synthetic fibres, knitted or crocheted Women's or girls' dresses of wool or fine	610433.00	35 35/Rs 255 per	UB 35 or Rs 255	70 35		16.9	27.2	34.2 23.0	39.2 25.1
		animal hair, knitted or crocheted Women's or girls' cotton dresses, other than	610442.02	piece-H 35	per piece-H UB	70		16.9	27.2	34.2	39.2
		hand crocheted Women's or girls' dresses of synthetic fibres,	610443.02	35/Rs 255 per	35 or Rs 255	35	8.4	13.6	19.6	23.0	25.1
		other than hand crocheted Women's or girls' skirts & divided skirts of	610451.00		per piece-H 40 or Rs 110	40	8.7	14.3	21.1	25.0	27.6
		wool or fine animal hair, knitted or crocheted Women's or girls' cotton skirts & divided skirts other than hand crocheted	610452.02	piece-H 35/Rs 110 per piece-H	per piece-H 40 or Rs 110 per piece-H	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		40 or Rs 110 per piece-H	40	8.7	14.3	21.1	25.0	27.6

Chapter Heading	4-Digit HS	Description	HS	TR01-02	Bound	Base		•	st-Ne	0	
	Heading		Code	(%)	Rate ¹	Rate ²			(%) <b>1</b>		
					(%)				e Scer		
							B=0.		5,1.0,1		nd 2.0
		8-digit Level					B=	B=	B=1	B=	B=2
		_					0.25	0.5		1.5	
		Women's or girls' trousers, shorts etc of	610461.00	35	UB	70		16.9	27.2	34.2	39.2
		wool/fine animal hair, knitted or crocheted									
		Women's or girls' trousers, shorts etc of cotton,	610462.00	35/Rs 98 per	35 or Rs 98	35	8.4	13.6	19.6	23.0	25.1
		knitted or crocheted Women's or girls' trousers, shorts etc of	610463.00	piece-H 35/Rs 98 per	per piece-H 35 or Rs 98	35	8.4	13.6	19.6	23.0	25.1
		synthetic fibres, knitted or crocheted	010405.00	piece-H	per piece-H	55	0.4	15.0	19.0	23.0	23.1
	Men's or boys' shirts, knitted or	Men's or boys' knit shirts (except t-shirts) &	610510.03	35/Rs 83 per	35 or Rs 83	35	8.4	13.6	19.6	23.0	25.1
	crocheted	sweat shirts of cotton, other than hand		piece-H	per piece-H						
		crocheted	(10510.00	25.70	25 D 02			10.4	10.4		
		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	610520.02	35/Rs 83 per	35 or Rs 83	35	8.4	13.6	19.6	23.0	25.1
		hand crocheted		piece-H	per piece-H						
		Men's or boys' shirts of other fibres (excl.	610590.09	35/Rs 90 per	35 or Rs 90	35	8.4	13.6	19.6	23.0	25.1
		silk), knitted or crocheted		piece-H	per piece-H						
	Women's or girls' blouses, shirts and	Women's or girls, blouses, shirts and shirt- blouses of cotton, knitted or crocheted	610610.00	35/Rs 90 per piece-H	35 or Rs 90 per piece-H	35	8.4	13.6	19.6	23.0	25.1
	shrit-blouses, knitted or crocheted.	Women's or girls, blouses, shirts and shirt-	610620.01	35/Rs 25 per	35 or Rs 25	35	8.4	13.6	19.6	23.0	25.1
		blouses of synthetic fibres, knitted or crocheted	010020.01	piece-H	per piece-H	55	0.1	15.0	17.0	20.0	20.1
		Women's or girls, blouses, shirts and shirt-	610690.01	35/Rs 135 per	40 or Rs 135	40	8.7	14.3	21.1	25.0	27.6
		blouses of wool/fine animal hair, knitted or		piece-H	per piece-H						
	Men's or boys' underpants, briefs,	crocheted Men's or boys' underpants and briefs of cotton,	610711.01	35/Rs 24 per	35 or Rs 24	35	8.4	13.6	19.6	23.0	25.1
	nightshirts, pyjamas, bathrobes,	handloom, hand crocheted	010/11.01	piece-H	per piece-H	55	0.4	15.0	19.0	23.0	23.1
	dressing gowns and similar articles,	Men's or boys' underpants and briefs of cotton,	610711.02		35 or Rs 24	35	8.4	13.6	19.6	23.0	25.1
	knitted or crocheted.	handloom, other than hand crocheted		piece-H	per piece-H						
		Men's or boys' underpants and briefs of	610712.02	35/Rs 30 per	35 or Rs 30	35	8.4	13.6	19.6	23.0	25.1
		synthetic fibres, other than hand crocheted Men's or boys' underpants and briefs of other	610719.09	piece-H 35	per piece-H UB	70	9.6	16.9	27.2	34.2	39.2
		fibres (excl. silk), knitted or crocheted	010/19.09	33	UB	70	9.0	10.9	21.2	34.2	39.2
		Men's or boys' nightshirts & pyjamas of	610722.12	35	UB	70	9.6	16.9	27.2	34.2	39.2
		synthetic fibres, other than hand crocheted									
		Men's or boys' nightshirts & pyjamas of other fibres, knitted or crocheted	610729.09		UB	70		16.9	27.2	34.2	39.2
		Men's or boys' bathrobes, dressing gowns, etc	610792.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
		of synthetic fibres, not elastic nor rubberised, knit									

Chapter Heading	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹	Base Rate ²			ost-Ne (%) 1		
			coue	(70)	(%)	Mate	alte	ernat	e Scer 5,1.0,1	narios	s of
		8-digit Level					<b>B</b> =		B=1		B=2
							0.25	0.5		1.5	
		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,	Women's or girls' slips and petticoats of	610819.02	35	UB	70	9.6	16.9	27.2	34.2	39.2
	briefs, panties, nightdresses, pyjamas,	cotton, handloom, other than hand crocheted Women's or girls' slips and petticoats of other	610819.29	35	UB	70	9.6	16.9	27.2	34.2	39.2
	negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted	fibres (excl. silk), knitted or crocheted	010819.29	55	UB	70	9.0	10.9	21.2	34.2	39.2
	similar articles, kintten or crocheten	Women's or girls' briefs & panties of cotton, handloom, except hand crocheted	610821.02	35/Rs 25 per piece-H	35 or Rs 25 per piece-H	35		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		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	35/Rs 65 per piece-H	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	35/Rs 60 per piece-H	40 or Rs 60 per piece-H	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		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	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, of synthetic fibres, not hand crocheted	610990.02	35/Rs 50 per piece-H	35 or Rs 50 per piece-H	35		13.6	19.6	23.0	25.1
	Jerseys, pullovers, cardigans, waistcoasts and similar articles, knitted or crocheted	crocheted	611010.01	35/Rs 275 per piece-H	35 or Rs 275 per piece-H	35		13.6	19.6	23.0	25.1
	,	Sweatrs & cardigns of wool/fine animals hair, knitted or crocheted	611010.02	piece-H	35 or Rs 275 per piece-H	35		13.6	19.6	23.0	25.1
		Pullovr, waistcoats etc of wool/fine animals hair, knitted or crocheted	611010.09	35/Rs 275 per piece-H	35 or Rs 275 per piece-H	35		13.6	19.6	23.0	25.1
		Jersey, pullovers, cardigans etc of cotton, not hand crocheted	611020.02	35/Rs 85 per piece-H	35 or Rs 85 per piece-H	35	8.4	13.6	19.6	23.0	25.1

Chapter Heading	4-Digit HS	Description	HS	TR01-02	Bound	Base	Like	ely Po	st-Ne	egotia	ition
	Heading	_	Code	(%)	Rate ¹	Rate ²	]	Rates	(%)	under	r
					(%)		alte	ernate	e Scer	nario	s of
					(, .,		B=0.	25.0.5	5.1.0.	1.5 ar	nd 2.0
		8-digit Level					B=0		B=1		B=2
		o-uigit Level					0.25	в_ 0.5	<b>D</b> -1	Б- 1.5	<b>D</b> -2
		Jersey, pullovers, cardigans etc, of synthetic	611030.02	35/Rs 110 per	35 or Rs 110	35		13.6	19.6		25.1
		fibres, except hand crocheted	011030.02	piece-H	per piece-H	33	0.4	15.0	19.0	23.0	23.1
	Babies' garments and clothing	Babies' garments & clothing accessories of	611110.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	accessories, knitted or crocheted	wool/fine animl hair, knitted or crocheted								L	
	,	Babies' garments, etc of synthetic fibres, other than hand crocheted	611130.02	35	UB	70	9.6	16.9	27.2	34.2	
		Babies' garments & clothing accessories of regenerated fibres (rayon etc), hand crocheted	611190.01	35	UB	70	9.6	16.9	27.2	34.2	
	Track suits, ski suits amd swimwear,	Track suits of cotton	611211.00	35	UB	70		16.9	27.2	34.2	39.2
	knitted or crocheted	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	Panty hose & tights of synthetic fibres	611512.00	35	35	35	8.4	13.6	19.6	23.0	25.1
	other hosiery, including stockings for	measuring per single yarn 67 decitex or more								<b> </b>	
	varicose veins and footwear without	Panty hose & tights of wool/fine animals hair	611519.01	35	35	35	8.4	13.6	19.6	23.0	
	applied soles, knitted or crocheted	Women's hosiery of cotton measuring < 67 decitex	611520.01	35	35	35		13.6	19.6	23.0	
		Women's hosiery of other fibres measuring < 67 decitex	611520.09	35	35	35		13.6	19.6	23.0	
		Women's other hosiery goods of wool/fine animals hair	611591.00	35	35	35	8.4	13.6	19.6	23.0	
		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 animal hair	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	TR01-02 (%)	Bound Rate ¹ (%)	Base Rate ²	Likely Post-Negoti Rates (%) under alternate Scenario B=0.25,0.5,1.0,1.5 a				der tios of	
							B=0.	25,0.5	<b>5,1.0,</b> 1	1.5 an	d 2.0	
		8-digit Level					B=	B=	B=1	B=	B=2	
		g					0.25			1.5		
	Other made up clothing accessories,	Shawls, scarves, mufflers, mantillas, veils etc	611710.01	35	UB	70		16.9	27.2	34.2	39.2	
	knitted or crocheted; knitted or	of cotton, hand-knitted/crocheted	011/10:01	55	05	10	2.0	10.7	27.2	01.2	57.2	
	crocheted parts of garments or of	Shawls, scarves, mufflers, mantillas, veils etc	611710.02	35	UB	70	9.6	16.9	27.2	34.2	39.2	
	clothing accessories	of cotton, not hand knittd/hand crocheted			-							
	ciotining accessories	Shawls, scarves, mufflers, mantillas, veils etc	611710.11	35	UB	70	9.6	16.9	27.2	34.2	39.2	
		of wool, hand knitted/hand crocheted										
		Shawls, scarves, mufflers, mantillas, veils etc	611710.12	35	UB	70	9.6	16.9	27.2	34.2	39.2	
		of wool, not hand knitted/hand crocheted										
		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	4-Digit HS	Description	HS	TR01-02	Bound	Base	Like	ely Po	ost-Ne	gotia	tion
	Heading	_	Code	(%)	Rate ¹	Rate ²	]	Rates	(%)1	under	r
					(%)		alte	ernat	e Scer	nario	sof
					(,,,,)				5,1.0,1		
		0 1 1 1 1							<u> </u>		
		8-digit Level					B=		B=1		B=2
							0.25			1.5	
		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	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including	Overcoats, Raincoats, Carcoats, Capes, Cloaks and Similar Articles of Wool/Fine Animal Hair	620111.00	35/Rs 385 per piece-H	35 or Rs 385 per piece-H	35	8.4	13.6	19.6	23.0	25.1
Apparel and Clothing	skijackets), wind-cjeaters. Womd- jackets and similar articles, other than	Raincoats, Handloom, of Cotton	620112.01	35/Rs 385 per piece-H	35 or Rs 385 per piece-H	35	8.4	13.6	19.6	23.0	25.1
Accessories not	those of heading No. 62.03	Other Articles of Cotn, Handloom	620112.09	35/Rs 385 per piece-H	35 or Rs 385 per piece-H	35	8.4	13.6	19.6	23.0	25.1
Knitted or Crocheted	iitted or ocheted	Raincoats, Millmade, of Cotton	620112.11	35/Rs 385 per piece-H	35 or Rs 385 per piece-H	35	8.4	13.6	19.6	23.0	25.1
crotnettu		Other Articles of Cotton, Millmade	620112.19	piece-H	35 or Rs 385 per piece-H	35		13.6	19.6	23.0	
		Raincoats, Handloom of Mn-Made Fibres	620113.01	35/Rs 320 per piece-H	40 or Rs 320 per piece-H	40	8.7	14.3	21.1	25.0	27.6
		Other Articles of Man-Made Fibres, Handloom	620113.09	35/Rs 320 per piece-H	40 or Rs 320 per piece-H	40	8.7	14.3	21.1	25.0	
		Raincoats, Millmade of Manmade Fibres	620113.11	35/Rs 320 per piece-H	40 or Rs 320 per piece-H	40	8.7	14.3	21.1	25.0	27.6
		Other Articles of Man-Made Fibres, Millmade	620113.19	35/Rs 320 per piece-H	40 or Rs 320 per piece-H	40	8.7	14.3	21.1	25.0	27.6
		Carcoats, Capes, Cloaks & Similar Articles of Slk	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
		Other Similar Articles of Wool/Fine Animal Hair	620191.00	piece-H	35 or Rs 220 per piece-H	35		13.6	19.6	23.0	
		Other Similar Articles Handlm, Handprntd of Cotton	620192.01	35/Rs 210 per piece-H	35 or Rs 210 per piece-H			13.6	19.6	23.0	
		Other Similar Ctn Articles Handlm, not Hand Prntd	620192.02	piece-H	35 or Rs 210 per piece-H	35		13.6	19.6	23.0	25.1
		Other Similar Ctn Articles Mlmde Hand Prntd	620192.11	piece-H	35 or Rs 210 per piece-H	35		13.6	19.6	23.0	25.1
		Other Similar Ctn Articles Mlmde not Hand Prntd	620192.12	piece-H	35 or Rs 210 per piece-H	35		13.6	19.6	23.0	25.1
		Other Similar Articles of Man-Made Fibres, Hand Printed	620193.01	piece-H	35 or Rs 180 per piece-H	35		13.6	19.6	23.0	25.1
		Other Similar Articles of Man-Made Fibres, other than Hand Printed	620193.02	35/Rs 180 per piece-H	35 or Rs 180 per piece-H	35	8.4	13.6	19.6	23.0	25.1

Chapter Heading	4-Digit HS Heading	Description	HS Code	(%) Rate ¹ Rate ² Rates (%						t-Negotiation %) under Scenarios of			
							B=0.2	25,0.5	5,1.0,1	1 <b>.5</b> an	d 2.0		
		8-digit Level					<b>B</b> =	<b>B</b> =	B=1	<b>B</b> =	B=2		
							0.25	0.5		1.5	1		
		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. Womd- jackets and similar articles, other than	Coats of Wool or Fine Animal Hair	620211.01	35/Rs 385 per piece-H	35 or Rs 385 per piece-H	35	8.4	13.6	19.6	23.0	25.1		
		Capes, Cloaks and Similar Articles of Wool or Fine Animal Hair	620211.09	35/Rs 385 per piece-H	35 or Rs 385 per piece-H	35	8.4	13.6	19.6	23.0	25.1		
	those of heading No. 62.04	Coat etc of Cotton,Handloom,other than Hand Printed and Hand Embroidered	620212.01	35/Rs 210 per piece-H	35 or Rs 210 per piece-H	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	35/Rs 210 per piece-H	35 or Rs 210 per piece-H	35	8.4	13.6	19.6	23.0	25.1		
		Coats etc of Cotton other than Hand Printed but Hand Embroidered	620212.11	35/Rs 210 per piece-H	35 or Rs 210 per piece-H	35	8.4	13.6	19.6	23.0	25.1		
		Coats etc of Cotn,Hand Prntd & Hand Embrdrd	620212.12	35/Rs 210 per piece-H	35 or Rs 210 per piece-H	35	8.4	13.6	19.6	23.0	25.1		
		Coats etc of Cotn, Hand Prntd not Hand Embrdrd	620212.13	35/Rs 210 per piece-H	35 or Rs 210 per piece-H	35	8.4	13.6	19.6	23.0	25.1		
		Other Coats etc of Cotton	620212.19	35/Rs 210 per piece-H	35 or Rs 210 per piece-H	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	35/Rs 385 per piece-H	35 or Rs 385 per piece-H	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	35/Rs 385 per piece-H	35 or Rs 385 per piece-H	35	8.4	13.6	19.6	23.0	25.1		
		Coats etc of Man Made Fibres, Hand Printed and Hand Embroidered	620213.03	35/Rs 385 per piece-H	35 or Rs 385 per piece-H	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	35/Rs 385 per piece-H	35 or Rs 385 per piece-H	35	8.4	13.6	19.6	23.0	25.1		
		Other Coats etc of Man Made Fibres	620213.09	35/Rs 385 per piece-H	35 or Rs 385 per piece-H	35	8.4	13.6	19.6	23.0	25.1		
		Coats of Silk	620219.01	35	UB	70		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 Wind & Ski-Jackets, Wind Cheaters	620219.09 620291.01	35 35/Rs 220 per	UB 35 or Rs 220	70 35	9.6 8.4	16.9 13.6	27.2	34.2 23.0	39.2 25.1		
				piece-H	per piece-H								
		Other Similar Garments	620291.09	35/Rs 220 per piece-H	35 or Rs 220 per piece-H	35	8.4	13.6	19.6	23.0	25.1		
		Wind & Ski Jackets, Wind Cheaters	620292.02	35/Rs 160 per piece-H	35 or Rs 160 per piece-H	35	8.4	13.6	19.6	23.0	25.1		

Chapter Heading	4-Digit HS	Description	HS	TR01-02	Bound	Base	Like	ely Po	st-Ne	egotia	tion
	Heading	_	Code	(%)	Rate ¹	Rate ²	]	Rates	(%)	unde	r
					(%)		alte	ernat	e Scei	nario	s of
							B=0.	25.0.4	5.1.0.1	1.5 ar	nd 2.0
		8-digit Level					B=		<u> </u>		B=2
		o-uigh Dever					0.25	0.5	D-1	1.5	<b>D</b> -2
		Others than Hand Printed and Hand	620292.09	35/Rs 160 per	35 or Rs 160	35	8.4	13.6	19.6	23.0	25.1
		Embriodered		piece-H	per piece-H						
		Wind & Ski-Jackets, Wind Cheaters	620293.02		35 or Rs 220	35	8.4	13.6	19.6	23.0	25.1
		Others Hand Printed and Hand Embroidered	620293.09	piece-H 35/Rs 220 per	per piece-H 35 or Rs 220	35	8.4	13.6	19.6	23.0	25.1
		ould's hand I finded and finand Emotoreered	0202/3.0/	piece-H	per piece-H	55	0.4	15.0	17.0	25.0	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		UB	70		16.9	27.2	34.2	39.2
	Men's or boys' suits, ensembles, jackets,	Suits of Wool or Fine Animal Hair	620311.00	35/Rs 1100 per piece-H	35 or Rs 1100 per piece-H	35	8.4	13.6	19.6	23.0	25.1
	blazers, trousers, bib and brace overalls, breeches and shorts (other than	Suits of Synthetic Fibres	620312.00		40 or Rs 720	40	8.7	14.3	21.1	25.0	27.6
	swimwear)	-		piece-H	per piece-H						
	·	Suits of Cotton, Handloom	620319.01	35/Rs 1110	40 or Rs 1110	40	8.7	14.3	21.1	25.0	27.6
		Suits of Cotton,Millmade	620319.02	per piece-H 35/Rs 1110	per piece-H 40 or Rs 1110	40	8.7	14.3	21.1	25.0	27.6
		Suits of Cotton, Willingde	020517.02	per piece-H	per piece-H	40	0.7	14.5	21.1	25.0	27.0
		Suits of Silk	620319.11	35/Rs 1110	40 or Rs 1110	40	8.7	14.3	21.1	25.0	27.6
		Suits of Other Textile Fibres	620319.29	per piece-H 35/Rs 1110	per piece-H 40 or Rs 1110	40	8.7	14.3	21.1	25.0	27.6
		Suits of Other Textile Fibres	620319.29	per piece-H	per piece-H	40	8.7	14.5	21.1	25.0	27.0
		Ensembles of Wool of Fine Animal Hair	620321.00		40 or Rs 145	40	8.7	14.3	21.1	25.0	27.6
			(20222.00	piece-H	per piece-H	10					27.6
		Ensembles of Cotton	620322.00	35/Rs 145 per piece-H	40 or Rs 145 per piece-H	40	8.7	14.3	21.1	25.0	27.6
		Ensembles of Synthetic Fibres	620323.00		40 or Rs 145	40	8.7	14.3	21.1	25.0	27.6
		-		piece-H	per piece-H						
		Ensembles of Other Textile Materials	620329.00		40 or Rs 145	40	8.7	14.3	21.1	25.0	27.6
		Jackets & Blazers of Wool/Fine Animals Hair	620331.00	piece-H 35/Rs 815 per	per piece-H 35 or Rs 815	35	8.4	13.6	19.6	23.0	25.1
				piece-H	per piece-H						
		Cotn Jackts & Blzrs, Handloom, Hand Prntd	620332.01	35/Rs 440 per	35 or Rs 440	35	8.4	13.6	19.6	23.0	25.1
		Cottn Jackts & Blzrs, Millmade, Hand Prntd	620332.02	piece-H 35/Rs 440 per	per piece-H 35 or Rs 440	35	8.4	13.6	19.6	23.0	25.1
		Couri jackts & Bizrs, willimade, riand Prntd	020552.02	55/Ks 440 per piece-H	per piece-H	35	8.4	15.0	19.6	25.0	25.1
		Cottn Jackts & Blzrs, Handloom not Hand	620332.11	35/Rs 440 per	35 or Rs 440	35	8.4	13.6	19.6	23.0	25.1
		Prntd		piece-H	per piece-H						

Chapter Heading	4-Digit HS	Description	HS	TR01-02	Bound	Base	Like	ely Po	ost-Ne	gotia	tion
	Heading	-	Code	(%)	Rate ¹	Rate ²	1	Rates	(%)1	under	r i
	5			(,,,)	(%)				e Scer		
					(70)						
							B=0.	25,0.5	5,1.0,1	1.5 an	d 2.0
		8-digit Level					B=	B=	B=1	B=	B=2
		8					0.25	0.5		1.5	
		Cotn Jckts & Blzrs, Millmade not Hand Prntd	620332.12	35/Rs 440 per	35 or Rs 440	35		13.6	19.6	23.0	25.1
		Cour Perio de Diais, riminado not Frand Frind	020002.12	piece-H	per piece-H	55	0.1	10.0	17.0	20.0	20.1
		Jackets & Blazers of Syn Fibrs Hand Printd	620333.01	35/Rs 320 per	40 or Rs 320	40	8.7	14.3	21.1	25.0	27.6
				piece-H	per piece-H						
		Jackets & Blazers of Syn Fibr not Hand Prntd	620333.02	35/Rs 320 per	40 or Rs 320	40	8.7	14.3	21.1	25.0	27.6
				piece-H	per piece-H						
		Jackets & Blazers of Silk	620339.01	35/Rs 755 per	35 or Rs 755	35	8.4	13.6	19.6	23.0	25.1
				piece-H	per piece-H						
		Jackets & Blazers of Other Fibres	620339.09	35/Rs 755 per	35 or Rs 755	35	8.4	13.6	19.6	23.0	25.1
				piece-H	per piece-H						
		Trousers, Bib & Brace Overalls Breeches &	620341.00	35/Rs 285 per	35 or Rs 285	35	8.4	13.6	19.6	23.0	25.1
		Shorts of Wool/Fine Animals		piece-H	per piece-H						
		Hair,Men'S/Boys'	(2002.12.01	25.0.425				10.6	10.4		25.4
		Trousers etc of Cotton, Handloom	620342.01	35/Rs 135 per	35 or Rs 135	35	8.4	13.6	19.6	23.0	25.1
			620342.02	piece-H 35/Rs 135 per	per piece-H	25	0.4	12.6	10.6	23.0	05.1
		Trousers etc of Cotton,Millmade	620342.02	55/Ks 155 per piece-H	35 or Rs 135 per piece-H	35	8.4	13.6	19.6	23.0	25.1
		Trousers,Bib & Brace,Overalls,Breeches &	620343.00	35/Rs 110 per	35 or Rs 110	35	8.4	13.6	19.6	23.0	25.1
		Shorts of Synthetic Fibrs, Men'S or Boys'	020343.00	piece-H	per piece-H	35	0.4	15.0	19.0	25.0	23.1
		Trousers.Breeches and Like of Silk	620349.01	35/Rs 110 per	40 or Rs 110	40	8.7	14.3	21.1	25.0	27.6
		Trousers, Directiles and Ence of Sink	020547.01	piece-H	per piece-H	40	0.7	14.5	21.1	25.0	27.0
		Trousers, Breeches & Like of Other Fibres	620349.09	35/Rs 110 per	40 or Rs 110	40	8.7	14.3	21.1	25.0	27.6
				piece-H	per piece-H						
	Women's or girls' suits, ensembles,	Suits of Wool or Fine Animal Hair	620411.00	35/Rs 550 per	40 or Rs 550	40	8.7	14.3	21.1	25.0	27.6
	jackets, blazers, trousers, bib and brace			piece-H	per piece-H						1
	overalls, breeches and shorts (other than	Suits of Cotton, Handloom, Hand Prntd &	620412.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
	swimwear)	Hand Embroidered									
		Suits of Cotton, Hand Prntd, other than Hand	620412.02	35	UB	70	9.6	16.9	27.2	34.2	39.2
		Embroidered									
		Suits of Ctn not Hand Prntd but Hand	620412.03	35	UB	70	9.6	16.9	27.2	34.2	39.2
		Embroidrd									
		Suits, of Cotton, Handloom, other than Hand	620412.11	35	UB	70	9.6	16.9	27.2	34.2	39.2
		Prnted and Hand Embroidered Suits of Cotton Millmade.other than Hand	620412.12	35	UB	70	9.6	16.9	27.2	34.2	39.2
		Printed and Hand Embroidered	020412.12	35	UB	/0	9.6	10.9	21.2	34.2	39.2
		Suits other than Hand Prntd & Hand	620413.01	35/Rs 550 per	40 or Rs 550	40	8.7	14.3	21.1	25.0	27.6
		Embroidredof Synthetic Fibres	020415.01	35/Ks 550 per piece-H	40 or Ks 550 per piece-H	40	0.7	14.5	21.1	25.0	27.6
		Suits.Hand Embroidered other than Hand	620413.02	35/Rs 550 per	40 or Rs 550	40	8.7	14.3	21.1	25.0	27.6
		Prntd of Synthetic Fbres	020715.02	piece-H	per piece-H	40	0.7	14.5	21.1	25.0	27.0
				F	F. 1.10 11						

Chapter Heading	4-Digit HS	Description	HS	TR01-02	Bound	Base	Like	ely Po	ost-Ne	egotia	tion
	Heading		Code	(%)	Rate ¹	Rate ²	]	Rates	(%)	unde	r
					(%)		alte	ernate	e Scer	nario	s of
					(, .,						nd 2.0
		8-digit Level					B=0		B=1		B=2
		o-uigit Level					0.25	D- 0.5	D-1	Б- 1.5	<b>D</b> -2
		Suits.Hand Prntd & Hand Embridered of	620413.03	35/Rs 550 per	40 or Rs 550	40		14.3	21.1	25.0	27.6
		Synthetic Fibres	020413.03	piece-H	per piece-H	40	0.7	14.5	21.1	25.0	27.0
		Suits, Hand Prntd other than Hand	620413.04		40 or Rs 550	40	8.7	14.3	21.1	25.0	27.6
		Embroidered of Synthetic Fibres	020113.01	piece-H	per piece-H	10	0.7	1	21.1	20.0	27.0
		Suits of Silk excl. Sequinned/Beaded with	620419.01	35/Rs 500 per	40 or Rs 500	40	8.7	14.3	21.1	25.0	27.6
		*		piece-H	per piece-H						
		Suits of Silk, Others	620419.02		40 or Rs 500	40	8.7	14.3	21.1	25.0	27.6
				piece-H	per piece-H						
		Suits of All Other Fibres	620419.09	piece-H	40 or Rs 500 per piece-H	40		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 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
		Blouses Combind with Skirts, Trousers/Shortsmillmade, other than Handprntd & Hand Embroidrd	620422.12		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
		Costumes Excpt Hand Prntd & Hand Embroideredof Synthetic Fibres	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 Synthetic Fibres	620423.03	35	UB	70	9.6	16.9	27.2	34.2	39.2
		Costumes, Hand Prntd Excpt Hand Embroidered of Synthetic Fibres	620423.04	35	UB	70		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		16.9	27.2	34.2	39.2
		Costumes of All Other Fibres	620429.09		UB	70		16.9	27.2	34.2	39.2
LL				55	05	,,,					

Chapter Heading	4-Digit HS	Description	HS	TR01-02	Bound	Base		•	ost-Ne	0	
	Heading		Code	(%)	Rate ¹	Rate ²	]	Rates	(%) 1	ınder	
					(%)		alte	ernate	e Scer	arios	sof
					(, .,				5,1.0,1		
		8-digit Level					B=	Ř=	B=1	R=	B=2
		o uigit Eever					0.25	0.5	<b>D</b> =1	1.5	
		Other Ensembles of Other Textile Materials	620429.19	35	UB	70		16.9	27.2	34.2	39.2
				35/Rs 370 per	40 or Rs 370						
		Jackets of Wool or Fine Animal Hair	620431.00	55/Ks 5/0 per piece-H	40 or Ks 370 per piece-H	40	8.7	14.3	21.1	25.0	27.6
		Jackets, Handloom, other than Hand Printed	620432.01	35/Rs 650 per	35 or Rs 650	35	8.4	13.6	19.6	23.0	25.1
		and Hand Embroidered of Cotton	020452.01	piece-H	per piece-H	55	0.4	15.0	17.0	25.0	2.5.1
		Jackets, other than Hand Printed and Hand	620432.02	35/Rs 650 per	35 or Rs 650	35	8.4	13.6	19.6	23.0	25.1
		Embroidered of Cotton, Millmade		piece-H	per piece-H						
		Jackets, other than Hand Printed but Hand	620432.03	35/Rs 650 per	35 or Rs 650	35	8.4	13.6	19.6	23.0	25.1
		Embroidered of Cotton		piece-H	per piece-H						ı — – –
		Cotn Jackets, Hand Prntd & Hand Embrdered	620432.04	35/Rs 650 per	35 or Rs 650	35	8.4	13.6	19.6	23.0	25.1
			(20.122.05	piece-H	per piece-H	25	0.4	12.6	10.6	22.0	05.1
		Cotn Jackets, Hand Prntd not Hand Embrdered	620432.05	35/Rs 650 per piece-H	35 or Rs 650 per piece-H	35	8.4	13.6	19.6	23.0	25.1
		Jackets,other than Hand Prntd & Hand	620433.01	35/Rs 390 per	35 or Rs 390	35	8.4	13.6	19.6	23.0	25.1
		Embrodredof Synthetic Fibres	020455.01	piece-H	per piece-H	55	0.4	15.0	19.0	23.0	25.1
		Jackets, Excpt Hand Prntd but Hand Embroidrd	620433.02	35/Rs 390 per	35 or Rs 390	35	8.4	13.6	19.6	23.0	25.1
		of Synthetic Fibres		piece-H	per piece-H						
		Jackets, Hand Printed and Hand Embroidered	620433.03	35/Rs 390 per	35 or Rs 390	35	8.4	13.6	19.6	23.0	25.1
		of Synthetic Fibres		piece-H	per piece-H						
		Jackets, Hand Printed Excpt Hand	620433.04	35/Rs 390 per	35 or Rs 390	35	8.4	13.6	19.6	23.0	25.1
		Embroidered of Synthetic Fibres		piece-H	per piece-H						
		Jackets and Blazers of Silk Sequinned or	620439.01	35/Rs 350 per	35 or Rs 350	35	8.4	13.6	19.6	23.0	25.1
		Beaded With Chattons/Embroidered	620439.02	piece-H	per piece-H	25	8.4	13.6	10 <	23.0	25.1
		Jackets & Blazers of Silk , Others	620439.02	35/Rs 350 per piece-H	35 or Rs 350 per piece-H	35	8.4	15.6	19.6	25.0	25.1
		Jackets of All other Fibres	620439.09	35/Rs 350 per	35 or Rs 350	35	8.4	13.6	19.6	23.0	25.1
		success of the other troles	020439.09	piece-H	per piece-H	55	0.4	15.0	19.0	23.0	2.5.1
		House Coats and Like Dresses of Wool	620441.01	35/Rs 145 per	35 or Rs 145	35	8.4	13.6	19.6	23.0	25.1
				piece-H	per piece-H						1
		Blazers of Wool & Fine Animal Hair	620441.02	35/Rs 145 per	35 or Rs 145	35	8.4	13.6	19.6	23.0	25.1
				piece-H	per piece-H						
		Other Dresses incl. Uniform Dress	620441.09	35/Rs 145 per	35 or Rs 145	35	8.4	13.6	19.6	23.0	25.1
				piece-H	per piece-H						
		Cotton House Coats and Like	620442.01	35/Rs 116 per	35 or Rs 116	35	8.4	13.6	19.6	23.0	25.1
		Dresses, Handlmother than Hand Printed & Hand Embroidered		piece-H	per piece-H						1
		rianu Emoroidered	1	1			I				

Chapter Heading	4-Digit HS	Description	HS	TR01-02	Bound	Base			st-Ne		
	Heading		Code	(%)	Rate ¹	Rate ²			(%) ı		
					(%)		alte	ernate	e Scen	arios	s of
							B=0.	25,0.5	5,1.0,1	.5 an	d 2.0
		8-digit Level					B=		B=1		B=2
		o-uigit Level					0.25	0.5	<b>D</b> -1	1.5	<b>D</b> -2
		Other Dresses of Cottn incl. Uniform Dress	620442.09	35/Rs 116 per	35 or Rs 116	35	8.4	13.6	19.6	23.0	25.1
		Handloom other than Hand Prntd & Hand Embroidered		piece-H	per piece-H						
		Cotn House Coats & Like	620442.11		35 or Rs 116	35	8.4	13.6	19.6	23.0	25.1
		Dresses,Mlmde,otherthan Hand Printed and Hand Embroidered		piece-H	per piece-H						
		Other Dresses of Cottn Inc Unifrm Dress,	620442.19		35 or Rs 116	35	8.4	13.6	19.6	23.0	25.1
		Mlmade other than Hand Printed & Hand Embroidered		piece-H	per piece-H						
		Drss,other than Hand Prntd but Hand	620442.21	35/Rs 116 per	35 or Rs 116	35	8.4	13.6	19.6	23.0	25.1
		Embroidered of Cotton	620442.22	piece-H	per piece-H			10.6	10.4	22.0	25.4
		Cotn Dresses, Hand Prntd & Hand Embridered	620442.22	35/Rs 116 per piece-H	35 or Rs 116 per piece-H	35	8.4	13.6	19.6	23.0	25.1
		Cotn Dresses.Hand Prntd not Hand	620442.23	35/Rs 116 per	35 or Rs 116	35	8.4	13.6	19.6	23.0	25.1
		Embroidered	020442.25	piece-H	per piece-H	55	0.4	15.0	17.0	25.0	23.1
		Blazers of Cotton	620442.31	35/Rs 116 per	35 or Rs 116	35	8.4	13.6	19.6	23.0	25.1
				piece-H	per piece-H						
		House Coats and Like Dresses, other than	620443.01	35/Rs 145 per	35 or Rs 145	35	8.4	13.6	19.6	23.0	25.1
		Hand Printed and Hand Embroidered		piece-H	per piece-H						
		Dresses incl. Uniform Dress, n.e.s. other than	620443.09	35/Rs 145 per	35 or Rs 145	35	8.4	13.6	19.6	23.0	25.1
		Hand Printed & Hand Embroiered Dresses Excpt Hand Prntd but Hand	620443.11	piece-H 35/Rs 145 per	per piece-H 35 or Rs 145	35	8.4	13.6	19.6	23.0	25.1
		Embroidrd of Synthetic Fibres	620445.11	55/Ks 145 per piece-H	55 or Ks 145 per piece-H	35	8.4	13.6	19.6	23.0	25.1
		Dresses, Hand Printed & Hand Embroidered of	620443.12	35/Rs 145 per	35 or Rs 145	35	8.4	13.6	19.6	23.0	25.1
		Synthetic Fibres	020110.12	piece-H	per piece-H	55	0.1	10.0	17.0	20.0	20.1
		Dresses, Hand Printed Excpt Hand	620443.13	35/Rs 145 per	35 or Rs 145	35	8.4	13.6	19.6	23.0	25.1
		Embroideredof Synthetic Fibres		piece-H	per piece-H						
		Blazers of Synthetic Fibres	620443.21	35/Rs 145 per	35 or Rs 145	35	8.4	13.6	19.6	23.0	25.1
			(2011100	piece-H	per piece-H			10.6	10.4	22.0	25.4
		Dresses of Artificial Fibres	620444.00	35/Rs 145 per piece-H	35 or Rs 145 per piece-H	35	8.4	13.6	19.6	23.0	25.1
		House Coats and Like Dresses of Silk	620449.01	35/Rs 145 per	35 or Rs 145	35	8.4	13.6	19.6	23.0	25.1
		Sequinned/Beaded With Chattons/Embroidered	020449.01	piece-H	per piece-H	55	0.4	15.0	19.0	25.0	25.1
		House Coats & Like Dresses of Silk excl.	620449.02		35 or Rs 145	35	8.4	13.6	19.6	23.0	25.1
		Sequinned/Beaded with Chattons/Embroidered		piece-H	per piece-H						
		Dresses incl. Uniform Dress, of Silk	620449.09		35 or Rs 145	35	8.4	13.6	19.6	23.0	25.1
				piece-H	per piece-H						
		Dresses of Other Fibres	620449.19		35 or Rs 145	35	8.4	13.6	19.6	23.0	25.1
	1		I	piece-H	per piece-H						

Chapter Heading	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹ (%)	Base Rate ²	]	Rates	ost-Ne (%) e Scei	unde	r
					(70)				e Scel 5,1.0,1		
		8-digit Level					B=	B=	B=1	B=	B=2
		0					0.25	0.5		1.5	
		Skrts & Dvded Skrts of Wool/Fine Animals Hair	620451.00	35/Rs 485 per piece-H	35 or Rs 485 per piece-H	35		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		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		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		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		16.9	27.2	34.2	39.2
		Skirts & Divided Skirts of Silk-Sequinned Beaded With Chattons/Embroidered	620459.05		UB	70		16.9	27.2	34.2	39.2
		Skirts and Divided Skirts of Other Fibres Trsrs,Slcks & Shrts of Wool/Fne Animl Hair	620459.19 620461.01	35 35/Rs 285 per	UB 40 or Rs 285	70 40		16.9 14.3	27.2 21.1	34.2 25.0	39.2 27.6
		Other Similar Garments of Wool/Fine Animl	620461.09	piece-H 35/Rs 285 per	per piece-H 40 or Rs 285	40	8.7	14.3	21.1	25.0	27.6
		Hair Trousers, Slacks, Shorts, Handloom, other than	620462.01	piece-H 35/Rs 135 per	per piece-H 35 or Rs 135	35		13.6	19.6	23.0	25.1
		Hand Printed and Hand Embroidered		piece-H	per piece-H	55	0.1	10.0	17.0	2010	20.1

	Chapter Heading	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹	Base Rate ²		•	st-Ne (%)ι	0	
				coue	(70)	(%)		alte	ernate	e Scen 5,1.0,1	arios	s of
			8-digit Level					<b>B</b> =		B=1		B=2
								0.25	0.5		1.5	
			Other Similar Garments, Handloom, other	620462.09	35/Rs 135 per	35 or Rs 135	35	8.4	13.6	19.6	23.0	25.1
			thanhand Printed and Hand Embroidered		piece-H	per piece-H						
			Trousers, Slacks, Shorts, Millmade, other than	620462.11	35/Rs 135 per	35 or Rs 135	35	8.4	13.6	19.6	23.0	25.1
			Hand Printed and Hand Embroidered Other Similar Garments, Millmade.other than	620462.19	piece-H	per piece-H 35 or Rs 135	35	0.4	12.6	10.6	23.0	25.1
			Hand Printed and Hand Embroidered	620462.19	35/Rs 135 per		35	8.4	13.6	19.6	23.0	25.1
			Trousers, Slacks, Shorts, Powerloom, other than	620462.21	piece-H 35/Rs 135 per	per piece-H 35 or Rs 135	35	8.4	13.6	19.6	23.0	25.1
			Hand Printed and Hand Embroidered	620462.21	55/KS 155 per piece-H	per piece-H	35	8.4	15.0	19.0	25.0	25.1
			Other Similar Garments.Powerloom.other than	620462.29	35/Rs 135 per	35 or Rs 135	35	8.4	13.6	19.6	23.0	25.1
			Hand Printed and Hand Embroidered	620462.29	55/Ks 155 per piece-H	per piece-H	35	8.4	15.0	19.0	25.0	25.1
			Trousers.Bib.Shorts.etc other than Hand	620462.31	35/Rs 135 per	35 or Rs 135	35	8.4	13.6	19.6	23.0	25.1
			Printed but Hand Embroidered	020402.51	piece-H	per piece-H	55	0.4	15.0	19.0	25.0	23.1
			Trousers, Bib, Shorts etc, Hand Printed and	620462.32		35 or Rs 135	35	8.4	13.6	19.6	23.0	25.1
L			Hand Embroidered	020402.52	piece-H	per piece-H	55	0.4	15.0	17.0	25.0	25.1
1			Trousers.Bib.Shorts.etc Hand Printed other	620462.33	35/Rs 135 per	35 or Rs 135	35	8.4	13.6	19.6	23.0	25.1
			than Hand Embroidered of Cotn		piece-H	per piece-H						
			Trousers, Bib and Brace Overalls, Breeches &	620463.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
			Shorts Excpt Hand Prntd & Hand Embroidrd									
			Trousers, Bib and Brace Overalls, Breeches &	620463.02	35	UB	70	9.6	16.9	27.2	34.2	39.2
			Shorts, Excpt Hand Prnted but Hand Embroidrd			-						
			Trousers, Bib and Brace Overalls, Breeches &	620463.03	35	UB	70	9.6	16.9	27.2	34.2	39.2
			Shorts Hand Prntd and Hand Embroidered									
			Trousers, Bib and Brace Overalls, Breeches &	620463.04	35	UB	70	9.6	16.9	27.2	34.2	39.2
			Shorts, Hand Pnrtd Excpt Hand Embroidered									
			Trousers Bib etc of Slk Seqnd/Bded/Embrdrd	620469.01	35/Rs 135 per	35 or Rs 135	35	8.4	13.6	19.6	23.0	25.1
					piece-H	per piece-H						
			Trousers Bib & Brace Overalls Breeches &	620469.02	35/Rs 135 per	35 or Rs 135	35	8.4	13.6	19.6	23.0	25.1
			Shorts of Slk excl. Slk-Seqnd/Bded/Embrdrd		piece-H	per piece-H						
			Trousers, Bib etc of Other Fibres	620469.09	35/Rs 135 per	35 or Rs 135	35	8.4	13.6	19.6	23.0	25.1
				(20510.00	piece-H	per piece-H	10	0.5			25.0	
		Men's or boys' shirts	Men's/Boy's Shirts of Wool/Fine Animals Hair	620510.00	35/Rs 200 per piece-H	40 or Rs 200	40	8.7	14.3	21.1	25.0	27.6
			Cotn Dress Shirts, Handlm, not Hand Printed	620520.01	35/Rs 85 per	per piece-H 40 or Rs 85	40	07	14.3	21.1	25.0	27.6
			Cour Dress Shirts, Handim, not Hand Printed	020520.01	piece-H	per piece-H	40	8.7	14.5	21.1	25.0	27.0
			Cotn Dress Shirts, Milmde, not Hand Printed	620520.02	35/Rs 85 per	40 or Rs 85	40	8.7	14.3	21.1	25.0	27.6
			Cour Dress Sinns, Millinde, not Hand Ffinted	020520.02	piece-H	per piece-H	40	0.7	14.5	21.1	25.0	27.0
			Cotn Sports Shirts, Handlm, not Hand Prntd	620520.03	35/Rs 85 per	40 or Rs 85	40	8.7	14.3	21.1	25.0	27.6
	1		Com Sports Shirts, Handini, not Halld Flild	020520.05	piece-H	per piece-H	40	0.7	14.5	21.1	25.0	27.0

Chapter Heading	4-Digit HS Heading	Description	HS Code	TR01-02	Bound Rate ¹	Base Rate ²			ost-Ne		
	neaung		Code	(%)		Kate-			:(%) 1 G		
					(%)				e Scei		
							B=0.	25,0.5	5,1.0,1	l.5 an	nd 2.0
		8-digit Level					B=	B=	B=1	B=	B=2
		8					0.25	0.5		1.5	
		Cotn Sports Shirts, Mlmade not Hand Pnrited	620520.04	35/Rs 85 per	40 or Rs 85	40		14.3	21.1	25.0	27.6
		* .		piece-H	per piece-H						
		Cotn T.Shirts, Handloom, Not Hand Printed	620520.05	35/Rs 85 per	40 or Rs 85	40	8.7	14.3	21.1	25.0	27.6
			<00.000 0 C	piece-H	per piece-H	10				25.0	27.6
		Cotn T,Shirts,Handloom,Hand Printed	620520.06	35/Rs 85 per piece-H	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	35/Rs 85 per	40 or Rs 85	40	8.7	14.3	21.1	25.0	27.6
		com ribinto, minado, tot riand rimed	020020.07	piece-H	per piece-H	10	0.7	1.1.5	21.1	20.0	27.0
		Cotn T.Shirts, Millmade, Hand Printed	620520.08	35/Rs 85 per	40 or Rs 85	40	8.7	14.3	21.1	25.0	27.6
				piece-H	per piece-H						
		Cotn Work Shirts, Handlm, Not Hand Prntd	620520.11	35/Rs 85 per	40 or Rs 85	40	8.7	14.3	21.1	25.0	27.6
		Cotn Work Shirts, Mlmade, Not Hand Prnted	620520.12	piece-H 35/Rs 85 per	per piece-H 40 or Rs 85	40	8.7	14.3	21.1	25.0	27.6
		Colli work Shirts, winnade, ivot Hand I fried	020520.12	piece-H	per piece-H	40	0.7	14.5	21.1	25.0	27.0
		Cotn Kurtas, Handlm, not Hand Printed	620520.13	35/Rs 85 per	40 or Rs 85	40	8.7	14.3	21.1	25.0	27.6
				piece-H	per piece-H						
		Coton Kurtas, Millmade, Not Hand Printed	620520.14	35/Rs 85 per	40 or Rs 85	40	8.7	14.3	21.1	25.0	27.6
		Other Cotn Shrts, Inc Krtas, Handlm, Hand	620520.15	piece-H 35/Rs 85 per	per piece-H 40 or Rs 85	40	8.7	14.3	21.1	25.0	27.6
		Prntd	620520.15	piece-H	per piece-H	40	8.7	14.5	21.1	25.0	27.0
		Other Cotn Shrts, Inc Kurtas, Mlmde Hand	620520.16	35/Rs 85 per	40 or Rs 85	40	8.7	14.3	21.1	25.0	27.6
		Prntd		piece-H	per piece-H						
		Shirts, Hand Printed of Manmade Fibres	620530.01	35/Rs 120 per	40 or Rs 120	40	8.7	14.3	21.1	25.0	27.6
		Shirts,Not Hand Prntd of Manmade Fibres	620530.02	piece-H 35/Rs 120 per	per piece-H 40 or Rs 120	40	8.7	14.3	21.1	25.0	27.6
		Shirts, Not Hand Prind of Manifiade Fibres	620550.02	piece-H	40 or Ks 120 per piece-H	40	8.7	14.5	21.1	25.0	27.0
		Shirts of Silk, Hand Printed	620590.01	35/Rs 95 per	40 or Rs 95	40	8.7	14.3	21.1	25.0	27.6
				piece-H	per piece-H						
		Shirts of Silk, other than Hand Printed	620590.02	35/Rs 95 per	40 or Rs 95	40	8.7	14.3	21.1	25.0	27.6
			(20500.10	piece-H	per piece-H	10	0.7	14.2	21.1	25.0	27.6
		Shirts of Other Fibres	620590.19	35/Rs 95 per piece-H	40 or Rs 95 per piece-H	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	Blouses, 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	620610.03	35	UB	70		16.9	27.2	34.2	39.2
		With Chattons & Embroidered			_						
		Others	620610.09	35	UB	70	9.6	16.9	27.2	34.2	39.2

Chapter Heading	4-Digit HS	Description	HS	TR01-02	Bound	Base		ely Po		0	
	Heading		Code	(%)	Rate ¹	Rate ²		Rates	· /		
					(%)		alte	ernate	e Scei	narios	s of
							B=0.	25,0.5	5,1.0,1	l.5 an	nd 2.0
		8-digit Level					B=	B=	B=1	B=	B=2
		o uigit Eever					0.25	0.5	<b>D</b> -1	1.5	<b>D</b> - <b>-</b>
		Women's or Girls' Blouses.Shirts & Shirt	620620.00	35/Rs 135 per	40 or Rs 135	40	8.7	14.3	21.1	25.0	27.6
		Blouses of Wool/Fine Animal Hair	020020.00	piece-H	per piece-H	40	0.7	14.5	21.1	25.0	27.0
		Blouses of Wool/The Thinhai Han Blouses.Handloom other than Hand Printed	620630.01	35/Rs 95 per	35 or Rs 95	35	8.4	13.6	19.6	23.0	25.1
		and Hand Embroidered of Cotton	020050.01	piece-H	per piece-H	55	0.1	15.0	17.0	20.0	20.1
		Blouses etc, Millmade, other than Hand Printed	620630.02	35/Rs 95 per	35 or Rs 95	35	8.4	13.6	19.6	23.0	25.1
		and Hand Embroidered of Cotton		piece-H	per piece-H						
		Cotton Dress Shirts, Handloom not Hand Prntd	620630.11	35/Rs 95 per	35 or Rs 95	35	8.4	13.6	19.6	23.0	25.1
				piece-H	per piece-H						
		Other Shirts etc of Cotton Handloom, other	620630.19	35/Rs 95 per	35 or Rs 95	35	8.4	13.6	19.6	23.0	25.1
		than Hand Printed	(20,000,01	piece-H	per piece-H			10.6	10.4		25.4
		Cotn Dress Shirts, Millmade, not Hand Prntd	620630.21	35/Rs 95 per piece-H	35 or Rs 95 per piece-H	35	8.4	13.6	19.6	23.0	25.1
		Other Shirts etc of Cotton Millmade, other	620630.29	35/Rs 95 per	35 or Rs 95	35	8.4	13.6	19.6	23.0	25.1
		than Hand Printed	020030.29	piece-H	per piece-H	55	0.4	15.0	19.0	25.0	2.5.1
		Blouses etc other than Hand Printed but Hand	620630.31	35/Rs 95 per	35 or Rs 95	35	8.4	13.6	19.6	23.0	25.1
		Embroidered of Cotton		piece-H	per piece-H						
		Blouses etc, Hand Printed & Hand Embroidrd	620630.32	35/Rs 95 per	35 or Rs 95	35	8.4	13.6	19.6	23.0	25.1
		of Cotton		piece-H	per piece-H						
		Blouse etc, Handprntd, not Hand Embrdrd of	620630.33	35/Rs 95 per	35 or Rs 95	35	8.4	13.6	19.6	23.0	25.1
		Cotn		piece-H	per piece-H						
		Blouses etc,Excpt Hand Prntd & Hand	620640.01	35/Rs 120 per	40 or Rs 120	40	8.7	14.3	21.1	25.0	27.6
		Embroidrd of Manmade Fibrs Blouses etc other than Hand Printed but Hand	620640.02	piece-H 35/Rs 120 per	per piece-H 40 or Rs 120	40	8.7	14.3	21.1	25.0	27.6
		Embroidered of Manmade Fibres	620640.02	35/Ks 120 per piece-H	40 or Ks 120 per piece-H	40	8.7	14.5	21.1	25.0	27.6
		Blouses etc.Hand Prntd & Hand Embroidered	620640.03	35/Rs 120 per	40 or Rs 120	40	8.7	14.3	21.1	25.0	27.6
		of Manmade Fibres	020040.05	piece-H	per piece-H	40	0.7	14.5	21.1	25.0	27.0
		Blouses etc, Hand Prntd Excpt Hand	620640.04	35/Rs 120 per	40 or Rs 120	40	8.7	14.3	21.1	25.0	27.6
		Embroidrd of Manmade Fibrs		piece-H	per piece-H						
		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,	Cotn Undrpnts & Brfs, Handlm, Hand Prntd	620711.01	35/Rs 28 per	35 or Rs 28	35	8.4	13.6	19.6	23.0	25.1
	underpants, briefs, nightshirts, pyjamas,	-		piece-H	per piece -H						
	bathrobes, dressing gowns and similar	Cotn Undrpnt & Brfs, Handlm not Hand Prntd	620711.02	35/Rs 28 per	35 or Rs 28	35	8.4	13.6	19.6	23.0	25.1
	articles			piece-H	per piece -H						
		Cotn Underpnts & Briefs, Mlmde, Hand Prntd	620711.03	35/Rs 28 per	35 or Rs 28	35	8.4	13.6	19.6	23.0	25.1
		Ceta Underste & Driefe Minute and U. 1	(20711.04	piece-H	per piece -H	26	0.4	12.4	10 <	22.0	25.1
		Cotn Undrpnts & Briefs,Mlmde not Hand Prntd	620711.04	35/Rs 28 per piece-H	35 or Rs 28 per piece -H	35	8.4	13.6	19.6	23.0	25.1
		rimu	L	piece-H	per piece -H						

Chapter Heading	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹	Base Rate ²			ost-Ne (%)		
					(%)				e Scei 5,1.0,1		
		8-digit Level					B=	<b>B</b> =	B=1	B=	B=2
		_					0.25	0.5		1.5	1
		Undrpnt & Brfs of Synthtc Fibrs, Hand Prntd	620719.01	35/Rs 30 per piece-H	40 or Rs 30 per piece-H			14.3	21.1	25.0	27.6
		Underpants and Briefs of Synthetic Fibres, other than Hand Printed	620719.02	35/Rs 30 per piece-H	40 or Rs 30 per piece-H	40		14.3	21.1	25.0	27.6
		Underpants and Briefs of Wool	620719.11	35/Rs 30 per piece-H	40 or Rs 30 per piece-H	40		14.3	21.1	25.0	27.6
		Underpants and Briefs of Silk	620719.12	35/Rs 30 per piece-H	40 or Rs 30 per piece-H			14.3	21.1	25.0	27.6
		Underpants and Briefs of Other Fibres	620719.19	35/Rs 30 per piece-H	40 or Rs 30 per piece-H			14.3	21.1	25.0	27.6
		Nightshrts & Pyjms,Handloom,other than Hand Printed of Cotton	620721.01	35	UB	70		16.9	27.2	34.2	39.2
		Nightshrts & Pyjms,Mlmade,other than Hand Printed of Cotton	620721.02	35	UB	70		16.9	27.2	34.2	39.2
		Others	620721.09	35	UB	70		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		16.9	27.2	34.2	39.2
		Dressing Gowns and Bathrobes, Millmade, other than Hand Printed of Cotn	620791.02	35	UB	70		16.9	27.2	34.2	39.2
		Dressing Gowns,Bathrobes,etc(incl. Aprons),Powerloom of Cotton	620791.03	35	UB	70		16.9	27.2	34.2	39.2
		Cotn Under Shirts, Handlm, Not Hand Printed	620791.04	35	UB	70		16.9	27.2	34.2	39.2
		Cotn Under Shirts, Mlmade, Not Hand Printed	620791.05	35	UB	70		16.9	27.2	34.2	39.2
		Others	620791.09	35	UB	70		16.9	27.2	34.2	39.2
		Other Similar Garments of Man-Made Fbres	620792.00	35	UB	70		16.9	27.2	34.2	39.2
		Dressing Gowns and Bathrobes of Silk	620799.01	35/Rs 70 per piece-H	40 or Rs 70 per piece-H	40		14.3	21.1	25.0	27.6
		Other Similar Garments of Silk	620799.09	35/Rs 70 per piece-H	40 or Rs 70 per piece-H			14.3	21.1	25.0	27.6
		Dressing Gowns and Bathrobes of Wool and Fine Animal Hair	620799.11	35/Rs 70 per piece-H	40 or Rs 70 per piece-H			14.3	21.1	25.0	27.6
		Other Similar Garments of Wool	620799.19	35/Rs 70 per piece-H	40 or Rs 70 per piece-H			14.3	21.1	25.0	27.6
		All Other Similar Garments of Other Fibres	620799.29	35/Rs 70 per piece-H	40 or Rs 70 per piece-H	40	8.7	14.3	21.1	25.0	27.6

Heading         Code         (%)         Rate ¹ Rate ² Rates ⁴	Chapter Heading	4-Digit HS	Description	HS	TR01-02	Bound	Base	Like	ely Po	ost-Ne	gotia	tion
Women's or girls' singlets and other, rests, dips, petticoats, briefs, panties, nightdresses, gressing gowns and similar articles         Sitys and Petricoats, Hand Printed of Man Made Fibres         C20811.01 (2081).01         Sitys song Petricoats, Basel (2081).01         40 or R s0         40 (8.7)         8.7         14.3         21.1         25.0         27.6           Sitys and Petricoats, briefs, panties, negliges, bottowies, dressing gowns and similar articles         Sitys and Petricoats, Exerpt Hand Prind of Annamale Fibres         20811.02         258, 80 per (2081).02         40 or R s0         40         8.7         14.3         21.1         25.0         27.6           Sitys and Petricoats of Cuton, Handloon, other than Hand Printed         20819.02         5578, 60 per (40 or R s0         40         8.7         14.3         21.1         25.0         27.6           Sitys and Petricoats of Cuton, Millinade, other (2081).02         5578, 60 per (40 or R s0         40         8.7         14.3         21.1         25.0         27.6           Sitys and Petricoats of Cuton, Millinade, other (2081).02         5578, 60 per (40 or R s0         40         8.7         14.3         21.1         25.0         27.6           Sitys and Petricoats of Cuton, Millinade, other (2082).02         33         UB         70         9.6         16.0         27.2         34.2         39.2           Sitys and		Heading	-	Code	(%)	Rate ¹	Rate ²					
Women's or girls' singlets and other, rests, dips, petticoats, briefs, panties, nightdresses, gressing gowns and similar articles         Sitys and Petricoats, Hand Printed of Man Made Fibres         C20811.01 (2081).01         Sitys song Petricoats, Basel (2081).01         40 or R s0         40 (8.7)         8.7         14.3         21.1         25.0         27.6           Sitys and Petricoats, briefs, panties, negliges, bottowies, dressing gowns and similar articles         Sitys and Petricoats, Exerpt Hand Prind of Annamale Fibres         20811.02         258, 80 per (2081).02         40 or R s0         40         8.7         14.3         21.1         25.0         27.6           Sitys and Petricoats of Cuton, Handloon, other than Hand Printed         20819.02         5578, 60 per (40 or R s0         40         8.7         14.3         21.1         25.0         27.6           Sitys and Petricoats of Cuton, Millinade, other (2081).02         5578, 60 per (40 or R s0         40         8.7         14.3         21.1         25.0         27.6           Sitys and Petricoats of Cuton, Millinade, other (2081).02         5578, 60 per (40 or R s0         40         8.7         14.3         21.1         25.0         27.6           Sitys and Petricoats of Cuton, Millinade, other (2082).02         33         UB         70         9.6         16.0         27.2         34.2         39.2           Sitys and						(%)		alte	ernat	e Scei	ario	sof
Women's or girls' singlets and other vests, slips, petiticants, briefs, panies, nightlersses, prjamas, negliges, bathrobes, dressing gowns and similar articles         Slips and Petiticats, Hand Printed of Man (Easter See, prjama)         Slips and Petiticats, Excpt Hand Print of 2081101         25/Rs 80 per peices H oper pieces H per pieces H oper piece H oper						(,,,,)						
V         V         0.25         0.5         1.5           Women's or girls' singlets and other vests, slips, petitioats, briefs, panties, night/cresses, prjamas, negliges, bathrobes, dressing gowns and similar articles         Slips and Petitoats, Excpt Hand Print of Manage Fibres         Coll 10.1         35/R8 80 per 40 or R8 80         40         8.7         14.3         21.1         25.0         27.6           Mannage Fibres         Simp and Petitoats, Excpt Hand Print of Mannage Fibres         Coll 10.1         35/R8 80 per 40 or R8 60         40         8.7         14.3         21.1         25.0         27.6           Simp and Petitoats, Diverse Hand Print of Mannage Fibres         Coll 10.0         35/R8 60 per 40 or R8 60         40         8.7         14.3         21.1         25.0         27.6           Simp an Petitoats of Coton, Milnude, other 620819.02         35/R8 60 per 40 or R8 60         40         8.7         14.3         21.1         25.0         27.6           Simp an Petitoats of Coton, Milnude, other 620819.02         35/R8 60 per 40 or R8 60         40         8.7         14.3         21.1         25.0         27.6           Night/cresse Pyjms, Mandm.Not Hand         620819.02         35/R8 60 per 40 or R 61         40 or R 61         6.6         27.2         34.2         39.2           Night/cresse Pyjmas, Stand Printed Coron Night/cr										<u> </u>		
Women's or girls' singlets and other vests, spips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, barthrobes, dressing govma and similar articles       Silps and Peticoats, Expt Hand Print of Made Fibres       620811.01       \$278, 80 pet       40       8.7       14.3       21.1       25.0       27.6         Made Fibres       Silps and Peticoats, Expt Hand Print of Other than Hand Printed       620811.01       \$278, 80 pet       40       8.7       14.3       21.1       25.0       27.6         Manuel, Silps and Peticoats of Cotton.Handloom, other than Hand Printed       620819.01       \$278, 80 pet       40       8.7       14.3       21.1       25.0       27.6         Silps and Peticoats of Cotton.Handloom, other than Hand Printed       620819.01       \$278, 80 pet       40       8.7       14.3       21.1       25.0       27.6         Con Nighters & Pyims, Handlm, Not Hand       620819.02       3578, 60 pet       40       8.7       14.3       21.1       25.0       27.6         Con Nighters & Pyims, Handlm, Not Hand       620821.01       35       UB       70       9.6       16.9       27.2       34.2       39.2         Nightdresses & Pyims, Silk, Hand Print of       620822.01       35       UB       70       9.6       16.9       27.2       34.2       39.2			8-aigit Level					_		B=1		B=2
vests, slips, petitoonts, briefs, pantis, nightresses, pyjamas, negligges, buthrobes, faressing gown and similar articles       Mailer Flores       peticonts, Except Hand Print of 20811.02       2508 100       2508 e0       400 er. 860       400 er. 850												
nightdresses, pyjanas, negliges, bathrobes, dressing gowns and similar articles       Silps and Peticoats, Excpt Hand Print of Mamande Fabres       620811.02       3578.5 80 per 40 or Rs 60       40       8.7       14.3       21.1       25.0       27.6         Silps and Peticoats of Cotton,Handborn, other than Hand Printed       620819.01       3578.6 00 per 40 or Rs 60       40       8.7       14.3       21.1       25.0       27.6         Silps and Peticoats of Cotton,Millmade, other fram Hand Printed       520819.02       3578.6 00 per 40 or Rs 60       40       8.7       14.3       21.1       25.0       27.6         Corn Nightdress & Pyjms,Handlm,Not Hand Printed       620819.02       3578.6 00 per 40 or Rs 60       40       8.7       14.3       21.1       25.0       27.6         Corn Nightdress & Pyjms,Handlm,Not Hand Printed       620821.02       35       UB       70       9.6       16.9       27.2       34.2       39.2         Vightdresses & Pyjms,SiLacpt Hand Printed of Magnade Fibres       62082.02       35       UB       70       9.6       16.9       27.2       34.2       39.2         Nightdresses & Pyjmas,SiLacpt Hand Printed of Magnade Fibres       62082.901       35       UB       70       9.6       16.9       27.2       34.2       39.2       Nightdresse and Pyjmas of SiLapet H				620811.01			40	8.7	14.3	21.1	25.0	27.6
Indigitiges, bathrobes, dressing gown and similar articles         Manuade Fibres         Conton Handboom, G20810.01         project-H         per piect-H				620811.02			40	87	14.3	21.1	25.0	27.6
similar articles       Sips and Petricoats of Cotton,Hindmoon, of then Hand Printed       620819.01       35/8 6 0 pet       40 or R s 60       40       8.7       14.3       21.1       25.0       27.6         Sips and Petricoats of Cotton,Millmude, other than Hand Printed       620819.02       35/R s 60 pet       40 or R s 60       40       8.7       14.3       21.1       25.0       27.6         Sips and Petricoats of Cotton,Millmude, other than Hand Printed       620819.09       35/R s 60 pet       40 or R s 60       40       8.7       14.3       21.1       25.0       27.6         Cotto Nightdress & Pyins,Handlm,Not Hand Printed       620821.01       35       UB       70       9.6       16.9       27.2       34.2       39.2         Nightdresses & Pyinnas,Hand Printed of Nightdresses & Pyinnas,Excpt Hand Print of Nightdresses & Pyinnas,Facpt Hand Print of Nightdresses & Pyinnas of Silk,Hand Print       620822.01       35       UB       70       9.6       16.9       27.2       34.2       39.2         Nightdresses & Pyinnas,Hand Printed of Nightdresses & Pyinnas of Silk,Hand Print       620829.02       35       UB       70       9.6       16.9       27.2       34.2       39.2         Nightdresses & Pyinnas of Silk,Hand Print       620829.02       35       UB       70				020011.02			40	0.7	14.5	21.1	25.0	27.0
other than Hand Printed         piece-H         per piece-H         piece-H				620819.01			40	8.7	14.3	21.1	25.0	27.6
than Hand Printed         piec-H         per piec-H         per piec-H         per piec-H         per piec-H           Slips, Peticoats of other TxIl Mtrl         620819.09         35/Rs 60 per piece-H         00 rs 80         40 rs 8.7         14.3         21.1         25.0         27.6           Cotn Nightdress & Pyjms, Minde, Not Hand         620821.01         35         UB         70         9.6         16.9         27.2         34.2         39.2           Prind         620821.02         35         UB         70         9.6         16.9         27.2         34.2         39.2           Nightdresses & Pyjms, Minde, Not Hand         620821.02         35         UB         70         9.6         16.9         27.2         34.2         39.2           Nightdresses & Pyjmas, Fland Printed of         620822.01         35         UB         70         9.6         16.9         27.2         34.2         39.2           Nightdresses & Pyjma of Silk, Exper Hand Print         62082.01         35         UB         70         9.6         16.9         27.2         34.2         39.2           Nightdresses & Pyjma of Silk, Exper Hand Print         62082.92         35         UB         70         9.6         16.9         27.2         34.2		similar articles										
Slips, Peticoats of other Txtl Mtrl       620819.09       35/Rs 60 per hor price-H       40 or Rs 60       40       8.7       14.3       21.1       25.0       27.6         Corn Nightdrss & Pyjms, Handlm, Not Hand       620821.01       35       UB       70       9.6       16.9       27.2       34.2       39.2         Corn Nightdrss & Pyjms, Mimde, Not Hand       620821.02       35       UB       70       9.6       16.9       27.2       34.2       39.2         Nightdresses & Pyjmas, Hand Printed of       620822.02       35       UB       70       9.6       16.9       27.2       34.2       39.2         Mannade Fibres       Nightdresses & Pyjmans of Silk, Hand Printd       620822.02       35       UB       70       9.6       16.9       27.2       34.2       39.2         Nightdresses & Pyjmans of Silk, Hand Printd       62082.01       35       UB       70       9.6       16.9       27.2       34.2       39.2         Nightdresses & Pyjmans of Wol       62082.01       35       UB       70       9.6       16.9       27.2       34.2       39.2         Nightdresses & Pyjmans of Wol       62082.01       35       UB       70       9.6       16.9       27.2       34.2				620819.02			40	8.7	14.3	21.1	25.0	27.6
Disconsisting         Disconsi												
Prind         Prind <th< td=""><td></td><td></td><td>r,</td><td></td><td>piece-H</td><td>per piece-H</td><td></td><td></td><td></td><td></td><td></td><td></td></th<>			r,		piece-H	per piece-H						
Prind         Construction         Construction <thconstruction< th="">         Construction</thconstruction<>			Prntd			UB						39.2
Manmade Fibres       Manmade Fibres       Manmade Fibres       Manmade Fibres       Manmade Fibres         Nightdresses & Pyjamas,Excpt Hand Prntd of       62082.02       35       UB       70       9.6       16.9       27.2       34.2       39.2         Nightdresses & Pyjamas, Stept Hand Prntd       620829.01       35       UB       70       9.6       16.9       27.2       34.2       39.2         Nightdresses APyjamas of Silk, Excpt Hand Prntd       620829.02       35       UB       70       9.6       16.9       27.2       34.2       39.2         Nightdresses APyjamas of Other Fibres       620829.11       35       UB       70       9.6       16.9       27.2       34.2       39.2         Dressing Gowns and Bathrobes,Handloom, other than Hand Printed & Hand Embroidrd       620891.01       35/Rs 95 per       400 or Rs 95       40       8.7       14.3       21.1       25.0       27.6         Other Similar Gramts (incl.       620891.03       35/Rs 95 per       400 or Rs 95       40       8.7       14.3       21.1       25.0       27.6         Other Similar Gramts,Handloom,Excpt Hand       620891.02       35/Rs 95 per       400 or Rs 95       40       8.7       14.3       21.1       25.0       27.6				620821.02	35	UB	70	9.6	16.9	27.2	34.2	39.2
Mammade Fibres         Mammade				620822.01	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         Nightdresses & pyjmas 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         Nightdresses & Pyjamas of Other Fibres       620829.29       35       UB       70       9.6       16.9       27.2       34.2       39.2         Dressing Gowns and Bathrobes,Handloom, other than Hand Printed & Hand Embroidrd       620891.01       35/Rs 95 per       400 or Rs 95       40       8.7       14.3       21.1       25.0       27.6         Other Similar Grmuts (incl.       620891.03       35/Rs 95 per       40 or Rs 95       40       8.7       14.3       21.1       25.0       27.6         Other Similar Grmuts (incl.       620891.03       35/Rs 95 per       40 or Rs 95       40       8.7       14.3       21.1       25.0       27.6         Printd       Printe       620891.04       35/Rs 95 per       40 or Rs 95       40       8.7       14.3				620822.02	35	UB	70	9.6	16.9	27.2	34.2	39.2
Nightdresses & Pyjms of Silk,Excpt Hand Printd         620829.02         35         UB         70         9.6         16.9         27.2         34.2         39.2           Nightdresses and Pyjamas of Wool         620829.01         35         UB         70         9.6         16.9         27.2         34.2         39.2           Nightdresses & Pyjamas of Wool         620829.29         35         UB         70         9.6         16.9         27.2         34.2         39.2           Dressing Gowns and Bathrobes, Handloom,         620891.01         35/Rs 95 per         40 or Rs 95         40         8.7         14.3         21.1         25.0         27.6           other than Hand Printed & Hand Embroidrd         per piece-H         per piece-H         per piece-H         per piece-H         27.2         34.2         39.2           Other Similar Grmuts (incl.         Gausen Jambroidrd         620891.02         35/Rs 95 per         40 or Rs 95         40         8.7         14.3         21.1         25.0         27.6           Aprons),Powerloom         pricec-H         per piece-H         per piece-H         epr piece-H         24.0         9.8         7         40.3         21.1         25.0         27.6           Printd         Gousen Jamb				620829.01	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           Nightdresses & Pyjamas of Other Fibres         620829.29         35         UB         70         9.6         16.9         27.2         34.2         39.2           Dressing Gowns and Bathrobes, Handloom, other than Hand Printed & Hand Embroidrd         620891.01         35/Rs 95 per         40 or Rs 95         40         8.7         14.3         21.1         25.0         27.6           Other Similar Grmuts (incl.         620891.02         35/Rs 95 per         40 or Rs 95         40         8.7         14.3         21.1         25.0         27.6           Aprons), Powerloom         620891.02         35/Rs 95 per         40 or Rs 95         40         8.7         14.3         21.1         25.0         27.6           Other Similar Grmuts (incl.         620891.03         35/Rs 95 per         40 or Rs 95         40         8.7         14.3         21.1         25.0         27.6           Printd         Other Similar Grmuts, Handloom, Excpt Hand         620891.03         35/Rs 95 per         40 or Rs 95         40         8.7         14.3         21.1         25.0         27.6           Printd <td></td> <td></td> <td></td> <td>620829.02</td> <td>35</td> <td>UB</td> <td></td> <td></td> <td>16.9</td> <td>27.2</td> <td>34.2</td> <td>39.2</td>				620829.02	35	UB			16.9	27.2	34.2	39.2
Dressing Gowns and Bathrobes,Handloom, other than Hand Printed & Hand Embroidrd       620891.01       35/Rs 95 per       40 or Rs 95       40       8.7       14.3       21.1       25.0       27.6         Dressing Gowns and Bathrobes,Millmade other than Hand Printed & Hand Embroidrd       620891.02       35/Rs 95 per       40 or Rs 95       40       8.7       14.3       21.1       25.0       27.6         Other Similar Grmuts (incl. Aprons),Powerloom       620891.02       35/Rs 95 per       40 or Rs 95       40       8.7       14.3       21.1       25.0       27.6         Other Similar Grmuts (incl. Aprons),Powerloom       620891.03       35/Rs 95 per       40 or Rs 95       40       8.7       14.3       21.1       25.0       27.6         Other Similar Grmuts,Handloom,Excpt Hand Other Similar Grmuts,Millmade,Excpt Hand Printd       620891.06       35/Rs 95 per       40 or Rs 95       40       8.7       14.3       21.1       25.0       27.6         Other Similar Grmuts,Millmade,Excpt Hand Printed       620891.06       35/Rs 95 per       40 or Rs 95       40       8.7       14.3       21.1       25.0       27.6         Other Similar Garments,Handloom,Hand       620891.06       35/Rs 95 per       40 or Rs 95       40       8.7       14.3       21.1       25.0       27.6						UB				27.2	34.2	39.2
other than Hand Printed & Hand Embroidrd         price-H         per piece-H         <			Nightdresses & Pyjamas of Other Fibres	620829.29	35	UB	70	9.6	16.9	27.2	34.2	39.2
Dressing Gowns and Bathrobes, Millmade, other than Hand Printed & Hand Embroidrd       620891.02       35/Rs 95 per       40       8.7       14.3       21.1       25.0       27.6         Other Similar Grmuts (incl. Aprons), Powerloom       620891.03       35/Rs 95 per       40       8.7       14.3       21.1       25.0       27.6         Other Similar Grmuts, Handloon, Excpt Hand       620891.03       35/Rs 95 per       40       8.7       14.3       21.1       25.0       27.6         Other Similar Grmuts, Millmade, Excpt Hand       620891.04       35/Rs 95 per       40       8.7       14.3       21.1       25.0       27.6         Other Similar Grmuts, Millmade, Excpt Hand       620891.04       35/Rs 95 per       40       8.7       14.3       21.1       25.0       27.6         Other Similar Grmuts, Millmade, Excpt Hand       620891.06       35/Rs 95 per       40       8.7       14.3       21.1       25.0       27.6         Other Similar Garments, Handloom, Hand       620891.06       35/Rs 95 per       40       8.7       14.3       21.1       25.0       27.6         Printed       per piece-H       per piece-H       per piece-H       per piece-H       per piece-H       25.0       27.6         Other Similar Garments, Millmad			Dressing Gowns and Bathrobes, Handloom,	620891.01	35/Rs 95 per	40 or Rs 95	40	8.7	14.3	21.1	25.0	27.6
other than Hand Printed & Hand Embroidrd         price-H         per piece-H         <												
Other Similar Grmnts (incl. Aprons),Powerloom         620891.03 (2000)         35/Rs 95 per (2000)         40 or Rs 95 (2000)         40 ar Rs 95 (2000				620891.02			40	8.7	14.3	21.1	25.0	27.6
Aprons),Powerloom         piece-H         per piece-H				(20001.02			10	0.5			25.0	07.6
Other Similar Grmnts,Handloom,Excpt Hand         620891.04         35/Rs 95 per         40 or Rs 95         40         8.7         14.3         21.1         25.0         27.6           Prind         Other Similar Grmnts,Millmade,Excpt Hand         620891.05         35/Rs 95 per         40 or Rs 95         40         8.7         14.3         21.1         25.0         27.6           Other Similar Grmnts,Millmade,Excpt Hand         620891.05         35/Rs 95 per         40 or Rs 95         40         8.7         14.3         21.1         25.0         27.6           Other Similar Garments,Handloom,Hand         620891.06         35/Rs 95 per         40 or Rs 95         40         8.7         14.3         21.1         25.0         27.6           Printed         per piece-H         per piece-H         per piece-H         per piece-H         25.0         27.6           Other Similar Garments,Millmade,Hand         620891.07         35/Rs 95 per         40 or Rs 95         40         8.7         14.3         21.1         25.0         27.6           Other Similar Garments,Millmade,Hand         620891.07         35/Rs 95 per         40 or Rs 95         40         8.7         14.3         21.1         25.0         27.6           Prinited         printed         52080				620891.03			40	8.7	14.3	21.1	25.0	27.6
Pritid         price-H         per piece-H         pe				620891.04			40	87	14.3	21.1	25.0	27.6
Other Similar Grmnts,Millmade,Excpt Hand         620891.05         35/Rs 95 per         40 or Rs 95         40         8.7         14.3         21.1         25.0         27.6           Printd         Other Similar Garments,Handloom,Hand         620891.06         35/Rs 95 per         40 or Rs 95         40         8.7         14.3         21.1         25.0         27.6           Printed         57.8         95 per         40 or Rs 95         40         8.7         14.3         21.1         25.0         27.6           Other Similar Garments,Handloom,Hand         620891.06         35/Rs 95 per         40 or Rs 95         40         8.7         14.3         21.1         25.0         27.6           Other Similar Garments,Millmade,Hand         620891.07         35/Rs 95 per         40 or Rs 95         40         8.7         14.3         21.1         25.0         27.6           Printed         pricec-H         per piece-H         per piece-H         er piece-H         40 or Rs 95         40         8.7         14.3         21.1         25.0         27.6           Printed         50.00         35/Rs 65 per         40 or Rs 65         40         8.7         14.3         21.1         25.0         27.6           Dressing Gowns and Bathrob				020071.04			40	0.7	14.5	21.1	25.0	27.0
Other Similar Garments,Handloom,Hand         620891.06         35/Rs 95 per         40 or Rs 95         40         8.7         14.3         21.1         25.0         27.6           Printed         Other Similar Garments,Millmade,Hand         620891.07         35/Rs 95 per         40 or Rs 95         40         8.7         14.3         21.1         25.0         27.6           Other Similar Garments,Millmade,Hand         620891.07         35/Rs 95 per         40 or Rs 95         40         8.7         14.3         21.1         25.0         27.6           Printed         pricec-H         per piece-H         per piece-H         per piece-H         25.0         27.6           Dressing Gowns and Bathrobes         620892.01         35/Rs 65 per         40 or Rs 65         40         8.7         14.3         21.1         25.0         27.6				620891.05			40	8.7	14.3	21.1	25.0	27.6
Printed         picce-H         per picce-H         er         er         25.0         27.6           Other Similar Garments,Millmade,Hand         620891.07         35/Rs 95 per         40 or Rs 95         40         8.7         14.3         21.1         25.0         27.6           Printed         Dressing Gowns and Bathrobes         620892.01         35/Rs 65 per         40 or Rs 65         40         8.7         14.3         21.1         25.0         27.6												
Other Similar Garments,Millmade,Hand         620891.07         35/Rs 95 per piece-H         40 or Rs 95 per piece-H         40         8.7         14.3         21.1         25.0         27.6           Dressing Gowns and Bathrobes         620892.01         35/Rs 65 per         40 or Rs 65         40         8.7         14.3         21.1         25.0         27.6				620891.06			40	8.7	14.3	21.1	25.0	27.6
Printed         picce-H         per picce-H         per picce-H           Dressing Gowns and Bathrobes         620892.01         35/Rs 65 per         40 or Rs 65         40         8.7         14.3         21.1         25.0         27.6				<00001				0			0.5.5	
Dressing Gowns and Bathrobes 620892.01 35/Rs 65 per 40 or Rs 65 40 8.7 14.3 21.1 25.0 27.6				620891.07			40	8.7	14.3	21.1	25.0	27.6
				620892.01			40	87	14.3	21.1	25.0	27.6
			Dressing Gowis and Dauloues	020092.01	piece-H	per piece-H	40	0.7	14.5	21.1	25.0	27.0

Chapter Heading	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹ (%)	Base Rate ²	alt	Rates ernat	ost-Ne 5 (%) 1 e Sce1 5,1.0,1	under narios	r s of
		8-digit Level	I				B= 0.25		B=1		
		Others	620892.09	35/Rs 65 per piece-H	40 or Rs 65 per piece-H	40		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
		Dressing Gowns and Bathrobes of Silk Sequinned/Beaded With Chattons/Embroidered	620899.02	35	UB	70		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		16.9	27.2	34.2	39.2
		Similar Garments of Other Fibres	620899.09	35	UB	70		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		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		16.9	27.2	34.2	39.2
		Babies Garments and Clothing Access,Handlmhandprinted and Hand Embroidered of Cotton	620920.02	35	UB	70	9.6	16.9	27.2	34.2	39.2
		Babies Garments and Clothing Access,MImadeother 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		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

$ \begin{array}{                                    $	of
Bailes Grments made up of fabrics of heading No. 56.02, 56.03, 59.06 or 59.07         Bailes Grments & Clthng Access of other Fibr Babies Grments, Made Up of Fabrics of Heading No. 56.02, 56.03, 59.06 or 59.07         Bailes Grments, Made Up of Fabrics of Heading Sarments, Made Up of Fabrics of Heading No. 56.02, 56.03, 59.06 or 59.07         Babies Grments, Made Up of Fabrics of Heading No. 56.02, 56.03, 59.06 or 59.07         Babies Grments, Made Up of Fabrics of Heading No. 56.02, 56.03, 59.06 or 59.07         Babies Grments, Made Up of Fabrics of Heading No. 56.02 or 5603         Colspan="2">Colspan="2">Babies Grments, Made Up of Fabrics of Heading No. 56.02, 56.03, 59.06 or 59.07         Babies Grments, Mark & Days' of Coluter Garments, Men'S & Boys' of the Fbres Imprgntd, Coard/Lamntd with Prprtn of Cellulos Dervtvs & Outer Garments, Men'S & Boys' of Textile Fabrics, Otherwise Imprgnated or Coated Outer Garments, Men'S & Boys' of the Fbres Imprgntd, Coard/Lamntd with Preptrnd Cellulos Der         Coll Coll Coll Coll Coll Coll Coll Coll	<b>d 2.0</b> <b>B=2</b> 39.2 27.6 27.6 27.6 27.6 27.6
Batics Graments made up of fabrics of heading No. 56.02, 56.03, 59.06 or 59.07         Batics Gramets, Made Up of Fabrics of Heading Garments, Made Up of Fabrics of Heading No. 56.02, 56.03, 59.06 or 59.07         Batics Gramets, Made Up of Fabrics of Heading No. 56.02, 56.03, 59.06 or 59.07         Batics Gramets, Made Up of Fabrics of Heading No. 56.02, 56.03, 59.06 or 59.07         Batics Gramets, Made Up of Fabrics of Heading No. 56.02, 56.03, 59.06 or 59.07         Batics Gramets, Made Up of Fabrics of Heading No. 56.02, 56.03, 59.06 or 59.07         Batics Gramets, Made Up of Fabrics of Heading No. 56.02 or 5603         Garmets, Made Up of Fabrics of Heading No. 56.02, 56.03, 59.06 or 59.07         Batics Gramets, Mark Sa Boys' of Cellulos Dervise, Mark Sa Boys' of the Fbres Imprgrat, Coard, Coard/Lammtd with Prprin of Cellulos Dervise & Boys' of Textile Fabrics, Otherwise Imprgnated or Coated Outer Graments, Men'S & Boys' of Textile Fabrics, Otherwise Imprgnated or Coated Outer Graments, Women'S and Girls' of Outer Graments, Women'S and Girls' of Cultor Sa Other Heading Preprind Cellulos Der Outer Graments, Women'S and Girls' of Cultor Graments, Women'S & Girls' of Textile Fabrics, Otherwise Imprgnated         Galioanical Sirks 305 per price-H per piece-H per piece-H         40 or Rs 305 piece-H per piece-H per piece-H         40 or Rs 305 price-H         40 or Rs 305 pricee-H         40 or Rs 305 price-H         <	<b>B=2</b> 39.2 27.6 27.6 27.6 27.6 27.6
Baies Graments made up of fabrics of heading No. 56.02, 56.03, 59.06 or 59.07         Baies Gramets, Made Up of Fabrics of Heading Garments, Made Up of Fabrics of Heading No. 56.02, 56.03, 59.06 or 59.07         Baies Gramets, Made Up of Fabrics of Heading No. 56.02, 56.03, 59.06 or 59.07         Baies Gramets, Made Up of Fabrics of Heading No. 56.02, 56.03, 59.06 or 59.07         Baies Gramets, Made Up of Fabrics of Heading No. 56.02, 56.03, 59.06 or 59.07         Baies Gramets, Made Up of Fabrics of Heading No. 56.02, 56.03, 59.06 or 59.07         Baies Gramets, Mark and Boys' of Rubberised Textile Fabrics         Garmets, Mark and Boys' of Garmets, Men'S & Boys' of the Fbres Imprgntd, Coard/Lamntd with Prptn of Cellulos Dervtvs & Outer Garments, Men'S & Boys' of Textile Fabrics, Otherwise Imprgnated or Coated Outer Graments, Men'S & Boys' of the Fbres Imprgntd, Coard/Lamntd with Preptnof Cellulos Dervts & Outer Garments, Men'S & Boys' of Textile Fabrics, Otherwise Imprgnated or Coated Outer Graments, Wonen'S and Girls' of Rubberised Textile Fabrics         G2103.002 S/Rs 305 per Projece-H         40 or Rs 305 Projece-H         40 or Rs 305 Projece-H <th><b>B=2</b> 39.2 27.6 27.6 27.6 27.6 27.6</th>	<b>B=2</b> 39.2 27.6 27.6 27.6 27.6 27.6
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. 56.02, 56.03, 59.06 or 59.07         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. 56.02, 56.03, 59.06 or 59.07         Garments,Made Up of Fabrics of Heading No. 56.02, 56.03, 59.06 or 59.07         Garments,Mark and Boys' of Rubberised Textile Fabrics         Garments,Mark and Boys' of Cellulo, Dervivs & Cellulo, Dervivs & Duter Garments,Men'S & Boys' of the Fbres Imprgntd,Coard/Lamntd with Prprin of Cellulo, Dervivs & Outer Garments,Men'S & Boys' of Textile         G2102.02 53/Rs 365 per Fabrics,Otherwise Imprgnated or Coated Per piece-H         40 or Rs 365 Per ince-H         40 or Rs 305 Per ince-H         40 or R	39.2 27.6 27.6 27.6 27.6 27.6 27.6
Babies Gramets & Clthug Access of other Fibr         620990.09         35         UB         70         9.6         16.9         27.2         34.           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         25.1           Outer Garments, Men'S & Boys' of Rubberised Textile Fabrics         62102.01         35/Rs 365 per per piece-H         40 or Rs 365         40         8.7         14.3         21.1         25.1           Outer Garments, Men'S & Boys' of Celulos Dervtvs &         62102.02         35/Rs 365 per per piece-H         40 or Rs 365         40         8.7         14.3         21.1         25.1           Outer Garments, Men'S & Boys' of the Fbres Imprgntd, Coatd, Covrd/Lamntd with Prpt nof Celulos Dervtvs &         62102.00.3         35/Rs 365 per per piece-H         40 or Rs 365         40         8.7         14.3         21.1         25.1           Outer Garments, Wene S & Boys' of textile Fabrics, Otherwise Impregnated or Coated         62102.00.3         35/Rs 305 per per piece-H         40 or Rs 305         40         8.7         14.3         21.1         25.1           Outer Garments, Wene S & Girls' of Textile Fabrics, Otherwise Impregnated         62103.00.2         35/Rs 305 per per eice-H	27.6 27.6 27.6 27.6 27.6
No. 56.02, 56.03, 59.06 or 59.07         No.5602 or 5603	27.6 27.6 27.6 27.6
Outer Garments,Men'S and Boys' of Rubberised Textile Fabrics         621020.01 per piece-H per piece-H         35/Rs 365 per per piece-H per piece-H         40 or Rs 365 per 40 or Rs 365         40 Rs.7         14.3         21.1         25.1           Outer Garments,Men'S & Boys' of the Fbres Imprgntd,Coatd,Covrd/Lamntd with Prprtn of Celulos Dervivs &         621020.02         35/Rs 365 per per piece-H         40 or Rs 365         40         8.7         14.3         21.1         25.1           Outer Garments,Men'S & Boys' of Textile Fabrics,Otherwise Impregnated or Coated         621020.03         35/Rs 365 per per piece-H         40 or Rs 305         40         8.7         14.3         21.1         25.1           Outer Garments,Men'S & Girls' of the Fbres Imprgntd,Coatd,Covrd/Laminated with Preptriof Celulos Der         621030.01         35/Rs 305 per per piece-H         40 or Rs 305         40         8.7         14.3         21.1         25.1           Outer Garments,Women'S and Girls' of Rubberised Textile Fabrics         621030.02         35/Rs 305 per per piece-H         40 or Rs 305         40         8.7         14.3         21.1         25.1           Outer Garments,Women'S and Girls' of Rubberised Textile Fabrics         621030.02         35/Rs 305 per per piece-H         40 or Rs 305         40         8.7         14.3         21.1         25.1           Outer Garments,Women'S & Girls' of Textille Fabrics,Oth	27.6 27.6 27.6
Rubberised Textile Fabricspicce-Hper picce-Hper picce-Hper picce-HOutr Grmmts, Men'S & Boys' of the Fbrcs Imprgmtd,Coatd,Covrd/Lamitd with Prprtn of Celulos Dervtvs &62102.0.2 (2000)35/Rs 365 per408.714.321.125.1Outer Garments,Men'S & Boys' of Textile Fabrics,Otherwise Impregnated or Coated62102.0.335/Rs 365 per408.714.321.125.1Outer Garments,Wen'S & Girls' of the Fbrcs Imprgmtd,Coatd,Covrd/Laminated with Preptrice-H62103.0.0135/Rs 305 per408.714.321.125.1Outer Garments,Women'S & Girls' of the Fbrcs Imprgmtd,Coatd,Covrd/Laminated with Preptrice-H62103.0.0135/Rs 305 per408.714.321.125.1Outer Garments,Women'S and Girls' of Fabrics,Otherwise Impregnated62103.0.0235/Rs 305 per408.714.321.125.1Outer Garments,Women'S and Girls' of Fabrics,Otherwise Impregnated62103.0.0235/Rs 305 per408.714.321.125.1Outer Garments,Women'S & Girls' of Textile Fabrics,Otherwise Impregnated62103.0.0135/Rs 305 per408.714.321.125.1Personal Protective Garments (E.G.Bullet Prosonal Disposal Jackets etc)62104.0.0135/Rs 65 per408.714.321.125.1Personal Protective Garments (E.G.Bullet Prosonal Disposal Jackets etc)62104.0.0135/Rs 65 per408.714.321.125.1Personal Protective Garments (E.G.Bullet Protof Jackets	27.6 27.6 27.6
Outr Grmnts,Men'S & Boys' of the Fbrcs         621020.02         35/Rs 365 per         40 or Rs 365         40         8.7         14.3         21.1         25.7           Imprgnd,Coald,Covrd/Lamntd with Prprtn of Celulos Dervtvs &         621020.03         35/Rs 365 per         40 or Rs 365         40         8.7         14.3         21.1         25.7           Outer Garments,Men'S & Boys' of Textile Fabrics,Otherwise Impregnated or Coated         621020.03         35/Rs 305 per         40 or Rs 305         40         8.7         14.3         21.1         25.7           Outer Garments,Men'S & Girls' of the Fbrcs Imprgnd,Coatl,Covrd/Laminate with Preptruof Celulos Der         621030.01         35/Rs 305 per         40 or Rs 305         40         8.7         14.3         21.1         25.7           Outer Garments,Women'S and Girls' of Rubberised Textile Fabrics         621030.02         35/Rs 305 per         40 or Rs 305         40         8.7         14.3         21.1         25.7           Outer Garments,Women'S and Girls' of Fabrics,Otherwise Impregnated         621030.02         35/Rs 305 per         40 or Rs 305         40         8.7         14.3         21.1         25.7           Outer Garments,Women'S & Girls' of Textile         621030.03         35/Rs 305 per         40 or Rs 305         40         8.7         14.3         21.1	27.6
Imprgntd,Coatd,Covrd/Lamntd with Prprtn of Celulos Dervtvs &price-H Celulos Dervtvs &price-H per piece-Hper piece-Hper piece-Hper piece-H14.321.125.1Outer Garments,Men's & Boys' of Textile Fabrics,Otherwise Impregnated or Coated621030.01 piece-H35/Rs 305 per per piece-H40 or Rs 305 per piece-H408.714.321.125.1Outer Garments,Momen'S & Girls' of the Fbres Imprgntd,Coatd,Covrd/Lamnated with Preptriof Celulos Der621030.01 per piece-H35/Rs 305 per per piece-H408.714.321.125.1Outer Garments,Women'S and Girls' of Rubberised Textile Fabrics621030.03 piece-H35/Rs 305 per per piece-H408.714.321.125.1Outer Garments,Women'S a Girls' of Textile Fabrics,Otherwise Impregnated621030.0335/Rs 305 per per piece-H40 or Rs 305408.714.321.125.1Personal Protexite Garments(E.G.Bullet Prosonal Disposal Jackets etc)621040.0135/Rs 65 per per piece-H40 or Rs 65408.714.321.125.1Personal Protexite Garments(E.G.Bullet Prosonal Disposal Jackets etc)621040.0135/Rs 65 per per piece-H40 or Rs 65408.714.321.125.1Personal Protexite Garments(E.G.Bullet Prosonal Disposal Jackets etc)621040.0135/Rs 65 per per piece-H40 or Rs 65408.714.321.125.1	27.6
Celuios Dervivs &         Caludos Dervivs &	27.6
Outer Garments,Men'S & Boys' of Textile         621020.03         35/Rs 365 per prece-H         40 or Rs 365         40         8.7         14.3         21.1         25.1           Pabrics,Otherwise Impregnated or Coated         Outr Grmmts Women'S & Girls' of the Fbrcs Impregntd,Coatd/Covrd/Laminated with Preptnof Celulos Der         621030.01         35/Rs 305 per per piece-H         40 or Rs 305 per piece-H         40 or Rs 305 per piece-H         8.7         14.3         21.1         25.1           Outer Garments,Women'S and Girls' of Rubberised Textile Fabrics         621030.02         35/Rs 305 per per piece-H         40 or Rs 305 per per per e-H         40         8.7         14.3         21.1         25.1           Outer Garments,Women'S act Girls' of Rubberised Textile Fabrics         621030.02         35/Rs 305 per per piece-H         40 or Rs 305 per per per e-H         40         8.7         14.3         21.1         25.1           Out Grmmts,Women'S & Girls' of Textile Fabrics,Otherwise Impregnated         621040.01         35/Rs 305 per per piece-H         40 or Rs 305 per piece-H         8.7         14.3         21.1         25.1           Personal Protective Garments(E.G. Bullet         621040.01         35/Rs 65 per per piece-H         40 or Rs 65         40         8.7         14.3         21.1         25.1           Proof Jackets,Bomb Disposal Jackets etc)         per piece-H	27.6
Fabrics,Otherwise Impregnated or Coatedpicee-Hper piece-HoutOutr Grmuts Women'S & Girls' of the Fbres Imprgntd,Coatd/Covrd/Laminated with Preptriof Celulos Der621030.0135/Rs 305 per piece-H40 or Rs 305 per piece-H8.714.321.125.1Outer Garments,Women'S and Girls' of Rubberised Textile Fabrics621030.0235/Rs 305 per per piece-H40 or Rs 305408.714.321.125.1Outer Garments,Women'S actirls' of Rubberised Textile Fabrics621030.0335/Rs 305 per per piece-H40 or Rs 305408.714.321.125.1Outer Garments,Women'S & Girls' of Textile Fabrics,Otherwise Impregnated621030.0335/Rs 305 per per du or Rs 305408.714.321.125.1Personal Protective Garments(E.G.Bullet Proof Jackets,Bomb Disposal Jackets etc)621040.0135/Rs 65 per per piece-H40 or Rs 65408.714.321.125.1	27.6
Outr Grmnts Women's & Girls' of the Fbrcs Imprgntd,Coald,Covrd/Laminated with Preptriof Celulos Der         621030.01         35/Rs 305 per preprice-H         40         8.7         14.3         21.1         25.7           Outer Garments, Women'S and Girls' of Rubberised Textile Fabrics         621030.02         35/Rs 305 per preprice-H         40         8.7         14.3         21.1         25.7           Outer Garments, Women'S and Girls' of Rubberised Textile Fabrics         621030.02         35/Rs 305 per prece-H         40         8.7         14.3         21.1         25.7           Outer Garments, Women'S & Girls' of Textile Fabrics, Otherwise Impregnated         621030.03         35/Rs 305 per prece-H         40         R.7         14.3         21.1         25.7           Personal Protective Garments (E.G.Bullet Proof Jackets, Bomb Disposal Jackets etc)         621040.01         35/Rs 65 per per piece-H         40         8.7         14.3         21.1         25.7	
Imprgntd,Coatd,Covrd/Laminated with Preprinof Celulos Der     price-H     per piece-H     per piece-H<	
Preprint Outer Garments,Women'S and Girls' of Rubberised Textile Fabrics62103.0.2 preprice-H305 per piece-H40 per piece-H8.7 preprice-H14.3 21.121.1 25.1Outer Garments,Women'S & Girls' of Textile Fabrics,Otherwise Impregnated62103.0.3 piece-H35/Rs 305 per per piece-H40 per piece-H8.7 preprice-H14.3 21.121.1 25.125.1 per piece-HPersonal Protective Garments(E.G.Bullet Prosonal Packets etc)621040.01 per piece-H35/Rs 65 per per piece-H40 per piece-H8.7 preprice-H14.3 21.121.1 25.1	27.6
Outer Garments, Women'S and Girls' of Rubberised Textile Fabrics         621030.02 proce-H         35/Rs 305 per per per per per per per per per per per per per per per per per	27.6
Outr Grmnts,Women'S & Girls' of Textile         621030.03         35/Rs 305 per         40 or Rs 305         40         8.7         14.3         21.1         25.1           Fabrics,Otherwise Impregnated         presonal Protective Garments(E.G.Bullet Personal Protective Garments(E.G.Bullet         621040.01         35/Rs 65 per         40 or Rs 65         40         8.7         14.3         21.1         25.1           Personal Protective Garments(E.G.Bullet Proof Jackets,Bomb Disposal Jackets etc)         621040.01         35/Rs 65 per         40 or Rs 65         40         8.7         14.3         21.1         25.1	27.0
Fabrics,Otherwise Impregnated         piece-H         per piece-H             Personal Procetive Garments(E.G.Bullet         621040.01         35/Rs 65 per         40 or Rs 65         40         8.7         14.3         21.1         25.1           Prosonal Processing Security Garments (E.G.Butlet         per prece-H         per prece-H         21.4         25.1	
Personal Protective Garments(E.G.Bullet     621040.01     35/Rs 65 per     40 or Rs 65     40     8.7     14.3     21.1     25.1       Proof Jackets,Bomb Disposal Jackets etc)     piece-H     per piece-H     per piece-H     per piece-H	27.6
Proof Jackets, Bomb Disposal Jackets etc) piece-H per piece-H	
	27.6
Others 621040.09 35/Rs 65 per 40 or Rs 65 40 8.7 14.3 21.1 25.0	
	27.6
piece-H per piece-H	
Other Women'S or Girls' Garments         621050.00         35/Rs 65 per         40 or Rs 65         40         8.7         14.3         21.1         25.7	27.6
Track suits. ski suits and swimwear:         Swimwear for Men'S or Boys'         621111.00         35         UB         70         9.6         16.9         27.2         34.	39.2
other garments         Swimwear for Women'S or Girls'         621112.00         35         UB         70         9.6         16.9         27.2         34.	39.2
Ski Suits         621120.00         35         UB         70         9.6         16.9         27.2         34.	39.2
Other Garments of Wool or Fine Animal Hair         621131.00         35         UB         70         9.6         16.9         27.2         34.	39.2
for Men'S or Boys'	
Other Grannts of Ctu for Men'S or Boys         621132.00         35/Rs 135 per         40 or Rs 135         40         8.7         14.3         21.1         25.4	27.6
piece-H         per piece-H         21.3           Other Grmnts of Man-Mde Fbrs for         621133.00         35/Rs 135 per         41 or Rs 135         41         8.8         14.4         21.3         25.3	20.1
Other Grmnts of Man-Mde Fbrs for Men'S/Boys'         621133.00         35/Rs 135 per piece-H         41         8.8         14.4         21.3         25.7	28.1
Web S/BOys         precent         per precent <t< td=""><td>39.2</td></t<>	39.2
Uner Grimits to inter 1xu withs for 621139,00 53 UB /0 9.0 10.9 27.2 54.	39.2
Mile Days         Other Garments, of Wool or Fine Animal         621141.00         35         UB         70         9.6         16.9         27.2         34.	39.2
Hair Samuel Source Samuel S	37.2
Kurrta and Salwar With Duppatta or without         621142.01         35/Rs 135 per         40         8.7         14.3         21.1         25.1	27.6
Dupptta With or without Embroidered piece-H per piece-H	

Chapter Heading	4-Digit HS	Description	HS	TR01-02	Bound	Base			ost-Ne		
	Heading		Code	(%)	Rate ¹	Rate ²			: (%) I		
					(%)				e Scei		
							B=0.	25,0.5	5,1.0,1	l.5 an	ıd 2.0
		8-digit Level					B=	B=	<b>B=1</b>	B=	B=2
		8					0.25	0.5		1.5	
		Other Garments, Handloom Excpt Hand	621142.02	35/Rs 135 per	40 or Rs 135	40		14.3	21.1	25.0	27.6
		Printed		piece-H	per piece-H						
		Other Garments, Millmade, Excpt Hand Printed	621142.03	35/Rs 135 per	40 or Rs 135	40	8.7	14.3	21.1	25.0	27.6
			(2) ( ) ( ) ( ) ( ) (	piece-H	per piece-H	10	0.5			25.0	27.6
		Other Garments, Handoom, Hand Printed	621142.04	35/Rs 135 per piece-H	40 or Rs 135 per piece-H	40	8.7	14.3	21.1	25.0	27.6
		Other Garments.Millmade.Hand Printed	621142.05	35/Rs 135 per	40 or Rs 135	40	8.7	14.3	21.1	25.0	27.6
		outer Garments, winninge, frand i fillted	021142.03	piece-H	per piece-H	40	0.7	14.5	21.1	25.0	27.0
		Other Garments of Man-Made Fibres	621143.00		40 or Rs 135	40	8.7	14.3	21.1	25.0	27.6
				piece-H	per piece-H						
		Other Garments of Other Textile Materials	621149.00	35	UB	70		16.9	27.2	34.2	39.2
	Brassieres, girdles, corsets, braces,	Brassiers of Cotton, Handloom	621210.01	35/Rs 30 per	35 or Rs 30	35	8.4	13.6	19.6	23.0	25.1
	suspenders, garters, and similar articles	Brassiers of Cotton.Millmade	621210.02	piece-H 35/Rs 30 per	per piece-H 35 or Rs 30	35	8.4	13.6	19.6	23.0	25.1
	and parts thereof, whether or not	Brassiers of Cotton, Millimade	621210.02	piece-H	per piece-H	55	8.4	15.0	19.0	25.0	25.1
	knitted or crocheted	Brassiers of Other Textile Fibres	621210.19	35/Rs 30 per	35 or Rs 30	35	8.4	13.6	19.6	23.0	25.1
				piece-H	per piece-H						
		Girdles and Panty Girdles, Handloom	621220.01	35/Rs 30 per	40 or Rs 30	40	8.7	14.3	21.1	25.0	27.6
				piece-H	per piece-H						
		Girdles and Panty Girdles, Millmade	621220.02	35/Rs 30 per	40 or Rs 30	40	8.7	14.3	21.1	25.0	27.6
		Corset, Corset Belts, Handloom	621230.01	piece-H 35/Rs 30 per	per piece-H 40 or Rs 30	40	8.7	14.3	21.1	25.0	27.6
		Corset, Corset Bens, Handloom	021250.01	piece-H	per piece-H	40	0.7	14.5	21.1	25.0	27.0
		Corset,Corset Belts,Millmade	621230.02	35/Rs 30 per	40 or Rs 30	40	8.7	14.3	21.1	25.0	27.6
				piece-H	per piece-H						
		Suspndr Belts, Braces etc & the Lke, Handloom	621290.01	35/Rs 30 per	40 or Rs 30	40	8.7	14.3	21.1	25.0	27.6
		Suspndr Belts, Braces etc & the Lke, Millmad	621290.02	piece-H 35/Rs 30 per	per piece-H 40 or Rs 30	40	8.7	14.3	21.1	25.0	27.6
		Suspilui Beits, Braces etc & the Lke, Millmad	021290.02	35/Ks 30 per piece-H	40 or Ks 30 per piece-H	40	0.7	14.5	21.1	25.0	27.6
	Handkerchiefs	Handkerchiefs of Silk or Silk Waste	621310.00		UB	70	9.6	16.9	27.2	34.2	39.2
		Handkerchiefs of Cotton, Handloom	621320.01	35	UB	70		16.9	27.2	34.2	39.2
		Handkerchiefs of Cotton,Millmade	621320.02	35	UB	70		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		16.9	27.2	34.2	39.2
	Shawls, scarves, mufflers, mantillas,	Scarves of Silk Measuring 60 Cm or Less	621410.01	35/Rs 390 per	35 or Rs. 390	35	8.4	13.6	19.6	23.0	25.1
	veils and the like	other than Hand Printed		piece-H	per piece-H						

Chapter Heading	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹	Base Rate ²			st-Ne (%)ι		
					(%)				e Scen 5,1.0,1		
		8-digit Level					B=	B= 0.5	B=1		B=2
							0.25			1.5	
	veils and the like	Scrvs of Slk Msrng 60 Cm/Less,Hand Printed	621410.02	35/Rs 390 per piece-H	35 or Rs. 390 per piece-H	35	8.4	13.6	19.6	23.0	25.1
		Shawls, Stoles, Scarves, etc(Excd 60 Cm) of	621410.03		35 or Rs. 390	35	8.4	13.6	19.6	23.0	25.1
		Silk.Zari Embroidered	021410.05	piece-H	per piece-H	55	0.4	15.0	19.0	25.0	2.5.1
		Shawls etc(Excd 60 Cm) of Silk,Hand-Prntd	621410.04		35 or Rs. 390	35	8.4	13.6	19.6	23.0	25.1
		biativis ete(Ested oo enii) or biat,rand r rad	021110.01	piece-H	per piece-H	55	0.1	15.0	17.0	20.0	20.1
1		Shwls,Scrvs,etc(Excd 60 Cm) of Slk,Others	621410.09		35 or Rs. 390	35	8.4	13.6	19.6	23.0	25.1
				piece-H	per piece-H						
		Shawls of Wool	621420.01	35/Rs 180 per piece-H	35 or Rs. 180 per piece-H	35	8.4	13.6	19.6	23.0	
		Scarves of Wool	621420.02	35/Rs 180 per piece-H	35 or Rs. 180 per piece-H	35	8.4	13.6	19.6	23.0	25.1
		Mufflers of Wool	621420.03	35/Rs 180 per piece-H	35 or Rs. 180 per piece-H	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	35/Rs 75 per piece-H	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	35/Rs 75 per	35 or Rs. 75	35	8.4	13.6	19.6	23.0	25.1
		Chadars, Cotton, white Dicached	021490.12	piece-H	per piece-H	55	0.4	15.0	19.0	25.0	2.5.1
		Chadars, Cotton Hand Printed	621490.13	35/Rs 75 per	35 or Rs. 75	35	8.4	13.6	19.6	23.0	25.1
				piece-H	per piece-H						
		Chadars,Cotton,Hand Dyed	621490.14	35/Rs 75 per	35 or Rs. 75	35	8.4	13.6	19.6	23.0	25.1
				piece-H	per piece-H						
		Chadars,Cotton,n.e.s.	621490.19	35/Rs 75 per	35 or Rs. 75	35	8.4	13.6	19.6	23.0	25.1
			<	piece-H	per piece-H		0.4	10.6	10.4	22.0	25.4
		Odhani,Cotton,Grey	621490.21	35/Rs 75 per	35 or Rs. 75	35	8.4	13.6	19.6	23.0	25.1
		Odhani,Cotton,White Bleached	621490.22	piece-H 35/Rs 75 per	per piece-H 35 or Rs. 75	35	8.4	13.6	19.6	23.0	25.1
		Ounani, cotton, winte Bleached	021490.22	piece-H	per piece-H	35	0.4	15.0	19.0	23.0	23.1
		Odhani,Cotton,Hand Printed	621490.23	35/Rs 75 per	35 or Rs. 75	35	8.4	13.6	19.6	23.0	25.1
		Odhani,Cotton,Hand Dyed	621490.24	piece-H 35/Rs 75 per	per piece-H 35 or Rs. 75	35	8.4	13.6	19.6	23.0	25.1
				piece-H	per piece-H						

Chapter Heading	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹	Base Rate ²		•	st-Ne (%) 1	0	
	Treading		couc	(70)	(%)	Natt	alte	ernate	e Scer 5,1.0,1	arios	s of
		8-digit Level					B= 0.25	B= 0.5	B=1	B= 1.5	B=2
		Odhani,Cotton,n.e.s.	621490.29	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	35 or Rs. 75 per piece-H	35	8.4	13.6	19.6	23.0	25.1
		Scarves,Cotton,Millmade Shawls,Mufflers,etc of Cotton,Handloom	621490.32 621490.41	35/Rs 75 per piece-H 35/Rs 75 per	35 or Rs. 75 per piece-H 35 or Rs. 75	35	8.4	13.6	19.6	23.0	25.1
		Shawls,Mufflers,etc of Cotton,Millmade	621490.41	piece-H	35 or Ks. 75 per piece-H 35 or Rs. 75	35	8.4	13.6	19.6	23.0	25.1
		Shawls Muffelers etc of Manmade Fibre	621490.43	piece-H 35/Rs 75 per	per piece-H 35 or Rs. 75	35	8.4	13.6	19.6	23.0	25.1
		Shawls,Scarves,etc of other Txtl Fibres	621490.49	piece-H 35/Rs 75 per piece-H	per piece-H 35 or Rs. 75 per piece-H	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	35 or Rs. 55 per piece-H	35	8.4	13.6	19.6	23.0	25.1
		Ties,Bow Ties & Cravats,Excpt Hand Prntd	621510.02	35/Rs 55 per piece-H	35 or Rs. 55 per piece-H	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	35 or Rs. 55 per piece-H	35	8.4	13.6	19.6	23.0	25.1
		Ties,Bow Ties & Cravats of Cotn,Handloom Ties,Bow Ties & Cravats of Cotn,Millmade	621590.01 621590.02	35/Rs 55 per piece-H 35/Rs 55 per	35 or Rs. 55 per piece-H 35 or Rs. 55	35	8.4	13.6	19.6 19.6	23.0 23.0	25.1 25.1
		Ties.Bow Ties & Cravats of other Txtl Fibrs	621590.02	piece-H 35/Rs 55 per	per piece-H 35 or Rs. 55	35	8.4	13.6	19.6	23.0	25.1
	Gloves, mittens, and mitts	Gloves, mittens and mitts.	621600.00	piece-H	per piece-H 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	Accssrs for Articles of Apprl of Cotn,Handloom	621710.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
	accessories, other than those of heading	Accssrs for Articles of Apprl of Cotn,Millmad	621710.02	35	UB	70	9.6	16.9	27.2	34.2	39.2
	No.62.12	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	4-Digit HS	Description	HS	TR01-02	Bound	Base	Like	ely Po	st-Ne	gotia	tion
	Heading		Code	(%)	Rate ¹	Rate ²	]	Rates	(%) 1	ander	
					(%)		alte	ernate	e Scer	arios	s of
					``´		B=0.	25.0.5	5,1.0,1	1.5 an	d 2.0
		8-digit Level					B=	/	B=1		B=2
		o uigit Ecter					0.25	0.5	<b>D</b> -1	1.5	<b>D</b> - <b>-</b>
		Stokng,Socks & Socktts,etc,Cotn,Handloom	621710.11	35	UB	70		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		16.9	27.2	34.2	39.2
		Collars, Shirts Fronts and Cuffs of Wool	621790.12	35	UB	70		16.9	27.2	34.2	39.2
		Intr Lng Mtrls of All Txtl Fbrcs	621790.13	35	UB	70		16.9	27.2	34.2	39.2
		Others and Trimmings of Other Textile Fibres	621790.19	35	UB	70		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;		Blankets & travelling rugs, of synthetic fibres,	630140.09	35	35	35	8.4	13.6	19.6	23.0	25.1
Sets; Worn		other than handloom									
Clothing And											
Worn Textile											
Articles; Rags											
, <b>o</b>	Footwear withouter sole of rubber.	Other sports footwear with outer soles of	640319.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
Footwear,	plastics, leatheror composition leather	leather									
Headgear,	and uppers of feather	All leather closed toe footwear	640320.01	35	UB	70		16.9	27.2	34.2	39.2
Umbrellas, Sun		All leather open toe footwear	640320.02	35	UB	70		16.9	27.2	34.2	39.2
Umbrellas,		Leather soles with embroidered uppers	640320.03	35	UB	70		16.9	27.2	34.2	39.2
Walking-Sticks,		Kolapuri chappals and similar footwear with outer soles of leather, and uppers which consist	640320.04	35	UB	70	9.6	16.9	27.2	34.2	39.2
Seat-Sticks,		of lea									
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		16.9	27.2	34.2	39.2
Thereof; Prepared		Others	640351.09	35	UB	70		16.9	27.2	34.2	39.2
Feathers and		Other footwear with outer soles of leather	640359.00	35	UB	70		16.9	27.2	34.2	39.2
		Leather boots & other footwear with rubber soles	640391.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
Articles Made		Leather footwear of plastic & synthetic sole	640391.02	35	UB	70	9.6	16.9	27.2	34.2	39.2
Therewith;		Leather sandals with rubber sole	640399.01	35	UB	70		16.9	27.2	34.2	39.2
Artificial Flowers;		Leather sandals with plastic/synthetic sole	640399.02	35	UB	70		16.9	27.2	34.2	39.2
Articles of Human	Footwear withouter sole of rubber,	Others	640419.09	35	UB	70		16.9	27.2	34.2	39.2

Chapter Heading	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹ (%)	Base Rate ²								
							B=0.	25,0.5	5,1.0,1	1.5 ar	id 2.0			
		8-digit Level					B=	B=	B=1		B=2			
							0.25	0.5		1.5				
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		16.9	27.2	34.2	39.2			
	Parts of footwear removable in-sole, heel	Outer soles & heels of rubber/plastics	640620.00	35	UB	70		16.9	27.2	34.2	39.2			
	cushions and similar articles gaiters, leggings and similar articles, and parts thereof	Leather soles	640699.03	35	UB	70	9.6	16.9	27.2	34.2	39.2			
Umbrellas, Sun	Umbrellas and sun umbrellas (including	Garden or similar umbrellas	660110.00	35	UB	70	9.6	16.9	27.2	34.2	39.2			
Umbrellas.	walking-stick umbrellas, garden	Having a telescopic shaft	660191.00	35	UB	70	9.6	16.9	27.2	34.2	39.2			
,	umbrellas and similar umbrellas)	Other umbrellas	660199.00	35	UB	70	9.6	16.9	27.2	34.2	39.2			
Walking- sticks,Seat-sticks,	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		16.9	27.2	34.2	39.2			
Whips, Riding-		Other umbrella-handles with or without stems, umbrella stems and sticks	660310.09	35	UB	70		16.9	27.2	34.2	39.2			
crops, and Parts thereof		Umbrella frames incl. frames mounted on shafts (sticks)	660320.00	35	UB	70		16.9	27.2	34.2	39.2			
U		Umbrella ribs	660390.01	35	UB	70		16.9	27.2	34.2	39.2			
		Other fittings of umbrella and sunshade and part of walking sticks	660390.09	35	UB	70		16.9	27.2	34.2	39.2			
Articles of Stone,	Worked monumental or building stone	Marble blocks/tiles, polished	680221.01	35	40	40		14.3	21.1	25.0	27.6			
Plaster, Cement,	(except slate) and articles thereof, other	Others	680221.09	35	40	40		14.3	21.1	25.0	27.6			
Asbestos, Mica or	than goods of heading No. 68.01; Mosaic cubes and the like, of natural stone	Granite blocks/tiles, polished	680223.01	35	40	40		14.3	21.1	25.0	27.6			
Similar Materials	(including slate), whether or not on a backing; Artificially coloured granules, chippings and	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		14.3	21.1	25.0	27.6			
		Other boards, sheets, panels etc non ornamented	680919.00	35	40	40		14.3	21.1	25.0	27.6			
	Articles of cement, of concrete or of	Cement tiles for mosaic	681019.01	35	40	40		14.3	21.1	25.0	27.6			
	artificial stone, whether or not reinforced	Others	681019.09	35	40	40		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	Description	HS	TR01-02	Bound	Base	Like	ely Po	st-Ne	gotia	tion
	Heading		Code	(%)	Rate ¹	Rate ²	]	Rates	(%)1	under	ſ
					(%)		alte	ernate	Scer	nario	sof
					(,,,,)			25,0.5			
		0 1 1 1 1					B=0.		B=1		B=2
		8-digit Level					_	_	B=1	_	B=2
							0.25	0.5		1.5	
	fibre-cement or the like	Others (tubes, tube fitting etc)	681130.09	35	40	40	8.7	14.3	21.1	25.0	27.6
	Fabricated asbestos fibres; Mixtures	Rope	681230.01	35	40	40	8.7	14.3	21.1	25.0	27.6
	with a basis of asbestos or with a basis	Others	681230.09	35	40	40	8.7	14.3	21.1	25.0	27.6
	of asbestos and magnesium carbonate;										1
	Articles of such mixtures orof asbestos										1
	(for example, thread , woven fabric,										1
	clothing, headgear, footwear, footwear,										1
	gaskets) wthether or not reinforced,										1
	other thangoods of heading No.68.11 or										1
	68.13										
	Articles of stone or of other mineral	Articles containing magnesite	681591.00	35	40	40	8.7	14.3	21.1	25.0	27.6
	substances (including carbon fibres,	dolomite/chromite	101500.00		10	10				25.0	27.6
	articles or carbon fibres and articles of	Others	681599.09	35	40	40	8.7	14.3	21.1	25.0	27.6
	peat), not elsewhere specified or										1
	included										
Ceramic Products	Refractory bricks, blocks, tiles and	Fire clay bricks and shapes	690290.01	25	25	25	7.7	11.8	16.0	18.2	19.5
	similar refractory ceramic										1
	constructional goods, other than those of										1
	siliceous fossil meals or similar siliceous										
	earths										
	Other refractory ceramic goods (for	Others	690310.09	25	40	40	8.7	14.3	21.1	25.0	27.6
	example, retorts, crucibles, muffles,	Silicon carbide crucibles	690320.01	25	40	40	8.7	14.3	21.1	25.0	27.6
	nozzles, plugs, support, cupels, tubes,										1
	pipes, sheaths and rods), other than										1
	those of siliceous fossil meals or of										1
	similar siliceous earths										
	Ceramic building bricks, flooring	Flooring blocks, support/filler tiles etc	690490.00	35	40	40	8.7	14.3	21.1	25.0	27.6
	blocks, support or filler ties and the like										
	Roofing tiles, chimney-pots, chimney	Roofing tiles	690510.00	35	40	40	8.7	14.3	21.1	25.0	27.6
	liners, architectural ornaments and										1
	other ceramic constructional goods										
	Ceramic pipes, conduits, guttering and	Ceramic pipes, conduits, guttering and pipe	690600.00	35	40	40	8.7	14.3	21.1	25.0	27.6
	pipe fittings	fittings	1								i d

Chapter Heading	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹ (%)	Base Rate ²	alt	Rates ernat	ost-Ne (%) e Scei 5,1.0,1	under nario	r s of
		8-digit Level	_				B=0	<u> </u>	B=1		B=2
							0.25	-		1.5	
	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		14.3	21.1	25.0	27.0
	Ceramic tableware, kitchenware, other household articles and toilet articles,	Ceramic tableware (e.g. of imitation porcelain/or semi-porcelain)	691200.01	35	UB	70	9.6	16.9	27.2	34.2	39.
	other than of porcelain or china	Toilet articles other than porcelain/china	691200.02	35	UB	70	9.6	16.9	27.2	34.2	39.
	*	Clay articles as tableware, kitchenware etc	691200.03	35	UB	70	9.6	16.9	27.2	34.2	39.
		Others	691200.09	35	UB	70	9.6	16.9	27.2	34.2	39.
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.
	Drawn glass and blown glass, in sheets,	Window glass (sheet glass)	700420.01	35	40	40	8.7	14.3	21.1	25.0	27.
	whether or not having an absorbent or	Others	700420.09	35	40	40	8.7	14.3	21.1	25.0	27.
	reflecting layer, but not otherwise	Window glass (sheet glass)	700490.01	35	40	40	8.7	14.3	21.1	25.0	27.
	worked	Others	700490.09	35	40	40	8.7	14.3	21.1	25.0	27.
C 7 E I I	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.
	Glass Mirrors, Whether or Not Framed, Including Rear-view Mirrors	Other unframed glass mirrors	700991.00	35	UB			16.9	27.2	34.2	39.
	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	39.3

Chapter Heading	4-Digit HS	Description	HS	TR01-02	Bound	Base	Like	ely Po	st-Ne	egotia	tion
	Heading	_	Code	(%)	Rate ¹	Rate ²	]	Rates	(%)	under	r
	_			, í	(%)		alte	ernat	Scer	narios	sof
					(,,,)					1.5 an	~ ~ -
								<u> </u>	<i>.</i>	_	
		8-digit Level					B=		R=1	<b>B</b> =	B=2
							0.25	0.5		1.5	
	Paving blocks, slabs, bricks, squares,	Other articles of glass of heading 7016	701690.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	tiles and other articles of pressed or									1	
	moulded glass, whether or not wired, of									1	
	a kind used for building or construction									1	
	purposes; Glass cubes and other glass									1	
	smallwares, whether or not on a backing									1	
	for mosaics or similar decorative									1	
	purposes; Leaded lights and the like;									1	
	Multicellular or foam glass in blocks,									1	
	panels plates, shell or similar forms Laboratory, hygienic or pharmaceutical	Laboratory glasses etc of fused quartz or other	701710.00	35	40	40	8.7	14.3	21.1	25.0	27.6
	glassware, whether or not graduated or	fused	/01/10.00	55	40	40	0.7	14.5	21.1	25.0	27.0
	calibrated	Laboratory hygienic/pharmaceutical glassware	701720.00	35	40	40	8.7	14.3	21.1	25.0	27.6
	caminateu	of other glass having a linear coeffcient of									
		expansion								1	
		Other graduated/calibrated laboratory	701790.01	35	40	40	8.7	14.3	21.1	25.0	27.6
		glassware								L	
		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	Beads, imitation pearls, imitation precious &	701810.02	35	40	40	8.7	14.3	21.1	25.0	27.6
	thereof other than imitation jewellery;	semi precious stones (chatons)								1	
	Glass eyes other than prosthetic articles;									1	
	Statuettes and other ornaments of lamp-									1	
	worked glass, other than imitation									1	
	jewelllery; Glass microspheres not									1	
	exceeding 1 mm in diameter Glass fibres (including glass wool) and	Other (webs mattresses boards etc)	701939.00	35	40	40	8.7	14.3	21.1	25.0	27.6
		Other (webs mattresses boards etc)	/01959.00	33	40	40	8.7	14.5	21.1	25.0	27.0
	articles thereof ( for example, yarn, woven fabrics)										
Natural or	Articles of goldsmiths' silversmiths;	Manufactures of silver whether or not plated	711411.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
	wares and parts thereof, of precious	or clad with precious metal	,	55	05	70	2.0	10.7	27.2	54.2	57.2
Cultured Pearls,	metal or of metal clad with precious	· · · · · · · · · · · · · · · · · · ·								, I	
Precious or sEmi-	metal									, I	
precious Stones,										, I	
precious siones,											

4

Chapter Heading	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹ (%)	Base Rate ²	alte	Rates ernat	ost-Ne (%) e Scei 5,1.0,1	unde nario	r
		8-digit Level					B=		B=1		B=2
Precious Metals, Metals Clad with Precious Metal, and Articles thereof; limitation							0.25	0.5		1.5	
Jewellery; Coin											
Iron and Steel	Other bars and rods of other alloy steel; Angels, shapes and sections, of other alloy steel; Holloy drill bars and rods of	Bright bars of other alloy steel Bright bars of alloy tool steel, hot-rolled, hot- drawn or extruded	722810.01 722830.01	35 35	40 40	40 40	8.7 8.7	14.3 14.3	21.1 21.1	25.0 25.0	
	alloy or non-alloy steel.	Bright bars of other steel, hot-rolled, hot-drawn or extruded	722830.09	35	40	40		14.3	21.1	25.0	
		Bright bars of alloy tool steel	722860.01	35	40	40		14.3	21.1	25.0	
	Wire of other alloy steel	Tinned wire, not insulated	722990.01	35	40	40		14.3	21.1	25.0	27.6
		Bronze coated wire, not insulated	722990.02	35	40	40		14.3	21.1	25.0	27.6
		Trapezoidal wire, not insulated	722990.03	35	40	40		14.3	21.1	25.0	27.6
		Half-round wire, not insulated	722990.04	35	40	40		14.3	21.1	25.0	
		Crimped wire, not insulated	722990.05	35	40	40		14.3	21.1	25.0	27.6
		Copper coated wire, not insulated	722990.06	35	40	40		14.3	21.1	25.0	
		Electrode quality wire not insulated	722990.07	35	40	40		14.3	21.1	25.0	
		Wire rope quality, not insulated	722990.08	35	40	40		14.3	21.1	25.0	
		Wire (excl. wire type lead), not insulated	722990.11	35	40	40		14.3	21.1	25.0	27.6
		ACSR quality wire, not insulated	722990.12	35	40	40		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	
		High tensile wire, not insulated	722990.14	35	40	40		14.3	21.1	25.0	
		Hardened & tempered wire, not insulated	722990.15	35	40	40		14.3	21.1	25.0	27.6
		All others wire, not insulated	722990.19	35	40	40		14.3	21.1	25.0	
		High tensile quality wire, insulated Electrode quality wire, insulated	722990.21 722990.22	35 35	40 40	40 40		14.3 14.3	21.1 21.1	25.0 25.0	
		Galvanized wire, insulated	722990.22	35	40	40		14.3	21.1	25.0	27.6
		Copper/bronze coated wire, insulated	722990.23	35	40	40	8.7	14.3	21.1	25.0	
		Other insulated wire	722990.24	35	40	40		14.3	21.1	25.0	

Chapter Heading	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹	Base Rate ²	]	Rates	ost-Ne (%)	unde	r
					(%)				e Scei 5,1.0,1		s of nd 2.0
		8-digit Level					B= 0.25	B= 0.5	B=1	B= 1.5	B=2
		Shaped & profiled wires of cross-section half- round	722990.31	35	40	40		14.3	21.1	25.0	27.6
		Shaped and profiled wires of cross-sectionflat and rectangular	722990.32	35	40			14.3	21.1	25.0	
		Shaped & profiled wire of cross-section 'I' shaped Shaped & profiled wire of cross-section 'z'	722990.33 722990.34	35	40			14.3	21.1	25.0 25.0	
		shaped & profiled wire of cross-section 2 Shaped & profiled wires of cross-section-other	722990.34	35	40	40		14.3	21.1	25.0	27.6
		shape 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		14.3	21.1	25.0	27.6
Articles of iron or	Tubes, pipes and hollow profiles, of cast	Rain water pipe of cast iron	730300.01	35	40	40	8.7	14.3	21.1	25.0	27.6
steel	iron So Sp Ot iro	Soil pipe of cast iron	730300.02	35	40	40	8.7	14.3	21.1	25.0	27.6
sieei		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		14.3	21.1	25.0	27.6
	i Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron)	Pipes of iron or steel, of a kind used for oil or gas pipelines	730410.01	35	40	40		14.3	21.1	25.0	27.6
	or steel	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		40			14.3	21.1	25.0	
		Casing, tubing of iron/steel of a kind used in drilling for oil or gas Circular cross section cold-rolled tube/pipe etc,	730429.00 730431.01	35	40	40		14.3	21.1	25.0 25.0	27.6
		of iron or non-alloy steel, with outer diameter u Circular cross sectional cold-rolled tube/pipe	730431.01	35	40	40	8.7	14.3	21.1	25.0	27.6
	Cir etc, but Cir etc 215 Tul out roll	etc, of iron or non-alloy steel, above 114.3 mm but	/50451.02	33	40	40	0.7	14.5	21.1	23.0	27.0
		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 (%)	Bound Rate ¹ (%)	Base Rate ²	] alte	Rates ernat	ost-Ne (%) 1 e Scer	under narios	s of
									5,1.0,1		
		8-digit Level					B= 0.25	B= 0.5	B=1	B= 1.5	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, cold- drawn or	730441.00	35	40	40	8.7	14.3	21.1	25.0	27.6
		Other tube, pipe & hollow profile of circular 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 mm but<=219.1 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 circular cross-section with outer diameter upto 114.3 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 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 fittings	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
	steel	Other cast fittings	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	4-Digit HS	Description	HS	TR01-02	Bound	Base	Like	ely Po	st-Ne	egotia	tion
	Heading	-	Code	(%)	Rate ¹	Rate ²	]	Rates	(%)	under	r
	_			``´	(%)		alte	ernate	Scer	nario	sof
					()0)			25,0.5			
		9 dia:41 and						<u> </u>	B=1		B=2
		8-digit Level					B=		B=1		в=2
			1				0.25			1.5	
		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	730792.01	35	40	40	8.7	14.3	21.1	25.0	27.6
		of other iron or steel									
		Non-galvanised threaded elbows, bends and	730792.02	35	40	40	8.7	14.3	21.1	25.0	27.6
		sleeves of other iron or steel Galvanised butt welding fitting of other	730793.01	35	40	40	8.7	14.3	21.1	25.0	27.6
		iron/steel	750795.01	55	40	40	0.7	14.5	21.1	25.0	27.0
		Non galvanised butt welding fitting of other	730793.02	35	40	40	8.7	14.3	21.1	25.0	27.6
		iron/steel									
		Galvanised other tube/pipe fittings of other iron/steel	730799.01	35	40	40	8.7	14.3	21.1	25.0	27.6
		Non-galvanised other tube/pipe fittings of other	730799.02	35	40	40	8.7	14.3	21.1	25.0	27.6
		iron/steel	150177.02	55	40	40	0.7	14.5	21.1	25.0	27.0
	Structures (excluding prefabricated	Doors, windows & their frames & thresholds	730830.00	35	40	40	8.7	14.3	21.1	25.0	27.6
	buildings of heading No.94.06) and parts	for doors of iron or steel									
	of structured (for example, bridges and	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
	bridge-sections, lock-gates, towers,	snuttering or pit-propping of iron or steel									
	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										
	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, whether or not lined or heat-insulated,	Pressure vessels of iron or steel	730900.04	35	40	40	8.7	14.3	21.1	25.0	27.6
	but not fitted with mechanical or	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
	thermal equipment										
L	mernan equipment										

Chapter Heading	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹	Base Rate ²		•	ost-Ne (%) 1	0	
					(%)				e Scer 5,1.0,1		
		8-digit Level					B= 0.25	B= 0.5	B=1	B= 1.5	B=2
	Tanks, casks, drums, cans, boxes and similar containers, for any material	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
	(other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300l, whether or not lined or	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
	heat-insulated, but not fitted with	Others	731010.09	35	40	40		14.3	21.1	25.0	27.6
	mechanical or thermal equipment	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		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	
		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;	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
	expanded metal of iron or steel	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		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	4-Digit HS	Description	HS	TR01-02	Bound	Base	Like	ely Po	st-Ne	gotia	tion
	Heading	-	Code	(%)	Rate ¹	Rate ²	]	Rates	(%)	under	
					(%)		alte	ernate	Scer	narios	of
					(,,,,)			25,0.5			
		8-digit Level	1				B=0.		B=1		B=2
		o-uigit Level					_	_	D=1		<b>D</b> =2
		<b>T T T T T</b>	521500.01		10	10	0.25	0.5		1.5	27 <i>(</i>
		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 for animal shoes of iron or steel	731700.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
	nails, staples (other than those of	Nails for fixing heel strips & toe plates of iron	731700.02	35	UB	70	9.6	16.9	27.2	34.2	39.2
	heading No.83.05) and similar articles, of										20.5
	iron or steel, whether or not with heads	Wire nails of iron or steel	731700.03	35	UB	70	9.6	16.9	27.2	34.2	39.2
	of other material, but excluding such articles with heads of copper										
	Screws, bolts, nuts, coach-screws hooks,	Screw machine, threaded of iron or steel	731811.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
	rivets, cotters, cotter-pins, washers	Other threaded coach screws of iron or steel	731811.09	35	UB	70	9.6	16.9	27.2	34.2	39.2
	(including spring washers) and similar	Other wood screws, threaded of iron or steel	731812.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	articles, of iron or steel	Screw hooks & screw rings, threaded of iron or	731812.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
		steel			-						
		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, non- threaded 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,	Safety pins of iron or steel	731920.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	bodkins, crochet hooks, embroidery	Hair pins of iron or steel	731930.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
	stilletos and similar articles, for use in	Others	731930.09	35	UB	70	9.6	16.9	27.2	34.2	39.2
	the hand, of iron or steel; Safety pins of iron or steel, not elsewhere specified or	Other articles of 7319	731990.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	included Springs and leaves for spirngs, of iron or	Leaf springs for motor vehicles of iron or steel	732010.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
	steel										

Chapter Heading	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹ (%)	Base Rate ²	]	Rates	ost-Ne s (%) 1 e Scei	under	r
					, ,		B=0.	25,0.	5,1.0,1	1.5 an	d 2.0
		8-digit Level					B=		B=1		
		o uigit Letter					0.25	0.5	<b>D</b> -1	1.5	<b>D</b> - <b>2</b>
	Stoves, ranges, grates, cookers	Cookers & kitchen stoves for gas or other	732111.01	35	UB	70		16.9	27.2	34.2	39.2
	(including those with subsidiary boilers	fuels, of iron or steel	///////////////////////////////////////	55	05		2.0	10.7	27.2	52	57.2
	for central heating), nar-becues,	Other stoves for gas or other fuels, of iron or	732111.09	35	UB	70	9.6	16.9	27.2	34.2	39.2
	braziers, gas-rings, plate warmers and	steel									
	similar non-electric domestic appliance,s	Other cooking apparatus of iron or steel for gas	732111.19	35	UB	70	9.6	16.9	27.2	34.2	39.2
	and parts thereof, of iron or steel	or other fuels									
	Table, kitchen or other household articles and parts thereof, of iron or stee;	Iron/steelwool; pot scourers & scouring or polishing pads, gloves & the like	732310.00	35	UB	70		16.9		34.2	39.2
	iron or steel wool; pot scourers and	Cast iron pans, not enameled	732391.01	35	UB	70		16.9	27.2	34.2	39.2
	scouring or polishing pads, gloves and	Other utensils of cast iron not enamelled	732391.09	35	UB	70		16.9	27.2	34.2	39.2
	the like, of iron or steel	Other household articles of cast iron, enamelled	732392.00	35	UB	70		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		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		16.9	27.2	34.2	39.2
		Parts of articles used for domestic purposes of iron or steel	732399.01	35	UB	70		16.9		34.2	39.2
		Other utensils of galvanised iron	732399.09	35	UB	70		16.9	27.2	34.2	39.2
	Sanitary ware and parts thereof, of iron	Sinks & wash basins of stainless steel	732410.00		UB	70		16.9	27.2	34.2	39.2
	or steel	Baths of cast iron, whether or not enamelled	732421.00	35	UB	70		16.9	27.2	34.2	39.2
		Other baths of iron or steel	732429.00	35	UB	70		16.9	27.2	34.2	39.2
		Other sanitary ware incl. parts	732490.00	35	UB	70		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		16.9	27.2	34.2	39.2
		Grinding balls & similar articles for mills of malleable cast iron	732591.00	35	UB	70		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		16.9	27.2	34.2	39.2
		Plates & frames for sewage water/similar system of malleable cast iron	732599.03	35	UB	70		16.9	27.2	34.2	39.2
		Other cast articles of iron or steel	732599.09		UB	70		16.9	27.2	34.2	39.2
	Other articles of iron or steel	Enamelled iron ware (excl. utensil & sign board)	732690.12	35	UB	70	9.6	16.9	27.2	34.2	39.2

		Description	HS	TR01-02	Bound	Base					tion
	Heading		Code	(%)	Rate ¹	Rate ²	]	Rates	(%)	under	c 🛛
					(%)		alte	ernate	e Scei	narios	s of
							B=0.	25,0.5	5,1.0,1	1.5 an	d 2.0
		8-digit Level					B=		/ /	B=	
							0.25	0.5	2 -	1.5	
		Finished & semi-finished steel forgings	732690.15	35	UB	70	9.6	16.9	27.2	34.2	39.2
		e.g.flanges for steel pipes & tubes									
	Cloth (including endless bands), grill	Wire gauze & netting	741490.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
Articles thereof	and netting, of copper wire; Expanded metal of copper	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	Washers (incl. spring washers), not threaded	741521.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	than those of heading No.83.05) and	Rivets (excl. tubular & bifurcated)	741539.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
	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										
	Cooking or heating apparatus of a kind	Oil pressure stove	741700.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
	used for domestic purposes, non-electric,	Other stoves	741700.09	35	UB	70	9.6	16.9	27.2	34.2	39.2
	and parts thereof, of copper										
Nickel and	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
articles thereof											
		Other strnded wire, cables plaited bands etc of	761490.00	25	UB	50	9.1	15.4	23.5	28.6	32.0
articles thereoj	the like, of aluminium, not electrically insulated	aluminium									
	Other articles of aluminium	Nails, tacks, staples (excl. heading no. 8305)	761610.00	25	UB	50	9.1	15.4	23.5	28.6	32.0
		screws, bolts, nuts, screw, hooks, rivets etc. Cloth, grill, netting & fencing, of aluminium	761691.00	25	UB	50	0.1	15.4	23.5	28.6	32.0
		wire		25	UB	50	9.1	15.4		28.6	
		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	Oteher articles of tin	Other articles of tin.	800700.00	25	40	40	8.7	14.3	21.1	25.0	27.6
thereof											
Tools,	Hand tools, the following: Spades,	Spades & shovels, of base metal	820110.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
Implamente	shovels, mattocks, picks, hoes, forks and	Forks, of base metal	820120.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	rakes: Axes, bill hooks and similar	Mattocks, picks, hoes & rakes, of base metal	820130.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	hewing tools; Secateurs of any kind; scythes, sickles, hay knives, hedge shears,	Axes, billhooks & similar hewing tools, of base metal	820140.00	35	UB	70	9.6	16.9	27.2	34.2	39.2

Chapter Heading	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹	Base Rate ²	]	Rates	ost-Ne ; (%) 1	inde	r
					(%)				e Scer 5,1.0,1		
		8-digit Level					B= 0.25	B= 0.5	B=1	B= 1.5	B=2
and Forks, of	timber wedges and other tools of a kind used	One-handed secaturs (including poultry shears), of base metal	820150.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
Base Metal; Parts Thereof Base		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
Metal		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	Metal working hand saws, of base metal	820210.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
	(including slitting, slotting or toothless saw blades)	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
		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		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	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, metal cutting shears, pipe-cutters, bolt croppers,	Pliers, pincers, tweezers & similar tools, of base metal	820320.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	perforating punches and similar hand tools	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 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
(i	Hand-operated spanners and wrenches (including torque meter wrenches but	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
	not including tap wrenches); interchangeable spanner sockets, with or	Hand-operated wrenchs (excl. tap wrenchs) non-adjustable, of base metal	820411.02	35	UB	70	9.6	16.9	27.2	34.2	39.2
	without handles	Hand-operated spanners - adjustable, of base metal	820412.01	35	UB	70	9.6	16.9	27.2	34.2	39.2

Chapter Heading	4-Digit HS	Description	HS	TR01-02	Bound	Base	Like	ely Po	ost-Ne	gotia	tion
	Heading	_	Code	(%)	Rate ¹	Rate ²	]	Rates	(%)1	under	r
	_			` ´	(%)		alt	ernat	e Scer	ario	sof
					(70)				5,1.0,1		
											-
		8-digit Level					B=		B=1		B=2
							0.25	0.5		1.5	1
		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	Drilling threading or tapping tools, of base metal	820510.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	included; blow lamps; vices, clamps and	Hammers & sledge hammers, of base metal	820520.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	the like, other than accessories for and	Wood working hand tools, of base metal	820530.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
	parts of machine tools; anvils; portable	Other tools for working wood, of base metal	820530.09	35	UB	70	9.6	16.9	27.2	34.2	39.2
	forges; hand or pedal-operated grinding	Screwdrivers, of base metal	820540.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	wheels with frameworks	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,	Rock drilling or earth boring tools with	820713.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	whether or not power-operated, or for	working part of cermets, of base metal			-						
	machine-tools (for example, for pressing,	Other rock drilling or earth boring tools , incl.	820719.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	stamping, punching, tapping, threading,	parts, of base metal Dies for drawing or extruding metal, of base	820720.00	25	UB	70	0.5	16.9	27.2	34.2	39.2
	drilling, boring, broaching, milling,	Dies for drawing or extruding metal, of base metal	820720.00	35	UB	70	9.6	16.9	27.2	54.2	39.2
	turning or screw driving), including Dies	Tools for pressing, stamping or punching, of	820730.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	for drawing or extruding meetal, and rock drilling or earth boring tools	base metal			-						
	rock urning of cartin boring tools	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 Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹	Base Rate ²			st-Ne (%) 1		
	6			(,,,,	(%)		alte	ernat	e Scer 5,1.0,1	ario	s of
		8-digit Level					<b>B</b> =	<b>B</b> =	B=1	B=	B=2
							0.25	0.5		1.5	
		Other tools for tapping & threading, of base metal	820740.09		UB	70	9.6	16.9	27.2	34.2	39.2
		Tools for drilling other than rock drilling, of base metal	820750.00		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		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		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	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		UB	70	9.6	16.9	27.2	34.2	39.2
		Knives & cutting blades for wood working machines, of base metal	820820.00		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		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		16.9	27.2	34.2	39.2
		Bell skiving knives	820890.02		UB	70	9.6	16.9	27.2	34.2	39.2
		Band knife for splitting 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		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	4-Digit HS	Description	HS	TR01-02	Bound	Base	Like	ely Po	st-Ne	gotia	tion
	Heading		Code	(%)	Rate ¹	Rate ²	]	Rates	(%) ι	inder	r
					(%)		alte	ernat	e Scen	arios	s of
							B=0.	25.0.4	5,1.0,1	.5 an	d 2.0
		8-digit Level					B=		<u> </u>		B=2
		0-uight Eever					0.25	0.5	<b>D</b> -1	1.5	<b>D</b> -2
		Other knives, of base metal	821193.09	35	UB	70		16.9	27.2	34.2	39.2
		Blades of hdg 8211	821194.00	35	UB	70		16.9	27.2	34.2	39.2
		Handles of base metal	821195.00	35	UB	70		16.9	27.2	34.2	39.2
	Razors and razor blades (including	Twine type shaving system, of base metal	821210.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
	razor blade blanks in strips)	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,	Paper knives, letter openers, erasing knives,	821410.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	hari clippers, butchers' or kitchen	pencil sharpeners & blades therefore, of base									
	cleavers, choppers and mincing knives,	metal									
	paper knives); manicure or pedicure sets and instruments (including nail files)	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
	and mistruments (including nan mes)	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, cake-	Sets of assorted articles , of base metal	821510.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	servers, fish-knives, butter-knives, sugar	containing one article plated with precious									
	tongs and similar kitchen or tableware	metal Other sets of assorted articles, of base metal	821520.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
		-	821520.00	35	UB	70		16.9	27.2	34.2	39.2
		Spoons, forks and similar table/kitchen ware, of base metal, plated with precious metal			-						
		Other articles not in sets	821599.00	35	UB	70		16.9	27.2	34.2	39.2
Miscellaneous	Padlocks and locks (key, combination or	Other locks, of base metal	830140.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
Articles of Base	electrically operated), of base metal;										
Metal	clasps and frames with clasps,										
wieiai	incorporating licks, of base metal; keys for any of the foregoing articles, of base										
	metal										
	Base metal mountings, fittings and	Builder's hardware, of base metal	830241.03	35	UB	70	9.6	16.9	27.2	34.2	39.2
	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										

Chapter Heading	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹ (%)	Base Rate ²	] alte	Rates ernate	st-Ne (%) 1 e Scer 5,1.0,1	under narios	r s of
									/ /		
		8-digit Level					<b>B</b> =		B=1		B=2
							0.25	0.5		1.5	
	Filing cabinets, card-index cabinets,	Filing cabinets, card-index cabinets, paper	830400.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	paper tray, paper rests, pen tray, office-	trays, paper rests, pen trays, office-stamp stands and									1
	stamp stands and similar office or desk equipment, of base metal, other than	stands and									1
	office furniture of heading No. 94.03										1
	Bells, gongs and the like, non-electric, of	Parts of bells, gongs etc., of base metal	830610.02	35	UB	70	9.6	16.9	27.2	34.2	39.2
	base metal; statuettes and other	r and or being, goings etc., or base metal	050010.02	55	05		2.0	10.7	27.2	51.2	57.2
	ornaments, of base metal; photograph,										
	ppicture or similar frames, of base										
	metal; mirrors of base metal										
	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,	Eyelets for footwear, of base metal	830810.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
	buckle-clasps, hooks, eyes, eyelets and	Hooks and eyes, of base metal	830810.02	35	UB	70	9.6	16.9	27.2	34.2	39.2
	the like, of base metal, of a kind used for	Tubular or bifurcated rivets, of base metal	830820.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	clothing, footwear, awning, handbags,	Buckles for footwear, of base metal	830890.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
	travel goods or other made up articles	Imitation zari spangles, of base metal	830890.02	35	UB	70	9.6	16.9	27.2	34.2	39.2
	tubular or bifurcated rivets, of base metal;	Beads and spangles of base metal	830890.03	35	UB	70	9.6	16.9	27.2	34.2	39.2
	inctai,	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		16.9	27.2	34.2	39.2
	Stoppers, caps and lids (including crown	Crown corks, of base metal	830910.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	corks, screw caps and pouring	Aluminium caps and closures, of base metal	830990.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
	stoppers),capsules for bottles, threaded										1
	bungs, bung covers, seals and other packing accessories, of base metal										1
Maralana Danatana		Turbines for Marine Propulson	840610.00	25	25	25	7.7	11.8	16.0	18.2	19.5
Nuclear Reactors,	stem turbines and other vapour turbines	Other Turbines of an Output> 40 Mw	840681.00	25	25	25		11.8	16.0	18.2	19.5
Boilers,		Other Turbines of an Output <= 40 Mw	840682.00	25	25	25		11.8	16.0	18.2	19.5
Machinery and		Parts of Turbines	840690.00	25	25	25		11.8	16.0	18.2	19.5
Mechanical	Compression-ignition internal	Out Board Engines	840810.01	25	40	40		14.3	21.1	25.0	27.6
Appliances; Parts	combustion piston engines (diesel or	Engns excl. Outboard,of Cylndr Cpcty<=25 Cc	840810.11	25	40	40		14.3	21.1	25.0	27.6

Chapter Heading	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹	Base Rate ²		•		Likely Post-Negotiat Rates (%) under alternate Scenarios				
					(%)				e Scer 5,1.0,1					
		8-digit Level					B= 0.25	B= 0.5	B=1	B= 1.5	B=2			
Appliances; Parts	semi-diesel engines)	Engines,excl. Outboard,of a Cylinder Capacity>25 Cc but <=50 Cc	840810.12	25	40	40		14.3	21.1	25.0	27.6			
thereof		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				
		Engines,other than Outboard,of a Cylinder Capacity>100 Cc but <=250 Cc	840810.14	25	40	40		14.3	21.1	25.0	27.6			
		Engns, excl. Outboard, of Cylndr Cpcty>250 Cc	840810.15	25	40	40		14.3	21.1	25.0	27.6			
		Engns of Cylndr Cpcty<=50 Cc	840820.01	35	40	40		14.3	21.1	25.0	27.6			
		Engns of Cylndr Cpcty>50 Cc but <=250 Cc	840820.02	35	40	40		14.3	21.1	25.0	27.6			
		Engines of Cylndr Cpcty>250 Cc	840820.03	35	40	-		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			
		Stationary Engines of Cylinder Capacity> 25 Cc but <= 50 Cc	840890.02	25	40	40		14.3	21.1	25.0	27.6			
		Stationary Engines of Cylndr Cpcty>50 Cc	840890.03	25	40	40		14.3	21.1	25.0	27.6			
		Others	840890.09	25	40	40		14.3	21.1	25.0	27.6			
	Parts suitable for use solely or principlally with the engines of heading	Other Cmponent Parts of Petrol Engines for Motor Vehicles	840991.09	35	40	40		14.3	21.1	25.0	27.6			
	8407 or 8408	Component Parts for Diesel Engines for Motor Vehicles, n.e.s.	840999.09	35	40			14.3	21.1	25.0	27.6			
	Pumps for liquids, whether or not fitted	Injection Pump for Diesel Engines	841311.01	25	40			14.3	21.1	25.0	27.6			
	with a measuring device; Liquid	Oil Pump for Internal Combustion Engines	841311.02	25	40	-		14.3	21.1	25.0	27.6			
	elevators	Others Pumps for Dispnsng Fuel	841311.09	25	40	40		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			14.3	21.1	25.0	27.6			

Chapter Heading	4-Digit HS	Description	HS	TR01-02	Bound	Base			ost-Ne		
	Heading		Code	(%)	Rate ¹	Rate ²	]	Rates	(%) I	ındeı	C
					(%)		alte	ernat	e Scer	arios	s of
					. ,		B=0.	25.0.4	5,1.0,1	l.5 an	id 2.0
		8-digit Level					B=		B=1		
		o-uigit Level					_		<b>D</b> -1	1.5	<b>D</b> -2
			841370.02	25	10	40	0.25	0.5	21.1		07.6
		Horizontal Split Casing Pumps		25	40	40	8.7	14.3	21.1	25.0	27.6
		Horizontal Self Priming Pumps	841370.03	25	40	40	8.7	14.3	21.1	25.0	27.6
		Vertical Turbine Driven Centrifugal Pumps	841370.04	25	40	40	8.7	14.3	21.1	25.0	27.6
		Boiler Feed Pumps	841370.05	25	40	40	8.7	14.3	21.1	25.0	27.6
		Submersible Pumps	841370.06	25	40	40	8.7	14.3	21.1	25.0	27.6
		Slurry Pumps	841370.07	25	40	40	8.7	14.3	21.1	25.0	27.6
		Dredger Pumps	841370.08	25	40	40	8.7	14.3	21.1	25.0	27.6
		Others	841370.09	25	25	25	7.7	11.8	16.0	18.2	19.5
		Gas Pumps	841381.01	25	40	40	8.7	14.3	21.1	25.0	27.6
		Hydraulic Ram	841381.02	25	40	40	8.7	14.3	21.1	25.0	27.6
		Others	841381.09	25	25	25	7.7	11.8	16.0	18.2	19.5
		Liquid Elevators	841382.00	25	25	25	7.7	11.8	16.0	18.2	19.5
		Parts for Reciprocating Pumps	841391.01	25	40	40	8.7	14.3	21.1	25.0	27.6
		Parts for Centrifugal Pumps	841391.02	25	40	40	8.7	14.3	21.1	25.0	27.6
		Parts for Deep Well Turbine Pumps & of Other	841391.03	25	40	40	8.7	14.3	21.1	25.0	27.6
		Rotary Pumps									
		Others	841391.09	25	40	40	8.7	14.3	21.1	25.0	27.6
		Parts of Liquid Elevators	841392.00	25	25	25	7.7	11.8	16.0	18.2	19.5
	Air or vacuum pupmps, air or other gas	Hand or Foot-Operated Air Pumps	841420.00	25	25	25	7.7	11.8	16.0	18.2	19.5
	compressors and fans; Ventilating or	Reciprocating Air Compressors	841440.01	25	25	25	7.7	11.8	16.0	18.2	19.5
	recycling hoods incorporation a fan,	Centrifugal Air Compressors	841440.02	25	25	25	7.7	11.8	16.0	18.2	19.5
	whether or not fitted with filters	Screw Air Compressors	841440.03	25	25	25	7.7	11.8	16.0	18.2	19.5
		Others	841440.09	25	25	25	7.7	11.8	16.0	18.2	19.5
		Others	841451.09	35	40	40	8.7	14.3	21.1	25.0	27.6
		Air Circulator	841459.01	35	40	40	8.7	14.3	21.1	25.0	27.6
		Blowers,Portable	841459.02	35	40	40	8.7	14.3	21.1	25.0	27.6
		Industrial Fans Blowers & the Like	841459.03	35	40	40	8.7	14.3	21.1	25.0	27.6
		Others	841459.09	35	40	40	8.7	14.3	21.1	25.0	27.6
	Air conditioning machines, comprising a	Parts of the Air Conditioning Machines etc	841590.00	35	40	40	8.7	14.3	21.1	25.0	27.6
	motor-driven fan and elements for										1
	changing the temperature and humidity,										1
	including those machines in which the										
	humidity cannot be separately regulated										

Chapter Heading	4-Digit HS	Description	HS	TR01-02	Bound	Base	Like	ely Po	st-Ne	egotia	tion
	Heading	_	Code	(%)	Rate ¹	Rate ²	]	Rates	(%)	unde	r
					(%)		alte	ernate	e Scer	nario	s of
							B=0.	25,0.5	5.1.0.	1.5 ar	d 2.0
		8-digit Level					B=		B=1		B=2
		o-uigit Level					0.25		<b>D</b> -1	1.5	<b>D</b> -2
	Refrigerators, freezers and other	Refrigerating or Freezing Display	841850.00	25	25	25	7.7	11.8	16.0	18.2	19.5
	refrigerating or freezing equipment,	Counters, Cabinets, Show-Cases and the Like									
	electric or other;Heat pumps other than	Parts of Elctrcl Frncs(Or Sb-Hdg 841821,	841891.01	35	40	40	8.7	14.3	21.1	25.0	27.6
	air conditioning machines of heading No. 84.15	841822,841830 and 841840) Parts of Non-Electrel Fracs (of 841829, 841830	841891.02	35	40	40	8.7	14.3	21.1	25.0	27.6
	No. 84.15	and 841840)	041071.02	55	40	40	0.7	14.5	21.1	25.0	27.0
		Other Parts of Hdg 8418	841899.00	35	40	40	8.7	14.3	21.1	25.0	27.6
	Machinery, plant or laboratory	Auto Cleves	841920.01	25	25	25	7.7	11.8	16.0	18.2	19.5
	equipment, whether or not electrically	Sterilisers,n.e.s.	841920.09	25	25	25	7.7	11.8	16.0	18.2	19.5
	heated, for the treatment of materails by										
	a process involving a change of temprature such as heating, cooking,										
	roasting, distilling, rectifying, sterilising										
	pasteurising, steaming, drving,										
	evaporating, vaporising, condensing or										
	cooling, other than machinery or plant										
	of a kind used for domestic purposes										
	Dish washing machines; Machinery for	Machinery for Clng/Dryng Botls/other Cntnrs	842220.00	25	40	40	8.7	14.3	21.1	25.0	27.6
	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										
	Weighing machinery (excluding	Personal Weighing Machines, incl. Baby Scales; Household Scales	842310.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	balances of a sinsitivity of 5 centigrams or better), including weight operated	Beam Scale	842381.01	25	40	40	8.7	14.3	21.1	25.0	27.6
	counting or checking machines;	Others	842381.09	25	40	40	8.7	14.3	21.1	25.0	27.6
	Weighing machine weights of all kinds	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	
L			0.12000.00	25	40	40	0.7	15	21.1	20.0	27.0

Chapter Heading	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹ (%)	Base Rate ²	1	Rates	ost-Ne (%) 1 e Scer	under	r
							B=0.	25.0.5	5,1.0,1	l.5 an	d 2.0
		8-digit Level					B=		B=1		
		o-uigit Level					_		D-1		D-2
			0.10000.01				0.25	0.5	160	1.5	10.5
		Weighing Machine Weight of All Kinds	842390.01	25	25	25		11.8	16.0	18.2	19.5
	Mechanical appliances (whether or not	Spray Guns & Similar Appliances	842420.00	25	40	40		14.3	21.1	25.0	27.6
	hand-operated ) for projecting, dispersing or spraying liquids or	Applncs for Horticultural/Agricultural Work	842481.00	25	25	25		11.8	16.0	18.2	19.5
	powders; Fire extinguishers, whether or	Paintng equipment incl. Electrostatic	842489.01	25	25	25	7.7	11.8	16.0	18.2	19.5
	not charged; Spray guns and similar	Phosphtng,Pwdr Coatng equipment & other equipment									1
	appliances; Steam or sand blasting	equipment									.
	machines and similar jet projecting										, I
	machines										ı
	Pulley tackle and hoists; Wlinches and	Built-In Jackng Systm used in Garage etc	842541.00	25	25	25	7.7	11.8	16.0	18.2	19.5
	Capstans; Jacks	Other Jacks & Hoists, Hydraulic	842542.00	25	25	25	7.7	11.8	16.0	18.2	19.5
	-	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	Lifts for Goods & Persons	842810.01	25	25	25	7.7	11.8	16.0	18.2	19.5
	unloading machinery (for example, lifts,	Skip Hoists	842810.02	25	25	25	7.7	11.8	16.0	18.2	19.5
	escalators, conveyors, teleferics)	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		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		11.8	16.0	18.2	19.5
		Other Continuous Action Elevatrs &	842832.00	25	25	25		11.8	16.0	18.2	19.5
		Conveyrsfor Goods/Materials,Bucket Type									
		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
		Teleferics, Chair-Lifts, Ski-Draglines: Traction	842860.00	25	25	25	7.7	11.8	16.0	18.2	19.5
		Mechanisms for Funiculars			-						
		Dust Trapping Equipment	842890.01	25	25	25		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	HS Code	TR01-02 (%)	Bound Rate ¹	Base Rate ²			ost-Ne (%) 1		
					(%)		alte	ernat	e Scer 5,1.0,1	narios	s of
		8-digit Level					<b>B</b> =	_	B=1	_	B=2
							0.25	0.5		1.5	
	Agricultural, horticultural or forestry	Disc Ploughs	843210.01	25	25	25	7.7	11.8	16.0	18.2	19.5
	machinery for soil preparation or	Tractor Ploughs	843210.02	25	25	25	7.7	11.8	16.0	18.2	19.5
	cultivation; Lawn or sports-grown rollers	Ploughs,n.e.s.	843210.09	25	25	25	7.7	11.8	16.0	18.2	19.5
	rollers	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		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,	Mowrs for Lawns, Prks/Sprts Grnds, Powered, with the Cutng Devc Rotatng in a Hrzntl Plane	843311.00	25	UB	50		15.4	23.5	28.6	32.0
	sorting or grading eggs, fruit or other	Other Mowrs for Lawns, Parks/Sports Grounds	843319.00	25	UB	50	9.1	15.4	23.5	28.6	32.0
	agricultural produce, other than	Other Mowrs, incl. Cutr Bars for Trctr Mountng	843320.00	25	25	25	7.7	11.8	16.0	18.2	19.5
	machinery of heading No 84.37	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	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹	Base Rate ²			ost-Ne (%) 1		
					(%)				e Scer 5,1.0,1		
		8-digit Level					B=		B=1		B=2
							0.25	0.5		1.5	
	grading seed, grain or dried leguminous vegetables; Machinery used in the milling industry or for the working or cereals or dried leguminous vegetables, other than farm-type machinery	Rice Mill Machinery	843780.02	25	25	25	7.7	11.8	16.0	18.2	19.5
	Knitting machines, stich-bonding	Hand-Knitting Machines for Wool	844711.01	25	25	25		11.8	16.0	18.2	19.5
	machines and machines for making	Other Wool Knitting Machines	844711.09	25	25	25	7.7	11.8	16.0	18.2	19.5
	gimped yarn, tulle, lace, embroidery,	Cotton Hosiery Machines	844711.11	25	25	25	7.7	11.8	16.0	18.2	19.5
	trimmings, braind or net and machines	Knitting Machines, n.e.s.	844711.19	25	25	25	7.7	11.8	16.0	18.2	19.5
	for tufting	Hand Knitting Machines for Wool	844712.01	25	25	25	7.7	11.8	16.0	18.2	19.5
		Other Wool Kniting Machines	844712.09	25	25	25	7.7	11.8	16.0	18.2	19.5
		Cotton Hosiery Machines	844712.11	25	25	25	7.7	11.8	16.0	18.2	19.5
		Knitting Machines, n.e.s.	844712.19	25	25	25	7.7	11.8	16.0	18.2	19.5
		Hand Knitting Machines for Wool	844720.01	25	25	25	7.7	11.8	16.0	18.2	19.5
		Other Wool Knitting Machines	844720.09	25	25	25	7.7	11.8	16.0	18.2	19.5
	C	Cotton Hosiry Machines	844720.11	25	25	25	7.7	11.8	16.0	18.2	19.5
		Knitting Machines, n.e.s.	844720.19	25	25	25	7.7	11.8	16.0	18.2	19.5
		Machines for Manufacture of Tulle and Lace	844790.01	25	40	40		14.3	21.1	25.0	27.6
		Machines for Making Embroidery	844790.02	25	40	40		14.3	21.1	25.0	27.6
		Machines for Preparing Yarns for Manufacture of Tulle,Lace etc.		25	40	40		14.3	21.1	25.0	27.6
	Household or Laundry-type washing machines, including machines which both wash and dry	Other Mchns of a Dry Linn Cpcty<=10 Kg	845019.00	35	UB	70		16.9	27.2	34.2	39.2
	Sewing machines, other than book-	Sewng Mchns without Stand/Table (Heads)	845210.02	35	UB	70		16.9	27.2	34.2	39.2
	sewing machines of heading 8440 furniture, bses and covers specially	Furniture, Bases and Covers Specially Designed for Sewing Machines	845240.01	25	25	25		11.8	16.0	18.2	19.5
	designed for sewing machines, sewing machine needles	Parts of Household Sewing Machines	845290.01	35	40	40	8.7	14.3	21.1	25.0	27.6
	Machine-tools (including way-type unit	Way-Type Unit Head Machines	845910.00	25	40	40	8.7	14.3	21.1	25.0	27.6
	head machines) for drilling, boring,	Drilling machines, Numerically Controlled	845921.00	25	40	40	8.7	14.3	21.1	25.0	27.6
	milling, threading or tapping by	Bench and Piller	845929.01	25	40	40	8.7	14.3	21.1	25.0	27.6
	removing metal, other than lathes	Pillar or Columns, Multi-Spindle	845929.02	25	40	40		14.3	21.1	25.0	27.6
	(including turning centres) of heading	Radial	845929.03	25	40	40	8.7	14.3	21.1	25.0	27.6

Chapter Heading	4-Digit HS	Description	HS	TR01-02	Bound	Base	Like	ely Po	st-Ne	egotia	tion
	Heading		Code	(%)	Rate ¹	Rate ²	]	Rates	(%)	unde	r
					(%)		alte	ernate	e Scei	nario	s of
							B=0.2	25.0.5	5.1.0.1	1.5 an	nd 2.0
		8-digit Level					B=		/ /		B=2
		o uigit Eever					0.25	0.5	<b>D</b> =1	1.5	<b>D</b> - <b>2</b>
	no. 84.58	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
		Taping Machines	845970.02	25	40	40	8.7	14.3	21.1	25.0	27.6

Chapter Heading	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹ (%)	Base Rate ²	]	Rates	st-Ne (%) 1 e Scei	under	r
					(70)				5,1.0,1		
		8-digit Level	1				B=		B=1		B=2
							0.25	0.5		1.5	
		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	Hammers,Steam/Air,Single Frame	846210.01	25	40	40	8.7	14.3	21.1	25.0	27.6
	working metal by forging, hammering or		846210.02	25	40	40	8.7	14.3	21.1	25.0	27.6
	die-stamping; Machine-tools (including	Hammers, Headers & Upsetters	846210.03	25	40	40	8.7	14.3	21.1	25.0	27.6
	presses) for working metal by bending, folding straightening, flattening,	Hammers,Double Actng Countr Blow,Air/Steam	846210.04	25	40	40	8.7	14.3	21.1	25.0	27.6
	shearing, punching or notching;	Hmmrs,Mchncl,incl. Drop Hammers,Jack 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	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
	or heading nos. 84.56 to 84.65, including	Others	846610.09	25	40	40	8.7	14.3	21.1	25.0	27.6
	work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools;	Work Holders	846620.00	25	40	40	8.7	14.3	21.1	25.0	27.6

Chapter Heading	4-Digit HS	Description	HS	TR01-02	Bound	Base		ely Po		0	
	Heading		Code	(%)	Rate ¹	Rate ²		Rates	· /		
					(%)		alte	ernate	e Scer	narios	s of
							B=0.	25,0.5	5,1.0,1	l.5 an	d 2.0
		8-digit Level					B=	B=	B=1	B=	B=2
							0.25	0.5	2.	1.5	
	Tools for working in the hand, pneumatic hydraulic or with self- contained 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,	Hand-Held Blow Lamp	846810.00	25	40	40	8.7	14.3	21.1	25.0	27.6
	brazing or welding, or not capable of	Gas-Operated Welding/Cutting Macines	846820.01	25	40	40	8.7	14.3	21.1	25.0	27.6
	cutting, other than those of heading No.	Others	846820.09	25	40	40	8.7	14.3	21.1	25.0	27.6
	85.15; Gas-operated surface tempering	Other Machinery & Apparatus of Hdg 8468	846880.00	25	40	40	8.7	14.3	21.1	25.0	27.6
	machines and appliances	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,	Duplicating machines	847210.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	hectograph or stencil duplicating	Stapling Machines(Staplers)	847290.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
	machines. Addressing machines,										
	automatic banknote dispensers, coin										
	sorting machines, coin-counting or wrapping machines, pencil-sharpening										
	mahcines, perforating or stapling										
	machine										
	Machinery for sorting, screening,	Concrete Mixers	847431.01	25	25	25	7.7	11.8	16.0	18.2	19.5
	separating, washing, crushing, grinding,										
	mixing or kneading earth, stone ores or										
	other mineral substances, in solid										
	(including powder or paste) form;										
	Machinery for agglomerating, shaping										
	or moulding solid mineral fuels, ceramic										
	paste, unhardened cements, plastering										
	materials, or other mineral products in										
	powder or paste form; Machines and mechanical appliances	Oil Seed Crushng/Grndng Mchnry (incl.	847920.01	25	25	25	7.7	11.8	16.0	18.2	19.5
	having individual functions, not	Purifyng Tanks)	047920.01	25	25	25	/./	11.0	10.0	10.2	19.5
	specified or includedelsewhere in this	Parts of the Machines for the Animal and	847990.02	25	25	25	7.7	11.8	16.0	18.2	19.5
	chapter	Vegetable Fats & Oil Industry							-		
	Taps, cocks, vlaves and similar	Pressure-Reducing Valves	848110.00	25	40	40	8.7	14.3	21.1	25.0	27.6
	appliances for pipes, boilers shels,l	Valves for Oleohydraulic/Pneumatic Trnsmsns	848120.00	25	40	40	8.7	14.3	21.1	25.0	27.6
	tanks, vats or the like, including	Check Valves	848130.00	25	40	40	8.7	14.3	21.1	25.0	27.6
	pressure-reducing valves and	Safety/Relief Valves	848140.00	25	25	25	7.7	11.8	16.0	18.2	19.5
	thermostatically controlled valves	Taps,Cocks etc of Iron/Steel	848180.01	25	40	40	8.7	14.3	21.1	25.0	27.6
L		· · · · · · · · · · · · · · · · · · ·									

Chapter Heading	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹	Base Rate ²	]	Rates	ost-Ne (%) 1	inder	r
					(%)				e Scer 5,1.0,1		
		8-digit Level					B=	<b>B</b> =	B=1	B=	B=2
		C					0.25	0.5		1.5	
		Taps,Cocks etc of Non-Ferrous Metal	848180.02	25	40	40	8.7	14.3	21.1	25.0	27.6
		Industrial Valves(excl. Pressure-Reducing Valves,& Thrmstely Contrild Valves)	848180.03	25	40	40		14.3	21.1	25.0	27.6
		Inner Tube Valves for Bicycle & Auto Tyres	848180.04	25	40	40		14.3	21.1	25.0	27.6
	Transmission shafts (including cam shafts and crank shafts) and cranks; Bearings housings nad plain shaft bearings; Gears and gearing; Ball or roller screws; Gear boxes and other speed changers, including torque converters; Glywheels and pulleys, including pulley blocks; Clutchers and shaft couplings (including universal joints)	Gears & Gearng,excl. Toothd Wheels,Trnsmsn Elmnts Prsntd Seprtly;Ball Scrws;Gear Boxs& Speed Chngrs	848340.00	25	40	40		14.3	21.1	25.0	27.6
	Machinery parts, not containing electrical connectors, insulators, not specified or included elsewhere in this chapter	Other Mcanry Parts of Heading 8485	848590.00	25	40	40	8.7	14.3	21.1	25.0	27.6
Electrical	Electric motors and generators	Stepper motors, single-phase	850140.01	25	40	40		14.3	21.1	25.0	27.6
Machinery and	(excluding generating sets)	Micro motors, single-phase	850140.02	25	40	40		14.3	21.1	25.0	27.6
Equipment and		Other F.H.P. motors, single-phase	850140.03	25	40	40		14.3	21.1	25.0	27.6
Parts Thereof;	Electrical transformers, static converters (for example, rectifiers) and inductors	E.H.T. transformer for electronic equipments having a power handling capacity exceeding 1 KVA but n	850432.01	25	40	40	8.7	14.3	21.1	25.0	27.6
Sound Recorders		Electric inverters	850440.01	25	25	25	7.7	11.8	16.0	18.2	19.5
and Reproducers,		Dip bridge rectifiers	850440.02	25	25	25	7.7	11.8	16.0	18.2	19.5
Television Image		Other rectifiers	850440.03	25	25	25	7.7	11.8	16.0	18.2	19.5
and Sound		Others, nes	850440.09	25	25	25	7.7	11.8	16.0	18.2	19.5
<b>Recorders</b> and	Primary cells and primary batteries	Parts of primary cells & primary batteries	850690.00	35	40	40	8.7	14.3	21.1	25.0	27.6
reproducers,	Electro-mechanical domestic appliances, with self-contained electric motor	Electric coffee mills & food grinders, with self- contained electric motor	850940.01	35	40	40		14.3	21.1	25.0	27.6
Television Image and sound		Others (e.g.fruit juice extractors), with self- contained electric motor	850940.09	35	40	40		14.3	21.1	25.0	27.6
Recorders and	Electrical ignition or starting equipment	Auto bulbs and halogen bulbs	851220.03	35	40	40		14.3	21.1	25.0	27.6
Recorders and	of a kind used for spark-ignition or	Horns	851230.01	35	40	40	8.7	14.3	21.1	25.0	27.6

Chapter Heading	4-Digit HS	Description	HS	TR01-02	Bound	Base	Like	ely Po	st-Ne	gotia	tion
	Heading	_	Code	(%)	Rate ¹	Rate ²	]	Rates	(%)1	under	ſ
					(%)		alte	ernate	e Scer	arios	s of
					. ,		B=0.	25,0.5	5.1.0.1	l.5 an	d 2.0
		8-digit Level					B=		B=1		B=2
		0-uight Level					0.25	0.5	<b>D</b> -1	1.5	D-2
	compression-ignition internal	Parts of electrical lighting/signalling equipment	851290.00	35	40	40	8.7	14.3	21.1	25.0	27.6
Reproducers, and	combustion engines (for example,	r and or electrical regiting/signating equipment	051290.00	55	40	40	0.7	14.5	21.1	25.0	27.0
Parts and	ignition magnetos, magneto-dynamos,										1
Accessories of	ignition coils, sparking plugs and glow										1
Such Articles	plugs, starter motors);										1
54000 1200000	Electrical lighting or signalling	Other electric portable lamps designed to	851310.04	35	40	40	8.7	14.3	21.1	25.0	27.6
	equipment (excluding articles of heading	function by their own source of energy									
	No. 85.39), windscreen wipers, defrosters										
	and demisters, of a kind used for cycles										
	or motor vehicles		851610.00	35	40	10	0.7	14.2	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	Other electric space heating apparatus &	851629.00	35	40	40	8.7	14.3	21.1	25.0	27.6
	apparatus; Electro-thermic hair-	electric soil heating apparatus	051025.00	55	10	10	0.7	1 11.5	21.1	20.0	27.0
	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	Other ovens; cookers, cooking plates boiling	851660.00	35	40	40	8.7	14.3	21.1	25.0	27.6
	heaters) and hand dryers; Electric	rings, grillers & roasters									
	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	Electric sound amplifier sets	851850.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	their enclosures; Headphones, earphones										
	and combined mocrophone/speaker sets;		050701.00	25	10	10	0.7	14.2	21.1	25.0	27.6
	Reception apparatus for radio-	Radio broadcast receivers with radio telephony/radio telegraphy etc combined with	852721.00	35	40	40	8.7	14.3	21.1	25.0	27.6
	telephony, radio-telegraphy or radio- broadcasting, whether or not combined,	sound recording/r									
	in the same housing, with sound	sound recording r									
	recording or reproducing apparatus or a										
	clock										1
	Reception apparatus for television,	Reception apparatus for colour TV, whether or	852812.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	whether or not incorporating radio-	not incorporating radio-broadcast receivers or									i I
	broadcast receivers or sound or video	sound									

Chapter Heading	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹	Base Rate ²		•	ost-Ne (%) 1	0	
			coue	(,,,)	(%)		alte	ernat	e Scer 5,1.0,1	narios	s of
		8-digit Level					<b>B</b> =		B=1		B=2
							0.25	0.5		1.5	
	broadcast receivers or sound or video recording or-reproducing apparatus; Video monitors and video projector	Reception apparatus for B/W or other monochrome TV, whether or not incorporating radio-broadcast re	852813.00	35	UB	70		16.9	27.2	34.2	39.2
	video montoro una video projector	Video monitor colour	852821.00	35	UB	70		16.9	27.2	34.2	39.2
		Video monitor B/W or other monochrome	852822.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
		Video projectors	852830.00	35	UB	70		16.9	27.2	34.2	39.2
	Parts suitabloe for use solely or	Aerial/antena	852910.01	25	UB	50		15.4	23.5	28.6	32.0
	principally with the apparatus of	Dish antena	852910.02	25	UB	50		15.4	23.5	28.6	32.0
	heading N0s. 85.25 to 85.28	Other aerials/aerial reflectors; parts.	852910.09	25	UB	50		15.4	23.5	28.6	32.0
	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading No. 85.12 or 85.30	Other electric sound/visual signalling apparatus	853180.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	Electrical capacitors, fixed, variable or adjustable (pre-set)	Power capacitors (condensors static, for power correction) 1/2 KVA & above	853210.01	15	30	30	8.1	12.8	17.9	20.7	22.4
		Electric condensors for power (excl. switch gear)	853210.02	15	30	30	8.1	12.8	17.9	20.7	22.4
		Other fixed capacitors, tantalum	853221.00	0	0	0	0.0	0.0	0.0	0.0	0.0
		Other fixed capacitors, aluminium electrolytic	853222.00	15	20	20	7.1	10.5	13.8	15.4	16.3
		Other fixed capacitors, ceramic dielectric, single layer	853223.00	15	20	20	7.1	10.5	13.8	15.4	16.3
		Other fixed capacitors, ceramic dielectric, multilayer	853224.00	0	0	0	0.0	0.0	0.0	0.0	0.0
		Other fixed capacitors dielectric of paper/plastics	853225.00	15	20	20		10.5	13.8	15.4	16.3
		Mica capacitors	853229.01	15	20	20		10.5	13.8	15.4	16.3
		Others	853229.09	15	20	20	7.1	10.5	13.8	15.4	16.3
		Variable/adjustable (pre-set) capacitors	853230.00	15	20	20		10.5	13.8	15.4	16.3
		Parts of hdng 8532	853290.00	0	0	0		0.0	0.0	0.0	0.0
	Electrical resistors (including rheostats	Fixed carbon resistors, composition/film types	853310.00	15	20	20		10.5	13.8	15.4	16.3
	and potentiometers), other than heating resistors	Electrical resistance wire, bare, nichrome for a power handling capacity not exceeding 20 W	853321.01	15	20	20		10.5	13.8	15.4	16.3
		Electrical resistance wire, bare, other than nichrome for a power handling capacity not exceeding 2	853321.02	15	20	20	7.1	10.5	13.8	15.4	16.3

Chapter Heading	4-Digit HS	Description	HS	TR01-02	Bound	Base	Like	ely Po	st-Ne	gotia	tion
	Heading		Code	(%)	Rate ¹	Rate ²	]	Rates	(%)	unde	r
					(%)		alte	ernate	e Scei	nario	s of
							B=0.	25,0.5	5,1.0,1	1.5 an	nd 2.0
		8-digit Level					B=		B=1	B=	B=2
		o ungre zever					0.25	0.5		1.5	
		Electrical resistance wires, insulated nichrome	853321.03	15	20	20	7.1	10.5	13.8	15.4	16.3
		for a power handling capacity not exceeding 20 W									
		Electrical resistance wire, insulated other than nichrome for a power handling capacity not	853321.04	15	20	20	7.1	10.5	13.8	15.4	16.3
		exceedi Electrical resistance wire, bare, nichrome for a	853329.01	15	20	20	7.1	10.5	13.8	15.4	16.3
		power handling capacity more than 20W	033329.01	15	20	20	/.1	10.5	15.8	15.4	10.3
		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 20W	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 Others	853340.03 853340.09	15	20	20	7.1	10.5	13.8	15.4 15.4	16.3
		Parts of articles of heading 8533	853340.09 853390.00	15	20	20	7.1	0.0	13.8	0.0	16.3
	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	Isolating & make-&-break switches of other materials	853530.09	25	25	25	7.7	11.8	16.0	18.2	19.5
	circuits for voltage exceeding 1000 Volts	indeci di o									

Chapter Heading	4-Digit HS	Description	HS	TR01-02	Bound	Base	Like	ely Po	ost-Ne	gotia	tion
	Heading	_	Code	(%)	Rate ¹	Rate ²	]	Rates	(%)	inde	r
	_			` ´	(%)		alte	ernat	e Scer	ario	sof
					(,,,)				5,1.0,1		
									/ /		
		8-digit Level					<b>B</b> =		B=1		B=2
							0.25	0.5		1.5	
	Electrical apparatus for switching or	Switch fuse units of switch rating upto 15	853610.01	35	40	40	8.7	14.3	21.1	25.0	27.6
	protecting electrical circuits, or for	amps, rewireable Switch fuse units of switch rating above 15	853610.02	35	40	40	8.7	14.3	21.1	25.0	27.6
	making connections to or in electrical circuits (for example, switches, relays,	amps high rupturing capacity/rewireable	855010.02	55	40	40	0.7	14.5	21.1	23.0	27.0
	fuses, surge suppresors, plugs, sockets,	Rewireable fuses	853610.03	35	40	40	8.7	14.3	21.1	25.0	27.6
	lamp-holders, junction boxes) for	High rupturing capacity fuses	853610.04	35	40	40	8.7	14.3	21.1	25.0	27.6
	voltage not exceeding 1000 Volts	Fuses gear	853610.05	35	40	40		14.3	21.1	25.0	27.6
		Electronic fuses	853610.06	35	40	40		14.3	21.1	25.0	27.6
		Other fuses	853610.09	35	40	40	8.7	14.3	21.1	25.0	27.6
		Air circuit breakers	853620.01	35	40	40		14.3	21.1	25.0	27.6
		Moulded case circuit breakers	853620.02	35	40	40	8.7	14.3	21.1	25.0	27.6
		Miniature circuit breakers	853620.03	35	40	40	8.7	14.3	21.1	25.0	27.6
		Earth leak circuit breakers	853620.04	35	40	40	8.7	14.3	21.1	25.0	27.6
		Other automatic circuit breakers	853620.09	35	40	40	8.7	14.3	21.1	25.0	27.6
		Control & switch gear	853630.01	35	40	40	8.7	14.3	21.1	25.0	27.6
		Others	853630.09	35	40	40	8.7	14.3	21.1	25.0	27.6
		Relays for a voltage not exceeding 60 V	853641.00	35	40	40	8.7	14.3	21.1	25.0	27.6
		Other relays	853649.00	35	40	40	8.7	14.3	21.1	25.0	27.6
		Other switches of plastics of voltage not exceeding 1000 volts	853650.01	35	40	40	8.7	14.3	21.1	25.0	27.6
		Other switches of other materials of voltage not exceeding 1000 volts	853650.09	35	40	40		14.3	21.1	25.0	27.6
		Lamp holders of plastics	853661.01	35	40	40	8.7	14.3	21.1	25.0	27.6
		Lamp holders of other materials	853661.09	35	40	40		14.3	21.1	25.0	27.6
		Plugs & sockets of plastics	853669.01	35	40	40		14.3	21.1	25.0	27.6
		Plugs & sockets of other materials	853669.09	35	40	40		14.3	21.1	25.0	27.6
		Other appratus of heading 8536 speed incl. reversing starters at 660 volts or below	853690.01	35	40	40	8.7	14.3	21.1	25.0	27.6
		Motor control gear & motor starters for D.C. meters either running at constant speed/ speed control	853690.02	35	40	40	8.7	14.3	21.1	25.0	27.6
		Surge suppressors	853690.03	35	40	40	8.7	14.3	21.1	25.0	27.6
		Junction boxes (bus bar)	853690.04	35	40	40		14.3	21.1	25.0	27.6
		Others	853690.09	35	40	40		14.3	21.1	25.0	27.6
	Electric filament or discharge lamps,	Bulb, for torches	853929.01	35	40	40		14.3	21.1	25.0	
L	Encourse manifent of discharge lamps,			55	10	10				_2.10	

Chapter Heading	4-Digit HS	Description	HS	TR01-02	Bound	Base	Like	ely Po	ost-Ne	gotia	tion
	Heading	-	Code	(%)	Rate ¹	Rate ²	]	Rates	(%) <b>1</b>	ander	r
	_			、 <i>´</i>	(%)		alte	rnat	e Scer	ario	sof
					(,,,,)				5,1.0,1		
		0 1 4 1 1							<u> </u>		
		8-digit Level					B=		B=1		B=2
							0.25	0.5		1.5	
	including sealed beam lamp units and	Miniature bulbs	853929.02	35	40	40		14.3	21.1	25.0	27.6
	ultra-violet or infra-red lamps; Arc-	Oters	853929.09	35	40	40	8.7	14.3	21.1	25.0	27.6
	lamps	Rubber insulated wire	854419.03	35	40	40	8.7	14.3	21.1	25.0	27.6
	Insulated (including enamelled or anodised) wire, cable (including co-axail	Co-axial cable	854419.03	35	40	40		14.3	21.1	25.0	27.6
	cable) and other insulated electric		854420.01		40				21.1	25.0	27.6
	conductors, whether or not fitted with	Dry core paper insulated telephone cable Power cable with aluminium	854420.11	35 35	40	40 40	8.7 8.7	14.3	21.1	25.0	27.6
	connectors; Optical fibre cables, made		854420.12 854420.19	35	40 40	40		14.3	21.1	25.0	27.6
	up of individually sheathed fibres,	Other insulated cables, cords & flexes for telephone & telegraph purposes	854420.19	35	40	40	8.7	14.5	21.1	25.0	27.6
	whether or not assembled with electric	Paper insulated cables	854420.21	35	40	40	8.7	14.3	21.1	25.0	27.6
	conductors or fitted with connectors	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
		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	Carbon, blocks, plates & bars for manufacture	854520.02	25	40	40	8.7	14.3	21.1	25.0	27.6
	articlesof graphite or other carbon, with	of electrical brushes									
	or without meta, of a kind used for										
	electrical purposes	Porcelain bushings below 6.6 KV	854710.01	25	10	40	8.7	14.3	21.1	25.0	27.6
	Insulating fittings for eletrical machines, appliances or equipment, being fittings	6			40	40					
	wholly of insulating material apart from	Porcelain bushings 6.6 KV to 11KV Porcelain bushings above 11KV to 66KV	854710.02 854710.03	25	40	40		14.3	21.1 21.1	25.0	27.6 27.6
	any minor components of metal (for	Porcelain bushings above 11KV to 66KV Porcelain bushings above 66 KV	854710.03 854710.04	25	40 40	40 40	8.7 8.7	14.3	21.1	25.0 25.0	27.6
	example, threaded sockets) incorporated	Other porcelain fittings for electrical	854710.04	25 25	40	40		14.3	21.1	25.0	27.6
	during moulding solely for purposes of	equipment	854/10.09	25	40	40	8.7	14.5	21.1	25.0	27.0
	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
	tubing and joints therefor, of base metal	Other electrical insulating fittings other than	854790.09	25	40	40	8.7	14.3	21.1	25.0	27.6
	lined with insulating material	glass & porcelain									
		Electrical conduit tubing & joints therefor, of base metal lined with insulating material	854790.11	25	40	40		14.3	21.1	25.0	27.6
		Electrical connectors	854790.12	25	40	40		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 Code	TR01-02 (%)	Bound Rate ¹ (%)	Base Rate ²	] alte	Likely Post-Negotiatio Rates (%) under alternate Scenarios of B=0.25,0.5,1.0,1.5 and 2			
							<b>B=0.</b>	<u> 25,0.5</u>	5,1.0,1		
		8-digit Level					<b>B</b> =	_	B=1		B=2
							0.25	0.5		1.5	
Railway or	Parts or railway or tramway locomotives	Buffers for rolling stock, devices for railway	860730.01	25	40	40	8.7	14.3	21.1	25.0	27.6
tramway	or rolling-stock	Other hooks and other coupling devices, and parts thereof	860730.09	25	40	40	8.7	14.3	21.1	25.0	27.6
locomotives,	Railway or tramway track fixtures and	Railway & tramway track fixtures & fittings	860800.03	25	40	40	8.7	14.3	21.1	25.0	27.6
rolling-stock and parts therof; rail- way or tramway tradck fixtures and fittings and parts therof; mechanical (including electro- mechanical) traffic signalling equipment of all kinds	fittings; Mechanical (including electro- mechanical 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	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	Bodies (including cabs), for the motor	Initial equipment	870790.01	35	40	40	8.7	14.3	21.1	25.0	27.6
	vehicles of heading Nos. 87.01 to 87.05	Replacement parts	870790.02	35	40	40	8.7	14.3	21.1	25.0	27.6
than Railway or	Parts and accessories fo the motor	Other brakes & servo-brakes & parts thereof	870839.00	35	40	40	8.7	14.3	21.1	25.0	27.6
Tramway Rollin-	vehicles of headings Nos. 87.01 to 87.05	Radiators	870891.00	35	40	40	8.7	14.3	21.1	25.0	27.6
stock, and Parts		Silencers & exhaust pipes	870892.00	35	40	40	8.7	14.3	21.1	25.0	27.6
and Accessories		Clutches & parts thereof	870893.00	35	40	40	8.7	14.3	21.1	25.0	27.6
thereof	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	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹	Base Rate ²					
					(%)						
		8-digit Level					B= 0.25		B=1		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		39.2
	Parts and accessories of vehicles o f	Saddles of motor cycles incl. mopeds	871411.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	heading Nos. 87.11 to 87.13	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		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;	Hand propelled vehicles (e.g.hand-carts, rickshaws etc)	871680.01	35	40	40	8.7	14.3	21.1	25.0	27.6
	Parts thereof	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				27.6
		Parts & accessories of other vehicle not mechanically propelled	871690.09	35	40	40					27.6
Ships, Boats and	Cruise ships, excursion boats,	Ships	890110.01	5	UB	10					9.0
Floating	ferryboats, cargo ships, barges and	Launches	890110.02	5	UB	10					9.0
Structures	similar vessels for the transport of	Boats	890110.03	5	UB	10					9.0
Siruciures	persons or goods	Barges	890110.04	5	UB	10					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					9.0
		Others	890190.09	5	UB	10	5.3	6.9	8.2	8.7	9.0

Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹ (%)	Base Rate ²	] alte	Rates ernat	ost-Ne 5 (%) 1 e Scer	under narios	r s of
							B=0.	25,0.	5,1.0,1	1.5 an	d 2.0
		8-digit Level					B=	B=	B=1	B=	B=2
		6					0.25	0.5		1.5	
	Fishing vessels; Factory ships and other	Trawlers & other fishing vessels	890200.01	5	25	25	7.7	11.8	16.0	18.2	19.5
	vessels for processing or preserving fishery products	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
	sports; Rowing boats and canoes	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	5	25	25	7.7	11.8	16.0	18.2	19.5
Ontical.	Optical fibres and optical fibre bundles;	Contact Lenses of Any Material, Unmounted	900130.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
1 /	Optical fibres cables other than those of	Polarised Glass	900140.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
	heading No. 85.44; Sheets and plates of	Others	900140.09	35	UB	70	9.6	16.9	27.2	34.2	39.2
01	polarising material; Lenses (including contact lenses), prisms, mirrors and	d								1	
0/	other optical elements, of any material,									1	
checking,	unmounted, other than such elements of									1	
precision, medical	glass not optically worked									1	
or surgical	Frames and mountings for spectacles,	Frames and Mountings of Plastics	900311.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
0	goggles or the like, and parts thereof	Parts of Spectacles, Goggles etc	900390.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
apparatus; parts and accessories thereof	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
increoj	Compound optical mocroscopes,	Stereoscopic Microscopes	901110.00	25	40	40	8.7	14.3	21.1	25.0	27.6
	including those for microphotography, microcinematography or	Other Microscopes, For Microphotography, Microcinematography/Microprojection	901120.00	25	40	40	8.7	14.3	21.1	25.0	27.6
	microprojection	Other Microscopes	901180.00	25	40	40	8.7	14.3	21.1	25.0	27.6
	Direction finding compasses; Other	Drection Finding Compasses	901410.00	25	40	40	8.7	14.3	21.1	25.0	27.6
	navigational instruments and appliances	Others	901480.09	25	40	40	8.7	14.3	21.1	25.0	27.6
	Surveying (including	Rangefinders	901510.00	25	40	40	8.7	14.3	21.1	25.0	27.6
	phototgrammetrical surveying),	Theodolites and Tacheometers	901520.00	25	40		8.7	14.3	21.1	25.0	27.6
	hydrographic, oceanographic,	Surveying Levels	901530.00	25	40	-	8.7	14.3	21.1	25.0	27.6
	hydrological meteorological or geophysical instruments and appliances,	Photogrmtrcl Survying Instrmnts & Applncs	901540.00	25	40	40	8.7	14.3	21.1	25.0	27.6
	geophysical instruments and appliances,	Hydrographic Instrument	901580.01	25	40	40	8.7	14.3	21.1	25.0	27.6

Chapter Heading	4-Digit HS	Description	HS	TR01-02	Bound	Base	Like	ely Po	st-Ne	gotia	tion
	Heading	-	Code	(%)	Rate ¹	Rate ²	]	Rates	(%) I	inder	
	_			``´	(%)		alte	ernat	Scer	ario	sof
					()))						d 2.0
									<u> </u>		
		8-digit Level					<b>B</b> =		B=1		B=2
							0.25			1.5	
	excluding compasses; Rangefinders	Meteorological Instruments	901580.02	25	40	40		14.3	21.1	25.0	27.6
		Geophysical Instruments	901580.03	25	40	40		14.3	21.1	25.0	27.6
		Others	901580.09	25	40	40		14.3	21.1	25.0	27.6
		Parts & Accessores of	901590.00	25	40	40	8.7	14.3	21.1	25.0	27.6
		Surveying, Phtogrmcl, Hydrogrphic Instrumnts etc. excl. Compasses									
	Drawing, marking-out or mathematical	Drafting Tables & Machines, whether or not	901710.00	25	40	40	8.7	14.3	21.1	25.0	27.6
	calculating instruments (for example,	Automatic	201710.00	25	40	40	0.7	14.5	21.1	25.0	27.0
	drafting machines, pantographs,	Drawing & Marking Out	901720.01	25	40	40	8.7	14.3	21.1	25.0	27.6
	protractors, drawing sets, slide rules,	Instruments;Pantograph									
	disc calculators); Instruments for	Mathematical Calculating Instruments; Slide	901720.02	25	40	40	8.7	14.3	21.1	25.0	27.6
	measuring length, for use in the hand	Rules,Disc Calculators & the Like Calipers and Micrometers	901730.01	25	40	40	8.7	14.3	21.1	25.0	27.6
	(for example, measuring rods and tapes,		901730.01							25.0	27.6
	micrometers, callipers), not specified or	Gauges,Plug Gauges,Ring	901730.02 901730.03	25	40 40	40		14.3	21.1	25.0	27.6
	included elsewhere in this Chapter	6 . 6			40				21.1		27.6
		Gauges,Slip	901730.04	25	-	40		14.3		25.0	
		Measuring Rods and Tapes	901780.01	25	40	40		14.3	21.1	25.0	27.6
		Other Msrng/Checking Instrmnts(Vernir etc)	901780.09	25	40	40		14.3	21.1	25.0	27.6
		Parts & Accessories of Articles of Hdg 9017	901790.00	25	40	40		14.3	21.1	25.0	27.6
	Hydrometers and similar floating	Clinical Thermometer	902511.01	25	40	40		14.3	21.1	25.0	27.6
	Instruments, thermometers, pyrometers, barometers, hygrometers and	Others	902511.09	25	40	40		14.3	21.1	25.0	27.6
	psychrometers, recording or not, and	Digital Thermometers	902519.01	25	40	40		14.3	21.1	25.0	27.6
	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	Gaugs Lvl(Lvl Indicators & Lvl Regulators)	902610.02	15	28	28	8.0	12.4	17.2	19.7	21.3
	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		1								
	90.32	11 11 M /	002020 00			10	0.7	14.2	01.1	05.0	27.5
	Gas, liquid or electricity supply or	Liquid Meters	902820.00	25	40	40	8.7	14.3	21.1	25.0	27.6
	production meters, including calibrating meters thereof										
	meters mereor	l	1								

Chapter Heading	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹ (%)	Base Rate ²	Likely Post-Negotiati Rates (%) under alternate Scenarios o B=0.25,0.5,1.0,1.5 and B= B= B=1 B= B				r s of nd 2.0
		8-digit Level					B= 0.25	B= 0.5	B=1	B= 1.5	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	Manostats	903220.00	25	40	40	8.7	14.3	21.1	25.0	27.6
	instruments and apparatus	Elctrnc Automatic Regulators(Controllers)	903289.01	25	40	40	8.7	14.3	21.1	25.0	27.6
Clocks and	Clocks with watch movements,	Clcks,Electrly Operated,With Watch Mvmnts	910310.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
Watches and parts	excluding clocks of heading No. 91.04	Other Clocks With Watch Movements	910390.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
thereof	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		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 Metal, whether or not Gold or Silver-Plated	911320.00	35	40	40		14.3	21.1	25.0	27.6
		Other Watch Straps, Watch Bands etc	911390.00	35	40	40		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	Parts and accessories of articles of	Parts & Accessories of Revolvers/Pistols	930510.00 930521.00	35	UB UB	70		16.9	27.2 27.2	34.2	39.2 39.2
Ammunition;	heading Nos. 93.01 to 93.04	Shotgun Barrels of Hdg.No.9303 Upholstered Seats with Wooden Frames		35	UB	70 70		16.9	27.2		39.2
Parts and	Seats (other than those of heading No. 94.02), whether or nto convertible into	Other Seats with Wooden Frames	940161.00 940169.00	35	UB	70		16.9 16.9	27.2	34.2	39.2 39.2
Accessories	beds, and parts thereof	Other Sears with wooden Frames	940109.00	35	UB	70	9.6	10.9	21.2	54.2	39.2
thereof	Medical, surgical, dental or veterinary	Dentsts,Barbers/Similar Chairs	940210.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
	furniture (for example, operating tables,	Parts of Dentists, Brbrs/Similar Chairs	940210.02	35	UB	70	9.6	16.9	27.2	34.2	39.2

Chapter Heading	4-Digit HS	Description	HS	TR01-02	Bound	Base	Like	ely Po	ost-Ne	gotia	tion
	Heading	_	Code	(%)	Rate ¹	Rate ²	]	Rates	s (%) 1	under	
					(%)		alte	ernat	e Scei	arios	s of
							B=0.	25.0.	5,1.0,1	1.5 an	d 2.0
		8-digit Level	1				B=		B=1		
		o uigit Dever					0.25	0.5	<b>D</b> -1	1.5	<b>D</b> = <b>-</b>
Furniture;	hospitalbeds with mechanical fittings,	Operating Tables	940290.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
Bedding,	dentists' chairs); Barbers' chairs and	Hospital Beds with Mechnel Fttngs	940290.02	35	UB	70	9.6	16.9	27.2	34.2	39.2
	similar chairs, having rotating as well as	Others	940290.09	35	UB	70	9.6	16.9	27.2	34.2	39.2
Mattresses,		Parts	940290.11	35	UB	70	9.6	16.9	27.2	34.2	39.2
Mattress	Parts of the foregoing articles Other furniture and parts thereof	Steel Furniture	940310.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
Supports,	Other furniture and parts thereof	Others	940310.01 940310.09	35	UB	70	9.6	16.9	27.2	34.2	39.2
Cushions and		Steel Furniture	940310.09	35	UB	70	9.6	16.9	27.2	34.2	39.2
similar stuffed		Others	940320.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
furnishins; Lamps		Cabinetware	940320.09	35	UB	70	9.6	16.9	27.2	34.2	39.2
		Others	940330.09	35	UB		9.6	16.9	27.2	34.2	39.2
and Lighting		Wooden Frntr of a Knd used in the Kitchen	940340.00	35	UB		9.6	16.9	27.2	34.2	39.2
Fittings, not		Bed Stead	940350.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
elsewhere		Other Wooden Furniture used in Bedroom	940350.09	35	UB	70	9.6	16.9	27.2	34.2	39.2
specified or		Other Wooden Furniture	940360.00	35	UB		9.6	16.9	27.2	34.2	39.2
included;	Mattress supports; Articles of bedding	Mattresses of Cellulr Rubbr/Plstcs whether or	940421.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
Illuminatd signs,	and similar furnishing (for example,	not Cvrd									
Illuminated	mattresses, quilts, eiderdowns, cushions,	Others	940490.09	35	UB	70	9.6	16.9	27.2	34.2	39.2
	pouffes and pillows) fitted with springs										
name-plates and	or stuffed of internally fitted with any										
the like;	material or of cellular rubber or plastics, whether or not covered										
Prefabricated	Lamps and lighting fittings including	Hangng Lmps Complete Fitngs	940510.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
Buildings	searchlights and spotlights and parts	Wall Lamps	940510.02	35	UB		9.6	16.9	27.2	34.2	39.2
	thereof, not elsewhere specified or	Other Electric Lamps & Lighting Fitngs	940540.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	included; illuminated signs, illuminated	Hurricane Lanterns	940550.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
	name-plates and the like, having a	Miner'S Safety Lamps	940550.02	35	UB	70	9.6	16.9	27.2	34.2	39.2
	permanently fixed light source, and	Oil Pressure Lamps	940550.03	35	UB	70	9.6	16.9	27.2	34.2	39.2
	parts thereof not elsewhere specified or included	Solar Lanterns/Lamp etc	940550.04	35	UB	70	9.6	16.9	27.2	34.2	39.2
	incluted	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 Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹ (%)	Base Rate ²	] alte	Rates ernat	ost-Ne 5 (%) 1 e Scer 5,1.0,1	under narios	r s of
		8-digit Level					<b>B</b> =	<b>B</b> =	B=1	B=	
							0.25	0.5		1.5	
	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;	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
Parts and	Dolls representing only human beings	Dolls of Wood	950210.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
Accessories thereof	Other toys; Reduced-size ("scale") models and similar recreational models,	Electric Trains, incl. Tracks, Signals & other Accessories Therefor	950310.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
inereoj	working or not; Puzzles of all kinds	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 & Constrctnl 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(excl950310-950341) 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 included elsewhere in this Chapter;	Hockey Ball	950669.03	25	UB	50	9.1	15.4	23.5	28.6	32.0
	Swimming pools and paddling pools	Cricket Ball	950669.04	25	UB	50	9.1	15.4	23.5	28.6	32.0
	5 winning pools and padding pools	Other Gymnastic/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	Description	HS	TR01-02	Bound	Base	Like	ely Po	ost-Ne	gotia	tion
	Heading	_	Code	(%)	Rate ¹	Rate ²	]	Rates	(%)	inder	r
					(%)		alte	Rates         (%) u           alternate         Scenternate           c0.25,0.5,1.0,1         B           alternate         Scenternate           c0.25,0.5,1.0,1         B           alternate         B           c0.25,0.5,1.0,1         B           alternate         B           c0.5         Scenternate           statistic         Scenternate           statistic         Conternate           statistis         Conte		ario	sof
					(,,,,)			Rates         (%)         u           alternate         Scer			
		8-digit Level	1						<u> </u>		
		o-uigit Level					_		D=1		<b>D</b> =2
			0.50.000.05		10	10	0.25			1.5	27.4
		Hockey Sticks and Blades	950699.05	25	40	40				25.0	27.6 27.6
		Sports Nets Brooms & Brushes, consisting of Twigs/other	950699.07 960310.00	25	40 UB	40 70				25.0 34.2	39.2
Miscellaneous	Brooms, brushes (including brushes	Vgtbl Mtrls Bound Togthr, with/witht Handls	960310.00	35	UB	/0	9.6	16.9	21.2	54.2	39.2
Manufactured	constituting parts of machines, appliances or vehicles), hand-operated	Tooth Brushes	960321.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
Articles	mechanical floor sweepers, not	Savng, Hair, Nail, Eyelash and for Prsonal	960329.00	35	UB	70				34.2	39.2
	motorised, mops and feather dusters;	Use,Constuting parts of Applics									
	Prepared knots and tufts for broom or	Artists Brushes, Writing Brusehs and similar	960330.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	brush making; Paint pads and rollers;	brushes for Application of Cosmetics	960340.00	35	UB	70	0.6	16.0	27.2	24.0	39.2
	Squeeges (other than roller squeegees)	Paint,Distempers,Varnished/Similar Brushes(excl. Brushes of Hdg	960340.00	35	UB	/0	9.6	16.9	21.2	34.2	39.2
		No.960330);Paint Pads & Rollers									
		Other Brushes Consisting Parts of	960350.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
		Machines/Vehicles, etc.									
		Other Articles of Hdg 9603	960390.00	35	UB	70				34.2	39.2
	Buttons, press-fasteners, snap-fasteners	Press-fasteners, Snap-fasteners & Prss-Studs	960610.01	35	UB	70				34.2	39.2
	and press-studs, buttton mould and other parts of these articles; Button	Parts of Press-fasteners, Snap-fasteners & Press-Studs	960610.02	35	UB	70	9.6	16.9	27.2	34.2	39.2
	blanks	Buttons of Plastics.not covered with Txtl Mtrl	960621.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	blaiks	Buttons Of base metal, not covered with Txtl	960622.00	35	UB	70				34.2	39.2
		Mtrl	700022.00	55	05	70	2.0	10.7	27.2	54.2	37.2
	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	Fountain Pen	960839.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
	porous-tipped pens and markers;	Nylon Fibre Tips for Pen	960891.01	35	UB	70	9.6	16.9	27.2	34.2	39.2
	Fountain pens, stylograph pens and	Pen Nib & Nib Points,n.e.s.	960891.09	35	UB	70		16.9	27.2	34.2	39.2
	other pens; Duplicating stylos;	Parts excl. Pen Nibs, Nib Points & Pencil Leads	960899.09	35	UB	70	9.6	16.9	27.2	34.2	39.2
	Propelling or sliding pencils; Pen- holders, pencil-holders and similar										
	holders; Parts (including caps and clips)										
	of the foregoing articles, other than										
	those of heading No. 96.09										
	Pencils (other than pencils of heading	Pencil & Crayons with Leads enclosed in Rgd	960910.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	No. 96.08), crayons, pencil leads pastels,	Shth	0 60000					4.4.5			20.5
	drawing charcoals, writing or drawing	Slate Pencils	960990.01	35	UB	70				34.2	39.2
	chalks and tailors' chalks	Other Pencils	960990.09	35	UB	70	9.6	16.9	27.2	34.2	39.2

Chapter Heading	4-Digit HS Heading	Description	HS Code	TR01-02 (%)	Bound Rate ¹ (%)	Base Rate ²	] alte	Rates ernate	st-Ne (%) 1 e Scer 5,1.0,1	under narios	r
		8-digit Level					<b>B</b> =	<b>B</b> =	B=1		B=2
							0.25	0.5		1.5	
		Pastels, Drawing Charcoals and Writing or Drawing Chalks and Tailors Chalks	960990.11	35	UB	70	9.6	16.9	27.2	34.2	39.2
	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed or operating in the hand; Hand-operated composing sticks and hand printing sets incorporating such composing sticks	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels	961100.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	Cigarette lighters and other lighters,	Pocket Lighter, Gas Fuelled, Non-Refillable	961310.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	whether or not mechanical or electrical,	Pocket Lighters, Gas Fuelled, Refillable	961320.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	and parts thereof other than flints and wicks	Table lighters	961330.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	Combs, hair-slides and the like; Hairpins, curling pins, curling grips,	Combs, Hair-slades & like of hard- rubber/plastic	961511.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
	hair-curlers and the like, other than those of heading No. 85.16, and parts thereof	Curling Pins/Grips; Hair Pins, curlers & like	961590.00	35	UB	70	9.6	16.9	27.2	34.2	39.2
Works of Art, Collectors' Pieces and Antiques	Postage or revenue stamps, stamp- postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), an	970400.00	0	UB	10	5.3	6.9	8.2	8.7	9.0
				31.572		47.26637	8.8	14.7	22.2	26.9	30.0

If Unbound, items are written as UB.
 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 Firm-Level 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 Error-Correction 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.