

## INDIA

## General Concessions

(APTA Fourth Round)

| No. | H.S. Code 2012 | Description                                                                                                                                                                              | Margin of Preference (%) |
|-----|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 1   | 01012100       | -- Pure-bred breeding animals                                                                                                                                                            | 40                       |
| 2   | 01012910       | --- Horses for polo                                                                                                                                                                      | 40                       |
| 3   | 01012990       | --- Other                                                                                                                                                                                | 40                       |
| 4   | 01013010       | --- Pure bred breeding animals                                                                                                                                                           | 40                       |
| 5   | 01013020       | --- Livestock                                                                                                                                                                            | 40                       |
| 6   | 01013090       | --- Other                                                                                                                                                                                | 40                       |
| 7   | 01019030       | --- Mules and hinnies as livestock                                                                                                                                                       | 40                       |
| 8   | 01019090       | --- Other                                                                                                                                                                                | 40                       |
| 9   | 01022110       | --- Bulls                                                                                                                                                                                | 40                       |
| 10  | 01022120       | --- Cows                                                                                                                                                                                 | 40                       |
| 11  | 01022910       | --- Bulls                                                                                                                                                                                | 40                       |
| 12  | 01022990       | --- Other, including calves                                                                                                                                                              | 40                       |
| 13  | 01023100       | -- Pure-bred breeding animals                                                                                                                                                            | 40                       |
| 14  | 01023900       | -- Other                                                                                                                                                                                 | 40                       |
| 15  | 01029010       | --- Pure bred breeding animals                                                                                                                                                           | 40                       |
| 16  | 01029090       | --- Other                                                                                                                                                                                | 40                       |
| 17  | 01041010       | -- Sheep including lamb for breeding purpose                                                                                                                                             | 40                       |
| 18  | 01041090       | -- Other                                                                                                                                                                                 | 40                       |
| 19  | 01042000       | - Goats                                                                                                                                                                                  | 40                       |
| 20  | 01061100       | -- Primates                                                                                                                                                                              | 30                       |
| 21  | 01061200       | -- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sealions and walruses (mammals of the suborder Pinnipedia) | 30                       |
| 22  | 01061900       | -- Other                                                                                                                                                                                 | 30                       |
| 23  | 01062000       | - Reptiles (including snakes and turtles)                                                                                                                                                | 30                       |
| 24  | 01063100       | -- Birds of prey                                                                                                                                                                         | 30                       |
| 25  | 01063200       | -- Psittaciformes (including parrots, parakeets, macaws and cockatoos)                                                                                                                   | 30                       |
| 26  | 01063900       | -- Other                                                                                                                                                                                 | 30                       |
| 27  | 01064110       | --- Pureline stock                                                                                                                                                                       | 30                       |
| 28  | 01064190       | --- Other                                                                                                                                                                                | 30                       |
| 29  | 01064910       | --- Pureline stock                                                                                                                                                                       | 30                       |
| 30  | 01064990       | --- Other                                                                                                                                                                                | 30                       |
| 31  | 01069000       | - Other                                                                                                                                                                                  | 30                       |
| 32  | 02041000       | - Carcasses and half-carcasses of lamb, fresh or chilled                                                                                                                                 | 30                       |
| 33  | 02042100       | -- Carcasses and half-carcasses                                                                                                                                                          | 30                       |
| 34  | 02042200       | -- Other cuts with bone in                                                                                                                                                               | 30                       |
| 35  | 02042300       | -- Boneless                                                                                                                                                                              | 30                       |
| 36  | 02043000       | - Carcasses and half-carcasses of lamb, frozen                                                                                                                                           | 30                       |
| 37  | 02044100       | -- Carcasses and half-carcasses                                                                                                                                                          | 30                       |
| 38  | 02044200       | -- Other cuts with bone in                                                                                                                                                               | 30                       |
| 39  | 02044300       | -- Boneless                                                                                                                                                                              | 30                       |
| 40  | 02050000       | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen                                                                                                                        | 30                       |
| 41  | 02061000       | - Of bovine animals, fresh or chilled                                                                                                                                                    | 30                       |
| 42  | 02062100       | -- Tongues                                                                                                                                                                               | 30                       |
| 43  | 02062200       | -- Livers                                                                                                                                                                                | 30                       |
| 44  | 02062900       | -- Other                                                                                                                                                                                 | 30                       |

| No. | H.S. Code 2012 | Description                                                                                                                                                                                                                             | Margin of Preference (%) |
|-----|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 45  | 02063000       | - Of swine, fresh or chilled                                                                                                                                                                                                            | 30                       |
| 46  | 02064100       | -- Livers                                                                                                                                                                                                                               | 30                       |
| 47  | 02064900       | -- Other                                                                                                                                                                                                                                | 30                       |
| 48  | 02068010       | -- Of sheep/ goats                                                                                                                                                                                                                      | 30                       |
| 49  | 02068090       | -- Other                                                                                                                                                                                                                                | 30                       |
| 50  | 02069010       | -- Of sheep/ goats                                                                                                                                                                                                                      | 30                       |
| 51  | 02069090       | -- Other                                                                                                                                                                                                                                | 30                       |
| 52  | 02072400       | -- Not cut in pieces, fresh or chilled                                                                                                                                                                                                  | 40                       |
| 53  | 02072500       | -- Not cut in pieces, frozen                                                                                                                                                                                                            | 40                       |
| 54  | 02072600       | -- Cuts and offal, fresh or chilled                                                                                                                                                                                                     | 40                       |
| 55  | 02072700       | -- Cuts and offal, frozen                                                                                                                                                                                                               | 40                       |
| 56  | 02074100       | -- Not cut in pieces, fresh or chilled                                                                                                                                                                                                  | 40                       |
| 57  | 02074200       | -- Not cut in pieces, frozen                                                                                                                                                                                                            | 40                       |
| 58  | 02075100       | -- Not cut in pieces, fresh or chilled                                                                                                                                                                                                  | 40                       |
| 59  | 02075200       | -- Not cut in pieces, frozen                                                                                                                                                                                                            | 40                       |
| 60  | 02076000       | - Of guinea fowls                                                                                                                                                                                                                       | 40                       |
| 61  | 02081000       | - Of rabbits or hares                                                                                                                                                                                                                   | 45                       |
| 62  | 02083000       | - Of primates                                                                                                                                                                                                                           | 45                       |
| 63  | 02084000       | - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)                                       | 45                       |
| 64  | 02085000       | - Of reptiles (including snakes and turtles)                                                                                                                                                                                            | 45                       |
| 65  | 02086000       | - Of camels and other camelids (Camelidae)                                                                                                                                                                                              | 45                       |
| 66  | 02089010       | -- Of wild animals                                                                                                                                                                                                                      | 45                       |
| 67  | 03011100       | -- Freshwater                                                                                                                                                                                                                           | 100                      |
| 68  | 03011900       | -- Other                                                                                                                                                                                                                                | 100                      |
| 69  | 03019100       | -- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )               | 100                      |
| 70  | 03019200       | -- Eels ( <i>Anguilla</i> spp.)                                                                                                                                                                                                         | 100                      |
| 71  | 03019300       | -- Carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> )                                                | 100                      |
| 72  | 03019400       | -- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )                                                                                                                                            | 100                      |
| 73  | 03019500       | -- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )                                                                                                                                                                                   | 100                      |
| 74  | 03019900       | -- Other                                                                                                                                                                                                                                | 100                      |
| 75  | 03021100       | -- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )               | 100                      |
| 76  | 03021300       | -- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ) | 100                      |
| 77  | 03021400       | -- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )                                                                                                                                                      | 100                      |
| 78  | 03021900       | -- Other                                                                                                                                                                                                                                | 100                      |
| 79  | 03022100       | -- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )                                                                                                                  | 100                      |
| 80  | 03022200       | -- Plaice ( <i>Pleuronectes platessa</i> )                                                                                                                                                                                              | 100                      |
| 81  | 03022300       | -- Sole ( <i>Solea</i> spp.)                                                                                                                                                                                                            | 100                      |
| 82  | 03022400       | -- Turbots ( <i>Psetta maxima</i> , <i>Scophthalmidae</i> )                                                                                                                                                                             | 100                      |
| 83  | 03022900       | -- Other                                                                                                                                                                                                                                | 100                      |
| 84  | 03023100       | -- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )                                                                                                                                                                             | 100                      |

| No. | H.S. Code 2012 | Description                                                                                                                                                                                                               | Margin of Preference (%) |
|-----|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 85  | 03023200       | -- Yellowfin tunas ( <i>Thunnus albacares</i> )                                                                                                                                                                           | 100                      |
| 86  | 03023300       | -- Skipjack or stripe-bellied bonito                                                                                                                                                                                      | 100                      |
| 87  | 03023400       | -- Bigeye tunas ( <i>Thunnus obesus</i> )                                                                                                                                                                                 | 100                      |
| 88  | 03023500       | -- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )                                                                                                                              | 100                      |
| 89  | 03023600       | -- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )                                                                                                                                                                     | 100                      |
| 90  | 03023900       | -- Other                                                                                                                                                                                                                  | 100                      |
| 91  | 03024100       | -- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )                                                                                                                                                           | 100                      |
| 92  | 03024200       | -- Anchovies ( <i>Engraulis</i> spp.)                                                                                                                                                                                     | 100                      |
| 93  | 03024300       | -- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )                                                                   | 100                      |
| 94  | 03024400       | -- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )                                                                                                                         | 100                      |
| 95  | 03024500       | -- Jack and horse mackerel ( <i>Trachurus</i> spp.)                                                                                                                                                                       | 100                      |
| 96  | 03024600       | -- Cobia ( <i>Rachycentron canadum</i> )                                                                                                                                                                                  | 100                      |
| 97  | 03024700       | -- Swordfish ( <i>Xiphias gladius</i> )                                                                                                                                                                                   | 45                       |
| 98  | 03025100       | -- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )                                                                                                                                           | 45                       |
| 99  | 03025200       | -- Haddock ( <i>Melanogrammus aeglefinus</i> )                                                                                                                                                                            | 45                       |
| 100 | 03025300       | -- Coalfish ( <i>Pollachius virens</i> )                                                                                                                                                                                  | 100                      |
| 101 | 03025400       | -- Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)                                                                                                                                                                  | 100                      |
| 102 | 03025500       | -- Alaska Pollack ( <i>Theragra chalcogramma</i> )                                                                                                                                                                        | 100                      |
| 103 | 03025600       | -- Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )                                                                                                                                   | 100                      |
| 104 | 03025900       | -- Other                                                                                                                                                                                                                  | 100                      |
| 105 | 03027100       | -- Tilapias ( <i>Oreochromis</i> spp.)                                                                                                                                                                                    | 100                      |
| 106 | 03027200       | -- Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)                                                                                                                      | 100                      |
| 107 | 03027300       | -- Carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> )                                  | 100                      |
| 108 | 03027400       | -- Eels ( <i>Anguilla</i> spp.)                                                                                                                                                                                           | 100                      |
| 109 | 03027900       | -- Other                                                                                                                                                                                                                  | 100                      |
| 110 | 03028100       | -- Dogfish and other sharks                                                                                                                                                                                               | 100                      |
| 111 | 03028200       | -- Rays and skates ( <i>Rajidae</i> )                                                                                                                                                                                     | 100                      |
| 112 | 03028300       | -- Toothfish ( <i>Dissostichus</i> spp.)                                                                                                                                                                                  | 45                       |
| 113 | 03028400       | -- Seabass ( <i>Dicentrarchus</i> spp.)                                                                                                                                                                                   | 100                      |
| 114 | 03028500       | -- Seabream ( <i>Sparidae</i> )                                                                                                                                                                                           | 100                      |
| 115 | 03028910       | --- Hilsa                                                                                                                                                                                                                 | 100                      |
| 116 | 03028920       | --- Dara                                                                                                                                                                                                                  | 100                      |
| 117 | 03028930       | --- Pomfret                                                                                                                                                                                                               | 100                      |
| 118 | 03028990       | --- Other                                                                                                                                                                                                                 | 100                      |
| 119 | 03029000       | - Livers and roes                                                                                                                                                                                                         | 100                      |
| 120 | 03031100       | -- Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )                                                                                                                                                              | 100                      |
| 121 | 03031200       | -- Other Pacific salmon ( <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )         | 100                      |
| 122 | 03031300       | -- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )                                                                                                                                        | 100                      |
| 123 | 03031400       | -- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ) | 100                      |
| 124 | 03031900       | -- Other                                                                                                                                                                                                                  | 100                      |
| 125 | 03032300       | -- Tilapias ( <i>Oreochromis</i> spp.)                                                                                                                                                                                    | 100                      |
| 126 | 03032400       | -- Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> )                                                                                                                          | 100                      |

| No. | H.S. Code 2012 | Description                                                                                                                                                                              | Margin of Preference (%) |
|-----|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
|     |                | spp.)                                                                                                                                                                                    |                          |
| 127 | 03032500       | -- Carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ) | 100                      |
| 128 | 03032600       | -- Eels ( <i>Anguilla</i> spp.)                                                                                                                                                          | 100                      |
| 129 | 03032900       | -- Other                                                                                                                                                                                 | 100                      |
| 130 | 03033100       | -- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )                                                                   | 100                      |
| 131 | 03033200       | -- Plaice ( <i>Pleuronectes platessa</i> )                                                                                                                                               | 100                      |
| 132 | 03033300       | -- Sole ( <i>Solea</i> spp.)                                                                                                                                                             | 100                      |
| 133 | 03033400       | -- Turbots ( <i>Psetta maxima</i> , <i>Scophthalmidae</i> )                                                                                                                              | 100                      |
| 134 | 03033900       | -- Other                                                                                                                                                                                 | 100                      |
| 135 | 03034100       | -- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )                                                                                                                              | 100                      |
| 136 | 03034200       | -- Yellowfin tunas ( <i>Thunnus albacares</i> )                                                                                                                                          | 100                      |
| 137 | 03034300       | -- Skipjack or strip-bellied bonito                                                                                                                                                      | 100                      |
| 138 | 03034400       | -- Bigeye tunas ( <i>Thunnus obesus</i> )                                                                                                                                                | 100                      |
| 139 | 03034500       | -- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )                                                                                             | 100                      |
| 140 | 03034600       | -- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )                                                                                                                                    | 100                      |
| 141 | 03034900       | -- Other                                                                                                                                                                                 | 100                      |
| 142 | 03035100       | -- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )                                                                                                                          | 100                      |
| 143 | 03035300       | -- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )                                  | 100                      |
| 144 | 03035400       | -- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )                                                                                        | 100                      |
| 145 | 03035500       | -- Jack and horse mackerel ( <i>Trachurus</i> spp.)                                                                                                                                      | 100                      |
| 146 | 03035600       | -- Cobia ( <i>Rachycentron canadum</i> )                                                                                                                                                 | 100                      |
| 147 | 03035700       | -- Swordfish ( <i>Xiphias gladius</i> )                                                                                                                                                  | 100                      |
| 148 | 03036300       | -- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )                                                                                                          | 100                      |
| 149 | 03036400       | -- Haddock ( <i>Melanogrammus aeglefinus</i> )                                                                                                                                           | 100                      |
| 150 | 03036500       | -- Coalfish ( <i>Pollachius virens</i> )                                                                                                                                                 | 100                      |
| 151 | 03036600       | -- Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)                                                                                                                                 | 100                      |
| 152 | 03036700       | -- Alaska Pollack ( <i>Theraga chalcogramma</i> )                                                                                                                                        | 100                      |
| 153 | 03036800       | -- Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )                                                                                                  | 100                      |
| 154 | 03036900       | -- Other                                                                                                                                                                                 | 100                      |
| 155 | 03038110       | --- Dogfish                                                                                                                                                                              | 100                      |
| 156 | 03038190       | --- other sharks                                                                                                                                                                         | 100                      |
| 157 | 03038200       | -- Rays and skates ( <i>Rajidae</i> )                                                                                                                                                    | 100                      |
| 158 | 03038300       | -- Toothfish ( <i>Dissostichus</i> spp.)                                                                                                                                                 | 100                      |
| 159 | 03038400       | -- Seabass ( <i>Dicentrarchus</i> spp.)                                                                                                                                                  | 100                      |
| 160 | 03038910       | --- Hilsa                                                                                                                                                                                | 100                      |
| 161 | 03038920       | --- Dara                                                                                                                                                                                 | 100                      |
| 162 | 03038930       | --- Ribbon fish                                                                                                                                                                          | 100                      |
| 163 | 03038940       | --- Seer                                                                                                                                                                                 | 100                      |
| 164 | 03038950       | --- Pomfret (white or silver or black)                                                                                                                                                   | 100                      |
| 165 | 03038960       | --- Ghole                                                                                                                                                                                | 100                      |
| 166 | 03038970       | --- Threadfin                                                                                                                                                                            | 100                      |
| 167 | 03038980       | --- Croakers                                                                                                                                                                             | 100                      |
| 168 | 03038991       | ---- Edible fishmaws of wild life                                                                                                                                                        | 100                      |
| 169 | 03038992       | ---- Edible sharkfins of wild life                                                                                                                                                       | 100                      |
| 170 | 03038999       | ---- Other                                                                                                                                                                               | 100                      |
| 171 | 03039010       | --- Egg or egg yolk of fish                                                                                                                                                              | 100                      |
| 172 | 03039090       | --- Other                                                                                                                                                                                | 100                      |
| 173 | 03043100       | -- Tilapias ( <i>Oreochromis</i> spp.)                                                                                                                                                   | 100                      |

| No. | H.S. Code 2012 | Description                                                                                                                                                                                                                                                                                     | Margin of Preference (%) |
|-----|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 174 | 03043200       | -- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)                                                                                                                                                                                                                         | 100                      |
| 175 | 03043300       | -- Nile Perch (Lates niloticus)                                                                                                                                                                                                                                                                 | 100                      |
| 176 | 03043900       | -- Other                                                                                                                                                                                                                                                                                        | 100                      |
| 177 | 03044100       | -- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou, Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)                                                     | 100                      |
| 178 | 03044200       | -- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)                                                                                                                               | 100                      |
| 179 | 03044300       | -- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)                                                                                                                                                                                                 | 100                      |
| 180 | 03044400       | -- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae                                                                                                                                                          | 100                      |
| 181 | 03044500       | -- Swordfish (Xiphias gladius)                                                                                                                                                                                                                                                                  | 100                      |
| 182 | 03044600       | -- Toothfish (Dissostichus spp.)                                                                                                                                                                                                                                                                | 100                      |
| 183 | 03044910       | --- Hilsa                                                                                                                                                                                                                                                                                       | 100                      |
| 184 | 03044920       | --- Shark                                                                                                                                                                                                                                                                                       | 100                      |
| 185 | 03044930       | --- Seer                                                                                                                                                                                                                                                                                        | 100                      |
| 186 | 03044940       | --- Tuna                                                                                                                                                                                                                                                                                        | 100                      |
| 187 | 03044990       | --- Other                                                                                                                                                                                                                                                                                       | 100                      |
| 188 | 03045100       | -- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | 100                      |
| 189 | 03045200       | -- Salmonidae                                                                                                                                                                                                                                                                                   | 100                      |
| 190 | 03045300       | -- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae                                                                                                                                                          | 100                      |
| 191 | 03045400       | -- Swordfish (Xiphias gladius)                                                                                                                                                                                                                                                                  | 100                      |
| 192 | 03045500       | -- Toothfish (Dissostichus spp.)                                                                                                                                                                                                                                                                | 100                      |
| 193 | 03045910       | --- Hilsa                                                                                                                                                                                                                                                                                       | 100                      |
| 194 | 03045920       | --- Shark                                                                                                                                                                                                                                                                                       | 100                      |
| 195 | 03045930       | --- Seer                                                                                                                                                                                                                                                                                        | 100                      |
| 196 | 03045940       | --- Tuna                                                                                                                                                                                                                                                                                        | 100                      |
| 197 | 03045990       | --- Other                                                                                                                                                                                                                                                                                       | 100                      |
| 198 | 03046100       | -- Tilapias (Oreochromis spp.)                                                                                                                                                                                                                                                                  | 100                      |
| 199 | 03046200       | -- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)                                                                                                                                                                                                                         | 100                      |
| 200 | 03046300       | -- Nile Perch (Lates niloticus)                                                                                                                                                                                                                                                                 | 100                      |
| 201 | 03046900       | -- Other                                                                                                                                                                                                                                                                                        | 100                      |
| 202 | 03047100       | -- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)                                                                                                                                                                                                                                          | 100                      |
| 203 | 03047200       | -- Haddock (Melanogrammus aeglefinus)                                                                                                                                                                                                                                                           | 100                      |
| 204 | 03047300       | -- Coalfish (Pollachius virens)                                                                                                                                                                                                                                                                 | 100                      |
| 205 | 03047400       | -- Hake (Merluccius spp., Urophycis spp.)                                                                                                                                                                                                                                                       | 100                      |
| 206 | 03047500       | -- Alaska Pollack (Theraga chalcogramma)                                                                                                                                                                                                                                                        | 100                      |
| 207 | 03047900       | -- Other                                                                                                                                                                                                                                                                                        | 100                      |
| 208 | 03048100       | -- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou, Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon                                                                   | 100                      |

| No. | H.S. Code 2012 | Description                                                                                                                                                                                                                                                                                                                                                                                    | Margin of Preference (%) |
|-----|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
|     |                | (Hucho hucho)                                                                                                                                                                                                                                                                                                                                                                                  |                          |
| 209 | 03048200       | -- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )                                                                                                                                                                      | 100                      |
| 210 | 03048300       | -- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ),                                                                                                                                                                                                                                               | 100                      |
| 211 | 03048400       | -- Swordfish ( <i>Xiphias gladius</i> )                                                                                                                                                                                                                                                                                                                                                        | 100                      |
| 212 | 03048500       | -- Toothfish ( <i>Dissostichus</i> spp.)                                                                                                                                                                                                                                                                                                                                                       | 100                      |
| 213 | 03048600       | -- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )                                                                                                                                                                                                                                                                                                                                | 100                      |
| 214 | 03048700       | -- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito [ <i>Euthynnus</i> ( <i>Katsuwonus</i> ) <i>pelamis</i> ]                                                                                                                                                                                                                                                           | 100                      |
| 215 | 03048910       | --- Hilsa                                                                                                                                                                                                                                                                                                                                                                                      | 100                      |
| 216 | 03048920       | --- Shark                                                                                                                                                                                                                                                                                                                                                                                      | 100                      |
| 217 | 03048930       | --- Seer                                                                                                                                                                                                                                                                                                                                                                                       | 100                      |
| 218 | 03048990       | --- Other                                                                                                                                                                                                                                                                                                                                                                                      | 100                      |
| 219 | 03049300       | -- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp.), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.) | 100                      |
| 220 | 03049400       | -- Alaska Pollack ( <i>Theraga chalcogramma</i> )                                                                                                                                                                                                                                                                                                                                              | 100                      |
| 221 | 03049500       | -- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepidida</i> , other than Alaska Pollack ( <i>Theraga chalcogramma</i> )                                                                                                                                | 100                      |
| 222 | 03051000       | - Flours, meals and pellets of fish, fit for human consumption                                                                                                                                                                                                                                                                                                                                 | 100                      |
| 223 | 03052000       | - Livers and roes of fish, dried, smoked, salted or in brine                                                                                                                                                                                                                                                                                                                                   | 100                      |
| 224 | 03053100       | -- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp.), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.) | 100                      |
| 225 | 03053200       | -- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepidida</i>                                                                                                                                                                                            | 100                      |
| 226 | 03053900       | -- Other                                                                                                                                                                                                                                                                                                                                                                                       | 100                      |
| 227 | 03054100       | -- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )                                                                       | 100                      |
| 228 | 03054200       | -- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )                                                                                                                                                                                                                                                                                                                                | 100                      |
| 229 | 03054300       | -- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )                                                                                                                                                                      | 100                      |
| 230 | 03054400       | -- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp.), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.) | 100                      |
| 231 | 03054900       | -- Other                                                                                                                                                                                                                                                                                                                                                                                       | 100                      |
| 232 | 03055100       | -- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )                                                                                                                                                                                                                                                                                                                | 100                      |
| 233 | 03055910       | --- Mumbai Duck                                                                                                                                                                                                                                                                                                                                                                                | 100                      |
| 234 | 03055920       | --- Seer without head                                                                                                                                                                                                                                                                                                                                                                          | 100                      |
| 235 | 03055930       | --- Sprats                                                                                                                                                                                                                                                                                                                                                                                     | 100                      |
| 236 | 03055990       | ---Other                                                                                                                                                                                                                                                                                                                                                                                       | 100                      |

| No. | H.S. Code 2012 | Description                                                                                                                                                                                                                                                                                                                                                                                    | Margin of Preference (%) |
|-----|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 237 | 03056100       | -- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )                                                                                                                                                                                                                                                                                                                                | 100                      |
| 238 | 03056200       | -- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )                                                                                                                                                                                                                                                                                                                | 100                      |
| 239 | 03056300       | -- Anchovies ( <i>Engraulis</i> spp.)                                                                                                                                                                                                                                                                                                                                                          | 100                      |
| 240 | 03056400       | -- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp.), carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.) | 100                      |
| 241 | 03056910       | --- Mumbai Duck                                                                                                                                                                                                                                                                                                                                                                                | 100                      |
| 242 | 03056920       | --- Seer without head                                                                                                                                                                                                                                                                                                                                                                          | 100                      |
| 243 | 03056930       | --- Sprats                                                                                                                                                                                                                                                                                                                                                                                     | 100                      |
| 244 | 03056990       | --- Other                                                                                                                                                                                                                                                                                                                                                                                      | 100                      |
| 245 | 03057100       | -- Shark fins                                                                                                                                                                                                                                                                                                                                                                                  | 100                      |
| 246 | 03057200       | -- Fish heads, tails and maws                                                                                                                                                                                                                                                                                                                                                                  | 100                      |
| 247 | 03057900       | -- Other                                                                                                                                                                                                                                                                                                                                                                                       | 100                      |
| 248 | 03061100       | -- Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)                                                                                                                                                                                                                                                                                      | 100                      |
| 249 | 03061210       | --- Whole cooked                                                                                                                                                                                                                                                                                                                                                                               | 100                      |
| 250 | 03061290       | --- Other                                                                                                                                                                                                                                                                                                                                                                                      | 100                      |
| 251 | 03061400       | -- Crabs                                                                                                                                                                                                                                                                                                                                                                                       | 100                      |
| 252 | 03061500       | -- Norway lobsters ( <i>Nephrops norvegicus</i> )                                                                                                                                                                                                                                                                                                                                              | 100                      |
| 253 | 03061610       | --- Accelerated freeze dried (AFD)                                                                                                                                                                                                                                                                                                                                                             | 100                      |
| 254 | 03061690       | --- Other                                                                                                                                                                                                                                                                                                                                                                                      | 100                      |
| 255 | 03061711       | ---- Accelerated freeze dried (AFD)                                                                                                                                                                                                                                                                                                                                                            | 100                      |
| 256 | 03061719       | ---- Other                                                                                                                                                                                                                                                                                                                                                                                     | 100                      |
| 257 | 03061900       | -- Other, including flours, meals and pellets of crustaceans, fit for human consumption                                                                                                                                                                                                                                                                                                        | 100                      |
| 258 | 03062100       | -- Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)                                                                                                                                                                                                                                                                                      | 100                      |
| 259 | 03062200       | -- Lobsters ( <i>Homarus</i> spp.)                                                                                                                                                                                                                                                                                                                                                             | 100                      |
| 260 | 03062400       | -- Crabs                                                                                                                                                                                                                                                                                                                                                                                       | 100                      |
| 261 | 03062500       | -- Norway lobsters ( <i>Nephrops norvegicus</i> )                                                                                                                                                                                                                                                                                                                                              | 100                      |
| 262 | 03062600       | -- Cold-water shrimps and prawns ( <i>Pandalus</i> spp., <i>Crangon crangon</i> )                                                                                                                                                                                                                                                                                                              | 100                      |
| 263 | 03062710       | --- Powdered                                                                                                                                                                                                                                                                                                                                                                                   | 100                      |
| 264 | 03062790       | --- Other                                                                                                                                                                                                                                                                                                                                                                                      | 100                      |
| 265 | 03062900       | -- Other, including flours, meals and pellets of crustaceans, fit for human consumption                                                                                                                                                                                                                                                                                                        | 100                      |
| 266 | 03071100       | -- Live, fresh or chilled                                                                                                                                                                                                                                                                                                                                                                      | 40                       |
| 267 | 03071900       | -- Other                                                                                                                                                                                                                                                                                                                                                                                       | 40                       |
| 268 | 03072100       | -- Live, fresh or chilled                                                                                                                                                                                                                                                                                                                                                                      | 40                       |
| 269 | 03072900       | -- Other                                                                                                                                                                                                                                                                                                                                                                                       | 40                       |
| 270 | 03073100       | -- Live, fresh or chilled                                                                                                                                                                                                                                                                                                                                                                      | 40                       |
| 271 | 03073910       | --- Clams, clam meat (bivalves-Victoria, spp., <i>Mertrix</i> spp. and <i>Katalysia</i> spp.)                                                                                                                                                                                                                                                                                                  | 40                       |
| 272 | 03073990       | --- Other                                                                                                                                                                                                                                                                                                                                                                                      | 45                       |
| 273 | 03074110       | --- Cuttle fish                                                                                                                                                                                                                                                                                                                                                                                | 40                       |
| 274 | 03074120       | --- Squid                                                                                                                                                                                                                                                                                                                                                                                      | 30                       |
| 275 | 03074910       | --- Squid tubes - frozen                                                                                                                                                                                                                                                                                                                                                                       | 30                       |
| 276 | 03074920       | --- Whole squids - frozen                                                                                                                                                                                                                                                                                                                                                                      | 30                       |
| 277 | 03074930       | --- Dried squids                                                                                                                                                                                                                                                                                                                                                                               | 30                       |
| 278 | 03074990       | --- Other                                                                                                                                                                                                                                                                                                                                                                                      | 30                       |
| 279 | 03075100       | -- Live, fresh or chilled                                                                                                                                                                                                                                                                                                                                                                      | 30                       |
| 280 | 03075900       | -- Other                                                                                                                                                                                                                                                                                                                                                                                       | 30                       |
| 281 | 03076000       | - Snails, other than sea snails                                                                                                                                                                                                                                                                                                                                                                | 30                       |

| No. | H.S. Code 2012 | Description                                           | Margin of Preference (%) |
|-----|----------------|-------------------------------------------------------|--------------------------|
| 282 | 03079100       | -- Live, fresh or chilled                             | 30                       |
| 283 | 03079900       | -- Other                                              | 30                       |
| 284 | 04031000       | - Yogurt                                              | 30                       |
| 285 | 04039010       | --- Butter milk                                       | 30                       |
| 286 | 04039090       | --- Other                                             | 30                       |
| 287 | 04049000       | -- Other                                              | 30                       |
| 288 | 04081100       | -- Dried                                              | 30                       |
| 289 | 04081900       | -- Other                                              | 30                       |
| 290 | 04089100       | -- Dried                                              | 30                       |
| 291 | 04089900       | -- Other                                              | 30                       |
| 292 | 04100010       | --- Of Wild animals                                   | 30                       |
| 293 | 04100020       | --- Turtle eggs and Salanganes' nests ("birds nests") | 30                       |
| 294 | 04100090       | --- Other                                             | 30                       |
| 295 | 05010010       | --- Unworked, whether or not washed or scoured        | 30                       |
| 296 | 05010020       | --- Waste                                             | 30                       |
| 297 | 05021010       | --- Pigs, hogs/ boars bristles & hair                 | 30                       |
| 298 | 05021020       | --- Waste of Pigs' hogs' or boars' bristles and hair  | 30                       |
| 299 | 05029010       | --- Badger hair and other brush making hair           | 30                       |
| 300 | 05029020       | --- Yak tail hair                                     | 30                       |
| 301 | 05029090       | --- Other                                             | 30                       |
| 302 | 05040010       | --- Guts of cattle for natural food casings           | 30                       |
| 303 | 05040020       | --- Guts of sheep & goats for natural food casings    | 30                       |
| 304 | 05040031       | ---- Of wild animals                                  | 30                       |
| 305 | 05040039       | ---- Other                                            | 30                       |
| 306 | 05040041       | ---- Of wild animals                                  | 30                       |
| 307 | 05040049       | ---- Other                                            | 30                       |
| 308 | 05040051       | ---- Of wild animals                                  | 30                       |
| 309 | 05040059       | ---- Other                                            | 30                       |
| 310 | 05051010       | --- Of wild birds                                     | 40                       |
| 311 | 05051090       | --- Other                                             | 40                       |
| 312 | 05059010       | --- Peacock tail & wing feather (trimmed or not)      | 40                       |
| 313 | 05059021       | ---- Of wild birds                                    | 40                       |
| 314 | 05059029       | ---- Other                                            | 40                       |
| 315 | 05059031       | ---- Of wild birds                                    | 40                       |
| 316 | 05059039       | ---- Other                                            | 40                       |
| 317 | 05059091       | ---- Of wild birds                                    | 40                       |
| 318 | 05059099       | ---- Other                                            | 40                       |
| 319 | 05061011       | ---- Of wild animals                                  | 40                       |
| 320 | 05061019       | ---- Other                                            | 40                       |
| 321 | 05061021       | ---- Of wild animals                                  | 40                       |
| 322 | 05061029       | ---- Other                                            | 40                       |
| 323 | 05061031       | ---- Of wild animals                                  | 40                       |
| 324 | 05061039       | ---- Other                                            | 40                       |
| 325 | 05061041       | ---- Of wild animals                                  | 40                       |
| 326 | 05061049       | ---- Other                                            | 40                       |
| 327 | 05069011       | ---- Of wild animals                                  | 40                       |
| 328 | 05069019       | ---- Other                                            | 40                       |
| 329 | 05069091       | ---- Of wild animals                                  | 40                       |
| 330 | 05069099       | ---- Other                                            | 40                       |
| 331 | 05079010       | --- Hoof meal                                         | 40                       |
| 332 | 05079020       | --- Horn meal                                         | 40                       |
| 333 | 05079030       | --- Hooves, claws, nails & beaks                      | 40                       |
| 334 | 05079040       | --- Antlers                                           | 40                       |
| 335 | 05079050       | --- Buffalo horns                                     | 40                       |
| 336 | 05079060       | --- Tortoise-shell                                    | 40                       |



| No. | H.S. Code 2012 | Description                                                           | Margin of Preference (%) |
|-----|----------------|-----------------------------------------------------------------------|--------------------------|
| 337 | 05079070       | --- Claws and waste of tortoise shell                                 | 40                       |
| 338 | 05079090       | --- Other including hair and waste                                    | 45                       |
| 339 | 05080020       | --- Chunks                                                            | 40                       |
| 340 | 05080030       | --- Cowries                                                           | 40                       |
| 341 | 05080040       | --- Cuttlefish bones                                                  | 45                       |
| 342 | 05080050       | --- Shells                                                            | 40                       |
| 343 | 05080090       | --- Other                                                             | 40                       |
| 344 | 05100010       | --- Bazoar, cow (goolochan)                                           | 40                       |
| 345 | 05100020       | --- Ox gallstone                                                      | 40                       |
| 346 | 05100030       | --- Placenta, frozen                                                  | 40                       |
| 347 | 05100091       | ---- Of wild animals                                                  | 40                       |
| 348 | 05100099       | ---- Other                                                            | 40                       |
| 349 | 05111000       | - Bovine semen                                                        | 30                       |
| 350 | 05119110       | --- Fish nails                                                        | 40                       |
| 351 | 05119120       | --- Fish tail                                                         | 40                       |
| 352 | 05119130       | --- Other fish waste                                                  | 40                       |
| 353 | 05119190       | --- Other                                                             | 40                       |
| 354 | 05119911       | ---- Artemia                                                          | 30                       |
| 355 | 05119919       | ---- Other                                                            | 40                       |
| 356 | 05119921       | ---- Of wild life                                                     | 45                       |
| 357 | 05119929       | ---- Other                                                            | 45                       |
| 358 | 05119991       | ---- Frozen semen other than bovine embryo                            | 40                       |
| 359 | 05119992       | ---- Of wild life                                                     | 45                       |
| 360 | 05119999       | ---- Other                                                            | 45                       |
| 361 | 08011100       | -- Desiccated                                                         | 14                       |
| 362 | 09071010       | --- Extracted                                                         | 71                       |
| 363 | 09071020       | --- Not extracted                                                     | 71                       |
| 364 | 09071030       | --- Stem                                                              | 71                       |
| 365 | 09071090       | --- Other                                                             | 71                       |
| 366 | 09072000       | - Crushed or ground                                                   | 71                       |
| 367 | 09081110       | --- In shell                                                          | 14                       |
| 368 | 09081120       | --- Shelled                                                           | 14                       |
| 369 | 09081200       | -- Crushed or ground                                                  | 14                       |
| 370 | 09082100       | -- Neither crushed nor ground                                         | 14                       |
| 371 | 09082200       | -- Crushed or ground                                                  | 14                       |
| 372 | 12092100       | -- Lucerne (alfalfa) seed                                             | 30                       |
| 373 | 12092200       | -- Clover (Trifolium spp.) seed                                       | 30                       |
| 374 | 12092300       | -- Fescue seed                                                        | 30                       |
| 375 | 12092400       | -- Kentucky blue grass (Poa pratensis L.) seed                        | 30                       |
| 376 | 12092500       | -- Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seed        | 30                       |
| 377 | 12092910       | --- Australian Lupin Seeds                                            | 30                       |
| 378 | 12092990       | --- Other                                                             | 30                       |
| 379 | 12093000       | - Seeds of herbaceous plants cultivated principally for their flowers | 30                       |
| 380 | 12112000       | - Ginseng roots                                                       | 30                       |
| 381 | 12113000       | - Coca leaf                                                           | 45                       |
| 382 | 12114000       | - Poppy straw                                                         | 45                       |
| 383 | 12119011       | ---- Ambrette seeds                                                   | 30                       |
| 384 | 12119012       | ---- Nux vomica dried ripe seeds                                      | 45                       |
| 385 | 12119013       | ---- Psyllium seed (isobgul)                                          | 45                       |
| 386 | 12119014       | ---- Neem seed                                                        | 45                       |
| 387 | 12119015       | ---- Jojoba seed                                                      | 45                       |
| 388 | 12119019       | ---- Other                                                            | 45                       |
| 389 | 12119021       | ---- Beladona leaves                                                  | 45                       |

| No. | H.S. Code 2012 | Description                                                                                           | Margin of Preference (%) |
|-----|----------------|-------------------------------------------------------------------------------------------------------|--------------------------|
| 390 | 12119022       | ---- Senna leaves and pads                                                                            | 45                       |
| 391 | 12119023       | ---- Neem leaves, powder                                                                              | 45                       |
| 392 | 12119024       | ---- Gymnema powder                                                                                   | 45                       |
| 393 | 12119025       | ---- Cubeb powder                                                                                     | 45                       |
| 394 | 12119026       | ---- Pyrethrum                                                                                        | 40                       |
| 395 | 12119029       | ---- Other                                                                                            | 40                       |
| 396 | 12119031       | ---- Cascara sagrada bark                                                                             | 45                       |
| 397 | 12119032       | ---- Psyllium husk (isobgul husk)                                                                     | 45                       |
| 398 | 12119033       | ---- Camboge fruit rind                                                                               | 45                       |
| 399 | 12119039       | ---- Other                                                                                            | 40                       |
| 400 | 12119041       | ---- Belladonna roots                                                                                 | 40                       |
| 401 | 12119042       | ---- Galangal rhizomes and roots                                                                      | 40                       |
| 402 | 12119043       | ---- Ipecac dried rhizome and roots                                                                   | 40                       |
| 403 | 12119044       | ---- Serpentina Roots (Rauvolfia serpentina and other species of rauvolfia)                           | 45                       |
| 404 | 12119045       | ---- Zedovary roots                                                                                   | 45                       |
| 405 | 12119046       | ---- Kuth roots                                                                                       | 40                       |
| 406 | 12119047       | ---- Sarasaparilla roots                                                                              | 45                       |
| 407 | 12119048       | ---- Sweet flag rhizomes                                                                              | 45                       |
| 408 | 12119049       | ---- Other                                                                                            | 40                       |
| 409 | 12119050       | --- Sandalwood Chips and dust                                                                         | 45                       |
| 410 | 12119060       | --- Vinca rosea herbs                                                                                 | 45                       |
| 411 | 12119070       | --- Mint, including leaves (all species)                                                              | 40                       |
| 412 | 12119080       | --- Agarwood                                                                                          | 45                       |
| 413 | 12119091       | ---- Chirata                                                                                          | 45                       |
| 414 | 12119092       | ---- Tukmaria                                                                                         | 45                       |
| 415 | 12119093       | ---- Unab (Indian Jujube or chinese dates)                                                            | 45                       |
| 416 | 12119094       | ---- Basil, hyasop, rosemary sage and savory                                                          | 45                       |
| 417 | 12119095       | ---- Lovage                                                                                           | 45                       |
| 418 | 12119096       | ---- Garcenia                                                                                         | 40                       |
| 419 | 12119099       | ---- Other                                                                                            | 40                       |
| 420 | 12122110       | --- Seaweeds                                                                                          | 30                       |
| 421 | 12122190       | --- Other algae                                                                                       | 30                       |
| 422 | 12122910       | --- Seaweeds                                                                                          | 30                       |
| 423 | 12122990       | --- Other algae                                                                                       | 30                       |
| 424 | 12129910       | --- Kokam (cocum) flowers                                                                             | 45                       |
| 425 | 12129920       | --- Mohua flowers                                                                                     | 45                       |
| 426 | 12129990       | --- Other                                                                                             | 40                       |
| 427 | 12130000       | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets | 30                       |
| 428 | 12141000       | - Lucerne (alfalfa) meal and pellets                                                                  | 30                       |
| 429 | 12149000       | - Other                                                                                               | 30                       |
| 430 | 13012000       | - Gum Arabic                                                                                          | 30                       |
| 431 | 13019011       | ---- Asian gum                                                                                        | 40                       |
| 432 | 13019012       | ---- African gum                                                                                      | 45                       |
| 433 | 13019013       | ---- Asafoetida                                                                                       | 30                       |
| 434 | 13019014       | ---- Benjamin ras                                                                                     | 45                       |
| 435 | 13019015       | ---- Benjamin cowrie                                                                                  | 45                       |
| 436 | 13019016       | ---- Karaya gum (Indian Tragacanth) Hastab                                                            | 45                       |
| 437 | 13019017       | ---- Tragacanth (adraganth)                                                                           | 45                       |
| 438 | 13019018       | ---- Storax                                                                                           | 45                       |
| 439 | 13019019       | ---- Other                                                                                            | 40                       |
| 440 | 13019021       | ---- Copal                                                                                            | 40                       |
| 441 | 13019022       | ---- Dammar batu                                                                                      | 40                       |
| 442 | 13019029       | ---- Other                                                                                            | 40                       |

| No. | H.S. Code 2012 | Description                                                                | Margin of Preference (%) |
|-----|----------------|----------------------------------------------------------------------------|--------------------------|
| 443 | 13019031       | ---- Myrrh                                                                 | 45                       |
| 444 | 13019032       | ---- Oilbanum or frankincense                                              | 45                       |
| 445 | 13019033       | ---- Mastic gum                                                            | 45                       |
| 446 | 13019034       | ---- Xanthium gum                                                          | 40                       |
| 447 | 13019039       | ---- Other                                                                 | 40                       |
| 448 | 13019041       | ---- Of Seeds                                                              | 45                       |
| 449 | 13019042       | ---- Of Fruits                                                             | 45                       |
| 450 | 13019043       | ---- Of Leaves                                                             | 45                       |
| 451 | 13019044       | ---- Of Spices                                                             | 45                       |
| 452 | 13019045       | ---- Of Flowers                                                            | 45                       |
| 453 | 13019046       | ---- Of Roots                                                              | 45                       |
| 454 | 13019049       | ---- Other                                                                 | 40                       |
| 455 | 13019099       | ---- Other                                                                 | 30                       |
| 456 | 13021100       | -- Opium                                                                   | 45                       |
| 457 | 13021200       | -- Of liquorice                                                            | 40                       |
| 458 | 13021300       | -- Of hops                                                                 | 40                       |
| 459 | 13021911       | ---- Of Belladonna                                                         | 45                       |
| 460 | 13021912       | ---- Of Cascare Sagrada                                                    | 45                       |
| 461 | 13021913       | ---- Of nux vomica                                                         | 45                       |
| 462 | 13021914       | ---- Of ginseng (including powder)                                         | 40                       |
| 463 | 13021915       | ---- Of agarose                                                            | 45                       |
| 464 | 13021916       | ---- Of neem                                                               | 45                       |
| 465 | 13021917       | ---- Of gymnema                                                            | 45                       |
| 466 | 13021918       | ---- Of garcenia or cambodge                                               | 45                       |
| 467 | 13021919       | ---- Other                                                                 | 30                       |
| 468 | 13021920       | --- Cashew shell liquid (CNSL) crude                                       | 45                       |
| 469 | 13021930       | --- Purified and distilled CNSL (Cardanol)                                 | 45                       |
| 470 | 13021990       | --- Other                                                                  | 30                       |
| 471 | 13022000       | - Pectic substances, pectinates and pectates                               | 30                       |
| 472 | 13023100       | -- Agar-agar                                                               | 30                       |
| 473 | 13023210       | --- Guar meal                                                              | 45                       |
| 474 | 13023220       | --- Guar-gum refined split                                                 | 45                       |
| 475 | 13023230       | --- Guargum treated and pulverised                                         | 45                       |
| 476 | 13023240       | --- Kappa Carrageenan                                                      | 40                       |
| 477 | 13023290       | --- Other                                                                  | 40                       |
| 478 | 13023900       | -- Other                                                                   | 30                       |
| 479 | 14012000       | - Rattans                                                                  | 15                       |
| 480 | 14019010       | --- Canes                                                                  | 30                       |
| 481 | 14019090       | --- Other                                                                  | 30                       |
| 482 | 14042000       | - Cotton linters                                                           | 30                       |
| 483 | 14049010       | --- Bidi wrapper leaves (tendu)                                            | 45                       |
| 484 | 14049021       | ---- Powder                                                                | 45                       |
| 485 | 14049029       | ---- Other                                                                 | 40                       |
| 486 | 14049030       | --- Hard seeds, pips, hulls and nuts, of a kind used primarily for carving | 45                       |
| 487 | 14049040       | --- Betel leaves                                                           | 45                       |
| 488 | 14049050       | --- Indian katha                                                           | 40                       |
| 489 | 14049060       | --- Coconut shell, unworked                                                | 45                       |
| 490 | 14049070       | --- Rudraksha seeds                                                        | 45                       |
| 491 | 14049090       | --- Other                                                                  | 40                       |
| 492 | 15091000       | - Virgin                                                                   | 30                       |
| 493 | 15131900       | -- Other                                                                   | 14                       |
| 494 | 15200000       | Glycerol, crude; glycerol water and glycerol lyes                          | 75                       |
| 495 | 16041100       | -- Salmon                                                                  | 45                       |
| 496 | 16041210       | --- Pickled                                                                | 45                       |

| No. | H.S. Code 2012 | Description                                                                                                                                                                                     | Margin of Preference (%) |
|-----|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 497 | 16041290       | --- Other                                                                                                                                                                                       | 45                       |
| 498 | 16041310       | --- Sardines, sardinella and brisling                                                                                                                                                           | 45                       |
| 499 | 16041320       | --- Sprats                                                                                                                                                                                      | 45                       |
| 500 | 16041500       | -- Mackerel                                                                                                                                                                                     | 45                       |
| 501 | 16041600       | -- Anchovies                                                                                                                                                                                    | 45                       |
| 502 | 16041700       | -- Eels                                                                                                                                                                                         | 45                       |
| 503 | 16042000       | - Other prepared or preserved fish                                                                                                                                                              | 45                       |
| 504 | 16051000       | - Crab                                                                                                                                                                                          | 40                       |
| 505 | 16054000       | - Other crustaceans                                                                                                                                                                             | 45                       |
| 506 | 16055100       | -- Oysters                                                                                                                                                                                      | 45                       |
| 507 | 16055400       | -- Cuttle fish and squid                                                                                                                                                                        | 45                       |
| 508 | 16055500       | -- Octopus                                                                                                                                                                                      | 45                       |
| 509 | 16055600       | -- Clams, cockles and arkshells                                                                                                                                                                 | 45                       |
| 510 | 16055900       | -- Other                                                                                                                                                                                        | 30                       |
| 511 | 17022010       | --- In solid form                                                                                                                                                                               | 45                       |
| 512 | 17022090       | --- Other                                                                                                                                                                                       | 40                       |
| 513 | 17026010       | --- In solid form                                                                                                                                                                               | 30                       |
| 514 | 17026090       | --- Other                                                                                                                                                                                       | 30                       |
| 515 | 17029010       | --- Palmyra sugar                                                                                                                                                                               | 30                       |
| 516 | 17029020       | --- Chemically pure maltose                                                                                                                                                                     | 30                       |
| 517 | 17029030       | --- Artificial honey, whether or not mixed with natural honey                                                                                                                                   | 30                       |
| 518 | 17029040       | --- Caramel                                                                                                                                                                                     | 30                       |
| 519 | 17029050       | --- Insulin syrup                                                                                                                                                                               | 30                       |
| 520 | 17029090       | --- Other                                                                                                                                                                                       | 30                       |
| 521 | 17031000       | - Cane molasses                                                                                                                                                                                 | 33                       |
| 522 | 17039010       | --- Molasses, edible                                                                                                                                                                            | 33                       |
| 523 | 17039090       | --- Other                                                                                                                                                                                       | 33                       |
| 524 | 18010000       | Cocoa beans, whole or broken, raw or roasted                                                                                                                                                    | 29                       |
| 525 | 18062000       | - Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg | 30                       |
| 526 | 18063100       | -- Filled                                                                                                                                                                                       | 30                       |
| 527 | 18063200       | -- Not filled                                                                                                                                                                                   | 30                       |
| 528 | 19012000       | - Mixes and doughs for the preparation of bakers' wares of heading 19.05                                                                                                                        | 30                       |
| 529 | 19019010       | --- Other malt extract                                                                                                                                                                          | 30                       |
| 530 | 19019090       | --- Other                                                                                                                                                                                       | 30                       |
| 531 | 19021100       | -- Containing eggs                                                                                                                                                                              | 30                       |
| 532 | 19021900       | -- Other                                                                                                                                                                                        | 30                       |
| 533 | 19022010       | --- Cooked                                                                                                                                                                                      | 30                       |
| 534 | 19022090       | --- Other                                                                                                                                                                                       | 30                       |
| 535 | 19023010       | --- Dried                                                                                                                                                                                       | 30                       |
| 536 | 19023090       | --- Other                                                                                                                                                                                       | 30                       |
| 537 | 19024010       | --- Unprepared                                                                                                                                                                                  | 45                       |
| 538 | 19024090       | --- Other                                                                                                                                                                                       | 45                       |
| 539 | 19041010       | --- Corn flakes                                                                                                                                                                                 | 30                       |
| 540 | 19041020       | --- Paws, Mudi and the like                                                                                                                                                                     | 45                       |
| 541 | 19041030       | --- Bulgar wheat                                                                                                                                                                                | 30                       |
| 542 | 19041090       | --- Other                                                                                                                                                                                       | 30                       |
| 543 | 19043000       | - Bulgur wheat                                                                                                                                                                                  | 45                       |
| 544 | 19051000       | - Crispbread                                                                                                                                                                                    | 40                       |
| 545 | 19052000       | - Gingerbread and the like                                                                                                                                                                      | 40                       |
| 546 | 19054000       | - Rusks, toasted bread and similar toasted products                                                                                                                                             | 30                       |
| 547 | 20011000       | - Cucumbers and gherkins                                                                                                                                                                        | 40                       |

| No. | H.S. Code 2012 | Description                                                                                                                                                                               | Margin of Preference (%) |
|-----|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 548 | 20019000       | - Other                                                                                                                                                                                   | 30                       |
| 549 | 20039090       | --- Other                                                                                                                                                                                 | 30                       |
| 550 | 20049000       | - Other vegetables and mixtures of vegetables                                                                                                                                             | 30                       |
| 551 | 20054000       | - Peas (Pisum sativum)                                                                                                                                                                    | 15                       |
| 552 | 20056000       | - Asparagus                                                                                                                                                                               | 30                       |
| 553 | 20057000       | - Olives                                                                                                                                                                                  | 40                       |
| 554 | 20059100       | -- Bamboo shoots                                                                                                                                                                          | 15                       |
| 555 | 20059900       | -- Other                                                                                                                                                                                  | 15                       |
| 556 | 20071000       | - Homogenised preparations                                                                                                                                                                | 30                       |
| 557 | 20079100       | -- Citrus fruit                                                                                                                                                                           | 30                       |
| 558 | 20079910       | --- Mango                                                                                                                                                                                 | 30                       |
| 559 | 20079920       | --- Guava                                                                                                                                                                                 | 30                       |
| 560 | 20079930       | --- Pine apple                                                                                                                                                                            | 30                       |
| 561 | 20079940       | --- Apple                                                                                                                                                                                 | 30                       |
| 562 | 20079990       | --- Other                                                                                                                                                                                 | 30                       |
| 563 | 20081100       | -- Ground-nuts                                                                                                                                                                            | 30                       |
| 564 | 20082000       | - Pineapples                                                                                                                                                                              | 30                       |
| 565 | 20087000       | - Peaches, including nectarines                                                                                                                                                           | 30                       |
| 566 | 20088000       | - Strawberries                                                                                                                                                                            | 30                       |
| 567 | 21021010       | --- Culture yeast                                                                                                                                                                         | 30                       |
| 568 | 21021020       | --- Baker's yeast                                                                                                                                                                         | 30                       |
| 569 | 21021090       | --- Other                                                                                                                                                                                 | 30                       |
| 570 | 21022000       | - Inactive yeasts; other single-cell micro-organisms, dead                                                                                                                                | 30                       |
| 571 | 21023000       | - Prepared baking powders                                                                                                                                                                 | 30                       |
| 572 | 21031000       | - Soya sauce                                                                                                                                                                              | 30                       |
| 573 | 21033000       | - Mustard flour and meal and prepared mustard                                                                                                                                             | 30                       |
| 574 | 21039010       | --- Curry paste                                                                                                                                                                           | 30                       |
| 575 | 21039020       | --- Chilli sauce                                                                                                                                                                          | 30                       |
| 576 | 21039030       | --- Majonnaise and salad dressings                                                                                                                                                        | 30                       |
| 577 | 21039040       | --- Mixed, condiments and mixed seasoning                                                                                                                                                 | 30                       |
| 578 | 21039090       | --- Other                                                                                                                                                                                 | 30                       |
| 579 | 21041010       | --- Dried                                                                                                                                                                                 | 40                       |
| 580 | 21041090       | --- Other                                                                                                                                                                                 | 40                       |
| 581 | 21042000       | - Homogenised composite food preparations                                                                                                                                                 | 40                       |
| 582 | 22011010       | --- Mineral Water                                                                                                                                                                         | 45                       |
| 583 | 22011020       | --- Aerated Water                                                                                                                                                                         | 45                       |
| 584 | 22019010       | --- Ice & Snow                                                                                                                                                                            | 45                       |
| 585 | 22019090       | --- Other                                                                                                                                                                                 | 45                       |
| 586 | 22021010       | --- Aerated Waters                                                                                                                                                                        | 30                       |
| 587 | 22021020       | --- Lemonade                                                                                                                                                                              | 30                       |
| 588 | 22021090       | --- Other                                                                                                                                                                                 | 30                       |
| 589 | 22029010       | --- Soya Milk Drinks, whether or not sweetened or flavoured                                                                                                                               | 30                       |
| 590 | 22029030       | --- Beverages containing milk                                                                                                                                                             | 30                       |
| 591 | 22029090       | --- Other                                                                                                                                                                                 | 30                       |
| 592 | 22090010       | --- Brewed vinegar                                                                                                                                                                        | 30                       |
| 593 | 22090020       | --- Synthetic vinegar                                                                                                                                                                     | 30                       |
| 594 | 23011010       | --- Meat meals & pellets (including tankage)                                                                                                                                              | 45                       |
| 595 | 23011090       | --- Others (including greaves)                                                                                                                                                            | 45                       |
| 596 | 23012019       | ---- Other                                                                                                                                                                                | 40                       |
| 597 | 23012090       | --- Other                                                                                                                                                                                 | 30                       |
| 598 | 23080000       | Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included | 30                       |
| 599 | 25020000       | Unroasted iron pyrites                                                                                                                                                                    | 45                       |

| No. | H.S. Code 2012 | Description                                                                                                                                 | Margin of Preference (%) |
|-----|----------------|---------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 600 | 25030010       | --- Sulphur recovered as by-product in refining of crude oil                                                                                | 45                       |
| 601 | 25030090       | --- Other                                                                                                                                   | 45                       |
| 602 | 25041010       | --- Graphite, crystalline                                                                                                                   | 30                       |
| 603 | 25041020       | --- Graphite, amorphous                                                                                                                     | 30                       |
| 604 | 25041090       | --- Other                                                                                                                                   | 30                       |
| 605 | 25049010       | --- Graphite, micronised                                                                                                                    | 45                       |
| 606 | 25049090       | --- Other                                                                                                                                   | 40                       |
| 607 | 25051011       | ---- Processed (white)                                                                                                                      | 45                       |
| 608 | 25051012       | ---- Processed (brown)                                                                                                                      | 45                       |
| 609 | 25051019       | ---- Other                                                                                                                                  | 45                       |
| 610 | 25051020       | ---- Quartz sands (including moulding sands)                                                                                                | 45                       |
| 611 | 25061010       | --- In lumps                                                                                                                                | 45                       |
| 612 | 25061020       | --- In powder                                                                                                                               | 45                       |
| 613 | 25062010       | --- In lumps                                                                                                                                | 45                       |
| 614 | 25062020       | --- In powder                                                                                                                               | 45                       |
| 615 | 25062090       | --- Other                                                                                                                                   | 45                       |
| 616 | 25083010       | --- Non-plastic                                                                                                                             | 45                       |
| 617 | 25083020       | --- Semi-plastic                                                                                                                            | 45                       |
| 618 | 25083030       | --- Plastic                                                                                                                                 | 45                       |
| 619 | 25083090       | --- Other                                                                                                                                   | 45                       |
| 620 | 25085010       | --- Andalusite                                                                                                                              | 45                       |
| 621 | 25085021       | ---- Crude, not calcined                                                                                                                    | 45                       |
| 622 | 25085022       | ---- Processed, not calcined (washed or ground or screened or beneficiated)                                                                 | 45                       |
| 623 | 25085023       | ---- Calcined                                                                                                                               | 45                       |
| 624 | 25085031       | ---- Lumps                                                                                                                                  | 45                       |
| 625 | 25085032       | ---- Fines (including sand)                                                                                                                 | 45                       |
| 626 | 25085039       | ---- Other                                                                                                                                  | 45                       |
| 627 | 25090000       | Chalk                                                                                                                                       | 45                       |
| 628 | 25101010       | --- Natural calcium phosphates                                                                                                              | 40                       |
| 629 | 25101020       | --- Natural aluminium calcium phosphate                                                                                                     | 45                       |
| 630 | 25101030       | --- Natural calcium phosphate, apatite                                                                                                      | 45                       |
| 631 | 25101090       | --- Other                                                                                                                                   | 40                       |
| 632 | 25102010       | --- Natural calcium phosphates                                                                                                              | 40                       |
| 633 | 25102020       | --- Natural aluminium calcium phosphates                                                                                                    | 40                       |
| 634 | 25102030       | --- Natural calcium phosphates, apatite                                                                                                     | 45                       |
| 635 | 25102090       | --- Other                                                                                                                                   | 40                       |
| 636 | 25120010       | --- Kieselguhr                                                                                                                              | 45                       |
| 637 | 25120020       | --- Tripolite                                                                                                                               | 45                       |
| 638 | 25120030       | --- Diatomite                                                                                                                               | 45                       |
| 639 | 25120090       | --- Other                                                                                                                                   | 45                       |
| 640 | 25131000       | - Pumice stone                                                                                                                              | 45                       |
| 641 | 25132010       | --- Emery                                                                                                                                   | 45                       |
| 642 | 25132020       | --- Natural corundum                                                                                                                        | 45                       |
| 643 | 25132030       | --- Natural garnet                                                                                                                          | 45                       |
| 644 | 25132090       | --- Other                                                                                                                                   | 45                       |
| 645 | 25140000       | Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | 45                       |
| 646 | 25161100       | -- Crude or roughly trimmed                                                                                                                 | 40                       |
| 647 | 25161200       | -- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape                                       | 40                       |
| 648 | 25162000       | -- Sandstone                                                                                                                                | 45                       |
| 649 | 25169010       | --- Pakur stone                                                                                                                             | 45                       |
| 650 | 25169020       | --- Stone boulders                                                                                                                          | 45                       |

| No. | H.S. Code 2012 | Description                                                                                                                   | Margin of Preference (%) |
|-----|----------------|-------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 651 | 25169090       | --- Other                                                                                                                     | 40                       |
| 652 | 25171010       | --- Pakur stone crushed or broken                                                                                             | 45                       |
| 653 | 25171020       | --- Flint                                                                                                                     | 45                       |
| 654 | 25171090       | --- Other                                                                                                                     | 45                       |
| 655 | 25172000       | - Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in sub-heading 2517.10 | 45                       |
| 656 | 25173000       | - Tarred macadam                                                                                                              | 45                       |
| 657 | 25174100       | -- Of marble                                                                                                                  | 40                       |
| 658 | 25174900       | -- Other                                                                                                                      | 40                       |
| 659 | 25191000       | - Natural magnesium carbonate (magnesite)                                                                                     | 45                       |
| 660 | 25221000       | - Quicklime                                                                                                                   | 30                       |
| 661 | 25222000       | - Slaked lime                                                                                                                 | 30                       |
| 662 | 25231000       | - Cement clinkers                                                                                                             | 30                       |
| 663 | 25232100       | -- White cement, whether or not artificially coloured                                                                         | 30                       |
| 664 | 25233000       | - Aluminous cement:                                                                                                           | 30                       |
| 665 | 25239010       | --- Sagol, ashmoh                                                                                                             | 30                       |
| 666 | 25239020       | --- High alumina refractory cement                                                                                            | 30                       |
| 667 | 25239090       | --- Other                                                                                                                     | 30                       |
| 668 | 25241010       | - Crocidolite                                                                                                                 | 30                       |
| 669 | 25249011       | ---- Chrysotile                                                                                                               | 40                       |
| 670 | 25249012       | ---- Amphibole                                                                                                                | 45                       |
| 671 | 25249013       | ---- Crysolite                                                                                                                | 45                       |
| 672 | 25249014       | ---- Amosite                                                                                                                  | 45                       |
| 673 | 25249019       | ---- Other                                                                                                                    | 45                       |
| 674 | 25249021       | ---- Chrysotile                                                                                                               | 30                       |
| 675 | 25249022       | ---- Amphibole                                                                                                                | 45                       |
| 676 | 25249023       | ---- Crysolite                                                                                                                | 45                       |
| 677 | 25249024       | ---- Amosite                                                                                                                  | 45                       |
| 678 | 25249029       | ---- Other                                                                                                                    | 45                       |
| 679 | 25249031       | ---- Chrysotile                                                                                                               | 45                       |
| 680 | 25249032       | ---- Amphibole                                                                                                                | 45                       |
| 681 | 25249033       | ---- Crysolite                                                                                                                | 45                       |
| 682 | 25249034       | ---- Amosite                                                                                                                  | 45                       |
| 683 | 25249039       | ---- Other                                                                                                                    | 45                       |
| 684 | 25249091       | ---- Waste                                                                                                                    | 45                       |
| 685 | 25249099       | ---- Other                                                                                                                    | 45                       |
| 686 | 25251010       | --- Mica blocks                                                                                                               | 45                       |
| 687 | 25251020       | --- Condensor films trimmed but not cut to shape                                                                              | 45                       |
| 688 | 25251030       | --- Mica splittings, book form                                                                                                | 45                       |
| 689 | 25251040       | --- Mica splittings, loose                                                                                                    | 45                       |
| 690 | 25251090       | --- Other                                                                                                                     | 45                       |
| 691 | 25252010       | --- Mica flakes, 2.20 mesh                                                                                                    | 45                       |
| 692 | 25252020       | --- Mica powder, dry ground                                                                                                   | 45                       |
| 693 | 25252040       | --- Mica powder, wet ground                                                                                                   | 45                       |
| 694 | 25252050       | --- Mica powder, calcined                                                                                                     | 45                       |
| 695 | 25253010       | --- Mica mine scrap & waste                                                                                                   | 45                       |
| 696 | 25253020       | --- Mica factory scrap                                                                                                        | 45                       |
| 697 | 25253030       | --- Mica cuttings book form                                                                                                   | 45                       |
| 698 | 25253090       | --- Other                                                                                                                     | 45                       |
| 699 | 25261010       | --- Steatite (soap stone etc.) block                                                                                          | 45                       |
| 700 | 25261020       | --- Steatite (soap stone etc.) lumps                                                                                          | 45                       |
| 701 | 25261090       | --- Other                                                                                                                     | 45                       |
| 702 | 25280010       | --- Natural sodium borates and concentrates thereof (whether or not calcined)                                                 | 45                       |
| 703 | 25280020       | --- Natural boric acid (containing not more than 85% of                                                                       | 45                       |

| No. | H.S. Code 2012 | Description                                                                                                                                               | Margin of Preference (%) |
|-----|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
|     |                | H3BO3)                                                                                                                                                    |                          |
| 704 | 25280030       | --- Natural calcium borates & concentrates thereof (whether or not calcined)                                                                              | 45                       |
| 705 | 25280090       | --- Other                                                                                                                                                 | 45                       |
| 706 | 25292100       | -- Containing by weight 97% or less of calcium fluoride                                                                                                   | 20                       |
| 707 | 25292200       | -- Containing by weight more than 97% of calcium fluoride                                                                                                 | 20                       |
| 708 | 25301010       | --- Vermiculite                                                                                                                                           | 45                       |
| 709 | 25301020       | --- Perlite                                                                                                                                               | 45                       |
| 710 | 25301090       | --- Others (including powder)                                                                                                                             | 45                       |
| 711 | 25302000       | - Kieserite, epsomite (natural magnesium sulphates)                                                                                                       | 45                       |
| 712 | 25309010       | --- Meerscham (whether or not in polished pieces) & amber agglomerated meerscham & agglomerated amber in plates, rods, etc. not worked after moulding jet | 45                       |
| 713 | 25309020       | --- Natural arsenic sulphides (such as orpiment)                                                                                                          | 45                       |
| 714 | 25309030       | --- Calcite                                                                                                                                               | 45                       |
| 715 | 25309040       | --- Ores & concentrates of rare earth metals                                                                                                              | 45                       |
| 716 | 25309050       | --- Wollastonite                                                                                                                                          | 45                       |
| 717 | 25309060       | --- Earth colour ochre, crude                                                                                                                             | 45                       |
| 718 | 25309070       | --- Other processed earth colour ochre                                                                                                                    | 45                       |
| 719 | 25309091       | ---- Strontium Sulphate (natural ore)                                                                                                                     | 45                       |
| 720 | 25309099       | ---- Other                                                                                                                                                | 45                       |
| 721 | 26011111       | ---- 60% Fe or more but below 62% Fe                                                                                                                      | 50                       |
| 722 | 26011112       | ---- 62% Fe or more but below 65% Fe                                                                                                                      | 50                       |
| 723 | 26011119       | ---- 65% Fe and above                                                                                                                                     | 50                       |
| 724 | 26011121       | ---- Below 55% Fe                                                                                                                                         | 50                       |
| 725 | 26011122       | ---- 55% Fe or more but below 58% Fe                                                                                                                      | 50                       |
| 726 | 26011129       | ---- 58% Fe or more but below 60% Fe                                                                                                                      | 50                       |
| 727 | 26011131       | ---- 62% Fe or more but below 65% Fe                                                                                                                      | 50                       |
| 728 | 26011139       | ---- 65% Fe and above                                                                                                                                     | 50                       |
| 729 | 26011141       | ---- Below 55% Fe                                                                                                                                         | 50                       |
| 730 | 26011142       | ---- 55% Fe or more but below 58% Fe                                                                                                                      | 50                       |
| 731 | 26011143       | ---- 58% Fe or more but below 60% Fe                                                                                                                      | 50                       |
| 732 | 26011149       | ---- 60% Fe or more but below 62% Fe                                                                                                                      | 50                       |
| 733 | 26011150       | --- Iron ore concentrates                                                                                                                                 | 50                       |
| 734 | 26011190       | --- Other                                                                                                                                                 | 50                       |
| 735 | 26011210       | --- Iron ore pellets                                                                                                                                      | 50                       |
| 736 | 26011290       | --- Other                                                                                                                                                 | 50                       |
| 737 | 26012000       | - Roasted iron pyrites                                                                                                                                    | 50                       |
| 738 | 26020010       | --- Manganese ore (46% or more)                                                                                                                           | 50                       |
| 739 | 26020020       | --- Manganese ore (44% or more but below 46%)                                                                                                             | 50                       |
| 740 | 26020030       | --- Manganese ore (40% or more but below 44%)                                                                                                             | 50                       |
| 741 | 26020040       | --- Manganese ore (35% or more but below 40%)                                                                                                             | 50                       |
| 742 | 26020050       | --- Manganese ore (30% or more but below 35%)                                                                                                             | 50                       |
| 743 | 26020060       | --- Ferruginous (10% or more but below 30%)                                                                                                               | 50                       |
| 744 | 26020070       | --- Manganese ore sinters, agglomerated                                                                                                                   | 50                       |
| 745 | 26020090       | --- Other                                                                                                                                                 | 50                       |
| 746 | 26030000       | Copper ores and concentrates                                                                                                                              | 50                       |
| 747 | 26050000       | Cobalt ores and concentrates                                                                                                                              | 50                       |
| 748 | 26060010       | --- Bauxite (natural), not calcined                                                                                                                       | 50                       |
| 749 | 26060090       | --- Other aluminium ores & concentrates                                                                                                                   | 50                       |
| 750 | 26070000       | Lead ores and concentrates                                                                                                                                | 50                       |
| 751 | 26080000       | Zinc ores and concentrates                                                                                                                                | 50                       |
| 752 | 26090000       | Tin ores and concentrates                                                                                                                                 | 50                       |
| 753 | 26100010       | --- Chrome ore lumps, containing 47% Cr2O3 and above                                                                                                      | 50                       |
| 754 | 26100020       | --- Chrome ore lumps, containing 40% or more but less than                                                                                                | 50                       |



| No. | H.S. Code 2012 | Description                                                                                                                                                                 | Margin of Preference (%) |
|-----|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
|     |                | 47% Cr <sub>2</sub> O <sub>3</sub>                                                                                                                                          |                          |
| 755 | 26100030       | --- Chrome ore lumps, below 40% Cr <sub>2</sub> O <sub>3</sub>                                                                                                              | 50                       |
| 756 | 26100040       | --- Chrome ore friable & concentrates fines containing 47% Cr <sub>2</sub> O <sub>3</sub> and above                                                                         | 50                       |
| 757 | 26100090       | --- Other                                                                                                                                                                   | 50                       |
| 758 | 26110000       | Tungsten ores and concentrates                                                                                                                                              | 50                       |
| 759 | 26121000       | - Uranium ores and concentrates                                                                                                                                             | 50                       |
| 760 | 26122000       | - Thorium ores and concentrates                                                                                                                                             | 50                       |
| 761 | 26131000       | - Roasted                                                                                                                                                                   | 45                       |
| 762 | 26139000       | - Other                                                                                                                                                                     | 45                       |
| 763 | 26140010       | --- Ilmenite unprocessed                                                                                                                                                    | 50                       |
| 764 | 26140020       | --- Ilmenite, upgraded (beneficiated ilmenite including ilmenite ground)                                                                                                    | 50                       |
| 765 | 26140031       | ---- Rare earth oxides including rutile sand                                                                                                                                | 50                       |
| 766 | 26140039       | ---- Other                                                                                                                                                                  | 50                       |
| 767 | 26140090       | --- Other                                                                                                                                                                   | 50                       |
| 768 | 26151000       | - Zirconium ores and concentrates                                                                                                                                           | 50                       |
| 769 | 26159010       | --- Vanadium ores & concentrates                                                                                                                                            | 50                       |
| 770 | 26159020       | --- Niobium tantalum ores & concentrates                                                                                                                                    | 50                       |
| 771 | 26161000       | - Silver ores and concentrates                                                                                                                                              | 50                       |
| 772 | 26169010       | --- Gold ores and concentrates                                                                                                                                              | 50                       |
| 773 | 26169090       | --- Other                                                                                                                                                                   | 50                       |
| 774 | 26171000       | - Antimony ores and concentrates                                                                                                                                            | 50                       |
| 775 | 26179000       | - Other                                                                                                                                                                     | 50                       |
| 776 | 26180000       | Granulated slag (slag sand) from the manufacture of iron or steel                                                                                                           | 40                       |
| 777 | 26190010       | --- Converted slag (scull) of blast furnace                                                                                                                                 | 50                       |
| 778 | 26190090       | --- Other                                                                                                                                                                   | 50                       |
| 779 | 26201100       | -- Hard Zinc Spelter                                                                                                                                                        | 50                       |
| 780 | 26201900       | -- Other                                                                                                                                                                    | 50                       |
| 781 | 26202100       | -- Leaded gasoline sludges and leaded anti-knock compound sludges                                                                                                           | 50                       |
| 782 | 26202900       | -- Other                                                                                                                                                                    | 50                       |
| 783 | 26203010       | --- Brass dross                                                                                                                                                             | 45                       |
| 784 | 26203090       | --- Other                                                                                                                                                                   | 45                       |
| 785 | 26204090       | --- Other                                                                                                                                                                   | 45                       |
| 786 | 26206000       | - Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those matters or for the manufacture of their chemical compounds | 45                       |
| 787 | 26209100       | -- Containing antimony, beryllium, cadmium, chromium or their mixtures                                                                                                      | 45                       |
| 788 | 26209900       | -- Other                                                                                                                                                                    | 45                       |
| 789 | 26211000       | - Ash and residues from the incineration of municipal waste                                                                                                                 | 45                       |
| 790 | 27011100       | -- Anthracite                                                                                                                                                               | 50                       |
| 791 | 27011200       | -- Bituminous coal                                                                                                                                                          | 50                       |
| 792 | 27011910       | --- Coking coal                                                                                                                                                             | 50                       |
| 793 | 27011990       | --- Other                                                                                                                                                                   | 50                       |
| 794 | 27012010       | --- Anthracite agglomerated                                                                                                                                                 | 45                       |
| 795 | 27012090       | --- Other                                                                                                                                                                   | 45                       |
| 796 | 27021000       | - Lignite, whether or not pulverised, but not agglomerated                                                                                                                  | 45                       |
| 797 | 27022000       | - Agglomerated lignite                                                                                                                                                      | 45                       |
| 798 | 27030010       | --- Peat whether or not compressed into bales but not agglomerated                                                                                                          | 45                       |
| 799 | 27030090       | --- Other                                                                                                                                                                   | 45                       |
| 800 | 27040010       | --- Retort carbon (gas carbon)                                                                                                                                              | 45                       |

| No. | H.S. Code 2012 | Description                                                                                                    | Margin of Preference (%) |
|-----|----------------|----------------------------------------------------------------------------------------------------------------|--------------------------|
| 801 | 27040040       | --- Soft coke of coal                                                                                          | 45                       |
| 802 | 27050000       | Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons | 50                       |
| 803 | 27060010       | --- Coal tar                                                                                                   | 45                       |
| 804 | 27060090       | --- Other                                                                                                      | 45                       |
| 805 | 27071000       | - Benzol (benzene)                                                                                             | 45                       |
| 806 | 27079100       | -- Creosote oils                                                                                               | 45                       |
| 807 | 27079900       | -- Other                                                                                                       | 30                       |
| 808 | 27081010       | --- Obtained by blending with creosote oil or other coal tar distillates                                       | 30                       |
| 809 | 27082000       | - Pitch coke                                                                                                   | 30                       |
| 810 | 27111300       | -- Butanes                                                                                                     | 45                       |
| 811 | 27141000       | - Bituminous or oil shale and tar sands                                                                        | 45                       |
| 812 | 27149010       | --- Asphalt natural                                                                                            | 45                       |
| 813 | 27149020       | --- Bitumen natural                                                                                            | 45                       |
| 814 | 27149030       | --- Gilsonete                                                                                                  | 45                       |
| 815 | 27149090       | --- Other                                                                                                      | 45                       |
| 816 | 27150010       | --- Cut back, bituminous or asphalt                                                                            | 45                       |
| 817 | 27150090       | --- Other                                                                                                      | 45                       |
| 818 | 28030010       | --- Carbon black                                                                                               | 14                       |
| 819 | 28030020       | --- Acetylene black                                                                                            | 14                       |
| 820 | 28030090       | --- Other                                                                                                      | 14                       |
| 821 | 28042910       | --- Helium                                                                                                     | 45                       |
| 822 | 28042990       | --- Other                                                                                                      | 45                       |
| 823 | 28043000       | - Nitrogen                                                                                                     | 45                       |
| 824 | 28044010       | --- Medicinal grade                                                                                            | 45                       |
| 825 | 28044090       | --- Other                                                                                                      | 45                       |
| 826 | 28046100       | -- Containing by weight not less than 99.99% of silicon                                                        | 5                        |
| 827 | 28047010       | --- Phosphorus black                                                                                           | 5                        |
| 828 | 28047020       | --- Phosphorus red                                                                                             | 5                        |
| 829 | 28047030       | --- Phosphorus white or yellow                                                                                 | 5                        |
| 830 | 28049000       | - Selenium                                                                                                     | 30                       |
| 831 | 28051900       | -- Other                                                                                                       | 30                       |
| 832 | 28061000       | - Hydrogen chloride (hydrochloric acid)                                                                        | 45                       |
| 833 | 28062000       | - Chlorosulphuric acid                                                                                         | 45                       |
| 834 | 28070020       | --- Oleum                                                                                                      | 45                       |
| 835 | 28080010       | --- Nitric acid                                                                                                | 45                       |
| 836 | 28080020       | --- Sulphonitric acid                                                                                          | 45                       |
| 837 | 28092020       | --- Polyphosphoric acid                                                                                        | 45                       |
| 838 | 28100010       | --- Oxides of boron                                                                                            | 45                       |
| 839 | 28112200       | -- Silicon dioxide                                                                                             | 45                       |
| 840 | 28112910       | --- Arsenic pentoxide                                                                                          | 45                       |
| 841 | 28112920       | --- Arsenic trioxide                                                                                           | 45                       |
| 842 | 28112930       | --- Nitrous oxide                                                                                              | 45                       |
| 843 | 28112940       | --- Carbon monoxide                                                                                            | 45                       |
| 844 | 28112950       | --- Sulphur trioxide (sulphuric anhydride)                                                                     | 45                       |
| 845 | 28112990       | --- Other                                                                                                      | 45                       |
| 846 | 28121041       | ---- Sulphur oxychloride                                                                                       | 45                       |
| 847 | 28121042       | ---- Sulphur monochloride                                                                                      | 45                       |
| 848 | 28121043       | ---- Sulphur dichloride                                                                                        | 45                       |
| 849 | 28121050       | --- Silicon tetrachloride                                                                                      | 45                       |
| 850 | 28121060       | --- Arsenous trichloride                                                                                       | 45                       |
| 851 | 28139020       | --- Commercial phosphorus trisulphide                                                                          | 45                       |
| 852 | 28142000       | - Ammonia in aqueous solution                                                                                  | 45                       |
| 853 | 28153000       | - Peroxides of sodium or potassium                                                                             | 45                       |

| No. | H.S. Code 2012 | Description                                               | Margin of Preference (%) |
|-----|----------------|-----------------------------------------------------------|--------------------------|
| 854 | 28181000       | - Artificial corundum, whether or not chemically defined  | 5                        |
| 855 | 28201000       | - Manganese dioxides                                      | 5                        |
| 856 | 28211020       | --- Iron hydroxides                                       | 45                       |
| 857 | 28212000       | - Earth colours                                           | 45                       |
| 858 | 28230090       | --- Other                                                 | 45                       |
| 859 | 28251010       | --- Hydrazine anhydrous                                   | 45                       |
| 860 | 28251020       | --- Hydrazine hydrate                                     | 45                       |
| 861 | 28251030       | --- Hydrazine sulphate                                    | 45                       |
| 862 | 28251040       | --- Hydroxylamine sulphate                                | 45                       |
| 863 | 28251090       | --- Other                                                 | 45                       |
| 864 | 28252000       | - Lithium oxide and hydroxide                             | 45                       |
| 865 | 28253010       | --- Vanadium pentoxide flakes                             | 5                        |
| 866 | 28253090       | --- Other                                                 | 5                        |
| 867 | 28255000       | - Copper oxides and hydroxides                            | 45                       |
| 868 | 28256010       | --- Germanium oxides                                      | 5                        |
| 869 | 28256020       | --- Zirconium dioxides                                    | 5                        |
| 870 | 28257010       | --- Molybdenum trioxide                                   | 5                        |
| 871 | 28257020       | --- Molybdic acid                                         | 45                       |
| 872 | 28257090       | --- Other                                                 | 5                        |
| 873 | 28258000       | - Antimony oxides                                         | 7                        |
| 874 | 28259010       | --- Tin oxide                                             | 7                        |
| 875 | 28259020       | --- Cadmium oxide                                         | 7                        |
| 876 | 28259040       | --- Calcium hydroxide                                     | 7                        |
| 877 | 28259050       | --- Ammonium hydroxide                                    | 45                       |
| 878 | 28259090       | --- Other                                                 | 7                        |
| 879 | 28261910       | --- Magnesium fluorides                                   | 45                       |
| 880 | 28269000       | - Other                                                   | 7                        |
| 881 | 28274900       | -- Other                                                  | 7                        |
| 882 | 28275910       | --- Magnesium bromide                                     | 45                       |
| 883 | 28275990       | --- Other                                                 | 45                       |
| 884 | 28276010       | --- Potassium iodide                                      | 45                       |
| 885 | 28276020       | --- Sodium iodide                                         | 45                       |
| 886 | 28276090       | --- Other                                                 | 45                       |
| 887 | 28351010       | --- Calcium hypophosphite                                 | 7                        |
| 888 | 28351020       | --- Magnesium hypophosphite                               | 45                       |
| 889 | 28351090       | --- Other                                                 | 7                        |
| 890 | 28352500       | -- Calcium hydrogenorthophosphate ("dicalcium phosphate") | 7                        |
| 891 | 28352920       | --- Magnesium phosphate, diabasic                         | 45                       |
| 892 | 28352930       | --- Magnesium phosphate, tribasic                         | 45                       |
| 893 | 28362090       | --- Other                                                 | 15                       |
| 894 | 28364000       | - Potassium carbonates                                    | 15                       |
| 895 | 28369910       | --- Percarbonates                                         | 45                       |
| 896 | 28369920       | --- Magnesium carbonate                                   | 45                       |
| 897 | 28369930       | --- Aluminium bicarbonate                                 | 45                       |
| 898 | 28372050       | --- Sodium nitroprusside (sodium nitroferrocyanide)       | 45                       |
| 899 | 28399010       | --- Magnesium trisilicate                                 | 45                       |
| 900 | 28401100       | -- Anhydrous                                              | 30                       |
| 901 | 28401900       | -- Other                                                  | 30                       |
| 902 | 28413000       | - Sodium dichromate                                       | 30                       |
| 903 | 28415010       | --- Sodium chromates                                      | 45                       |
| 904 | 28415090       | --- Other                                                 | 45                       |
| 905 | 28416900       | -- Other                                                  | 45                       |
| 906 | 28418010       | --- Sodium tungstate                                      | 45                       |
| 907 | 28418020       | --- Magnesium tungstate                                   | 45                       |
| 908 | 28418090       | --- Other                                                 | 45                       |

| No. | H.S. Code 2012 | Description                                                                                                                                                                                                                                                    | Margin of Preference (%) |
|-----|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 909 | 28429010       | --- Arsenites & arsenates                                                                                                                                                                                                                                      | 45                       |
| 910 | 28429020       | --- Bichromates and dichromates                                                                                                                                                                                                                                | 45                       |
| 911 | 28429090       | --- Other                                                                                                                                                                                                                                                      | 45                       |
| 912 | 28431010       | --- Of gold                                                                                                                                                                                                                                                    | 45                       |
| 913 | 28431020       | --- Of silver                                                                                                                                                                                                                                                  | 45                       |
| 914 | 28431090       | --- Other                                                                                                                                                                                                                                                      | 45                       |
| 915 | 28432100       | -- Silver nitrate                                                                                                                                                                                                                                              | 45                       |
| 916 | 28432900       | -- Other                                                                                                                                                                                                                                                       | 45                       |
| 917 | 28433000       | - Gold compounds                                                                                                                                                                                                                                               | 45                       |
| 918 | 28439011       | ---- Sodium Aurous Thiosulphate                                                                                                                                                                                                                                | 45                       |
| 919 | 28439012       | ---- Noble metal solutions of platinum, rhodium and palladium                                                                                                                                                                                                  | 30                       |
| 920 | 28439019       | ---- Other                                                                                                                                                                                                                                                     | 30                       |
| 921 | 28439020       | --- Amalgams                                                                                                                                                                                                                                                   | 45                       |
| 922 | 28441000       | - Natural uranium and its compounds; Alloys, dispersions (including cermetes), ceramic products and mixtures containing natural uranium or natural uranium compounds                                                                                           | 45                       |
| 923 | 28442000       | - Uranium enriched in U235 and its compounds; Alloys; dispersions (including cermetes), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products                                                            | 45                       |
| 924 | 28443010       | --- Uranium depleted in U235 and or thorium and their alloys, unwrought or wrought and compounds thereof                                                                                                                                                       | 45                       |
| 925 | 28443021       | ---- Thorium oxide                                                                                                                                                                                                                                             | 45                       |
| 926 | 28443022       | ---- Thorium hydroxide                                                                                                                                                                                                                                         | 45                       |
| 927 | 28443023       | ---- Thorium nitrate                                                                                                                                                                                                                                           | 45                       |
| 928 | 28443029       | ---- Other                                                                                                                                                                                                                                                     | 45                       |
| 929 | 28443030       | --- Waste and scrap of uranium depleted in U235 or of thorium                                                                                                                                                                                                  | 45                       |
| 930 | 28443090       | --- Other                                                                                                                                                                                                                                                      | 45                       |
| 931 | 28444000       | - Radioactive elements and isotopes and compounds other than those of sub-headings 2844.10, 2844.20 or 2844.30; Alloys, dispersions (including cermetes), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues | 45                       |
| 932 | 28445000       | - Spent (irradiated) fuel elements (cartridges) of nuclear reactors                                                                                                                                                                                            | 45                       |
| 933 | 28451000       | - Heavy water (deuterium oxide)                                                                                                                                                                                                                                | 45                       |
| 934 | 28459010       | --- Nuclear fuels not elsewhere included or specified                                                                                                                                                                                                          | 45                       |
| 935 | 28459090       | --- Other                                                                                                                                                                                                                                                      | 45                       |
| 936 | 28461010       | --- Cerium oxides                                                                                                                                                                                                                                              | 45                       |
| 937 | 28461090       | --- Other                                                                                                                                                                                                                                                      | 45                       |
| 938 | 28469010       | --- Rare earth oxides not elsewhere included or specified                                                                                                                                                                                                      | 45                       |
| 939 | 28469020       | --- Rare earth fluorides not elsewhere included or specified                                                                                                                                                                                                   | 45                       |
| 940 | 28469030       | --- Rare earth chlorides not elsewhere included or specified                                                                                                                                                                                                   | 45                       |
| 941 | 28469090       | --- Other                                                                                                                                                                                                                                                      | 45                       |
| 942 | 28480010       | --- Of copper (phosphor) copper, containing more than 15% by weight of phosphorus                                                                                                                                                                              | 45                       |
| 943 | 28480020       | --- Of zinc                                                                                                                                                                                                                                                    | 45                       |
| 944 | 28480090       | --- Other                                                                                                                                                                                                                                                      | 45                       |
| 945 | 28500020       | --- Nitrides                                                                                                                                                                                                                                                   | 40                       |
| 946 | 28500030       | --- Azides                                                                                                                                                                                                                                                     | 40                       |
| 947 | 28500041       | ---- Of calcium                                                                                                                                                                                                                                                | 40                       |
| 948 | 28500049       | ---- Other                                                                                                                                                                                                                                                     | 40                       |
| 949 | 28500050       | --- Borides                                                                                                                                                                                                                                                    | 40                       |

| No.  | H.S. Code 2012 | Description                                                                | Margin of Preference (%) |
|------|----------------|----------------------------------------------------------------------------|--------------------------|
| 950  | 28530010       | --- Distilled or conductivity water and water of similar purity            | 45                       |
| 951  | 28530020       | --- Liquid air, whether or not any fraction of rare gases has been removed | 45                       |
| 952  | 28530030       | --- Compressed air                                                         | 45                       |
| 953  | 28530040       | --- Amalgams, other than of precious metals                                | 45                       |
| 954  | 28530091       | ---- Cyanogen Chloride [(CN) Cl]                                           | 45                       |
| 955  | 28530099       | ---- Other                                                                 | 45                       |
| 956  | 29011000       | - Saturated                                                                | 15                       |
| 957  | 29012100       | -- Ethylene                                                                | 30                       |
| 958  | 29012200       | -- Propene (propylene)                                                     | 30                       |
| 959  | 29012400       | -- Buta-1,3-diene and isoprene                                             | 30                       |
| 960  | 29012910       | --- Acetylene, whether or not in dissolved condition                       | 30                       |
| 961  | 29012920       | --- Heptene (Heptylene)                                                    | 40                       |
| 962  | 29021100       | -- Cyclohexane                                                             | 30                       |
| 963  | 29021900       | -- Other                                                                   | 5                        |
| 964  | 29024100       | -- o-Xylene                                                                | 30                       |
| 965  | 29024200       | -- m-Xylene                                                                | 30                       |
| 966  | 29024400       | -- Mixed xylene isomers                                                    | 30                       |
| 967  | 29025000       | - Styrene                                                                  | 30                       |
| 968  | 29026000       | - Ethylbenzene                                                             | 30                       |
| 969  | 29027000       | - Cumene                                                                   | 30                       |
| 970  | 29029010       | --- Dipentene                                                              | 5                        |
| 971  | 29029020       | --- Diphenyl methane                                                       | 5                        |
| 972  | 29029030       | --- Dodecycl benzenes (excluding mixed alkylarenes)                        | 45                       |
| 973  | 29029040       | --- Napthalene, pure                                                       | 5                        |
| 974  | 29029050       | --- Isobutyl benzene                                                       | 45                       |
| 975  | 29029090       | --- Other                                                                  | 5                        |
| 976  | 29031500       | -- Ethylene dichloride (ISO) (1,2-dichloroethane)                          | 30                       |
| 977  | 29031910       | --- Tetrachloroethane                                                      | 45                       |
| 978  | 29031920       | --- Trichloroethane                                                        | 45                       |
| 979  | 29032100       | -- Vinyl chloride (chloroethylene)                                         | 30                       |
| 980  | 29032200       | -- Trichloroethylene                                                       | 30                       |
| 981  | 29032300       | -- Tetrachloroethylene (perchloroethylene)                                 | 30                       |
| 982  | 29033100       | -- Ethylene dibromide (ISO) (1,2-dibromoethane)                            | 45                       |
| 983  | 29033911       | --- 1-Propene, 1, 1,3,3,3 Pentafluoro – 2 –(trifluoromethyl) (PFIB)        | 5                        |
| 984  | 29033919       | --- Other                                                                  | 5                        |
| 985  | 29033920       | --- Brominated derivative                                                  | 5                        |
| 986  | 29033930       | --- Iodinated derivatives                                                  | 5                        |
| 987  | 29033990       | --- Other                                                                  | 5                        |
| 988  | 29037610       | --- Bromochlorodifluoromethane                                             | 45                       |
| 989  | 29037620       | --- Bromotrifluoromethane                                                  | 45                       |
| 990  | 29037630       | --- Dibromotetrafluoroethanes                                              | 45                       |
| 991  | 29037711       | ---- Chlorotrifluoromethane                                                | 30                       |
| 992  | 29037712       | ---- Dichlorodifluoromethane                                               | 30                       |
| 993  | 29037713       | ---- Trichlorofluoromethane                                                | 30                       |
| 994  | 29037721       | ---- Chloropentafluoroethane                                               | 30                       |
| 995  | 29037722       | ---- 1,2-Dichlorotetrafluoroethane                                         | 30                       |
| 996  | 29037723       | ---- Trichlorotrifluoroethane                                              | 30                       |
| 997  | 29037725       | ---- Pentachlorofluoroethane                                               | 30                       |
| 998  | 29037731       | ---- Chloroheptafluoropropane                                              | 45                       |
| 999  | 29037732       | ---- Dichlorohexafluoropropane                                             | 45                       |
| 1000 | 29037733       | ---- Trichloropentafluoropropane                                           | 45                       |
| 1001 | 29037734       | ---- Tetrachlorotetrafluoropropane                                         | 45                       |
| 1002 | 29037735       | ---- Pentachlorotrifluoropropane                                           | 45                       |

| No.  | H.S. Code 2012 | Description                                                                    | Margin of Preference (%) |
|------|----------------|--------------------------------------------------------------------------------|--------------------------|
| 1003 | 29037736       | ---- Hexachlorodifluoropropane                                                 | 45                       |
| 1004 | 29037737       | ---- Heptachlorofluoropropane                                                  | 45                       |
| 1005 | 29037800       | -- Other perhalogenated derivatives                                            | 45                       |
| 1006 | 29038100       | -- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN) | 45                       |
| 1007 | 29038200       | -- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)                          | 45                       |
| 1008 | 29038900       | -- Other                                                                       | 30                       |
| 1009 | 29039210       | --- Hexachlorobenzene (ISO)                                                    | 45                       |
| 1010 | 29039221       | ---- DDT Technical 75 Wdp                                                      | 45                       |
| 1011 | 29039910       | --- Chlorofluorobenzene                                                        | 5                        |
| 1012 | 29039920       | --- Benzalchloride (Benzyl dichloride)                                         | 45                       |
| 1013 | 29039930       | --- Benzo-trichloride                                                          | 45                       |
| 1014 | 29039940       | --- Benzylchloride                                                             | 5                        |
| 1015 | 29039950       | --- Parachlorotoluene (4-chloromethyl benzene)                                 | 5                        |
| 1016 | 29039960       | --- Napthalene, chlorinated                                                    | 5                        |
| 1017 | 29039970       | --- Chlorofluoro aniline                                                       | 5                        |
| 1018 | 29039990       | --- Other                                                                      | 5                        |
| 1019 | 29041020       | --- 1,5 napthalene disulphonic acid (Armsstrong's acid)                        | 45                       |
| 1020 | 29042010       | --- Nitrobenzene                                                               | 40                       |
| 1021 | 29042020       | --- Meta dinitrobenzene                                                        | 40                       |
| 1022 | 29042030       | --- Meta nitrotoluene                                                          | 45                       |
| 1023 | 29042040       | --- Ortho nitrotoluene                                                         | 30                       |
| 1024 | 29042050       | --- Para nitrotoluene                                                          | 30                       |
| 1025 | 29042060       | --- Dinitrotoluene                                                             | 45                       |
| 1026 | 29042090       | --- Other:                                                                     | 30                       |
| 1027 | 29049010       | --- 2, 5 dichloro nitrobenzene                                                 | 40                       |
| 1028 | 29049020       | --- Dinitrochlorobenzene                                                       | 45                       |
| 1029 | 29049030       | --- Meta nitrochlorobenzene                                                    | 30                       |
| 1030 | 29049040       | --- Ortho nitrochlorobenzene                                                   | 30                       |
| 1031 | 29049050       | --- Para nitrochlorobenzene                                                    | 30                       |
| 1032 | 29049060       | --- 2-nitro-chlorotoluene                                                      | 45                       |
| 1033 | 29049070       | --- Sodium meta nitrobenzene sulphonate                                        | 45                       |
| 1034 | 29049080       | --- Chloropicrin (Trichloronitro-Methane)                                      | 45                       |
| 1035 | 29054500       | -- Glycerol                                                                    | 71                       |
| 1036 | 29061910       | --- Berneol                                                                    | 30                       |
| 1037 | 29061990       | --- Other                                                                      | 30                       |
| 1038 | 29062100       | -- Benzyl alcohol                                                              | 40                       |
| 1039 | 29071220       | --- Cresylic acid                                                              | 45                       |
| 1040 | 29071300       | -- Octylphenol, nonylphenol and their isomers; Salts thereof                   | 15                       |
| 1041 | 29071510       | --- Alpha naphthols                                                            | 30                       |
| 1042 | 29071590       | --- Other                                                                      | 30                       |
| 1043 | 29072100       | -- Resorcinol and its salts                                                    | 30                       |
| 1044 | 29072200       | -- Hydroquinone (quinol) and its salts                                         | 20                       |
| 1045 | 29081900       | -- Other                                                                       | 30                       |
| 1046 | 29089100       | -- Dinoseb (ISO) and its salts                                                 | 45                       |
| 1047 | 29094100       | -- 2,2-Oxydiethanol (diethylene glycol, digol)                                 | 40                       |
| 1048 | 29094300       | -- Monobutyl ethers of ethylene glycol or of diethylene glycol                 | 40                       |
| 1049 | 29094400       | -- Other monoalkylethers of ethylene glycol or of diethylene glycol            | 40                       |
| 1050 | 29095020       | --- Isoeugenol                                                                 | 40                       |
| 1051 | 29095030       | --- Potassium guaiacol sulphonate                                              | 40                       |
| 1052 | 29101000       | - Oxirane (ethylene oxide)                                                     | 40                       |
| 1053 | 29102000       | - Methyloxirane (propylene oxide)                                              | 40                       |
| 1054 | 29103000       | - 1-Chloro-2,3-epoxypropane (epichlorohydrin)                                  | 30                       |
| 1055 | 29104000       | - Dieldrin (ISO, INN)                                                          | 45                       |

| No.  | H.S. Code 2012 | Description                                                            | Margin of Preference (%) |
|------|----------------|------------------------------------------------------------------------|--------------------------|
| 1056 | 29110010       | --- Acetals and hemiacetals, whether or not with other oxygen function | 30                       |
| 1057 | 29110090       | --- Other                                                              | 30                       |
| 1058 | 29121100       | -- Methanal (formaldehyde)                                             | 45                       |
| 1059 | 29121200       | -- Ethanal (acetaldehyde)                                              | 45                       |
| 1060 | 29124100       | -- Vanillin (4-hydroxy-3-methoxybenzaldehyde)                          | 5                        |
| 1061 | 29124910       | --- Anisic aldehyde (Anisaldehyde)                                     | 5                        |
| 1062 | 29124920       | --- Heliotropine (piperonyl aldehyde)                                  | 5                        |
| 1063 | 29124930       | --- Thiacetazone                                                       | 5                        |
| 1064 | 29124940       | --- 3,4,5-trimethoxy-benzaldehyde                                      | 5                        |
| 1065 | 29124991       | ---- Aldehyde alcohols                                                 | 5                        |
| 1066 | 29124999       | ---- Other                                                             | 5                        |
| 1067 | 29141200       | -- Butanone (methyl ethyl ketone)                                      | 30                       |
| 1068 | 29142910       | --- L-caravone                                                         | 5                        |
| 1069 | 29142921       | ---- Natural                                                           | 40                       |
| 1070 | 29143940       | --- Dibenzanthrone (violanthrone)                                      | 45                       |
| 1071 | 29144000       | - Ketone-alcohols and ketone-aldehydes                                 | 40                       |
| 1072 | 29145000       | - Ketone-phenols and ketones with other oxygen function                | 5                        |
| 1073 | 29146100       | -- Anthraquinone                                                       | 30                       |
| 1074 | 29146910       | --- 1:4 dihydroxy anthraquinone (quinizarin)                           | 5                        |
| 1075 | 29146920       | --- Methyl anthraquinone                                               | 5                        |
| 1076 | 29146990       | --- Other                                                              | 5                        |
| 1077 | 29147010       | --- 1-chloro anthra quinone                                            | 40                       |
| 1078 | 29147020       | --- Musk ketone                                                        | 40                       |
| 1079 | 29151100       | -- Formic acid                                                         | 30                       |
| 1080 | 29151300       | -- Esters of formic acid                                               | 30                       |
| 1081 | 29152400       | -- Acetic anhydride                                                    | 40                       |
| 1082 | 29153600       | -- Dinoseb (ISO) acetate                                               | 45                       |
| 1083 | 29155000       | - Propionic acid, its salts and esters                                 | 5                        |
| 1084 | 29159010       | --- Acetyl chloride                                                    | 8                        |
| 1085 | 29159020       | --- Octoic acid (caprylic acid)                                        | 8                        |
| 1086 | 29159030       | --- Hexoic acid (caproic acid)                                         | 8                        |
| 1087 | 29159090       | --- Other                                                              | 8                        |
| 1088 | 29161210       | --- Butyl acrylate                                                     | 5                        |
| 1089 | 29161290       | --- Other                                                              | 5                        |
| 1090 | 29161910       | --- Undecylanic acid                                                   | 5                        |
| 1091 | 29161920       | --- Bismuth compounds of unsaturated acyclic monoacids                 | 5                        |
| 1092 | 29161930       | --- Potassium compounds of unsaturated acyclic monoacids               | 5                        |
| 1093 | 29161940       | --- Sodium compounds of unsaturated acyclic monoacids                  | 5                        |
| 1094 | 29161950       | --- Esters of unsaturated acyclic monoacids n.e.s.                     | 5                        |
| 1095 | 29161960       | --- Sorbic acid                                                        | 5                        |
| 1096 | 29161990       | --- Other                                                              | 5                        |
| 1097 | 29163910       | --- Cinnamic acid                                                      | 5                        |
| 1098 | 29163920       | --- Bismuth compounds of aromatic monoacids                            | 5                        |
| 1099 | 29163930       | --- Potassium compounds of aromatic monoacids                          | 5                        |
| 1100 | 29163940       | --- Sodium compounds of aromatic monoacids                             | 5                        |
| 1101 | 29163950       | --- Esters of aromatic monoacids n.e.s.                                | 5                        |
| 1102 | 29163990       | --- Other                                                              | 5                        |
| 1103 | 29171120       | --- Calcium oxalate                                                    | 45                       |
| 1104 | 29171130       | --- Strontium oxalate                                                  | 45                       |
| 1105 | 29171140       | --- Diethyl oxalate                                                    | 45                       |
| 1106 | 29182920       | --- Beta hydroxy naphthoic acid                                        | 20                       |
| 1107 | 29182930       | --- Propyl gallate                                                     | 20                       |
| 1108 | 29183010       | --- Levulinic acid                                                     | 20                       |
| 1109 | 29183020       | --- Ethyl aceto acetate (acetoacetic ester)                            | 20                       |

| No.  | H.S. Code 2012 | Description                                                                                                                                                                                  | Margin of Preference (%) |
|------|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 1110 | 29183030       | --- Nalidixic acid                                                                                                                                                                           | 20                       |
| 1111 | 29201100       | -- Parathion (ISO) and parathion-methyl (ISO) (methylparathion)                                                                                                                              | 30                       |
| 1112 | 29201910       | --- Phosphorothioic acid, S[2 -(diethyl amino) ethyl] O, O-Diethyl ester                                                                                                                     | 30                       |
| 1113 | 29209020       | --- Dimethyl sulphate                                                                                                                                                                        | 20                       |
| 1114 | 29209030       | --- Tris (2,3 Di-Bromopropyl) phosphate                                                                                                                                                      | 20                       |
| 1115 | 29209041       | ---- Trimethyl Phosphite                                                                                                                                                                     | 20                       |
| 1116 | 29209042       | ---- Thiethyl Phosphite                                                                                                                                                                      | 20                       |
| 1117 | 29209043       | ---- Dimethyl Phosphite                                                                                                                                                                      | 20                       |
| 1118 | 29209044       | ---- Diethyl Phosphite                                                                                                                                                                       | 20                       |
| 1119 | 29214511       | ---- Alpha naphthylamine                                                                                                                                                                     | 8                        |
| 1120 | 29214512       | ---- Phenyl alpha naphthylamine                                                                                                                                                              | 8                        |
| 1121 | 29214513       | ---- Phenyl beta naphthylamine                                                                                                                                                               | 8                        |
| 1122 | 29214514       | ---- Amino F-acid                                                                                                                                                                            | 8                        |
| 1123 | 29214515       | ---- Aminolinelic-R-acid                                                                                                                                                                     | 8                        |
| 1124 | 29214516       | ---- Sodium naphthionate                                                                                                                                                                     | 8                        |
| 1125 | 29214521       | ---- Bronner's acid (2-naphthylamine-6-sulphonic acid)                                                                                                                                       | 8                        |
| 1126 | 29214522       | ---- Cleve's acid (1-naphthylamine-6-sulphonic acid)                                                                                                                                         | 8                        |
| 1127 | 29214523       | ---- Epsilon acid (1-naphthylamine-3, 8-disulphonic acid)                                                                                                                                    | 8                        |
| 1128 | 29214524       | ---- Koch's acid (1-naphthylamine-3, 6, 8-trisulphonic acid)                                                                                                                                 | 8                        |
| 1129 | 29214525       | ---- Laurent's acid (1-naphthylamine-5-sulphonic acid)                                                                                                                                       | 8                        |
| 1130 | 29214526       | ---- Tobias acid (2-naphthylamine-1-sulphonic acid)                                                                                                                                          | 8                        |
| 1131 | 29214531       | ---- Naphthionic acid (1-naphthylamine-4-sulphonic acid)                                                                                                                                     | 8                        |
| 1132 | 29214532       | ---- Para tolyl peri acid (para tolyl-1-naphthylamine-8-sulphonic acid)                                                                                                                      | 8                        |
| 1133 | 29214533       | ---- Phenyl peri acid (phenyl-1-naphthylamine-8-sulphonic acid)                                                                                                                              | 8                        |
| 1134 | 29214590       | ---- Other                                                                                                                                                                                   | 8                        |
| 1135 | 29214600       | -- Amfetamine (INN), benzfetamine-Dexamfetamine (INN), etilamfetamine (INN), Fencamfamin (INN), Lefetamine (INN), Levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof. | 30                       |
| 1136 | 29221400       | -- Dextropropoxyphene (INN) and its salts                                                                                                                                                    | 30                       |
| 1137 | 29221940       | --- 2-Hydroxy N,N-Di-isopropyl Ethylamine                                                                                                                                                    | 45                       |
| 1138 | 29221950       | --- Ethyldiethanolamine                                                                                                                                                                      | 45                       |
| 1139 | 29221960       | --- Methyldiethanolamine                                                                                                                                                                     | 45                       |
| 1140 | 29222110       | --- Amino-g-acid                                                                                                                                                                             | 8                        |
| 1141 | 29222120       | --- Amino-j-acid                                                                                                                                                                             | 8                        |
| 1142 | 29222130       | --- 1-amino-2-naphthol-4-sulphonic acid                                                                                                                                                      | 8                        |
| 1143 | 29222140       | --- Gamma acid                                                                                                                                                                               | 8                        |
| 1144 | 29222150       | --- J acid (2-amino-5-naphthol-7-sulphonic acid)                                                                                                                                             | 8                        |
| 1145 | 29222160       | --- H-acid                                                                                                                                                                                   | 8                        |
| 1146 | 29222170       | --- Ortho phenyl sulphonyl H-acid                                                                                                                                                            | 8                        |
| 1147 | 29222180       | --- Chicago acid                                                                                                                                                                             | 8                        |
| 1148 | 29222190       | --- Other                                                                                                                                                                                    | 8                        |
| 1149 | 29222911       | ---- 2-amino 4-nitrophenol                                                                                                                                                                   | 30                       |
| 1150 | 29222912       | ---- Meta aminophenol                                                                                                                                                                        | 30                       |
| 1151 | 29222914       | ---- Meta diethyl amino-phenol                                                                                                                                                               | 30                       |
| 1152 | 29223100       | -- Amfepramone (INN), methadone(INN) and normethadone (INN); Salts thereof                                                                                                                   | 30                       |
| 1153 | 29224910       | --- Amino acetic acid (glycine)                                                                                                                                                              | 8                        |
| 1154 | 29224920       | --- N-methyl taurine                                                                                                                                                                         | 8                        |
| 1155 | 29224990       | --- Other                                                                                                                                                                                    | 8                        |
| 1156 | 29225011       | ---- Para-amino-salicylic acid                                                                                                                                                               | 30                       |



| No.  | H.S. Code 2012 | Description                                                                                                                                                                                                                                                      | Margin of Preference (%) |
|------|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 1157 | 29225012       | ---- Methyl anthranilate                                                                                                                                                                                                                                         | 30                       |
| 1158 | 29225013       | ---- Procaine hydrochloride                                                                                                                                                                                                                                      | 45                       |
| 1159 | 29225014       | ---- Amino anisic acid anilide                                                                                                                                                                                                                                   | 30                       |
| 1160 | 29225015       | ---- L-tyrosine (p-hydroxyphenyl amine)                                                                                                                                                                                                                          | 30                       |
| 1161 | 29225021       | ---- Frusemide                                                                                                                                                                                                                                                   | 45                       |
| 1162 | 29225022       | ---- Aminodial                                                                                                                                                                                                                                                   | 30                       |
| 1163 | 29225023       | ---- N-acetyl anthranilic acid                                                                                                                                                                                                                                   | 45                       |
| 1164 | 29225024       | ---- Domperidone                                                                                                                                                                                                                                                 | 45                       |
| 1165 | 29239000       | - Other                                                                                                                                                                                                                                                          | 30                       |
| 1166 | 29242110       | --- Diethyl diphenyl urea                                                                                                                                                                                                                                        | 30                       |
| 1167 | 29242120       | --- Dimethyl diphenyl urea (zentralin)                                                                                                                                                                                                                           | 45                       |
| 1168 | 29242130       | --- Parachloro benzene sulphonyl urea                                                                                                                                                                                                                            | 45                       |
| 1169 | 29242190       | --- Other                                                                                                                                                                                                                                                        | 20                       |
| 1170 | 29242300       | -- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts                                                                                                                                                                                              | 45                       |
| 1171 | 29242400       | -- Ethinamate (INN)                                                                                                                                                                                                                                              | 45                       |
| 1172 | 29262000       | - 1-Cyanoguanidine (dicyandiamide)                                                                                                                                                                                                                               | 8                        |
| 1173 | 29269000       | - Other                                                                                                                                                                                                                                                          | 8                        |
| 1174 | 29309010       | --- Thiourea (sulphourea)                                                                                                                                                                                                                                        | 8                        |
| 1175 | 29309020       | --- Calcium salts of methionine                                                                                                                                                                                                                                  | 8                        |
| 1176 | 29309030       | --- Thio sulphonic acid                                                                                                                                                                                                                                          | 8                        |
| 1177 | 29309040       | --- L-cystine (alpha-amino beta-thiopropionic acid)-sulphur containing amino acid                                                                                                                                                                                | 8                        |
| 1178 | 29309050       | --- Sulphonic acid                                                                                                                                                                                                                                               | 8                        |
| 1179 | 29309060       | --- Sulphoxide                                                                                                                                                                                                                                                   | 8                        |
| 1180 | 29309070       | --- Mercaptan                                                                                                                                                                                                                                                    | 8                        |
| 1181 | 29309080       | --- Allyl isothiocyanate                                                                                                                                                                                                                                         | 8                        |
| 1182 | 29309091       | ---- Ethanol, 2,2'-thiobis-                                                                                                                                                                                                                                      | 8                        |
| 1183 | 29309092       | ---- Di-Methyl Amino ethanethiol                                                                                                                                                                                                                                 | 8                        |
| 1184 | 29309093       | ---- Di-Methyl Amino ethanethiol Hydrochloride                                                                                                                                                                                                                   | 8                        |
| 1185 | 29309094       | ---- Diethyl amino ethanethiol                                                                                                                                                                                                                                   | 8                        |
| 1186 | 29309095       | ---- Di-ethyl Amino ethanethiol hydrochloride                                                                                                                                                                                                                    | 8                        |
| 1187 | 29309096       | ---- O-Ethyl S-phenyl ethylphosphonothiolothionate (fonofos)                                                                                                                                                                                                     | 8                        |
| 1188 | 29309097       | ---- Phosphorothioic acid, S[2 -(diethyl amino) ethyl] O, O-Diethyl ester                                                                                                                                                                                        | 8                        |
| 1189 | 29309099       | ---- Other                                                                                                                                                                                                                                                       | 8                        |
| 1190 | 29311020       | --- Tetraethyl lead                                                                                                                                                                                                                                              | 20                       |
| 1191 | 29319010       | --- Organo arsenic compounds                                                                                                                                                                                                                                     | 20                       |
| 1192 | 29339900       | -- Other                                                                                                                                                                                                                                                         | 15                       |
| 1193 | 29349900       | -- Other                                                                                                                                                                                                                                                         | 15                       |
| 1194 | 29391100       | -- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon | 30                       |
| 1195 | 30012010       | --- Liquid extracts of liver                                                                                                                                                                                                                                     | 40                       |
| 1196 | 30012020       | --- Liver extracts, dry                                                                                                                                                                                                                                          | 40                       |
| 1197 | 30012030       | --- Snake venom                                                                                                                                                                                                                                                  | 45                       |
| 1198 | 30012090       | --- Other                                                                                                                                                                                                                                                        | 40                       |
| 1199 | 30051010       | --- Adhesive gauze                                                                                                                                                                                                                                               | 30                       |
| 1200 | 30051020       | --- Adhesive tape                                                                                                                                                                                                                                                | 40                       |
| 1201 | 30051090       | --- Other                                                                                                                                                                                                                                                        | 30                       |
| 1202 | 30059010       | --- Cotton wool, medicated                                                                                                                                                                                                                                       | 40                       |
| 1203 | 30059020       | --- Poultice of kaolin                                                                                                                                                                                                                                           | 45                       |
| 1204 | 30059030       | --- Lint, medicated                                                                                                                                                                                                                                              | 40                       |

| No.  | H.S. Code 2012 | Description                                                                                                                                                                                                                  | Margin of Preference (%) |
|------|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 1205 | 30059040       | --- Bandages                                                                                                                                                                                                                 | 40                       |
| 1206 | 30059050       | --- Burn therapy dressing soaked in protective gel                                                                                                                                                                           | 40                       |
| 1207 | 30059060       | --- Micro pores surgical tapes                                                                                                                                                                                               | 30                       |
| 1208 | 30059070       | --- Corn removers and callous removers                                                                                                                                                                                       | 45                       |
| 1209 | 30059090       | --- Other                                                                                                                                                                                                                    | 40                       |
| 1210 | 30061010       | --- Sterile, surgical catgut and similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for wound closure                                                     | 30                       |
| 1211 | 30061020       | --- Sterile laminaria and sterile laminaria tents, sterile absorbable surgical or dental haemostatics, sterile surgical or dental adhesion barriers, whether or not absorbable                                               | 30                       |
| 1212 | 30062000       | - Blood-grouping reagents                                                                                                                                                                                                    | 30                       |
| 1213 | 30064000       | - Dental cements and other dental fillings; Bone reconstruction cements                                                                                                                                                      | 30                       |
| 1214 | 30067000       | - Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments | 30                       |
| 1215 | 30069100       | -- Appliances identifiable for ostomy use                                                                                                                                                                                    | 30                       |
| 1216 | 30069200       | -- Waste pharmaceuticals                                                                                                                                                                                                     | 30                       |
| 1217 | 31010010       | --- Guano                                                                                                                                                                                                                    | 40                       |
| 1218 | 31010091       | ---- Animal drug                                                                                                                                                                                                             | 40                       |
| 1219 | 31010092       | ---- Animal excreta                                                                                                                                                                                                          | 40                       |
| 1220 | 31029010       | --- Double salts and mixtures of calcium nitrate and magnesium nitrate                                                                                                                                                       | 40                       |
| 1221 | 31043000       | - Potassium sulphate                                                                                                                                                                                                         | 45                       |
| 1222 | 32011000       | - Quebracho extract                                                                                                                                                                                                          | 45                       |
| 1223 | 32012000       | - Wattle extract                                                                                                                                                                                                             | 45                       |
| 1224 | 32019010       | --- Gambier extracts                                                                                                                                                                                                         | 45                       |
| 1225 | 32019020       | --- Myrobalan fruit extract                                                                                                                                                                                                  | 45                       |
| 1226 | 32019030       | --- Gallotanic acid (tannin digallic acid)                                                                                                                                                                                   | 45                       |
| 1227 | 32029010       | --- Inorganic tanning substances                                                                                                                                                                                             | 40                       |
| 1228 | 32029020       | --- Tanning preparation, whether or not containing natural tanning substances                                                                                                                                                | 40                       |
| 1229 | 32029030       | --- Enzymatic preparations for pre-tanning                                                                                                                                                                                   | 40                       |
| 1230 | 32029090       | --- Other                                                                                                                                                                                                                    | 30                       |
| 1231 | 32030010       | --- Cutch (catechu) extracts                                                                                                                                                                                                 | 30                       |
| 1232 | 32030020       | --- Food colours other than synthetic                                                                                                                                                                                        | 40                       |
| 1233 | 32030030       | --- Lac-dye                                                                                                                                                                                                                  | 45                       |
| 1234 | 32030040       | --- Natural indigo                                                                                                                                                                                                           | 45                       |
| 1235 | 32030090       | --- Other                                                                                                                                                                                                                    | 30                       |
| 1236 | 32041141       | ---- Disperse violet 1 (duranol violet 2R)                                                                                                                                                                                   | 45                       |
| 1237 | 32041142       | ---- Disperse violet 4 (duranol brill violet B)                                                                                                                                                                              | 45                       |
| 1238 | 32041143       | ---- Disperse violet 8 (duranol brill violet BR)                                                                                                                                                                             | 45                       |
| 1239 | 32041153       | ---- Disperse blue 5 (celliton fast blue FFB)                                                                                                                                                                                | 45                       |
| 1240 | 32041154       | ---- Disperse blue 6 (celliton fast blue FFG)                                                                                                                                                                                | 45                       |
| 1241 | 32041155       | ---- Disperse blue 14 (duranol brill blue G)                                                                                                                                                                                 | 45                       |
| 1242 | 32041156       | ---- Disperse blue 24 (duranol blue 2G)                                                                                                                                                                                      | 45                       |
| 1243 | 32041221       | ---- Acid green 17 (solacet fast green 2G)                                                                                                                                                                                   | 45                       |
| 1244 | 32041222       | ---- Acid green 27 (carbolan green G)                                                                                                                                                                                        | 45                       |
| 1245 | 32041223       | ---- Acid green 28 (carbolan brill green 5G)                                                                                                                                                                                 | 45                       |
| 1246 | 32041224       | ---- Acid green 38 (alizarine cyanine green 3G)                                                                                                                                                                              | 45                       |
| 1247 | 32041225       | ---- Acid green 44 (alizarine cyanine green GWA)                                                                                                                                                                             | 45                       |
| 1248 | 32041241       | ---- Acid blue 2 (alizarine brill blue PFN)                                                                                                                                                                                  | 45                       |
| 1249 | 32041242       | ---- Acid blue 14 (solacet fast blue 4 G1)                                                                                                                                                                                   | 45                       |

| No.  | H.S. Code 2012 | Description                                                                                                                                   | Margin of Preference (%) |
|------|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 1250 | 32041243       | ---- Acid blue 23 (alizarin light blue 4G1)                                                                                                   | 45                       |
| 1251 | 32041244       | ---- Acid blue 25 (solway ultra blue B)                                                                                                       | 45                       |
| 1252 | 32041245       | ---- Acid blue 45 (solway blue RN)                                                                                                            | 45                       |
| 1253 | 32041246       | ---- Acid blue 51 (alizarine sky blue FFB)                                                                                                    | 45                       |
| 1254 | 32041247       | ---- Acid blue 52 (alizarine light-5GL)                                                                                                       | 45                       |
| 1255 | 32041248       | ---- Acid blue 78 (solway sky blue B)                                                                                                         | 45                       |
| 1256 | 32041251       | ---- Acid Blue 93 (Ink Blue)                                                                                                                  | 45                       |
| 1257 | 32041252       | ---- Acid blue 112 (coomassie ultra sky SE)                                                                                                   | 45                       |
| 1258 | 32041253       | ---- Acid blue 127 (brillalizarin milling blue G)                                                                                             | 45                       |
| 1259 | 32061110       | --- Pearlsent pigment (Titanium dioxide, coated micaceous and lustres pearl pigment)                                                          | 8                        |
| 1260 | 32061190       | --- Other                                                                                                                                     | 8                        |
| 1261 | 32099010       | --- Dispersion paints                                                                                                                         | 7                        |
| 1262 | 32099020       | --- Emulsion paints not elsewhere specified or included                                                                                       | 7                        |
| 1263 | 32099090       | --- Other                                                                                                                                     | 7                        |
| 1264 | 32129010       | --- Pigments in linseed oil, white spirit, spirit of turpentine, varnish and other paints or enamel media not elsewhere specified or included | 30                       |
| 1265 | 32129020       | --- Dyes and other colouring matter put up in forms or packings for retail sale                                                               | 30                       |
| 1266 | 32129030       | --- Aluminium paste                                                                                                                           | 30                       |
| 1267 | 32129090       | --- Other                                                                                                                                     | 30                       |
| 1268 | 33012911       | ---- Anise oil (aniseed oil)                                                                                                                  | 7                        |
| 1269 | 33012912       | ---- Cajeput oil                                                                                                                              | 7                        |
| 1270 | 33012913       | ---- Cananga oil                                                                                                                              | 7                        |
| 1271 | 33012914       | ---- Caraway oil                                                                                                                              | 7                        |
| 1272 | 33012915       | ---- Cassia oil                                                                                                                               | 7                        |
| 1273 | 33012916       | ---- Cedarwood oil                                                                                                                            | 7                        |
| 1274 | 33012917       | ---- Cinnamon bark oil                                                                                                                        | 7                        |
| 1275 | 33012918       | ---- Cinnamon leaf oil                                                                                                                        | 7                        |
| 1276 | 33012921       | ---- Clove leaf/ stem, oil                                                                                                                    | 7                        |
| 1277 | 33012922       | ---- Coriander seed oil                                                                                                                       | 7                        |
| 1278 | 33012923       | ---- Dill oil (anethum oil)                                                                                                                   | 7                        |
| 1279 | 33012924       | ---- Eucalyptus oil                                                                                                                           | 7                        |
| 1280 | 33012925       | ---- Fennel seed oil                                                                                                                          | 7                        |
| 1281 | 33012926       | ---- Ginger oil                                                                                                                               | 7                        |
| 1282 | 33012927       | ---- Ginger grass oil                                                                                                                         | 7                        |
| 1283 | 33012928       | ---- Clove bud oil                                                                                                                            | 7                        |
| 1284 | 33012931       | ---- Tuberose concrete                                                                                                                        | 7                        |
| 1285 | 33012932       | ---- Nutmeg oil                                                                                                                               | 7                        |
| 1286 | 33012933       | ---- Palmarosa oil                                                                                                                            | 7                        |
| 1287 | 33012934       | ---- Patchouli oil                                                                                                                            | 7                        |
| 1288 | 33012935       | ---- Pepper oil                                                                                                                               | 7                        |
| 1289 | 33012936       | ---- Petitgrain oil                                                                                                                           | 7                        |
| 1290 | 33012937       | ---- Sandal wood oil                                                                                                                          | 7                        |
| 1291 | 33012938       | ---- Rose oil                                                                                                                                 | 7                        |
| 1292 | 33012941       | ---- Camphor oil                                                                                                                              | 7                        |
| 1293 | 33012942       | ---- Lemon grass oil                                                                                                                          | 7                        |
| 1294 | 33012943       | ---- Ylang ylang oil                                                                                                                          | 7                        |
| 1295 | 33012944       | ---- Davana oil                                                                                                                               | 7                        |
| 1296 | 33012945       | ---- Cumin oil                                                                                                                                | 7                        |
| 1297 | 33012946       | ---- Celery seed oil                                                                                                                          | 7                        |
| 1298 | 33012947       | ---- Garlic oil                                                                                                                               | 7                        |
| 1299 | 33012948       | ---- Paprika oil                                                                                                                              | 7                        |
| 1300 | 33012949       | ---- Turmeric oil                                                                                                                             | 7                        |

| No.  | H.S. Code 2012 | Description                                                                                                                                                                                                                                                         | Margin of Preference (%) |
|------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 1301 | 33012950       | --- Spices' oils not elsewhere specified or included                                                                                                                                                                                                                | 7                        |
| 1302 | 33012990       | --- Other                                                                                                                                                                                                                                                           | 7                        |
| 1303 | 33029011       | ---- Synthetic perfumery compounds                                                                                                                                                                                                                                  | 10                       |
| 1304 | 33029012       | ---- Synthetic essential oil                                                                                                                                                                                                                                        | 10                       |
| 1305 | 33029019       | ---- Other                                                                                                                                                                                                                                                          | 10                       |
| 1306 | 33029020       | --- Aleuritic acid                                                                                                                                                                                                                                                  | 10                       |
| 1307 | 33029090       | --- Other                                                                                                                                                                                                                                                           | 10                       |
| 1308 | 33041000       | - Lip make-up preparations                                                                                                                                                                                                                                          | 10                       |
| 1309 | 33042000       | - Eye make-up preparations                                                                                                                                                                                                                                          | 15                       |
| 1310 | 33043000       | - Manicure or pedicure preparations                                                                                                                                                                                                                                 | 15                       |
| 1311 | 33049110       | --- Face powders                                                                                                                                                                                                                                                    | 15                       |
| 1312 | 33049120       | --- Talcum powders                                                                                                                                                                                                                                                  | 15                       |
| 1313 | 33049190       | --- Other                                                                                                                                                                                                                                                           | 15                       |
| 1314 | 33049910       | --- Face creams                                                                                                                                                                                                                                                     | 15                       |
| 1315 | 33049920       | --- Nail polish/ lacquers                                                                                                                                                                                                                                           | 15                       |
| 1316 | 33049930       | --- Moisturising lotion                                                                                                                                                                                                                                             | 15                       |
| 1317 | 33049940       | --- Sindur, bindi, kumkum                                                                                                                                                                                                                                           | 15                       |
| 1318 | 33049950       | --- Turmeric preparations                                                                                                                                                                                                                                           | 15                       |
| 1319 | 33049990       | --- Other                                                                                                                                                                                                                                                           | 15                       |
| 1320 | 33051010       | --- Containing spirit                                                                                                                                                                                                                                               | 15                       |
| 1321 | 33051090       | --- Other                                                                                                                                                                                                                                                           | 15                       |
| 1322 | 33052000       | - Preparations for permanent waving or straightening                                                                                                                                                                                                                | 15                       |
| 1323 | 33053000       | - Hair lacquers                                                                                                                                                                                                                                                     | 15                       |
| 1324 | 33061010       | --- In powder                                                                                                                                                                                                                                                       | 10                       |
| 1325 | 33061020       | --- In paste                                                                                                                                                                                                                                                        | 10                       |
| 1326 | 33061090       | --- Other                                                                                                                                                                                                                                                           | 10                       |
| 1327 | 33062000       | - Yarn used to clean between the teeth (dental floss)                                                                                                                                                                                                               | 30                       |
| 1328 | 33069000       | - Other                                                                                                                                                                                                                                                             | 30                       |
| 1329 | 33071010       | --- Shaving cream                                                                                                                                                                                                                                                   | 15                       |
| 1330 | 33071090       | --- Other                                                                                                                                                                                                                                                           | 15                       |
| 1331 | 33079010       | --- Depilatories                                                                                                                                                                                                                                                    | 15                       |
| 1332 | 33079020       | --- Sterile contact lens care solution                                                                                                                                                                                                                              | 15                       |
| 1333 | 33079090       | --- Other                                                                                                                                                                                                                                                           | 15                       |
| 1334 | 34011110       | --- Medicated toilet soaps                                                                                                                                                                                                                                          | 15                       |
| 1335 | 34011120       | --- Shaving soaps other than shaving cream                                                                                                                                                                                                                          | 15                       |
| 1336 | 34011190       | --- Other                                                                                                                                                                                                                                                           | 15                       |
| 1337 | 34021900       | -- Other                                                                                                                                                                                                                                                            | 30                       |
| 1338 | 34022010       | --- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface-active agents                                                                                                        | 12                       |
| 1339 | 34022020       | --- Cleaning or degreasing preparations, not having a basis of soap or other organic surface-active agents                                                                                                                                                          | 12                       |
| 1340 | 34022090       | --- Other                                                                                                                                                                                                                                                           | 12                       |
| 1341 | 34029011       | ---- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface-active agents                                                                                                       | 12                       |
| 1342 | 34029012       | ---- Cleaning or degreasing preparations, not having a basis of soap or other organic surface-active agents                                                                                                                                                         | 12                       |
| 1343 | 34029019       | ---- Other                                                                                                                                                                                                                                                          | 12                       |
| 1344 | 34029020       | --- Sulphonated or sulphated or oxidized or chlorinated castor oil; sulphonated or sulphated or oxidized or chlorinated fish oil; sulphonated or sulphated or oxidized or chlorinated sperm oil; sulphonated or sulphated or oxidized or chlorinated neats foot oil | 12                       |
| 1345 | 34029030       | --- Penetrators                                                                                                                                                                                                                                                     | 12                       |

| No.  | H.S. Code 2012 | Description                                                                                                                                                   | Margin of Preference (%) |
|------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 1346 | 34029041       | ---- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface-active agents | 12                       |
| 1347 | 34029042       | ---- Cleaning or degreasing preparations, not having a basis of soap or other organic surface-active agents                                                   | 12                       |
| 1348 | 34029049       | ---- Other                                                                                                                                                    | 12                       |
| 1349 | 34029051       | ---- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface-active agents | 12                       |
| 1350 | 34029052       | ---- Cleaning or degreasing preparations, not having a basis of soap or other organic surface-active agents                                                   | 12                       |
| 1351 | 34029059       | ---- Other                                                                                                                                                    | 12                       |
| 1352 | 34029091       | ---- Washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface-active agents | 12                       |
| 1353 | 34029092       | ---- Cleaning or degreasing preparations, not having a basis of soap or other organic surface-active agents                                                   | 12                       |
| 1354 | 34029099       | ---- Other                                                                                                                                                    | 12                       |
| 1355 | 34031900       | -- Other                                                                                                                                                      | 45                       |
| 1356 | 34049010       | --- Sealing wax (including bottle sealing wax) in sticks cakes or similar forms                                                                               | 45                       |
| 1357 | 34049020       | --- Polyethylene wax                                                                                                                                          | 45                       |
| 1358 | 34049031       | ---- Poly Brominated Biphenyls                                                                                                                                | 45                       |
| 1359 | 34049032       | ---- Poly Chlorinated Biphenyls                                                                                                                               | 45                       |
| 1360 | 34049033       | ---- Poly Chlorinated Terphenyls                                                                                                                              | 45                       |
| 1361 | 34049039       | ---- Other                                                                                                                                                    | 40                       |
| 1362 | 34052000       | - Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other wood work                                                | 45                       |
| 1363 | 34053000       | - Polishes and similar preparations for coachwork, other than metal polishes                                                                                  | 30                       |
| 1364 | 34054000       | - Scouring pastes and powders and other scouring preparations                                                                                                 | 30                       |
| 1365 | 34070010       | --- Modelling pastes, including those put up for children's amusements                                                                                        | 12                       |
| 1366 | 34070090       | --- Other                                                                                                                                                     | 12                       |
| 1367 | 35011000       | - Casein                                                                                                                                                      | 30                       |
| 1368 | 35019000       | - Other                                                                                                                                                       | 40                       |
| 1369 | 35021100       | -- Dried                                                                                                                                                      | 45                       |
| 1370 | 35021900       | -- Other                                                                                                                                                      | 45                       |
| 1371 | 35022000       | - Milk albumin, including concentrates of two or more whey proteins                                                                                           | 40                       |
| 1372 | 35029000       | - Other                                                                                                                                                       | 30                       |
| 1373 | 35030010       | --- Isinglass                                                                                                                                                 | 40                       |
| 1374 | 35030020       | --- Gelatin, edible grade and not elsewhere specified or included                                                                                             | 30                       |
| 1375 | 35030030       | --- Glues derived from bones hides and similar item; fish flues                                                                                               | 30                       |
| 1376 | 35030090       | --- Other                                                                                                                                                     | 30                       |
| 1377 | 35040010       | --- Peptones                                                                                                                                                  | 30                       |
| 1378 | 35040091       | ---- Isolated Soya Protein                                                                                                                                    | 30                       |
| 1379 | 35040099       | ---- Other                                                                                                                                                    | 30                       |
| 1380 | 35052000       | - Glues                                                                                                                                                       | 30                       |
| 1381 | 35061000       | - Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg                           | 10                       |
| 1382 | 35069910       | --- Synthetic glue with phenol urea/ cresol (with                                                                                                             | 10                       |

| No.  | H.S. Code 2012 | Description                                                                                                                                                             | Margin of Preference (%) |
|------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
|      |                | formaldehyde) as the main component                                                                                                                                     |                          |
| 1383 | 35069991       | ---- Based on starch, gum, latex, PF, UF and PVA                                                                                                                        | 10                       |
| 1384 | 35069999       | ---- Other                                                                                                                                                              | 10                       |
| 1385 | 35071011       | ---- Animal rennet:                                                                                                                                                     | 40                       |
| 1386 | 35071019       | ---- Other                                                                                                                                                              | 30                       |
| 1387 | 35071091       | ---- Animal rennet                                                                                                                                                      | 30                       |
| 1388 | 35071099       | ---- Other                                                                                                                                                              | 30                       |
| 1389 | 35079010       | --- Industrial enzymes (textile assistant)                                                                                                                              | 10                       |
| 1390 | 35079020       | --- Pancreatin pure (excluding medicament)                                                                                                                              | 10                       |
| 1391 | 35079030       | --- Pepsin (excluding medicament)                                                                                                                                       | 10                       |
| 1392 | 35079040       | --- Pectin esterases pure                                                                                                                                               | 10                       |
| 1393 | 35079050       | --- Pectolytic enzyme (pectinase)                                                                                                                                       | 10                       |
| 1394 | 35079061       | ---- Streptokinase                                                                                                                                                      | 10                       |
| 1395 | 35079062       | ---- Amylases enzymes                                                                                                                                                   | 10                       |
| 1396 | 35079069       | ---- Other                                                                                                                                                              | 10                       |
| 1397 | 35079071       | ---- Papain, pure, of pharmaceutical grade                                                                                                                              | 10                       |
| 1398 | 35079079       | ---- Other                                                                                                                                                              | 10                       |
| 1399 | 35079091       | ---- Enzymatic preparation containing food stuffs                                                                                                                       | 10                       |
| 1400 | 35079099       | ---- Other                                                                                                                                                              | 10                       |
| 1401 | 36010010       | --- Blasting powder                                                                                                                                                     | 30                       |
| 1402 | 36010020       | --- Gun powder                                                                                                                                                          | 30                       |
| 1403 | 36010090       | --- Other                                                                                                                                                               | 30                       |
| 1404 | 36020010       | --- Industrial explosives                                                                                                                                               | 10                       |
| 1405 | 36020090       | --- Other                                                                                                                                                               | 10                       |
| 1406 | 36030011       | ----For Mine blasting                                                                                                                                                   | 30                       |
| 1407 | 36030019       | ---- Other                                                                                                                                                              | 30                       |
| 1408 | 36030020       | --- Detonating fuses                                                                                                                                                    | 45                       |
| 1409 | 36030031       | ---- Non-ordnance                                                                                                                                                       | 45                       |
| 1410 | 36030039       | ---- Other                                                                                                                                                              | 30                       |
| 1411 | 36030041       | ---- Non-ordnance                                                                                                                                                       | 45                       |
| 1412 | 36030049       | ---- Other                                                                                                                                                              | 45                       |
| 1413 | 36030051       | ---- Containing explosives electrically ignited, non-ordnance                                                                                                           | 30                       |
| 1414 | 36030059       | ---- Other                                                                                                                                                              | 30                       |
| 1415 | 36049010       | --- Ship signals                                                                                                                                                        | 30                       |
| 1416 | 36049090       | --- Other                                                                                                                                                               | 30                       |
| 1417 | 36061000       | - Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm <sup>3</sup> | 45                       |
| 1418 | 36069010       | --- Combustible preparations                                                                                                                                            | 45                       |
| 1419 | 36069091       | ---- Ferro-cerium, in all forms                                                                                                                                         | 30                       |
| 1420 | 36069092       | ---- Pyrophoric alloys, in all forms                                                                                                                                    | 30                       |
| 1421 | 36069093       | ---- DNPT (Dinitroso Pentamethylene Tetramine)                                                                                                                          | 30                       |
| 1422 | 36069099       | ---- Other                                                                                                                                                              | 45                       |
| 1423 | 37011010       | --- Medical                                                                                                                                                             | 30                       |
| 1424 | 37011090       | --- Other                                                                                                                                                               | 30                       |
| 1425 | 37012000       | - Instant print film                                                                                                                                                    | 45                       |
| 1426 | 37013000       | - Other plates and film, with any side exceeding 255 mm                                                                                                                 | 15                       |
| 1427 | 37019110       | --- Cinematographic film                                                                                                                                                | 30                       |
| 1428 | 37019190       | --- Other                                                                                                                                                               | 30                       |
| 1429 | 37019910       | --- Cinematographic film                                                                                                                                                | 30                       |
| 1430 | 37019990       | --- Other                                                                                                                                                               | 45                       |
| 1431 | 37021000       | - For X-ray                                                                                                                                                             | 45                       |
| 1432 | 37023110       | --- Cinematographic film                                                                                                                                                | 30                       |
| 1433 | 37023190       | --- Other                                                                                                                                                               | 45                       |
| 1434 | 37023210       | --- Cinematographic film                                                                                                                                                | 30                       |

| No.  | H.S. Code 2012 | Description                                                                                          | Margin of Preference (%) |
|------|----------------|------------------------------------------------------------------------------------------------------|--------------------------|
| 1435 | 37023290       | --- Other                                                                                            | 30                       |
| 1436 | 37023910       | --- Cinematographic film                                                                             | 30                       |
| 1437 | 37023990       | --- Other                                                                                            | 30                       |
| 1438 | 37024110       | --- Cinematographic film                                                                             | 45                       |
| 1439 | 37024190       | --- Other                                                                                            | 45                       |
| 1440 | 37024210       | --- Photographic film of a width 620 mm in rolls                                                     | 45                       |
| 1441 | 37024220       | --- Cinematographic film                                                                             | 45                       |
| 1442 | 37024290       | --- Other                                                                                            | 45                       |
| 1443 | 37024310       | --- Photographic films (black and white) of a width 620 mm                                           | 30                       |
| 1444 | 37024320       | --- Cinematographic film                                                                             | 30                       |
| 1445 | 37024390       | --- Other                                                                                            | 30                       |
| 1446 | 37024410       | --- Photographic films of a width 120 mm in rolls                                                    | 10                       |
| 1447 | 37024420       | --- Cinematographic film                                                                             | 10                       |
| 1448 | 37024490       | --- Other                                                                                            | 10                       |
| 1449 | 37025210       | --- Finished rolls of cinematographic positive                                                       | 45                       |
| 1450 | 37025220       | --- Other cinematographic film                                                                       | 45                       |
| 1451 | 37025290       | --- Other                                                                                            | 45                       |
| 1452 | 37025300       | -- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides | 40                       |
| 1453 | 37025410       | --- Finished rolls of cinematographic positive                                                       | 40                       |
| 1454 | 37025420       | --- Other cinematographic film                                                                       | 30                       |
| 1455 | 37025490       | --- Other                                                                                            | 30                       |
| 1456 | 37025510       | --- Finished rolls of cinematographic positive                                                       | 45                       |
| 1457 | 37025520       | --- Other cinematographic film                                                                       | 40                       |
| 1458 | 37025590       | --- Other                                                                                            | 30                       |
| 1459 | 37025610       | --- Finished rolls of cinematographic positive                                                       | 30                       |
| 1460 | 37025620       | --- Other cinematographic film                                                                       | 45                       |
| 1461 | 37025690       | --- Other                                                                                            | 40                       |
| 1462 | 37029611       | --- Not exceeding 16 mm                                                                              | 45                       |
| 1463 | 37029619       | --- Other                                                                                            | 40                       |
| 1464 | 37029711       | ---- Not exceeding 16 mm                                                                             | 40                       |
| 1465 | 37029719       | ---- Other                                                                                           | 40                       |
| 1466 | 37029810       | --- Cinematographic film                                                                             | 45                       |
| 1467 | 37029890       | --- Other                                                                                            | 45                       |
| 1468 | 37032010       | --- Photographic paper or paperboard                                                                 | 30                       |
| 1469 | 37032020       | --- Textiles                                                                                         | 45                       |
| 1470 | 37040010       | --- Photographic paper, or paperboard                                                                | 30                       |
| 1471 | 37040020       | --- Cinematographic plates and film                                                                  | 40                       |
| 1472 | 37040030       | --- Sensitised Textiles                                                                              | 45                       |
| 1473 | 37040090       | --- Other                                                                                            | 15                       |
| 1474 | 37051000       | - For offset reproduction                                                                            | 15                       |
| 1475 | 37059010       | --- Microfiches                                                                                      | 45                       |
| 1476 | 37059090       | --- Other                                                                                            | 45                       |
| 1477 | 37061011       | ---- Made wholly in black and white and of a length not exceeding 4,000 meters.                      | 45                       |
| 1478 | 37061012       | ---- Made wholly in black and white and of a length exceeding 4,000 meters.                          | 45                       |
| 1479 | 37061013       | ---- Made wholly or partly in colour and of a length not exceeding 4,000 metres.                     | 40                       |
| 1480 | 37061014       | ---- Made wholly or partly in colour and of a length exceeding 4,000 metres.                         | 45                       |
| 1481 | 37061015       | ---- Children's films certified by the Central Board of Film Certification to be "Children's Films"  | 45                       |
| 1482 | 37061020       | --- Documentary shorts, and films certified as such by the Central Board of Film Certification       | 40                       |

| No.  | H.S. Code 2012 | Description                                                                                                   | Margin of Preference (%) |
|------|----------------|---------------------------------------------------------------------------------------------------------------|--------------------------|
| 1483 | 37061030       | --- News Reels and clippings                                                                                  | 40                       |
| 1484 | 37061041       | ---- Made wholly in black and white                                                                           | 45                       |
| 1485 | 37061042       | ---- Made wholly or partly in colour                                                                          | 45                       |
| 1486 | 37061051       | ---- Patch prints, including Logos intended exclusively for the entertainment of children                     | 45                       |
| 1487 | 37061052       | ---- Children's films certified by the Central Board of Film Certification to be "Children's Films"           | 45                       |
| 1488 | 37061059       | ---- Other                                                                                                    | 45                       |
| 1489 | 37061061       | ---- Certified as predominantly educational by the Central Board of Film Certification                        | 45                       |
| 1490 | 37061062       | ---- Patch prints, including Logos intended exclusively for educational purposes                              | 45                       |
| 1491 | 37061063       | ---- Teaching aids including film strips of educational nature                                                | 45                       |
| 1492 | 37061069       | ---- Other                                                                                                    | 40                       |
| 1493 | 37061070       | --- Short films not elsewhere specified or included                                                           | 45                       |
| 1494 | 37061091       | ---- Audio-Visual news or Audio-Visual views materials including news clippings                               | 45                       |
| 1495 | 37061092       | ---- Master Positives, exposed negatives, dupes and rush prints as are not cleared for Public exhibitions     | 45                       |
| 1496 | 37061099       | ---- Other                                                                                                    | 45                       |
| 1497 | 37069011       | ---- Made wholly in black and white and of a length not exceeding 4,000 meters.                               | 45                       |
| 1498 | 37069012       | ---- Made wholly in black and white and of a length exceeding 4,000 meters.                                   | 45                       |
| 1499 | 37069013       | ---- Made wholly or partly in colour and of a length not exceeding 4,000 metres.                              | 45                       |
| 1500 | 37069014       | ---- Made wholly or partly in colour and of a length exceeding 4,000 metres.                                  | 45                       |
| 1501 | 37069015       | ---- Children's films certified by the Central Board of Film Certification to be "Children's Films"           | 45                       |
| 1502 | 37069020       | --- Documentary shorts, and films certified as such by the Central Board of Film Certification                | 45                       |
| 1503 | 37069030       | --- News Reels and clippings                                                                                  | 45                       |
| 1504 | 37069041       | ---- Made wholly in black and white                                                                           | 45                       |
| 1505 | 37069042       | ---- Made wholly or partly in colour                                                                          | 45                       |
| 1506 | 37069051       | ---- Patch prints, including Logos intended exclusively for the entertainment of children                     | 45                       |
| 1507 | 37069052       | ---- Children's films certified by the Central Board of Film Certification to be "Children's Film"            | 45                       |
| 1508 | 37069059       | ---- Other                                                                                                    | 45                       |
| 1509 | 37069061       | ---- Certified as predominantly educational by the Central Board of Film Certification                        | 45                       |
| 1510 | 37069062       | ---- Patch prints, including Logos intended exclusively for educational purposes                              | 45                       |
| 1511 | 37069063       | ---- Teaching aids including film strips of educational nature                                                | 45                       |
| 1512 | 37069064       | ---- Certified as predominantly educational, by the Central Board of Film Certification, of width below 30 mm | 45                       |
| 1513 | 37069069       | ---- Other                                                                                                    | 45                       |
| 1514 | 37069070       | --- Short films not elsewhere specified                                                                       | 45                       |
| 1515 | 37069091       | ---- Audio-Visual news or Audio-Visual views materials including news clippings                               | 45                       |
| 1516 | 37069092       | ---- Master Positives, exposed negatives, dupes and rush prints as are not cleared for Public exhibitions     | 45                       |
| 1517 | 37069099       | ---- Other                                                                                                    | 45                       |
| 1518 | 37071000       | - Sensitised emulsions                                                                                        | 40                       |



| No.  | H.S. Code 2012 | Description                                                                                                                                                                                                                                                        | Margin of Preference (%) |
|------|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 1519 | 37079010       | --- Chemical products mixed or compounded for photographic uses (for example developers & fixers) whether or not in bulk                                                                                                                                           | 40                       |
| 1520 | 38011000       | - Artificial graphite                                                                                                                                                                                                                                              | 12                       |
| 1521 | 38021000       | - Activated carbon                                                                                                                                                                                                                                                 | 14                       |
| 1522 | 38030000       | Tall oil, whether or not refined                                                                                                                                                                                                                                   | 45                       |
| 1523 | 38069010       | --- Run gums                                                                                                                                                                                                                                                       | 5                        |
| 1524 | 38069090       | --- Other                                                                                                                                                                                                                                                          | 5                        |
| 1525 | 38085000       | - Aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO,INN), dinoseb (ISO), its | 5                        |
| 1526 | 38089111       | --- Aluminium phosphate (for example phostoxin)                                                                                                                                                                                                                    | 5                        |
| 1527 | 38089112       | --- Calcium cyanide                                                                                                                                                                                                                                                | 5                        |
| 1528 | 38089113       | --- D.D.V.P. (Dimethyle-dichloro-vinyl- phosphate)                                                                                                                                                                                                                 | 5                        |
| 1529 | 38089121       | --- Diagonal                                                                                                                                                                                                                                                       | 5                        |
| 1530 | 38089122       | --- Methyl bromide                                                                                                                                                                                                                                                 | 5                        |
| 1531 | 38089123       | --- Dimethoate, technical grade                                                                                                                                                                                                                                    | 5                        |
| 1532 | 38089124       | --- Melathion                                                                                                                                                                                                                                                      | 5                        |
| 1533 | 38089131       | --- Endosulphan, technical grade                                                                                                                                                                                                                                   | 5                        |
| 1534 | 38089132       | --- Quinal phos                                                                                                                                                                                                                                                    | 5                        |
| 1535 | 38089133       | --- Isoproturon                                                                                                                                                                                                                                                    | 5                        |
| 1536 | 38089134       | --- Fenthion                                                                                                                                                                                                                                                       | 5                        |
| 1537 | 38089135       | --- Cipermethrin, technical grade                                                                                                                                                                                                                                  | 5                        |
| 1538 | 38089136       | --- Allethrin                                                                                                                                                                                                                                                      | 5                        |
| 1539 | 38089137       | --- Synthetic pyrethrum                                                                                                                                                                                                                                            | 5                        |
| 1540 | 38089191       | ---- Repellants for insects such as flies, mosquito                                                                                                                                                                                                                | 5                        |
| 1541 | 38089192       | ---- Paper impregnated or coated with insecticides such as D.D.T. coated paper                                                                                                                                                                                     | 5                        |
| 1542 | 38089199       | ---- Other                                                                                                                                                                                                                                                         | 5                        |
| 1543 | 38089210       | --- Maneb                                                                                                                                                                                                                                                          | 7                        |
| 1544 | 38089220       | --- Sodium penta chlorophenate (santrobrite)                                                                                                                                                                                                                       | 7                        |
| 1545 | 38089230       | --- Thiram (tetra methyl thiuram disulphide)                                                                                                                                                                                                                       | 7                        |
| 1546 | 38089240       | --- Zineb                                                                                                                                                                                                                                                          | 7                        |
| 1547 | 38089250       | --- Copper oxychloride                                                                                                                                                                                                                                             | 7                        |
| 1548 | 38089290       | --- Other                                                                                                                                                                                                                                                          | 7                        |
| 1549 | 38091000       | - With a basis of amylaceous substances                                                                                                                                                                                                                            | 30                       |
| 1550 | 38099110       | --- Textile assistants mordanting agents                                                                                                                                                                                                                           | 5                        |
| 1551 | 38099120       | --- Textile assistants desizing agents                                                                                                                                                                                                                             | 5                        |
| 1552 | 38099130       | --- Textile assistants dispersing agents                                                                                                                                                                                                                           | 5                        |
| 1553 | 38099140       | --- Textile assistant emulsifying agents                                                                                                                                                                                                                           | 5                        |
| 1554 | 38099150       | --- Textile assistant hydro-sulphite formaldehyde compound (rongalite or formusul)                                                                                                                                                                                 | 5                        |
| 1555 | 38099160       | --- Textile assistants-textile preservatives                                                                                                                                                                                                                       | 5                        |
| 1556 | 38099170       | --- Textile assistants water proofing agents                                                                                                                                                                                                                       | 5                        |
| 1557 | 38099180       | --- Prepared textile glazings dressings and mordants                                                                                                                                                                                                               | 5                        |
| 1558 | 38099190       | --- Other                                                                                                                                                                                                                                                          | 5                        |
| 1559 | 38099200       | -- Of a kind used in the paper or like industries                                                                                                                                                                                                                  | 40                       |
| 1560 | 38101010       | --- Pickling preparation and other soldering, brazing or welding powder/ pastes                                                                                                                                                                                    | 40                       |
| 1561 | 38101020       | --- Thermite portion for welding (alumina thermic heat generators)                                                                                                                                                                                                 | 40                       |
| 1562 | 38101090       | --- Other                                                                                                                                                                                                                                                          | 40                       |
| 1563 | 38109010       | --- Preparation of a kind used as cores or coatings for                                                                                                                                                                                                            | 45                       |

| No.  | H.S. Code 2012 | Description                                                                                                                                         | Margin of Preference (%) |
|------|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
|      |                | welding electrodes and rods                                                                                                                         |                          |
| 1564 | 38109090       | --- Other                                                                                                                                           | 45                       |
| 1565 | 38121000       | - Prepared rubber accelerators                                                                                                                      | 7                        |
| 1566 | 38123010       | --- Anti-oxidants for rubber                                                                                                                        | 7                        |
| 1567 | 38123020       | --- Softeners for rubber                                                                                                                            | 7                        |
| 1568 | 38123030       | --- Vulcanizing agnets for rubber                                                                                                                   | 7                        |
| 1569 | 38123090       | --- Other                                                                                                                                           | 7                        |
| 1570 | 38130000       | Preparations and charges for fire-extinguishers; Charged fire-extinguishing grenades                                                                | 30                       |
| 1571 | 38140010       | --- Organic Composite solvents and thinners, not elsewhere specified or included                                                                    | 7                        |
| 1572 | 38140020       | --- Prepared paint or varnish removers                                                                                                              | 7                        |
| 1573 | 38160000       | Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01                                               | 7                        |
| 1574 | 38190010       | --- Hydraulic brake fluid                                                                                                                           | 45                       |
| 1575 | 38200000       | Anti-freezing preparations and prepared de-icing fluids                                                                                             | 30                       |
| 1576 | 38210000       | Prepared culture media for development or maintenance of micro- organisms (including viruses and the like) or of plant, human or animal cells       | 45                       |
| 1577 | 38220011       | ---- Pregnancy confirmation reagent                                                                                                                 | 40                       |
| 1578 | 38220012       | ---- Reagent for diagnosing AIDS                                                                                                                    | 40                       |
| 1579 | 38220019       | ---- Other                                                                                                                                          | 40                       |
| 1580 | 38231200       | -- Oleic acid                                                                                                                                       | 14                       |
| 1581 | 38231300       | -- Tall oil fatty acids                                                                                                                             | 14                       |
| 1582 | 38231900       | -- Other                                                                                                                                            | 14                       |
| 1583 | 38237010       | --- Cetyl alcohol                                                                                                                                   | 14                       |
| 1584 | 38237020       | --- Lauryl alcohol                                                                                                                                  | 14                       |
| 1585 | 38237030       | --- Oleyl alcohol                                                                                                                                   | 14                       |
| 1586 | 38237040       | --- Stearyl alcohol                                                                                                                                 | 14                       |
| 1587 | 38237090       | --- Other                                                                                                                                           | 14                       |
| 1588 | 38241000       | - Prepared binders for foundry moulds or cores                                                                                                      | 40                       |
| 1589 | 38243000       | - Non-agglomerated metal carbides mixed together or with metallic binders                                                                           | 7                        |
| 1590 | 38244010       | --- Damp proof or water proof compounds                                                                                                             | 30                       |
| 1591 | 38246010       | --- In aqueous solution                                                                                                                             | 30                       |
| 1592 | 38246090       | --- Other                                                                                                                                           | 30                       |
| 1593 | 38249011       | ---- Ammoniacal gas liquors and spent oxide produced in coal gas purification                                                                       | 7                        |
| 1594 | 38249012       | ---- Case hardening compound                                                                                                                        | 7                        |
| 1595 | 38249013       | ---- Heat transfer salts                                                                                                                            | 7                        |
| 1596 | 38249014       | ---- Mixture of diphenyl and diphenyl oxide as heat transfer medium                                                                                 | 7                        |
| 1597 | 38249015       | ---- Mixed Polyethylene glycols                                                                                                                     | 7                        |
| 1598 | 38249016       | ---- Salts for curing or salting                                                                                                                    | 7                        |
| 1599 | 38249017       | ---- Surface tension reducing agents                                                                                                                | 7                        |
| 1600 | 38249021       | ---- Electroplating salt                                                                                                                            | 7                        |
| 1601 | 38249022       | ---- Water treatment chemicals, ion exchanger (INN) such a permutits, zeolites)                                                                     | 7                        |
| 1602 | 38249023       | ---- Gramophone records making material                                                                                                             | 7                        |
| 1603 | 38249024       | ---- Correcting fluid                                                                                                                               | 7                        |
| 1604 | 38249025       | ---- Precipitated silica and silica gel                                                                                                             | 7                        |
| 1605 | 38249026       | ---- Oil well chemicals                                                                                                                             | 7                        |
| 1606 | 38249031       | ---- Mixture containing perhalogenated derivative of acyclic hydrocarbon containing two or more different halogens other than chlorine and fluorine | 7                        |

| No.  | H.S. Code 2012 | Description                                                                                          | Margin of Preference (%) |
|------|----------------|------------------------------------------------------------------------------------------------------|--------------------------|
| 1607 | 38249032       | ---- Ferrite powder                                                                                  | 7                        |
| 1608 | 38249033       | ---- Capacitor fluids - PCB type                                                                     | 7                        |
| 1609 | 38249034       | ---- Dipping oil for treatment of grapes                                                             | 7                        |
| 1610 | 38249035       | ---- Poly Brominated Biphenyls, Poly Chlorinated Biphenyls, Poly Chlorinated Terphenyls, Crocidolite | 7                        |
| 1611 | 38249036       | ---- Goods of a kind known as “Hazardous Wastes”                                                     | 7                        |
| 1612 | 38249037       | ---- Phosphogypsum                                                                                   | 7                        |
| 1613 | 38249038       | ---- Phosphonic Acid, Methyl-compound with (aminoimino methyl) urea (1:1)                            | 7                        |
| 1614 | 38249090       | --- Other                                                                                            | 7                        |
| 1615 | 38251000       | - Municipal waste                                                                                    | 25                       |
| 1616 | 38254100       | -- Halogenated                                                                                       | 25                       |
| 1617 | 38254900       | -- Other                                                                                             | 25                       |
| 1618 | 38255000       | - Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids            | 25                       |
| 1619 | 38256100       | -- Mainly containing organic constituents                                                            | 25                       |
| 1620 | 38256900       | -- Other                                                                                             | 25                       |
| 1621 | 38259000       | -- Other                                                                                             | 25                       |
| 1622 | 39061010       | --- Binders for pigments or inks                                                                     | 15                       |
| 1623 | 39061090       | --- Other                                                                                            | 15                       |
| 1624 | 39071000       | - Polyacetals                                                                                        | 15                       |
| 1625 | 40011010       | --- Prevulcanised                                                                                    | 43                       |
| 1626 | 40011020       | --- Other than prevulcanised                                                                         | 43                       |
| 1627 | 40012100       | -- Smoked sheets                                                                                     | 20                       |
| 1628 | 40012200       | -- Technically specified natural rubber (TSNR)                                                       | 20                       |
| 1629 | 40012910       | --- Hevea                                                                                            | 20                       |
| 1630 | 40012920       | --- Pale Crepe                                                                                       | 20                       |
| 1631 | 40012930       | --- Estate brown crepe                                                                               | 20                       |
| 1632 | 40012940       | --- Oil extended natural rubber                                                                      | 20                       |
| 1633 | 40012990       | --- Other                                                                                            | 20                       |
| 1634 | 40021100       | -- Latex                                                                                             | 15                       |
| 1635 | 40021910       | --- Oil extended styrene butadiene rubber                                                            | 15                       |
| 1636 | 40021920       | --- Styrene butadiene rubber with styrene content exceeding 50%                                      | 15                       |
| 1637 | 40021930       | --- Styrene butadiene Styrene oil bound copolymer                                                    | 15                       |
| 1638 | 40022000       | - Butadiene rubber (BR)                                                                              | 15                       |
| 1639 | 40092200       | -- With fittings                                                                                     | 15                       |
| 1640 | 40093200       | -- With fittings                                                                                     | 15                       |
| 1641 | 40094200       | -- With fittings                                                                                     | 15                       |
| 1642 | 40101110       | --- Where the rubber compound content is less than 25% by weight                                     | 15                       |
| 1643 | 40101190       | --- Other                                                                                            | 15                       |
| 1644 | 40101210       | --- Where the rubber compound content is less than 25% by weight                                     | 15                       |
| 1645 | 40101290       | --- Other                                                                                            | 15                       |
| 1646 | 40111010       | --- Radials                                                                                          | 15                       |
| 1647 | 40111090       | --- Other                                                                                            | 15                       |
| 1648 | 40112010       | --- Radials                                                                                          | 14                       |
| 1649 | 40112090       | --- Other                                                                                            | 14                       |
| 1650 | 40113000       | - Of a kind used on aircraft                                                                         | 14                       |
| 1651 | 40114010       | --- For motor cycles                                                                                 | 14                       |
| 1652 | 40114020       | --- For motor scooters                                                                               | 14                       |
| 1653 | 40114090       | --- Other                                                                                            | 14                       |
| 1654 | 40115010       | --- Multi-cellular polyurethane (MCP) tubeless tyres                                                 | 14                       |
| 1655 | 40115090       | --- Other, having a “herring-bone” or similar tread                                                  | 14                       |

| No.  | H.S. Code 2012 | Description                                                                                                              | Margin of Preference (%) |
|------|----------------|--------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 1656 | 40116100       | -- Of a kind used on agricultural or forestry vehicles and machines                                                      | 14                       |
| 1657 | 40116200       | -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm | 14                       |
| 1658 | 40116300       | -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm     | 14                       |
| 1659 | 40116900       | -- Other                                                                                                                 | 14                       |
| 1660 | 40119200       | -- Of a kind used on agricultural or forestry vehicles and machines                                                      | 14                       |
| 1661 | 40119300       | -- Of a kind used on construction or individual handling vehicles and machines and having a rim size not exceeding 61 cm | 14                       |
| 1662 | 40119400       | -- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm     | 14                       |
| 1663 | 40119900       | -- Other                                                                                                                 | 14                       |
| 1664 | 40121300       | -- Of a kind used on aircraft                                                                                            | 40                       |
| 1665 | 40131010       | --- For motor cars                                                                                                       | 14                       |
| 1666 | 40131020       | --- For Lorry and bus                                                                                                    | 14                       |
| 1667 | 40132000       | - Of a kind used on bicycle                                                                                              | 14                       |
| 1668 | 40139010       | --- For Aircraft                                                                                                         | 14                       |
| 1669 | 40139020       | --- For motor cycle                                                                                                      | 14                       |
| 1670 | 40139030       | --- For off the road vehicles, not elsewhere specified or included                                                       | 14                       |
| 1671 | 40139041       | ---- Rear tyres                                                                                                          | 14                       |
| 1672 | 40139049       | ---- Other                                                                                                               | 14                       |
| 1673 | 40139050       | --- Of a kind used in tyres of cycle rickshaws and three-wheeled powered cycle-rickshaws                                 | 14                       |
| 1674 | 40139090       | --- Other                                                                                                                | 14                       |
| 1675 | 40151100       | -- Surgical                                                                                                              | 30                       |
| 1676 | 40151900       | -- Other                                                                                                                 | 30                       |
| 1677 | 40159010       | --- Rubber apron                                                                                                         | 30                       |
| 1678 | 40159020       | --- Labels                                                                                                               | 30                       |
| 1679 | 40159030       | --- Industrial gloves                                                                                                    | 30                       |
| 1680 | 40159091       | ---- Diving Suits                                                                                                        | 30                       |
| 1681 | 40159099       | ---- Other                                                                                                               | 30                       |
| 1682 | 40161000       | - Of cellular rubber                                                                                                     | 15                       |
| 1683 | 40169100       | -- Floor coverings and mats                                                                                              | 30                       |
| 1684 | 40169200       | -- Erasers                                                                                                               | 30                       |
| 1685 | 40169400       | -- Boat or dock fenders, whether or not inflatable                                                                       | 30                       |
| 1686 | 40169510       | --- Air mattresses                                                                                                       | 30                       |
| 1687 | 40169590       | --- Other                                                                                                                | 30                       |
| 1688 | 40169910       | --- Rubber cots for textile industry                                                                                     | 30                       |
| 1689 | 40169920       | --- Rubber bands                                                                                                         | 30                       |
| 1690 | 40169930       | --- Rubber threads                                                                                                       | 30                       |
| 1691 | 40169940       | --- Rubber blankets                                                                                                      | 30                       |
| 1692 | 40169950       | --- Rubber cushions                                                                                                      | 30                       |
| 1693 | 40169960       | --- Rubber bushes                                                                                                        | 30                       |
| 1694 | 40169970       | --- Ear plugs                                                                                                            | 30                       |
| 1695 | 40169980       | --- Stoppers                                                                                                             | 30                       |
| 1696 | 40169990       | --- Other                                                                                                                | 30                       |
| 1697 | 40170010       | --- Plates, sheets, rods & tubes of ebonite and vulcanite                                                                | 30                       |
| 1698 | 40170020       | --- Scrap, waste and powder of hardened rubber (ebonite and vulcanite)                                                   | 30                       |
| 1699 | 40170030       | --- Printers' rollers                                                                                                    | 30                       |

| No.  | H.S. Code 2012 | Description                                                                                                                                                                           | Margin of Preference (%) |
|------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 1700 | 40170040       | --- Textile rollers                                                                                                                                                                   | 30                       |
| 1701 | 40170050       | --- Type writers and cyclostyling rollers                                                                                                                                             | 30                       |
| 1702 | 40170090       | --- Other                                                                                                                                                                             | 30                       |
| 1703 | 41041100       | -- Full grains, unsplit; Grain splits                                                                                                                                                 | 20                       |
| 1704 | 41041900       | -- Other                                                                                                                                                                              | 20                       |
| 1705 | 41044100       | -- Full grains, unsplit; Grain splits                                                                                                                                                 | 20                       |
| 1706 | 41044900       | -- Other                                                                                                                                                                              | 40                       |
| 1707 | 41051000       | - In the wet state (including wet-blue)                                                                                                                                               | 20                       |
| 1708 | 41053000       | - In the dry state (crust)                                                                                                                                                            | 20                       |
| 1709 | 41062100       | -- In the wet state (including wet-blue)                                                                                                                                              | 20                       |
| 1710 | 41062200       | -- In the dry state (crust)                                                                                                                                                           | 20                       |
| 1711 | 41063100       | -- In the wet state (including wet-blue)                                                                                                                                              | 30                       |
| 1712 | 41063200       | -- In the dry state (crust)                                                                                                                                                           | 30                       |
| 1713 | 41064000       | - Of reptiles                                                                                                                                                                         | 30                       |
| 1714 | 41069100       | -- In the wet state (including wet-blue)                                                                                                                                              | 30                       |
| 1715 | 41069200       | -- In the dry state (crust)                                                                                                                                                           | 30                       |
| 1716 | 41071100       | -- Full grains, unsplit                                                                                                                                                               | 40                       |
| 1717 | 41071200       | -- Grain splits                                                                                                                                                                       | 40                       |
| 1718 | 41071900       | -- Other                                                                                                                                                                              | 40                       |
| 1719 | 41079100       | -- Full grains, unsplit                                                                                                                                                               | 40                       |
| 1720 | 41079200       | -- Grain splits                                                                                                                                                                       | 40                       |
| 1721 | 41079900       | -- Other                                                                                                                                                                              | 40                       |
| 1722 | 41120000       | Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14 | 40                       |
| 1723 | 41131000       | - Of goats or kids                                                                                                                                                                    | 40                       |
| 1724 | 41132000       | - Of swine                                                                                                                                                                            | 40                       |
| 1725 | 41133000       | - Of reptiles                                                                                                                                                                         | 40                       |
| 1726 | 41139000       | - Other                                                                                                                                                                               | 40                       |
| 1727 | 41141000       | - Chamois (including combination chamois) leather                                                                                                                                     | 40                       |
| 1728 | 41142010       | --- Patent leather and patent laminated leather                                                                                                                                       | 30                       |
| 1729 | 41142020       | --- Metallised leather                                                                                                                                                                | 35                       |
| 1730 | 41151000       | - Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls                                                                    | 30                       |
| 1731 | 43031010       | --- Of Wild animals covered under Wild Life Protection Act, 1972                                                                                                                      | 7                        |
| 1732 | 43031020       | --- Of animals covered under Convention on International Trade of Endangered Species (CITES), other than those of Tariff Item 4303 10 10                                              | 7                        |
| 1733 | 43031090       | --- Other                                                                                                                                                                             | 7                        |
| 1734 | 43039010       | --- Of Wild animals covered under Wild Life Protection Act, 1972                                                                                                                      | 7                        |
| 1735 | 43039020       | --- Of animals covered under Convention on International Trade of Endangered Species (CITES), other than those of Tariff Item 4303 90 10                                              | 7                        |
| 1736 | 43039090       | --- Other                                                                                                                                                                             | 7                        |
| 1737 | 43040011       | ---- Artificial fur as trimmings and embellishments for garments, made ups, knitwear, plastic and leather goods                                                                       | 8                        |
| 1738 | 43040019       | ---- Other                                                                                                                                                                            | 8                        |
| 1739 | 43040020       | --- Articles of artificial fur                                                                                                                                                        | 8                        |
| 1740 | 44011010       | --- In logs                                                                                                                                                                           | 45                       |
| 1741 | 44011090       | --- Other                                                                                                                                                                             | 45                       |
| 1742 | 44012100       | -- Coniferous                                                                                                                                                                         | 45                       |
| 1743 | 44012200       | -- Non-coniferous                                                                                                                                                                     | 45                       |
| 1744 | 44013100       | -- Wood pellets                                                                                                                                                                       | 40                       |

| No.  | H.S. Code 2012 | Description                                                                                                                                                                                 | Margin of Preference (%) |
|------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 1745 | 44013900       | -- Other                                                                                                                                                                                    | 40                       |
| 1746 | 44021010       | --- Of bamboo                                                                                                                                                                               | 45                       |
| 1747 | 44029010       | --- Of coconut shell                                                                                                                                                                        | 45                       |
| 1748 | 44029090       | --- Other                                                                                                                                                                                   | 45                       |
| 1749 | 44031000       | - Treated with paint, stains, creosote or other preservatives                                                                                                                               | 45                       |
| 1750 | 44032010       | --- Sawlogs & veneerlogs                                                                                                                                                                    | 45                       |
| 1751 | 44032020       | --- Poles, piling & posts                                                                                                                                                                   | 45                       |
| 1752 | 44032090       | --- Other                                                                                                                                                                                   | 45                       |
| 1753 | 44034100       | -- Dark Red Meranti, Light Red Meranti and Meranti Bakau                                                                                                                                    | 45                       |
| 1754 | 44034910       | --- Teak wood in rough                                                                                                                                                                      | 45                       |
| 1755 | 44034990       | --- Other                                                                                                                                                                                   | 45                       |
| 1756 | 44039200       | -- Of beech (Fagus spp.)                                                                                                                                                                    | 45                       |
| 1757 | 44039911       | ---- Andaman Padauk (Pterocarpus dalbaeroides)                                                                                                                                              | 45                       |
| 1758 | 44039912       | ---- Bonsom (phoebe goalparensis)                                                                                                                                                           | 45                       |
| 1759 | 44039913       | ---- Gurgan (dipterocarpus alatus)                                                                                                                                                          | 45                       |
| 1760 | 44039914       | ---- Khair (acacia catechu)                                                                                                                                                                 | 45                       |
| 1761 | 44039915       | ---- Lampati (duabanga grandiflora)                                                                                                                                                         | 45                       |
| 1762 | 44039916       | ---- Laurel (terminalia alata)                                                                                                                                                              | 45                       |
| 1763 | 44039917       | ---- Paliwood (palaquim ellipticum)                                                                                                                                                         | 45                       |
| 1764 | 44039918       | ---- Red saunders (pterocarpus sautatinus)                                                                                                                                                  | 45                       |
| 1765 | 44039919       | ---- Rose Wood (Dalbergia Latifolia)                                                                                                                                                        | 45                       |
| 1766 | 44039921       | ---- Sal (chorea robusta)                                                                                                                                                                   | 45                       |
| 1767 | 44039922       | ---- Sandal wood (santalum alburn)                                                                                                                                                          | 45                       |
| 1768 | 44039923       | ---- Semul (bombax ceiba)                                                                                                                                                                   | 45                       |
| 1769 | 44039924       | ---- Walnut wood (juglans binata)                                                                                                                                                           | 45                       |
| 1770 | 44039925       | ---- Anjam (hardwickia binata)                                                                                                                                                              | 45                       |
| 1771 | 44039926       | ---- Birch (betula spp.)                                                                                                                                                                    | 45                       |
| 1772 | 44039927       | ---- Sissoo (dalbergia sissoo)                                                                                                                                                              | 45                       |
| 1773 | 44039928       | ---- White cedar (dysozylum malabaricum)                                                                                                                                                    | 45                       |
| 1774 | 44039929       | ---- Other                                                                                                                                                                                  | 45                       |
| 1775 | 44041000       | - Coniferous                                                                                                                                                                                | 30                       |
| 1776 | 44042010       | --- Wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, tool-handles, split poles, piles, pickets, stakes and the like | 45                       |
| 1777 | 44042020       | --- Drawn wood                                                                                                                                                                              | 30                       |
| 1778 | 44042090       | --- Other                                                                                                                                                                                   | 45                       |
| 1779 | 44050000       | Wood wool; Wood flour                                                                                                                                                                       | 45                       |
| 1780 | 44061000       | - Not impregnated                                                                                                                                                                           | 30                       |
| 1781 | 44069000       | - Other                                                                                                                                                                                     | 45                       |
| 1782 | 44071010       | --- Douglas fir (psudotsuga menziesie)                                                                                                                                                      | 45                       |
| 1783 | 44071020       | --- Pine (pinus spp)                                                                                                                                                                        | 45                       |
| 1784 | 44071090       | --- Other                                                                                                                                                                                   | 45                       |
| 1785 | 44072100       | -- Mahogany (Swietenia spp.)                                                                                                                                                                | 45                       |
| 1786 | 44072200       | -- Virola, Imbuia and balsa                                                                                                                                                                 | 45                       |
| 1787 | 44072500       | -- Dark Red Meranti, Light Red Meranti and Meranti Bakau                                                                                                                                    | 45                       |
| 1788 | 44072600       | -- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan                                                                                                                        | 45                       |
| 1789 | 44072700       | -- Sapelli                                                                                                                                                                                  | 45                       |
| 1790 | 44072800       | -- Iroko                                                                                                                                                                                    | 45                       |
| 1791 | 44072990       | --- Other                                                                                                                                                                                   | 45                       |
| 1792 | 44079100       | -- Of oak (Quercus spp.)                                                                                                                                                                    | 45                       |
| 1793 | 44079200       | -- Of beech (Fagus spp.)                                                                                                                                                                    | 45                       |
| 1794 | 44079300       | -- Of maple (Acer spp.)                                                                                                                                                                     | 45                       |
| 1795 | 44079400       | -- Of cherry (Prunus spp.)                                                                                                                                                                  | 30                       |

| No.  | H.S. Code 2012 | Description                                                                                       | Margin of Preference (%) |
|------|----------------|---------------------------------------------------------------------------------------------------|--------------------------|
| 1796 | 44079500       | -- Of ash ( <i>Fraxinus</i> spp.)                                                                 | 45                       |
| 1797 | 44079910       | --- Birch ( <i>Betula</i> spp.)                                                                   | 45                       |
| 1798 | 44079920       | --- Willow                                                                                        | 45                       |
| 1799 | 44079990       | --- Other                                                                                         | 45                       |
| 1800 | 44081010       | --- Sheets for plywoods                                                                           | 40                       |
| 1801 | 44081020       | --- Oak wood veneer                                                                               | 40                       |
| 1802 | 44081030       | --- Veneer sheets, for match boxes and match splints                                              | 40                       |
| 1803 | 44081090       | --- Other                                                                                         | 40                       |
| 1804 | 44083110       | --- Sheets for plywoods                                                                           | 40                       |
| 1805 | 44083120       | --- Veneer sheets of Rose Wood                                                                    | 40                       |
| 1806 | 44083130       | --- Veneer sheets, for match boxes and match splints                                              | 40                       |
| 1807 | 44083190       | --- Other                                                                                         | 40                       |
| 1808 | 44083910       | --- Sheets for plywoods                                                                           | 40                       |
| 1809 | 44083920       | --- Veneer sheets (of Rose Wood)                                                                  | 40                       |
| 1810 | 44083930       | --- Veneer sheets, for match boxes and match splints                                              | 40                       |
| 1811 | 44083990       | --- Other                                                                                         | 40                       |
| 1812 | 44089010       | --- Sheets for plywoods                                                                           | 8                        |
| 1813 | 44089020       | --- Veneer sheets, for match boxes and match splints                                              | 8                        |
| 1814 | 44089090       | --- Other                                                                                         | 8                        |
| 1815 | 44091010       | --- Planned, tongued, grooved, rebated, chamfered, V-jointed and the like but not further moulded | 10                       |
| 1816 | 44091020       | --- Beadings and mouldings (including moulded skirting and other moulded boards)                  | 10                       |
| 1817 | 44091090       | --- Other                                                                                         | 10                       |
| 1818 | 44092100       | -- Of bamboo                                                                                      | 10                       |
| 1819 | 44092910       | --- Planned, tongued, grooved, rebated, chamfered, V-jointed and the like but not further moulded | 10                       |
| 1820 | 44092920       | --- Beadings and mouldings (including moulded skirting and other moulded boards)                  | 10                       |
| 1821 | 44092990       | --- Other                                                                                         | 10                       |
| 1822 | 44101110       | --- Plain particle boards                                                                         | 40                       |
| 1823 | 44101120       | --- Insulation board and hardboard                                                                | 40                       |
| 1824 | 44101130       | --- Veneered particle board, not having decorative veneers on any face                            | 40                       |
| 1825 | 44101190       | --- Others                                                                                        | 40                       |
| 1826 | 44101210       | --- Unworked or not further worked than sanded                                                    | 40                       |
| 1827 | 44101290       | --- Other                                                                                         | 40                       |
| 1828 | 44101900       | -- Other                                                                                          | 40                       |
| 1829 | 44121000       | - Of bamboo                                                                                       | 40                       |
| 1830 | 44123110       | --- Decorative plywood                                                                            | 40                       |
| 1831 | 44123120       | --- Tea chest panels or shooks, packed in sets                                                    | 40                       |
| 1832 | 44123130       | --- Other tea chest panels                                                                        | 40                       |
| 1833 | 44123140       | --- Marine and aircraft plywood                                                                   | 40                       |
| 1834 | 44123150       | --- Cuttings and trimmings of plywood of width not exceeding 5cm                                  | 40                       |
| 1835 | 44123190       | --- Other                                                                                         | 40                       |
| 1836 | 44123210       | --- Decorative plywood                                                                            | 40                       |
| 1837 | 44123220       | --- Tea chest panels or shooks, packed in sets                                                    | 30                       |
| 1838 | 44123230       | --- Marine and aircraft plywood                                                                   | 30                       |
| 1839 | 44123240       | --- Cuttings and trimmings of plywood of width not exceeding 5cm                                  | 30                       |
| 1840 | 44123290       | --- Other                                                                                         | 40                       |
| 1841 | 44123910       | --- Decorative plywood                                                                            | 40                       |
| 1842 | 44123920       | --- Tea chest panels or shooks, packed in sets                                                    | 30                       |
| 1843 | 44123930       | --- Marine and aircraft plywood                                                                   | 40                       |

| No.  | H.S. Code 2012 | Description                                                                                                         | Margin of Preference (%) |
|------|----------------|---------------------------------------------------------------------------------------------------------------------|--------------------------|
| 1844 | 44123940       | --- Cuttings and trimmings of plywood of width not exceeding 5cm                                                    | 30                       |
| 1845 | 44123990       | --- Other                                                                                                           | 40                       |
| 1846 | 44129400       | -- Blockboard, laminboard and battenboard                                                                           | 40                       |
| 1847 | 44129910       | --- Decorative plywood                                                                                              | 10                       |
| 1848 | 44129920       | --- Tea chest panels or shooks, packed in sets                                                                      | 10                       |
| 1849 | 44129930       | --- Marine and aircraft plywood                                                                                     | 10                       |
| 1850 | 44129940       | --- Cuttings and trimmings of plywood of width not exceeding 5cm                                                    | 10                       |
| 1851 | 44129990       | --- Other                                                                                                           | 10                       |
| 1852 | 44130000       | Densified wood, in blocks, plates, strips or profile shapes                                                         | 10                       |
| 1853 | 44140000       | Wooden frames for paintings, photographs, mirrors or similar objects                                                | 8                        |
| 1854 | 44151000       | - Cases, boxes, crates, drums and similar packings; Cable-drums                                                     | 10                       |
| 1855 | 44152000       | - Pallets, box pallets and other load boards; Pallet collars                                                        | 10                       |
| 1856 | 44160010       | --- Casks, barrels, vats and tubs                                                                                   | 40                       |
| 1857 | 44160020       | --- Other coopers' products                                                                                         | 30                       |
| 1858 | 44170000       | Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; Boot or shoe lasts and trees, of wood | 10                       |
| 1859 | 44181000       | - Windows, French-Windows and their frames                                                                          | 10                       |
| 1860 | 44182010       | --- Flush Doors                                                                                                     | 12                       |
| 1861 | 44182020       | --- Frames and thresholds of flush doors                                                                            | 12                       |
| 1862 | 44182090       | --- Other                                                                                                           | 12                       |
| 1863 | 44184000       | - Shuttering for concrete constructional work                                                                       | 40                       |
| 1864 | 44185000       | - Shingles and shakes                                                                                               | 30                       |
| 1865 | 44186000       | - Posts and beams                                                                                                   | 40                       |
| 1866 | 44187100       | -- For mosaic floors                                                                                                | 40                       |
| 1867 | 44187200       | -- Other, multilayer                                                                                                | 40                       |
| 1868 | 44187900       | -- Other                                                                                                            | 40                       |
| 1869 | 44189000       | - Other                                                                                                             | 12                       |
| 1870 | 44190010       | --- Tableware                                                                                                       | 10                       |
| 1871 | 44190020       | --- Kitchenware                                                                                                     | 10                       |
| 1872 | 44201000       | - Statuettes and other ornaments, of wood                                                                           | 40                       |
| 1873 | 44209010       | --- Wood marquetry and inlaid wood                                                                                  | 40                       |
| 1874 | 44209090       | --- Other                                                                                                           | 40                       |
| 1875 | 44211000       | - Clothes hangers                                                                                                   | 8                        |
| 1876 | 44219011       | ---- For Cotton machinery                                                                                           | 10                       |
| 1877 | 44219012       | ---- For Jute machinery                                                                                             | 10                       |
| 1878 | 44219013       | ---- For Silk regenerated and synthetic fibres machinery                                                            | 10                       |
| 1879 | 44219014       | ---- For other machinery                                                                                            | 10                       |
| 1880 | 44219019       | ---- Other                                                                                                          | 10                       |
| 1881 | 44219020       | --- Wood paving blocks                                                                                              | 10                       |
| 1882 | 44219030       | --- Match splints                                                                                                   | 10                       |
| 1883 | 44219040       | --- Pencil slates                                                                                                   | 10                       |
| 1884 | 44219050       | --- Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures          | 10                       |
| 1885 | 44219060       | --- Parts of domestic decorative articles used as tableware and kitchenware                                         | 10                       |
| 1886 | 44219070       | --- Articles of densified wood not elsewhere included or specified                                                  | 10                       |
| 1887 | 44219090       | --- Other                                                                                                           | 10                       |
| 1888 | 45011000       | - Natural cork, raw or simply prepared                                                                              | 50                       |
| 1889 | 45019000       | - Other                                                                                                             | 50                       |
| 1890 | 45020000       | Natural cork, debarked or roughly squared, or in rectangular                                                        | 50                       |



| No.  | H.S. Code 2012 | Description                                                                                                         | Margin of Preference (%) |
|------|----------------|---------------------------------------------------------------------------------------------------------------------|--------------------------|
|      |                | (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers)            |                          |
| 1891 | 45031000       | - Corks and stoppers                                                                                                | 50                       |
| 1892 | 45039010       | --- Shuttle cock cork bottom                                                                                        | 50                       |
| 1893 | 45039090       | --- Other                                                                                                           | 50                       |
| 1894 | 45041010       | --- Sheets                                                                                                          | 40                       |
| 1895 | 45041020       | --- Slabs                                                                                                           | 30                       |
| 1896 | 45041090       | --- Other                                                                                                           | 40                       |
| 1897 | 45049000       | - Other                                                                                                             | 40                       |
| 1898 | 47010000       | Mechanical wood pulp                                                                                                | 45                       |
| 1899 | 47020000       | Chemical wood pulp, dissolving grades                                                                               | 45                       |
| 1900 | 47031100       | -- Coniferous                                                                                                       | 45                       |
| 1901 | 47032100       | -- Coniferous                                                                                                       | 45                       |
| 1902 | 47032900       | -- Non-Coniferous                                                                                                   | 45                       |
| 1903 | 47041100       | -- Coniferous                                                                                                       | 30                       |
| 1904 | 47041900       | -- Non-Coniferous                                                                                                   | 30                       |
| 1905 | 47042100       | -- Coniferous                                                                                                       | 30                       |
| 1906 | 47042900       | -- Non-Coniferous                                                                                                   | 45                       |
| 1907 | 47050000       | Wood pulp obtained by a combination of mechanical and chemical pulping processes                                    | 45                       |
| 1908 | 47062000       | - Pulps of fibres derived from recovered (waste and scrap) paper or paper board                                     | 45                       |
| 1909 | 47063000       | - Other, of bamboo                                                                                                  | 30                       |
| 1910 | 47069100       | -- Mechanical                                                                                                       | 45                       |
| 1911 | 47069200       | -- Chemical                                                                                                         | 30                       |
| 1912 | 47069300       | -- Obtained by a combination of mechanical and chemical processes                                                   | 30                       |
| 1913 | 47071000       | - Unbleached kraft paper or paperboard or corrugated paper or paperboard                                            | 30                       |
| 1914 | 47072000       | - Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass                         | 30                       |
| 1915 | 47073000       | - Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter) | 30                       |
| 1916 | 47079000       | - Other, including unsorted waste and scrap                                                                         | 30                       |
| 1917 | 48010010       | --- Glazed                                                                                                          | 60                       |
| 1918 | 48021010       | --- Paper                                                                                                           | 30                       |
| 1919 | 48021020       | --- Paperboard                                                                                                      | 30                       |
| 1920 | 48022010       | --- Photographic base paper uncoated                                                                                | 29                       |
| 1921 | 48022090       | --- Other                                                                                                           | 29                       |
| 1922 | 48024000       | - Wallpaper base                                                                                                    | 43                       |
| 1923 | 48025410       | --- India Paper                                                                                                     | 30                       |
| 1924 | 48025420       | --- Litho and offset paper                                                                                          | 30                       |
| 1925 | 48025430       | --- Duplicating paper                                                                                               | 30                       |
| 1926 | 48025440       | --- Airmail paper                                                                                                   | 30                       |
| 1927 | 48025450       | --- Tissue paper                                                                                                    | 30                       |
| 1928 | 48025490       | --- Other                                                                                                           | 30                       |
| 1929 | 48025510       | --- Litho and offset paper                                                                                          | 30                       |
| 1930 | 48025520       | --- Drawing paper                                                                                                   | 30                       |
| 1931 | 48025530       | --- Duplicating paper                                                                                               | 30                       |
| 1932 | 48025540       | --- Account book paper                                                                                              | 30                       |
| 1933 | 48025550       | --- Bank, bond and cheque paper                                                                                     | 30                       |
| 1934 | 48025560       | --- Currency note paper                                                                                             | 30                       |
| 1935 | 48025570       | --- Paper for security printing, currency paper, stamp paper                                                        | 30                       |
| 1936 | 48025590       | --- Other                                                                                                           | 30                       |
| 1937 | 48025610       | --- Litho and offset paper                                                                                          | 30                       |

| No.  | H.S. Code 2012 | Description                                                                                                                                                      | Margin of Preference (%) |
|------|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 1938 | 48025620       | --- Drawing paper                                                                                                                                                | 30                       |
| 1939 | 48025630       | --- Duplicating paper                                                                                                                                            | 30                       |
| 1940 | 48025640       | --- Account book paper                                                                                                                                           | 30                       |
| 1941 | 48025650       | --- Bank, bond and cheque paper                                                                                                                                  | 30                       |
| 1942 | 48025660       | --- Currency note paper                                                                                                                                          | 30                       |
| 1943 | 48025670       | --- Paper for security printing, currency paper, stamp paper                                                                                                     | 30                       |
| 1944 | 48025690       | --- Other                                                                                                                                                        | 30                       |
| 1945 | 48025710       | --- Litho and offset paper                                                                                                                                       | 30                       |
| 1946 | 48025720       | --- Drawing paper                                                                                                                                                | 30                       |
| 1947 | 48025730       | --- Duplicating paper                                                                                                                                            | 30                       |
| 1948 | 48025740       | --- Account book paper                                                                                                                                           | 30                       |
| 1949 | 48025790       | --- Other                                                                                                                                                        | 29                       |
| 1950 | 48025810       | --- Litho and offset paper                                                                                                                                       | 30                       |
| 1951 | 48025820       | --- Drawing paper                                                                                                                                                | 30                       |
| 1952 | 48025830       | --- Duplicating paper                                                                                                                                            | 30                       |
| 1953 | 48025840       | --- Bank, bond and cheque paper                                                                                                                                  | 30                       |
| 1954 | 48025850       | --- Paper for security printing, currency paper, stamp paper                                                                                                     | 30                       |
| 1955 | 48025890       | --- Other                                                                                                                                                        | 30                       |
| 1956 | 48026110       | --- Drawing paper                                                                                                                                                | 30                       |
| 1957 | 48026120       | --- Poster paper                                                                                                                                                 | 30                       |
| 1958 | 48026130       | --- Printing paper dyed or marbled in mass                                                                                                                       | 30                       |
| 1959 | 48026140       | --- Account book paper                                                                                                                                           | 30                       |
| 1960 | 48026150       | --- Automatic data processing machine paper                                                                                                                      | 30                       |
| 1961 | 48026160       | --- Paper for security printing, currency paper, stamp paper                                                                                                     | 30                       |
| 1962 | 48026190       | --- Other                                                                                                                                                        | 30                       |
| 1963 | 48026210       | --- Drawing paper                                                                                                                                                | 30                       |
| 1964 | 48026220       | --- Poster paper                                                                                                                                                 | 30                       |
| 1965 | 48026230       | --- Printing paper dyed or marbled in mass                                                                                                                       | 30                       |
| 1966 | 48026240       | --- Account book paper                                                                                                                                           | 30                       |
| 1967 | 48026250       | --- Automatic data processing machine paper                                                                                                                      | 30                       |
| 1968 | 48026260       | --- Paper for security printing, currency paper, stamp paper                                                                                                     | 30                       |
| 1969 | 48026290       | --- Other                                                                                                                                                        | 30                       |
| 1970 | 48026910       | --- Drawing paper                                                                                                                                                | 30                       |
| 1971 | 48026920       | --- Poster paper                                                                                                                                                 | 30                       |
| 1972 | 48026930       | --- Printing paper dyed or marbled in mass                                                                                                                       | 30                       |
| 1973 | 48026940       | --- Account book paper                                                                                                                                           | 30                       |
| 1974 | 48026950       | --- Automatic data processing machine paper                                                                                                                      | 30                       |
| 1975 | 48026960       | --- Paper for security printing, currency paper, stamp paper                                                                                                     | 30                       |
| 1976 | 48026990       | --- Other                                                                                                                                                        | 30                       |
| 1977 | 48041100       | -- Unbleached                                                                                                                                                    | 30                       |
| 1978 | 48041900       | -- Other                                                                                                                                                         | 30                       |
| 1979 | 48042100       | -- Unbleached                                                                                                                                                    | 30                       |
| 1980 | 48042900       | -- Other                                                                                                                                                         | 30                       |
| 1981 | 48043100       | -- Unbleached                                                                                                                                                    | 40                       |
| 1982 | 48043900       | -- Other                                                                                                                                                         | 30                       |
| 1983 | 48044100       | -- Unbleached                                                                                                                                                    | 30                       |
| 1984 | 48044200       | -- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process | 30                       |
| 1985 | 48044900       | -- Other                                                                                                                                                         | 30                       |
| 1986 | 48045100       | -- Unbleached                                                                                                                                                    | 30                       |
| 1987 | 48045200       | -- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process | 30                       |
| 1988 | 48045900       | -- Other                                                                                                                                                         | 30                       |

| No.  | H.S. Code 2012 | Description                                                                                                                                                                                                   | Margin of Preference (%) |
|------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 1989 | 48051100       | -- Semi-chemical fluting paper                                                                                                                                                                                | 29                       |
| 1990 | 48051200       | -- Straw fluting paper                                                                                                                                                                                        | 30                       |
| 1991 | 48051900       | -- Other                                                                                                                                                                                                      | 29                       |
| 1992 | 48052400       | -- Weighing 150 g/m <sup>2</sup> or less                                                                                                                                                                      | 30                       |
| 1993 | 48052500       | -- Weighing more than 150 g/m <sup>2</sup>                                                                                                                                                                    | 30                       |
| 1994 | 48053000       | -- Sulphite wrapping paper                                                                                                                                                                                    | 40                       |
| 1995 | 48054000       | -- Filter paper and paperboard                                                                                                                                                                                | 30                       |
| 1996 | 48055000       | -- Felt paper and paperboard                                                                                                                                                                                  | 30                       |
| 1997 | 48059100       | -- Weighing 150 g/m <sup>2</sup> or less                                                                                                                                                                      | 30                       |
| 1998 | 48059200       | -- Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>                                                                                                                                 | 40                       |
| 1999 | 48059300       | -- Weighing 225 g/m <sup>2</sup> or more                                                                                                                                                                      | 40                       |
| 2000 | 48061000       | - Vegetable parchment                                                                                                                                                                                         | 30                       |
| 2001 | 48062000       | - Greaseproof papers                                                                                                                                                                                          | 30                       |
| 2002 | 48063000       | - Tracing papers                                                                                                                                                                                              | 30                       |
| 2003 | 48064010       | --- Glassine paper                                                                                                                                                                                            | 5                        |
| 2004 | 48064090       | --- Other                                                                                                                                                                                                     | 5                        |
| 2005 | 48070010       | --- Straw paper and other straw board, whether or not covered with paper other than straw paper                                                                                                               | 30                       |
| 2006 | 48070090       | --- Other                                                                                                                                                                                                     | 30                       |
| 2007 | 48084010       | --- Sack kraft paper, creped or crinkled, whether or not embossed or perforated                                                                                                                               | 30                       |
| 2008 | 48084090       | --- Other kraft paper, creped or crinkled, whether or not embossed or perforated                                                                                                                              | 30                       |
| 2009 | 48089000       | - Other                                                                                                                                                                                                       | 30                       |
| 2010 | 48092000       | - Self-copy paper                                                                                                                                                                                             | 30                       |
| 2011 | 48101310       | --- Imitation art paper                                                                                                                                                                                       | 5                        |
| 2012 | 48101320       | --- Art paper                                                                                                                                                                                                 | 5                        |
| 2013 | 48101330       | --- Chrome paper or paper board                                                                                                                                                                               | 5                        |
| 2014 | 48101390       | --- Other                                                                                                                                                                                                     | 5                        |
| 2015 | 48101410       | --- Imitation art paper                                                                                                                                                                                       | 5                        |
| 2016 | 48101420       | --- Art paper                                                                                                                                                                                                 | 5                        |
| 2017 | 48101430       | --- Chrome paper or paper board                                                                                                                                                                               | 5                        |
| 2018 | 48101490       | --- Other                                                                                                                                                                                                     | 5                        |
| 2019 | 48101910       | --- Imitation art paper                                                                                                                                                                                       | 30                       |
| 2020 | 48101920       | --- Art paper                                                                                                                                                                                                 | 30                       |
| 2021 | 48101930       | --- Chrome paper or paper board                                                                                                                                                                               | 30                       |
| 2022 | 48102200       | -- Light-weight coated paper                                                                                                                                                                                  | 30                       |
| 2023 | 48102900       | -- Other                                                                                                                                                                                                      | 30                       |
| 2024 | 48103100       | -- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> or less   | 30                       |
| 2025 | 48103200       | -- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m <sup>2</sup> | 40                       |
| 2026 | 48103910       | --- Insulating paper                                                                                                                                                                                          | 30                       |
| 2027 | 48103920       | --- Electric insulating press board                                                                                                                                                                           | 30                       |
| 2028 | 48103930       | --- Insulation boards (homogenous)                                                                                                                                                                            | 30                       |
| 2029 | 48103990       | --- Other                                                                                                                                                                                                     | 30                       |
| 2030 | 48109200       | -- Multi-ply                                                                                                                                                                                                  | 30                       |
| 2031 | 48109900       | -- Other                                                                                                                                                                                                      | 40                       |
| 2032 | 48115110       | --- Aseptic packaging paper                                                                                                                                                                                   | 30                       |
| 2033 | 48115910       | --- Aseptic packaging paper                                                                                                                                                                                   | 30                       |
| 2034 | 48115990       | --- Other                                                                                                                                                                                                     | 30                       |

| No.  | H.S. Code 2012 | Description                                                                                                                                                                                                                                                         | Margin of Preference (%) |
|------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 2035 | 48116010       | --- Waxed paper (including waxed manifold paper)                                                                                                                                                                                                                    | 30                       |
| 2036 | 48116020       | --- Oiled paper (including oiled manifold or oiled wrapping paper)                                                                                                                                                                                                  | 30                       |
| 2037 | 48116090       | --- Other                                                                                                                                                                                                                                                           | 30                       |
| 2038 | 48119011       | --- Hand-made paper and paperboard rules lined or squared but not otherwise printed                                                                                                                                                                                 | 5                        |
| 2039 | 48119012       | --- Chromo and art paper coated                                                                                                                                                                                                                                     | 5                        |
| 2040 | 48119013       | --- Building board of paper or pulp impregnated                                                                                                                                                                                                                     | 5                        |
| 2041 | 48119014       | --- Chromo board                                                                                                                                                                                                                                                    | 5                        |
| 2042 | 48119015       | --- Raw base paper for sensitising coated                                                                                                                                                                                                                           | 5                        |
| 2043 | 48119016       | --- Surface marbled paper                                                                                                                                                                                                                                           | 5                        |
| 2044 | 48119017       | --- Leather board and imitation leather board                                                                                                                                                                                                                       | 5                        |
| 2045 | 48119018       | --- Matrix board                                                                                                                                                                                                                                                    | 5                        |
| 2046 | 48119091       | ---- Grape guard paper                                                                                                                                                                                                                                              | 5                        |
| 2047 | 48119092       | ---- Asceptic packaging paper                                                                                                                                                                                                                                       | 5                        |
| 2048 | 48119093       | ---- Thermal paper for fax machines                                                                                                                                                                                                                                 | 5                        |
| 2049 | 48119094       | ---- Thermal paper in jumbo rolls (size 1 mt and above in width and 5000 mt and above in length)                                                                                                                                                                    | 5                        |
| 2050 | 48119099       | ---- Other                                                                                                                                                                                                                                                          | 5                        |
| 2051 | 48120000       | Filter blocks, slabs and plates, of paper pulp                                                                                                                                                                                                                      | 30                       |
| 2052 | 48131000       | - In the form of booklets or tubes                                                                                                                                                                                                                                  | 30                       |
| 2053 | 48132000       | - In rolls of a width not exceeding 5 cm                                                                                                                                                                                                                            | 30                       |
| 2054 | 48139010       | --- Cigaratte paper in bulk or in sheets                                                                                                                                                                                                                            | 30                       |
| 2055 | 48139090       | --- Other                                                                                                                                                                                                                                                           | 30                       |
| 2056 | 48142000       | - Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics                                                                        | 5                        |
| 2057 | 48149000       | - Other                                                                                                                                                                                                                                                             | 40                       |
| 2058 | 48162010       | --- Duplicating paper cut to size                                                                                                                                                                                                                                   | 30                       |
| 2059 | 48162020       | --- Paper for fax machine                                                                                                                                                                                                                                           | 30                       |
| 2060 | 48162090       | --- Other                                                                                                                                                                                                                                                           | 30                       |
| 2061 | 48169010       | --- Other copying or transfer papers (excluding printed transfer) cut to size whether or not put in boxes                                                                                                                                                           | 30                       |
| 2062 | 48169020       | --- Calculating machine paper in rolls and strips not exceeding 15 cm in width                                                                                                                                                                                      | 30                       |
| 2063 | 48169090       | --- Other                                                                                                                                                                                                                                                           | 30                       |
| 2064 | 48193000       | - Sacks and bags, having a base of a width of 40 cm or more                                                                                                                                                                                                         | 5                        |
| 2065 | 48194000       | - Other sacks and bags, including cones                                                                                                                                                                                                                             | 12                       |
| 2066 | 48239011       | ---- Braille paper                                                                                                                                                                                                                                                  | 7                        |
| 2067 | 48239012       | ---- Cellulose in sole board or sheet                                                                                                                                                                                                                               | 7                        |
| 2068 | 48239013       | ---- Packing and wrapping paper                                                                                                                                                                                                                                     | 7                        |
| 2069 | 48239014       | ---- Paper for cigarette filter tips                                                                                                                                                                                                                                | 7                        |
| 2070 | 48239015       | ---- Paper cone for loud speaker                                                                                                                                                                                                                                    | 7                        |
| 2071 | 48239016       | ---- Patterns made of papers for leather footwear, leather garments and goods                                                                                                                                                                                       | 7                        |
| 2072 | 48239017       | ---- Patterns made of paper for articles of apparel and clothing accessories                                                                                                                                                                                        | 7                        |
| 2073 | 48239018       | ---- Products consisting of sheets of paper or paper board, impregnated, coated or covered with plastics (including thermoset resins or mixtures thereof or chemical formulations, containing melamine phenol or urea formaldehyde with or without curing agents or | 7                        |
| 2074 | 48239019       | ---- Decorative laminates                                                                                                                                                                                                                                           | 7                        |
| 2075 | 48239021       | ---- Pre-punched cards                                                                                                                                                                                                                                              | 7                        |

| No.  | H.S. Code 2012 | Description                                                                                                                                                      | Margin of Preference (%) |
|------|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 2076 | 48239022       | ---- Monotype and newstape paper in strips with perforated edges, not exceeding 15 cm in width                                                                   | 7                        |
| 2077 | 48239023       | ---- Typewriting paper cut to size                                                                                                                               | 7                        |
| 2078 | 48239030       | ---- Plain or embossed seals made of paper, laminated paper or paper gaskets                                                                                     | 7                        |
| 2079 | 48239090       | ---- Other                                                                                                                                                       | 7                        |
| 2080 | 49030010       | --- Picture books                                                                                                                                                | 30                       |
| 2081 | 49030020       | --- Drawing or colouring books                                                                                                                                   | 30                       |
| 2082 | 49070010       | --- Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value                   | 30                       |
| 2083 | 49070020       | --- Bank Notes                                                                                                                                                   | 30                       |
| 2084 | 49070030       | --- Documents of title conveying the right to use Information Technology software                                                                                | 30                       |
| 2085 | 49070090       | --- Other                                                                                                                                                        | 30                       |
| 2086 | 49081000       | - Transfers (decalcomanias), vitrifiable                                                                                                                         | 40                       |
| 2087 | 49089000       | - Other                                                                                                                                                          | 30                       |
| 2088 | 49090010       | --- Greetings or Wedding cards                                                                                                                                   | 30                       |
| 2089 | 49090090       | --- Other                                                                                                                                                        | 30                       |
| 2090 | 49100010       | --- Advertising Calender                                                                                                                                         | 40                       |
| 2091 | 49100090       | --- Other                                                                                                                                                        | 40                       |
| 2092 | 49111010       | --- Posters, printed                                                                                                                                             | 30                       |
| 2093 | 49111020       | --- Commercial catalogues                                                                                                                                        | 30                       |
| 2094 | 49111030       | --- Printed inlay cards                                                                                                                                          | 30                       |
| 2095 | 49111090       | --- Other                                                                                                                                                        | 30                       |
| 2096 | 49119100       | -- Pictures, designs and photographs                                                                                                                             | 30                       |
| 2097 | 49119910       | --- Hard copy (printed) of computer software                                                                                                                     | 30                       |
| 2098 | 49119920       | --- Plan and drawing for architectural engineering, industrial commercial, topographical or similar purpose reproduced with aid of computer or any other devices | 30                       |
| 2099 | 49119990       | --- Other                                                                                                                                                        | 30                       |
| 2100 | 50010000       | Silk-worm cocoons suitable for reeling                                                                                                                           | 14                       |
| 2101 | 50030010       | --- Mulberry silk waste                                                                                                                                          | 10                       |
| 2102 | 50030020       | --- Tussar silk waste                                                                                                                                            | 10                       |
| 2103 | 50030030       | --- Eri waste                                                                                                                                                    | 10                       |
| 2104 | 50030040       | --- Munga waste                                                                                                                                                  | 10                       |
| 2105 | 50030090       | --- Other                                                                                                                                                        | 10                       |
| 2106 | 50040010       | --- 100% mulberry dupion silk yarn                                                                                                                               | 10                       |
| 2107 | 50040090       | --- Other                                                                                                                                                        | 10                       |
| 2108 | 50050011       | ---- Other than noil silk                                                                                                                                        | 10                       |
| 2109 | 50050012       | ---- From noil silk                                                                                                                                              | 10                       |
| 2110 | 50050021       | ---- Other than noil silk                                                                                                                                        | 10                       |
| 2111 | 50050022       | ---- From noil silk                                                                                                                                              | 10                       |
| 2112 | 50060011       | ---- Silk embroidery thread                                                                                                                                      | 10                       |
| 2113 | 50060019       | ---- Other                                                                                                                                                       | 10                       |
| 2114 | 50060021       | ---- Silk embroidery thread                                                                                                                                      | 10                       |
| 2115 | 50060029       | ---- Other                                                                                                                                                       | 10                       |
| 2116 | 50060031       | ---- Spun from silk waste other than noil silk                                                                                                                   | 10                       |
| 2117 | 50060032       | ---- Yarn spun from noil silk                                                                                                                                    | 10                       |
| 2118 | 50060033       | ---- Silk embroidery thread                                                                                                                                      | 10                       |
| 2119 | 50060039       | ---- Other                                                                                                                                                       | 10                       |
| 2120 | 50060090       | --- Other                                                                                                                                                        | 10                       |
| 2121 | 51021110       | --- Marine Angora                                                                                                                                                | 30                       |
| 2122 | 51021190       | --- Other                                                                                                                                                        | 40                       |
| 2123 | 51022010       | --- Goat hair (other than angora)                                                                                                                                | 40                       |

| No.  | H.S. Code 2012 | Description                                                               | Margin of Preference (%) |
|------|----------------|---------------------------------------------------------------------------|--------------------------|
| 2124 | 51022090       | --- Other (excluding pig & boar bristles)                                 | 40                       |
| 2125 | 52081110       | --- Dhoti                                                                 | 7                        |
| 2126 | 52081120       | --- Saree                                                                 | 7                        |
| 2127 | 52081130       | --- Shirting fabrics                                                      | 7                        |
| 2128 | 52081140       | --- Casement                                                              | 7                        |
| 2129 | 52081190       | --- Other                                                                 | 7                        |
| 2130 | 52081210       | --- Dhoti                                                                 | 20                       |
| 2131 | 52081220       | --- Saree                                                                 | 20                       |
| 2132 | 52081230       | --- Shirting fabrics                                                      | 20                       |
| 2133 | 52081240       | --- Casement                                                              | 20                       |
| 2134 | 52081250       | --- Sheeting (takia, leopard fabrics, other than furnishing fabrics)      | 20                       |
| 2135 | 52081260       | --- Voile                                                                 | 20                       |
| 2136 | 52081290       | --- Other                                                                 | 20                       |
| 2137 | 52081310       | --- Shirting fabrics                                                      | 20                       |
| 2138 | 52081320       | --- Dobby fabrics                                                         | 20                       |
| 2139 | 52081390       | --- Other                                                                 | 20                       |
| 2140 | 52081910       | --- Dedsuti, dosuti fabrics                                               | 20                       |
| 2141 | 52081990       | --- Other                                                                 | 20                       |
| 2142 | 52083110       | --- Lungi                                                                 | 20                       |
| 2143 | 52083121       | ---- Of Handloom                                                          | 20                       |
| 2144 | 52083129       | ---- Other                                                                | 20                       |
| 2145 | 52083130       | --- Shirting fabrics                                                      | 20                       |
| 2146 | 52083140       | --- Casement                                                              | 20                       |
| 2147 | 52083150       | --- Cambrics (including madapollam and jaconet)                           | 20                       |
| 2148 | 52083160       | --- Mulls (including limbric and willaya)                                 | 20                       |
| 2149 | 52083170       | --- Muslin (including lawn, mulmull and organdi) of carded or combed yarn | 20                       |
| 2150 | 52083180       | --- Voils (excluding leno fabrics)                                        | 20                       |
| 2151 | 52083190       | --- Other                                                                 | 20                       |
| 2152 | 52083310       | --- Shirting fabrics                                                      | 20                       |
| 2153 | 52083320       | --- Coating (including suiting)                                           | 20                       |
| 2154 | 52083330       | --- Shirting (including mazri)                                            | 20                       |
| 2155 | 52083390       | --- Other                                                                 | 20                       |
| 2156 | 52084310       | --- Bleeding Madras                                                       | 20                       |
| 2157 | 52084320       | --- Shirting fabrics                                                      | 20                       |
| 2158 | 52084330       | --- Bedticking, damask                                                    | 20                       |
| 2159 | 52084340       | --- Flannelette                                                           | 20                       |
| 2160 | 52084390       | --- Other                                                                 | 20                       |
| 2161 | 52085110       | --- Lungi                                                                 | 20                       |
| 2162 | 52085120       | --- Saree                                                                 | 20                       |
| 2163 | 52085130       | --- Shirting fabrics                                                      | 20                       |
| 2164 | 52085140       | --- Casement                                                              | 20                       |
| 2165 | 52085150       | --- Cambrics (including madapollam and jaconet)                           | 20                       |
| 2166 | 52085160       | --- Mulls (including limbric and willaya)                                 | 20                       |
| 2167 | 52085170       | --- Muslin (including lawn mulmul and organdy) of carded or combed yarn   | 20                       |
| 2168 | 52085180       | --- Voils (excluding leno fabrics)                                        | 20                       |
| 2169 | 52085190       | --- Other                                                                 | 20                       |
| 2170 | 52085210       | --- Lungi                                                                 | 20                       |
| 2171 | 52085220       | --- Saree                                                                 | 20                       |
| 2172 | 52085230       | --- Shirting fabrics                                                      | 20                       |
| 2173 | 52085240       | --- Casement                                                              | 20                       |
| 2174 | 52085250       | --- Cambrics (including madapollam and jaconet)                           | 20                       |
| 2175 | 52085260       | --- Mulls (including limbric and willaya)                                 | 20                       |

| No.  | H.S. Code 2012 | Description                                                                                                  | Margin of Preference (%) |
|------|----------------|--------------------------------------------------------------------------------------------------------------|--------------------------|
| 2176 | 52085270       | --- Muslin (including lawn mulmul and organdy) of carded or combed yarn                                      | 20                       |
| 2177 | 52085280       | --- Voils (excluding leno fabrics)                                                                           | 20                       |
| 2178 | 52085290       | --- Other                                                                                                    | 20                       |
| 2179 | 60053100       | -- Unbleached or bleached                                                                                    | 20                       |
| 2180 | 60053200       | -- Dyed                                                                                                      | 20                       |
| 2181 | 60053300       | -- Of yarns of different colours                                                                             | 20                       |
| 2182 | 60053400       | -- Printed                                                                                                   | 20                       |
| 2183 | 60054100       | -- Unbleached or bleached                                                                                    | 20                       |
| 2184 | 60054200       | -- Dyed                                                                                                      | 20                       |
| 2185 | 60054300       | -- Of yarns of different colours                                                                             | 20                       |
| 2186 | 60054400       | -- Printed                                                                                                   | 20                       |
| 2187 | 60063100       | -- Unbleached or bleached                                                                                    | 20                       |
| 2188 | 60063200       | -- Dyed                                                                                                      | 20                       |
| 2189 | 60063300       | -- Of yarns of different colours                                                                             | 20                       |
| 2190 | 60063400       | -- Printed                                                                                                   | 20                       |
| 2191 | 60064100       | -- Unbleached or bleached                                                                                    | 20                       |
| 2192 | 60064200       | -- Dyed                                                                                                      | 20                       |
| 2193 | 60064300       | -- Of yarns of different colours                                                                             | 20                       |
| 2194 | 60064400       | -- Printed                                                                                                   | 20                       |
| 2195 | 68022190       | --- Ex - Only travertine and alabaster                                                                       | 5                        |
| 2196 | 68029100       | --- Ex - Only travertine and alabaster                                                                       | 12                       |
| 2197 | 68042210       | --- Grinding wheels of synthetic abrasive grains                                                             | 5                        |
| 2198 | 68042220       | --- Grinding wheels, of other materials                                                                      | 5                        |
| 2199 | 68042290       | --- Other                                                                                                    | 5                        |
| 2200 | 68061000       | - Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls | 5                        |
| 2201 | 68091100       | -- Faced or reinforced with paper or paperboard only                                                         | 14                       |
| 2202 | 68091900       | -- Other                                                                                                     | 14                       |
| 2203 | 68109100       | -- Prefabricated structural components for building or civil engineering                                     | 5                        |
| 2204 | 69021010       | --- Magnesite bricks and shapes                                                                              | 8                        |
| 2205 | 69021020       | --- Chrome magnesite bricks                                                                                  | 8                        |
| 2206 | 69021030       | --- Magnesite chrome bricks and shapes                                                                       | 8                        |
| 2207 | 69021040       | --- Magnesia carbon bricks and shapes                                                                        | 8                        |
| 2208 | 69021050       | --- Direct bonded basic bricks and shapes                                                                    | 8                        |
| 2209 | 69021090       | --- Other                                                                                                    | 8                        |
| 2210 | 69071010       | --- Vitrified tiles, whether polished or not                                                                 | 57                       |
| 2211 | 69071090       | --- Other                                                                                                    | 57                       |
| 2212 | 69079010       | --- Vitrified tiles, whether polished or not                                                                 | 57                       |
| 2213 | 69079090       | --- Other                                                                                                    | 57                       |
| 2214 | 69081010       | --- Ceramic mosaic cubes                                                                                     | 30                       |
| 2215 | 69081020       | --- Ceramic mosaic tiles                                                                                     | 57                       |
| 2216 | 69081090       | --- Other                                                                                                    | 30                       |
| 2217 | 69089010       | --- Ceramic mosaic cubes                                                                                     | 30                       |
| 2218 | 69089020       | --- Ceramic mosaic tiles                                                                                     | 57                       |
| 2219 | 69089090       | --- Other                                                                                                    | 30                       |
| 2220 | 70049011       | ---- Tinted                                                                                                  | 5                        |
| 2221 | 70049019       | ---- Other                                                                                                   | 5                        |
| 2222 | 70049091       | ---- Tinted                                                                                                  | 5                        |
| 2223 | 70049099       | ---- Other                                                                                                   | 5                        |
| 2224 | 70071100       | -- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels                 | 5                        |
| 2225 | 70071900       | -- Other                                                                                                     | 5                        |
| 2226 | 70072110       | --- Bullet proof glass                                                                                       | 5                        |

| No.  | H.S. Code 2012 | Description                                                                                | Margin of Preference (%) |
|------|----------------|--------------------------------------------------------------------------------------------|--------------------------|
| 2227 | 70072190       | --- Other                                                                                  | 5                        |
| 2228 | 70080010       | --- Glazed glass, double walled                                                            | 30                       |
| 2229 | 70080020       | --- Glazed glass, multiple walled                                                          | 30                       |
| 2230 | 70080090       | --- Other                                                                                  | 30                       |
| 2231 | 70109000       | - Other                                                                                    | 30                       |
| 2232 | 70132800       | -- Other                                                                                   | 5                        |
| 2233 | 70134900       | -- Other                                                                                   | 20                       |
| 2234 | 70139900       | -- Other                                                                                   | 5                        |
| 2235 | 70169000       | - Other                                                                                    | 5                        |
| 2236 | 70189010       | --- Glass statues                                                                          | 5                        |
| 2237 | 70189090       | --- Other                                                                                  | 5                        |
| 2238 | 70191100       | -- Chopped strands, of a length of not more than 50 mm                                     | 30                       |
| 2239 | 70191200       | -- Rovings                                                                                 | 5                        |
| 2240 | 70191900       | -- Other                                                                                   | 5                        |
| 2241 | 70193100       | -- Mats                                                                                    | 30                       |
| 2242 | 70193900       | -- Other                                                                                   | 5                        |
| 2243 | 70199010       | --- Glass wool/ glass fibre                                                                | 5                        |
| 2244 | 70199090       | --- Other                                                                                  | 5                        |
| 2245 | 70200011       | ---- Globes for lamps and lanterns                                                         | 5                        |
| 2246 | 70200012       | ---- Founts for kerosene wick lamps                                                        | 5                        |
| 2247 | 70200019       | ---- Other                                                                                 | 5                        |
| 2248 | 70200021       | ---- For lamps and lanterns                                                                | 5                        |
| 2249 | 70200029       | ---- Other                                                                                 | 5                        |
| 2250 | 70200090       | --- Other                                                                                  | 5                        |
| 2251 | 71012200       | -- Worked                                                                                  | 5                        |
| 2252 | 71023100       | -- Unworked or simply sawn, cleaved or bruted                                              | 5                        |
| 2253 | 71023910       | --- Diamond (other than industrial diamond) cut or otherwise worked but not mounted or set | 5                        |
| 2254 | 71023990       | --- Other                                                                                  | 5                        |
| 2255 | 71049000       | - Other                                                                                    | 5                        |
| 2256 | 71051000       | - Of diamonds                                                                              | 5                        |
| 2257 | 71069100       | -- Unwrought                                                                               | 5                        |
| 2258 | 71069210       | --- Sheets, plates, strips, tubes & pipes                                                  | 35                       |
| 2259 | 71102100       | -- Unwrought or in powder form                                                             | 40                       |
| 2260 | 71131110       | --- Jewellery with filigree work                                                           | 8                        |
| 2261 | 71131120       | --- Silver Jewellery with gems                                                             | 8                        |
| 2262 | 71131130       | --- Other articles of Jewellery                                                            | 8                        |
| 2263 | 71131190       | --- Parts                                                                                  | 8                        |
| 2264 | 71141110       | --- Articles                                                                               | 8                        |
| 2265 | 71141120       | --- Parts                                                                                  | 8                        |
| 2266 | 71179010       | --- Jewellery set with imitation pearls or imitation or synthetic stones                   | 8                        |
| 2267 | 71179090       | --- Other                                                                                  | 8                        |
| 2268 | 71189000       | - Other                                                                                    | 30                       |
| 2269 | 72015010       | --- Cast iron                                                                              | 30                       |
| 2270 | 72015090       | --- Other                                                                                  | 30                       |
| 2271 | 72022100       | -- Containing by weight more than 55% of silicon                                           | 20                       |
| 2272 | 72022900       | -- Other                                                                                   | 20                       |
| 2273 | 72041000       | - Waste and scrap of cast iron                                                             | 30                       |
| 2274 | 72042920       | --- Of high speed steel                                                                    | 45                       |
| 2275 | 72042990       | --- Other                                                                                  | 45                       |
| 2276 | 72043000       | - Waste and scrap of tinned iron or steel                                                  | 45                       |
| 2277 | 72044900       | -- Other                                                                                   | 30                       |
| 2278 | 72045000       | - Remelting scrap ingots                                                                   | 40                       |
| 2279 | 72052100       | -- Of alloy steel                                                                          | 30                       |



| No.  | H.S. Code 2012 | Description                                                                                                     | Margin of Preference (%) |
|------|----------------|-----------------------------------------------------------------------------------------------------------------|--------------------------|
| 2280 | 72101110       | --- OTS/MR Type                                                                                                 | 40                       |
| 2281 | 72101190       | --- Other                                                                                                       | 15                       |
| 2282 | 72101210       | --- OTS/MR Type                                                                                                 | 15                       |
| 2283 | 72102000       | - Plated or coated with lead, including terne-plate                                                             | 40                       |
| 2284 | 72103010       | --- Corrugated                                                                                                  | 45                       |
| 2285 | 72103090       | --- Other                                                                                                       | 15                       |
| 2286 | 72105000       | - Plated or coated with chromium oxides or with chromium and chromium oxides                                    | 15                       |
| 2287 | 72121010       | --- OTS/MR Type                                                                                                 | 30                       |
| 2288 | 72121090       | --- Other                                                                                                       | 30                       |
| 2289 | 72126000       | - Clad                                                                                                          | 45                       |
| 2290 | 72151000       | - Of free-cutting steel, not further worked than cold-formed or cold-finished                                   | 15                       |
| 2291 | 72155010       | --- Mild steel bright bar                                                                                       | 15                       |
| 2292 | 72155090       | --- Other                                                                                                       | 15                       |
| 2293 | 72159010       | --- Plated or coated with zinc                                                                                  | 35                       |
| 2294 | 72159020       | --- Plated or coated with other base metals                                                                     | 15                       |
| 2295 | 72159090       | --- Other                                                                                                       | 15                       |
| 2296 | 72161000       | - U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm | 35                       |
| 2297 | 72163300       | -- H sections                                                                                                   | 15                       |
| 2298 | 72165000       | - Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded                  | 15                       |
| 2299 | 72169920       | --- Plated or coated with base metals other than zinc                                                           | 40                       |
| 2300 | 72171010       | --- Of a thickness of 18 SWG and below                                                                          | 15                       |
| 2301 | 72171020       | --- Of a thickness above 18 SWG but upto 26 SWG                                                                 | 15                       |
| 2302 | 72171030       | --- Of a thickness above 26 SWG                                                                                 | 15                       |
| 2303 | 72179011       | ---- Of cross section - half round                                                                              | 15                       |
| 2304 | 72179012       | ---- Of cross section - flat and rectangular                                                                    | 35                       |
| 2305 | 72179013       | ---- Of cross section - 'z' shaped                                                                              | 30                       |
| 2306 | 72179019       | ---- Of cross section - other shapes                                                                            | 15                       |
| 2307 | 72179091       | ---- High tensile quality                                                                                       | 15                       |
| 2308 | 72179092       | ---- Electrode quality                                                                                          | 15                       |
| 2309 | 72179093       | ---- Electric resistance wire (including electric resistance heating wire)                                      | 35                       |
| 2310 | 72179099       | ---- Other                                                                                                      | 10                       |
| 2311 | 72191111       | ---- Not exceeding 14 mm                                                                                        | 15                       |
| 2312 | 72192111       | ---- Not exceeding 14 mm                                                                                        | 15                       |
| 2313 | 72192112       | ---- Exceeding 14 mm                                                                                            | 15                       |
| 2314 | 72192121       | ---- Not exceeding 14 mm                                                                                        | 15                       |
| 2315 | 72192122       | ---- Exceeding 14 mm                                                                                            | 15                       |
| 2316 | 72192131       | ---- Not exceeding 14 mm                                                                                        | 45                       |
| 2317 | 72192132       | ---- Exceeding 14 mm                                                                                            | 15                       |
| 2318 | 72192141       | ---- Not exceeding 14 mm                                                                                        | 15                       |
| 2319 | 72192142       | ---- Exceeding 14 mm                                                                                            | 40                       |
| 2320 | 72192211       | ---- Chromium type                                                                                              | 45                       |
| 2321 | 72192212       | ---- Nickel chromium austenitic type                                                                            | 40                       |
| 2322 | 72192219       | ---- Other                                                                                                      | 15                       |
| 2323 | 72192291       | ---- Chromium type                                                                                              | 45                       |
| 2324 | 72192292       | ---- Nickel chromium austenitic type                                                                            | 45                       |
| 2325 | 72192299       | ---- Other                                                                                                      | 15                       |
| 2326 | 72201210       | --- Skelp for pipes and tubes                                                                                   | 45                       |
| 2327 | 72201221       | ---- Chromium type                                                                                              | 45                       |
| 2328 | 72201222       | ---- Nickel chromium austenitic type                                                                            | 40                       |
| 2329 | 72201229       | ---- Other                                                                                                      | 15                       |

| No.  | H.S. Code 2012 | Description                                                     | Margin of Preference (%) |
|------|----------------|-----------------------------------------------------------------|--------------------------|
| 2330 | 72202010       | --- Skelp for pipes and tubes                                   | 15                       |
| 2331 | 72202021       | ---- Chromium type                                              | 15                       |
| 2332 | 72202022       | ---- Nickel chromium austenitic type                            | 15                       |
| 2333 | 72202029       | ---- Other                                                      | 15                       |
| 2334 | 72209010       | --- Skelp (strips for pipes and tubes)                          | 15                       |
| 2335 | 72209021       | ---- Chromium type                                              | 45                       |
| 2336 | 72209022       | ---- Nickel chromium austenitic type                            | 45                       |
| 2337 | 72209029       | ---- Other                                                      | 15                       |
| 2338 | 72210011       | ---- Chromium type                                              | 45                       |
| 2339 | 72210012       | ---- Nickel chromium austenitic type                            | 45                       |
| 2340 | 72210019       | ---- Other                                                      | 35                       |
| 2341 | 72230010       | --- Electrode quality                                           | 35                       |
| 2342 | 72230091       | ---- Of thickness of above 1.5 mm                               | 35                       |
| 2343 | 72230092       | ---- Of thickness of 0.46 mm and above but not exceeding 1.5 mm | 35                       |
| 2344 | 72230099       | ---- Of thickness of below 0.46 mm                              | 35                       |
| 2345 | 72249010       | --- Of tool steel quality                                       | 15                       |
| 2346 | 72249020       | --- Of die steel quality                                        | 15                       |
| 2347 | 72249030       | --- Of cobalt bearing high speed steel quality                  | 15                       |
| 2348 | 72249040       | --- Forged blanks of alloy steel                                | 40                       |
| 2349 | 72253010       | --- Of spring steel quality                                     | 45                       |
| 2350 | 72254011       | ---- Boiler quality                                             | 15                       |
| 2351 | 72254030       | --- Of a thickness of below 3 mm                                | 15                       |
| 2352 | 72259100       | -- Electrolytically plated or coated with zinc                  | 45                       |
| 2353 | 72261100       | -- Grain-oriented                                               | 45                       |
| 2354 | 72261910       | --- Hot rolled                                                  | 15                       |
| 2355 | 72261920       | --- Cold rolled                                                 | 45                       |
| 2356 | 72261990       | --- Other                                                       | 15                       |
| 2357 | 72269110       | --- Of a thickness of below 3 mm                                | 15                       |
| 2358 | 72269120       | --- Of a thickness of 3 mm and above but not exceeding 4.75 mm  | 15                       |
| 2359 | 72269130       | --- High tensile quality of a thickness of above 4.75 mm        | 15                       |
| 2360 | 72269210       | --- Of a thickness of below 3 mm                                | 15                       |
| 2361 | 72269220       | --- Of a thickness of 3 mm and above but not exceeding 4.75 mm  | 15                       |
| 2362 | 72269230       | --- Of a thickness of above 4.75 mm                             | 15                       |
| 2363 | 72283023       | ---- Sulphur bearing steel                                      | 45                       |
| 2364 | 73021010       | --- For Railways                                                | 30                       |
| 2365 | 73021020       | --- For Tramways                                                | 45                       |
| 2366 | 73021090       | --- Other                                                       | 30                       |
| 2367 | 73041120       | --- Blanks for tubes and pipes                                  | 45                       |
| 2368 | 73041910       | --- Tubes and pipes                                             | 40                       |
| 2369 | 73041920       | --- Blanks for tubes and pipes                                  | 45                       |
| 2370 | 73041990       | --- Other                                                       | 40                       |
| 2371 | 73042910       | --- Of iron [Ex.- GI/MS pipes (seamless tubes)]                 | 40                       |
| 2372 | 73042990       | --- Other                                                       | 40                       |
| 2373 | 73043111       | ---- Of iron                                                    | 45                       |
| 2374 | 73043119       | ---- Other                                                      | 40                       |
| 2375 | 73043121       | ---- Of iron                                                    | 45                       |
| 2376 | 73043129       | ---- Other                                                      | 40                       |
| 2377 | 73043131       | ---- Of iron                                                    | 45                       |
| 2378 | 73043139       | ---- Other                                                      | 40                       |
| 2379 | 73043911       | ---- Of iron                                                    | 40                       |
| 2380 | 73043919       | ---- Other                                                      | 40                       |
| 2381 | 73043921       | ---- Of iron                                                    | 45                       |

| No.  | H.S. Code 2012 | Description                                                              | Margin of Preference (%) |
|------|----------------|--------------------------------------------------------------------------|--------------------------|
| 2382 | 73043929       | ---- Other                                                               | 45                       |
| 2383 | 73043931       | ---- Of iron                                                             | 40                       |
| 2384 | 73043939       | ---- Other                                                               | 40                       |
| 2385 | 73044100       | -- Cold-drawn or cold-rolled (cold-reduced)                              | 40                       |
| 2386 | 73044900       | -- Other                                                                 | 40                       |
| 2387 | 73045110       | --- Up to 114.3 mm diameter                                              | 40                       |
| 2388 | 73045120       | --- Above 114.3 mm but up to 219.1 mm outer diameter                     | 40                       |
| 2389 | 73045130       | --- Above 219.1 mm outer diameter                                        | 40                       |
| 2390 | 73045910       | --- Up to 114.3 mm diameter                                              | 40                       |
| 2391 | 73045920       | --- Above 114.3 mm but up to 219.1 mm outer diameter                     | 45                       |
| 2392 | 73045930       | --- Above 219.1 mm outer diameter                                        | 40                       |
| 2393 | 73049000       | - Other                                                                  | 29                       |
| 2394 | 73051111       | ---- Of iron                                                             | 45                       |
| 2395 | 73051119       | ---- Other                                                               | 40                       |
| 2396 | 73051211       | ---- Of iron                                                             | 45                       |
| 2397 | 73051219       | ---- Other                                                               | 40                       |
| 2398 | 73051221       | ---- Of iron                                                             | 40                       |
| 2399 | 73051229       | ---- Other                                                               | 40                       |
| 2400 | 73051911       | ---- Of iron                                                             | 40                       |
| 2401 | 73051919       | ---- Other                                                               | 40                       |
| 2402 | 73051921       | ---- Of iron                                                             | 45                       |
| 2403 | 73051929       | ---- Other                                                               | 40                       |
| 2404 | 73053110       | --- Of iron                                                              | 40                       |
| 2405 | 73053910       | --- Of iron                                                              | 45                       |
| 2406 | 73053990       | --- Other                                                                | 40                       |
| 2407 | 73061911       | ---- Of iron                                                             | 40                       |
| 2408 | 73061919       | ---- Other                                                               | 40                       |
| 2409 | 73063010       | --- Of iron                                                              | 40                       |
| 2410 | 73065000       | - Other, welded, of circular cross-section, of other alloy steel         | 35                       |
| 2411 | 73066900       | -- Of other non-circular cross-section                                   | 30                       |
| 2412 | 73071110       | --- Sponge iron cast fittings                                            | 40                       |
| 2413 | 73071120       | --- SG iron cast fittings                                                | 45                       |
| 2414 | 73071190       | --- Other                                                                | 40                       |
| 2415 | 73071900       | -- Other                                                                 | 40                       |
| 2416 | 73072200       | -- Threaded elbows, bends and sleeves                                    | 40                       |
| 2417 | 73072300       | -- Butt welding fittings                                                 | 30                       |
| 2418 | 73072900       | -- Other                                                                 | 30                       |
| 2419 | 73079210       | --- Galvanised                                                           | 30                       |
| 2420 | 73079290       | --- Other                                                                | 30                       |
| 2421 | 73079310       | --- Galvanised                                                           | 40                       |
| 2422 | 73079390       | --- Other                                                                | 40                       |
| 2423 | 73079910       | --- Galvanised                                                           | 40                       |
| 2424 | 73082011       | ---- For transmission line                                               | 15                       |
| 2425 | 73082020       | --- Lattice masts                                                        | 15                       |
| 2426 | 73083000       | - Doors, windows and their frames and thresholds for doors               | 35                       |
| 2427 | 73089010       | --- Beams, channels, pillars and girders prepared for, in structures     | 40                       |
| 2428 | 73089020       | --- Drop rods                                                            | 45                       |
| 2429 | 73089030       | --- Hatchway, rails & bulkheads for ships or boats & parts of hull       | 40                       |
| 2430 | 73089040       | --- Galvanised tension bars                                              | 45                       |
| 2431 | 73089050       | --- Structures and super structures for mining                           | 40                       |
| 2432 | 73089060       | --- Truss rods                                                           | 45                       |
| 2433 | 73089070       | --- Tubular steel poles for electric transmission and distribution lines | 40                       |

| No.  | H.S. Code 2012 | Description                                                                                          | Margin of Preference (%) |
|------|----------------|------------------------------------------------------------------------------------------------------|--------------------------|
| 2434 | 73101010       | --- Tin plate containers                                                                             | 40                       |
| 2435 | 73101020       | --- Trunks and cases                                                                                 | 40                       |
| 2436 | 73102910       | --- Tin plate containers                                                                             | 40                       |
| 2437 | 73102920       | --- Trunks and cases                                                                                 | 45                       |
| 2438 | 73110010       | --- Liquified petroleum gas (LPG) cylinder                                                           | 40                       |
| 2439 | 73110020       | --- Low pressure cylinder (working pressure upto 35.2 kg/sqcm)                                       | 45                       |
| 2440 | 73110030       | --- High pressure cylinder (working pressure exceeding 35.2 kg/sq.cm)                                | 40                       |
| 2441 | 73144910       | --- Wire netting                                                                                     | 40                       |
| 2442 | 73144990       | --- Other                                                                                            | 40                       |
| 2443 | 73145000       | - Expanded metal                                                                                     | 40                       |
| 2444 | 73151210       | --- Lifting & hoisting chain                                                                         | 40                       |
| 2445 | 73151220       | --- Ship chain                                                                                       | 40                       |
| 2446 | 73151290       | --- Other                                                                                            | 30                       |
| 2447 | 73218100       | -- For gas fuel or for both gas and other fuels:                                                     | 40                       |
| 2448 | 73218200       | -- For liquid fuel:                                                                                  | 40                       |
| 2449 | 73219000       | - Parts                                                                                              | 30                       |
| 2450 | 73249000       | - Other, including parts                                                                             | 30                       |
| 2451 | 73251000       | - Of non-malleable cast iron                                                                         | 40                       |
| 2452 | 73259991       | ---- Rudders for ships or boats                                                                      | 40                       |
| 2453 | 73259993       | ---- Plates and frames for sewage water or similar system                                            | 45                       |
| 2454 | 73262010       | --- Tyre bead wire rings intended for use in the manufacture of tyres for cycles and cycle-rickshaws | 40                       |
| 2455 | 74010010       | --- Copper mattes                                                                                    | 15                       |
| 2456 | 74010090       | --- Cement copper (precipitated copper)                                                              | 45                       |
| 2457 | 74020010       | --- Blister copper                                                                                   | 45                       |
| 2458 | 74020090       | --- Other                                                                                            | 15                       |
| 2459 | 74031300       | -- Billets                                                                                           | 15                       |
| 2460 | 74031900       | -- Other                                                                                             | 15                       |
| 2461 | 74032100       | -- Copper-zinc base alloys (brass)                                                                   | 45                       |
| 2462 | 74032210       | --- Phosphor bronze                                                                                  | 45                       |
| 2463 | 74032290       | --- Other                                                                                            | 45                       |
| 2464 | 74032900       | -- Other copper alloys (other than master alloys of heading 74.05)                                   | 45                       |
| 2465 | 74050000       | Master alloys of copper                                                                              | 45                       |
| 2466 | 74061000       | - Powders of non-lameller structure                                                                  | 45                       |
| 2467 | 74062000       | - Powders of lameller structure; flakes                                                              | 45                       |
| 2468 | 74072110       | --- Bars                                                                                             | 40                       |
| 2469 | 74072120       | --- Rods                                                                                             | 40                       |
| 2470 | 74072130       | --- Hollow bars                                                                                      | 45                       |
| 2471 | 74072190       | --- Other                                                                                            | 40                       |
| 2472 | 74072910       | --- Rods of bronze & similar alloys                                                                  | 40                       |
| 2473 | 74072921       | ---- Hollow                                                                                          | 45                       |
| 2474 | 74072929       | ---- Other                                                                                           | 40                       |
| 2475 | 74072990       | --- Other                                                                                            | 40                       |
| 2476 | 74082110       | --- Of which the maximum cross sectional dimension exceeds 6 mm                                      | 40                       |
| 2477 | 74082190       | --- Other                                                                                            | 40                       |
| 2478 | 74082210       | --- Silver plated flattened wire of copper (lametta)                                                 | 30                       |
| 2479 | 74082220       | --- Other of which the maximum cross sectional dimension exceeds 6 mm                                | 45                       |
| 2480 | 74082290       | --- Other                                                                                            | 30                       |
| 2481 | 74092100       | -- In coils                                                                                          | 40                       |
| 2482 | 74092900       | -- Other                                                                                             | 40                       |

| No.  | H.S. Code 2012 | Description                                                                                                                                                                                                                                                         | Margin of Preference (%) |
|------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 2483 | 74093100       | -- In coils                                                                                                                                                                                                                                                         | 40                       |
| 2484 | 74093900       | -- Other                                                                                                                                                                                                                                                            | 40                       |
| 2485 | 74094000       | - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)                                                                                                                                                                     | 40                       |
| 2486 | 74099000       | - Of other copper alloys                                                                                                                                                                                                                                            | 30                       |
| 2487 | 74102100       | -- Of refined copper                                                                                                                                                                                                                                                | 40                       |
| 2488 | 74112100       | -- Of copper-zinc base alloys (brass)                                                                                                                                                                                                                               | 15                       |
| 2489 | 74112200       | -- Of copper-nickel base alloys (cupronickel) or copper-nickel-zinc base alloys (nickel silver)                                                                                                                                                                     | 15                       |
| 2490 | 74121000       | - Of refined copper                                                                                                                                                                                                                                                 | 40                       |
| 2491 | 74122011       | ---- Tube well strainer                                                                                                                                                                                                                                             | 40                       |
| 2492 | 74122012       | ---- Hose connectors                                                                                                                                                                                                                                                | 45                       |
| 2493 | 74122019       | ---- Other                                                                                                                                                                                                                                                          | 30                       |
| 2494 | 74122090       | --- Fittings of bronze & similar alloys of copper                                                                                                                                                                                                                   | 40                       |
| 2495 | 74130000       | Stranded wire, cables, plated bands and the like, of copper, not electrically insulated                                                                                                                                                                             | 40                       |
| 2496 | 74199910       | --- Reservoirs, tanks, vats & similar containers of a capacity above 300 litres:                                                                                                                                                                                    | 45                       |
| 2497 | 75011000       | - Nickel mattes                                                                                                                                                                                                                                                     | 45                       |
| 2498 | 75012000       | - Nickel oxide sinters and other intermediate products of nickel metallurgy                                                                                                                                                                                         | 45                       |
| 2499 | 75022010       | --- Cupro nickel containing more than 40 per cent by weight of nickel                                                                                                                                                                                               | 45                       |
| 2500 | 75022020       | --- Monel metal including 'K' monel                                                                                                                                                                                                                                 | 45                       |
| 2501 | 75022030       | --- Nickel alloys containing more than 40 per cent by weight of nickel                                                                                                                                                                                              | 45                       |
| 2502 | 75022040       | --- Nickel alloys containing more than 10 per cent but not more than 40 percent by weight of nickel                                                                                                                                                                 | 45                       |
| 2503 | 75022090       | --- Other                                                                                                                                                                                                                                                           | 45                       |
| 2504 | 75030010       | --- NICKEL SCRAP NAMELY THE FOLLOWING: New nickel scrap covered by ISRI Code word Aroma; Old nickel scrap covered by ISRI Code word Burlly; New cupro nickel clips and solids covered by ISRI Code word Dandy; Cupro nickel solids covered by ISRI Code word Daunt; | 45                       |
| 2505 | 75030090       | --- Other                                                                                                                                                                                                                                                           | 45                       |
| 2506 | 75040000       | Nickel powders and flakes                                                                                                                                                                                                                                           | 45                       |
| 2507 | 75072000       | - Tube or pipe fittings                                                                                                                                                                                                                                             | 45                       |
| 2508 | 75089010       | --- Electroplating anodes of nickel, wrought/ unwrought                                                                                                                                                                                                             | 40                       |
| 2509 | 75089020       | --- Blanks ordinarily used for manufacturing tubes and pipes of nickel                                                                                                                                                                                              | 45                       |
| 2510 | 75089030       | --- Nickel screen                                                                                                                                                                                                                                                   | 40                       |
| 2511 | 75089090       | --- Other articles of nickel and nickel alloy                                                                                                                                                                                                                       | 40                       |
| 2512 | 76012020       | --- Billets                                                                                                                                                                                                                                                         | 15                       |
| 2513 | 76012030       | --- Wire-bars                                                                                                                                                                                                                                                       | 45                       |
| 2514 | 76012040       | --- Wire-rods                                                                                                                                                                                                                                                       | 45                       |
| 2515 | 76012090       | --- Other                                                                                                                                                                                                                                                           | 15                       |
| 2516 | 76041010       | --- Wire rods                                                                                                                                                                                                                                                       | 15                       |
| 2517 | 76042910       | --- Hard drawn bare aluminium conductors steel re-inforced (ACSR)                                                                                                                                                                                                   | 15                       |
| 2518 | 76042920       | --- Wire rods                                                                                                                                                                                                                                                       | 40                       |
| 2519 | 76042930       | --- Bars and rods, other than wire rods                                                                                                                                                                                                                             | 15                       |
| 2520 | 76069110       | --- Circles                                                                                                                                                                                                                                                         | 15                       |
| 2521 | 76069120       | --- Electrolytic plates or sheets                                                                                                                                                                                                                                   | 45                       |
| 2522 | 76069190       | --- Other                                                                                                                                                                                                                                                           | 15                       |
| 2523 | 76069210       | --- Circle                                                                                                                                                                                                                                                          | 15                       |

| No.  | H.S. Code 2012 | Description                                                                                                                                                                                  | Margin of Preference (%) |
|------|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 2524 | 76071910       | --- Ordinarily used for tea chest lining                                                                                                                                                     | 15                       |
| 2525 | 76071992       | ---- Embossed                                                                                                                                                                                | 40                       |
| 2526 | 76071993       | ---- Perforated or cut-to-shape                                                                                                                                                              | 15                       |
| 2527 | 76071995       | ---- Printed                                                                                                                                                                                 | 15                       |
| 2528 | 76072010       | --- Ordinarily used for tea chest lining                                                                                                                                                     | 40                       |
| 2529 | 76151011       | ---- Pressure cookers                                                                                                                                                                        | 15                       |
| 2530 | 76151012       | ---- Solar collectors                                                                                                                                                                        | 15                       |
| 2531 | 76151021       | ---- Non-stick                                                                                                                                                                               | 15                       |
| 2532 | 76151029       | ---- Other                                                                                                                                                                                   | 15                       |
| 2533 | 76151030       | --- Other table or household articles                                                                                                                                                        | 15                       |
| 2534 | 78011000       | - Refined lead                                                                                                                                                                               | 15                       |
| 2535 | 78019910       | --- Pig lead                                                                                                                                                                                 | 7                        |
| 2536 | 78019920       | --- Unrefined lead                                                                                                                                                                           | 7                        |
| 2537 | 78019930       | --- Unrefined lead alloys                                                                                                                                                                    | 7                        |
| 2538 | 78019990       | --- Other                                                                                                                                                                                    | 7                        |
| 2539 | 78020010       | --- LEAD SCRAP NAMELY THE FOLLOWING: Scrap lead-soft covered by ISRI Code word Racks, Mixed hard/ soft scrap lead covered by ISRI Code word Radio, Lead covered copper cable covered by ISRI | 45                       |
| 2540 | 78020090       | --- Other                                                                                                                                                                                    | 45                       |
| 2541 | 78041110       | --- Sheets and strip                                                                                                                                                                         | 40                       |
| 2542 | 78041120       | --- Foil                                                                                                                                                                                     | 40                       |
| 2543 | 78041910       | --- Plates                                                                                                                                                                                   | 40                       |
| 2544 | 78041990       | --- Other                                                                                                                                                                                    | 40                       |
| 2545 | 78042000       | - Powders and flakes                                                                                                                                                                         | 40                       |
| 2546 | 78060020       | --- Indian lead seals                                                                                                                                                                        | 40                       |
| 2547 | 78060030       | --- Blanks                                                                                                                                                                                   | 40                       |
| 2548 | 78060090       | --- Other                                                                                                                                                                                    | 40                       |
| 2549 | 79012090       | --- Other                                                                                                                                                                                    | 15                       |
| 2550 | 79020010       | --- ZINC SCRAP NAMELY THE FOLLOWING: Old zinc die case scrap covered by ISRI Code word Saves; New zinc die case scrap covered by ISRI Code word Scabs                                        | 15                       |
| 2551 | 79020090       | --- Other                                                                                                                                                                                    | 45                       |
| 2552 | 79031000       | - Zinc dust                                                                                                                                                                                  | 15                       |
| 2553 | 79039000       | - Other                                                                                                                                                                                      | 30                       |
| 2554 | 79050010       | --- Calots                                                                                                                                                                                   | 45                       |
| 2555 | 79050020       | --- Plates                                                                                                                                                                                   | 40                       |
| 2556 | 79050030       | --- Sheets, strip and circles                                                                                                                                                                | 40                       |
| 2557 | 79050040       | --- Foil                                                                                                                                                                                     | 45                       |
| 2558 | 79070010       | --- Sanitary fixtures                                                                                                                                                                        | 40                       |
| 2559 | 80011010       | --- Blocks                                                                                                                                                                                   | 40                       |
| 2560 | 80011090       | --- Ingots, pigs, slabs and other primary forms of tin                                                                                                                                       | 40                       |
| 2561 | 80012000       | - Tin alloys                                                                                                                                                                                 | 40                       |
| 2562 | 80020010       | --- Tin scrap, namely the following: Block tin covered by ISRI Code word Ranch; High tin base babbitt covered by ISRI Code word Raves; Pewter covered by ISRI Code word Ranks.               | 45                       |
| 2563 | 80020090       | --- Other                                                                                                                                                                                    | 45                       |
| 2564 | 80030010       | --- Hollow bars                                                                                                                                                                              | 45                       |
| 2565 | 80030020       | --- Bars, other than hollow bars and rods                                                                                                                                                    | 45                       |
| 2566 | 80030030       | --- Profiles                                                                                                                                                                                 | 45                       |
| 2567 | 80030040       | --- Wire                                                                                                                                                                                     | 45                       |
| 2568 | 81011000       | - Powders                                                                                                                                                                                    | 7                        |
| 2569 | 81019400       | -- Unwrought tungsten, including bars and rods obtained simply by sintering                                                                                                                  | 40                       |
| 2570 | 81019600       | -- Wire                                                                                                                                                                                      | 20                       |

| No.  | H.S. Code 2012 | Description                                                                                                                                                                                                                                                         | Margin of Preference (%) |
|------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 2571 | 81019910       | --- Tungsten filament                                                                                                                                                                                                                                               | 40                       |
| 2572 | 81019990       | --- Other                                                                                                                                                                                                                                                           | 40                       |
| 2573 | 81021000       | - Powders                                                                                                                                                                                                                                                           | 40                       |
| 2574 | 81029400       | -- Unwrought molybdenum, including bars and rods obtained simply by sintering                                                                                                                                                                                       | 40                       |
| 2575 | 81029510       | --- Hollow bars                                                                                                                                                                                                                                                     | 45                       |
| 2576 | 81029590       | --- Other                                                                                                                                                                                                                                                           | 30                       |
| 2577 | 81029600       | -- Wire                                                                                                                                                                                                                                                             | 30                       |
| 2578 | 81032010       | --- Hollow bars                                                                                                                                                                                                                                                     | 10                       |
| 2579 | 81032090       | --- Other                                                                                                                                                                                                                                                           | 10                       |
| 2580 | 81033000       | - Waste and scrap                                                                                                                                                                                                                                                   | 45                       |
| 2581 | 81039000       | - Other                                                                                                                                                                                                                                                             | 10                       |
| 2582 | 81042010       | --- Magnesium scrap, namely the following: Magnesium clips covered by ISRI Code word Wafer; Magnesium scrap covered by ISRI Code word Walnut; Magnesium engraver plates covered by ISRI Code word Wine; Magnesium dockboards covered by ISRI Code word Wood; Magnes | 45                       |
| 2583 | 81042090       | --- Other                                                                                                                                                                                                                                                           | 45                       |
| 2584 | 81043010       | --- Rasplings, turnings and granules graded according to size                                                                                                                                                                                                       | 5                        |
| 2585 | 81043020       | --- Powders                                                                                                                                                                                                                                                         | 5                        |
| 2586 | 81049010       | --- Other magnesium & magnesium base alloys wrought                                                                                                                                                                                                                 | 8                        |
| 2587 | 81049020       | --- Flakes                                                                                                                                                                                                                                                          | 8                        |
| 2588 | 81049030       | --- Wire                                                                                                                                                                                                                                                            | 8                        |
| 2589 | 81049090       | --- Other                                                                                                                                                                                                                                                           | 8                        |
| 2590 | 81052010       | --- Cobalt mattes and other intermediate products of cobalt metallurgy                                                                                                                                                                                              | 40                       |
| 2591 | 81052020       | --- Cobalt unwrought                                                                                                                                                                                                                                                | 40                       |
| 2592 | 81052030       | --- Powders                                                                                                                                                                                                                                                         | 40                       |
| 2593 | 81053000       | - Waste and scrap                                                                                                                                                                                                                                                   | 45                       |
| 2594 | 81059000       | - Other                                                                                                                                                                                                                                                             | 40                       |
| 2595 | 81060010       | --- Bismuth, unwrought                                                                                                                                                                                                                                              | 10                       |
| 2596 | 81060020       | --- Waste and scrap of bismuth and alloys (including bismuth powder)                                                                                                                                                                                                | 10                       |
| 2597 | 81060030       | --- Bismuth, wrought                                                                                                                                                                                                                                                | 10                       |
| 2598 | 81060090       | --- Other                                                                                                                                                                                                                                                           | 10                       |
| 2599 | 81072000       | - Unwrought cadmium; Powders                                                                                                                                                                                                                                        | 40                       |
| 2600 | 81073000       | - Waste and scrap                                                                                                                                                                                                                                                   | 45                       |
| 2601 | 81079010       | --- Cadmium, wrought                                                                                                                                                                                                                                                | 40                       |
| 2602 | 81079090       | --- Other                                                                                                                                                                                                                                                           | 45                       |
| 2603 | 81082000       | - Unwrought titanium; Powders                                                                                                                                                                                                                                       | 40                       |
| 2604 | 81083000       | - Waste and scrap                                                                                                                                                                                                                                                   | 45                       |
| 2605 | 81089010       | --- Titanium, wrought                                                                                                                                                                                                                                               | 10                       |
| 2606 | 81089090       | --- Articles of titanium                                                                                                                                                                                                                                            | 10                       |
| 2607 | 81092000       | - Unwrought zirconium; Powders                                                                                                                                                                                                                                      | 40                       |
| 2608 | 81093000       | - Waste and scrap                                                                                                                                                                                                                                                   | 45                       |
| 2609 | 81099000       | - Other                                                                                                                                                                                                                                                             | 40                       |
| 2610 | 81101000       | - Unwrought antimony; Powders                                                                                                                                                                                                                                       | 50                       |
| 2611 | 81102000       | - Waste and scrap                                                                                                                                                                                                                                                   | 50                       |
| 2612 | 81109000       | - Other                                                                                                                                                                                                                                                             | 50                       |
| 2613 | 81110020       | --- Waste & scrap of manganese & manganese base alloys                                                                                                                                                                                                              | 45                       |
| 2614 | 81110090       | --- Other                                                                                                                                                                                                                                                           | 30                       |
| 2615 | 81121200       | -- Unwrought; Powders                                                                                                                                                                                                                                               | 45                       |
| 2616 | 81121300       | -- Waste and scrap                                                                                                                                                                                                                                                  | 45                       |
| 2617 | 81121900       | -- Other                                                                                                                                                                                                                                                            | 45                       |
| 2618 | 81122100       | -- Unwrought; Powders                                                                                                                                                                                                                                               | 40                       |

| No.  | H.S. Code 2012 | Description                                                                     | Margin of Preference (%) |
|------|----------------|---------------------------------------------------------------------------------|--------------------------|
| 2619 | 81122200       | -- Waste and scrap                                                              | 45                       |
| 2620 | 81122900       | -- Other                                                                        | 40                       |
| 2621 | 81125100       | -- Unwrought; Powders                                                           | 45                       |
| 2622 | 81125200       | -- Waste and scrap                                                              | 45                       |
| 2623 | 81125900       | -- Other                                                                        | 45                       |
| 2624 | 81129200       | -- Unwrought; Waste and scrap; Powders                                          | 45                       |
| 2625 | 81129900       | -- Other                                                                        | 45                       |
| 2626 | 81130010       | --- Unwrought cermets                                                           | 45                       |
| 2627 | 81130020       | --- Waste & scrap of cermets                                                    | 45                       |
| 2628 | 81130030       | --- Articles of cermets                                                         | 45                       |
| 2629 | 81130090       | --- Other                                                                       | 45                       |
| 2630 | 82014000       | - Axes, bill hooks and similar hewing tools                                     | 12                       |
| 2631 | 82016000       | - Hedge shears, two-handed pruning shears and similar two-handed shears         | 12                       |
| 2632 | 82019000       | - Other hand tools of a kind used in agriculture, horticulture or forestry      | 12                       |
| 2633 | 82021010       | --- Metal working hand saws                                                     | 12                       |
| 2634 | 82021020       | --- Wood working & similar hand saws                                            | 12                       |
| 2635 | 82021090       | --- Other                                                                       | 12                       |
| 2636 | 82023100       | -- With working part of steel                                                   | 12                       |
| 2637 | 82023900       | -- Other, including parts                                                       | 12                       |
| 2638 | 82029910       | --- Hacksaw frames                                                              | 12                       |
| 2639 | 82032000       | - Pliers (including cutting pliers), pincers, tweezers and similar tools        | 12                       |
| 2640 | 82041110       | --- Spanners                                                                    | 12                       |
| 2641 | 82041120       | --- Wrenches                                                                    | 12                       |
| 2642 | 82052000       | - Hammers and sledge hammers                                                    | 10                       |
| 2643 | 82054000       | - Screwdrivers                                                                  | 10                       |
| 2644 | 82055110       | --- Can/cork opener                                                             | 10                       |
| 2645 | 82055190       | --- Other                                                                       | 10                       |
| 2646 | 82055910       | --- Grease guns (excluding compressed air type)                                 | 10                       |
| 2647 | 82055920       | --- Metal working hand tools                                                    | 10                       |
| 2648 | 82055930       | --- Hand tools for specified uses, such as, watch making tools, goldsmith tools | 10                       |
| 2649 | 82055990       | --- Other                                                                       | 10                       |
| 2650 | 82057000       | - Vices, clamps and the like                                                    | 10                       |
| 2651 | 82059030       | --- Sets of articles of two or more of the foregoing sub-headings               | 10                       |
| 2652 | 82060010       | --- Garage tools in sets                                                        | 10                       |
| 2653 | 82060090       | --- Other                                                                       | 10                       |
| 2654 | 82073000       | - Tools for pressing, stamping or punching                                      | 15                       |
| 2655 | 82074010       | --- Chasers                                                                     | 12                       |
| 2656 | 82074090       | --- Other                                                                       | 12                       |
| 2657 | 82075000       | - Tools for drilling, other than for rock drilling                              | 7                        |
| 2658 | 82079010       | --- For metal working hand tools                                                | 5                        |
| 2659 | 82079020       | --- For wood working hand tools                                                 | 5                        |
| 2660 | 82079030       | --- Lathe tools & tool belts                                                    | 5                        |
| 2661 | 82079090       | --- Other                                                                       | 5                        |
| 2662 | 82089010       | --- Knives & cutting blades for paper cutting machines                          | 7                        |
| 2663 | 82089020       | --- Bell skiving knives                                                         | 7                        |
| 2664 | 82089030       | --- Band knife for splitting machine                                            | 7                        |
| 2665 | 82089040       | --- Cutting and Clicking dies                                                   | 7                        |
| 2666 | 82089090       | --- Other                                                                       | 7                        |
| 2667 | 82090090       | --- Other                                                                       | 30                       |
| 2668 | 82100000       | Hand-operated mechanical appliances, weighing 10 kg. or less,                   | 12                       |



| No.  | H.S. Code 2012 | Description                                                                       | Margin of Preference (%) |
|------|----------------|-----------------------------------------------------------------------------------|--------------------------|
|      |                | used in the preparation, conditioning or serving of food or drink                 |                          |
| 2669 | 82111000       | - Sets of assorted articles                                                       | 10                       |
| 2670 | 82119200       | -- Other knives having fixed blades                                               | 10                       |
| 2671 | 82121010       | --- Twin type shaving                                                             | 10                       |
| 2672 | 82121090       | --- Other                                                                         | 10                       |
| 2673 | 82122011       | ---- Disposable cartridge blade                                                   | 10                       |
| 2674 | 82122019       | ---- Other                                                                        | 10                       |
| 2675 | 82122020       | --- Safety razor blade blanks, in strips                                          | 10                       |
| 2676 | 82130000       | Scissors, tailors' shears and similar shears and blades therefor                  | 7                        |
| 2677 | 82141010       | --- Paper knives, letter openers, erasing knives, pencil sharpeners               | 10                       |
| 2678 | 82141090       | --- Blades                                                                        | 10                       |
| 2679 | 82142010       | --- Nail cutters                                                                  | 10                       |
| 2680 | 82142090       | --- Other                                                                         | 10                       |
| 2681 | 82159900       | -- Other                                                                          | 10                       |
| 2682 | 83011000       | - Padlocks                                                                        | 7                        |
| 2683 | 83024200       | -- Other, suitable for furniture                                                  | 5                        |
| 2684 | 83051000       | - Fittings for loose-leaf binders or files                                        | 10                       |
| 2685 | 83079000       | - Of other base metal                                                             | 30                       |
| 2686 | 83081010       | --- Hooks and eyes                                                                | 10                       |
| 2687 | 83081021       | ---- For footwear                                                                 | 10                       |
| 2688 | 83081029       | ---- Other                                                                        | 10                       |
| 2689 | 84011000       | - Nuclear reactors                                                                | 45                       |
| 2690 | 84012000       | - Machinery and apparatus for isotopic separation, and parts thereof              | 45                       |
| 2691 | 84013000       | - Fuel elements (cartridges), non-irradiated                                      | 45                       |
| 2692 | 84014000       | - Parts of nuclear reactors                                                       | 45                       |
| 2693 | 84021910       | --- Fire tube, horizontal (lancashire) boilers                                    | 45                       |
| 2694 | 84021920       | --- Fire tube boilers, vertical                                                   | 45                       |
| 2695 | 84022000       | - Super-heated water boilers                                                      | 15                       |
| 2696 | 84031000       | - Boilers                                                                         | 15                       |
| 2697 | 84071000       | - Aircraft engines                                                                | 40                       |
| 2698 | 84072100       | -- Outboard motors                                                                | 60                       |
| 2699 | 84072900       | -- Other                                                                          | 60                       |
| 2700 | 84091000       | - For aircraft engines                                                            | 40                       |
| 2701 | 84111100       | -- Turbo jets of thrust not exceeding 25kN                                        | 45                       |
| 2702 | 84112100       | -- Of a power not exceeding 1,100 kW                                              | 45                       |
| 2703 | 84112200       | -- Of a power exceeding 1,100 kW                                                  | 45                       |
| 2704 | 84118100       | -- Of a power exceeding not 5,000 kW                                              | 15                       |
| 2705 | 84123100       | -- Liner acting (cylinders)                                                       | 20                       |
| 2706 | 84134000       | - Concrete pumps                                                                  | 40                       |
| 2707 | 84138110       | --- Gas pumps                                                                     | 15                       |
| 2708 | 84138120       | --- Hydraulic ram                                                                 | 15                       |
| 2709 | 84138130       | --- Axial flow and mixed flow vertical pump designed primarily for handling water | 15                       |
| 2710 | 84139110       | --- Of reciprocating pumps                                                        | 15                       |
| 2711 | 84139130       | --- Of deep well turbine pumps and of other rotary pumps                          | 15                       |
| 2712 | 84139140       | --- Of hand pump for handling water                                               | 15                       |
| 2713 | 84148020       | --- Free-piston generators for gas turbine                                        | 5                        |
| 2714 | 84148030       | --- Turbo charger                                                                 | 5                        |
| 2715 | 84149012       | ---- Of bicycle pumps                                                             | 5                        |
| 2716 | 84149020       | --- Of free piston generators for gas turbine                                     | 5                        |
| 2717 | 84149040       | --- Of Industrial fans, blowers                                                   | 5                        |
| 2718 | 84158110       | --- Split air-conditioner two tonnes and above                                    | 5                        |

| No.  | H.S. Code 2012 | Description                                                                                                                             | Margin of Preference (%) |
|------|----------------|-----------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 2719 | 84158190       | --- Other                                                                                                                               | 5                        |
| 2720 | 84158210       | --- Split air-conditioner two tonnes and above                                                                                          | 5                        |
| 2721 | 84158290       | --- Other                                                                                                                               | 5                        |
| 2722 | 84158310       | --- Split air-conditioner two tonnes and above                                                                                          | 5                        |
| 2723 | 84158390       | --- Other                                                                                                                               | 5                        |
| 2724 | 84159000       | - Parts                                                                                                                                 | 5                        |
| 2725 | 84161000       | - Furnace burners for liquid fuel                                                                                                       | 20                       |
| 2726 | 84169000       | - Parts                                                                                                                                 | 30                       |
| 2727 | 84181010       | --- Commercial type                                                                                                                     | 20                       |
| 2728 | 84182900       | -- Other                                                                                                                                | 5                        |
| 2729 | 84192010       | --- Auto claves                                                                                                                         | 30                       |
| 2730 | 84192090       | --- Other                                                                                                                               | 30                       |
| 2731 | 84194010       | --- For petroleum refining                                                                                                              | 30                       |
| 2732 | 84194020       | --- Other distilling equipments                                                                                                         | 30                       |
| 2733 | 84194090       | --- Other                                                                                                                               | 15                       |
| 2734 | 84198920       | --- Glass lined equipment                                                                                                               | 40                       |
| 2735 | 84198930       | --- Auto claves other than for cooking or heating food, not elsewhere specified or included                                             | 40                       |
| 2736 | 84198940       | --- Cooling towers and similar plants for direct cooling (without a separating wall) by means of recirculated water                     | 40                       |
| 2737 | 84198950       | --- Pasteurizers                                                                                                                        | 40                       |
| 2738 | 84198960       | --- Plant growth chambers and rooms and tissue culture chambers and rooms having temparture, humidity or light control                  | 40                       |
| 2739 | 84198980       | --- Vacuum-vapour plant for deposition of metals                                                                                        | 40                       |
| 2740 | 84213910       | --- Air separators to be employed in the processing, smelting or refining of minerals, ores or metals; air strippers                    | 20                       |
| 2741 | 84213920       | --- Air purifiers or cleaners                                                                                                           | 20                       |
| 2742 | 84213990       | --- Other                                                                                                                               | 20                       |
| 2743 | 84231000       | - Personal weighing machines, including baby scales; Household scales                                                                   | 5                        |
| 2744 | 84232000       | - Scales for continuous weighing of goods on conveyors                                                                                  | 30                       |
| 2745 | 84233000       | - Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales | 30                       |
| 2746 | 84238110       | --- Beam scale                                                                                                                          | 30                       |
| 2747 | 84238190       | --- Other                                                                                                                               | 30                       |
| 2748 | 84238210       | --- Beam scale                                                                                                                          | 30                       |
| 2749 | 84238290       | --- Other                                                                                                                               | 30                       |
| 2750 | 84238900       | -- Other                                                                                                                                | 30                       |
| 2751 | 84239010       | --- Weighing machine weights of all kinds                                                                                               | 30                       |
| 2752 | 84239020       | --- Parts of weighing machinery                                                                                                         | 30                       |
| 2753 | 84248910       | --- Painting equipment including electrostatic phosphating, powder coating equipment                                                    | 40                       |
| 2754 | 84248920       | --- Industrial bellows                                                                                                                  | 45                       |
| 2755 | 84248990       | --- Other                                                                                                                               | 40                       |
| 2756 | 84251110       | --- Hoists machine                                                                                                                      | 40                       |
| 2757 | 84251120       | --- Pulley tackle                                                                                                                       | 45                       |
| 2758 | 84251910       | --- Hoists machine                                                                                                                      | 40                       |
| 2759 | 84251920       | --- Pulley tackle                                                                                                                       | 40                       |
| 2760 | 84253100       | -- Powered by electric motor                                                                                                            | 40                       |
| 2761 | 84253900       | -- Other                                                                                                                                | 40                       |
| 2762 | 84254100       | -- Built-in jacking systems of a kind used in garages                                                                                   | 20                       |
| 2763 | 84261100       | -- Overhead travelling cranes on fixed support                                                                                          | 30                       |
| 2764 | 84261200       | -- Mobile lifting frames on tyres and straddle carriers                                                                                 | 30                       |

| No.  | H.S. Code 2012 | Description                                                                                                                               | Margin of Preference (%) |
|------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 2765 | 84269910       | --- Ropeway and telephers                                                                                                                 | 40                       |
| 2766 | 84269990       | --- Other                                                                                                                                 | 40                       |
| 2767 | 84314310       | --- Of boring or sinking machinery, self-propelled                                                                                        | 5                        |
| 2768 | 84314910       | --- Of road roller, mechanically propelled                                                                                                | 20                       |
| 2769 | 84314940       | --- Of pile driver, snow plough, not self-propelled                                                                                       | 20                       |
| 2770 | 84335100       | -- Combine harvester-threshers                                                                                                            | 25                       |
| 2771 | 84368010       | --- Germination plant fitted with mechanical/ thermal equipment                                                                           | 45                       |
| 2772 | 84368090       | --- Other                                                                                                                                 | 45                       |
| 2773 | 84412000       | - Machines for making bags, sacks or envelopes                                                                                            | 20                       |
| 2774 | 84413000       | - Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding                                   | 20                       |
| 2775 | 84418000       | - Other machinery                                                                                                                         | 20                       |
| 2776 | 84423010       | --- Brass rules                                                                                                                           | 45                       |
| 2777 | 84423020       | --- Chases                                                                                                                                | 45                       |
| 2778 | 84423090       | --- Other                                                                                                                                 | 40                       |
| 2779 | 84425040       | --- Highly polished copper sheets for making blocks                                                                                       | 30                       |
| 2780 | 84425050       | --- Highly polished zinc sheets for making process blocks                                                                                 | 30                       |
| 2781 | 84433930       | --- Electrostatic photocopying apparatus operated by reproducing the original image via and intermediate onto the copy (indirect process) | 10                       |
| 2782 | 84462110       | --- Cotton weaving machines, automatic                                                                                                    | 25                       |
| 2783 | 84462190       | --- Other                                                                                                                                 | 25                       |
| 2784 | 84463012       | ---- Plain, powerloom                                                                                                                     | 25                       |
| 2785 | 84472010       | --- Hand knitting machines for wool                                                                                                       | 25                       |
| 2786 | 84472020       | --- Other knitting machines for wool                                                                                                      | 25                       |
| 2787 | 84472030       | --- Cotton hosiery machines                                                                                                               | 25                       |
| 2788 | 84479010       | --- Machines for manufacture of tulle and lace                                                                                            | 5                        |
| 2789 | 84490010       | --- Machinery for manufacture of finishing of felt in piece/ in shapes (including felt hat-making machines & hat-making blocks)           | 30                       |
| 2790 | 84512900       | -- Other                                                                                                                                  | 15                       |
| 2791 | 84513010       | --- Hand ironing press                                                                                                                    | 15                       |
| 2792 | 84513090       | --- Other                                                                                                                                 | 15                       |
| 2793 | 84514011       | ---- For cotton textiles                                                                                                                  | 15                       |
| 2794 | 84514019       | ---- Other                                                                                                                                | 15                       |
| 2795 | 84514021       | ---- For cotton textiles                                                                                                                  | 15                       |
| 2796 | 84514029       | ---- For other textile                                                                                                                    | 15                       |
| 2797 | 84514091       | ---- For washing and cleaning for woollen textile                                                                                         | 15                       |
| 2798 | 84514099       | ---- Other                                                                                                                                | 15                       |
| 2799 | 84515000       | - Machines for reeling, unreeling, folding, cutting or pinking textile fabrics                                                            | 15                       |
| 2800 | 84518011       | ---- For cotton textiles                                                                                                                  | 15                       |
| 2801 | 84518019       | ---- Other                                                                                                                                | 15                       |
| 2802 | 84518021       | ---- For cotton or impregnating yarn or fabrics                                                                                           | 15                       |
| 2803 | 84518022       | ---- Other finishing processes for cotton textile                                                                                         | 15                       |
| 2804 | 84518029       | ---- Other                                                                                                                                | 15                       |
| 2805 | 84519000       | - Parts                                                                                                                                   | 20                       |
| 2806 | 84521011       | ---- With electronic controls/electric motors                                                                                             | 15                       |
| 2807 | 84521012       | ---- Hand operated                                                                                                                        | 15                       |
| 2808 | 84521019       | ---- Other                                                                                                                                | 15                       |
| 2809 | 84521021       | ---- With electronic controls/ electric motors                                                                                            | 15                       |
| 2810 | 84521022       | ---- Hand operated                                                                                                                        | 15                       |
| 2811 | 84521029       | ---- Other                                                                                                                                | 15                       |
| 2812 | 84523010       | --- For household type sewing machines                                                                                                    | 15                       |

| No.  | H.S. Code 2012 | Description                                                                                                                  | Margin of Preference (%) |
|------|----------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 2813 | 84523090       | --- Other                                                                                                                    | 15                       |
| 2814 | 84543010       | --- Die-casting machines                                                                                                     | 5                        |
| 2815 | 84543020       | --- Continuous casting machines                                                                                              | 5                        |
| 2816 | 84641010       | --- Granite cutting machines, equipment                                                                                      | 20                       |
| 2817 | 84641090       | --- Other                                                                                                                    | 20                       |
| 2818 | 84642000       | - Grinding or polishing machines                                                                                             | 20                       |
| 2819 | 84669400       | -- For machines of headings Nos. 84.62 or 84.63                                                                              | 30                       |
| 2820 | 84672100       | -- Drills of all kinds                                                                                                       | 5                        |
| 2821 | 84729010       | --- Stapling machines (staplers)                                                                                             | 5                        |
| 2822 | 84729020       | --- Digital duplicator                                                                                                       | 5                        |
| 2823 | 84729030       | --- Automatic bank note dispensers                                                                                           | 5                        |
| 2824 | 84729040       | --- Coin sorting machines, coin-counting or wrapping machines                                                                | 5                        |
| 2825 | 84729090       | --- Other                                                                                                                    | 5                        |
| 2826 | 84752900       | -- Other                                                                                                                     | 5                        |
| 2827 | 84759000       | - Parts                                                                                                                      | 30                       |
| 2828 | 84772000       | - Extruders                                                                                                                  | 15                       |
| 2829 | 84801000       | - Moulding boxes for metal foundry                                                                                           | 15                       |
| 2830 | 84802000       | - Mould bases                                                                                                                | 30                       |
| 2831 | 84803000       | - Moulding patterns                                                                                                          | 30                       |
| 2832 | 84804100       | -- Injection or compression types                                                                                            | 30                       |
| 2833 | 84805000       | - Moulds for glass                                                                                                           | 30                       |
| 2834 | 84807100       | -- Injection or compression types (other than Injection or compression moulds for the manufacture of semi-conductor devices) | 15                       |
| 2835 | 84807900       | -- Other                                                                                                                     | 5                        |
| 2836 | 84812000       | - Valves for oleohydraulic or pneumatic transmissions                                                                        | 15                       |
| 2837 | 84818010       | --- Taps, cocks and similar appliances of iron or steel                                                                      | 5                        |
| 2838 | 84818020       | --- Taps, cocks and similar appliances of non-ferrous metal                                                                  | 5                        |
| 2839 | 84818030       | --- Industrial valves (excluding pressure-reducing valves, and thermostatically controlled valves)                           | 5                        |
| 2840 | 84818041       | ---- For Bicycles                                                                                                            | 5                        |
| 2841 | 84818049       | ---- Other                                                                                                                   | 5                        |
| 2842 | 84818050       | --- Expansion valves and solenoid valves for refrigerating and air conditioning appliances and machinery                     | 5                        |
| 2843 | 84818090       | --- Other                                                                                                                    | 5                        |
| 2844 | 84819010       | --- Bicycles valves                                                                                                          | 20                       |
| 2845 | 84819090       | --- Other                                                                                                                    | 20                       |
| 2846 | 84871000       | - Ships' or boats' propellers and blades therefore                                                                           | 45                       |
| 2847 | 84879000       | - Other                                                                                                                      | 45                       |
| 2848 | 85030010       | --- Parts of generators (AC/DC)                                                                                              | 20                       |
| 2849 | 85030021       | ---- Of DC motor                                                                                                             | 20                       |
| 2850 | 85030029       | ---- Other                                                                                                                   | 20                       |
| 2851 | 85030090       | --- Parts of turbo alternators                                                                                               | 20                       |
| 2852 | 85043100       | -- Having a power handling capacity not exceeding 1 kVA                                                                      | 20                       |
| 2853 | 85043200       | -- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA                                                 | 20                       |
| 2854 | 85043300       | -- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA                                               | 20                       |
| 2855 | 85043400       | -- Having a power handling capacity exceeding 500 kVA                                                                        | 15                       |
| 2856 | 85099000       | - Parts                                                                                                                      | 5                        |
| 2857 | 85101000       | - Shavers                                                                                                                    | 5                        |
| 2858 | 85102000       | - Hair clippers                                                                                                              | 5                        |
| 2859 | 85103000       | - Hair-removing appliances                                                                                                   | 5                        |
| 2860 | 85111000       | - Sparking plugs                                                                                                             | 5                        |
| 2861 | 85142000       | - Ex - Induction furnace                                                                                                     | 20                       |

| No.  | H.S. Code 2012 | Description                                                                                                                                                                                             | Margin of Preference (%) |
|------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 2862 | 85151100       | -- Ex.- Non-electrically heated hand held soldering irons and guns                                                                                                                                      | 20                       |
| 2863 | 85221000       | - Pick-up cartridges                                                                                                                                                                                    | 7                        |
| 2864 | 85238010       | --- Gramophone records                                                                                                                                                                                  | 80                       |
| 2865 | 85238030       | --- Audio-visual news or audio visual views                                                                                                                                                             | 15                       |
| 2866 | 85238040       | --- Children's video films                                                                                                                                                                              | 80                       |
| 2867 | 85238050       | --- Video tapes of educational nature                                                                                                                                                                   | 80                       |
| 2868 | 85238060       | --- 2-D/ 3D computer graphics                                                                                                                                                                           | 80                       |
| 2869 | 85291011       | ---- For communication jamming equipment                                                                                                                                                                | 15                       |
| 2870 | 85291012       | ---- For amateur radio communication equipment                                                                                                                                                          | 45                       |
| 2871 | 85291021       | ---- For communication jamming equipment                                                                                                                                                                | 15                       |
| 2872 | 85291022       | ---- For amateur radio communication equipment                                                                                                                                                          | 15                       |
| 2873 | 85291091       | ---- For communication jamming equipment                                                                                                                                                                | 45                       |
| 2874 | 85291092       | ---- For amateur radio communication equipment                                                                                                                                                          | 45                       |
| 2875 | 85299010       | ---- For communication jamming equipment                                                                                                                                                                | 15                       |
| 2876 | 85301010       | --- For railways                                                                                                                                                                                        | 45                       |
| 2877 | 85301020       | --- For tramways                                                                                                                                                                                        | 45                       |
| 2878 | 85309000       | - Parts                                                                                                                                                                                                 | 40                       |
| 2879 | 85318000       | - Other apparatus (other than Flat panel display devices of a kind used in automatic data processing machines and telecommunications apparatus)                                                         | 5                        |
| 2880 | 85319000       | - Parts                                                                                                                                                                                                 | 7                        |
| 2881 | 85391000       | - Sealed beam lamp units                                                                                                                                                                                | 7                        |
| 2882 | 85392110       | ---- Miniature halogen lamps with fittings                                                                                                                                                              | 7                        |
| 2883 | 85392120       | ---- Other for automobiles                                                                                                                                                                              | 7                        |
| 2884 | 85392190       | ---- Other                                                                                                                                                                                              | 7                        |
| 2885 | 85393910       | --- Energy efficient triphosphor fluorescent lamps                                                                                                                                                      | 7                        |
| 2886 | 85393990       | --- Other                                                                                                                                                                                               | 7                        |
| 2887 | 85402000       | - Television camera tubes; image converters and intensifiers; other photo cathode tubes                                                                                                                 | 15                       |
| 2888 | 85431030       | --- Synchrocyclotrons, synchrotrons                                                                                                                                                                     | 45                       |
| 2889 | 85437019       | --- Other                                                                                                                                                                                               | 15                       |
| 2890 | 86011000       | - Powered from an external source of electricity                                                                                                                                                        | 45                       |
| 2891 | 86012000       | - Powered by electric accumulators                                                                                                                                                                      | 45                       |
| 2892 | 86021000       | - Diesel-electric locomotives                                                                                                                                                                           | 45                       |
| 2893 | 86029010       | --- Steam locomotives and tenders thereof                                                                                                                                                               | 70                       |
| 2894 | 86029090       | --- Other                                                                                                                                                                                               | 70                       |
| 2895 | 86039000       | - Other                                                                                                                                                                                                 | 45                       |
| 2896 | 86040000       | Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes ballast tampers, track-liners, testing coaches and track inspection vehicles)         | 70                       |
| 2897 | 86050000       | Railway or tramway passenger coaches, not self-propelled; Luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04) | 70                       |
| 2898 | 86061010       | --- Four wheeler tank wagons of pay-load exceeding 23 tonnes                                                                                                                                            | 45                       |
| 2899 | 86061020       | --- Eight wheeler tank wagons of pay-load not exceeding 60 tonnes                                                                                                                                       | 45                       |
| 2900 | 86061090       | --- Other                                                                                                                                                                                               | 45                       |
| 2901 | 86063000       | - Self-discharging vans and wagons, other than those of sub-heading 8606 10                                                                                                                             | 45                       |
| 2902 | 86069110       | --- Meter guage eight wheeler covered wagons of pay-load not exceeding 38 tonnes                                                                                                                        | 45                       |
| 2903 | 86069120       | --- Broad guage eight wheeler covered wagons of pay-load not                                                                                                                                            | 45                       |

| No.  | H.S. Code 2012 | Description                                                                                                                        | Margin of Preference (%) |
|------|----------------|------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
|      |                | exceeding 60 tonnes                                                                                                                |                          |
| 2904 | 86069190       | --- Other                                                                                                                          | 45                       |
| 2905 | 86069210       | --- Bogie eight wheeler wagons of pay-load not exceeding 60 tonnes                                                                 | 45                       |
| 2906 | 86069220       | --- Broad guage bogie eight wheeler wagons of pay-load exceeding 60 tonnes but not exceeding 67 tonnes                             | 45                       |
| 2907 | 86069290       | --- Other                                                                                                                          | 45                       |
| 2908 | 86069900       | -- Other                                                                                                                           | 40                       |
| 2909 | 86071100       | -- Driving bogies and bissel-bogies                                                                                                | 45                       |
| 2910 | 86071200       | -- Other bogies and bissel-bogies                                                                                                  | 40                       |
| 2911 | 86071910       | --- Axles, wheels for coaches, van and wagons (rolling stock)                                                                      | 30                       |
| 2912 | 86071920       | --- Axles and wheels for locomotives                                                                                               | 30                       |
| 2913 | 86071930       | --- Axle boxes (lubricating or grease box)                                                                                         | 45                       |
| 2914 | 86071990       | --- Other parts of axles and wheels                                                                                                | 30                       |
| 2915 | 86073010       | --- Buffers and coupling devices                                                                                                   | 30                       |
| 2916 | 86079910       | --- Parts of coach work of railway running stock                                                                                   | 50                       |
| 2917 | 86079920       | --- Parts of tramway, locomotives and running stock                                                                                | 50                       |
| 2918 | 86079930       | --- Hydraulic shock absorbers for railway bogies                                                                                   | 50                       |
| 2919 | 86080010       | --- Railway and tramway track fixtures and fittings                                                                                | 45                       |
| 2920 | 86080020       | --- Mechanical equipment, not electrically powered for singalling to or controlling road rail or other vehicles, ships or aircraft | 45                       |
| 2921 | 86080030       | --- Other traffic control equipment for railways                                                                                   | 45                       |
| 2922 | 86080040       | --- Other traffic control for roads or inland waterways and automatic traffic control equipment for use at ports and airports      | 45                       |
| 2923 | 86080090       | --- Other                                                                                                                          | 45                       |
| 2924 | 87161000       | - Trailers and semi-trailers of the caravan type, for housing or camping                                                           | 15                       |
| 2925 | 87162000       | - Self-loading or self-unloading trailers and semi-trailers for agricultural purposes                                              | 45                       |
| 2926 | 88010010       | --- Gliders and hang gliders                                                                                                       | 45                       |
| 2927 | 88026000       | - Spacecraft (including satellites) and suborbital and spacecraft launch vehicles                                                  | 45                       |
| 2928 | 88031000       | - Propellers and rotors and parts thereof                                                                                          | 60                       |
| 2929 | 88032000       | - Under-carriages and parts thereof                                                                                                | 60                       |
| 2930 | 88033000       | - Other parts of aeroplanes or helicopters                                                                                         | 60                       |
| 2931 | 88039000       | - Other                                                                                                                            | 40                       |
| 2932 | 88051010       | --- Aircraft launching gear                                                                                                        | 45                       |
| 2933 | 88051020       | --- Deck arrestor or similar gear                                                                                                  | 45                       |
| 2934 | 88051030       | --- Part of aircraft launching gear and deck arrestor or similar gear                                                              | 45                       |
| 2935 | 88052100       | -- Air combat simulators and parts thereof                                                                                         | 45                       |
| 2936 | 88052900       | -- Other                                                                                                                           | 45                       |
| 2937 | 89011010       | --- Ships                                                                                                                          | 45                       |
| 2938 | 89011020       | --- Launches                                                                                                                       | 45                       |
| 2939 | 89011030       | --- Boats                                                                                                                          | 45                       |
| 2940 | 89011040       | --- Barges                                                                                                                         | 5                        |
| 2941 | 89011090       | --- Other                                                                                                                          | 5                        |
| 2942 | 89013000       | - Refrigerated vessels, other than those of sub-heading 8901.20                                                                    | 45                       |
| 2943 | 89039910       | --- Canoes                                                                                                                         | 45                       |
| 2944 | 89059010       | --- Floating docks                                                                                                                 | 40                       |
| 2945 | 89059090       | --- Other                                                                                                                          | 8                        |
| 2946 | 89061000       | - Warships                                                                                                                         | 30                       |
| 2947 | 89079000       | - Other                                                                                                                            | 30                       |
| 2948 | 90012000       | - Sheets and plates of polarising material                                                                                         | 10                       |

| No.  | H.S. Code 2012 | Description                                                                                                                                                                                        | Margin of Preference (%) |
|------|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 2949 | 90015000       | - Spectacle lenses of other materials                                                                                                                                                              | 15                       |
| 2950 | 90019010       | --- Optical calcile crystal                                                                                                                                                                        | 5                        |
| 2951 | 90019090       | --- Other                                                                                                                                                                                          | 5                        |
| 2952 | 90021100       | -- For cameras, projectors of photographic enlargers or reducers                                                                                                                                   | 10                       |
| 2953 | 90021900       | -- Other                                                                                                                                                                                           | 5                        |
| 2954 | 90029000       | - Other                                                                                                                                                                                            | 10                       |
| 2955 | 90031100       | -- Of plastics                                                                                                                                                                                     | 7                        |
| 2956 | 90031900       | -- Of other materials                                                                                                                                                                              | 10                       |
| 2957 | 90041000       | - Sunglasses                                                                                                                                                                                       | 5                        |
| 2958 | 90049010       | --- Passive night vision goggles                                                                                                                                                                   | 7                        |
| 2959 | 90049020       | --- Prismatic eyeglasses for reading                                                                                                                                                               | 7                        |
| 2960 | 90049090       | --- Other                                                                                                                                                                                          | 7                        |
| 2961 | 90051000       | - Binoculars                                                                                                                                                                                       | 5                        |
| 2962 | 90058010       | --- Monocular and refracting telescopes                                                                                                                                                            | 10                       |
| 2963 | 90058020       | --- Astronomical instruments                                                                                                                                                                       | 10                       |
| 2964 | 90058090       | --- Other                                                                                                                                                                                          | 10                       |
| 2965 | 90064000       | - Instant print cameras                                                                                                                                                                            | 10                       |
| 2966 | 90065200       | -- Other, for roll film of a width less than 35 mm                                                                                                                                                 | 7                        |
| 2967 | 90065310       | --- Fixed focus 35mm cameras                                                                                                                                                                       | 5                        |
| 2968 | 90065390       | --- Other                                                                                                                                                                                          | 5                        |
| 2969 | 90065910       | --- Fixed focus 110mm cameras                                                                                                                                                                      | 5                        |
| 2970 | 90065990       | --- Other                                                                                                                                                                                          | 5                        |
| 2971 | 90066100       | -- Discharge lamp ("electronic") flashlight apparatus                                                                                                                                              | 5                        |
| 2972 | 90066900       | -- Ex.- Flashbulbs, flashcubes and the like                                                                                                                                                        | 5                        |
| 2973 | 90085030       | --- Other image projectors                                                                                                                                                                         | 10                       |
| 2974 | 90101000       | - Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper | 40                       |
| 2975 | 90112000       | - Other microscopes, for microphotography, microcinemaphotography or microprojection                                                                                                               | 45                       |
| 2976 | 90118000       | - Other microscopes                                                                                                                                                                                | 30                       |
| 2977 | 90160010       | --- Electric balances                                                                                                                                                                              | 30                       |
| 2978 | 90160020       | --- Other balances                                                                                                                                                                                 | 30                       |
| 2979 | 90160090       | --- Parts                                                                                                                                                                                          | 30                       |
| 2980 | 90181210       | --- Linear ultrasound scanner                                                                                                                                                                      | 40                       |
| 2981 | 90181290       | --- Other                                                                                                                                                                                          | 40                       |
| 2982 | 90181400       | -- Scintigraphic apparatus                                                                                                                                                                         | 40                       |
| 2983 | 90181910       | --- Electro encephalographs                                                                                                                                                                        | 40                       |
| 2984 | 90181920       | --- Echo Cardiograph                                                                                                                                                                               | 40                       |
| 2985 | 90182000       | - Ultra-violet or infra-red ray apparatus                                                                                                                                                          | 40                       |
| 2986 | 90183100       | -- Syringes, with or without needles                                                                                                                                                               | 30                       |
| 2987 | 90183210       | --- Needles for suture                                                                                                                                                                             | 30                       |
| 2988 | 90183220       | --- Hollow needles, for injection, aspiration, biopsy and transfusion                                                                                                                              | 30                       |
| 2989 | 90183230       | --- Hilerio venus fistula needle                                                                                                                                                                   | 30                       |
| 2990 | 90183290       | --- Other                                                                                                                                                                                          | 30                       |
| 2991 | 90200000       | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters                                                                       | 45                       |
| 2992 | 90221200       | -- Computed tomography apparatus                                                                                                                                                                   | 10                       |
| 2993 | 90221900       | -- For other uses                                                                                                                                                                                  | 30                       |
| 2994 | 90222100       | -- For medical, surgical, dental or veterinary uses                                                                                                                                                | 40                       |
| 2995 | 90229010       | --- X-ray valves                                                                                                                                                                                   | 10                       |

| No.  | H.S. Code 2012 | Description                                                                                                                                  | Margin of Preference (%) |
|------|----------------|----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 2996 | 90229020       | --- Radiation generation units                                                                                                               | 10                       |
| 2997 | 90229030       | --- Radiation beam delivery units                                                                                                            | 10                       |
| 2998 | 90229040       | --- X-ray examination or treatment table, chairs and the like                                                                                | 10                       |
| 2999 | 90229090       | --- Other                                                                                                                                    | 10                       |
| 3000 | 90241000       | - Machines and appliances for testing metals                                                                                                 | 15                       |
| 3001 | 90251910       | --- Digital thermometers                                                                                                                     | 15                       |
| 3002 | 90251920       | --- Pyrometers                                                                                                                               | 15                       |
| 3003 | 90251990       | --- Other                                                                                                                                    | 15                       |
| 3004 | 90259000       | - Parts and accessories                                                                                                                      | 20                       |
| 3005 | 90289010       | --- For electricity meters                                                                                                                   | 10                       |
| 3006 | 90289090       | --- Other                                                                                                                                    | 10                       |
| 3007 | 90291010       | --- Taximeters                                                                                                                               | 10                       |
| 3008 | 90291090       | --- Other                                                                                                                                    | 10                       |
| 3009 | 90292010       | --- Tachometers, non-electrical                                                                                                              | 15                       |
| 3010 | 90292020       | --- Speedometers, non-electrical                                                                                                             | 15                       |
| 3011 | 90292030       | --- Stroboscopes                                                                                                                             | 15                       |
| 3012 | 90292090       | --- Other                                                                                                                                    | 15                       |
| 3013 | 90302000       | - Oscilloscopes and oscillographs                                                                                                            | 45                       |
| 3014 | 90303100       | -- Multimeters without a recording device                                                                                                    | 15                       |
| 3015 | 90303900       | -- Other, with a recording device                                                                                                            | 15                       |
| 3016 | 90308910       | --- Scintillator counters                                                                                                                    | 15                       |
| 3017 | 90308920       | --- Vectroscope                                                                                                                              | 15                       |
| 3018 | 90308990       | --- Other                                                                                                                                    | 15                       |
| 3019 | 90318000       | - Other instruments, appliances and machines                                                                                                 | 15                       |
| 3020 | 90328100       | -- Hydraulic or pneumatic                                                                                                                    | 15                       |
| 3021 | 90330000       | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90 | 20                       |
| 3022 | 91011100       | -- With mechanical display only                                                                                                              | 15                       |
| 3023 | 92011000       | - Upright pianos                                                                                                                             | 12                       |
| 3024 | 92012000       | - Grand pianos                                                                                                                               | 5                        |
| 3025 | 92021000       | - Played with a bow                                                                                                                          | 5                        |
| 3026 | 92029000       | - Other                                                                                                                                      | 10                       |
| 3027 | 92060000       | Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)                                                 | 10                       |
| 3028 | 92071000       | - Keyboard instruments, other than accordions                                                                                                | 10                       |
| 3029 | 92079000       | - Other                                                                                                                                      | 7                        |
| 3030 | 92081000       | - Musical boxes                                                                                                                              | 10                       |
| 3031 | 92099100       | -- Parts and accessories for pianos                                                                                                          | 5                        |
| 3032 | 92099200       | -- Parts and accessories for the musical instruments of heading 92.02                                                                        | 12                       |
| 3033 | 92099900       | -- Other                                                                                                                                     | 10                       |
| 3034 | 94013000       | - Swivel seats with variable height adjustment                                                                                               | 5                        |
| 3035 | 94015100       | -- Of bamboo or rattan                                                                                                                       | 5                        |
| 3036 | 94015900       | -- Other                                                                                                                                     | 5                        |
| 3037 | 94016100       | -- Upholstered                                                                                                                               | 5                        |
| 3038 | 94016900       | -- Other                                                                                                                                     | 10                       |
| 3039 | 94017100       | -- Upholstered                                                                                                                               | 5                        |
| 3040 | 94017900       | -- Other                                                                                                                                     | 5                        |
| 3041 | 94018000       | - Other seats                                                                                                                                | 5                        |
| 3042 | 94019000       | - Parts                                                                                                                                      | 5                        |
| 3043 | 94031010       | --- Of steel                                                                                                                                 | 5                        |
| 3044 | 94031090       | --- Other                                                                                                                                    | 5                        |
| 3045 | 94032010       | --- Of steel                                                                                                                                 | 5                        |
| 3046 | 94032090       | --- Other                                                                                                                                    | 5                        |



| No.  | H.S. Code 2012 | Description                                                                                                    | Margin of Preference (%) |
|------|----------------|----------------------------------------------------------------------------------------------------------------|--------------------------|
| 3047 | 94033010       | --- Cabinetware                                                                                                | 7                        |
| 3048 | 94033090       | --- Other                                                                                                      | 7                        |
| 3049 | 94034000       | - Wooden furniture of a kind used in kitchen                                                                   | 5                        |
| 3050 | 94035010       | --- Bed stead                                                                                                  | 7                        |
| 3051 | 94035090       | --- Other                                                                                                      | 7                        |
| 3052 | 94036000       | - Other wooden furniture                                                                                       | 5                        |
| 3053 | 94038100       | -- Of bamboo or rattan                                                                                         | 7                        |
| 3054 | 94038900       | -- Other                                                                                                       | 7                        |
| 3055 | 94039000       | - Parts                                                                                                        | 5                        |
| 3056 | 94041000       | - Mattress supports                                                                                            | 5                        |
| 3057 | 94042110       | --- Of Rubber                                                                                                  | 5                        |
| 3058 | 94042190       | --- Of Plastic                                                                                                 | 5                        |
| 3059 | 94042910       | --- Spring interior                                                                                            | 5                        |
| 3060 | 94042920       | --- Of Rubberised coir with or without combination of other materials, whether or not with metallic springs    | 5                        |
| 3061 | 94042990       | --- Other                                                                                                      | 5                        |
| 3062 | 94043010       | --- Filled with feathers or down                                                                               | 5                        |
| 3063 | 94043090       | --- Other                                                                                                      | 5                        |
| 3064 | 94049011       | ---- Filled with feathers or down                                                                              | 5                        |
| 3065 | 94049019       | ---- Other                                                                                                     | 5                        |
| 3066 | 94049091       | ---- Filled with feathers or down                                                                              | 5                        |
| 3067 | 94049099       | ---- Other                                                                                                     | 5                        |
| 3068 | 94051010       | --- Hanging lamps complete fittings                                                                            | 5                        |
| 3069 | 94051020       | --- Wall lamps                                                                                                 | 5                        |
| 3070 | 94051090       | --- Other                                                                                                      | 5                        |
| 3071 | 94052010       | --- Table lamps, complete fittings                                                                             | 5                        |
| 3072 | 94052090       | --- Other                                                                                                      | 5                        |
| 3073 | 94053000       | - Lighting sets of a kind used for christmas trees                                                             | 5                        |
| 3074 | 94054010       | --- Searchlights and sportlights                                                                               | 5                        |
| 3075 | 94054090       | --- Other                                                                                                      | 5                        |
| 3076 | 94055010       | --- Hurricane lanterns                                                                                         | 5                        |
| 3077 | 94055020       | --- Miner's safety lamps                                                                                       | 5                        |
| 3078 | 94055031       | ---- Kerosene pressure lanterns                                                                                | 5                        |
| 3079 | 94055039       | ---- Other                                                                                                     | 5                        |
| 3080 | 94055040       | --- Solar lanterns / lamps.                                                                                    | 5                        |
| 3081 | 94055051       | ---- Metal                                                                                                     | 5                        |
| 3082 | 94055059       | ---- Other                                                                                                     | 5                        |
| 3083 | 94059100       | -- Of glass                                                                                                    | 5                        |
| 3084 | 94059200       | -- Of plastics                                                                                                 | 5                        |
| 3085 | 94059900       | -- Other                                                                                                       | 5                        |
| 3086 | 94060011       | ---- Green House - in ready to assemble sets                                                                   | 7                        |
| 3087 | 94060019       | ---- Other:                                                                                                    | 7                        |
| 3088 | 94060091       | ---- Prefabricated housing material                                                                            | 7                        |
| 3089 | 94060092       | ---- Prefabricated construction for cold storage                                                               | 7                        |
| 3090 | 94060093       | ---- Silos for storing ensilage                                                                                | 7                        |
| 3091 | 94060099       | ---- Other                                                                                                     | 7                        |
| 3092 | 95030010       | --- Of wood                                                                                                    | 43                       |
| 3093 | 95030020       | --- Of metal                                                                                                   | 43                       |
| 3094 | 95030030       | --- Of plastics                                                                                                | 43                       |
| 3095 | 95030090       | --- Other                                                                                                      | 43                       |
| 3096 | 96031000       | - Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles | 10                       |
| 3097 | 96032900       | -- Other                                                                                                       | 5                        |
| 3098 | 96033010       | --- Artists' brushes                                                                                           | 10                       |
| 3099 | 96033020       | --- Brushes for the application of cosmetics                                                                   | 10                       |

| No.  | H.S. Code 2012 | Description                                                                                                | Margin of Preference (%) |
|------|----------------|------------------------------------------------------------------------------------------------------------|--------------------------|
| 3100 | 96033090       | --- Other                                                                                                  | 10                       |
| 3101 | 96034010       | --- Paint, distemper, varnish or similar brushes (other than brushes of sub-heading 9603.30);              | 10                       |
| 3102 | 96034020       | --- Paint pads and rollers                                                                                 | 10                       |
| 3103 | 96035000       | - Other brushes constituting parts of machines, appliances or vehicles                                     | 10                       |
| 3104 | 96039000       | - Other                                                                                                    | 5                        |
| 3105 | 96050010       | --- For personal toilet                                                                                    | 5                        |
| 3106 | 96050090       | --- Other                                                                                                  | 5                        |
| 3107 | 96062100       | -- Of plastics, not covered with textile material                                                          | 5                        |
| 3108 | 96062200       | -- Of base metal, not covered with textile material                                                        | 5                        |
| 3109 | 96062910       | --- Button of coconut shell/ wood                                                                          | 5                        |
| 3110 | 96062990       | --- Other                                                                                                  | 5                        |
| 3111 | 96071110       | --- Zip fasteners                                                                                          | 7                        |
| 3112 | 96071190       | --- Other                                                                                                  | 7                        |
| 3113 | 96071910       | --- Zip fasteners                                                                                          | 7                        |
| 3114 | 96071990       | --- Other                                                                                                  | 7                        |
| 3115 | 96072000       | - Parts                                                                                                    | 7                        |
| 3116 | 96099010       | --- Slate pencils                                                                                          | 7                        |
| 3117 | 96099020       | --- Other pencils                                                                                          | 7                        |
| 3118 | 96099030       | --- Pastels, drawing charcoals and writing or drawing chalks and tailors chalks                            | 7                        |
| 3119 | 96099090       | --- Other                                                                                                  | 7                        |
| 3120 | 96121010       | --- Computers printer ribbon                                                                               | 10                       |
| 3121 | 96121020       | --- Ribbon for type writers, other than electronic and similar machines                                    | 10                       |
| 3122 | 96121030       | --- Ribbon for electronic typewriter                                                                       | 10                       |
| 3123 | 96121090       | --- Other                                                                                                  | 10                       |
| 3124 | 96131000       | - Pocket lighters, gas fuelled, non-refillable                                                             | 10                       |
| 3125 | 96132000       | - Pocket lighters, gas fuelled, refillable                                                                 | 10                       |
| 3126 | 96138010       | --- Electronic                                                                                             | 10                       |
| 3127 | 96138090       | --- Other                                                                                                  | 10                       |
| 3128 | 96151100       | -- Of hard rubber or plastics                                                                              | 10                       |
| 3129 | 96151900       | -- Other                                                                                                   | 10                       |
| 3130 | 96159000       | - Other                                                                                                    | 10                       |
| 3131 | 96180000       | Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing | 100                      |
| 3132 | 97011010       | --- Madhubani paintings (on textiles)                                                                      | 40                       |
| 3133 | 97011020       | --- Kalamkari paintings (on textiles)                                                                      | 45                       |
| 3134 | 97011030       | --- Rajasthani paintings (on textiles)                                                                     | 45                       |
| 3135 | 97011090       | --- Other                                                                                                  | 30                       |
| 3136 | 97020000       | Original engravings, prints and lithographs                                                                | 45                       |
| 3137 | 97030010       | --- Original sculptures & statuary in metal                                                                | 100                      |
| 3138 | 97030020       | --- Original sculptures & statuary in stone                                                                | 100                      |
| 3139 | 97030090       | --- Original sculptures & statuary in other materials                                                      | 100                      |
| 3140 | 97050010       | --- Stuffed animals & birds (taxidermy)                                                                    | 100                      |
| 3141 | 97050090       | --- Other                                                                                                  | 100                      |
| 3142 | 97060000       | Antiques of an age exceeding one hundred years                                                             | 100                      |